

Municipality of Central Elgin
GENERAL GOVERNMENT
Proposed Operating and Capital Budgets

Revision Date: 2019-03-28

Gross Budget Expenditures									Remarks
	2016 Actual	2017 Actual	2018 Approved	2018 Actual	2019 Proposed	Difference (2019 - 2018)	2020 Proposed	2021 Proposed	
Council Expenses	148,888	194,352	200,543	143,954	186,729	(13,814)	152,758	154,717	
General Government Salaries Expense	1,161,640	1,081,945	1,181,585	1,144,223	1,225,573	43,988	1,227,694	1,232,482	
General Administration Expenses	278,778	266,596	296,497	269,903	261,590	(34,907)	229,104	217,575	
Financial Expenses	205,599	222,123	209,015	188,870	184,588	(24,428)	182,990	195,092	
Transfers	12,100	12,100	-	-	19,600	19,600	19,600	19,600	
Capital	-	-	14,000	21,776	43,000	29,000	-	-	
TOTALS	1,807,005	1,777,115	1,901,640	1,768,726	1,921,080	19,440	1,812,146	1,819,466	
Gross Budget Revenues									Remarks
	2016 Actual	2017 Actual	2018 Approved	2018 Actual	2019 Proposed	Difference (2019 - 2018)	2020 Proposed	2021 Proposed	
Cost Recoveries	42,558	27,131	29,114	29,069	35,939	6,824	36,413	36,894	
Fees/Tax Cert/Sundry Revenue/Rents	72,557	79,069	70,207	157,235	73,077	2,869	72,199	74,918	
Interest/Investment Income	478,490	484,002	469,430	624,113	565,551	96,121	561,403	563,013	
Licences and Permits	3,521	3,436	5,128	9,468	8,023	2,896	8,128	8,176	
Ontario Municipal Partnership Fund (OMPF)	385,700	192,850	663,600	663,300	667,400	3,800	667,400	667,400	
Payments-In-Lieu	447,762	306,058	309,067	362,359	343,481	34,414	459,446	459,446	
Transfers from Reserves and Reserve Funds	35,600	170,940	123,600	226,277	115,800	(7,800)	35,600	35,600	
TOTALS	1,466,188	1,263,486	1,670,146	2,071,821	1,809,271	139,125	1,840,588	1,845,446	
TAX-SUPPORTED BUDGET	340,817	513,629	231,494	(303,095)	111,809	(119,684)	(28,442)	(25,981)	

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<u>GENERAL GOVERNMENT EXPENDITURES</u>									
Council Expenses									
Salaries	125,208	127,706	128,359	120,219	120,909	(7,450)	122,722	124,563	based on salaries & meetings attendance
CPP	2,518	2,362	3,394	2,030	5,045	1,651	5,121	5,198	no longer 1/3 exempt
EHT	1,628	1,660	1,669	1,567	2,358	689	2,393	2,429	
Mileage	3,603	3,627	3,650	3,602	3,650	-	3,650	3,650	based on By-law 768 amounts
Travel and Conventions	13,326	14,056	13,934	8,688	12,023	(1,911)	13,135	13,072	based on 3-year rolling average
Clothing	-	-	-	13	-	-	-	-	
Staff Awards/Recognition	-	-	-	391	-	-	-	-	
Meeting Supplies	1,207	561	1,127	1,508	1,092	(35)	953	869	based on 3-year rolling average
Training	120	-	294	-	-	(294)	-	-	
Office Supplies	1,212	2,374	2,720	362	1,316	(1,404)	1,634	1,775	based on 3-year rolling average
Telephone	-	-	-	-	840	840	853	865	cell phone for mayor annually
IT Equipment	-	-	14,000	2,782	7,200	(6,800)	-	-	post-election laptop for new Council (6 left)
Parade Insurance Support	-	-	1,296	1,108	1,296	-	1,296	1,296	to offset no Community Grants budget
Legal	67	42,004	100	615	1,000	900	1,000	1,000	LPAT assistance
Consulting	-	-	30,000	1,068	30,000	-	-	-	ward boundary review (one-time costs)
Total Council Expenses	148,888	194,352	200,543	143,954	186,729	(13,814)	152,758	154,717	

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General Government Salaries and Benefits									
Salaries	776,567	740,635	817,171	772,385	835,927	18,756	848,465	861,192	
Casual Salaries	77,646	44,844	44,395	47,309	25,715	(18,680)	13,050	-	mat leave coverage for 2018/2019
CPP	28,259	27,264	29,933	28,152	31,126	1,193	31,592	32,066	
EI	15,364	12,779	14,143	13,373	14,093	(50)	14,304	14,519	
WSIB	34,829	22,104	24,804	22,892	24,354	(450)	24,719	25,090	
OMERS	79,662	79,512	85,138	84,545	87,665	2,527	88,980	90,314	
EHT	16,241	16,008	16,801	16,203	16,802	1	17,054	17,310	
LTD/ADD/LIFE	76,784	73,573	98,401	80,837	102,640	4,239	104,180	105,743	
LEAC	265	841	454	257	420	(34)	426	433	based on a per employee charge annually
Wellness Program	-	4,130	19,500	4,054	19,500	-	19,500	19,500	full program for 2019
Mileage	2,272	3,093	2,520	5,395	5,476	2,956	5,558	5,641	based on prior year actual + CPI
Travel and Conventions	12,929	11,412	10,632	14,884	15,107	4,475	15,334	15,564	based on prior year actual + CPI
Clothing Allowance	-	-	-	92	-	-	-	-	
Memberships	10,454	16,139	11,098	12,757	12,948	1,850	13,142	13,339	CPA, MFOA, AMCTO, OMHRAA, etc.
Subscriptions	1,711	1,251	1,486	1,613	1,637	151	1,662	1,687	based on prior year actual + CPI
Employee Recognition Expenses	2,662	3,480	3,500	865	2,336	(1,164)	2,826	2,880	based on 3 year actual average
Meeting Supplies	1,208	894	1,397	2,379	1,494	97	1,199	1,195	based on 3 year actual average
Flowers and Memorial Donations	50	-	212	671	240	28	97	112	based on 3 year actual average
Recruitment Expenses	1,563	87	-	1,475	1,041	1,041	897	675	based on 3 year actual average
Training	17,643	23,445	-	32,721	24,603	24,603	21,897	23,315	based on 3 year actual average
Health & Safety Expenses	5,531	455	-	1,365	2,450	2,450	2,812	1,906	based on 3 year actual average
Total General Government Salaries and Benefits	1,161,640	1,081,945	1,181,585	1,144,223	1,225,573	43,988	1,227,694	1,232,482	

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GENERAL GOVERNMENT EXPENDITURES (cont'd)									
General Administration Expenses									
Advertising	80,580	46,187	58,670	24,032	35,000	(23,670)	53,923	45,037	based on 3 year actual average
Insurance	21,594	22,180	22,243	22,243	22,243	-	22,006	22,143	based on actual invoice for the year
Office Supplies	8,760	11,949	10,688	11,022	10,577	(111)	10,429	10,985	based on 3 year actual average
Postage	5,432	6,919	5,900	11,296	7,882	1,982	6,744	7,182	based on 3 year actual average
Office Equipment	1,472	2,916	1,693	294	1,561	(132)	1,983	2,153	based on 3 year actual average
Office Furniture	-	-	-	430	-	-	-	-	
Kitchen Supplies	-	-	-	802	814	814	826	838	based on prior year actual + CPI
Election	12,511	12,619	71,949	77,319	71,949	(0)	18,000	18,000	2018 Election year + new equipment
Telephone Expense	14,533	14,566	14,794	11,498	13,532	(1,262)	14,211	14,103	based on 3 year actual average
IT Supplies	1,051	2,338	2,361	2,046	1,811	(550)	1,733	1,961	based on 3 year actual average
Cash Short/(Over)	184	(0)	-	(33)	-	-	-	-	
Courier	171	188	156	435	264	108	208	220	based on 3 year actual average
Legal Services	9,042	9,323	10,000	30,772	10,000	-	10,000	10,000	estimate on experience
Consulting	2,722	41,018	3,000	3,574	3,000	-	3,000	3,000	compensation review completed in 2017
Audit Services	40,573	40,176	30,000	19,896	20,861	(9,139)	21,370	21,878	reduced audit costs going forward for work
Answering Service	1,031	1,062	500	833	500	-	-	-	will be eliminated in 2018
IT Services	62,618	36,449	46,976	36,295	45,121	(1,855)	48,063	43,211	based on 3 year actual average
Small Equipment Rental	-	-	-	712	-	-	-	-	
Printing Services	12,469	14,307	13,398	12,007	12,187	(1,211)	12,370	12,555	based on prior year actual + CPI
Mat Rentals	1,566	1,248	1,427	1,985	1,600	173	1,472	1,440	based on 3 year actual average
Shredding Services	1,208	2,084	1,449	1,135	1,475	26	1,589	1,716	savings in 2018 on contract change
Water Bottle Services	1,261	1,067	1,293	1,309	1,212	(81)	1,180	1,153	based on 3 year actual average
Total General Administration Expenses	278,778	266,596	296,497	269,903	261,590	(34,907)	229,104	217,575	

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GENERAL GOVERNMENT EXPENDITURES (cont'd)									
Financial Expenses									
Bank Charges	9,457	13,750	10,903	13,103	12,103	1,200	11,770	12,541	based on 3 year actual average
Taxes Written-Off	33,239	88,551	75,117	73,827	65,206	(9,911)	62,332	72,029	based on 3 year actual average
Office Rent	153,203	111,760	113,995	94,421	96,000	(17,995)	97,440	98,902	\$8,000/month x 12 months
Equipment Leasing	9,700	8,062	9,000	7,519	11,279	2,279	11,448	11,620	Ricoh copiers & copies (x2) main floor
Total Financial Expenses	205,599	222,123	209,015	188,870	184,588	(24,427)	182,990	195,092	
Transfers									
Reserve for staff IT equipment replacement	10,000	10,000	-	-	17,500	17,500	17,500	17,500	based on 5 computer replacements @ \$2,000 & software updates @ \$7,500/year
Reserve for Council laptop replacements	2,100	2,100	-	-	2,100	2,100	2,100	2,100	based on 4-year \$3,500 for 7 laptops @ \$1,200/each
Total Transfers	12,100	12,100	-	-	19,600	19,600	19,600	19,600	
GENERAL GOVERNMENT REVENUES									
Payments-In-Lieu									
Residential - Full	133	107	107	107	107	1	135	135	based on actual assessments
Farmland - Full	3,669	1,887	1,905	1,899	1,764	(141)	3,700	3,700	reduction due to farm tax ratio change
Commercial - Full/General	388,941	238,569	238,603	237,749	237,996	(607)	358,000	358,000	
Commercial - Vacant Land - Shared	732	714	1,509	2,149	2,242	733	750	750	
Industrial - Full - Shared	5,124	6,153	8,315	8,288	9,636	1,321	5,125	5,125	
Railway - PIL	49,163	49,163	49,163	38,044	22,862	(26,301)	22,862	22,862	municipal shares only
Hydro - PIL	-	2,790	2,790	4,509	2,199	(591)	2,199	2,199	municipal shares only
Heads & Beds Grant	-	6,675	6,675	6,675	6,675	-	6,675	6,675	Heads & Beds Grant (89 beds @ \$75)
Municipal Supplementals	-	-	-	62,940	60,000	60,000	60,000	60,000	not previously budgeted for in years past
Total Payments-in-lieu	447,762	306,058	309,067	362,359	343,481	34,414	459,446	459,446	

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GENERAL GOVERNMENT REVENUES (cont'd)									
Ontario Municipal Partnership Fund (OMPF)	385,700	192,850	663,600	663,300	667,400	3,800	667,400	667,400	as per OMPF Funding noticed received 2019-03-14
Licences and Permits									
Special Events Permits	200	200	300	1,000	300	-	300	300	based on 2 festival permits
Lottery/Raffle Licences	3,321	3,236	3,133	3,113	3,223	90	3,260	3,240	based on 3 year actual average
Burial Permits	-	-	-	5,355	4,500	4,500	4,568	4,636	based on prior year actuals
Total Licences and Permits	3,521	3,436	3,433	9,468	8,023	4,590	8,128	8,176	
User Fees, Rents & Sundry Revenues									
Sale of Equipment	-	-	-	157					
Property Sale Revenue	-	-	-	80,000					
Sundry Revenue	15,720	24,621	18,834	27,304	22,548	3,714	20,963	22,711	based on 3 year actual average
Tax Certificates	15,840	17,550	16,373	16,560	16,650	277	16,680	16,960	based on 3 year actual average
Property Lease Revenue	40,998	36,898	35,000	33,214	33,878	(1,122)	34,556	35,247	GT's and 115 William
Total User Fees, Rents & Sundry Revenues	72,557	79,069	70,207	157,235	73,077	2,870	72,199	74,918	
Interest/Investment Income									
Penalty/Interest Income - Current Year	123,888	121,648	123,793	110,387	118,641	(5,152)	121,392	120,560	based on 3 year actual average
Penalty/Interest Income - Prior Year	118,373	109,248	111,420	106,195	111,272	(148)	112,964	111,161	based on 3 year actual average
Penalty/Interest Income - 2 Years Prior	58,034	57,818	56,573	55,288	57,047	474	57,633	57,499	based on 3 year actual average
Penalty/Interest Income - 3 Years or more	64,058	70,388	57,362	79,211	71,219	13,857	68,555	70,054	based on 3 year actual average
Interest/Investment Income	114,137	124,901	120,282	148,833	129,290	9,008	122,776	125,656	based on 3 year actual average
ERTH Interest (no dividends)	-	-	-	124,199	78,083	78,083	78,083	78,083	not previously budgeted for (2018 includes dividends)
Total Interest/Investment Income	478,490	484,002	469,430	624,113	565,551	96,121	561,403	563,013	
Recoveries & Transfers from Reserves									
Kettle Creek Villa Administration Recovery	38,214	22,687	24,770	24,770	31,595	6,825	32,069	32,550	based on NPH/TCA Coordinator wage/benefits 50%
BIA Administration Recovery	4,344	4,444	4,344	4,299	4,344	-	4,344	4,344	BIA assistance provided by Deputy Clerk
Transfer from OMPF Reserve	35,600	35,600	35,600	35,600	35,600	-	35,600	35,600	council's 10-year utilization strategy
Transfer from Rate Stabilization Reserve	-	135,340	30,000	138,901	30,000	-	-	-	one-time costs offset by drawdown
Transfer from Election Reserve	-	-	30,000	30,000	-	(30,000)	-	-	offset 2018 election costs
Transfer from Council Equipment Reserve	-	-	14,000	1,701	7,200	(6,800)	-	-	offset post-election laptop for new Council
Total Recoveries & Transfers from Reserves	78,158	198,071	138,714	235,271	108,739	(29,975)	72,013	72,494	

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<u>2016 Capital Projects</u>								
<u>2017 Capital Projects</u>								
<u>2018 Capital Projects</u>								
Folder/Stuffer/Sealer			10,000	10,580				replacement of existing equipment - 5-year life span
Office Desk Chairs			4,000	4,479				10 chairs for various office staff
IT Equipment				6,717				Laptops
<u>2019 Capital Projects</u>								
Desktops/Laptops (10)					13,000			As per IT schedule
Server Upgrades (10)					20,000			As per IT schedule
Additional Access Point & Router Upgrades					5,000			White Station additional access point and upgrade PS Fire and PS WWTP routers
Windows 10 Updates					5,000			Update remaining computers with Windows 10
<u>2020 Capital Projects</u>								
<u>2021 Capital Projects</u>								
Total Expenditures	0	0	14,000	21,776	43,000	0	0	

