



Central Elgin 2021 Budget Commentary

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

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Corporate Overview

The impact of the COVID-19 pandemic continues to affect the financial position of the Municipality. Anticipated impacts of the pandemic have been built into this budget for 2021. These impacts include reduced revenue at arenas and community halls; increased staffing costs, particularly with by-law enforcement and the beach champion program; and public and employee health and safety needs. Although the Municipality received some funding from the provincial government in 2020 to assist with the impact of the pandemic on the Municipal budget, no further funding is anticipated in 2021.

The Municipality will continue to build on the budget document introduced in 2020 by moving forward in 2021 with initiatives that will support the asset management program and provincial requirements. In addition, the 2021 budget has been prepared to enable Council to achieve the Strategic Plan goals projected for 2021.

The driving force in the 2021 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 Canadian 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

2020 Operating Highlights

The **Ward Boundary Review** was completed in 2020, with Council considering a by-law to approve new ward boundaries on December 14, 2020. These new boundaries will come into effect for the 2022 municipal election. The consultants, Dr. Robert Williams and Watson & Associates, recommended two options for new ward boundaries. These options were presented at a virtual public meeting. Council, subsequently, selected a preferred object to be approved by-law.

The draft **Port Stanley Heritage Conservation District Plan** was finalized in November 2020. A public meeting to receive public comment will be held in January 2021. The consultant, MHBC, updated the study to reflect tribunal decisions and more recent best practices.

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. Consideration of specific recommendations has been delayed due to the Municipality's focus on pandemic response.

Draft land use proposals for the **Port Stanley Harbour Secondary Plan** as recommended by the Steering Committee and approved by Council were presented in a well-attended public meeting in January 2020. Peter Zuzek of Zuzek Inc. was subsequently retained to carry out additional analysis of Lake Erie water levels and the impact on lands adjacent to Port Stanley Harbour. Mr. Zuzek's work is ongoing.

Work on the **Official Plan Review** commenced in 2020. Dillon Consulting was retrained to support this project with Watson & Associates preparing population projections for the twenty year planning period. The first step in the project was an audit of Official Plan policies and their consistency with the Provincial Policy Statement adopted by the Ontario government in 2020.

2021 Key Initiatives

The **Official Plan Review** will proceed in 2021. The Review will look at a number of initiatives including regulation of short term rentals and affordable housing. Dillon Consulting will be using a number of innovative public engagement tools to enable the public to provide input while more traditional engagement processes are restricted by pandemic regulations.

Work on the draft **Port Stanley Secondary Plan** should be completed this year. The draft will incorporate any modifications to address any recommendations identified in the Lake Erie water level analysis being prepared by Zuzek Inc.

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 early 2021, it is proposed that the Municipality undertake the procurement process and select a lead consultant to commence the project later in the year.

Early in 2021, Council will host a virtual public meeting and consider adoption of the **Port Stanley Heritage Conservation District Plan**.

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

2020 Operating Highlights

2020 was a remarkably busy year for the Asset Management and Development Services Department. Covid-19 put increased demands and pressures on all Bylaw enforcement staff to address enforcement obligations resulting from provincial regulation and the Emergency Management and Public Protection Act. Seasonal bylaw enforcement staff were brought on board early with an increased staffing complement compared to previous years and are still in place. The number of regular bylaw concerns such as property standards etc. also increased. This can be attributed by more people being home for extended periods and the public generally being less tolerant of relatively minor issues due to Covid-19 restrictions.

Despite Covid-19, Development and Building remain even stronger than what was experienced in 2019. 2019 was a record year. 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. The total permit values in 2019 were \$54.65 million. Building was even stronger in 2020 when compared to 2019. For comparison purposes the building construction value at the end of October 2019 was \$50.46 million compared to the end of October 2020 when the total permit values increased by \$3.22 million for a record value of \$53.68 million. Based on current permit application submission rates it is projected that by end of 2020 building construction values will reach approximately \$69 million by end of 2020. While permits for renovations and pools remained relatively steady year over year, the number of new home starts is increasing when comparing 2019 to 2020. In 2019 there were 116 new houses constructed. At the end of October 2020 the municipality has issued 115 building permits for new houses and it is projected that by the end of 2020 this number will increase to 150.

The municipality undertook a minor reorganization in the fourth quarter of 2019 to create the Asset Management and Development Services Department. One of the major roles of the department is to create, and administer the detailed asset management plans for municipal infrastructure. During Q1 and Q2 of 2020 appropriate staffing was put in place to undertake this work. The focus for 2020 was to

ensure data was complete and the valuation of key assets (roads, bridges, potable water infrastructure, sanitary sewer infrastructure, storm sewer infrastructure) was current and accurate. With the creation of new development and construction of supporting infrastructure comes the related assets that the municipality is responsible to maintain and plan to replace into the future.

2021 Key Initiatives

The municipality is anticipating increased demands on all disciplines within the Asset Management and Development Services department for 2021.

It would appear that even after a vaccine is available for Covid-19 it will take the better part of 2021 and even possibly part of 2022 when it is readily available for all Canadians. It is anticipated that restrictions with respect to gatherings and occupancy for businesses may continue well into 2021. This will result in increased demands on bylaw enforcement resources for 2021.

Interest rates are projected to remain low in 2021 and well into 2022. These low interest rates combined with Covid-19 influencing where people want to reside, will result in the building and development momentum continuing for 2021. Southwestern Ontario remains a popular place for people currently residing in large metropolitan centers from across Canada to relocate to. Central Elgin remains a popular place for these individuals wishing to relocate out of the GTA as well as other areas across Canada. This steady momentum will result in increased pressure on Building Department and Development Services staff through increased approvals and inspections.

The municipality's Official Plan is the over-arching land use planning document that provides policy guiding how and where the municipality will develop and how that development will look over the 20 year planning horizon. The 5 year review and update commenced in 2020. This project will continue in 2021. This document will assist Council in setting policy for existing and future land use within the municipality.

It is anticipated that the Port Stanley Harbour Secondary Plan will be completed and approved in 2021. Similar to the Official Plan, this over-arching planning document will set policy and guide future Councils on how the area in and around the Port Stanley Harbour will be developed and used over the 20 year planning horizon.

The municipality's Detailed Asset Management Plans for core Assets (Roads, Bridges, Potable Water System, Sanitary Sewer System and Storm Sewer System) will be updated and approved by Council in 2021. The replacement cost of these core assets is \$355 million. Residents as well as visitors depend on these assets to be functional and reliable in the daily life. These master planning documents will consider Level of Service (LOS), associated risk with failed assets, replacement and/or maintenance and determine appropriate financial plans for these core assets. Once these plans have been finalized and approved, focus will be on maintenance of the plans as well as developing Detailed Asset Management Plans for other assets such as parks, arenas, street lighting etc.

Finance

The Finance area encompasses the following services:

- Administrative Support Services
- Asset Management – financial reporting
- Customer Service
- Financial Services
- Information Technology Services
- Insurance and Risk Management
- Not for Profit Housing
- Procurement

2020 Operating Highlights

2020 was a continuation of the deep-dive into organizational processes. 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 multi-year Business Process Redesign project will result in relevant reporting by service area for both budget development and management Key Performance Indicator (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.

Key projects:

- Update of background data for Development Charges
- Involvement in Water/Wastewater Study update
- Data clean-up for financial reporting
- Process enhancements for improved data availability
- Implementation of Honk for parking revenues
- Background setup to allow future on-line payments, such as the form for Garbage Tag purchases launched in November 2020
- Fraud prevention and IT uptime strategies

2020 saw a return to a full staffing complement for the Finance team, along with a concerted effort to catch up on deliverables.

Statistics:

- Invoices paid YTD = 4,800 (2019 = 6,418)
- Receipts processed YTD = 37,887 (2019 = 37,101)

2021 Key Initiatives

Additional online services are targeted for 2021, along with continued efforts for Business Process Re-design, data clean-up, and stability in the finance department.

Fire and Rescue Services

The Fire and Rescue Services area encompasses the following services:

- Public Education, Fire Prevention, Training, Suppression and Enforcement
- Auto Extrication
- Marine Rescue
- Ice Water Rescue
- Beach Rescue
- Technical Rescue - high angle/confined space
- Emergency Management and Planning

2020 Operating Highlights to Date

- Incidents are up from 810 to 860
- 35 Structure or other Fires
- 4 Explosions
- 8 Pre-fire Conditions (smoke in a building)
- 20 Carbon Monoxide
- 43 Motor Vehicle Collisions
- 444 Medical calls
- 25 Public Hazard
- 143 Rescues
- 96 Other
- Conduct inspections on local businesses to ensure Fire & Provincial regulations for Emergency Management /COVID are adhered to
- Union Station 2 Bay doors retrofitted
- Pumper/Tanker awarded to E-ONE Emergency Vehicles
- Awarded tender to PK Construction for the construction Port Stanley Fire Station
- Hired 12 new Recruits
- Develop and implement Beach Champion program for Main Beach
- Monitor and Maintain PPE supplies for Firefighters and Central Elgin Staff for COVID
- Monitor Firefighters for Health & Safety Protocols for med calls
- Received First Responder Appreciation Award from MY FM and all levels of Gov't

2021 Key Initiatives

- Complete construction of the Port Stanley Fire Station
- Assist Council supporting the decision for a Deputy Chief
- Continue to monitor Provincial orders pertaining to COVID
- Develop and implement virtual training initiatives for Firefighters
- Retrofit 3 Fire Stations to LED lighting (Energy saving program Hydro One Grant)
- Prepare for Summer Season for Staffing (Beach Rescue/Champion Program)

* With the continued development Central Elgin and surrounding areas we are experiencing, our Fire Services are seeing an increase in demand in all areas of delivery. In addition, with the Pandemic continuing in the upcoming months the demand will continue to weigh heavily on our Firefighters and resources in order to maintain the safety and service to our Residents in Central Elgin.

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

2020 Operating Highlights

The 2020 year was full of ups and downs due to the COVID-19 pandemic. The Pandemic forced the department to carry out operations in new ways to ensure compliance with guidelines and recommendations handed down from the Province & the Health Unit.

From a Capital project perspective, the department was particularly busy in 2020. Southdale Line west of Sunset Drive was reconstructed to an urban cross section with new water and sewer. The Southdale Line Bridge will be rehabilitated by the end of 2020 extending its useful life. The Road Re-surfacing program was introduced in 2020 to ensure we keep our road system adequacy in a healthy state. In co-operation with the Asset Management Group, we plan on beginning other similar programs over the coming years.

Our Parks and Recreation Department was subject to short-term layoffs in the spring when the pandemic hit. The Arenas were closed early in the spring, and opened later than usual in the fall creating a loss in revenue compared to other years. There were also lost revenues in sports fields and facility rentals. In April, the Beach was closed and re-opened late in June. Record numbers of patrons filled the beaches creating more waste, and the need for more cleaning due to COVID-19 guidelines. A new Soccer field in Don Yeck Park was constructed and should be ready for play in 2021 should the sport resume.

2020 Accomplishments

Paved Roads - Asphalt repairs, edge patching, and surface repairs

- Placed 250 tonnes of Hot Mix Asphalt
- Township Roads - Turner, Beck, Water Tower, Edgware - Goudy to Springwater, Truman - YCR to Belmont Rd, Carr, Blacks, YCR (Yarmouth Centre Road) - Roberts to Dexter, Roberts - YCR to Quaker.
- County Roads - Ferguson – east of Wellington Road, CN rail crossing
- Yarmouth Center – Fruitridge to John Wise, pulverize, 100 mm of granular A, prep for surface treatment

Unpaved Roads – Gravel Resurface

- Approx. 11000 tonnes granular A, - 9.2 kms (includes YCR)
- Thomson – YCR to Carr
- Mapleton – YCR to Highbury
- Penhale – Talbot to south dead end
- Pulley
- Forsythe

Bridges and Culverts

- Wash and inspect 27 bridges for County and Township roads
- OSIM Inspections Completed

Roadside Operations

- approx. 150 trees County and Township roads, contractor and road staff.

Roadside Drainage

- 393 catch basins - complete 1/3 of the municipality – clean inspect and collect GPS data County and Township
- Yarmouth Center – Fruitridge to John Wise – ditch, change 3 road crossings, replace 1 catch basin.
- Goudy Road – Edgeware to Buis ditching

Traffic signs

- County Roads – replace 100 failed regulatory and warning signs.
- Township Roads – Sparta, Belmont – install community gateway signs

Winter Control

January 2020 to April 2020 – 30 events.

Surface Treatment

- Thomson – Carr to Yarmouth Center
- Webber Bourne – Highbury to Dalewood
- Yarmouth Center – John Wise to Fruitridge
- Willsie Bourne – Yarmouth Center to Borden
- Centennial – Fruitridge to John Wise
- Southdale – Quaker to 1.2 km east of Quaker
- Roberts – Sunset to 1.4 Km west of Sunset
- Helka – Belmont Rd to Goudy Road
- Truman Line – Regan Bourne to Dalewood Road
- Regan Bourne – Wellington Rd to Truman Line

Parks & Recreation

- Re-opening of the beach with COVID-19 Guidelines
- Operation of Arena's with COVID-19 Guidelines
- New sound system in the Belmont Arena
- New Steel edge and Exterior Paint at the Belmont Arena
- Dehumidifier installation at the Port Stanley Arena
- New Pathway Development under the Belmont Road Bridge
- New Soccer field at Don Yeck Park with parking lot and paved entrance
- New Generator Fuel Tanks at both arenas

- New Olympia for the Belmont Arena (to be delivered in 2021)

Capital Projects

- Southdale Line Bridge Rehabilitation
- Catfish Creek Rehabilitation
- Re-surfacing program
 - o Hot mix paving of Norman Subdivision
 - o Surface Treated Roads (listed above)
- Southdale Line Reconstruction west of Sunset
- New Sidewalk on Elm Street between Elmwood and Centennial
- Sparta Line Reconstruction including sidewalk and street lights
- Servicing of Larry, Hill and High Streets
- 3 crosswalks installed in Port Stanley in partnership with the County of Elgin
- Sanitary Sewer on Sunset Drive extended to East Road

Municipal Drains

- Eames Cut-off Drain completed
- 480 Sunset Drive Drain completed

2021 Key Initiatives

The solid waste program will be transitioning from a bag tag program to an automated cart system in the summer of 2021. The program will include the purchase of carts and the users will be paying for the service as a user pay system rather than funded from general taxes. The general taxes will fund the bag tag program up to the transition date.

Zuzek Inc. will continue its study work to model the impacts of record high water levels in Lake Erie and surge from heavy southerly winds combined with riverine flooding in Kettle Creek impact potential flooding for properties along Kettle Creek, the Port Stanley Harbour and Lake Erie Shoreline in Port Stanley. This study will assist in setting policy respecting new development in an effort to mitigate long term vulnerability to flooding.

Proposed Projects

- Lynhurst Phase 3 will finish the reconstruction of Crescent Avenue
- The Harrison Place Culvert will be lined extending the life 60 to 75 years
- Engineering will be completed for Front Street
- Resurfacing Program
- New Street Lights on Colborne Street in Port Stanley
- Installation of LED Lights over the ice surface at the Port Stanley Arena
- Thorough review of the equipment rates and reserve to ensure adequate funding is available
- Crosswalk in Port Stanley on George Street west of Carlow Road
- Crosswalk in Belmont on Main Street north of Union Street
- Place top coat of asphalt on Southdale Line west of Sunset
- Complete the water main modelling
- Engineering for a Water Booster Pump on Dexter Line
- Engineering for relocating Pressure Reducing Valves in Port Stanley

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	2021 to be Used
GEN GOVT - 2019 EQUIP - IT EQUIPMENT	48,691	CE RATE STABILIZATION RESERVE	48,691	20,000
Arena - Belmont - Olympia Ice Resurfacers	90,000	CE RATE STABILIZATION RESERVE	90,000	90,000
Arena - Belmont - On Ice sound system	40,000	CE RATE STABILIZATION RESERVE	40,000	40,000
Arena - Port Stanley - SW corner Mechanical Dehumidifier	35,000	CE RATE STABILIZATION RESERVE	35,000	35,000
Arena - Port Stanley - Upstairs Hall Sound System	7,500	CE RATE STABILIZATION RESERVE	7,500	7,500
Fire - Equipment - Pumper/Tanker 22	500,000	DISC RF - FIRE VEHICLE & EQUIPMENT	500,000	500,000
DOC Building updates - roofing, flooring, servicing	250,000	OBUG RF - MCE HARBOUR RF EQUITY	250,000	-
Harbour breakwater	500,000	OBUG RF - MCE HARBOUR RF EQUITY	500,000	
Study - Waterfront Concept Plans incl Hofhuis Park beautification	199,361	OBUG RF - MCE CIL PARKLAND EQUITY	199,361	199,361
Turvey Park	1,064,770	OBUG RF - MCE OUTDOOR RECREATION EQUITY	90,000	90,000
Study - DC Charges for By-law 2020	30,000	OBUG RF - MCE MUNICIPAL WIDE ADMIN DC	30,000	30,000
Study - Flood uprush - Mid-year approval CEP 20-20	47,000	CE RATE STABILIZATION RESERVE	47,000	47,000
Study - Official Plan Review	40,000	CE RATE STABILIZATION RESERVE	40,000	40,000
Belmont traffic calming - bump outs from County reserve & pedestrian crossover	200,000	COUNTY ROADS RESERVE	50,000	50,000
Crosswalks Port Stanley - William & Carlow and Ped Crossovers	75,000	CE RATE STABILIZATION RESERVE	75,000	75,000
Harrison/Currie Place Culvert	527,499	CE RATE STABILIZATION RESERVE	527,499	527,499
Roads - Equipment - 2010 International Combination Tandem Snow Plow	350,000	DISC RF - ROADS VEHICLE & EQUIPMENT	350,000	350,000
Roads - Equipment - Combination Tandem Snow Plow funded by growth	350,000	DISC RF - ROADS VEHICLE & EQUIPMENT	350,000	350,000
Roads - Hot Mix Paving	679,753	CE RATE STABILIZATION RESERVE	115,000	115,000
Roads - Little Creek Servicing, Hill & High Road Works - Domus Developments	158,117	CE RATE STABILIZATION RESERVE	158,117	158,117
Southdale Line Bridge Rehabilitation	518,482	CE RATE STABILIZATION RESERVE	518,482	518,482
Southdale Line Reconstruction - Roads - CE share	145,259	CE RATE STABILIZATION RESERVE	145,259	145,259
Sparta Line Reconstruction - CE Share	325,000	CE RATE STABILIZATION RESERVE	325,000	325,000
Sparta Historical Lighting (in conjunction with the County)	185,000	STREET LIGHTING RESERVE	185,000	185,000
	<u>6,366,432</u>		<u>4,676,909</u>	<u>3,898,218</u>

Reserves

Reserve Balance Continuity

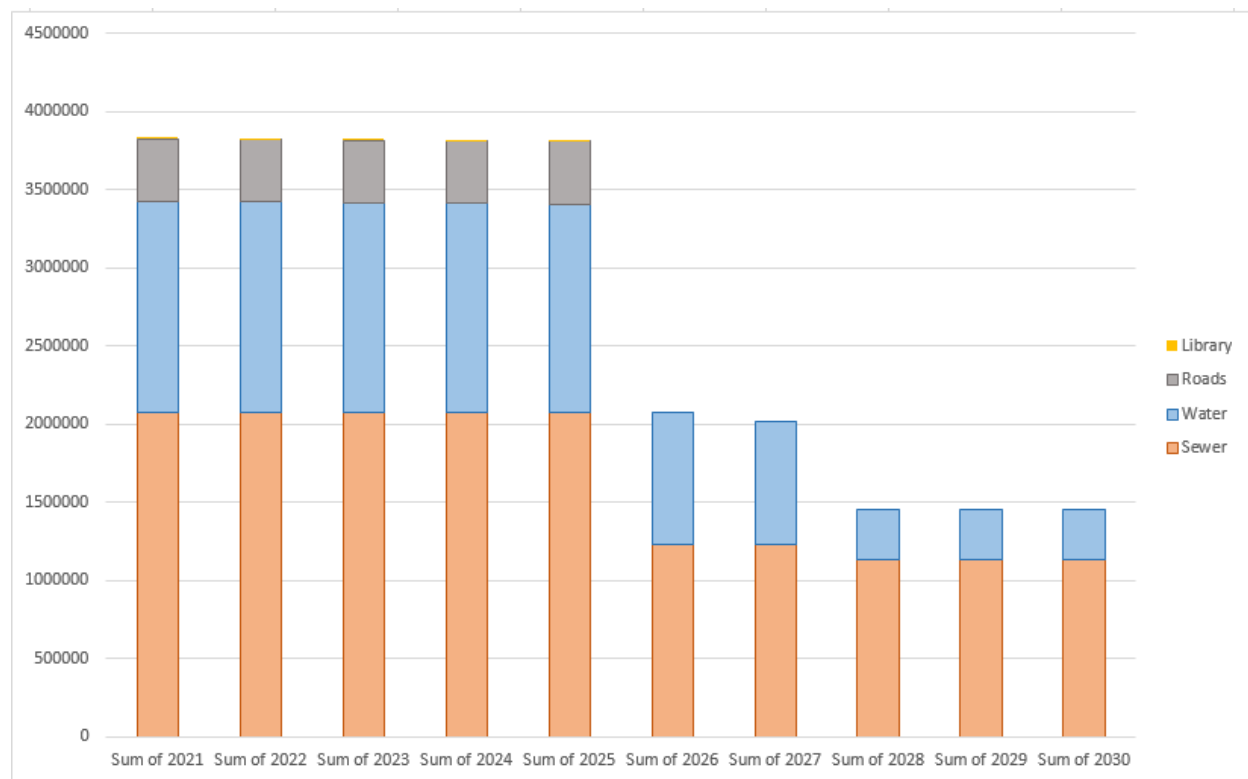
Red Numbers are Credits, meaning there is a reserve balance

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

NAME	2019 Ending Balance	2020 Projected Ending Balance	Committed Amounts	End Balance after all Commitments	Per 2021 Budget	Projected After Commitments and 2021 Budgeted
OBLIG RF - BUILDING DEPT SURPLUS EQUITY	-257,400	-407,400	0	-407,400	28,330	-379,070
OBLIG RF - FEDERAL GAS TAX EQUITY	-253,603	0	0	0		0
OBLIG RF - MCE CIL PARKLAND EQUITY	-165,381	-165,381	199,361	33,980		33,980
OBLIG RF - MCE WATER DC EQUITY			0	0		0
OBLIG RF - MCE ADMIN DC EQUITY	-63,309	-103,309	0	-103,309		-103,309
OBLIG RF - MCE WASTEWATER DC EQUITY			0	0		0
OBLIG RF - MCE ROADS DC EQUITY	-698,166	-904,166	0	-904,166		-904,166
OBLIG RF - MCE FIRE DC EQUITY			0	0		0
OBLIG RF - MCE OUTDOOR REC DC EQUITY			90,000	90,000		90,000
OBLIG RF - MCE MUNICIPAL WIDE ADMIN DC	-76,246	-93,246	30,000	-63,246		-63,246
OBLIG RF - MCE LIBRARY DC EQUITY			0	0		0
OBLIG RF - MCE HARBOUR RF EQUITY	-2,434,492	-2,434,492	750,000	-1,684,492		-1,684,492
TRUST FDS - PINE GROVE	-3,028	-3,028	0	-3,028		-3,028
TRUST FDS - SYMPHONY WOOD	-1,704	-1,704	0	-1,704		-1,704
TRUST FDS - CRESTVIEW	-1,673	-1,673	0	-1,673		-1,673
TRUST FDS - GLOVER PARK	-7,104	-7,104	0	-7,104		-7,104
TRUST FDS - ORWELL	-33,346	-27,346	0	-27,346		-27,346
TRUST FDS - HEALTHY COMMUNITIES PRTRNSHP	-911	-911	0	-911		-911
TRUST FDS - MEMORIAL BENCH/TREE PROGRAM	-4,719	-10,719	0	-10,719		-10,719
DISC RF - PARKING	-74,619	-74,619	0	-74,619		-74,619
DISC RF - WASTEWATER CONNECTION CHG			0	0		0
DISC RF - FIRE VEHICLE & EQUIPMENT	-120,668	-460,668	500,000	39,332	-470,000	-430,668
DISC RF - ROADS VEHICLE & EQUIPMENT	-797,794	-1,140,794	700,000	-440,794	-72,850	-513,644
GREAT LAKES FISHER MEMORIAL RESERVE	-2,275	-2,275	0	-2,275		-2,275
FIRE DEFIB DONATION RESERVE	-1,025	-1,025	0	-1,025		-1,025
COUNTY ROADS RESERVE	-316,599	-295,599	50,000	-245,599	-35,700	-281,299
BELMONT LIBRARY RESERVE	-169,609	-184,609	0	-184,609	-15,000	-199,609
C.A. BELL MEDICAL CENTRE RESERVE	-15,437	-15,437	0	-15,437		-15,437
COUNCIL - CAPITAL EQUIPMENT RESERVE	-8,215	-10,315	0	-10,315	-2,100	-12,415
CE REC FACILITIES RESERVE	-95,324	-95,324	0	-95,324		-95,324
PAID PARKING RESERVE	-74,744	-74,744	0	-74,744		-74,744
WSIB NEER RESERVE	-49,815	-49,815	0	-49,815		-49,815
POLICING RESERVE	-328,989	-328,989	0	-328,989		-328,989
CE WORKING CAPITAL	-428,681	-428,681	0	-428,681		-428,681
MUNICIPAL ELECTION RESERVE	-18,669	-38,669	0	-38,669	-20,000	-58,669
GEN GOVT OFFICE EQUIPMENT RESERVE	21,706	0	0	0		0
OMPF RESERVE	-345,392	0	0	0		0
CE RATE STABILIZATION RESERVE	-1,820,627	-1,798,921	2,172,548	373,627	-325,000	48,627
BIA SURPLUS RESERVE	-12,914	-2,914	0	-2,914		-2,914
STREET LIGHTING RESERVE	-22,456	-22,456	185,000	162,544		162,544
FIRE PS STATION RESERVE	-3,107,211	-3,107,211	0	-3,107,211		-3,107,211
PAID PARKING EQUIPMENT RESERVE	-50,000	-50,000	0	-50,000		-50,000
PSVA CONTRIBUTIONS TO HARBOUR	-7,780	-1,216	0	-1,216		-1,216
	-11,848,219	-12,344,760	4,676,909	-7,667,851	-912,320	-8,580,171

Debt Capacity Impact

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



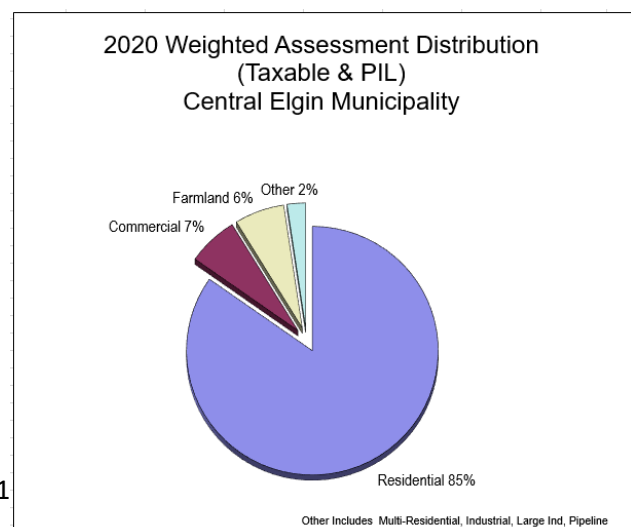
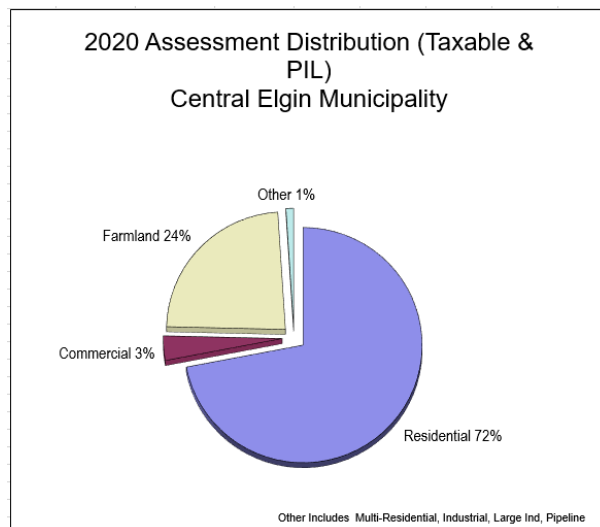
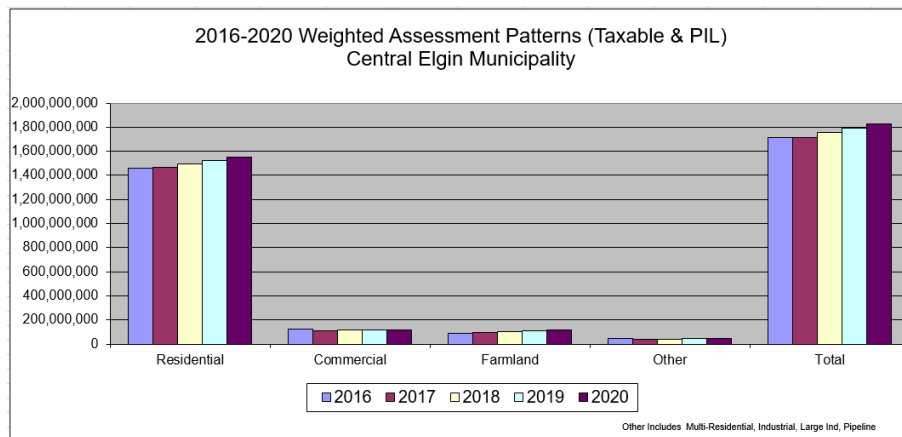
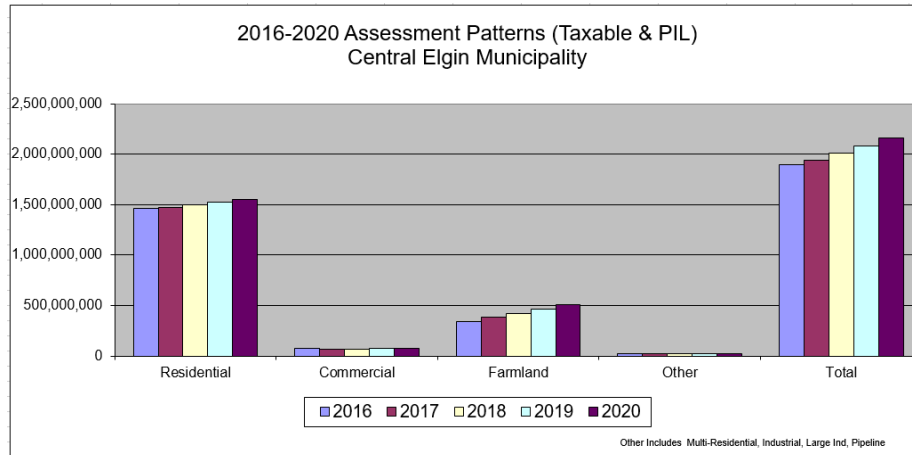
Projects which anticipate the issuance of additional debt include the replacement of the Port Stanley Fire Station.

Central Elgin's Annual Repayment Limit for 2020 is \$1,242,008 (2021 = not yet available). 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 issuance for the fire station is estimated to be under \$4M.

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, from 2020 to 2022, the municipality will spend substantial time 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 five year capital budget will be replaced by Asset Management Plans as they become available in 2021.

2021 Proposed Tax Funded Budget Summary

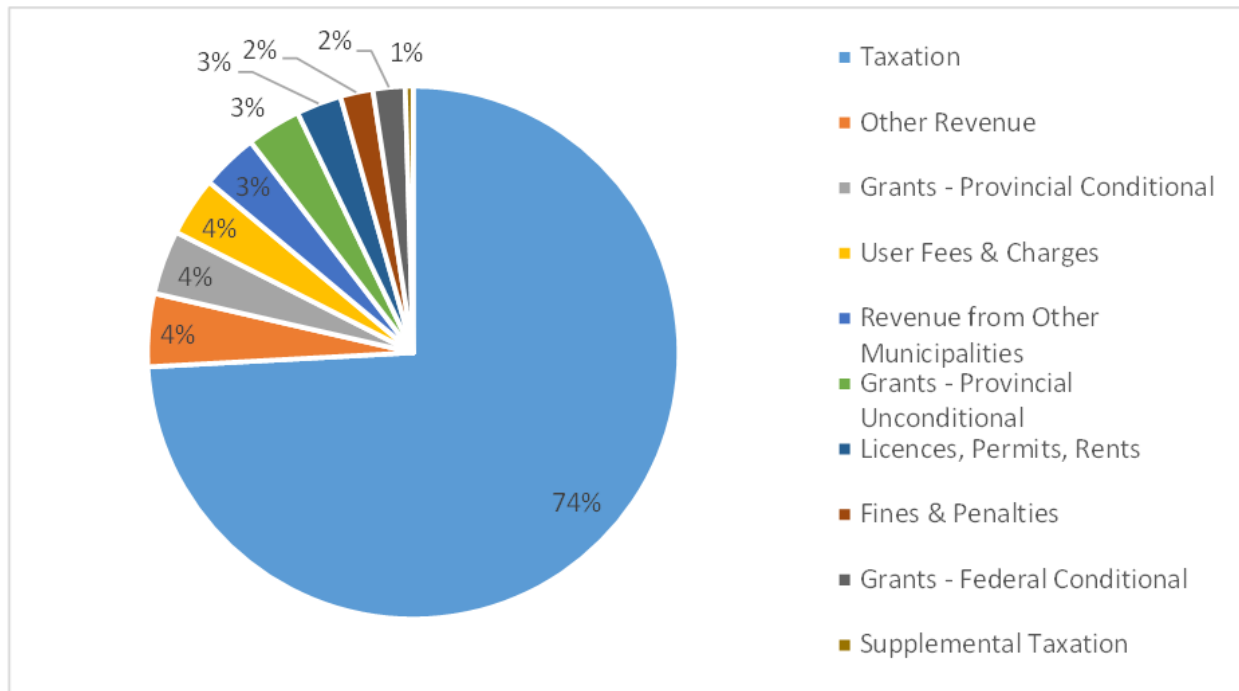
CAPITAL/OPERATING	(All)
CLASS DESCR	(All)

Tax Levy Overview	
2020 Tax Supported Budget	\$14,491,564
Lift from Assessment	\$820,864
2021 Neutral Levy	\$15,312,428
1% Increase =	\$153,124
2021 Tax Levy Increase	1.9%

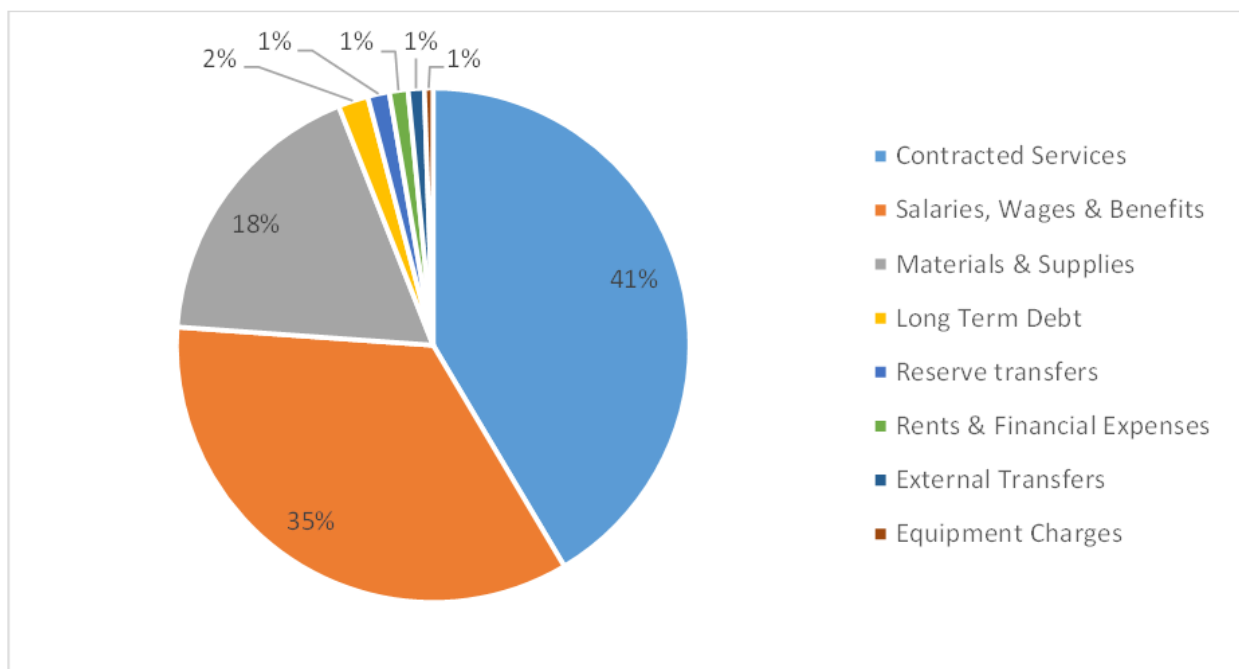
SERVICE AREA	Acct Name	Sum of 2021 BUDGET	Sum of 2020 BUDGET	Sum of 2019 ACTUAL	Sum of 2018 ACTUAL	Sum of 2017 ACTUAL
Administrative Support Services		-14,735,482	-14,436,431	-14,750,210	-13,653,530	-11,968,762
Arena		1,125,673	1,011,680	777,947	682,491	767,062
Asset Management		317,000	307,771			
Beach Maintenance		-88,450	-126,650	-184,495	-165,692	-146,541
Beach Rescue		300,800	300,050	310,393	338,441	272,899
BIA		0	0	-0	0	0
Building Permit & Inspection		0	-0	981	1,206	18,990
By-law		181,199	156,964	180,443	140,707	176,745
Cemetery Maintenance		23,000	23,000	22,726	21,076	25,494
Conservation		177,012	175,067	165,232	153,458	143,498
County Roads		0	0	-103,377	-108,288	-94,357
Emergency Management & Planning		31,000	5,000		1,508	
Facilities		42,531	53,649	16,865	51,543	76,905
Fire Protection & Rescue		2,025,254	2,002,515	2,037,243	1,951,661	1,719,020
Governance		210,845	238,410	214,696	123,741	216,539
Harbour		0	-0	-433,887	277,519	971,104
Municipal Drains		15,000	30,651	960,922	126,221	64,876
Parks		680,050	584,000	579,170	580,409	644,434
Planning and Development		508,590	475,012	223,324	209,699	164,078
Policing		2,190,985	2,130,981	1,846,476	1,811,951	1,827,980
Roads		6,358,306	5,617,439	8,677,653	5,918,878	6,108,812
Solid Waste		806,650	1,097,300	1,008,350	866,987	780,180
Training & Health and Safety		128,000	144,000	163,477	127,025	81,896
Wastewater		0	0	461,853	-310,952	-4,147,131
Water		0	-0	-112,829	38,003	157,460
Grand Total		297,964	-209,591	2,062,953	-815,937	-2,138,818

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Taxation	-15,312,428	-14,998,069	-14,037,239	-13,385,217	-12,845,736	-12,622,613
Other Revenue	-905,650	-150,401	787,138	-993,280	-820,525	-705,300
Grants - Provincial Conditional	-803,000	-399,401	-1,266,439	-502,559	-183,387	-121,157
User Fees & Charges	-741,950	-434,201	-1,226,810	-924,305	-800,163	-770,222
Revenue from Other Municipalities	-715,000	-495,872	-1,259,261	-698,603	-780,959	-761,465
Grants - Provincial Unconditional	-683,900	-488,700	-667,400	-663,300	-413,300	-385,700
Licences, Permits, Rents	-567,050	-535,147	-698,957	-529,418	-500,873	-396,978
Fines & Penalties	-510,000	-400,062	-741,704	-854,692	-745,568	-558,786
Grants - Federal Conditional	-402,833	-3,920	-1,060,781	-420,721	-182,165	-1,205,459
Supplemental Taxation	-300,000	-390,701	-361,012	-62,940	-85,402	-72,270
Equipment Charges	118,050	876,303	905,532	727,004	473,453	530,490
TCA - 2020 Capital Requests	183,000					
External Transfers	205,612	192,094	196,490	181,165	182,871	142,706
Rents & Financial Expenses	252,950	282,752	317,569	339,482	340,710	282,212
Long Term Debt	409,789	209,894	429,439	437,666	438,599	438,673
TCA - 2021 Capital Requests	425,000					
Reserve transfers	619,470	-946,708	-959,800	1,792,248	3,992,696	3,161,537
Materials & Supplies	3,751,408	2,375,488	5,423,587	3,137,030	2,240,268	2,443,456
Salaries, Wages & Benefits	7,461,520	5,250,160	6,791,192	6,222,591	5,626,720	5,792,185
Contracted Services	7,812,975	7,340,835	9,142,385	5,654,860	5,913,613	6,743,998
Grand Total	297,963	-2,715,657	1,713,929	-542,989	1,850,853	1,935,307

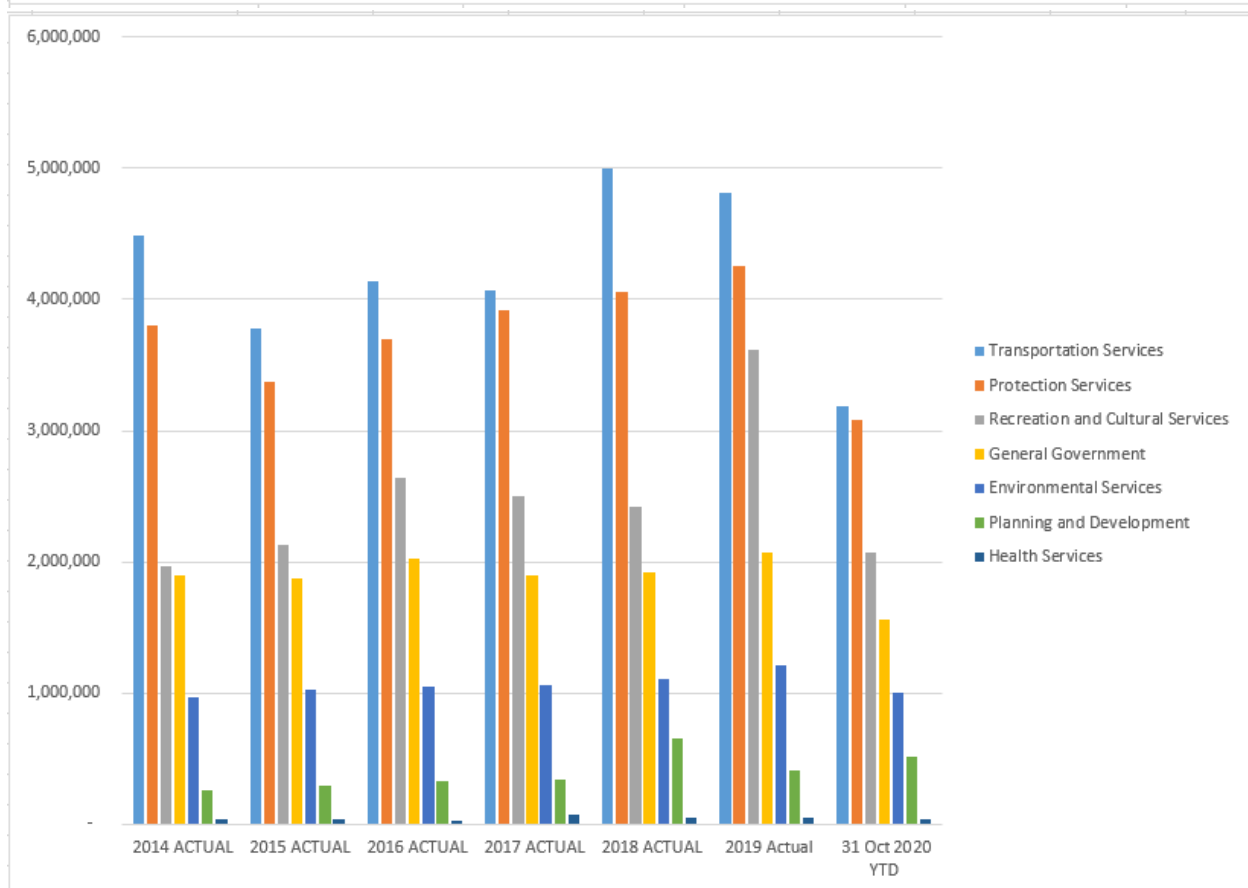
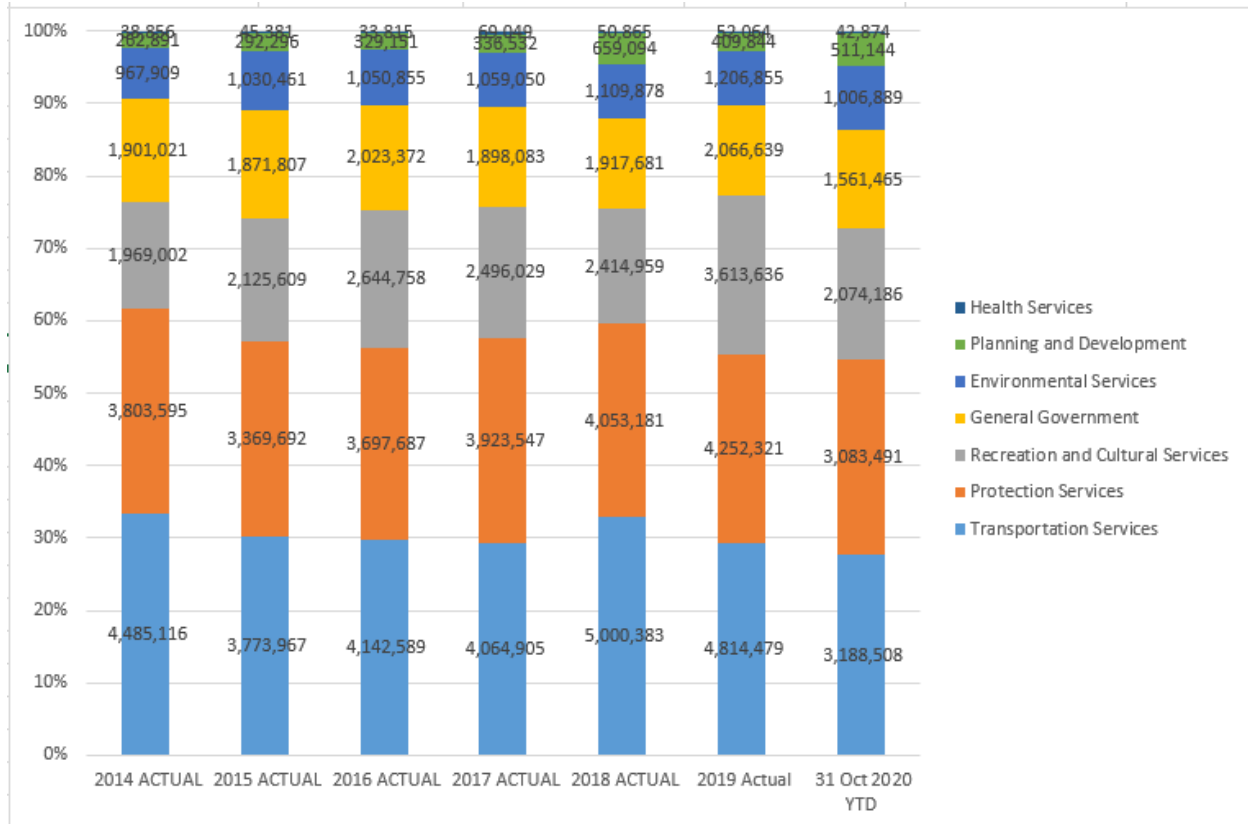
2021 Budgeted Revenues



2021 Budgeted Expenses



Operating Expense Trends by FIR Service Area



2021 Capital Plan

SERVICE AREA	SUB-SERVICE AREA	Acct Name	2021 BUDGET
Arena	Belmont	BELMONT ARENA CAP - LG TOOLS & EQUIP	66,000
Arena	Belmont	B ARENA CAP - STRUCTURAL - CONTRACTOR	60,000
Arena	Port Stanley	PS ARENA CAP - LG TOOLS & EQUIP	61,000
Fire Protection & Rescue	Equipment	FIRE CAP - VEHICLES REPL PROGRAM	65,000
Fire Protection & Rescue	Equipment	FIRE CAP 2019 EQUIP - EQUIPMENT	60,000
Parks	Furnishings	PARKS CAP 2019 FURNISHING - LG TOOL & EQ	16,500
Parks	Port Stanley	Parks - Port Stanley - Beach Washrooms	183,000
Roads	Bridges	Roads - Bridge Painting - Southdale	100,000
Roads	Brouwers	ROADS CAP - ROAD RECONST REHAB PROGRAM	65,000
Roads	Equipment	Roads - Equipment - Car chargers	50,000
Roads	Equipment	ROADS CAP - VEHICLE & EQUIP REPL PROGRAM	355,000
Roads	Front St	Roads - Front St Slope Stabilization ICIP grant application	50,000
Roads	Harrison/Currie Blvd	CURRIE BLVD CULVERT - CONTRACTOR	525,000
Roads	Lynhurst	ROADS CAP - OLD LYNHURST - CONTRACTOR	1,350,000
Roads	Street Lighting	Roads - Colborne Street Lighting	275,000
Roads	Surface Treatment	PAVED CAP- HOT MIX PAVING PROGRAM- CONTR	1,173,000
Grand Total			4,454,500

2020 Estimated Impact on Ratepayers - Median/Typical Property

Source: OPTA Tax Tools Lower Tier

This item is not yet available.

Service Area Breakdown of Revenue and Expenses

Operating Revenue by Service Area

SERVICE AREA	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL
Administrative Support Services	-16,887,228	-16,339,806	-15,764,605	-15,341,583
Arena	-405,950	-200,794	-478,558	-465,944
Beach Maintenance	-307,000	-184,963	-357,984	-334,618
BIA	0		-50,876	-90,010
Building Permit & Inspection	-384,500	-407,189	-542,176	-364,489
By-law	-11,000	-9,400	-21,740	-26,175
County Roads	-679,300	-495,872	-781,794	-943,714
Emergency Management & Planning		-13,470		
Facilities	-76,000	-41,990	-98,421	-222,339
Fire Protection & Rescue	-36,000	-35,033	-475,804	-93,407
Governance	20,000		-7,530	-31,966
Harbour	-65,000	-19,529	-832,436	-80,653
Municipal Drains		-5,764	-51,423	-35,380
Parks	-36,500	-12,270	-55,837	-61,425
Planning and Development	-16,050	-21,487	-91,879	-25,365
Policing	-15,000		-60,172	-154,257
Roads	115,000	-983,382	-1,145,442	-474,605
Solid Waste	-818,750	-106,009	-198,505	-242,891
Training & Health and Safety				-7,537
Grand Total	-19,603,278	-18,876,958	-21,015,182	-18,996,357

SERVICE AREA	Fines & Penalties	Grants - Federal Conditional	Grants - Provincial Conditional	Grants - Provincial Unconditional	Licences, Permits, Rents	Other Revenue	Revenue from Other Municipalities	Taxation	User Fees & Charges	Reserve transfers	Supplemental Taxation	Grand Total
Administrative Support Services	-470,000			-683,900	-61,500	-44,400		-15,312,428	-15,000		-300,000	-16,887,228
Arena									-405,950			-405,950
Beach Maintenance	-25,000								-282,000			-307,000
BIA						0						0
Building Permit & Inspection					-383,500				-1,000			-384,500
By-law					-11,000							-11,000
County Roads							-715,000			35,700		-679,300
Emergency Management & Planning												
Facilities					-76,000							-76,000
Fire Protection & Rescue						-35,000			-1,000	0		-36,000
Governance										20,000		20,000
Harbour					-20,000	-45,000						-65,000
Municipal Drains												
Parks		-3,000							-33,500			-36,500
Planning and Development					-15,050	-1,000						-16,050
Policing	-15,000											-15,000
Roads						-85,000				200,000		115,000
Solid Waste			-120,000			-695,250			-3,500			-818,750
Training & Health and Safety												
Grand Total	-510,000	-3,000	-120,000	-683,900	-567,050	-905,650	-715,000	-15,312,428	-741,950	255,700	-300,000	-19,603,278

Capital Revenue by Service Area

SERVICE AREA	2021 BUDGET	2019 Actual	2018 ACTUAL
Administrative Support Services		-43,000	-21,776
Arena		-9,723	
Beach Rescue			
Fire Protection & Rescue	-65,000	-1,594,689	-74,879
Harbour		-347,820	
Municipal Drains		-309,906	
Parks	-183,000	-183,733	-276,623
Roads	-1,254,833	-2,882,013	-681,476
Grand Total	-1,502,833	-5,370,882	-1,054,754

Sum of 2021 BUDGET	FIR OBJECT						
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							
Beach Rescue							
Fire Protection & Rescue						-65,000	-65,000
Harbour							
Municipal Drains							
Parks		-183,000					-183,000
Roads	-399,833	-500,000				-355,000	-1,254,833
Grand Total	-399,833	-683,000				-420,000	-1,502,833

Operating Expenses by Service Area

SERVICE AREA	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL
Administrative Support Services	2,151,746	1,342,900	1,012,558	1,709,829
Arena	1,344,623	801,176	1,248,816	1,148,435
Asset Management	317,000			
Beach Maintenance	218,550	209,050	173,490	168,926
Beach Rescue	300,800	368,969	285,115	270,670
BIA		7,208	50,876	90,010
Building Permit & Inspection	384,500	323,492	543,157	365,695
By-law	192,199	142,429	202,183	166,882
Cemetery Maintenance	23,000	10,908	22,726	21,076
Conservation	177,012	175,067	165,232	153,458
County Roads	679,300	365,257	678,417	835,426
Emergency Management & Planning	31,000	289,458		1,508
Facilities	118,531	79,606	115,285	273,882
Fire Protection & Rescue	2,001,254	609,828	2,149,273	2,008,232
Governance	190,845	157,666	222,226	155,708
Harbour	65,000	155,883	1,182,695	80,653
Municipal Drains	15,000	13,328	529,356	117,085
Parks	700,050	499,366	672,885	755,033
Planning and Development	524,640	497,816	315,203	235,064
Policing	2,205,985	1,533,221	1,906,647	1,966,207
Roads	3,555,139	2,823,250	7,785,088	6,246,148
Solid Waste	1,625,400	1,006,889	1,206,855	1,109,878
Training & Health and Safety	128,000	55,788	163,477	134,562
Grand Total	16,949,574	11,468,557	20,631,561	18,014,366

SERVICE AREA	Contracted Services	Equipment Charges	External Transfers	Long Term Debt	Materials & Supplies	Rents & Financial Expenses	Salaries, Wages & Benefits	Reserve transfers	Grand Total
Administrative Support Services	275,950				169,496	153,000	1,226,200	327,100	2,151,746
Arena	151,950	9,200			481,723	450	701,300		1,344,623
Asset Management							317,000		317,000
Beach Maintenance	58,100	35,700			22,750		102,000		218,550
Beach Rescue					19,800		281,000		300,800
BIA									
Building Permit & Inspection	73,300	7,500			8,880		323,150	-28,330	384,500
By-law	39,300				34,999	9,500	108,400		192,199
Cemetery Maintenance	18,000						5,000		23,000
Conservation			177,012						177,012
County Roads	30,000	226,800			177,000		245,500		679,300
Emergency Management & Planning	20,000				10,000		1,000		31,000
Facilities	22,300		18,600	10,000	21,311		31,320	15,000	118,531
Fire Protection & Rescue	97,000	1,000			211,554		1,221,700	470,000	2,001,254
Governance	7,500				14,745		168,600		190,845
Harbour	32,950	3,100			18,750		10,200		65,000
Municipal Drains				0			15,000		15,000
Parks	157,500	32,100			89,950		420,500		700,050
Planning and Development	369,940				7,700		147,000		524,640
Policing	2,195,985		10,000						2,205,985
Roads	512,200	-497,350		399,789	1,376,000	90,000	1,674,500		3,555,139
Solid Waste	522,000	300,000			402,250		401,150		1,625,400
Training & Health and Safety	6,000				61,000		61,000		128,000
Grand Total	4,589,975	118,050	205,612	409,789	3,127,908	252,950	7,461,520	783,770	16,949,574

Capital Expenses by Service Area

SERVICE AREA	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL
Administrative Support Services		26,309	44,838	
Arena	187,000	75,650	17,411	
Beach Rescue			25,278	67,770
Facilities				
Fire Protection & Rescue	125,000	869,998	1,958,462	111,716
Governance				
Harbour		55,785	(436,327)	277,519
Municipal Drains		307,509	792,895	44,516
Parks	199,500	440,927	145,855	163,425
Policing				
Roads	3,943,000	3,282,791	4,920,019	828,810
Grand Total	4,454,500	5,058,969	7,468,432	1,493,757

Sum of 2021 BUDGET	FIR OBJECT								
SERVICE AREA	Contracted Services	Equipment Charges	Grants - Federal Conditional	Materials & Supplies	Rents & Financial Expenses	Salaries, Wages & Benefits	Reserve transfers	TCA - 2021 Capital Requests	Grand Total
Administrative Support Services									
Arena	60,000			127,000					187,000
Beach Rescue									
Facilities									
Fire Protection & Rescue				125,000					125,000
Governance									
Harbour									
Municipal Drains									
Parks				16,500		-		183,000	199,500
Policing									
Roads	3,163,000			355,000				425,000	3,943,000
Grand Total	3,223,000			623,500		0		608,000	4,454,500

Administrative Support Services

Provincial Requirement, Organizational Support

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Taxation	-15,312,428	-14,998,069	-14,037,239	-13,385,217	-12,845,736	-12,622,613
Grants - Provincial Unconditional	-683,900	-488,700	-667,400	-663,300	-413,300	-385,700
Fines & Penalties	-470,000	-400,062	-659,797	-709,428	-572,951	-478,490
Supplemental Taxation	-300,000	-390,701	-361,012	-62,940	-85,402	-72,270
Licences, Permits, Rents	-61,500	-41,798	-50,105	-42,682	-40,747	-44,519
Other Revenue	-44,400	-5,757	-30,320	-286,955	-73,323	-76,326
User Fees & Charges	-15,000	-14,720	-17,965	-16,560	-17,550	-17,885
Grants - Provincial Conditional			-625,092			
Revenue from Other Municipalities					-1,000	-1,275
Long Term Debt						
Equipment Charges		34	131			
Rents & Financial Expenses	153,000	211,818	215,834	188,870	223,236	205,599
Materials & Supplies	169,496	135,677	170,463	160,950	123,168	139,338
Contracted Services	275,950	106,313	132,644	109,563	142,801	208,717
Reserve transfers	327,100		-26,810	-107,593	483,629	347,784
Salaries, Wages & Benefits	1,226,200	915,367	1,206,459	1,161,762	1,108,413	1,162,538
Grand Total	-14,735,482	-14,970,596	-14,750,210	-13,653,530	-11,968,762	-11,635,101

Arena

Council Discretion, Leisure and Culture

COVID19 reduced revenues and increased sanitization costs.

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
User Fees & Charges	(405,950)	(200,634)	(476,657)	(464,369)	(445,678)	(451,075)
Other Revenue		(160)	(1,900)	(1,575)	(8,005)	(5,062)
TCA - 2020 Capital Requests						
Reserve transfers			25,277	46,719	86,493	107,832
Rents & Financial Expenses	450	404	534	424	498	526
Equipment Charges	9,200	6,790	8,185	5,898	2,429	3,726
Contracted Services	211,950	129,538	122,170	103,871	132,884	146,499
Materials & Supplies	608,723	303,027	423,037	355,098	372,367	342,738
Salaries, Wages & Benefits	701,300	437,067	677,302	636,425	626,074	645,964
Grand Total	1,125,673	676,032	777,947	682,491	767,062	791,148

Asset Management

Provincial Requirement, Organizational Support, Reporting and Funding Eligibility

This is a new service area. For this team, salaries continue to be recorded under Planning, to be corrected by year-end. Budgets for both areas should be considered together.

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Salaries, Wages & Benefits	317,000					
Grand Total	317,000					

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. Covid19 increased beach maintenance costs.

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
User Fees & Charges	-282,000	-184,963	-309,688	-316,886	-270,243	-204,081
Fines & Penalties	-25,000		-45,258	-14,558	-33,767	
Licences, Permits, Rents			-2,650	-1,675	-7,025	-2,659
Other Revenue			-389	-1,500	-1,000	-3,000
Materials & Supplies	22,750	12,463	9,931	16,568	8,103	17,300
Equipment Charges	35,700	42,541	31,663	25,019	32,224	22,023
Contracted Services	58,100	43,606	38,759	45,773	24,859	19,996
Salaries, Wages & Benefits	102,000	110,440	93,136	81,565	100,309	52,773
Grand Total	-88,450	24,087	-184,495	-165,692	-146,541	-97,646

Beach Rescue

Council Discretion, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Equipment Charges			971	658		
Contracted Services		140	19,248	61,198	173	13
Reserve transfers					3,667	
Rents & Financial Expenses						
Materials & Supplies	19,800	22,624	21,363	21,766	19,583	16,157
Salaries, Wages & Benefits	281,000	346,205	268,811	254,818	249,476	276,207
Grand Total	300,800	368,969	310,393	338,441	272,899	292,377

Building Permit & Inspection

Provincial Requirement, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Licences, Permits, Rents	-383,500	-406,429	-541,456	-362,249	-306,521	-238,627
Reserve transfers	-28,330		178,649	29,509	4,000	
User Fees & Charges	-1,000	-760	-720	-2,240	-1,675	-1,000
Equipment Charges	7,500					
Materials & Supplies	8,880	7,558	8,398	7,302	8,955	5,845
Contracted Services	73,300	83,180	90,939	29,584	35,600	14,011
Salaries, Wages & Benefits	323,150	232,755	265,171	299,300	278,632	286,329
Grand Total	0	-83,697	981	1,206	18,990	66,559

By-law

Provincial Requirement, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Licences, Permits, Rents	-11,000	-9,400	-21,740	-26,175	-38,425	-12,660
Grants - Federal Conditional						-1,968
Equipment Charges				168	2,523	2,392
Fines & Penalties						
Reserve transfers			45,000	45,000	20,000	20,000
Rents & Financial Expenses	9,500	3,548	9,084	7,231	7,125	4,023
Materials & Supplies	34,999	10,341	18,073	15,953	39,993	50,559
Contracted Services	39,300	34,166	65,686	39,711	75,272	33,662
Salaries, Wages & Benefits	108,400	94,373	64,341	58,820	70,258	46,303
Grand Total	181,199	133,029	180,443	140,707	176,745	142,311

Cemetery Maintenance

Provincial Requirement, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Equipment Charges			2,142			
Salaries, Wages & Benefits	5,000		5,549			
Contracted Services	18,000	10,908	15,035	21,076	25,494	6,205
Grand Total	23,000	10,908	22,726	21,076	25,494	6,205

Conservation

Provincial Requirement, Environmental Sustainability, Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
External Transfers	177,012	175,067	165,232	153,458	143,498	133,739
Grand Total	177,012	175,067	165,232	153,458	143,498	133,739

County Roads

Provincial Requirement, Shared Service Agreement, Transportation & Mobility

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Revenue from Other Municipalities	-715,000	-495,872	-696,548	-679,559	-748,879	-760,190
Contracted Services	30,000	116,832	83,730	104,958	100,245	147,014
Reserve transfers	35,700		-85,246	-264,155	230,640	89,013
Materials & Supplies	177,000	8,761	181,878	210,047	7,578	15,600
Equipment Charges	226,800	109,676	188,002	251,223	140,091	172,155
Salaries, Wages & Benefits	245,500	129,989	224,807	269,198	175,967	216,158
Grand Total	0	-130,615	-103,377	-108,288	-94,357	-120,248

Emergency Management & Planning

Provincial Requirement, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Equipment Charges		5,777				
Other Revenue		-13,470				
Salaries, Wages & Benefits	1,000	196,100		1,508		485
Materials & Supplies	10,000	58,636				
Contracted Services	20,000	28,945				
Grand Total	31,000	275,988		1,508		485

Facilities

Council Discretion, Leisure and Culture

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Licences, Permits, Rents	-76,000	-41,990	-35,297	-62,283	-54,777	-55,193
Equipment Charges		174		109	922	168
Other Revenue				-150,056		
Long Term Debt	10,000	10,000	10,000	10,000	10,000	10,000
Reserve transfers	15,000		-46,103	166,378	23,629	15,000
External Transfers	18,600	17,026	18,192	17,541	31,608	
Materials & Supplies	21,311	13,053	15,957	18,050	23,317	21,422
Contracted Services	22,300	21,819	31,701	29,676	19,570	28,797
Salaries, Wages & Benefits	31,320	17,534	22,415	22,129	22,637	19,897
Grand Total	42,531	37,616	16,865	51,543	76,905	40,092

Finance

Provincial Requirement, Organizational Support

This budget falls under Administrative Support Services.

Fire Protection & Rescue

Provincial Requirement, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Other Revenue	-35,000	-34,783	-53,708	-23,544	-50,377	-62,273
User Fees & Charges	-1,000	-1,250	-11,915	-38,144	-5,824	-20,258
Rents & Financial Expenses			50	77	3,381	3,514
Fines & Penalties			-1,431			2,300
TCA - 2021 Capital Requests						
Equipment Charges	1,000	4,807	3,591	9	829	3,669
Contracted Services	97,000	929,478	431,574	312,641	224,930	192,861
Materials & Supplies	336,554	197,235	1,888,114	158,131	135,044	565,297
Reserve transfers	405,000		-1,435,373	424,993	437,960	626,999
Salaries, Wages & Benefits	1,221,700	348,306	1,216,340	1,117,498	973,078	834,903
Grand Total	2,025,254	1,443,793	2,037,243	1,951,661	1,719,020	2,147,013

Governance

Provincial Requirement, Organizational Support

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Other Revenue			-330	-265		
Contracted Services	7,500	9,029	27,964	2,845	49,032	67
Materials & Supplies	14,745	21,174	15,390	11,109	15,558	15,284
Reserve transfers	20,000		-7,200	-31,701		-12,307
Salaries, Wages & Benefits	168,600	127,463	178,872	141,754	151,948	150,129
Grand Total	210,845	157,666	214,696	123,741	216,539	153,173

Harbour

Council Discretion, Leisure and Culture

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Other Revenue	-45,000	-149	-63,738	-137,865	-300,262	-239,851
Licences, Permits, Rents	-20,000	-18,980	-18,359	-8,990	-24,560	-19,996
Reserve transfers			-749,938	152,513	407,446	521,309
Grants - Federal Conditional			-423,638	-83,511	-178,465	-453,154
User Fees & Charges		-400	-400	-2,800	-1,000	-400
Rents & Financial Expenses			9,336	9,336	9,336	9,336
Equipment Charges	3,100	11,582	8,742	14,131	39,056	2,069
Salaries, Wages & Benefits	10,200	11,160	22,863	30,165	81,669	6,062
Materials & Supplies	18,750	27,968	12,653	22,857	45,859	7,977
Contracted Services	32,950	160,958	768,593	281,682	892,025	1,961,270
Grand Total	0	192,140	-433,887	277,519	971,104	1,794,622

Municipal Drains

Provincial Requirement, Environmental Sustainability

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Materials & Supplies			8,494	1,946	5,812	1,225
Other Revenue						
Equipment Charges		2,066	1,862	2,771	3,812	3,045
Rents & Financial Expenses						
Long Term Debt	0		19,650	27,878	28,810	28,885
Contracted Services		311,106	93,938	416,770	121,021	134,964
Grants - Provincial Conditional			-4,063	-5,994	-38,582	-9,649
Reserve transfers			1,188,609	-306,946	-50,075	-84,250
User Fees & Charges		-5,764	-357,265	-29,386	-21,539	-30,977
Salaries, Wages & Benefits	15,000	7,665	9,699	19,182	15,616	17,738
Grand Total	15,000	315,073	960,922	126,221	64,876	60,982

Parks

Council Discretion, Leisure and Culture

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Grants - Provincial Conditional	-183,000					
User Fees & Charges	-33,500	-8,350	-38,023	-40,331	-25,258	-31,913
Grants - Federal Conditional	-3,000	-3,920	-3,915	-10,512		
Other Revenue			-2,500	-1,525	-6,250	-3,202
Revenue from Other Municipalities			-11,399	-9,057	-31,081	
Rents & Financial Expenses		639	1,679	4,533	2,813	2,813
Reserve transfers			-183,733	-163,523	-137,003	83,134
Equipment Charges	32,100	106,895	26,576	26,771	36,139	27,529
Materials & Supplies	106,450	117,577	163,177	103,956	68,523	66,785
Contracted Services	157,500	347,441	216,595	265,730	349,387	267,493
TCA - 2020 Capital Requests	183,000					
Salaries, Wages & Benefits	420,500	367,742	410,713	404,368	387,163	433,729
Grand Total	680,050	928,024	579,170	580,409	644,434	846,367

Planning & Development

Provincial Requirement, Economic Development

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Licences, Permits, Rents	-15,050	-16,500	-29,200	-25,365	-28,818	-23,324
Other Revenue	-1,000	-4,987	-2,178		-13,669	-3,750
Reserve transfers			-60,501		-3,518	
Materials & Supplies	7,700	6,804	4,150	10,356	8,030	6,074
Salaries, Wages & Benefits	147,000	294,600	10,838	10,411	8,230	27
Contracted Services	369,940	196,412	300,214	214,297	193,821	171,915
Grand Total	508,590	476,329	223,324	209,699	164,078	150,942

Policing

Provincial Requirement, Community Safety

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Fines & Penalties	-15,000		-35,218	-130,707	-138,850	-82,596
Materials & Supplies		906	1,241	1,893	2,158	2,272
Other Revenue			-24,953	-23,550	-26,911	-46,959
Reserve transfers			-54,816	22,268	77,644	
Salaries, Wages & Benefits						
External Transfers	10,000		13,067	10,167	7,766	8,967
Contracted Services	2,195,985	1,532,315	1,947,156	1,931,879	1,906,173	1,922,464
Grand Total	2,190,985	1,533,221	1,846,476	1,811,951	1,827,980	1,804,147

Roads

Provincial Requirement, Transportation & Mobility

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Grants - Provincial Conditional	-500,000	-365,225	-540,298	-354,777		
Equipment Charges	-497,350	243,824	364,905	399,957	214,935	291,196
Grants - Federal Conditional	-399,833		-633,227	-326,699	-3,700	-750,337
Reserve transfers	-155,000	-946,708	241,187	1,797,958	2,410,083	1,446,427
Other Revenue	-85,000	-36,624	1,105,374	-191,371	-152,401	-91,913
Licences, Permits, Rents		-50	-150			
Revenue from Other Municipalities			-551,314			
User Fees & Charges						
Rents & Financial Expenses	90,000	66,343	79,435	125,215	93,323	56,376
Long Term Debt	399,789	199,894	399,789	399,789	399,789	399,789
TCA - 2021 Capital Requests	425,000					
Salaries, Wages & Benefits	1,674,500	1,295,033	1,833,075	1,653,112	1,329,141	1,550,142
Materials & Supplies	1,731,000	1,384,856	2,343,641	1,862,851	1,273,365	1,043,961
Contracted Services	3,675,200	2,916,092	4,035,238	552,843	544,277	453,019
Grand Total	6,358,306	4,757,434	8,677,653	5,918,878	6,108,812	4,398,659

Solid Waste

Provincial Requirement, Community Health

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Other Revenue	-695,250	-54,472	-79,473	-100,739	-122,668	-108,263
Grants - Provincial Conditional	-120,000	-34,176	-104,855	-128,563	-144,806	-111,508
User Fees & Charges	-3,500	-17,360	-14,177	-13,589	-11,397	-12,634
Equipment Charges	300,000	342,137	268,763	289	493	2,516
Salaries, Wages & Benefits	401,150	296,810	211,852	4,114	6,296	30,148
Materials & Supplies	402,250	9,106	22,677	31,087	9,593	13,464
Contracted Services	522,000	358,836	703,563	1,074,388	1,042,668	1,004,728
Grand Total	806,650	900,880	1,008,350	866,987	780,180	818,450

Solid Waste Tax Funded

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Grants - Provincial Conditional	-120,000	-34,176	-104,855	-128,563	-144,806	-111,508
Other Revenue	-70,000	-54,472	-79,473	-100,739	-122,668	-108,263
User Fees & Charges	-3,500	-17,360	-14,177	-13,589	-11,397	-12,634
Materials & Supplies	103,900	9,106	22,677	31,087	9,593	13,464
Equipment Charges	282,000	342,137	268,763	289	493	2,516
Salaries, Wages & Benefits	296,150	296,810	211,852	4,114	6,296	30,148
Contracted Services	318,100	358,836	703,563	1,074,388	1,042,668	1,004,728
Grand Total	806,650	900,880	1,008,350	866,987	780,180	818,450

Solid Waste User Fee Funded

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Other Revenue	-625,250					
Equipment Charges	18,000					
Salaries, Wages & Benefits	105,000					
Contracted Services	203,900					
Materials & Supplies	298,350					
Grand Total	-					

Training & Health and Safety

Provincial Requirement, Organizational Support

FIR OBJECT	2021 BUDGET	31 Oct 2020 YTD	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL
Revenue from Other Municipalities				-7,537		
Contracted Services	6,000	3,322	8,673	5,160		
Materials & Supplies	61,000	30,915	86,081	72,940	40,084	78,379
Salaries, Wages & Benefits	61,000	21,552	68,724	56,462	41,812	62,654
Grand Total	128,000	55,788	163,477	127,025	81,896	141,033