

THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD



- A G E N D A -

Thursday January 24, 2019

SPECIAL MEETING OF COUNCIL
4:00 pm – 7:00 pm, Council Chambers, Fingal

For the purpose of Budget Deliberations

-
1. **CALL TO ORDER**
 2. **DISCLOSURE OF PECUNIARY INTEREST**
 3. **OTHER BUSINESS:**
 - (a) 2019 Budget Deliberations
Items requiring follow up, funding requests from Green Lane, reserve allocations and finalize.
 - o **Report of the Treasurer**
 4. **CLOSED SESSION**
 - (a) Personal matters about an identifiable individual(s) including municipal employees or local board employees (section 239 (2) (b)) – Administrative Wages.
 5. **ADJOURNMENT:**
 - NEXT REGULAR MEETING OF COUNCIL**
Wednesday January 30, 2019 @ 7:00 P.M.
Council Chambers, Fingal
 - NEXT SPECIAL MEETING OF COUNCIL**
Thursday January 31, 2019 @ 7:00 P.M.
Council Chambers, Fingal
 - NEXT BUDGET MEETING OF COUNCIL (If needed)**
Monday February 4, 2019 @ 4:00 P.M.
Council Chambers, Fingal

Township of Southwold	2018	2019	2020	2021
Summary	Budget	Draft	Draft	Draft
TAB 1		Budget	Budget	Budget
Revenues				
Taxation	(\$2,871,883.05)	(\$3,262,230.34)	(\$3,566,314.17)	(\$3,905,836.51)
Street Lights				
Taxation Growth	(36,152.92)	(38,500.00)	(90,000.00)	(95,000.00)
Other Revenue	(\$1,542,165.74)	(\$1,545,830.81)	(\$1,497,373.06)	(\$1,456,396.47)
Council	(\$3,992.28)	\$0.00	\$0.00	\$0.00
Administration	(\$15,000.00)	(\$20,000.00)	(\$5,000.00)	(\$5,000.00)
Fire	(26,000.00)	(26,100.00)	(26,202.00)	(26,306.04)
Police	(65,000.00)	(67,800.00)	(43,400.00)	(43,400.00)
Animal Control	(17,500.00)	(17,500.00)	(17,500.00)	(17,500.00)
Building	(147,500.00)	(136,500.00)	(146,650.00)	(156,804.50)
Conservation Authorities				
Road Operations	(620,953.93)	(640,496.56)	(637,291.47)	(652,468.26)
Drainage	(86,312.81)	(87,700.93)	(89,385.27)	(91,114.78)
Garbage	(89,509.90)	(60,550.00)	(61,000.00)	(61,463.50)
Medical Centre	(6,984.50)	(14,313.66)	(14,599.93)	(14,891.93)
Cemeteries				
Library&Comm Units	(76,814.12)	(75,868.26)	(75,976.90)	(76,339.69)
Keystone Complex	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
Parks	(9,500.00)	(15,700.00)	(7,000.00)	(6,700.00)
Planning	(193,825.00)	(362,005.00)	(99,005.00)	(99,005.00)
Reserve Allocations	(1,709,571.26)	(1,115,977.78)	(1,027,886.97)	(3,144,982.56)
Grants (Capital)	(\$1,574,600.27)	(\$207,100.00)	(\$60,000.00)	(\$1,095,112.00)
	(9,113,265.78)	(7,714,173.34)	(7,484,584.77)	(10,968,321.24)
Expenditures				
Taxation	\$0.00	\$0.00	\$0.00	\$0.00
Street Lights	26,650.00	25,450.00	26,612.50	26,782.45
Council	107,021.18	110,826.68	113,462.69	116,174.16
Administration	577,665.84	616,052.94	616,507.02	628,131.51
Fire	450,810.37	455,210.26	462,230.76	482,315.58
Police	603,616.00	603,511.00	626,488.53	658,835.52
Animal Control	17,583.45	21,850.00	22,468.00	23,103.79
Building	128,997.64	115,500.00	125,650.00	150,804.50
Conservation Authorities	51,796.23	55,546.34	57,212.73	58,929.11
Road Operations	1,631,916.71	1,701,972.11	1,748,420.56	1,794,684.80
Drainage	111,925.22	114,385.98	115,419.62	117,502.36
Environmental Services	304,387.61	353,444.95	421,914.71	464,040.38
Medical Centre	28,117.20	30,529.12	28,875.70	29,671.40
Cemeteries	11,263.94	10,235.30	10,492.01	10,755.41
Library& Comm Units	59,530.96	70,975.44	72,634.21	74,339.92
Keystone Complex	78,172.91	78,755.90	77,235.67	79,352.54
Parks	79,803.15	124,727.36	128,098.90	131,571.09
Planning	233,803.70	383,528.18	121,368.98	122,227.24
Reserve Allocations	\$1,451,445.17	\$1,722,796.77	\$1,917,742.19	\$2,011,941.98
Capital	<u>\$3,158,758.50</u>	<u>\$1,118,875.00</u>	<u>\$791,750.00</u>	<u>\$3,987,157.50</u>
	\$9,113,265.78	\$7,714,173.33	\$7,484,584.76	\$10,968,321.24
(Surplus) Deficit	<u>(\$0.00)</u>	<u>(\$0.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>

Township of Southwold	2018	2019	2020	2021
Summary	Budget	Draft	Draft	Draft
TAB 1		Budget	Budget	Budget
Summary				
Taxation	(\$2,871,883.05)	(\$3,262,230.34)	(\$3,566,314.17)	(\$3,905,836.51)
Taxation Growth	(\$36,152.92)	(\$38,500.00)	(\$90,000.00)	(\$95,000.00)
Street Lights	\$26,650.00	\$25,450.00	\$26,612.50	\$26,782.45
County	\$0.00	\$0.00	\$0.00	\$0.00
School boards	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	(\$1,542,165.74)	(\$1,545,830.81)	(\$1,497,373.06)	(\$1,456,396.47)
Council	\$103,028.90	\$110,826.68	\$113,462.69	\$116,174.16
Administration	\$562,665.84	\$596,052.94	\$611,507.02	\$623,131.51
Fire	\$424,810.37	\$429,110.26	\$436,028.76	\$456,009.54
Police	\$538,616.00	\$535,711.00	\$583,088.53	\$615,435.52
Animal Control	\$83.45	\$4,350.00	\$4,968.00	\$5,603.79
Building	(\$18,502.36)	(\$21,000.00)	(\$21,000.00)	(\$6,000.00)
Conservation Authorities	\$51,796.23	\$55,546.34	\$57,212.73	\$58,929.11
Road Operations	\$1,010,962.78	\$1,061,475.55	\$1,111,129.08	\$1,142,216.54
Drainage	\$25,612.41	\$26,685.05	\$26,034.35	\$26,387.58
Environmental Services	\$214,877.71	\$292,894.95	\$360,914.71	\$402,576.88
Medical Centre	\$21,132.71	\$16,215.46	\$14,275.76	\$14,779.47
Cemeteries	\$11,263.94	\$10,235.30	\$10,492.01	\$10,755.41
Library&Comm Units	(\$17,283.16)	(\$4,892.82)	(\$3,342.69)	(\$1,999.77)
Keystone Complex	\$58,172.91	\$58,755.90	\$57,235.67	\$59,352.54
Parks	\$70,303.15	\$109,027.36	\$121,098.90	\$124,871.09
Planning	\$39,978.70	\$21,523.18	\$22,363.98	\$23,222.24
Reserve Allocations	(\$258,126.09)	\$606,818.99	\$889,855.23	(\$1,133,040.58)
Capital	\$1,584,158.23	\$911,775.00	\$731,750.00	\$2,892,045.50
Net (Surplus) Deficit	(\$0.00)	(\$0.00)	\$0.00	\$0.00

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Budget	Draft	Draft	Draft	Budget Highlights and Notes
TAB 3	OTHER REVENUE			Budget	Budget	Budget	
01.1100.0400	OMPF Revenue	(316,000.00)	(378,100.00)	(321,385.00)	(273,177.25)	(232,200.66)	2019 allocation not yet received. 2018-per allocation notice. Annual decreases based on guaranteed funding of 85% of previous year. This total is at risk given Minister of Finance notice that funding will be cut.
01.1100.0200	Federal Government (PIL)	(802.34)	(841.31)	(970.36)	(970.36)	(970.36)	2019-2021 figures based on returned roll assessment values and a 9% increase over 2018 rates
01.1100.0210	Prov of Ont (PIL)	(29,931.65)	(17,385.17)	(30,459.04)	(30,459.04)	(30,459.04)	2019-2021 figures based on returned roll assessment values and a 9% increase over 2018 rates
01.1100.0215	City of Toronto (PIL)	(972,490.44)	(981,118.82)	(1,011,355.22)	(1,011,355.22)	(1,011,355.22)	2019-2021 figures based on returned roll assessment values and 2018 rates. Ministry of Finance has instructed MPAC to change assessment valuation to the royalty method for the 2021 assessment cycle onward. The impact to Southwold revenues is not yet known. As the landfill fills, PIL revenues and Green Lane Trust available funding will decline. Revenues are impacted by changes in school board rates as the Township keeps the education portion. Note: these rates are deemed to be nominal tax rates.
01.1100.0220	Ontario Hydro Corridor (PIL)	(31,490.87)	(17,352.19)	(31,565.14)	(31,565.14)	(31,565.14)	2019-2021 figures based on 2018 revenues. Note: rates are set by MOF.
01.1100.0230	Railway Corridors (PIL)	(3,818.25)	(3,818.25)	(4,496.05)	(4,496.05)	(4,496.05)	2019-2021 figures based on 2018 revenues. Note that these rates are set by MOF.
	Sub Total Payment In Lieu-Revenue	(1,038,533.55)	(1,020,515.74)	(1,078,845.81)	(1,078,845.81)	(1,078,845.81)	
	Transfer from Reserves - Write-offs						
01.1100.0110	Interest (Penalty)	(75,902.76)	(75,000.00)	(80,000.00)	(80,000.00)	(80,000.00)	2019-increased to reflect 5 year historical average
01.1100.0310	Interest Income	(42,752.02)	(42,500.00)	(50,000.00)	(50,000.00)	(50,000.00)	2019 adjusted to reflect 5 year historical average
01.1100.0330	Licenses	(753.00)	(750.00)	(1,000.00)	(750.00)	(750.00)	2019-increased to reflect 2018 anticipated balance. Note revenues have been declining when compared to 5 year historical average of \$1,600.
	Marriage ceremonies			(1,200.00)	(1,200.00)	(1,200.00)	2019-included 4 ceremonies at \$300 each. Performed by CAO.
01.1111.0350	Tax Certificates & Work Orders	(7,420.00)	(8,500.00)	(6,800.00)	(6,800.00)	(6,800.00)	2019-reduced levels to 5 year average which aligns with anticipated 2018 balance.
01.1111.0390	Gain on disposal of capital	(894,969.26)					relates to sale of municipal lots-offset by transfer to reserve on Cash Requirements Tab
01.1111.0375	Federal Grant	(2,394.00)	(1,300.00)	(1,600.00)	(1,600.00)	(1,600.00)	admin portion of summer student grant. 2019 increased to be comparable to per-student grant received in 2018.
	Community Benefit-Solar projects		(5,500.00)	-	-	-	project cancelled in 2018 by Provincial Government
01.1111.0360	Misc. Receipts	(\$7,430.40)	(\$10,000.00)	(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	actuals fluctuate from year to year- 2018 experienced minimal revenues. 2019 adjusted to reflect lower than anticipated levels.
	Sub Total General Revenue	(1,031,621.44)	(143,550.00)	(145,600.00)	(145,350.00)	(145,350.00)	
	Sub Total Municipal Surplus/Deficit - Jan. 1						
	Total	(\$2,386,154.99)	(\$1,542,165.74)	(\$1,545,830.81)	(\$1,497,373.06)	(\$1,456,396.47)	

G/L		2017	2018	2019	2020	2020	
Account Number		Actual	Budget	Draft	Draft	Draft	Budget Highlights & Notes
TAB 4	COUNCIL			Budget	Budget	Budget	
Governance	Revenues						
	Miscellaneous receipts	(2,731.50)	(3,992.28)				loss of HST rebate given elimination of 1/3 tax free exemption
Sub Total	Governance revenues	(\$2,731.50)	(\$3,992.28)	\$0.00	\$0.00	\$0.00	
Council							
01.1110.1110	Council (Salaries & Wages)	70,964.28	74,174.40	72,300.00	73,746.00	75,220.92	2019 increased from elimination of 1/3 tax exemption. Assumed 2% increase annually. Fluctuates given number of committee meetings held in a given year. Mayor \$15,178. Deputy Mayor \$11,763. Councillor \$9,6320. 2019 Committee pay anticipated at \$16,500.
01.1110.1120	CPP	1,260.12	1,339.00	2,845.91	2,902.83	2,960.88	all Council members are contributory, no longer receiving reduction re: 1/3 allowance. 3% increase in rates to 5.10%. \$3,500 exemption.
01.1110.1150	Employer Health Tax	1,037.90	1,100.00	1,409.85	1,438.05	1,466.81	2019-EHT savings on 1/3 allowance no longer available-\$1.95 per \$100 wages
01.1110.1170	Group Insurance - Council	6,327.49	6,818.88	12,266.00	12,879.30	13,523.27	2019-2018 anticipated plus 5.1% rate increase per Mosey and Mosey - increase to 3 participants in 2019, assumed 5% increase annually thereafter. Single coverage \$2,024, family coverage \$5,120
01.1110.1200	Travel and Mileage	617.28	650.00	650.00	650.00	650.00	reasonable given anticipated 2018 balance
01.1110.1220	Conferences and Training	5,309.96	7,427.95	7,000.00	7,210.00	7,426.30	For 4 participants in 2019, costs anticipated at \$6,000 plus \$1,000 for additional training, registrations and events.
01.1110.3130	Telephone	413.87	1,030.00	700.00	721.00	742.63	Mayor cell phone costs adjusted to reflect actual costs anticipated in 2018.
01.1110.3180	Donations, Gifts & Bursaries	3,950.74	3,000.00	3,000.00	3,000.00	3,000.00	
01.1110.3140	Insurance	2,847.96	3,752.81	2,904.92	2,963.02	3,022.28	2019-2% increase in policy per review with provider.
	Integrity Commissioner Services		1,000.00	1,000.00	1,000.00	1,000.00	County will fund \$3,000 per year retainer per municipality. Balance of budget will provide 5-7 hours of additional service.
01.1110.3200	Miscellaneous	4,648.01	6,728.15	6,750.00	6,952.50	7,161.08	2019 includes \$3,000 for volunteer appreciation as established in 2018.
Sub Total	Council	97,377.62	107,021.18	110,826.68	113,462.69	116,174.16	
Total	Council net costs	94,646.12	103,028.90	110,826.68	113,462.69	116,174.16	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 5	ADMINISTRATION		Budget	Budget	Budget	Budget	
Administration Revenues							
	Donations			(\$5,000.00)	(\$5,000.00)	(\$5,000.00)	Green Lane funding of Emergency Management preparedness items
01.1111.0611	From reserves	(\$799.53)	(\$15,000.00)	(\$15,000.00)			2019-Reserve funding \$15,000 from Admin Studies/Strategic reserve re: payroll study
Sub Total	Admin Revenues	(\$799.53)	(\$15,000.00)	(\$20,000.00)	(\$5,000.00)	(\$5,000.00)	
Administration Expenses							
01.1111.1110	Salaries	\$319,699.00	\$305,510.30	\$337,000.00	\$348,740.00	\$354,214.80	2019-includes summer student for Asset Management shared between Admin and Roads \$8,600, grid increases for employees, new Admin staff member, new janitorial staff, 2% of CBO and 2% CPI increase. Note: 15% of Treasurer to water, 50% of Accounting Clerk to water, 5% of Community Services Clerk to Water, 8.5% of Community Services Clerk to Fire, 20% of Community Services Clerk to Roads, 8.5% of Assistant Treasurer to Building, 20% of Planning and Corporate Services Clerk to Planning.
01.1111.1120	Canada Pension	\$10,012.02	\$12,667.61	\$14,500.00	\$14,790.00	\$15,085.80	2019 adjusted for increase in CPP rates and thresholds.
01.1111.1130	Employment Insurance	\$5,885.44	\$8,408.32	\$6,700.00	\$6,834.00	\$6,970.68	2019 adjusted for change in rates and thresholds
01.1111.1140	OMERS	\$25,054.14	\$34,440.00	\$38,500.00	\$39,270.00	\$40,055.40	2019 includes additional staff member-no increase in rates
01.1111.1150	Employer Health Tax	\$6,828.62	\$7,000.00	\$7,250.00	\$7,395.00	\$7,542.90	
01.1111.1160	WSIB Insurance	\$10,646.88	\$10,279.16	\$11,500.00	\$11,730.00	\$11,964.60	
01.1111.1170	Group Insurance	\$27,224.75	\$34,441.90	\$43,800.00	\$45,990.00	\$48,289.50	2019-5.1% increase per Mosey and Mosey. Includes EAP program for all FT, added in 2017. Assumed 5% increase thereafter. Assumed one additional family coverage for new Community Services and Communications Clerk. Family coverage is anticipated at \$7,300 per employee.
01.1111.1190	Health and Safety	989.94	500.00	500.00	500.00	500.00	
01.1111.1200	Travel & Mileage	\$1,826.92	\$3,825.00	\$2,000.00	\$2,040.00	\$2,080.80	2019-reduced given minimal mileage related to conferences given opting out of both MFOA and AMCTO conference in 2019 due to location
01.1111.1220	Employee Training	\$3,549.73	\$9,500.00	\$5,000.00	\$5,100.00	\$5,202.00	2019-ROMA \$1,500, Misc. (WHIMIS, HR, payroll, etc.) \$2,000 plus \$1,500 new staff training
Sub Total	(Admin) Salaries and Benefits	411,717.44	426,572.29	466,750.00	482,389.00	491,906.48	
Administration Municipal Building and Office							
		2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget	
01.1111.2100	Building Repairs	1,765.40	2,000.00	8,000.00	2,000.00	2,000.00	2019-includes standard misc. threshold of \$2,000 plus \$1,000 to resolve interior lighting issues, plus \$5,000 engineering review of township office.
01.1111.2110	Janitorial Supplies			550.00	566.50	583.50	2019 includes estimated share of supplies and start up costs given new employee position
01.1111.2120	Utilities	5,636.32	6,000.00	6,300.00	6,615.00	6,945.75	5% increase plus adjust to reflect actual anticipated

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 5	ADMINISTRATION		Budget	Budget	Budget	Budget	
01.1111.3100	Office Supplies	13,250.20	16,249.05	17,294.96	18,343.38	19,417.54	threshold plus inflation
01.1111.3110	Postage	8,338.66	15,934.07	16,500.00	16,995.00	17,504.85	antipated total cost of postage and rental equipment plus 3.57% increase in postage rates effective January 14, 2019 (\$0.87 for 30g on postage machine)
	- alloc portion to water		(5,000.00)	(5,150.00)	(5,304.50)	(5,463.64)	allocation of postage to water department
	- alloc portion to planning			(650.00)	(669.50)	(689.59)	allocation of postage to planning department
	- alloc portion to animal control			(500.00)	(515.00)	(530.45)	allocation of postage to animal control
	- alloc portion to municipal drains			(500.00)	(515.00)	(530.45)	allocation of postage to municipal drains
01.1111.3120	Advertising	3,527.24	2,000.00	2,000.00	2,000.00	2,060.00	2019-threshold. PW Superintendent position advertised end of 2018.
01.1111.3130	Telephone & Fax Machine	2,517.07	2,575.00	2,650.00	2,729.50	2,811.39	
01.1111.3140	Insurance	15,414.92	19,307.76	15,557.98	15,869.14	16,186.52	2019-2% increase in policy per review with provider
01.1111.3150	Legal and Audit Fees	13,247.82	19,935.00	19,250.00	20,327.50	21,437.33	2019-audit fees plus \$5,000 legal fees
	Emergency management			5,500.00	5,500.00	5,500.00	2019-reallocated from Fire as affects all municipal services. Increased for purchase of emergency supplies for Keystone Complex-cots, blankets, etc.
01.1111.3160	Equipment Maintenance	1,168.37	3,500.00	2,000.00	3,500.00	3,605.00	2019-adjusted for 5 year historical average
01.1111.3170	Memberships and Subscriptions	9,054.45	13,856.14	14,250.00	14,677.50	15,117.83	2019-internet, memberships, subscriptions, office 365 subscription(2 additional licenses required in 2019), \$500 for TOMRMS licensing, \$6,500 for records management software support and one additional license, Elgin tourism membership, MFOA, AMCTO, Good Roads, Public Sector Digest, Municipal World, antivirus, backup software, Chamber of Commerce membership.
01.1111.3180	Municipal Property Maintenance	1,569.86	1,720.55	1,500.00	1,545.00	1,591.35	2019-includes grass cutting and security system monitoring
01.1111.3190	Miscellaneous Expenses	628.95	300.00	300.00	300.00	300.00	
01.1111.3210	Election Expenses		15,000.00				2018-election costs offset by transfer from reserve
01.1111.3300	Contracted Services	6,847.56	8,210.00	1,000.00	1,030.00	1,060.90	2019 -removed \$6,000 for janitorial services now maintained internally. 2019 includes doc mgmt.-shredding services.
01.1111.3310	IT Services	17,595.31	16,500.00	16,500.00	16,995.00	17,504.85	2019-adjusted for 5 year historical average-includes It and GIS mapping services
01.1111.4110	Bank Charges	5,697.85	5,356.00	5,500.00	5,665.00	5,834.95	
01.1111.4120	Tax Reductions and appeals	\$391.02	\$5,000.00	\$5,000.00	\$5,000.00	\$2,500.00	Recommend \$5,000 remain until Landfill property assessment valuation is resolved in 2020, then \$2,500 annually.
01.1111.4200	Strategic/Economic Dev Plan	799.53	1,250.00				Sustainability plan update printing costs, etc.
01.1111.4210	Studies			15,000.00			Payroll study-job descriptions, evaluations, pay levels
01.1111.4500	Locates On1Call	500.65	400.00	450.00	463.50	477.41	2019 increased to reflect 2018 anticipated-note 2018 notifications to September 30, 2018 totaled 457. Average of 50 locate requests per month. Assumed 3% growth annually.
01.1111.5100	Equipment Purchases	\$2,056.77	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	2019-threshold of \$1,000

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 5	ADMINISTRATION		Budget	Budget	Budget	Budget	
							relates to transfer
Sub Total	Municipal Building and Office	110,007.95	151,093.56	149,302.94	134,118.02	136,225.03	
Sub Total		521,725.40	577,665.85	616,052.94	616,507.02	628,131.51	
Total	Total Net Administrative Costs	\$520,925.87	\$562,665.85	\$596,052.94	\$611,507.02	\$623,131.51	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 6	FIRE		Budget	Budget	Budget	Budget	
	Revenue						
01.2111.0340	Emergency Mgmt. Revenues						
01.2111.0350	Fire Inspections						
01.2111.0360	Fire miscellaneous	(6,434.37)	(5,000.00)	(5,100.00)	(5,202.00)	(5,306.04)	HST rebate on \$1,000 allowance for every firefighter amounted to \$5100 in 2017
01.2111.0360	Donations/Reserve Transfer	(1,720.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	fire prevention donations
01.2111.0400	Fire Calls (Provincial Grant)	(18,607.93)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	anticipated 2018 revenues of approximately \$20,000. 2019 kept at historical levels.
Sub Total	Revenue	(26,762.30)	(26,000.00)	(26,100.00)	(26,202.00)	(26,306.04)	
	Expenditures						
	Fire Department						
01.2111.1110	Salaries and Wages	82,108.88	77,173.40	82,500.00	93,650.00	105,023.00	captains, Chief plus includes 8% new admin employee. 2019-New Fire Prevention Officer position proposed at District Deputy wage.
01.2111.1110	Volunteer Honorarium	145,008.33	145,668.24	148,600.00	151,572.00	154,603.44	2019 based on 2018 actual gross fire points \$135,801.90. 44 positions is full compliment. 2018 levels were down 6-7 firefighters. Additional \$10,000 included for increase in fire fighter compliment. Increases in medical calls anticipated.
01.2111.1112	Roads Allocated Wages	382.31	700.00	500.00	510.00	520.20	2019-based on 5 year historical average
	Custodial wages allocation			1,650.00	1,683.00	1,716.66	2019-internal employee verses contract in past
	Custodial supplies			200.00	206.00	212.18	2019-supplies for internal employee verses contract in past
01.2111.1115	Emergency Planning Expenses	352.40	400.00				reallocated to Admin in 2019
01.2111.1120	Canada Pension	2,564.10	2,979.04	3,050.00	3,111.00	3,173.22	
01.2111.1130	Employment insurance	1,170.66	1,632.00	1,700.00	1,734.00	1,768.68	
01.2111.1150	Employer Health Tax	4,337.83	4,224.23	4,350.00	4,437.00	4,525.74	
01.2111.1160	Workplace Safety & Insurance	13,406.65	14,011.39	17,050.00	17,391.00	17,738.82	2019 based on 2018 anticipated plus 6-7 new fire fighters
01.2111.1170	Benefits/medicals/drivers medicals	1,510.67	5,750.00	5,300.00	5,676.30	6,079.32	2019-medicals for new recruits, drivers medical, etc.-allowed for \$2000. LEAC EAP enrolment approximately \$3,300.
01.2111.1190	Health & Safety	2,326.63	6,000.00	4,000.00	4,120.00	4,243.60	\$3,000 for testing & \$1,000 general
01.2111.1195	Health & Safety materials	-	250.00	250.00	250.00	250.00	threshold
01.2111.1200	Travel & Mileage	3,007.66	2,832.50	6,100.00	6,283.00	6,471.49	2019-increased based on anticipated travel and new recruits training
01.2111.1220	Employee Training	9,271.49	20,000.00	20,500.00	21,115.00	21,748.45	2019-recruit training \$7,500, 2019 Chief conference registration \$500, medical recert plus new recruits \$4000, OFC Courses \$2500, Ingersoll training live fire training \$1000, internal courses \$2000, per diem training wage \$3,000
01.2111.1225	Specialty Team Training	9,021.93	-				2018-consolidated to one account "Employee Training"
01.2111.2100	Building Repairs	10,750.12	2,000.00	5,000.00	5,150.00	5,304.50	2019-includes \$1,500 for air compressor, automatic door closures \$500, general \$3,000. Account fluctuations expected given timing of needs. Snow removal now in property maintenance.
01.2111.2120	Utilities	9,865.12	11,270.68	11,000.00	11,550.00	12,127.50	adjust to reflect anticipated 2018 balance plus 5%
01.2111.2140	Materials and Supplies-day to day	4,975.35	7,725.00	5,000.00	5,150.00	5,304.50	historical threshold given day to day operations and needs. Fluctuates given timing of purchases and needs. Operational materials and supplies category created in 2019.
01.2111.2145	Operational supplies			4,000.00			2019-new category for firefighting materials as now not recoverable on MTO calls (foam, absorbant, materials)

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 6	FIRE		Budget	Budget	Budget	Budget	
01.2111.2150	Clothing	1,372.35	3,500.00	3,500.00	1,500.00	1,500.00	2019-dress uniforms for remainder of officers (4 captains at \$500, training officer \$500), \$1,000 incidentals
01.2111.2180	Property Maintenance	2,606.43	3,400.00	7,300.00	7,519.00	7,744.57	2019-change in allocation of snow plowing from building repairs. Includes \$5,000 plowing(includes 5% increase in contract), \$2,300 grass cutting.
01.2111.2700	Roads Machine Time	-	200.00	200.00	200.00	200.00	minimal threshold for equipment use
01.2111.3120	Advertising						2018 actuals-included chief's position, unanticipated. Nothing considered necessary for 2019.
01.2111.3130	Telephone	4,059.98	4,000.00	4,300.00	4,429.00	4,561.87	2019-adjusted to reflect 2018 anticipated
01.2111.3140	Insurance	16,057.74	20,103.89	19,260.26	19,645.47	20,038.37	2019-2% increase per provider. 2018-Firefighter coverage and enroll in VFIS 24/7. Added chief vehicle in 2018
01.2111.3160	Equipment Maintenance	10,954.77	15,450.00	15,000.00	15,450.00	15,913.50	2019-bunker gear cleaning \$4,000, annual pump ladder testing \$2,000, annual SCBA flow testing \$4,000, annual fire extinguisher inspections \$2,000, balance of \$3,000 incidentals.
01.2111.3170	Memberships and Subscriptions	4,370.20	5,000.00	5,000.00	5,150.00	5,304.50	Fire Pro, membership dues, Who's Responding App
01.2111.3180	Vehicle maintenance	20,911.74	28,500.00		-	-	2019-allocation change to allow more detailed tracking of apparatus costing.
01.2111.3181	Fire Chief vehicle fuel, repairs, maintenance	1,185.48		2,500.00	2,575.00	2,652.25	threshold for fuel, general maintenance and repairs
01.2111.3182	R51 Vehicle maintenance & fuel			2,500.00	2,575.00	2,652.25	new account allocation in 2019-threshold based on 2018 actual anticipated.
01.2111.3183	T52 Vehicle maintenance & fuel			2,500.00	2,575.00	2,652.25	2019-threshold based on 2018 actual anticipated.
01.2111.3184	P53 Vehicle maintenance & fuel			1,300.00	1,339.00	1,379.17	pumper ordered in 2018 with delivery in July 2019. 1/2 year maintenance.
01.2111.3186	R61 Vehicle maintenance & fuel			1,500.00	1,545.00	1,591.35	2019-threshold based on 2018 actual anticipated.
01.2111.3187	T62 Vehicle maintenance & fuel			2,500.00	2,575.00	2,652.25	2019-threshold based on 2018 actual anticipated.
01.2111.3188	P63 Vehicle maintenance & fuel			3,500.00	3,605.00	3,713.15	2019-threshold based on 2018 actual anticipated. Front Line pumper. Second oldest apparatus.
01.2111.3300	Contracted Services	21,068.40	22,500.00	19,500.00	20,085.00	20,687.55	2019-dispatch \$19,000, removed janitorial contract and allocated in wages above, IT services \$500
01.2111.3305	Radio tower rentals	11,426.01	12,000.00	12,500.00	12,875.00	13,261.25	2019-based on 2018 anticipated plus 5%
01.2111.4230	Fire Prevention and Public Education	4,082.15	5,000.00	5,000.00	5,000.00	5,000.00	2019-donation revenue to offset partial costs, net balance to reserve at end of year. Increased activities anticipated to utilize budget given proposed FPO.
01.2111.5100	Equipment Purchases	13,590.88	28,540.00	26,600.00	20,000.00	20,000.00	2019-hose replacement \$5,000, nozzles \$3,000, rescue air bags \$5,000, Helmets, boots, gloves \$6,000, telescoping ram for auto extrication \$3,000, irons \$2,500, flashlights \$600, Fire Pro compensation module \$1,500
01.2111.5555	Transfer to reserve	\$1,637.85					
01.2111.6100	Funeral						reserve established to cover in future-see cash requirements tab
Sub Total	Expenditures	413,384.12	450,810.37	455,210.26	462,230.76	482,315.58	
Total	Total Fire Department Cost	386,621.82	424,810.37	429,110.26	436,028.76	456,009.54	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 7	POLICE		Budget	Budget	Budget	Budget	
	Revenue						
01.2211.0360	OPP Misc. Receipts	(\$77,637.55)	(\$65,000.00)	(\$57,800.00)	(\$43,400.00)	(\$43,400.00)	first 3 quarters of 2018 appear to be on target to meet budget but are lower than 2017 actual levels. No increase budgeted for in 2019-2021. Construction of new POA building will result in a loss of revenues given increased annual amortization costs. County of Elgin provided anticipated reduction in revenues for 2019 of \$7,197.96 and 2020 of \$21,593.88 based on share of revenues for 5 year historical period.
01.2211.0400	Provincial Grant Cannabis			(\$10,000.00)			assumed \$10,000 minimum, no indication of continuation of grant and unknown impact of the share of any excess federal excise duty tax over first two years.
	Transfer From Reserves						
Sub Total	Revenue	(77,637.55)	(65,000.00)	(67,800.00)	(43,400.00)	(43,400.00)	
01.2211.3300	OPP Contracted Services	\$586,684.80	\$603,616.00	\$603,511.00	\$626,488.53	\$658,835.52	2019 based on notice of \$334.17 per household (HH). Assumed 2% contract increase annually plus 32 HH increase for 2020(contract is based on 2018 HH growth) and 57 HH increase for 2021 (contract is based on 2019 HH growth). Court costs, net of grant, will be funded from reserve for 2019 along with 2018 cost reconciliation balance if necessary.
01.2211.5555	Transfer to Reserves	\$19,764.20					
Sub Total	Expenditures	606,449.00	603,616.00	603,511.00	626,488.53	658,835.52	
Total	POLICE PROTECTION	528,811.45	538,616.00	535,711.00	583,088.53	615,435.52	

Under the costing model, court costs are included on the host municipality's billing statement. Court costs in 2019 will be shared by area municipalities net of grant monies received. Balances are available from reserve if needed. The 12/31/2018 preliminary balance of the Policing Reserve is \$176,750.

OPP Contract	\$603,511.00	\$615,581.22	\$639,018.30
estimated increase for HH adjustments from prior year	\$0.00	\$10,907.31	\$19,817.22
Total	<u>\$603,511.00</u>	<u>\$626,488.53</u>	<u>\$658,835.52</u>

*in year adjustments have not been budgeted, consistent with past treatment. If reconciliations result in additional costs, reserve funds are available.

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 8	ANIMAL CONTROL AND OTHER PROTECTIVE		Budget	Budget	Budget	Budget	
Animal Control Revenue							
01.2411.0400	Livestock Grants	(120.00)					budget has historically been shown as net costs rather than revenue and expense
01.2411.0330	License Fees	(14,325.00)	(17,500.00)	(17,500.00)	(17,500.00)	(17,500.00)	New fee structure in 2018 dog licensing at \$30 each - proposing same rate for 2019 (578 dogs in 2018)
Sub Total	Revenue	(14,445.00)	(17,500.00)	(17,500.00)	(17,500.00)	(17,500.00)	
Animal Control Expenditures							
	Admin salary allocation			3,750.00	3,825.00	3,901.50	8.5% of Community Services and Communications Clerk
01.2411.2140	Dog Control (Mat/Supplies)	402.47	983.45	500.00	515.00	530.45	to better reflect actual
01.2411.3100	Office Supplies	10.07	100.00	100.00	103.00	106.09	
01.2411.3110	Animal Control postage			500.00	515.00	530.45	new allocation in 2019
01.2411.3190	Miscellaneous	4,853.82	10,000.00	7,500.00	7,725.00	7,956.75	includes share of St Thomas Animal Control-fluctuates depending on number of dogs. 2019 adjusted for historical 5 year average=\$7,206, rounded to \$7,500. 2018 actual costs are unknown at this time. 2019 staff time removed given change in service. See new contracted services line allocation below.
01.2411.3200	Livestock Claims	279.20	500.00	500.00	515.00	530.45	net costs estimated
01.2411.3300	Contracted Services-Municipal Enforcement-prope	4,470.15	4,500.00	4,000.00	4,120.00	4,243.60	2019-threshold based on 2017 actual costs and anticipated 2018 costs.
01.2411.3304	Contracted Services-Animal Control			4,000.00	4,120.00	4,243.60	alternate provider or staff training necessary-service options to be determined
01.2411.3305	Contracted Services-Municipal Enforcement-Animal Control	283.91	1,500.00	1,000.00	1,030.00	1,060.90	2019-adjusted to better reflect costs
Sub Total	Protective Services Expenses	10,299.62	17,583.45	21,850.00	22,468.00	23,103.79	
Total	Protective Services Net	(4,145.38)	83.45	4,350.00	4,968.00	5,603.79	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 9	BUILDING		Budget	Budget	Budget	Budget	
Building Dept	Revenue						
01.2411.0340	Building Permit Fees	(\$85,529.14)	(\$135,000.00)	(\$119,000.00)	(\$129,000.00)	(\$139,000.00)	assuming increase to rates and same activity levels as 2018
01.2411.0350	Septic Permit Fees	(\$7,200.00)	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	(\$12,500.00)	
01.2411.0360	Miscellaneous receipts	(\$141.96)		(\$5,000.00)	(\$5,150.00)	(\$5,304.50)	Coverage of Dutton Dunwich services-anticipated for 4 weeks
Sub Total	Building Dept Revenue	(92,729.14)	(147,500.00)	(136,500.00)	(146,650.00)	(156,804.50)	
Building Dept.	Expenses						
01.2411.1110	Building Wages		100,547.64	75,000.00	76,500.00	78,030.00	includes 90% of CBO and 8.5% Assistant Treasurer
01.2411.1110	Building Inspection - Contracted Salaries	102,908.31	-	5,000.00	5,150.00	5,304.50	Dutton service coverage for Southwold for 4 weeks
01.2411.3300	Contracted Services		20,000.00		10,000.00	20,000.00	when volumes increase significantly, may need contracted assistance
01.2411.1120	CPP			2,748.90	2,803.88	2,859.96	CPP maximum
01.2411.1130	EI			1,204.38	1,228.47	1,253.04	EI maximum
01.2411.1140	OMERS			8,200.00	8,364.00	8,531.28	
01.2411.1150	EHT			1,500.00	1,530.00	1,560.60	
01.2411.1160	WSIB			2,500.00	2,550.00	2,601.00	
01.2411.1170	Group Insurance			7,300.00	7,665.00	8,048.25	2019-2018 anticipated plus 5.1% increase per Mosey and Mosey. Assumed 5% increase thereafter.
01.2411.1200	Travel and mileage			-			
01.2411.1220	Employee training		3,000.00	5,500.00	5,500.00	5,500.00	OBOA Conference \$2,500 bi-annual (registration, meals, hotel, travel) 2 courses @ \$1,500 each \$3,000 (plus travel, hotel, meals)
01.2411.2140	Materials and supplies	208.61		500.00	515.00	530.45	clothing and boots
	membership fees			544.00	560.32	577.13	OBOA \$358, Chapter \$75, MMAH \$111
01.2411.3100	Office supplies	157.92	500.00	250.00	250.00	250.00	
01.2411.3120	Advertising	604.12					
01.2411.3130	Telephone	101.65	950.00	750.00	772.50	795.68	to reflect actual
	Vehicle fuel, maintenance, insurance		4,000.00	2,500.00	2,575.00	2,652.25	anticipated 2018 actual costs given age and kilometres. Transfer to reserves for vehicle replacement and equipment is included on Cash Requirements Tab.
	Transfer surplus to reserve			\$2,002.72	(\$314.17)	\$12,310.37	larger increases in years with more significant activities-net budgeted departmental surplus required to be transferred to reserve
Sub Total	Building Dept Expenses	103,980.61	128,997.64	115,500.00	125,650.00	150,804.50	
Total	Building Department	11,251.47	(18,502.36)	(21,000.00)	(21,000.00)	(6,000.00)	allocation to reserves on Cash Requirements tab offsets credits

G/L		2017	2018	2019	2020	2020	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 10	CONSERVATION AUTHORITIES		Budget	Budget	Budget	Budget	
	CONSERVATION SERVICES						
01.2311.6300	Other Tsf. Conservation Authority	\$55,798.14	\$51,796.23	\$55,546.34	\$57,212.73	\$58,929.11	2019-LTVCA increase in levy of 3.80%. KCCA levy increase of 8.63%.
Total	Conservation Authorities	\$55,798.14	\$51,796.23	\$55,546.34	\$57,212.73	\$58,929.11	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 11	ROAD OPERATIONS		Budget	Budget	Budget	Budget	
Roads	Roads Revenue	2017	2018	2019	2020	2020	
		Actual	Budget	Budget	Budget	Budget	
01.3111.0350	Miscellaneous Receipts-Line Painting	(72,364.33)	(77,250.00)	(80,000.00)	(82,400.00)	(84,872.00)	Excludes County Road Contract. 2019 anticipate Dutton, West Elgin plus small contracts from Bayham, Malahide, Aylmer, Central Elgin and County.
01.3111.0360	Receipts other municipalities	(47,128.09)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	threshold for other services provided and miscellaneous projects
01.3111.0365	Miscellaneous revenues	(5,376.94)	(20,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	2019-threshold of \$15,000. Fluctuates given projects. 2018 included fees for road entrance permit revenues German Solar \$5,000 for 2018, 2019 and 2020. Contract cancelled.
01.3111.0370	Provincial grants						Not budgeted as no guarantee of grant monies
01.3111.0375	Federal grants	(2,394.00)		(1,700.00)	(1,700.00)	(1,700.00)	Canada Summer Jobs Grant for summer students
	Transfer from reserve			(18,000.00)			Road operations reserve to fund year one of Work Management Software
01.3129.9999	Gain on disposal of assets	(639,628.99)					relates to exchange of roads with County and contributed capital entry required for accounting purposes
01.3111.0410	County - Contract Revenue	(477,496.60)	(493,703.93)	(495,796.56)	(508,191.47)	(520,896.26)	
Sub Total	Roads Revenue	(1,244,388.95)	(620,953.93)	(640,496.56)	(637,291.47)	(652,468.26)	
	Expenditures						
	County Bridge and Culvert	\$5,487.57	\$6,924.14	\$7,110.12	\$7,301.25	\$7,497.67	
	County Roadside Mtc	\$44,524.41	\$59,159.37	\$59,698.79	\$61,187.76	\$62,715.21	
	County Hardtop Mtc	\$135,280.74	\$134,888.70	\$123,975.13	\$127,236.38	\$130,001.27	
	County Winter Control	\$226,973.16	\$238,490.76	\$248,402.24	\$254,473.43	\$261,272.74	
	County Safety Devices	\$20,607.11	\$21,942.58	\$24,175.00	\$24,746.50	\$25,332.07	
	County - Allocated Overhead	30,301.11	32,298.37	32,435.28	33,246.14	34,077.31	7% allowable
01.3111.5555	Transfer to (from) reserves	14,322.50					
Sub Total	County Roads	477,496.60	493,703.93	495,796.56	508,191.47	520,896.26	
	Township Bridge and Culvert	\$7,369.97	\$18,289.90	\$18,750.00	\$19,275.00	\$19,815.00	
	Township Roadside Mtc	\$88,688.79	\$111,463.61	\$107,250.00	\$110,005.00	\$112,833.40	
	Township Hardtop Mtc	\$119,610.41	\$137,297.38	\$140,437.00	\$145,102.80	\$148,273.29	
	Township Loose Top Maintenance	\$148,509.36	\$220,738.87	\$227,250.00	\$233,630.00	\$240,192.65	
	Township Winter Control	\$175,964.36	\$213,101.96	\$218,500.00	\$224,255.00	\$230,166.65	
	Township Safety Devices	\$46,278.50	\$34,231.04	\$36,500.00	\$37,345.00	\$38,210.35	
	Township - Allocated Overhead	378,686.55	345,691.95	393,038.56	404,325.29	416,111.82	
Sub Total	Township Roads	965,107.94	1,080,814.71	1,141,725.56	1,173,938.09	1,205,603.16	
TOTAL	Total Bridge and Culvert	12,857.54	25,214.04	25,860.12	26,576.25	27,312.66	Total of County and Township above-shift based on anticipated 2018 items
TOTAL	Total Roadside Mtc	133,213.20	170,622.98	166,948.79	171,192.76	175,548.61	Total of County and Township above-shift based on anticipated 2018 items
TOTAL	Total Hardtop Mtc	254,891.15	272,186.08	264,412.13	272,339.18	278,274.56	Total of County and Township above-shift based on anticipated 2018 items
TOTAL	Total Loose Top Maintenance	148,509.36	220,738.87	227,250.00	233,630.00	240,192.65	Total of County and Township above-shift based on anticipated 2018 items
TOTAL	Total Winter Control	402,937.52	451,592.72	466,902.24	478,728.43	491,439.39	Total of County and Township above-shift based on anticipated 2018 items
TOTAL	Total Safety Devices	66,885.61	56,173.62	60,675.00	62,091.50	63,542.42	Total of County and Township above-shift based on anticipated 2018 items
TOTAL	Total Transfer to reserves	14,322.50					
TOTAL	Overhead	\$408,987.65	\$377,990.32	\$425,473.84	\$437,571.44	\$450,189.13	
	Loss on disposal of assets						
01.3129.5000	Sidewalks	\$3,743.03	\$7,935.57	\$11,000.00	\$11,300.00	\$11,608.40	
	County Special projects	\$19,586.60					as they occur
	Line Marking Materials(other mun)	\$52,919.70	\$49,462.50	\$53,450.00	\$54,991.00	\$56,576.98	
Sub Total	Road Expenditures	1,518,853.86	1,631,916.71	1,701,972.11	1,748,420.56	1,794,684.80	
Total	Roads	274,464.91	1,010,962.78	1,061,475.55	1,111,129.08	1,142,216.54	2017 actual fluctuation as the result of accounting entry related to exchange of roads with County

G/L		2017	2018	2019	2019	2019	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
Tab 11	ROAD OPERATIONS		Budget	Budget	Budget	Budget	
Roads	Roads Revenue						
							Note: account allocations have been adjusted to reflect anticipated costs for 2019 per review with Acting Public Works Superintendent. Consideration has been given to anticipated activities. Fluctuations in budget to actual occur frequently given needs and weather
	Expenditures						
01.3320.1110	Elgin - Wages-Bridges and Culverts	\$1,845.04	\$1,739.31	\$1,774.10	\$1,809.58	\$1,845.77	
01.3320.1115	Elgin - benefits	\$461.27	\$434.83	\$443.52	\$452.39	\$461.44	
01.3320.1600	Elgin - Materials		\$1,500.00	\$1,545.00	\$1,591.35	\$1,639.09	
01.3320.1700	Elgin - Machine Time	\$3,181.26	\$3,250.00	\$3,347.50	\$3,447.93	\$3,551.36	
01.3120.1110	Wages-Bridges and Culverts	\$1,397.88	\$2,951.92	\$3,000.00	\$3,060.00	\$3,121.20	
01.3120.1115	Benefits	\$349.49	\$737.98	\$750.00	\$765.00	\$780.30	
01.3120.1600	Materials	\$4,197.60	\$7,500.00	\$7,500.00	\$7,725.00	\$7,956.75	
01.3120.1700	Machine Time	\$1,425.00	\$7,100.00	\$7,500.00	\$7,725.00	\$7,956.75	
	Phragmites Management-County						removed from budget in 2018 by Council
	Roadside Maintenance						
01.3320.2110	Elgin - Grass& Weeds - Wages	\$5,635.82	\$6,147.67	\$8,000.00	\$8,160.00	\$8,323.20	
01.3320.2115	Elgin - benefits	\$1,408.99	\$1,536.92	\$2,000.00	\$2,040.00	\$2,080.80	
01.3320.2600	Elgin - Grass& Weeds - Materials		\$10,000.00	\$6,500.00	\$6,662.50	\$6,829.06	
01.3320.2700	Elgin - Grass& Weeds - Machine	\$15,607.42	\$10,000.00	\$16,000.00	\$16,480.00	\$16,974.40	
01.3320.3110	Elgin - Brushing - Wages	\$4,599.26	\$5,450.03	\$5,559.03	\$5,670.21	\$5,783.62	
01.3320.3115	Elgin - benefits	\$1,149.83	\$1,362.51	\$1,389.76	\$1,417.55	\$1,445.90	
01.3320.3600	Elgin - Brushing - hired equipment	\$1,707.20	\$3,000.00	\$2,000.00	\$2,060.00	\$2,121.80	
01.3320.3700	Elgin - Brushing - Machine	\$2,734.45	\$4,000.00	\$3,000.00	\$3,090.00	\$3,182.70	
01.3320.4110	Elgin - Ditching - Wages	\$266.86	\$1,226.28	\$1,000.00	\$1,020.00	\$1,040.40	
01.3320.4115	Elgin - benefits	\$66.71	\$306.57	\$250.00	\$255.00	\$260.10	
01.3320.4600	Elgin - Ditching - Materials			\$250.00	\$257.50	\$265.23	
01.3320.4700	Elgin - Ditching - Machine		\$1,000.00	\$1,000.00	\$1,030.00	\$1,060.90	
01.3320.6110	Elgin - Debris/Garbage - Wages	\$5,364.88	\$4,949.39	\$3,000.00	\$3,060.00	\$3,121.20	
01.3320.6115	Elgin - benefits	\$1,341.23	\$1,237.35	\$750.00	\$765.00	\$780.30	
01.3320.6600	Elgin - Debris/Garbage - Material	\$27.48	\$0.00	\$0.00	\$0.00	\$0.00	
01.3320.6700	Elgin - Debris/Garbage - Machine	\$944.20	\$1,000.00	\$1,000.00	\$1,030.00	\$1,060.90	
01.3322.2110	Elgin - Catch basin - Wages	\$1,886.46	\$3,954.12	\$4,000.00	\$4,080.00	\$4,161.60	
01.3322.2115	Elgin - benefits	\$471.62	\$988.53	\$1,000.00	\$1,020.00	\$1,040.40	
01.3322.2600	Elgin - Catch basin - Materials		\$1,000.00	\$1,000.00	\$1,030.00	\$1,060.90	
01.3322.2700	Elgin - Catch basin - Machine	\$1,312.00	\$2,000.00	\$2,000.00	\$2,060.00	\$2,121.80	
01.3120.2110	Grass& Weeds - Wages	\$7,249.46	\$4,929.60	\$6,000.00	\$6,120.00	\$6,242.40	
01.3120.2115	Benefits	\$1,812.38	\$1,232.40	\$1,500.00	\$1,530.00	\$1,560.60	
01.3120.2600	Grass& Weeds - Materials	\$138.52	\$2,500.00	\$3,000.00	\$3,090.00	\$3,182.70	
01.3120.2700	Grass& Weeds - Machine	\$12,121.90	\$12,500.00	\$13,000.00	\$13,390.00	\$13,791.70	
01.3120.2800	Rds-Chain-Materials	\$0.00	\$3,300.00	\$2,500.00	\$2,575.00	\$2,652.25	for chainsaw repairs and parts
01.3120.3110	Brushing - Wages	\$11,205.08	\$22,769.82	\$18,000.00	\$18,360.00	\$18,727.20	
01.3120.3115	Benefits	\$2,801.30	\$5,692.45	\$4,500.00	\$4,590.00	\$4,681.80	
01.3120.3700	Brushing - Machine	\$16,607.55	\$15,000.00	\$15,000.00	\$15,450.00	\$15,913.50	
01.3120.3710	Brushing - Hired equipment	\$1,027.52	\$4,000.00	\$4,000.00	\$4,120.00	\$4,243.60	

G/L		2017	2018	2019	2019	2019	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
Tab 11	ROAD OPERATIONS		Budget	Budget	Budget	Budget	
01.3120.4110	Ditching - Wages	\$2,666.37	\$3,465.35	\$3,000.00	\$3,060.00	\$3,121.20	
01.3120.4115	Benefits	\$647.96	\$866.34	\$750.00	\$765.00	\$780.30	
01.3120.4600	Ditching - Materials	\$2,513.14	\$2,500.00	\$2,500.00	\$2,575.00	\$2,652.25	
01.3120.4700	Ditching - Machine	\$1,753.80	\$5,207.56	\$5,000.00	\$5,150.00	\$5,304.50	
01.3120.6110	Debris/Garbage - Wages	\$5,704.61	\$3,462.04	\$5,000.00	\$5,100.00	\$5,202.00	
01.3120.6115	Benefits	\$1,582.52	\$865.51	\$1,250.00	\$1,275.00	\$1,300.50	
01.3120.6600	Debris/Garbage - Materials	\$2,815.94	\$3,000.00	\$3,000.00	\$3,090.00	\$3,182.70	
01.3120.6700	Debris/Garbage - Machine	\$6,924.20	\$4,500.00	\$3,000.00	\$3,090.00	\$3,182.70	
01.3122.2110	Catch basin - Wages	\$2,943.46	\$4,938.03	\$5,000.00	\$5,100.00	\$5,202.00	
01.3122.2115	Benefits	\$735.88	\$1,234.51	\$1,250.00	\$1,275.00	\$1,300.50	
01.3122.2600	Catch basin - Materials	\$1,017.60	\$4,000.00	\$4,000.00	\$4,120.00	\$4,243.60	
01.3122.2700	Catch basin - Machine	\$6,419.60	\$5,500.00	\$6,000.00	\$6,180.00	\$6,365.40	
	Phragmites Management-Twp						removed from budget in 2018 by Council
	Hardtop Maintenance						
01.3320.7100	Elgin - Patrol Wages	\$43,558.76	\$54,422.82	\$50,000.00	\$51,278.60	\$52,123.10	routine patrolling
01.3320.7105	Elgin -benefits	\$10,763.76	\$13,605.71	\$12,500.13	\$12,819.78	\$13,030.91	routine patrolling
01.3320.7106	Elgin-Patrol machine time	\$17,375.40					routine patrolling
01.3320.7110	Elgin - Patching - Wages	\$9,208.40	\$7,467.47	\$5,000.00	\$5,100.00	\$5,202.00	
01.3320.7115	Elgin - benefits	\$2,302.10	\$1,866.87	\$1,250.00	\$1,275.00	\$1,300.50	
01.3320.7600	Elgin - Patching - Materials	\$3,689.70	\$6,000.00	\$4,000.00	\$4,120.00	\$4,243.60	
01.3320.7700	Elgin - Patching - machine	\$6,597.90	\$3,876.08	\$2,000.00	\$2,060.00	\$2,121.80	
01.3320.8110	Elgin - Sweeping - Wages	\$1,721.70	\$1,984.90	\$2,000.00	\$2,040.00	\$2,080.80	
01.3320.8115	Elgin - benefits	\$430.43	\$496.22	\$500.00	\$510.00	\$520.20	
01.3320.8600	Elgin - Sweeping - Materials and	\$641.09	\$1,000.00	\$1,000.00	\$1,030.00	\$1,060.90	
01.3320.8700	Elgin - Sweeping - Machine	\$3,348.99	\$3,500.00	\$3,600.00	\$3,708.00	\$3,819.24	
01.3320.9110	Elgin - Shouldering - Wages	\$3,756.58	\$4,934.91	\$6,000.00	\$6,120.00	\$6,242.40	
01.3320.9115	Elgin - benefits	\$939.15	\$1,233.73	\$1,500.00	\$1,530.00	\$1,560.60	
01.3320.9600	Elgin - Shouldering - Material		\$2,000.00	\$2,000.00	\$2,060.00	\$2,121.80	spot repairs if necessary
01.3320.9700	Elgin - Shouldering - Machine	\$10,675.85	\$7,500.00	\$12,000.00	\$12,360.00	\$12,730.80	
01.3320.3810	Elgin - Line Marking - Wages	\$1,587.54	\$0.00	\$1,500.00	\$1,530.00	\$1,560.60	
01.3320.3815	Elgin - benefits	\$396.89	\$0.00	\$375.00	\$382.50	\$390.15	
01.3322.3820	Elgin - Line Marking - materials	\$15,639.50	\$20,000.00	\$16,000.00	\$16,480.00	\$16,974.40	
01.3322.3830	Elgin - Line Marking - Machine	\$2,647.00	\$5,000.00	\$2,750.00	\$2,832.50	\$2,917.48	
01.3120.7100	Patrolling/Inspections	\$73,222.24	\$69,217.50	\$72,000.00	\$74,717.15	\$76,211.49	routine patrolling
01.3120.7105	Rds-inspection hardtop benefits	\$12,344.14	\$17,304.38	\$18,000.00	\$18,679.29	\$19,052.87	routine patrolling
01.3120.7110	Patching - Wages	\$9,929.68	\$9,898.84	\$11,000.00	\$11,220.00	\$11,444.40	
01.3120.7115	Benefits	\$2,463.80	\$2,474.71	\$2,750.00	\$2,805.00	\$2,861.10	
01.3120.7600	Patching - Materials	\$1,210.94	\$3,500.00	\$3,600.00	\$3,708.00	\$3,819.24	
01.3120.7700	Patching - machine		\$2,000.00	\$2,000.00	\$2,060.00	\$2,121.80	
01.3120.8110	Sweeping - Wages	\$646.10	\$1,487.66	\$1,500.00	\$1,530.00	\$1,560.60	
01.3120.8115	Benefits	\$161.53	\$371.91	\$375.00	\$382.50	\$390.15	
01.3120.8600	Sweeping - Materials	\$369.45		\$0.00	\$0.00	\$0.00	
01.3120.8700	Sweeping - Machine	\$1,413.66	\$1,500.00	\$1,600.00	\$1,648.00	\$1,697.44	
01.3120.9110	Shouldering - Wages	\$2,480.86	\$1,981.91	\$2,000.00	\$2,040.00	\$2,080.80	
01.3120.9115	Benefits	\$620.23	\$495.48	\$500.00	\$510.00	\$520.20	
01.3120.9600	Shouldering - Material		\$0.00	\$0.00	\$0.00	\$0.00	
01.3120.9700	Shouldering - Machine	\$2,735.00	\$5,500.00	\$3,000.00	\$3,090.00	\$3,182.70	
01.3122.3110	Line Marking - Wages	\$1,133.53	\$4,931.99	\$5,000.00	\$5,100.00	\$5,202.00	
01.3122.3115	Benefits	\$283.39	\$1,233.00	\$1,250.00	\$1,275.00	\$1,300.50	
01.3122.3600	Line Marking - materials	\$7,278.06	\$3,400.00	\$3,502.00	\$3,607.06	\$3,715.27	

G/L		2017	2018	2019	2019	2019	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
Tab 11	ROAD OPERATIONS		Budget	Budget	Budget	Budget	
01.3122.3700	Line Marking - Machine	\$3,317.80	\$12,000.00	\$12,360.00	\$12,730.80	\$13,112.72	
01.3122.3810	Other Mun - Line Marking - Wage	\$4,279.23	\$6,762.50	\$5,000.00	\$5,100.00	\$5,202.00	
01.3122.3815	Other Mun - Benefits	\$1,069.82	\$1,700.00	\$1,250.00	\$1,275.00	\$1,300.50	
01.3122.3820	Other Mun - Line Marking - mater	\$40,435.65	\$31,000.00	\$40,000.00	\$41,200.00	\$42,436.00	
01.3122.3830	Other Mun - Line Marking - Mach	\$7,135.00	\$10,000.00	\$7,200.00	\$7,416.00	\$7,638.48	
	Loose top Maintenance						
01.3121.2700	Patch-Machine Time	\$2,773.40		\$0.00			2019-recorded as grading machine time
01.3121.2600	Patch - Materials		\$500.00	\$0.00	\$0.00	\$0.00	2019-recorded as grading machine time
01.3121.3110	Grading - Wages	\$14,208.98	\$27,660.31	\$28,000.00	\$28,560.00	\$29,131.20	
01.3121.3115	Benefits	\$3,552.26	\$6,915.08	\$7,000.00	\$7,140.00	\$7,282.80	
01.3121.3600	Grading-materials	\$1,190.59					
01.3121.3700	Grading - Machine	\$57,611.65	\$50,000.00	\$68,000.00	\$70,040.00	\$72,141.20	
01.3121.4110	Dust Control - Wages	\$870.36	\$1,981.55	\$2,000.00	\$2,040.00	\$2,080.80	
01.3121.4115	Benefits	\$217.59	\$495.39	\$500.00	\$510.00	\$520.20	
01.3121.4600	Dust Control - Materials	\$52,455.86	\$86,500.00	\$80,000.00	\$82,400.00	\$84,872.00	2019-changed to reflect 2018 anticipated-3 year contract in 2017-no increase in prices in 2018 or 2019
01.3121.4700	Dust Control - Machine	\$6,928.00	\$7,000.00	\$1,500.00	\$1,545.00	\$1,591.35	pick up directing truck only
01.3121.5110	Gravel - Wages	\$4,000.73	\$2,949.24	\$5,000.00	\$5,100.00	\$5,202.00	
01.3121.5115	Benefits	\$975.35	\$737.31	\$1,250.00	\$1,275.00	\$1,300.50	
01.3121.5600	Gravel - Materials	\$1,454.79	\$23,000.00	\$24,000.00	\$24,720.00	\$25,461.60	yard gravel over course of year for patching and grading bad spots
01.3121.5700	Gravel - Machine	\$5,043.20	\$13,000.00	\$10,000.00	\$10,300.00	\$10,609.00	hauling for road maintenance of bad spots
	Winter Control						
01.3321.6110	Elgin - Snowplow/Sanding and Sa	\$25,772.34	\$24,745.13	\$45,481.79	\$46,391.43	\$47,319.25	combined in 2019
01.3321.6115	Elgin - benefits	\$4,317.14	\$6,186.28	\$11,370.45	\$11,597.86	\$11,829.81	combined in 2019
01.3321.6600	Elgin - Snowplow/Sanding&Saltin	\$3,322.17	\$3,500.00	\$81,550.00	\$83,996.50	\$86,516.40	combined in 2019
01.3321.6700	Elgin - Snowplow - machine	\$66,175.79	\$45,000.00	\$85,000.00	\$87,550.00	\$90,176.50	combined in 2019
01.3321.7110	Elgin - Sand salt - Wages	\$10,165.08	\$17,504.98		\$0.00	\$0.00	combined in 2019
01.3321.7115	Elgin - benefits	\$2,541.28	\$4,376.25		\$0.00	\$0.00	combined in 2019
01.3321.7600	Elgin - Sand salt - materials	\$91,552.24	\$72,500.00		(\$562.35)	(\$579.22)	combined in 2019
01.3321.7700	Elgin - Sand salt - machine	\$472.80	\$14,531.75		\$0.00	\$0.00	combined in 2019
	Insurance (claims)		\$0.00	\$0.00	\$0.00	\$0.00	
01.3321.6210	Elgin - Patrol Wages	\$19,083.00	\$40,117.10	\$20,000.00	\$20,400.00	\$20,808.00	
01.3321.6215	Elgin - benefits	\$3,571.32	\$10,029.28	\$5,000.00	\$5,100.00	\$5,202.00	
01.3321.6216	Elgin - Patrol machine time						
01.3121.6110	Snowplow and Sand/Salt - Wage	\$32,259.41	\$41,522.70	\$50,000.00	\$51,000.00	\$52,020.00	all combined in snowplowing and sand and salt
01.3121.6115	Snowplow/sand/salt- Benefits	\$5,852.28	\$10,380.68	\$12,500.00	\$12,750.00	\$13,005.00	all combined in snowplowing and sand and salt
01.3121.6600	Snowplow/Sand/Salt - Materials(r	\$600.08	\$100.00	\$58,500.00	\$60,255.00	\$62,062.65	all combined in snowplowing and sand and salt-not materials are recorded
01.3121.6700	Snowplow - machine	\$50,268.05	\$68,000.00	\$80,000.00	\$82,400.00	\$84,872.00	all combined in snowplowing and sand and salt
01.3121.6800	Snow plow blades	\$6,868.89					all combined in snowplowing and sand and salt
01.3121.7110	Sand salt - Wages	\$4,567.60	\$6,799.01		\$0.00	\$0.00	all combined in snowplowing and sand and salt
01.3121.7115	Benefits	\$1,141.92	\$1,699.75		\$0.00	\$0.00	all combined in snowplowing and sand and salt
01.3121.7600	Sand salt - materials	\$57,193.38	\$30,000.00		\$0.00	\$0.00	all combined in snowplowing and sand and salt
01.3121.7700	Sand salt - machine	\$2,506.20	\$37,223.00		\$0.00	\$0.00	all combined in snowplowing and sand and salt
01.3121.6200	Patrol Wages	\$5,639.83	\$13,901.45	\$14,000.00	\$14,280.00	\$14,565.60	
01.3121.6206	Rds patrol machine time	\$7,734.55					
01.3121.6205	Benefits	\$1,332.17	\$3,475.36	\$3,500.00	\$3,570.00	\$3,641.40	

G/L		2017	2018	2019	2019	2019	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
Tab 11	ROAD OPERATIONS		Budget	Budget	Budget	Budget	
	Safety						
01.3321.8110	Elgin - Safety Signs - wages	\$10,827.45	\$11,954.07	\$12,300.00	\$12,546.00	\$12,796.92	
01.3321.8115	Elgin - benefits	\$2,669.62	\$2,988.52	\$3,075.00	\$3,136.50	\$3,199.23	
01.3321.8600	Elgin - Safety Signs - materials	\$2,410.84	\$3,500.00	\$3,800.00	\$3,914.00	\$4,031.42	
01.3321.8700	Elgin - Safety Signs - machine	\$4,699.20	\$3,500.00	\$5,000.00	\$5,150.00	\$5,304.50	
01.3121.8110	Safety Signs - wages	\$24,309.64	\$19,944.83	\$20,000.00	\$20,400.00	\$20,808.00	increased to reflect actual historical costs
01.3121.8115	Benefits	\$5,928.31	\$4,986.21	\$5,000.00	\$5,100.00	\$5,202.00	
01.3121.8600	Safety Signs - materials	\$2,583.35	\$4,800.00	\$5,000.00	\$5,150.00	\$5,304.50	
01.3121.8700	Safety Signs - machine	\$13,457.20	\$4,500.00	\$6,500.00	\$6,695.00	\$6,895.85	
	Overhead						
	Salaries & Wages		\$0.00	\$0.00	\$0.00	\$0.00	
	Benefits		\$0.00	\$0.00	\$0.00	\$0.00	
	Contracted services		\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0001	Misc Overhead	\$521.56	\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0109	Accrued vacation time	\$1,342.81	\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0110	Overhead wages	\$136,964.69	\$90,293.22	\$118,777.06	\$121,152.60	\$123,575.65	Costs fluctuate with increases in vacation earned due to years of service plus sick, training time, etc. Added grid increases. Better reflects actual. Includes increase in summer student pay re: minimum wage. Plus 20% of community services clerk to roads. More staff time allocated to parks based on actual experience in 2018.
01.3129.0111	Overhead banked time	(\$25,529.99)	\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0113	Accrued sick time		\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0215	Conventions & Seminars	\$365.69	\$1,000.00	\$1,000.00	\$1,030.00	\$1,060.90	threshold
01.3129.0225	Association fees	\$441.69	\$750.00	\$750.00	\$772.50	\$795.68	better reflect
01.3129.0235	Health & safety	\$1,912.25	\$1,500.00	\$2,000.00	\$2,060.00	\$2,121.80	to reflect 2018 anticipated
01.3129.0236	Education & training	\$10,813.88	\$20,000.00	\$20,000.00	\$20,600.00	\$21,218.00	benchmark-actual training dependent on timing
01.3129.0237	Insurance (claims)	\$5,088.42	\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0242	Print & Advertising	\$60.55	\$100.00	\$100.00	\$103.00	\$106.09	2018 included advertising for PW superintendent replacement in 2019. Summer student ad anticipated in 2019
01.3129.0243	Office supplies	\$2,010.39	\$1,500.00	\$1,500.00	\$1,545.00	\$1,591.35	
01.3129.0244	Drain mtnce-misc roads	\$5,201.63					part drain budget and allocations of road time to road drains
01.3129.0246	Telephone	\$3,775.14	\$4,000.00	\$4,120.00	\$4,243.60	\$4,370.91	2019-to reflect 2018 anticipated costs
01.3129.0247	Hydro	\$5,274.57	\$5,500.00	\$5,500.00	\$5,775.00	\$6,063.75	2019-to reflect 2018 anticipated costs
01.3129.0248	heat	\$5,155.98	\$5,000.00	\$7,100.00	\$7,455.00	\$7,827.75	2019-to reflect 2018 anticipated costs
01.3129.0249	Water	\$2,547.86	\$750.00	\$1,000.00	\$1,030.00	\$1,060.90	water leak end of 2017
01.3129.0250	Janitorial/Building Mtce	\$407.93	\$750.00	\$750.00	\$772.50	\$795.68	
01.3129.0251	Building/Lawn mtce		\$250.00	\$250.00	\$257.50	\$265.23	
01.3129.0255	Boots, Gloves, AGO	\$5,472.93	\$6,750.00	\$7,000.00	\$7,210.00	\$7,426.30	
01.3129.0256	Coveralls	\$4,992.69	\$5,500.00	\$5,750.00	\$5,922.50	\$6,100.18	
01.3129.0257	Misc Supplies	\$6,290.85	\$9,500.00	\$7,500.00	\$7,725.00	\$7,956.75	
01.3129.0262	Shedden shop miscellaneous	\$204.54		\$500.00	\$515.00	\$530.45	
01.3129.0263	Garage repairs	\$32,063.34	\$32,000.00	\$33,000.00	\$33,990.00	\$35,009.70	2018 anticipated is \$45,000. 2019 budget not increased as this growing allocation of time should be reduced with the implementation of new work management software that will require a specific job and description of work to allow tracking of time spent in shop. aging building, yard maintenance, includes staff shop time-seasonal
01.3129.0264	OH Salt Bldg repairs		\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.0265	Tools	\$5,941.75	\$8,000.00	\$8,000.00	\$8,240.00	\$8,487.20	threshold-propose tracking of tool inventory with implementation of new work management software

G/L		2017	2018	2019	2019	2019	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
Tab 11	ROAD OPERATIONS		Budget	Budget	Budget	Budget	
01.3129.0325	License Fees	\$901.00	\$1,200.00	\$1,250.00	\$1,287.50	\$1,326.13	
01.3129.0327	Radio & GPS Mtce	\$2,035.20	\$3,500.00	\$3,605.00	\$3,713.15	\$3,824.54	
01.3129.1110	banked time used	\$16,163.22	\$0.00	\$0.00	\$0.00	\$0.00	
01.3129.1120	CPP	\$26,034.97	\$26,742.26	\$30,000.00	\$30,600.00	\$31,212.00	reflects increase in rates
01.3129.1130	EI	\$12,631.89	\$16,832.27	\$14,500.00	\$14,790.00	\$15,085.80	
01.3129.1140	OMERS	\$50,030.95	\$51,488.80	\$55,000.00	\$56,100.00	\$57,222.00	
01.3129.1150	EHT	\$12,366.94	\$12,879.96	\$14,000.00	\$14,280.00	\$14,565.60	
01.3129.1160	WSIB	\$18,694.65	\$19,348.43	\$22,000.00	\$22,440.00	\$22,888.80	
01.3129.1170	Group Insurance	\$65,767.23	\$75,396.65	\$76,550.64	\$80,378.17	\$84,397.08	2019-2018 anticipated plus 5.1% increase. Assumed 5% increase thereafter. 2017 and onward includes benefits for retiree until age 65.
	Less allocated benefits	(\$76,804.10)	(\$92,243.61)	(\$87,278.86)	(\$89,094.08)	(\$90,830.69)	sum of benefits above that are allocated to job costings
01.3129.1200	Mileage	\$98.01	\$250.00	\$250.00	\$257.50	\$265.23	miscellaneous
01.3129.3140	Insurance	\$69,746.54	\$69,452.34	\$71,000.00	\$72,420.00	\$73,868.40	2019-2% increase per provider
01.3129.3150	Legal	\$1,805.37					
	Software			\$18,000.00	\$15,000.00	\$15,450.00	new software system and hardware rental
	Sidewalks						
01.3129.5000	Wages	\$596.53	\$2,935.57	\$3,000.00	\$3,060.00	\$3,121.20	
01.3129.5002	Machine Time	\$3,146.50	\$2,000.00	\$5,000.00	\$5,150.00	\$5,304.50	
01.3129.5001	Materials		\$3,000.00	\$3,000.00	\$3,090.00	\$3,182.70	
		\$1,489,523.49	\$1,631,916.71	\$1,719,972.11	\$1,763,420.56	\$1,810,134.80	

G/L		2017	2018	2019	2020	2020	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 12	STREET LIGHTS		Budget	Budget	Budget	Budget	
Street Lights	Street Lighting Revenue						
Sub Total	Street Lighting Revenue	0.00	0.00	0.00	0.00	0.00	
Street Lighting	Expense						
01.3211.2120	Utilities	18,889.23	21,500.00	19,950.00	20,947.50	20,947.50	2019-adjusted to reflect 2018 anticipated actual - plus 5% increase in rates. Note: does not include streetlights in Talbotville development.
01.3211.3160	Equipment Maintenance	7,667.79	5,150.00	5,500.00	5,665.00	5,834.95	2019- adjusted to reflect 2018 balance anticipated. 5 year historical average is \$4,500 but more recent years have experienced higher repair costs.
Sub Total	Street Lighting Expenditures	26,557.02	26,650.00	25,450.00	26,612.50	26,782.45	
Total	Street Lighting Costs	26,557.02	26,650.00	25,450.00	26,612.50	26,782.45	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 13	DRAINS		Budget	Budget	Budget	Budget	
01.8211.0360	Miscellaneous revenues	(3,518.23)					
01.8211.0400	Provincial Grant	(26,151.49)	(20,600.00)	(26,000.00)	(26,780.00)	(27,583.40)	
01.8211.0401	Allocation to Dutton/Dunwich	(42,936.43)	(45,645.10)	(41,633.22)	(42,537.56)	(43,463.67)	estimated Dutton Dunwich portion of Drainage-45/55 share of time based on 2017 actual share of services
01.1100.0140	Tile loans	(\$33,932.50)	(\$20,067.71)	(\$20,067.71)	(\$20,067.71)	(\$20,067.71)	offset below-TDL early payout in 2017
01.1100.0120	Drain Debentures	(\$1,416.69)					
Sub Total	Drain Revenue	(107,955.34)	(86,312.81)	(87,700.93)	(89,385.27)	(91,114.78)	
Drains	Expenditures						
01.8211.1110	Salaries, wages and expenses	\$76,567.04	\$69,566.40	\$71,000.00	\$72,420.00	\$73,868.40	Represents contract wages remaining from drain job costings-can fluctuate annually based on billable hours and non-billable hours and time allocations between Southwold and Dutton. Adjusted 2019 to reflect 5 year average including CPI increases.
01.8211.1111	Drain Super expenses	\$925.54		\$1,000.00			
01.8211.1120	Canada Pension	\$2,564.10	\$2,700.00	\$2,748.90	\$2,803.88	\$2,859.96	adjusted to reflect rate thresholds
01.8211.1130	Employment Insurance	\$1,170.69	\$1,201.51	\$1,204.30	\$1,228.39	\$1,252.95	adjusted to reflect rate thresholds
01.8211.1140	OMERS Pension Plan	\$6,749.62	\$6,459.44	\$6,984.99	\$7,124.69	\$7,267.18	
01.8211.1150	Employer Health Tax	\$1,338.55	\$1,291.51	\$1,384.50	\$1,412.19	\$1,440.43	adjusted to reflect actual rates
01.8211.1160	Workplace Safety & Insurance	\$2,057.05	\$2,110.98	\$2,153.20	\$2,196.26	\$2,240.19	2018-increase in rates of 4.9%
01.8211.1170	Group Insurance	\$4,681.10	\$5,338.66	\$5,192.38	\$5,452.00	\$5,724.60	2019-2018 anticipated plus 5.1% increase. Contract-no life or AD&D.
01.8211.1200	Travel & Mileage	\$826.66	\$1,000.00	\$500.00	\$500.00	\$500.00	savings realized given minimal sharing of vehicle with water department
01.8211.1220	Employee Training	\$586.68	\$1,043.35	\$1,000.00	\$1,030.00	\$1,060.90	
01.8211.2140	Materials and Supplies	(\$1,711.77)	\$795.68	\$800.00	\$824.00	\$848.72	adjust to reflect anticipated actual-fluctuates based on charges to municipal drains
01.8211.2700	Roads Time To Drains	\$12,494.00	\$0.00	\$0.00	\$0.00	\$0.00	fluctuates annually - roads time on township drains-not included in budgets as allocation will result in a decrease in roads wages and an increase in drainage wages based on actual time spent
01.8211.3110	Postage	\$55.19					allocated to municipal drains-estimated at \$500
01.8211.3140	Insurance	\$37.80					
01.8211.3161	Equipment Costs		\$0.00	\$0.00	\$0.00	\$0.00	
01.8211.3170	Memberships and Subscriptions	\$175.00	\$350.00	\$350.00	\$360.50	\$371.32	LICO and DSAO memberships
01.8211.3300	Contracted Services	\$208.35	\$0.00	\$0.00	\$0.00	\$0.00	
01.8211.6400	Tile Drain Loan payments	33,932.50	20,067.71	20,067.71	20,067.71	20,067.71	offset above-TDL early payout in 2017
01.8211.6100	Transfer to Reserve	39,538.29					
Sub Total	Drain Expenditures	182,196.38	111,925.22	114,385.98	115,419.62	117,502.36	
Total	Drains	74,241.04	25,612.41	26,685.05	26,034.35	26,387.58	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget highlights and notes
TAB 14	GARBAGE		Budget	Budget	Budget	Budget	
Revenue	ENVIRONMENTAL SERVICES						
01.4111.0350	CIF grant - recycling strategy						
01.4111.0611	Recycling strategy	(25,872.55)	(40,509.90)	(14,750.00)	(14,750.00)	(14,750.00)	2018 anticipated revenues are \$23,000, approximately half of the 2018 budget given significant changes in the post consumer recyclables market. 2019 levels are anticipate to continue to drop.
01.4111.0361	Miscellaneous revenue	(14,298.24)	(17,950.00)	(15,000.00)	(15,450.00)	(15,913.50)	Request Green Lane funding for Southwold participation in Community Recycling Centre. (2018 included additional \$2,500 for one year of advertising in an effort to increase Southwold participation in the centre.
01.4111.0360	Stewardship Ontario Grant	(32,087.69)	(31,050.00)	(30,800.00)	(30,800.00)	(30,800.00)	2018 anticipated is \$30,800.
Sub Total		(72,258.48)	(89,509.90)	(60,550.00)	(61,000.00)	(61,463.50)	
Expenses							
01.4111.3300	Garbage Collection Contract	\$176,906.68	\$186,637.93	\$233,715.04	\$293,638.23	\$326,484.91	See calculations below. Assumed no change in billing re: household numbers until end of year.
01.4111.3310	Disposal fees	\$43,934.23	\$56,873.91	\$56,893.14	\$59,771.93	\$66,490.30	2019-anticipated 2018 total \$54,153 plus 3%. Difficult to determine impact of growth on disposal fees. Included growth of 2% in 2019, 2% in 2020 and 8% in 2021
01.4111.3320	Blue Boxes	\$12,771.83		\$587.29	\$729.45	\$2,473.00	2017's order of blue boxes should service 2019 growth (123 boxes on hand 11/09/2018), additional costs anticipated in 2020 and 2021 for new HH. Annual costs calculated for 2 blue boxes per HH plus 3% inflation.
01.4111.3330	Bin contract		\$1,030.00	\$1,060.90	\$1,092.73	\$1,092.73	3% increase annually
01.4111.3350	Landfill Royalty costs	\$2,790.72	\$2,984.94	\$2,994.21	\$3,145.72	\$3,499.30	2018 estimated actual \$2,850 plus 3% inflationary increase annually
01.4111.3400	Recycling Strategy - contract	\$18,193.33	\$38,910.83	\$43,194.37	\$48,086.65	\$48,086.65	3% inflationary increase annually plus growth increase of 2% 2019, 2% in 2020 and 8% in 2020 over 2018 levels
	Recycling Centre St Thomas	\$14,277.00	\$17,950.00	\$15,000.00	\$15,450.00	\$15,913.50	2019-3% inflationary increase annually. 2018 share of recycling centre costs is anticipated at \$14,548.32. 2018 including one time advertising program funded by Green Lane.
	Extra Garbage Pickup						
Sub Total	Environmental Services	268,873.79	304,387.61	353,444.95	421,914.71	464,040.38	
Total	Environmental Services	196,615.31	214,877.71	292,894.95	360,914.71	402,576.88	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 15	MEDICAL CENTRE/PORION OF WATER ST		Budget	Budget	Budget	Budget	
Revenue							
01.1211.0375	Federal Grant						
01.1211.0300	Donation	(2,614.21)					2017-Green Lane-for Middlemarch Sign
01.1211.0611	Transfer from reserves						
01.1211.0325	Medical Centre Rent	(\$6,713.28)	(\$6,984.50)	(\$14,313.66)	(\$14,599.93)	(\$14,891.93)	2% increase included-additional space rented in 2018
Sub Total Revenue		(9,327.49)	(6,984.50)	(14,313.66)	(14,599.93)	(14,891.93)	
Expenses							
01.1211.1110	Salaries and wages -roads	338.35	1,275.00	1,300.50	1,326.51	1,353.04	
01.1211.1110	Salaries and wages - Building			1,600.00	1,632.00	1,664.64	building management-new allocation 2019
01.1211.2100	Building Repairs and Maintenan	2,760.94	2,575.00	6,000.00	3,680.00	3,790.40	2019-\$3,500 threshold-increased given increase in occupied space rented plus \$2,500 for eavestrough and downspout replacement in 2019 due to poor condition.
01.1211.2110	Janitorial Supplies	-	106.09		-	-	tenants are responsible for janitorial services and supplies
01.1211.2120	Utilities	4,642.53	7,400.00	5,775.00	5,948.25	6,126.70	2019-adjusted to reflect 2018 anticipated plus 5%.
01.1211.2130	Municipal Property Maintenance	4,634.87	4,774.05	5,150.00	5,304.50	5,463.63	2019-includes grass cutting and snow plowing plus \$1,000 for unanticipated. Adjusted account total to 5 year average plus 5% on snow plowing given contract.
01.1211.2700	Road Machine Time to MedCtr						
01.1211.3140	Insurance	1,845.68	4,918.73	3,429.24	3,497.82	3,567.78	2019-2% increase per provider. 2018-included farm. 2017-included refund of premium re: farm property
01.1211.3160	Equipment Maintenance	978.22	772.50	795.68	819.55	844.13	
01.1211.3160	Equipment Costs		200.00	200.00	200.00	200.00	
01.1211.3190	Miscellaneous	11,866.94	6,095.83	6,278.71	6,467.07	6,661.08	2017-included Middlemarch sign \$2,614.21 and taxes for Teetzel property and medical centre. Farm property income and expenses are now included on Library, Comm. Units and Municipal Properties tab.
Expenses	Medical Centre	27,067.53	28,117.20	30,529.12	28,875.70	29,671.40	
Total	Medical Centre Cost	17,740.04	21,132.71	16,215.46	14,275.76	14,779.47	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 16	CEMETERIES		Budget	Budget	Budget	Budget	
	CEMETERIES						
01.5311.1112	Cemetery - Roads Wages	143.25	510.00	500.00	510.00	520.20	2019-adjusted to \$500
01.5311.3140	Cemetery Maintenance	4,105.76	5,500.00	5,200.00	5,356.00	5,516.68	2019-adjusted to 5 year historical average
01.5311.6300	Insurance	4,446.38	5,253.94	4,535.30	4,626.01	4,718.53	2019-2% increase per provider
Total		8,695.39	11,263.94	10,235.30	10,492.01	10,755.41	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 17	KEYSTONE COMPLEX		Budget	Budget	Budget	Budget	
Keystone Com	Revenue						
01.7111.0320	Keystone Complex (Lease Income Grants)	(\$18,242.49)	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)	5 year historical, last 2 years have see revenues drop slightly
Sub Total	Keystone Complex Revenue	(18,242.49)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	
Keystone Com	Expenditures						
01.7111.1110	Salaries & Wages	14,827.37	13,000.00	17,832.05	18,188.69	18,552.46	2019-anticipated custodial wages and benefits plus Complex manager plus VP.
01.7111.1111	Road Wages Allocated	5,089.25	4,000.00	4,000.00	4,080.00	4,161.60	2019-maintained threshold given anticipated time
	Building Wages allocated			1,600.00	1,632.00	1,664.64	building management-new allocation 2019
01.7111.1120	CPP	769.81	2,000.00	150.00	153.00	156.06	2019-note custodial benefits are included above in wages
01.7111.1130	Employment Insurance	321.30		175.00			2019-note custodial benefits are included above in wages
01.7111.1150	Employer Health Tax	274.47		400.00			2019-note custodial benefits are included above in wages
01.7111.1160	Workers Compensation	5,381.06		1,500.00			2018 included claim costs
01.7111.2100	Building Maintenance & Repairs	13,517.09	14,338.30	10,000.00	10,300.00	10,609.00	2019 removed snow plowing and allocated to property maintenance. Threshold
01.7111.2110	Cleaning Supplies	814.78	819.55	750.00	772.50	795.68	supplies plus share of start up costs
01.7111.2120	Utilities	10,003.56	9,371.25	7,455.00	7,827.75	8,219.14	2019-estimated water \$600 and 60% of gas and hydro \$6,500 plus 5% increase. New library contributing 40% to hydro and gas based on sq. footage
01.7111.2140	Materials and Supplies	2,759.52	3,166.92	2,500.00	2,575.00	2,652.25	kitchen supplies ~\$2000 plus misc. supplies
01.7111.2180	Property Maintenance	5,929.44	7,000.00	8,000.00	8,240.00	8,487.20	Cover grass cutting, annual fire inspections, miscellaneous, snow removal.
01.7111.2700	Road Machine Time Allocated	2,818.60	2,500.00	2,500.00	2,575.00	2,652.25	2019-maintained threshold given anticipated time
01.7111.3130	Telephone & Internet	2,305.78	2,631.03	2,500.00	2,575.00	2,652.25	2019-based on anticipated
01.7111.3140	Liability Insurance	11,170.44	11,475.34	11,393.85	11,621.73	11,854.16	2019-2 % increase
01.7111.3160	Equipment maintenance	5,723.17	4,900.00	5,500.00	4,120.00	4,243.60	\$4,000 benchmark, \$1,000 to change portico 24/7 lighting, \$500 re-key kitchen door and catering entrance locks
01.7111.3161	Equipment costs	1,565.00	1,379.17	1,500.00	1,545.00	1,591.35	\$1,500 annual allocation
01.7111.3190	Misc. Costs		1,591.35	1,000.00	1,030.00	1,060.90	2019-threshold of \$1,000
Sub Total	Keystone Complex Expenditure	83,270.64	78,172.91	78,755.90	77,235.67	79,352.54	
Total	Keystone Complex Cost	65,028.15	58,172.91	58,755.90	57,235.67	59,352.54	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 18	LIBRARY/COMM UNITS/FARMLAND		Budget	Budget	Budget	Budget	
Library	Revenue						
01.7211.0611	Transfer from reserve						new library costs funded from reserve
	Lease revenue municipal property-farmland		(13,725.00)	(13,972.05)	(13,725.00)	(13,725.00)	dependent upon tenders
01.7211.0325	Rent Paid Library	(34,775.00)	(44,112.00)	(44,112.00)	(44,112.00)	(44,112.00)	2017-change in allocation-4 months old lease, 8 months new lease
01.7211.0327							assumed 2% increase in rents. includes \$2,400
01.7211.0328	Commercial Unit Rent	(17,201.30)	(18,977.12)	(17,784.21)	(18,139.90)	(18,502.69)	reimbursement for hydro paid by tenants
Sub Total	Revenue	(51,976.30)	(76,814.12)	(75,868.26)	(75,976.90)	(76,339.69)	
Library	Expenditures						
01.7211.1110	Salaries and Wages			1,600.00	1,632.00	1,664.64	Building management \$1,600
01.7211.2100	Building Repairs-Comm Units & c	1,387.79	1,955.13	1,700.00	1,751.00	1,803.53	2019-5 year average
01.7211.2110	Janitorial Supplies-Comm Units		-	-	-	-	removed for old library in 2017
01.7211.2120	Utilities-old library	3,476.00	4,000.00	1,000.00	1,050.00	1,102.50	cannot turn heat off. 2019 adjusted to reflect anticipated full year costs given 2018 anticipated costs.
01.7211.2180	Property Mtnce-commercial units	1,923.33	3,387.45	3,900.00	4,017.00	4,137.51	2019-5 year average, reallocated snow plowing to property maintenance. Includes grass cutting, plowing (plus 5%), other
01.7211.0330	Commercial Unit Expenses	17,745.31	13,112.72	13,500.00	13,905.00	14,322.15	2019-reallocation of snow plowing to property maintenance and reallocation of property taxes
01.7211.3140	Liability Insurance-Comm Units		2,780.01	1,350.00	1,377.00	1,404.54	2019- commercial units and old library insurance only
01.7211.3190	Property Taxes-Comm Units		655.64	8,000.00	8,240.00	8,487.20	2019 -all taxes allocated to account including SOSP leased farmland taxes (2017 plaza and old library shown in comm unit expenses). Adjustment to come from MPAC to change rental portion from to RT from FT. No vacancy rebate available on old library space. Staff to apply to change property assessment to exempt status with MPAC in 2019.
01.7211.3195	Miscellaneous-Comm Units	33.56	2,000.00	1,000.00	1,030.00	1,060.90	threshold adjusted to \$1,000 given aging building and historical costs
	Wages - New Library Building			16,100.00	16,422.00	16,750.44	Building management \$1,600 and Janitorial Wages and benefits \$ 14,500
01.7211.4100	Building Repairs-New Library	474.57	1,030.00	1,060.90	1,092.73	1,125.51	2017 included 8 months

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 18	LIBRARY/COMM UNITS/FARMLAND		Budget	Budget	Budget	Budget	
01.7211.4110	Janitorial & Supplies-New Library	5,255.12	10,400.00	1,350.00	1,390.50	1,432.22	2019 to include cleaning 3 times per week by Custodian to be hired by Township rather than contract service. Janitorial for 2019 only includes supplies and start up. Wages are grouped above.
01.7211.4120	Utilities-New Library	2,974.12	6,695.00	5,092.50	5,245.28	5,402.63	2019-hydro and gas billed to Complex and shared with library based on square footage. 2018 anticipated balance \$4,400. Water anticipated balance \$450. Plus 5% increase.
01.7211.4180	Property Mtnce-New Library	1,787.31	1,500.00	3,000.00	3,090.00	3,182.70	2019 includes new allocation of 40% of snow plowing contract (based on square footage of library compared to total complex and library space) plus \$1,000 miscellaneous
01.7211.4140	Insurance-New Library	1,786.32	1,500.00	1,822.05	1,876.71	1,933.01	2019-2% increase per provider
01.7211.4195	Misc-New Library	54.24	515.00	500.00	515.00	530.45	2019-set at \$500 threshold
01.7211.4200	County no interest loan repayment 2018-2027		10,000.00	10,000.00	10,000.00	10,000.00	county loan repayment to 2018-2027
Sub Total	Library/Comm Expenditures	36,897.67	59,530.96	70,975.44	72,634.21	74,339.92	
Total	Library/Comm units Cost	(15,078.63)	(17,283.15)	(4,892.82)	(3,342.69)	(1,999.77)	

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 19	PARKS		Budget	Budget	Budget	Budget	
	Revenues						
01.7311.0611	Transfer from reserve						Ferndale park and MAP from reserve Rosy to pay insurance per Keith
01.7311.0300	Donations			(\$8,000.00)			Donation towards Turf management program from Green Lane
01.7311.0360	Talbotville Misc. Receipts	(4,350.14)	(4,500.00)	(4,200.00)	(4,500.00)	(4,200.00)	2019 adjusted to reflect anticipated 2018
01.7311.0361	Fingal Park Receipts	(2,026.78)	(2,500.00)	(2,000.00)	(2,500.00)	(2,500.00)	2019 adjusted to reflect anticipated 2018
01.7311.0362	Shedden Ball Receipts	(446.04)					
01.7311.0363	Shedden Soccer Receipts	(1,736.29)		(1,500.00)			2019 adjusted to reflect anticipated 2018
01.7311.0366	Shedden Miscellaneous	(170.00)	(2,500.00)	-	-	-	2018 budget was for all Shedden revenues, now allocated above
Subtotal	Parks	(8,729.25)	(9,500.00)	(15,700.00)	(7,000.00)	(6,700.00)	
	Expenditures						
01.7311.2100	Building Repairs						
01.7311.1115	Shedden Park Rds wages	8,149.68	6,500.00	10,000.00	10,200.00	10,404.00	2019-Overall allocation for parks wages is equivalent to 6 months of 1 fulltime parks staff plus 1 summer student. Total time amongst parks will vary from year to year given activities.
01.7311.2705	Shedden Park Rds machine time	8,667.01	5,000.00	9,500.00	9,785.00	10,078.55	2019-actual 2018 anticipated is considerably lower given minimal time spent in 2018 on turf management. Allocation for 2019 assumes time similar to 2017
01.7311.2125	Shedden park-utilities	2,214.23	2,300.00	2,500.00	2,625.00	2,756.25	2019-adjusted given anticipated 2018
01.7311.2145	Shedden Park-materials supplies	1,248.33	1,000.00	1,000.00	1,030.00	1,060.90	threshold
01.7311.2185	Shedden Park-property maintenance	2,738.92	3,800.00	3,600.00	3,708.00	3,819.24	2019 includes additional playground safe woodchips \$1,500
01.7311.2190	Shedden Soccer-Property maintenance	4,634.79	5,000.00	5,150.00	5,304.50	5,463.64	grass cutting
01.7311.3130	Telephone	360.84	350.00	350.00	360.50	371.32	telephone for Staff dedicated to Parks
01.7311.3140	Park Insurance	8,426.16	8,285.80	8,594.68	8,766.57	8,941.91	2019-2% increase
01.7311.3180	Canada Day	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	donation to Canada Day activities
01.7311.3188	Shedden Soccer & Ball Parks	905.37	1,500.00	1,500.00	1,545.00	1,591.35	Incidentals.
01.7311.5110	Fingal Ball Park Expenses	25,933.32	5,000.00	7,000.00	7,350.00	7,717.50	hydro, grass cutting, misc
01.7311.5115	Fingal Playground Park	13,387.95	1,500.00	3,500.00	3,605.00	3,713.15	grass cutting contract, portable washroom rental, mulch
	Fingal Parks-Rds wages		7,500.00	17,500.00	17,850.00	18,207.00	2019-Overall allocation for parks wages is equivalent to 6 months of 1 fulltime parks staff plus 1 summer student. Total time amongst parks will vary from year to year given activities.
	Fingal Parks-Rds machine time		6,300.00	17,000.00	17,510.00	18,035.30	increase in allocation given actual time spent in 2018, a year with minimal turf management time

G/L		2017	2018	2019	2020	2021	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 19	PARKS		Budget	Budget	Budget	Budget	
01.7311.5120	Talbotville Park Expenses	16,533.82	6,500.00	9,000.00	9,270.00	9,548.10	hydro, grass cutting, misc
	Talbotville-Road wages		5,000.00	8,500.00	8,670.00	8,843.40	2019-Overall allocation for parks wages is equivalent to 6 months of 1 fulltime parks staff plus 1 summer student. Total time amongst parks will vary from year to year given activities.
	Talbotville-Rds machine time		2,500.00	8,000.00	8,240.00	8,487.20	
01.7311.5125	Ferndale Park Expenses	5,815.29	2,500.00	2,600.00	2,678.00	2,758.34	grass cutting, portable washroom rental, misc
	Ferndale Park-Rds wages		2,000.00	2,100.00	2,142.00	2,184.84	2019-Overall allocation for parks wages is equivalent to 6 months of 1 fulltime parks staff plus 1 summer student. Total time amongst parks will vary from year to year given activities.
	Ferndale Park-Rds machine time		2,000.00	2,000.00	2,060.00	2,121.80	
01.7311.3145	Insurance - Rosy Rhubarb		2,024.52	2,065.01	2,106.31	2,148.44	2019-2% increase over 2018 anticipated
01.7311.3146	Insurance - Multi Activity Pad		385.03	392.73	400.59	408.60	2019-2% increase over 2018 anticipated
01.7311.3147	Insurance - Skating Rinks		857.78	874.94	892.43	910.28	2019-2% increase over 2018 anticipated
Subtotal	Parks	101,015.71	79,803.15	124,727.36	128,098.90	131,571.09	
Total	Parks	92,286.46	70,303.15	109,027.36	121,098.90	124,871.09	

G/L		2017	2018	2019	2020	2020	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 20	PLANNING AND DEVELOPMENT		Budget	Budget	Budget	Budget	
Planning	Revenue						
01.8111.0360	Miscellaneous	(24,320.64)	(8,075.00)	(60,000.00)			2019-\$60,000 for EA Fingal & Shedden funded from Green Lane.
	Donation		(165,750.00)	(38,680.00)	(38,680.00)	(38,680.00)	Green Lane -Greening Communities \$750, History Committee \$2,000, Family Day \$5,000, Seniors Committee \$9,150 Senior's-Township rental fees in kind \$13,780, Rosy Donation \$3,000, Community donations/fundraising \$5,000
01.8111.0370	Economic Development revenue	(5,542.60)					
	Senior's Committee			(22,300.00)	(22,300.00)	(22,300.00)	new Committee in 2019-participant fees \$1,500, light lunches \$20,800
01.8111.0373	Family Day donations and revenues	(4,590.20)		(1,875.00)	(1,875.00)	(1,875.00)	donations, sponsorships, proceeds, in kind
01.8111.0374	Communities in Bloom-flag fund	(9,025.00)		(8,000.00)			request from Green Lane
01.8111.0375	Communities in Bloom revenue	(4,206.14)					self funded in 2018 or use of accumulated reserve per CIB Chair
01.8111.0376	History Committee revenue	(200.00)					
01.8111.0402	Planning recoveries - property owners and development	(1,537.85)		(2,500.00)	(2,500.00)	(2,500.00)	offsets costs below
01.8111.0380	Planning fees	(16,788.49)	(15,000.00)	(33,650.00)	(33,650.00)	(33,650.00)	increase in planning fees
	Recoverable from future development charges			(70,000.00)			offset Development Charges Study cost
	Official Plan recoverable from future charges			(95,000.00)			balance not in reserve
	Transfer from reserve		(\$5,000.00)	(\$30,000.00)			2018-for start of OP review. 2019-completion of OP review.
Sub Total	Planning Revenue	(66,210.92)	(193,825.00)	(362,005.00)	(99,005.00)	(99,005.00)	
Planning	Expenditures						
01.8111.1110	Wages	22,250.41	24,739.52	29,280.00	29,865.60	30,462.91	West Elgin is administering municipality. 10 hours per week for 47 weeks (given holidays and office closures) plus one council meeting per month anticipated.
01.8111.1120	CPP	3.65					2019-administered by West Elgin
01.8111-1170	Group Insurance	198.89					2019-administered by West Elgin
	Benefits		2,473.95		-	-	2019-administered by West Elgin
	Support staff wages			9,500.00	9,690.00	9,883.80	2019-new allocation-1 day per week
01.8111.1200	Mileage	401.74	500.00	500.00	515.00	530.45	West Elgin administering munic.-estimated based on historical cost
01.8111.1220	Training	178.49	-	250.00	257.50	265.23	West Elgin administering munic.
01.8111.2140	Materials Supplies	883.75	150.00	500.00	515.00	530.45	
01.8111.3120	Advertising		1,000.00	1,000.00	1,000.00	1,000.00	threshold amount
01.8111.3150	Legal fees	1,647.34	2,500.00	2,500.00	2,500.00	2,500.00	threshold amount-offset by recovery from applicants above
01.8111.3170	Memberships/Subscriptions	126.73	265.23	273.18	281.38	289.82	
	Postage			650.00	669.50	689.59	new allocation in 2019 to better reflect cost of department
01.8111.3300	Contracted Services	5,846.18	12,500.00	2,500.00	2,500.00	2,500.00	2019 includes \$2,500 for external consultation for planning matters for Corp of Township of Southwold. This expense has not been included in the full recovery calculation as relates to Township planning matters.

G/L		2017	2018	2019	2020	2020	
Account Number		Actual	Draft	Draft	Draft	Draft	Budget Highlights & Notes
TAB 20	PLANNING AND DEVELOPMENT		Budget	Budget	Budget	Budget	
01.8111.3195	New Official Plan						
01.8111.3196	Official Plan & Zoning By-Law		5,000.00	125,000.00			2018-start of OP review-offset above
01.8111.3197	Development Charges Study			70,000.00			
01.8111.6400	Miscellaneous	26,881.21	165,500.00	60,500.00	500.00	500.00	2019-\$500 postage plus \$60,000 for EA Shedden-Fingal. 2018-\$500 postage plus \$165,000 for Environmental Assessment Shedden & Fingal
01.8111.6440	Public Relations Campaign	1,500.00					For printing brochures and awareness. Note: \$6,050 is avail. bal of funding available from Green Lane for the awareness/branding campaign approved in 2017. Any expenses occurring in future years will be offset by funding approved by Green Lane in 2017.
01.8111.6450	Economic Development	6,259.88	10,200.00	10,000.00	10,000.00	10,000.00	2019-benchmark.
01.8111.6500	Communities in Bloom	16,540.00	-	8,000.00	-	-	Per Chair, CIB Committee to continue to self fund program with continued assistance from PW staffing. 2019 budget relates to flag program.
01.8111.6560	Greening Communities	750.00	750.00	750.00	750.00	750.00	2019-requested funding from Green Lane
01.8111.6570	Ontario 150 and Canada 150 Celebrations	8,535.22					
01.8111.6570	Family Day Committee		6,725.00	7,095.00	7,095.00	7,095.00	2019-net cost to Township \$520
	Senior's Committee			53,230.00	53,230.00	53,230.00	
01.8111.6580	Economic Development-History Committee	1,476.23	1,500.00	2,000.00	2,000.00	2,000.00	2019-History Committee request for annual budget
01.8111.6100	Transfer to Reserve	13,002.61					
Sub Total	Planning Expenditures	106,482.33	233,803.70	383,528.18	121,368.98	122,227.24	
Total	Planning and Development	40,271.41	39,978.70	21,523.18	22,363.98	23,222.24	

Section 69 (1) of the planning act states that council of a municipality, by by-law, and a planning board, by resolution, may establish a tariff of fees for the processing of applications made in respect of planning matters, which tariff shall be designed to meet only the anticipated cost to the municipality or to a committee of adjustment or land division committee constituted by the council of the municipality or to the planning board in respect of the processing of each type of application provided for in the tariff. R.S.O. 1990, c. P.13, s. 69 (1); 1996, c. 4, s. 35 (1).

Cash Requirements	2017	2018	2019	2020	2021		2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
TAB 21	Actual	Budget	Budget	Budget	Budget		Tax Levy	Tax Levy	Tax Levy	Tax Levy	Tax Levy	Other	Other	Other	Other	Other
Reserve/Reserve Fund												Sources	Sources	Sources	Sources	Sources
General																
Working Capital Reserve	\$ 915,365	20,000	20,000	20,000	20,000		0	20,000	20,000	20,000	20,000					
Tax stabilization reserve	\$ 100,369	100,369	150,000	150,000	150,000		100,369	100,369	150,000	150,000	150,000					
Administration reserve		10,000	15,000	15,000	15,000		0	10,000	15,000	15,000	15,000					
Insurance reserve																
Computer reserve	\$ 5,000	5,000	5,000	5,000	5,000		5,000	5,000	5,000	5,000	5,000					
Building renewal	\$ 5,000	5,000	10,000	25,000	25,000		5,000	5,000	10,000	25,000	25,000					
Election reserve	\$ 5,000	5,000	5,000	5,000	5,000		5,000	5,000	5,000	5,000	5,000					
Building Services																
Equipment Reserve		2,500	1,000	1,000	1,000		0	2,500	1,000	1,000	1,000					
Fleet Reserve		7,500	20,000	20,000	5,000		0	7,500	20,000	20,000	5,000					
Police																
Policing Reserve		0	0	0	0		0	0	0	0	0					
Fire																
Apparatus Reserve	\$ 92,241	95,008	122,858	151,544	156,090		92,241	95,008	122,858	151,544	156,090					
Communication Reserve																
Building Renewal Reserve	\$ 25,000	40,000	60,000	100,000	100,000		25,000	40,000	60,000	100,000	100,000					
Fire Funeral Reserve	\$ 1,500	1,500	1,500	1,500	1,500		1,500	1,500	1,500	1,500	1,500					
Major Equipment Reserve	\$ 35,000	35,000	50,000	80,000	80,000		35,000	35,000	50,000	80,000	80,000					
Roads																
Building renewal reserve	\$ 25,000	40,000	50,000	50,000	50,000		25,000	40,000	50,000	50,000	50,000					
Gas Tax Reserve	\$ 139,051	130,126	134,116	134,116	140,213							139,051	130,126	134,116	134,116	140,213
Equipment Reserve	\$ 165,195	152,012	181,573	212,020	218,381							165,195	152,012	181,573	212,020	218,381
Road Construction Reserve	\$ 500,000	575,000	600,000	625,000	650,000		500,000	575,000	600,000	625,000	650,000					
Sidewalk Reserve		15,000	25,000	25,000	25,000			15,000	25,000	25,000	25,000					
Street Lights Reserve	\$ 10,000	0	0	20,000	20,000		20,000	20,000	20,000	20,000	20,000					
Bridge & Culvert Reserve	\$ 100,000	125,000	193,750	199,563	210,549		100,000	125,000	193,750	199,563	210,549					
Health Services																
Building Renewal Reserve	\$ 10,000	10,000	10,000	10,000	10,000		10,000	10,000	10,000	10,000	10,000					
Parks & Rec.																
Playground Equipment	\$ 8,000	8,000	8,000	8,000	8,000		8,000	8,000	8,000	8,000	8,000					
Fingal Park Reserve		39,430														
Keystone Complex																
Building Renewal Reserve	\$ 10,000	15,000	20,000	20,000	20,000		10,000	15,000	20,000	20,000	20,000					
Drainage																
Drainage Reserve		0	25,000	25,000	81,209		0	0	25,000	25,000	81,209					
Planning																
Cycling Master Plan Reserve		0	0	0	0		0	0	0	0	0					
Official Plan & Zoning Reserve	\$ 5,000	5,000	5,000	5,000	5,000		5,000	5,000	5,000	5,000	5,000					
Library																
Building Renewal Reserve	\$ 10,000	10,000	10,000	10,000	10,000		10,000	10,000	10,000	10,000	10,000					
TOTAL	\$ 2,166,721	1,451,445	1,722,797	1,917,742	2,011,942		957,110	1,149,877	1,427,108	1,571,606	1,653,348	304,246	282,138	315,690	346,137	358,595

2019 CAPITAL ASSETS (TAB 22)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
General					
Computer Equipment-annual allocation increased to \$5,500 from \$4,500	5,500		5,500		Computer Reserve
Wall mount for TV's in Council Chambers	450		450		Administration Reserve
Fencing on Stoss Farm	10,000		10,000		Working Capital Reserve
Fire					
Apparatus					
Building					
Generator-Station 1	26,000		6,000	20,000	Major equipment reserve. Green lane???
Major Equipment Renewal					
Digital signage-Station 1	25,000		5,000	20,000	Fire prevention reserve and Green Lane
Cascade Bottle System					defer until Talbotville Hall project
Bunker gear	10,000		10,000		Fire Equipment Reserve
SCBA	18,000		18,000		Fire Equipment Reserve
Portable Radios and pagers	1,000		1,000		Fire Communication Reserve
Roads					
Equipment Purchase					
2001 Tandem replacement	275,000		137,500	137,500	50% from equipment reserve, 50% request from Green Lane Community Trust Fund
Diamond roadside mower replacement	13,500		13,500		Roads Equipment Reserve
Teetzel shop roof - paint as recommended by Keith Orchard	5,000		5,000		Roads Building Reserve
1989 Paint Striper-technology	5,000		5,000		Road Operations Reserve
Construction Projects					
Blind Line gating and gravel	30,300		30,300		Road Infrastructure Reserve
Shedden Streets (Teetzel) storm sewer, drainage and temporary pond					2018 budget item not completed-\$350,000 total
Guardrails-annual allocation	50,000		50,000		Road Infrastructure Reserve
Lynhurst Subdivision Reconstruction-Engineering and Design-Roads	17,000		17,000		Road Infrastructure Reserve
Lynhurst Subdivision Reconstruction-Engineering and Design-Storm	17,000		17,000		Road Infrastructure Reserve

2019 CAPITAL ASSETS (TAB 22)	Budget	Tax Levy	Reserves	Other	Notes
Project					
Talbotville Trunk Sewer Phase II-Road portion					\$386,208 was included in the 2018 budget but not completed-funded from Road Infrastructure Reserve
Talbotville Trunk Sewer Phase II-Storm portion					\$305,410 was included in the 2018 budget but not completed-funded from Road Infrastructure Reserve
Asphalt Projects					
Edge Repair-annual allocation	25,000		25,000		Road Infrastructure Reserve
Gravel Projects					
Various	175,000		175,000		Gas Tax Reserve, annual allocation plus excess \$40,884 accumulated in gas tax reserve as gas tax funds are not sufficient enough to maintain service levels
Tar & Chip Resurface					
Micro Boxall Road	100,000		100,000		Road Infrastructure Reserve
Micro Surfacing					
Sidewalks					
Talbotville Gore from DHP to end					included as part of trunk sewer project
Bridges					
Longhurst Line Bridge	20,000		20,000		Bridges and Culvert Reserve
Second Line Culvert	100,000		100,000		Bridges and Culvert Reserve
Drains					Annual allocation funded from rates
Lindsay Drain-resulting increase in Twp portion related to 2018 petition for extension and road crossing	24,025	24,025			note: annual allocation has typically been \$50,000. Staff have recommended establishing a reserve for drains to offset fluctuations in drains in a given year. Fluctuations have been experienced in 2014, 2016 and now 2019.
Barber Drain-increase over 2018 estimates	26,000	26,000			
Barber Drain-Hunter Line culvert portion	39,000	0	39,000		Studies reserve-general drain balance \$39,538
Williams Drain	62,000	61,462	538		Studies reserve-general drain balance \$39,538
Parks & Rec.					
Fingal Heritage Park-design					\$9,796 balance of Green Lane confirmed funding 2018
Fingal Heritage Park-implementation					\$41,557 balance of Mainstreet Revitalization Funding rec'd in 2018-deferred to 2019
Mower 84"	5,000			5,000	for Keith's use-proposed funding from Green Lane
Mower 60" for Parks	17,000			17,000	for park's use-proposed funding from Green Lane
Trailer for Parks	3,500			3,500	

2019 CAPITAL ASSETS (TAB 22)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
Fingal Ball Park-fencing for dugouts					estimated costs are to be determined-proposed funding from remaining balance, if available, of secured Green Lane funding for Fingal ball park
Shedden Soccer Fields					2018 Phase I budgeted project is not yet completed. Funding was secured for \$325,550, including \$303,150 from Green Lane, \$22,400 from Shedden Soccer for goal post. Trillium application for \$150,000 was completed in 2018 for Phase II elements totalling \$476,180. Enabling Accessibility Mid-Sized Project application for \$399,711 was submitted in 2018 towards the estimated cost of Phase II, \$629,940. We are awaiting funding award announcements.
Talbotville Park					2017 budgeted project is not yet completed. Funding was secured totaling \$510,000, including \$221,170 Green Lane, \$119,000 Parkland In Lieu from DHP, and Developer contribution. 2018 application was submitted to Enabling Accessibility Fund small project for \$50,000 towards the accessible washroom portion of the project. We are awaiting funding award announcements.
<u>Keystone Complex</u>					
replace toilets (9)	4,500		4,500		Keystone Complex Reserve
appliance replacement-annual allocation	5,000		5,000		Keystone Complex Reserve
Barricades surrounding septic tank					Keystone Complex Reserve-cost to be determined and brought forward during the year
2 projectors, 2 projector mounts, 2 motorized projector screens, installation and wiring	4,100			4,100	Total cost estimated at \$6,200. \$2,100 in Green Lane funds were secured in 2016 towards projector and microphone project. Propose request for additional \$4,100 from Green Lane for remainder of 2019 proposed project.
TOTAL	1,118,875	111,487	800,288	207,100	

2019 CAPITAL ASSETS (TAB 22)	Budget	Tax Levy	Reserves	Other	Notes
Project					
WATER AND SEWER CAPITAL - NOT RAISED FROM TAX LEVY					
Sewer					
Talbotville Trunk Sewer Phase II-Sewer portion	931,390			931,390	\$2,263,290 was included in the 2018 budget but the project was not completed-funded from future development. Additional estimated cost is included in 2019 and is proposed to be funded by OCIF funding of \$220,372 and future development.
Force main sewer project	1,300,000			1,300,000	forceman and lift station-Southside Group development
TOTAL	2,231,390	0	0	2,231,390	
Water					
Talbotville Trunk Sewer Phase II-Water portion					\$313,702 was included in the 2018 budget but the project was not completed-funded from water reserve.
Lyndale Subdivision-Engineering	16,000		16,000		Water Reserve
OCWA list of Capital and Major Maintenance	41,500		41,500		Water Reserve
TOTAL	57,500	0	57,500	0	

2020 CAPITAL ASSETS (TAB 23)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
General					
Computer Equipment	5,500		5,500		Computer Reserve
Fire					
Apparatus					
Light Rescue -Talbotville	120,000		60,000	60,000	50% from Fire Apparatus Reserve and 50% request from Green Lane Community Trust Fund
Building					
Major Equipment Renewal					
Bunker gear	10,000		10,000		Fire Equipment Reserve
SCBA	18,000		18,000		Fire Equipment Reserve
Portable Radios & pagers	3,000		3,000		Communications Reserve
Roads					
Equipment Purchase					
2013 Dodge replacement	50,000		50,000		Road Equipment Reserve
2011 Dodge (drainage)	50,000		50,000		Road Equipment Reserve
Construction Projects					
Guardrails	50,000		50,000		Road Infrastructure Reserve
Talbot Meadows Subdivision Engineering-Roads	25,000		25,000		Road Infrastructure Reserve
Bush Line-Phase I-Culverts	50,000		50,000		Road Infrastructure Reserve
Asphalt Projects					
Edge Repair-annual allocation	25,000		25,000		Road Infrastructure Reserve
Gravel Projects					
Various	180,250		180,250		Gas Tax Reserve
Tar & Chip Resurface					
Bush Road	150,000		150,000		Road Infrastructure Reserve
Bridges					

2020 CAPITAL ASSETS (TAB 23)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
Drains	50,000	50,000			
Parks & Rec.					
Shedden Soccer Fields					
Talbotville Park					
Fingal Food Booth					
Keystone Complex					
Appliance replacement	5,000		5,000		Keystone Reserve
TOTAL	791,750	50,000	681,750	60,000	

2020 CAPITAL ASSETS (TAB 23)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
WATER AND SEWER CAPITAL - NOT RAISED FROM TAX LEVY					
Sewer					
Talbot Meadows Subdivision Reconstruction- Engineering & Design-Sewer	25,000		25,000		Sewer Reserve
TOTAL	25,000	0	25,000	0	
Water					
OCWA list of Capital and Major Maintenance	11,500		11,500		Water Reserve
TOTAL	11,500	0	11,500	0	

2021 CAPITAL ASSETS (TAB 24)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
General					
Computer Equipment	5,500		5,500		Computer Reserve
Fire					
Apparatus					
ordering and delivery)	410,000		205,000	205,000	request from Green Lane Community Trust Fund
Building					
Station 2	1,200,000		309,888	890,112	grant, LTD, donations, fundraising, Green Lane
Major Equipment Renewal					
Bunker gear	10,000		10,000		Fire Equipment Reserve
SCBA	18,000		18,000		Fire Equipment Reserve
Portable Radios & pagers	3,000		3,000		Communications Reserve
Roads					
Equipment Purchase					
					Road Equipment Reserve
					Road Equipment Reserve
Construction Projects					
Guardrails	50,000		50,000		Road Infrastructure Reserve
Lyndale Subdivision Reconstruction-Roads	460,000		460,000		Road Infrastructure Reserve
Lyndale Subdivision Reconstruction-Storm	270,000		270,000		Road Infrastructure Reserve
Talbot Meadows Subdivision Reconstruction-Roads	485,000		485,000		Road Infrastructure Reserve
Talbot Meadows Subdivision Reconstruction-Storm	50,000		50,000		Road Infrastructure Reserve
Burwell Road Bridge-engineering	25,000		25,000		Bridge & Culvert Reserve
Second Line Bridge-engineering	35,000		35,000		Bridge & Culvert Reserve
Burwell Road Bridge rehabilitation	170,000		170,000		Bridge & Culvert Reserve
Second Line Bridge-rehabilitation	530,000		530,000		Bridge & Culvert Reserve
Asphalt Projects					
Edge Repair-annual allocation	25,000		25,000		Road Infrastructure Reserve
Gravel Projects					
Various	185,658		130,000		Gas Tax Reserve
Tar & Chip Resurface					

2021 CAPITAL ASSETS (TAB 24)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
<u>Bridges</u>					
<u>Drains</u>	50,000	50,000			
<u>Parks & Rec.</u>					
Shedden Soccer Fields??					
Talbotville Park??					
Fingal Food Booth??					
<u>Keystone Complex</u>					
Appliance replacement	5,000		5,000		Keystone Reserve
TOTAL	3,987,158	50,000	2,786,388	1,095,112	

2021 CAPITAL ASSETS (TAB 24)	Budget	Tax Levy	Reserves	Other	Notes
<u>Project</u>					
<u>WATER AND SEWER CAPITAL - NOT RAISED FROM TAX LEVY</u>					
<u>Sewer</u>					
Talbot Meadows Subdivision Reconstruction-Sewer	920,000			920,000	How to fund? Mandatory Connections? Future Connections?
TOTAL	920,000	0	0	920,000	
<u>Water</u>					
Lynhurst-Reconstruction Water	386,293		386,293		Water Reserve
Talbot Meadows Subdivision Reconstruction-Water	15,000		15,000		Water Reserve
OCWA list of Capital and Major Maintenance	11,500		11,500		Water Reserve
TOTAL	412,793	0	412,793	0	

Reserves and Reserve Funds (TAB 25)	2017 ACTUAL	2018 BUDGETED	2018 REVISED	2019 BUDGETED	2020 BUDGETED	2021 BUDGETED
RESERVES						
Working Funds						
Beginning Balance	53,903	337,127	762,723	357,127	367,127	387,127
Increase in the year	894,969	20,000	20,000	20,000	20,000	20,000
Decrease in the year	186,149			10,000		
Ending Balance	762,723	357,127	782,723	367,127	387,127	407,127
<i>2018 opening assumes repayment of funds borrowed for municipal property purchase in 2017 and use of funds for drainage works on property</i>						
Operating Levy Stabilization						
Beginning Balance	677,444	767,514	777,813	878,182	1,028,182	1,178,182
Increase in the year	100,369	100,369	100,369	150,000	150,000	150,000
Decrease in the year		-		-	-	-
Ending Balance	777,813	867,883	878,182	1,028,182	1,178,182	1,328,182
Administration Equipment						
Beginning Balance	44,072	41,473	44,072	13,572	28,122	43,122
Increase in the year		10,000	10,000	15,000	15,000	15,000
Decrease in the year		40,500	40,500	450		
Ending Balance	44,072	10,973	13,572	28,122	43,122	58,122
Insurance	0.00					
Beginning Balance		-		-	-	-
Increase in the year		-		-	-	-
Decrease in the year						
Ending Balance	-	-		-	-	-
Administration Building Renewal						
Beginning Balance	10,000	15,000	15,000	20,000	30,000	55,000
Increase in the year	5,000	5,000	5,000	10,000	25,000	25,000
Decrease in the year						
Ending Balance	15,000	20,000	20,000	30,000	55,000	80,000
Studies						
Beginning Balance	157,179	51,816	160,361	160,361	145,823	170,823
Increase in the year	39,539			25,000	25,000	81,209
Decrease in the year	36,357			39,538		
Ending Balance	160,361	51,816	160,361	145,823	170,823	252,032
<i>2018 revised includes-Strategic \$39548, Recycling \$3,750, Drains \$117063</i>						
Computer Equipment						
Beginning Balance	6,745	2,745	8,457	8,957	8,457	7,957
Increase in the year	5,000	5,000	5,000	5,000	5,000	5,000
Decrease in the year	3,288	4,500	4,500	5,500	5,500	5,500
Ending Balance	8,457	3,245	8,957	8,457	7,957	7,457

Reserves and Reserve Funds (TAB 25)	2017 ACTUAL	2018 BUDGETED	2018 REVISED	2019 BUDGETED	2020 BUDGETED	2021 BUDGETED
RESERVES						
Fire Apparatus						
Beginning Balance	335,437	427,678	427,678	457,544	580,402	671,946
Increase in the year	92,241	95,008	95,008	122,858	151,544	156,090
Decrease in the year		15,000	65,142	-	60,000	205,000
Ending Balance	427,678	507,685	457,544	580,402	671,946	623,036
<i>2018 includes purchase of fire chief vehicle plus commitment of \$50,142 for add ons and increase in cost of pumper ordered in 2018</i>						
Fire Prevention						
Beginning Balance	5,349	5,349	6,987	6,987	1,987	1,987
Increase in the year	1,638					
Decrease in the year				5,000		
Ending Balance	6,987	5,349	6,987	1,987	1,987	1,987
Fire Buildings						
Beginning Balance	84,888	109,889	109,888	149,888	209,888	309,888
Increase in the year	25,000	40,000	40,000	60,000	100,000	100,000
Decrease in the year						309,888
Ending Balance	109,888	149,889	149,888	209,888	309,888	100,000
Fire Equipment						
Beginning Balance	62,528	69,528	87,861	110,889	126,889	178,889
Increase in the year	35,000	35,000	35,000	50,000	80,000	80,000
Decrease in the year	9,667	28,000	11,972	34,000	28,000	28,000
Ending Balance	87,861	76,528	110,889	126,889	178,889	230,889
Fire General						
Beginning Balance	31,614	31,614	31,614	31,614	31,614	31,614
Increase in the year						
Decrease in the year					-	
Ending Balance	31,614	31,614	31,614	31,614	31,614	31,614
<i>training \$14,114, vehicle maintenance \$10,507, general \$6,993</i>						
Fire Communication						
Beginning Balance	48,577	47,577	46,077	41,970	40,970	37,970
Increase in the year						
Decrease in the year	2,500	3,000	4,107	1,000	3,000	3,000
Ending Balance	46,077	44,577	41,970	40,970	37,970	34,970
Fire Funeral						
Beginning Balance	3,000	4,500	4,500	6,000	7,500	9,000
Increase in the year	1,500	1,500	1,500	1,500	1,500	1,500
Decrease in the year						
Ending Balance	4,500	6,000	6,000	7,500	9,000	10,500
Road Building Renewal						
Beginning Balance	155,000	170,000	180,000	212,098	257,098	307,098
Increase in the year	25,000	40,000	40,000	50,000	50,000	50,000
Decrease in the year			7,902	5,000		
Ending Balance	180,000	210,000	212,098	257,098	307,098	357,098

Reserves and Reserve Funds (TAB 25)	2017 ACTUAL	2018 BUDGETED	2018 REVISED	2019 BUDGETED	2020 BUDGETED	2021 BUDGETED
RESERVES						
Road Operations						
Beginning Balance	150,000	135,000	135,000	135,000	158,000	158,000
Increase in the year						
Decrease in the year	15,000			23,000		
Ending Balance	135,000	135,000	135,000	158,000	158,000	158,000
County Road Operations						
Beginning Balance	133,657	133,657	147,979	147,979	147,979	147,979
Increase in the year	14,322					
Decrease in the year						
Ending Balance	147,979	133,657	147,979	147,979	147,979	147,979
Road Equipment						
Beginning Balance	496,426	419,011	624,883	711,895	742,468	854,488
Increase in the year	165,195	152,012	152,012	181,573	212,020	218,381
Decrease in the year	36,738	65,000	65,000	151,000	100,000	-
Ending Balance	624,883	506,023	711,895	742,468	854,488	972,868
Road Infrastructure						
Beginning Balance	718,900	547,361	640,397	177,504	538,204	863,204
Increase in the year	520,396	575,000	575,000	600,000	625,000	650,000
Decrease in the year	598,899	1,037,893	1,037,893	239,300	300,000	1,340,000
Ending Balance	640,397	84,468	177,504	538,204	863,204	1,213,204
<i>committed funds in 2018 for Trunk Sewer project-under review by Dillon's & Watson's to determine what is recoverable from developers and future development</i>						
Road Bridges						
Beginning Balance	154,837	254,837	243,010	190,896	264,646	464,209
Increase in the year	100,000	125,000	125,000	193,750	199,563	210,549
Decrease in the year	11,827	91,540	177,114	120,000	-	760,000
Ending Balance	243,010	288,297	190,896	264,646	464,209	(85,242)
<i>committed funds in 2018 for Longhurst Line Bridge-project not yet completed</i>						
Sidewalks						
Beginning Balance		-		15,000	40,000	65,000
Increase in the year		15,000	15,000	25,000	25,000	25,000
Decrease in the year						
Ending Balance		15,000	15,000	40,000	65,000	90,000
Street Lights						
Beginning Balance	111,240	121,240	121,240	111,240	111,240	131,240
Increase in the year	10,000	-		-	20,000	20,000
Decrease in the year		10,000	10,000			
Ending Balance	121,240	111,240	111,240	111,240	131,240	151,240
<i>committed \$10,000 in 2018 for new Ford Road & Wonderland and Talbotville Gore & Sunset for street lights-unspent to date.</i>						
Policing						
Beginning Balance	153,652	153,652	173,416	173,416	173,416	173,416
Increase in the year	19,764					
Decrease in the year						
Ending Balance	173,416	153,652	173,416	173,416	173,416	173,416

Reserves and Reserve Funds (TAB 25)	2017 ACTUAL	2018 BUDGETED	2018 REVISED	2019 BUDGETED	2020 BUDGETED	2021 BUDGETED
RESERVES						
Health/Medical Centre						
Beginning Balance	70,000	80,000	80,000	90,000	100,000	110,000
Increase in the year	10,000	10,000	10,000	10,000	10,000	10,000
Decrease in the year						
Ending Balance	80,000	90,000	90,000	100,000	110,000	120,000
Parks-Playground Equipment						
Beginning Balance	51,974	59,974	59,974	67,974	75,974	83,974
Increase in the year	8,000	8,000	8,000	8,000	8,000	8,000
Decrease in the year						
Ending Balance	59,974	67,974	67,974	75,974	83,974	91,974
Fingal Park						
Beginning Balance	135	135	135	39,565	39,565	39,565
Increase in the year		39,430	39,430			
Decrease in the year						
Ending Balance	135	39,565	39,565	39,565	39,565	39,565
<i>2018 contribution from reserve for Fingal ball park, if necessary, is to be determined for audit.</i>						
Ferndale park						
Beginning Balance	3,894	3,894	3,894	3,894	3,894	3,894
Increase in the year						
Decrease in the year						
Ending Balance	3,894	3,894	3,894	3,894	3,894	3,894
Keystone Complex						
Beginning Balance	46,068	42,108	42,769	55,294	65,794	80,794
Increase in the year	10,000	15,000	15,000	20,000	20,000	20,000
Decrease in the year	13,299	2,000	2,475	9,500	5,000	5,000
Ending Balance	42,769	55,108	55,294	65,794	80,794	95,794
<i>2018 comprised of \$2384.58 MAP and \$52,909.54 Complex</i>						
Cycling Master Plan						
Beginning Balance	2,000	2,000	2,000	2,000	2,000	2,000
Increase in the year		-		-	-	-
Decrease in the year						
Ending Balance	2,000	2,000	2,000	2,000	2,000	2,000
Library						
Beginning Balance	73,680	73,680	63,705	73,705	83,705	93,705
Increase in the year	71,576	10,000	10,000	10,000	10,000	10,000
Decrease in the year	81,551					
Ending Balance	63,705	83,680	73,705	83,705	93,705	103,705
<i>2018 opening balance is building reserve for old library location \$63,705</i>						
Remembrance Day						
Beginning Balance	8,420	8,420	8,420	8,420	8,420	8,420
Increase in the year						
Decrease in the year						
Ending Balance	8,420	8,420	8,420	8,420	8,420	8,420

Reserves and Reserve Funds (TAB 25)	2017 ACTUAL	2018 BUDGETED	2018 REVISED	2019 BUDGETED	2020 BUDGETED	2021 BUDGETED
RESERVES						
Election						
Beginning Balance	11,274	16,274	16,274	5,712	10,712	15,712
Increase in the year	5,000	5,000	5,000	5,000	5,000	5,000
Decrease in the year		15,000	15,562			
Ending Balance	16,274	6,274	5,712	10,712	15,712	20,712
Planning and Planning OP and Zoning						
Beginning Balance	15,000	20,000	20,000	25,000	-	5,000
Increase in the year	5,000	5,000	5,000	5,000	5,000	5,000
Decrease in the year		5,000		30,000		
Ending Balance	20,000	20,000	25,000	-	5,000	10,000
<i>2 separate reserves in G/L</i>						
Economic Development						
Beginning Balance	2,094	2,095	15,097	15,097	15,097	15,097
Increase in the year	13,003	-		-	-	-
Decrease in the year						
Ending Balance	15,097	2,095	15,097	15,097	15,097	15,097
<i>opening 2018 comprised of \$2,000 CIB Flags, \$6622.90 EDC, \$2191.14 CIB Flowers, \$364.14 SBT, \$223.77 History Committee, \$3695.58 Family Day</i>						
Building Services Equipment						
Beginning Balance		-	-	2,500	3,500	4,500
Increase in the year		2,500	2,500	1,000	1,000	1,000
Decrease in the year						
Ending Balance	-	2,500	2,500	3,500	4,500	5,500
Building Services Fleet						
Beginning Balance		-	-	7,500	27,500	47,500
Increase in the year		7,500	7,500	20,000	20,000	5,000
Decrease in the year						
Ending Balance	-	7,500	7,500	27,500	47,500	52,500
TOTALS	5,061,224	4,159,033	4,940,376	5,476,173	6,758,299	6,913,641
RESERVE FUNDS						
Dedicated Parkland						
Beginning Balance	113,978	43,978	63,019	63,019	63,019	63,019
Increase in the year	68,041					
Decrease in the year	119,000	-				
Ending Balance	63,019	43,978	63,019	63,019	63,019	63,019
<i>2017 committed \$119,000 to from DHP parkland in lieu fees to Talbotville Park project-unspent to date. Note: not all parkland fees received to date as collected with building permits.</i>						
Gas Tax						
Beginning Balance	126,714	114,341	137,307	137,433	96,550	50,417
Increase in the year	140,593	130,126	130,126	134,116	134,116	140,213
Decrease in the year	130,000	130,000	130,000	175,000	180,250	130,000
Ending Balance	137,307	114,467	137,433	96,550	50,417	60,631
TOTALS	200,326	158,445	200,452	159,569	113,436	123,650

2019 Requests to Green Lane Community Trust (TAB 26)			
Tab 6	Emergency Management	\$5,000.00	preparedness supplies
Tab 14	St Thomas Recycling Centre	\$15,000.00	for participation in Recycling Centre
Tab 19	Turf Management Rehabilitation	\$8,000.00	
Tab 20	History Committee	\$2,000.00	
Tab 20	Family Day Celebration	\$5,000.00	approved by Green Lane at Sept 2018 meeting
Tab 20	Greening Communities	\$750.00	annual ask
Tab 20	Senior's Committee	\$9,150.00	new committee established
Tab 20	Communities in Bloom	\$8,000.00	flag fund
Tab 22	Fire Generator	\$20,000.00	
Tab 22	Fire Digital Signage	\$20,000.00	
Tab 22	Fire Hall 2020	\$500,000.00	in advance-2020 will see additional ask for \$500,000
Tab 22	Roads Tandem	\$137,500.00	50%
Tab 22	Parks Mower	\$17,000.00	
Tab 22	Parks Trailer	\$3,500.00	
Tab 22	84" Mower	\$5,000.00	
Tab 22	Keystone Complex Projectors	<u>\$4,100.00</u>	total project \$6,200. \$2,100 secured in 2016.
		<u>\$760,000.00</u>	

Note: Estimate of confirmed funding for projects not yet completed

Talbotville Park Rehabilitation	\$221,170.00	2017 approval
Shedden Open Space Park	\$303,150.00	2018 approval
Keystone-projection system with headset	\$2,100.00	2016 approval
Fingal Ball park		if remaining funds available, will use towards dugout fencing
Field Rehabilitation	\$18,700.00	2016, 2017 and 2018 approval
Fingal Heritage Park	\$9,796.00	balance of \$10,000 approval in 2018
Shedden Fingal EA	\$60,000.00	balance of funds available from 2017 approval
Awareness Campaign	\$6,050.00	balance of funds available from \$7,550 approved in 2017



TOWNSHIP OF SOUTHWOLD

REPORT TO COUNCIL

DATE: January 24, 2019
PREPARED BY: Kim Grogan, Treasurer
REPORT NO: FIN 2019-09
SUBJECT MATTER: **2019 Draft Budget Deliberations Continued**

Purpose:

To present to Council a draft budget for 2019 and to discuss the items and services provided for within the budget documents.

Remaining Proposed Schedule:

Thursday, January 24 4:00 to 7:00pm - items requiring follow up, funding requests from Green Lane, reserve allocations, finalize
Monday, February 4 4:00 to 7:00pm - to finalize, if necessary

Draft Budget Highlights:

Note that a 1% increase in the tax levy raises \$28,718.88.

The preliminary budget presented on January 10, 2019 included an 11.25% 2019 tax levy increase. Additional net costs experienced to date result in an additional 1.67% impact to the tax levy. The resulting proposed tax levy increases are **12.92%**, 8% and 6.7% for 2019, 2020 and 2021, respectively. Adjustments to the preliminary budget, resulting from deliberations to date and supplementary information received, are as follows:

(\$247.05) -additional revenue on lease of farmland
(\$1,500.00) -removal of one participant from NFPA training in Oxford County (preliminary budget included 6 participants and actual anticipated is 5)
(\$30,300.00) -removal of Blind Line project from capital expenditures
\$30,300.00 -removal of funding from road infrastructure reserve
\$ 2,077.44 -increase to KCCA levy over and above 3% included in draft budget-changes **TAB 10 & 1, 2**
\$46,172.67 -increase to garbage contract June 1, 2019 as provided by contractor. (alternatives will be brought forward to Council during the year)-changes **TAB 14**
(\$5,000.00) -Green Lane request for funding re: emergency preparedness supplies-changes **TAB 5 & 26**
(\$8,000.00) -Green Lane request for funding re: C.I.B. Flag Program- changes **TAB 20 & 26**
\$8,000.00 -C.I.B. Flag Program costs-changes **TAB 20**
\$6,350.00 -impact of amendment to planning fees- changes **TAB 20**
\$47,853.06 **Total increase of 1.67% to levy**

The proposed 2019 levy increase translates into an approximate 8% tax rate increase, provided that the County of Elgin tax ratios do not change in 2019. This would result in an additional \$130 of taxation on a residential property with an assessed value of \$350,000. In 2018, 37.5% of a ratepayer's total tax bill funds services included in the Township of Southwold budget (Township services plus O.P.P and Conservation Authority service partners). Assessment related changes are not included in the above noted impact. The average annual assessment increase related to residential properties that was experienced during the last assessment cycle was 1.6%. The impact of changes related to County of Elgin or School Board tax rates are also not reflected in the above noted impact and are not determinable at this time.

Items to be discussed as a result of meetings of Council on January 10, 2019, January 14, 2019, and January 21, 2019

-see report CAO 2019-19

1. Wage increase, including fire points increase. ***To discuss in closed session.***
2. Emergency management preparedness \$5,000 for supplies for the emergency center.
3. Grass cutting services and alternatives.
4. Bases for ball diamonds.
5. Kettle Creek Conservation Authority benefits of added position at authority.
6. St. Thomas Recycling Centre 2018 household hazardous waste results.
7. Planning fee alternatives.
8. Timing of development re: Talbotville Park.
9. Status of EAF and Trillium Grants re: Shedden Open Space Park.

2019 Draft Capital Budget - Tab 22 - Highlights

Funding Sources

The majority of Southwold's capital projects are funded through reserves and contributions from Green Lane Community Trust. Allocations are set aside in reserve each year through the budget process to smooth the tax levy requirements for capital works. Details for the reserve allocations are noted on the budget tab entitled Cash Requirements. Allocations are made from the various reserves for the specific projects identified in the budget process and approved by Council. Reserve balances are established to fund reconstruction, replacement and rehabilitation of assets. The implementation of development charges, once established, will supplement reserve contributions.

Green Lane Community Trust Fund provides a significant source of revenue for capital projects. As the landfill fills to capacity, staff continue to recommend that Council take a pro-active approach and increase transfers to reserves to move toward becoming self-sustainable into the future. While the budget reflects the use of Green Lane Trust funds for some capital projects, roads and bridges linear assets do not fall within the mandated funding criteria of the Trust.

The Township portion of drain projects are funded by tax rates. Staff recommend including contributions to reserve to mitigate against significant annual fluctuations over and above the benchmark, fluctuations that have been experienced in recent years.

Gas tax funding has historically been used to fund gravel roads and sidewalks. 2018 funding levels for gravel road infrastructure was not sufficient. Staff recommend utilizing accumulated gas tax reserve balances for the next number of years and increasing the annual contribution to the sidewalk reserve, established in 2018, be utilized for sidewalk projects and that gas tax funds be entirely directed to gravel road needs.

OCIF formula funding is a predictable and stable funding source for capital projects. Staff are recommending that 2019-2020 OCIF Formula funding allocations be utilized towards wastewater infrastructure.

In 2014, our Asset Management Plan (AMP) identified our Roads Infrastructure and Bridges and Culverts Infrastructure as our highest needs assets. Given insufficient balances in these related reserves, alternative funding sources need to be explored to complete the required road projects identified in the AMP, by engineering consultants and by the former Public Works Superintendent. Our updated plan further notes insufficient funding for Building and Facilities Assets, Recreation Equipment and Land Improvements (parking lots, laneways, fencing). The AMP focuses on rehabilitation of our existing assets; funding scenarios in the plan do not address the construction of new capital assets; insufficient reserve balances referred to in the plan relate to existing assets only and do not consider additional shortfalls if reserves are used to fund assets not identified in the plan. As discussed previously, use of reserve balances for construction projects resulting from development will require the delay of projects identified in our AMP as requiring rehabilitation, improvement or reconstruction. While delaying completion of some projects identified in our AMP is an option, delays in completion may result in increased costs and service disruption if capital renewal and replacement is not undertaken in a timely fashion. Some contributions to reserves detailed on Tab 21 may still result in shortfalls in some categories and may not enable us to meet our obligations for future projects. Investment of funds in Asset Management will be necessary in 2019 given legislative requirements under O.Reg 588/17. Staff will bring items forward as determined.

As we recover some of the loss in assessment base through development, the addition of new assets results in recommended additional contributions to capital asset reserves to both re-establish balances of reserves used to fund new assets and to fund future replacement needs. The introduction of new infrastructure will also require staffing and equipment resources along with funding for operations and on-going maintenance.

Other Capital items requiring consideration

AMP items not yet addressed

For information purposes the following items are identified as at the end of their useful lives in the AMP but are not included in the 2019 draft budget:

- 2017 Municipal office-future improvements may be necessary as a result of growth
- 2015 Public Works radio tower
- 2014 Shedden Plaza – declared surplus in 2017, resolution rescinded, resolution to retain until Environmental Assessment completed for Fingal-Shedden

- 2015 PW Garage-repairs anticipated in future years
- 2016 Fire Hall Station #2 - 50 year useful life, built in 1966. Anticipate project in 2021
- Various roads, bridges and culvert projects

2019 Draft Contributions to Reserve – Tab 21

The Cash Requirements - Tab 21 details recommended annual contributions to reserves.

The 2019 increase over the 2018 budget is \$271,352, equivalent to a 9.45% levy increase. The 2018 budget included contributions approximate to withdrawals from reserve. Staff recommend that budgets include net contributions to reserves, growing reserve balances year after year. We must remain fiscally responsible to our residents and visitors, ensuring that funds are available for rehabilitation and replacement of current infrastructure/capital as well as in instances of unanticipated critical failures.

Recommended changes from 2018 levels are as follows:

Operating Levy Stabilization Reserve	+ \$49,631
Staff recommend increasing contributions to offset lower than recommended contributions in the past few years and to reduce the impact of the imminent loss of landfill and Green Lane Trust revenues.	
Administration Reserve	+ \$5,000
Increase to re-establish levels in reserve for future staffing needs given growth of municipality, server replacement, council chamber equipment, etc.	
Administrative Building Reserve	+ \$5,000
Aging building, leaking basement and future needs related to growth, recommend increasing future contributions.	
Building Services Equipment Reserve	- \$1,500
Increasing contribution to what is considered necessary for equipment replacement in future.	
Building Services Fleet Reserve	+ \$12,500
In 2018 a reserve was established for replacement of vehicle for new department. Current vehicle is the old water pick up that was transferred to the fire chief and is now the CBO vehicle. The vehicle is a 2008 Ford with +300,000 km. The contribution to reserve is considered in net departmental costs and departmental costs and the proposed increase in fees.	
Fire Apparatus Reserve	+ \$27,850
Increase of 3% per year recommended increase of \$25,000 in 2019 given increased needs given growth and Fire Fleet Replacement Schedule. Recommended contributions should allow sustainability for funding future apparatus replacement for a 10 year period, notwithstanding needs directly attributable to growth activities.	
Fire Building Renewal Reserve	+ \$20,000
Anticipating hall replacement in 2020/2021. Significant alternate funding will be required to fund replacement as the reserve balance is not sufficient. Site location and planning anticipated for 2019.	

Fire Equipment Reserve	+\$15,000
Increase in contribution related to increase in complement of firefighters in 2019 and into the future.	
Roads Building Renewal Reserve	+\$10,000
Anticipating asset needs in future given current condition and age of works buildings. Staff are recommending increasing future contributions.	
Gas Tax Reserve	+\$3,990
2019 increase in gas tax grant allocation.	
Road Equipment Reserve	+\$29,561
Staff are recommending a 3% increase per year to keep up with inflation plus an increase of \$25,000 in 2019 given the anticipated increase in needs resulting from 10 year replacement timeline. Needs will be analyzed further with hiring of Public Works Superintendent. Per analysis of equipment and fleet replacement based on age, we will experience significant shortfalls in reserve without considerable increases in contributions to reserve, alternative funding sources or alternative equipment replacement options. See Road Equipment/Fleet Replacement	
Roads Construction Reserve	+\$25,000
While our 2016 Asset Management Plan (AMP) identifies that <i>allocations are SUFFICIENT to maintain the level of service of the road network, however the average condition index trends downward toward the end of the 10 year period</i> , the sufficiency of this network assumes that interventions occur as identified in the plan. Over the 4-year period from 2014 to 2019, the plan identified a number of interventions, totaling \$1,423,219, that have not occurred. The estimated cost for replacement and rehabilitation included in our plan require updating as they are not considered by staff to be reflective of actual costs that will be incurred. Staff anticipate the balance in reserve after awarding the contract for the Trunk Sewer Phase II project to be minimal. The existing reserve balance and increases in future contributions are not sufficient given the deferral of projects with concentration of allocations to existing infrastructure in Talbotville.	
Sidewalk Reserve	+\$10,000
Our AMP states that <i>expenditures were identified in most years for the 10 year period</i> with a total estimated replacement cost of \$214,596. <i>The plan identifies that the current annual budget is INSUFFICIENT to maintain the high level of service.</i> Staff are recommending increases to contributions to the sidewalk reserve. Given recent changes to minimum maintenance standards, current conditions and accessibility standards, continued levels of contributions to reserve in excess of those included in the 2019 draft budget should be considered. In the past, gas tax has funded sidewalk improvements and gravel roads, but current levels of funding require full allocation of funds to gravel roads only.	
Streetlight Reserve	+ nil
The AMP indicates that <i>the budget is SUFFICIENT to address the identified costs, over a span of 4 years.</i> While the plan identifies that the Township will contribute \$10,000 per year to the reserve, staff recommend an additional one-year hiatus from contributing to the street	

light reserve given the pending Development Charges Study. Ferndale is the only area without LED streetlights in the Township and future replacement project has not been proposed.

Bridge and Culvert Reserve +\$68,750

Our AMP identifies that *allocations are **INSUFFICIENT** to address bridge and culvert needs within the 10 year timeframe.* Significant bridge and culvert expenditures are past the intervention year identified in the AMP and have been identified in the latest bi-annual inspection of bridges and culverts done by Spriet & Associates as requiring rehabilitation or reconstruction in a 5 year period. Spriet's have identified \$1,612,500 in bridges and culvert costs over a 5 year period. These costs included an estimated \$597,026 for rehabilitation of Longhurst Line Bridge which was tendered at a cost of \$882,690. The replacement costs in our AMP are not reflective of current values. Staff are recommending an increase of 3% plus \$65,000 in 2019 given that Bridges and Culverts are one of our highest needs assets identified in our AMP. The balance in reserve will be insufficient to address needed rehabilitation per the Bridge and Culvert Inspection Report from 2017.

Fingal Park Reserve -\$39,430

Our AMP identifies needs with our existing recreation equipment infrastructure required within 4 years of the 10 year timeframe, with an initial expenditure anticipated to be greater than \$250,000.

***INSUFFICIENT** budget has been allocated to address recreation equipment needs within a 10 year timeframe.* The Township has a number of recreation projects from 2018 that have not yet been completed and staff recommend no additional significant recreation projects for 2019. An additional allocation to the Fingal Park Reserve was provided in 2018 given the significant increase in costs for the accessible washroom project.

Keystone Complex Reserve +\$5,000

The balance in the reserve has been utilized for projects over the last few years and staff recommend increasing due to the age of the facility.

Drainage Reserve +\$25,000

Staff continue to recommend establishing a reserve for Drainage works with an annual allocation to mitigate against years with significant fluctuations in the Township share of drainage works raised from the general tax levy. Fluctuations were experienced in 2014, 2016 and 2019.

Our AMP also indicates that land improvement infrastructure does not currently have a designated budget. Expenditures are anticipated to be required within 4 years for these assets and expenditures are anticipated to be nearly \$200,000 in total. While ***INSUFFICIENT** allocations have currently been made to address these needs,* given the significant increases in contributions proposed for other categories of assets in 2019, there are no allocations to reserve included in the 2019 budget at this time.

Staff are recommending further increases in contributions to reserves in the future, foreseeing significant costs, related to both growth and rehabilitation, and anticipating future reductions in capital contributions from Green Lane Trust Fund as the landfill reaches capacity. Many reserve balances, even given proposed annual increases in

contributions, will be insufficient to fund identified needs and, depending on the timing of development, may see shortfalls in the timing of collection of development charges than are necessary given anticipated needs. Provincial and Federal grants are becoming more difficult to obtain and require municipalities to find alternate sources of funding. Staff continue to recommend that the Township place less reliance on Green Lane Trust Fund and move towards self-sustainability. As previously discussed, existing capital needs are being deferred. These deferrals will require increased contributions to reserve to compensate for the increase in future costs of these deferred projects and the risk of critical failure on some of our highest needs assets. These recommended increases will require further evaluation given the O. Reg 588/17 requirements surrounding defining current levels of service, measured by standard metrics, and the costs of maintaining those services. Levels of service must include both Community Levels of Service (images and/or descriptions of what the end-user experiences such as detailed descriptions of the traffic that is supported by municipal bridges) and Technical Levels of Service (metrics that describe what the organization provides such as the % of bridges in the municipality with load descriptions). Over the next number of years, discussions will move from current levels of service to proposed levels of service, what activities will be required to meet proposed levels of service, and a strategy to fund the activities. Asset Management is an organizational initiative. Municipalities will be required to develop and continuously improve their plan with integration into the Township's day to day departmental plans and processes.

Reserves and Reserve Funds - Tab 25

This report provides the 2017 ending audited reserve and reserve fund balances. 2018 revised opening balances agree to the 2017 yearend audited balances less commitments for projects not yet completed. 2019 opening balances are based on the 2018 predicted year end balances less commitments from reserve for capital projects not yet completed. Please note that 2019 to 2021 transactions are budgeted allocations to and from reserves and reserve funds and are subject to change given 2018 yearend audit entries.

Other items - Tab 26

Requests to be made to Green Lane Community Trust total \$760,000.
Resolutions re capital items and funding sources to be discussed.

Respectively Submitted by:
Kim Grogan, Treasurer
“Submitted electronically”

Approved by:
Lisa Higgs, CAO/Clerk
“Approved electronically”