

2019 Budget



Overview

Budget Summary 1

Tax and Water Impact 3

Total Expenditures 4

Reserve and Reserve Funds 5

Capital Budget 8

Departmental Budgets

Chief Administration Office..... 11

Council..... 14

Legislative and Legal Services 17

Fire..... 21

Police..... 26

Animal Control..... 29

Finance Services..... 32

Community and Development Services 37

Recreation 40

Atlas Tube Centre..... 44

Marina..... 49

Building 53

Development Services..... 56

Engineering and Infrastructure Services 60

Parks..... 63

Facilities..... 69

Public Works..... 75

Solid Waste..... 82

Drainage..... 85

Water..... 88

Wastewater..... 93

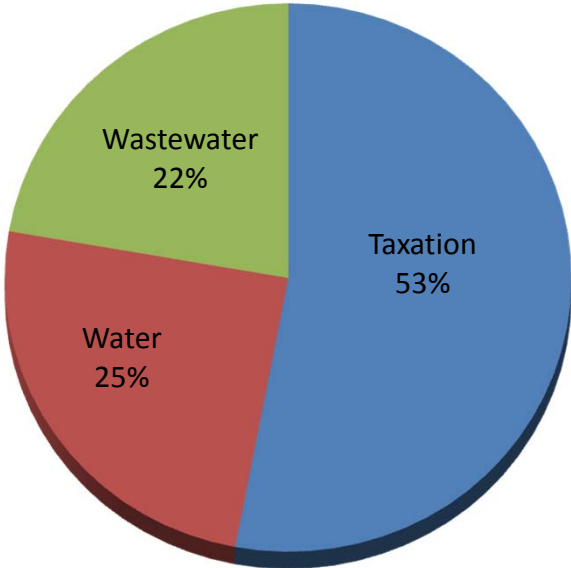


		2017	2018		2019 Budget			
Description		Actual	2018 Budget	Forecast to Dec 31	2019 Base	Base Adjustment	One Time	Total
1	Taxation Revenue	26,715,685	28,308,976	28,308,976	28,308,976	989,000		29,297,976
Operating Revenue								
2	Animal control	31,259	33,300	31,600	33,300	(900)	-	32,400
3	Atlas Tube Centre	1,895,727	1,654,815	1,874,450	1,627,815	150,000	-	1,777,815
4	Building	1,392,400	774,800	1,017,399	689,800	203,500	-	893,300
5	CAO	-	15,000	15,000	-	-	-	-
6	Drainage	403,454	376,280	368,540	376,280	-	-	376,280
7	EIS	40,390	36,000	35,750	36,000	-	-	36,000
8	Facilities	23,516	28,100	28,100	24,100	-	-	24,100
9	Finance	6,145,529	3,378,740	4,576,190	3,278,740	631,000	23,300	3,933,040
10	Fire	49,693	36,000	29,650	36,000	-	-	36,000
11	Legislative and Legal Services	50,735	39,900	40,350	39,900	3,400	-	43,300
12	Marina	597,964	590,665	712,450	590,665	29,200	-	619,865
13	Parks	81,815	27,300	86,500	27,300	-	7,000	34,300
14	Planning	145,262	121,900	134,100	118,900	17,000	-	135,900
15	Police	142,624	138,800	149,450	138,800	(300)	-	138,500
16	Public works	1,028,991	949,340	1,217,700	50,800	12,000	3,152,274	3,215,074
17	Recreation	438,178	442,500	436,950	442,500	-	-	442,500
18	Solid Waste	1,183,642	1,202,200	1,210,550	1,202,200	90,900	-	1,293,100
		13,651,181	9,845,640	11,964,730	8,713,100	1,135,800	3,182,574	13,031,474
Operating Expenses								
19	Animal control	62,534	73,300	66,200	73,300	(3,500)	-	69,800
20	Atlas Tube Centre	5,354,480	5,490,854	5,155,555	5,349,602	(96,802)	(553,000)	4,699,800
21	Building	1,440,797	830,003	1,071,609	962,303	13,597	(17,900)	958,000
22	CAO	333,790	373,381	370,551	358,381	13,399	10,000	381,780
23	CDS	326,005	328,329	323,350	328,329	9,461	-	337,790
24	Conservation authorities	396,250	421,020	416,850	421,020	9,000	-	430,020
25	Council	255,635	301,684	286,450	290,184	61,056	-	351,240
26	Drainage	585,010	561,469	545,740	560,869	2,611	-	563,480
27	EIS	660,185	738,008	729,250	724,858	38,404	-	763,262
28	Facilities	1,193,385	1,263,829	1,283,416	1,112,829	668,981	3,700	1,785,510

		2017	2018		2019 Budget			
Description		Actual	2018 Budget	Forecast to Dec 31	2019 Base	Base Adjustment	One Time	Total
29	Finance	4,009,000	2,406,837	2,365,031	2,461,737	152,293	(22,300)	2,591,730
30	Fire	1,653,208	1,739,537	1,649,225	1,676,237	289,588	2,325	1,968,150
31	Legislative and Legal Services	1,162,336	1,368,936	1,278,449	1,338,236	184,474	16,500	1,539,210
32	Marina	673,836	736,422	688,251	714,122	(12,322)	-	701,800
33	Parks	1,655,959	1,714,070	1,894,500	1,567,470	105,350	18,450	1,691,270
34	Planning	405,822	475,636	515,500	476,436	166,289	26,900	669,625
35	Police	4,670,648	4,699,563	4,683,000	4,760,007	215,500	-	4,975,507
36	Public works	10,614,371	11,490,284	11,751,949	10,148,644	2,363,756	3,345,374	15,857,774
37	Recreation	665,125	737,580	671,729	780,630	42,320	20,000	842,950
38	Solid Waste	2,413,126	2,403,874	2,466,100	2,403,874	111,926	-	2,515,800
		38,531,502	38,154,616	38,212,705	36,509,068	4,335,381	2,850,049	43,694,498
39	Surplus (Deficit)	1,835,363	-	2,061,001	513,008	(2,210,581)	332,525	(1,365,048)
40	Tax Revenue Required	(1,835,363)	-	(2,061,001)	(513,008)	2,210,581	(332,525)	1,365,048
41	Total Own Purpose Levy Requirement							4.82%

2019 Budget

	2018	2019	Change
Taxation	1,177	1,195	18
Water	551	557	6
Wastewater	478	502	25
	<u>2,206</u>	<u>2,254</u>	<u>49</u>
Taxation	53.4%	53.0%	
Water	25.0%	24.7%	
Wastewater	21.7%	22.3%	
	<u>100.0%</u>	<u>100.0%</u>	

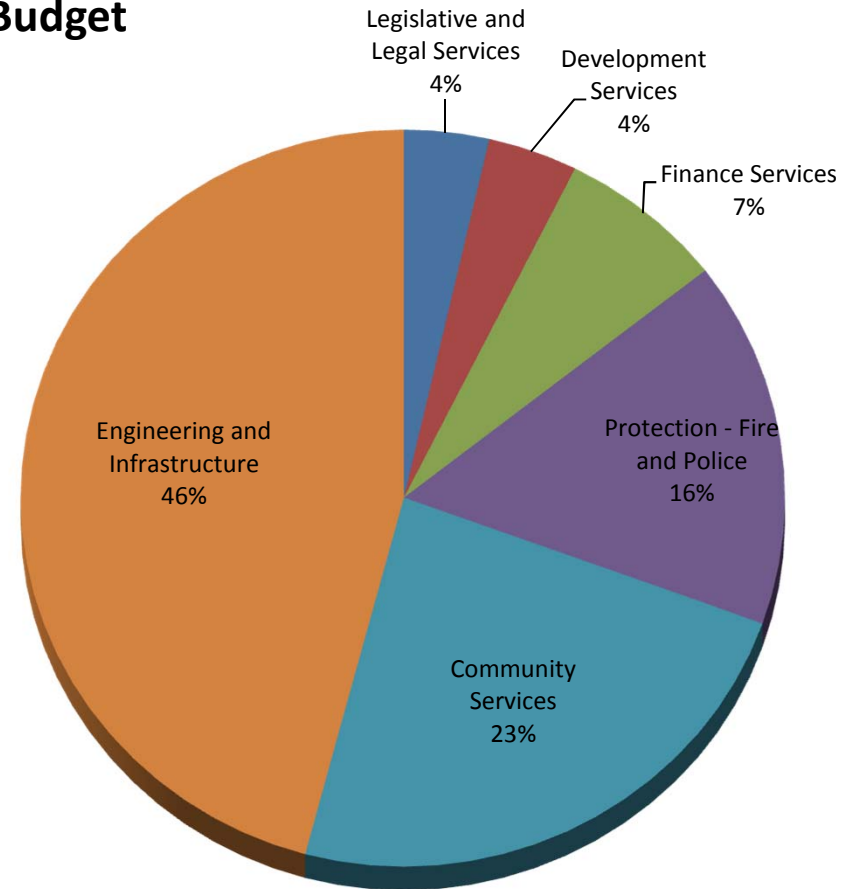


Note: Calculation based on an average home assessed at \$200,000 consuming on average 210 cubic meters of water

2019 Budget

Administration	733,020
Legislative and Legal Services	1,539,210
Development Services	1,627,625
Finance Services	3,021,750
Protection - Fire and Police	6,943,657
Community Services	10,128,920
Engineering and Infrastructure	19,700,316
	<u>43,694,498</u>

Administration	1.68%
Legislative and Legal Services	3.52%
Development Services	3.73%
Finance Services	6.92%
Protection - Fire and Police	15.89%
Community Services	23.18%
Engineering and Infrastructure	45.09%
	<u>100.00%</u>



Non-Discretionary Reserve Funds	Purpose	Projected Balance 12/31/2018	2019 Contribution to Reserves	2019 Operating Draw from Reserves	2019 Capital Draw from Reserves	Projected Balance 12/31/2019	Target
Development Charges	Development Charges (DC) collected per DC Act	6,738,077		666,000		6,072,077	Undefined
Building Services - Capital	To mitigate activity fluctuations in the Building permit area.	158,475				158,475	Undefined
Building Services - Operating	To mitigate activity fluctuations in the Building permit area.	1,528,424		218,000		1,310,424	Undefined
Park Development	Development Fees in lieu of providing parkland	727,302			84,000	643,302	Undefined
Parking Lot Development	To provide for adequate parking facilities in the previous Belle River core	242				242	Undefined
Tree Planting - Subdivisions	Dedicated Fees collected to fund tree planting in the municipal right of way in new subdivisions	136,553		40,000		96,553	Undefined
Provincial Funding	Ontario Grant Funding for use per agreements and program guidelines as prescribed by Ontario (OCIF)	1,426,603	1,398,250		2,801,000	23,853	Undefined
Federal Gas Tax	Restricted grant funding provided through Federal Gas Tax Agreement	1,155,361	1,777,024		2,926,000	6,385	Undefined
Total Non-Discretionary Reserve Funds		11,871,037	3,175,274	924,000	5,811,000	8,311,311	

Discretionary Reserve Funds	Purpose	Projected Balance 12/31/2018	2019 Contribution to Reserves	2019 Operating Draw from Reserves	2019 Capital Draw from Reserves	Projected Balance 12/31/2019	Target
Water	Water rate stabilization and capital purchases and renewals	7,303,165	2,743,849	33,600	2,693,000	7,320,414	1% annual rate increase
Water Plant Filter	To provide for water plant filter replacements	740,099	103,000			843,099	1% annual rate increase
Source Water Protection		24,999				24,999	Undefined
Wastewater	Wastewater rate stabilization and capital purchases and renewals	4,464,079	632,996	453,400	830,000	3,813,675	Annual 5% increase to volume rate and 8% to base charge
Debt Reduction Reserve	To reduce the need to issue debt to finance capital projects	356,396	495,625			852,021	Undefined
Future Employee Benefits	For current and future employee and retiree benefits, including claims and administrative service fees	675,974				675,974	Undefined
Wastewater - Capital	Provide funding for the replacement of Wastewater assets	477,604	271,600			749,204	Annual 5% increase to volume rate and 8% to base charge
Total Discretionary Reserve Funds		14,042,316	4,247,070	487,000	3,523,000	14,279,386	

Reserves	Purpose	Projected Balance 12/31/2018	2019 Contribution to Reserves	2019 Operating Draw from Reserves	2019 Capital Draw from Reserves	Projected Balance 12/31/2019	Target
Working Funds	Provide for general cash flow requirements under the general fund	1,710,306			350,000	1,360,306	\$6,085,000 (tentative)
Contingency	Provide funding for one-time, unexpected expenditures or revenue shortfalls.	729,218				729,218	\$1,825,000 (tentative)
Assessment Stabilization	Provide for unexpected property assessment changes and related tax adjustments during the year.	1,441,300				1,441,300	Cumulative balance of \$1,415,000
Accumulated Sick Leave	Provide for payment of vested, accumulated sick time credits to grandfathered employees upon termination of employment.	55,000				55,000	Not applicable
CIP	To segregate funds levied but not spent under the Community Improvement Plan (CIP)	21,904				21,904	Undefined
Community Benefit	Provide for community betterment projects and/or services related to energy efficiency, sustainable development or renewable energy	2,140,555	239,640	85,000	800,000	1,495,195	Undefined
Employee Related	Provide for unexpected, periodic and one-time staff related costs	225,800	13,100			238,900	Under development
Self Insuring	Provide for unexpected or one-time insurance costs	463,114	16,000			479,114	Under development
Police Operating	Provide for unexpected or one-time costs related to the provision of police services	157,000	54,300			211,300	Annual transfer to reserves of \$55,500
Technology Software	Provide for cyclical and one-time acquisitions of software to maintain or enhance municipal operations and customer service	547,891	131,900	72,000		607,791	Under development
Winter Control	Provide for unexpected operating costs related to extreme winter weather	265,000				265,000	Cumulative balance of \$265,000
Road Share Drainage Works	Provide for road share of municipal drainage costs	569,885	378,700	525,000		423,585	Target transfer of \$450,000 to be phased in
Building Repairs and Maintenance	Provide for unexpected or one-time costs for repairs and maintenance to municipal facilities	960,781	57,700	15,000	433,500	569,981	Under development
Election	Provide funding for cyclical municipal elections and related costs for council transition	-	35,000			35,000	Annual transfer to reserves of \$35,400
Tree Replacement	Provide for funding periodic tree replacements on municipal property	58,130				58,130	Undefined
Plans and Studies	Provide funding for cyclical plans and study requirements	735,018	319,500	675,000		379,518	Annual transfer to reserves of \$320,200
Water Working Funds	Provide for general cash flow requirements under the water fund	1,061,541				1,061,541	Cumulative balance of \$1,040,000

Reserves	Purpose	Projected Balance 12/31/2018	2019 Contribution to Reserves	2019 Operating Draw from Reserves	2019 Capital Draw from Reserves	Projected Balance 12/31/2019	Target
Water - Contingency	Provide funding for one-time, unexpected expenditures or revenue shortfalls.	319,172				319,172	Cumulative balance of \$312,000
Vehicles and Equipment	Provide funding for replacement and betterments of vehicle and equipment capital assets.	565,011	550,000		836,500	278,511	Annual transfer to reserves of \$650,000 by 2020
Technology and Office Equipment	Provide funding for replacement and betterments of technology and office equipment capital assets.	231,031	70,600	35,000	40,300	226,331	Annual transfer to reserves of \$71,700
Facilities - Existing	Provide funding for replacement and betterments of facility capital assets.	1,781,072	907,800		1,200,000	1,488,872	Total annual facility funding of \$2.16 million by 2024
Furniture and Fixtures	Provide funding for the purchasing of furniture and fixtures excluding Parks	20,600	24,900		22,000	23,500	Under development
Fire Vehicles and Equipment	Provide funding for replacement and betterments of fire services vehicles and equipment capital assets.	930,878	252,200		49,600	1,133,478	Annual transfer to reserves of \$652,200 by 2023
Roads	Provide funding for replacement and betterments of road and related capital assets.	8,577,294	4,846,000		4,054,000	9,369,294	\$10,500,000 annual transfer per Roads Needs Study
Railway Crossings	Provide funding for replacement and betterments of railway crossing assets.	49,433				49,433	Undefined
Bridges & Culverts	Provide funding for replacement and betterments bridges and culverts (>3m) capital assets.	709,466	425,000	7,000	550,000	577,466	Annual transfer to reserves of \$675,000 by 2024
Storm Water	Provide funding for replacement and betterments of storm water related capital assets.	1,451,942	509,600	650,000	450,000	861,542	\$820,000 annual transfer per Asset Management Plan
Playground Equipment	Provide funding for replacement and betterments of playground equipment capital assets.	314,316	83,500	16,000	210,000	171,816	Under development
Trails	Provide funding for replacement and betterments of trail assets.	929,955	461,500		890,000	501,455	Annual transfer to reserves of \$655,000
Gravel Roads Conversion	Provide funding for betterments to gravel road capital assets.	458,786	345,200		200,000	603,986	Council's set level of service
Facility/Property - New	Provide funding for new building and property (land) acquisitions	1,705,089	914,500		1,000,000	1,619,589	Total annual facility funding of \$2.16 million by 2024
Streetlights - New	Provide funding for new streetlight assets	461,201	239,000		20,000	680,201	Under development
Parks Signage	Provide funding for large park signage replacements	10,300	10,300			20,600	Under development
Park Furniture and Fixtures	Provide funding for park feature assets excluding playground equipment	-	25,000		25,000	-	Under development
Total Reserves		29,657,989	10,910,940	2,080,000	11,130,900	27,358,029	
Grand Total		55,571,342	18,333,284	3,491,000	20,464,900	49,948,726	

Budget Centre	Description	Explanation	Budgeted Project Cost	Funding Sources		
				Rates	Reserves / Reserve Fund	Reserve / Reserve Fund Description
ATC	Splash pad sun screen	To install sun relief screens	100,000	100,000		
	Floor Scubbers	Floor equipment is aging and requiring more frequent maintenance	5,000		5,000	Building Repairs and Maintenance Reserve
	Pickup truck - new	New vehicle at Atlas Tube Centre to resolve issue of staff using personal vehicles for municipal work	40,000		40,000	Vehicles and Equipment Reserve
	Ice Resurfacer - replacement	To replace 2009 Olympia	100,000		100,000	Vehicles and Equipment Reserve
			245,000	100,000	145,000	
Drainage	Service Vehicle	Replace 2006 F150 1/2 Ton truck	40,000		40,000	Vehicles and Equipment Reserve
			40,000	-	40,000	
EIS	Service Vehicle	New Vehicle needed for routine field work	30,000		30,000	Vehicles and Equipment Reserve
			30,000	-	30,000	
Facilities	New Generator at Fire Station #1	Current generators are beyond useful life	25,000		25,000	Building Repairs and Maintenance Reserve
	New Generator at Fire Station #4	Current generators are beyond useful life	25,000		25,000	Building Repairs and Maintenance Reserve
	Comber Medical Roof replacement	Indicated in SFP	10,000		10,000	Building Repairs and Maintenance Reserve
	Comber Community Centre Roof	2018 project carryover	50,000		50,000	Building Repairs and Maintenance Reserve
	Comber Community Centre Asphalt	Parking lot pavement rehabilitation	150,000		150,000	Building Repairs and Maintenance Reserve
	Fire Station #1 - heater replacement	Indicated in SFP	5,500		5,500	Building Repairs and Maintenance Reserve
	Fire Station #3 roof repairs	Indicated in SFP and flood in 2018	40,000		40,000	Building Repairs and Maintenance Reserve
	Fire Station #3 asphalt replacement	Indicated in SFP (25% to be completed)	8,000		8,000	Building Repairs and Maintenance Reserve
	Fire Station #3 Furnace replacement	Indicated in SFP	6,500		6,500	Building Repairs and Maintenance Reserve
	Fire Station #4 asphalt replacement	Indicated in SFP (20% to be completed)	10,500		10,500	Building Repairs and Maintenance Reserve
	Fire Station #4 concrete replacement	Indicated in SFP	5,000		5,000	Building Repairs and Maintenance Reserve
	Fire Station #5 Heater replacement	End of lifecycle	6,000		6,000	Building Repairs and Maintenance Reserve
	Fire Station #3 - new office	Subject to approval of Assistant Deputy Fire Chief position	35,000		35,000	Building Repairs and Maintenance Reserve
	Former Rourke Line Arena Reno	Renovations to repurpose former arena for Parks, Facilities & WD	2,200,000		2,200,000	Facilities & Facilities New Reserves
	Office furniture	General account for replacement furniture	20,000		20,000	Furniture and Fixtures Reserve
		2,596,500	-	2,596,500		
Finance	Computer	IT Analyst - computer equipment	2,500		2,500	Technology and Office Equipment Reserve
	Computer replacements	Lifecycle desktop and laptop replacements for existing staff	23,800		23,800	Technology and Office Equipment Reserve
	Boardroom equipment	Purchase of projector and whiteboard for boardroom	5,000		5,000	Technology and Office Equipment Reserve
			31,300	-	31,300	
Fire	Annual Bunker Gear Replacement	Annual replacement program	49,600		49,600	Fire Vehicles and Equipment Reserve
	Computer Monitors for Fire Administration	For Site Plan & Engineering Drawing Plan Reviews	2,000		2,000	Technology and Office Equipment Reserve
	Server for FD Crisys Software	Required to run Crisys Software	5,000		5,000	Technology and Office Equipment Reserve
	Laptop	Subject to approval of Assistant Deputy Fire Chief position	2,000		2,000	Technology and Office Equipment Reserve
	Desk and chair	Subject to approval of Assistant Deputy Fire Chief position	2,000		2,000	Furniture and Fixtures Reserve
			60,600	-	60,600	

Budget Centre	Description	Explanation	Budgeted Project Cost	Funding Sources		
				Rates	Reserves / Reserve Fund	Reserve / Reserve Fund Description
Parks	Renewal - Park furniture	Benches and picnic tables	15,000		15,000	Park Furniture and Fixtures Reserve
	Service Vehicle replacement	replace 2007 1 ton truck with a new unit that includes a crane for deep well garbages	90,000		90,000	Vehicles and Equipment Reserve
	Optimist Playground replacement	Two current play areas are non compliant - reconsolidate to 1 site location	120,000		120,000	Playground Equipment Reserve
	Trail replacement (10%)	Maidstone park around new playground as per SFP	25,000		25,000	Trails Reserve
	Diamond tiller	Control weeds and unwanted growth on ball diamond maintenance	10,500		10,500	Vehicles and Equipment Reserve
	Concrete Path replacement from 11th to Royal	Current path is beyond repair	25,000		25,000	Trails Reserve
	New Concrete boardwalk at West Beach	Council Initiative - Concrete boardwalk at Jetty	30,000		30,000	Trails Reserve
	Playground accessibility improvements	Wood Fibre - Comber, Girard and River Downs Parks	50,000		50,000	Playground Equipment Reserve
	Rubber replacement- fall safe issue	Lakeview Playground	40,000		40,000	Playground Equipment Reserve
	Trees (60) and benches (12)	Located along new Atlas Tube Centre pathway	42,000		42,000	Parkland Dedication Reserve Fund
	Removal of old lights at Stoney Point	As per Parks MP	25,000	25,000		
	Johnson Park pavilion replacement	As per small facilities assessment	10,000		10,000	Park Furniture and Fixtures Reserve
	River Ridge upgrade	Park development recommendations from Park Site Plan	800,000		800,000	Community Benefit Reserve
	Deep Well garbage's (8) - various parks	As per Parks MP	10,000		10,000	Parkland Dedication Reserve Fund
	Small building repairs	As per small facilities assessment	40,000		40,000	Building Repairs and Maintenance Reserve
	Water bottle fill station at Libro	Adding one water bottle fill station at the Libro Centre	6,000		6,000	Parkland Dedication Reserve Fund
	New truck for Parks employees	Subject to new position being approved	35,000		35,000	Vehicles and Equipment Reserve
	New 1/2 ton truck add to fleet	Currently 4 vehicles for 12 staff	35,000		35,000	Vehicles and Equipment Reserve
	Park furniture and fixtures	6 accessible picnic tables and 6 benches - PMP	26,000		26,000	Parkland Dedication Reserve Fund
			1,434,500	25,000	1,409,500	
Public Works	Rochester shop - replace heaters	Shop heaters are failing	12,000		12,000	Building Repairs and Maintenance Reserve
	Replace Tandem 2007 Sterling (317)	Vehicle replacement deemed necessary	350,000		350,000	Working Funds Reserve
	Replace 1 ton 2007 F450 (324)	Replace with 2 pickups	70,000		70,000	Vehicles and Equipment Reserve
	St Peter St - Phase 1 - Belle River to Chisholm	Project 1 year warranty and final project close out	12,000		12,000	Roads Lifecycle Reserve
	St Peter St - Phase 2 - Chisholm To Eleventh	Surface asphalt and final project close out (carryforward 2018)	425,000		425,000	Roads Lifecycle Reserve
	Notre Dame/West River Road Improvements	To complete balance of project construction (carryforward from 2018)	2,300,000		2,300,000	Roads Lifecycle Reserve and Provincial Grants Reserve Fund (OCIF)
	Notre Dame Phase 4 - Eleventh to Duck Creek	Council - Road Reconstruction (Concurrent WM and San work)	4,050,000		4,050,000	Grants Reserve Fund (OCIF)
	Patillo Road Reconstruction (Advance Blvd to CPR tracks)	Property Acquisition, engineering and drainage report	480,000		480,000	Roads Lifecycle Reserve
	Wallace Line (CR22 - CR2) Road Reconstruction Design	Railway approvals and detailed design	35,000		35,000	Roads Lifecycle Reserve
	Puce Road Reconstruction - CR22 to North limit	Council Initiative - Finalize design and Drainage Act process	75,000		75,000	Roads Lifecycle Reserve
	Melody Drive Reconstruction	Council Initiative - Complete design for road and drainage improvements	75,000		75,000	Roads Lifecycle Reserve
	Resurfacing - Oakwood Ave - Rourke Line to Beechwood Dr	Mill and resurface asphalt	150,000		150,000	Roads Lifecycle Reserve
	Resurfacing - George Cres - Terra Lou Dr to Terra Lou Dr	Mill and resurface asphalt	95,000		95,000	Roads Lifecycle Reserve
	Resurfacing - Terra Lou Dr - Ducharme St to George Cres (E.)	Mill and resurface asphalt	115,000		115,000	Roads Lifecycle Reserve
	Resurfacing - Martin Dr - Paisley St to #106/#181 Martin Dr	Mill and resurface asphalt	127,000		127,000	Roads Lifecycle Reserve
	Mariners Drive Road Rehabilitation - CR39 to Admiral Dr	Pulverize and resurface existing Surface Treatment	180,000		180,000	Roads Lifecycle Reserve
	Harbour Drive Road Rehabilitation - CR39 to end of road	Pulverize and resurface existing Surface Treatment	32,000		32,000	Roads Lifecycle Reserve
	Lakeshore Road 107 Rehabilitation - CR42 to North Rear Road	Pulverize and resurface existing Surface Treatment	500,000		500,000	Roads Lifecycle Reserve
	Lakeshore Rd 310 - Gracey Sd to Richardson Rd	Third Lift Surface Application	95,000		95,000	Roads Lifecycle Reserve

Budget Centre	Description	Explanation	Budgeted Project Cost	Funding Sources		
				Rates	Reserves / Reserve Fund	Reserve / Reserve Fund Description
	Hawthorn Drive - Bissonnette to Oriole Park Dr. - Conversion	Gravel conversion - program priority	140,000		140,000	Gravel Road Conversions Reserve
	Hawthorn Drive Upgrade Conversion - Bissonnette to Hwy401	Gravel conversion - program priority	60,000		60,000	Gravel Road Conversions Reserve
	Pedestrian Crossing - Notre Dame St at Eleventh St	Upgrade current crossing to controlled crossing	60,000		60,000	Roads Lifecycle Reserve
	First St - PED Crossing at VIA	Includes modifications at Lakeview/First St intersection	125,000		125,000	Roads Lifecycle Reserve
	Amy Croft Traffic Signal Improvements	To complete balance of project construction (carryforward from 2018)	480,000		480,000	Roads Lifecycle Reserve
	Stoney Point Street Lighting Improvements (Business Area)	Grant - Main Street Revitalization Fund carryforward from 2018	25,000		25,000	Roads Lifecycle Reserve
	Culvert Replacement - Gracey/South Middle	Urgent Culvert failing under 3m	30,000	30,000		
	PW-BC-00501 - Puce River	Bridge need study priority - Replace guiderail	50,000		50,000	Bridges and Culverts
	PW-BC-01500 - Duck Creek	Bridge need study priority - Replace guiderail	50,000		50,000	Bridges and Culverts
	PW-BC-02005 - Big Creek	Bridge need study priority - Rehab Bridge	285,000		285,000	Bridges and Culverts
	PW-BC-02011 - Big Creek	Bridge need study priority - Repair expansion joints	50,000		50,000	Bridges and Culverts
	PW-BC-02018 - Tremblay Creek	Bridge need study priority - Waterproofing and pavement	75,000		75,000	Bridges and Culverts
	PW-BC-02030 - Baptiste Creek	Bridge need study priority -Remove fill/waterproofing	40,000		40,000	Bridges and Culverts
	Storm Water Master Plan Short-Term Improvements	Storm infrastructure improvements from SWMP	450,000		450,000	Stormwater Reserve
	Sidewalk - Hwy 77 (Cty Rd 46 to Industrial Dr)	Sidewalk Replacements with MTO Road Project (carryforward from 2018)	75,000		75,000	Roads Lifecycle Reserve
	CWATS CR2 Pathway - Wallace Line to Patillo Road	CWATS - County 40% funding / Lakeshore 60% share (1,350,000 total project cost)	810,000		810,000	Trails Reserve
	CR31 and East Ruscum River Road Pathway Study	Council - Feasibility Design Study for CR31 and East Ruscum River Road	120,000		120,000	Roads Lifecycle Reserve
	Amy Croft Secondary Plan Servicing Plans and Studies	Complete studies and designs	150,000		150,000	Roads Lifecycle Reserve
	New Equipment - Skid Steer Track Loader	New equipment with 2 attachments for versatile Public Works usage	100,000		100,000	Vehicles and Equipment Reserve
	West Pike streetlights	Installation of new streetlights on West Pike	20,000		20,000	Streetlights - New
	2018 Regenerative Air Street Sweeper	Replacement of unit 2006 sweeper - budgeted and tendered in 2018	286,000		286,000	Vehicles and Equipment Reserve
			12,659,000	30,000	12,629,000	
Water	Gracey Sideroad Watermain	Project closeout from 2018	15,000		15,000	Water Reserve Fund
	St. Peter St Reconstruction PH 2	Project closeout from 2018	7,000		7,000	Water Reserve Fund
	St. Pierre Watermain	Project closeout from 2018	15,000		15,000	Water Reserve Fund
	Rourke Line Watermain	Project closeout from 2018	475,000		475,000	Water Reserve Fund
	Notre Dame Phase 4	Concurrent with road reconstruction/system improvement	666,000		666,000	Water Reserve Fund
	Lalonde St Watermain	Cast Iron Replacement	450,000		450,000	Water Reserve Fund
	Stoney Point WTP Clarifier Rehab	Urgent rehab priority	600,000		600,000	Water Reserve Fund
	Turbidity Meter Replacement	Phase one of turbidity replacements at the two water treatment plants	80,000		80,000	Water Reserve Fund
	Rourke Line Water Tower Generator	Installing a generator at the Belle River Water Tower	35,000		35,000	Water Reserve Fund
	Lakeshore Water Fill Station	New fill station at Denis St. Pierre Water Pollution Control Plant	40,000		40,000	Water Reserve Fund
	Water Meter Replacements	Annual water meter replacement program	280,000		280,000	Water Reserve Fund
	Consulting	Scada upgrade at Lakeshore Water Treatment Plant	30,000		30,000	Water Reserve Fund
			2,693,000	-	2,693,000	
Wastewater	Oakwood Sanitary Trunk Sewer	Project closeout from 2018	15,000		15,000	Wastewater Reserve Fund
	Stoney Point Treatment Plant Design	Land acquisition and completion of design from 2018	520,000		520,000	Wastewater Reserve Fund
	St. Peter St Reconstruction Phase 2	Project closeout from 2018	10,000		10,000	Wastewater Reserve Fund
	Notre Dame St Phase 4	Sanitary Sewer rehab concurrent with road reconstruction	85,000		85,000	Wastewater Reserve Fund
	Capital Repairs & Maintenance	Allowance for wastewater system capital repairs and maintenance	200,000		200,000	Wastewater Reserve Fund
			830,000	-	830,000	
Grand Total			20,619,900	155,000	20,464,900	

2019 Budget

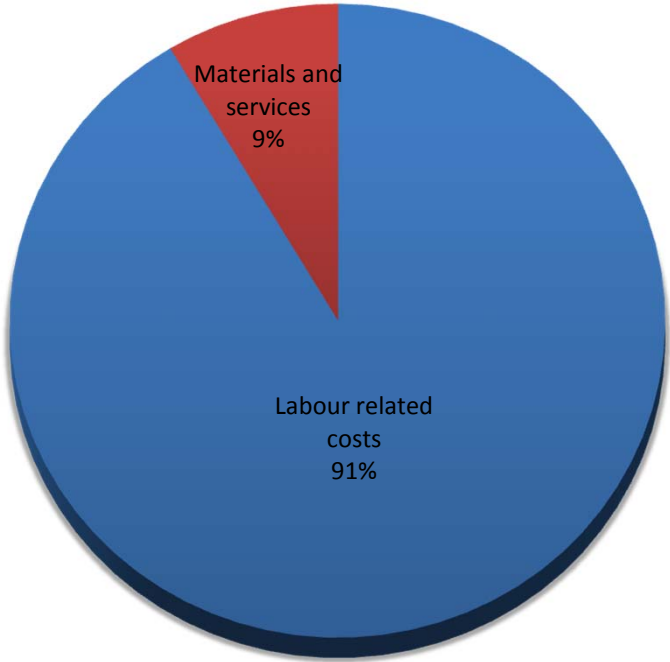
Summary

Labour related costs
Materials and services
Reserves
Total expenditures

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	312,462	334,751	349,150
Materials and services	21,328	38,630	32,630
Reserves	-	(15,000)	-
Total expenditures	333,790	358,381	381,780
Revenues and recoveries	-	15,000	-
Net budget	333,790	373,381	381,780

Revenues and recoveries

Net budget



Summary of Budget Changes

2018 Base budget
Labour related costs
Consulting fees
Telephone
Subtotal
2019 Budget

	Change	Balance
2018 Base budget		358,381
Labour related costs	14,399	
Consulting fees	10,000	
Telephone	(1,000)	
Subtotal		23,399
2019 Budget		381,780

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and Benefits	14,399	-	14,399	Adjustments for current staff	14,399	-
2	Telephone	(1,000)	-	(1,000)	Reduction in cell phone plan costs	(1,000)	-
3	Consulting	10,000	10,000	-	Council Orientation and Training	10,000	-
		23,399	10,000	13,399		23,399	-



2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	306,454	325,301	325,301	325,301	14,399	-	339,700
2	Office supplies	413	500	500	500	-	-	500
3	Promotional items	3,696	4,000	4,000	4,000	-	-	4,000
4	Telephone	3,106	2,630	1,300	2,630	(1,000)	-	1,630
5	Meeting expenses	1,168	1,500	1,200	1,500	-	-	1,500
6	Consulting	12,945	45,000	45,000	15,000	-	10,000	25,000
7	Mileage-non-conference	1,049	1,650	1,300	1,650	-	-	1,650
8	Training and conferences	3,359	6,000	5,000	6,000	-	-	6,000
9	Memberships and publications	1,600	1,800	1,950	1,800	-	-	1,800
10	Transfer to reserves	-	(15,000)	-	-	-	-	-
11	Transfer from reserves	-	-	(15,000)	-	-	-	-
		333,790	373,381	370,551	358,381	13,399	10,000	381,780
Operating Budget - Revenue								
12	Provincial grants	-	15,000	15,000	-	-	-	-
		-	15,000	15,000	-	-	-	-
Net Budget		333,790	358,381	355,551	358,381	13,399	10,000	381,780
Total Requirement for 2019								381,780
Total Increase(Decrease) in requirement for 2019								23,399
Tax levy increase (decrease) %								0.0827%

Summary

Labour related costs
 Materials and services
 Training and conferences
Net budget

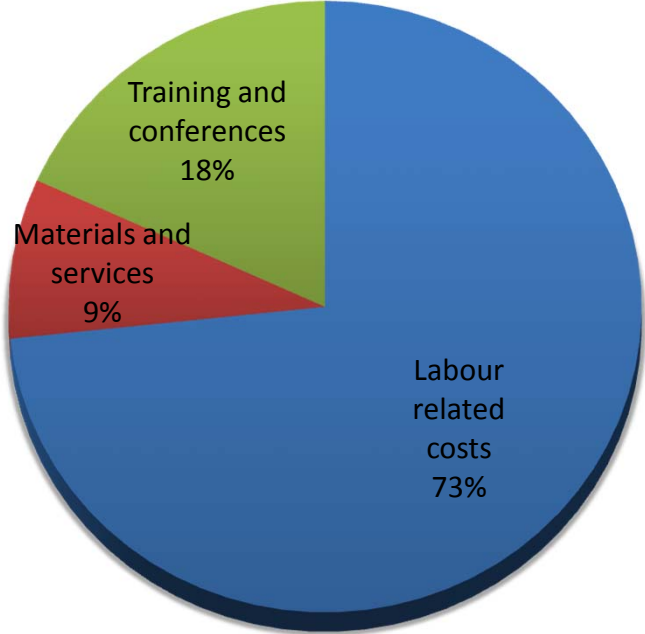
	2017 Actual	2018 Budget	2019 Budget
Labour related costs	191,231	201,844	257,600
Materials and services	29,145	43,840	29,640
Training and conferences	35,259	56,000	64,000
Net budget	255,635	301,684	351,240

Summary of Budget Changes

2018 Base budget
 Labour related costs
 Training and conferences
 Telephone
 Subtotal
2019 Budget

	Change	Balance
2018 Base budget		290,184
Labour related costs	55,756	
Training and conferences	8,000	
Telephone	(2,700)	
Subtotal		61,056
2019 Budget		351,240

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and Benefits	17,756	-	17,756	Adjustments for Council wages	17,756	-
2	Wages and Benefits	38,000		38,000	To stabilize Council's wages by adding back the effect of the removal of 1/3 exemptions	38,000	
3	Telephone	(2,700)	-	(2,700)	Reduction in cell phone plan costs	(2,700)	-
4	Training and Conferences-Mayor	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
5	Training and Conferences-Dep Mayor	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
6	Training and Conferences-Ward 1	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
7	Training and Conferences-Ward 2	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
8	Training and Conferences-Ward 3	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
9	Training and Conferences-Ward 4	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
10	Training and Conferences-Ward 5	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
11	Training and Conferences-Ward 6	1,000		1,000	To allow for additional training opportunities for Council members	1,000	
		61,056	-	61,056		61,056	-

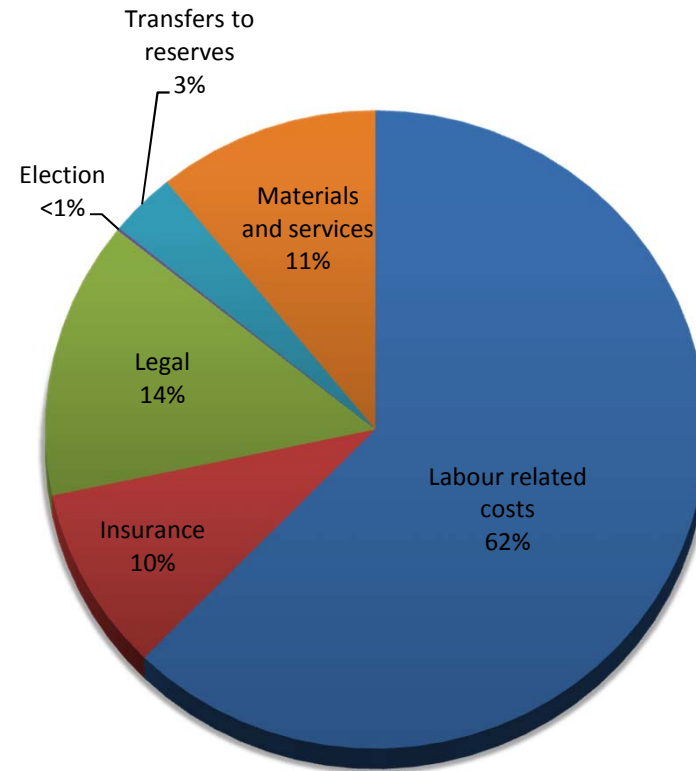
2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	191,231	201,844	201,900	201,844	55,756	-	257,600
2	Materials and supplies	1,400	2,000	2,000	2,000	-	-	2,000
3	Advertising and promotion	5,395	8,000	8,000	8,000	-	-	8,000
4	Telephone	8,957	8,340	5,000	8,340	(2,700)	-	5,640
5	Services and functions	7,573	8,000	15,400	8,000	-	-	8,000
6	Training and Conferences-Mayor	1,870	7,000	700	7,000	1,000	-	8,000
7	Training and Conferences-Dep Mayor	452	7,000	5,800	7,000	1,000	-	8,000
8	Training and Conferences-Ward 1	61	7,000	300	7,000	1,000	-	8,000
9	Training and Conferences-Ward 2	6,268	7,000	4,000	7,000	1,000	-	8,000
10	Training and Conferences-Ward 3	6,924	7,000	7,000	7,000	1,000	-	8,000
11	Training and Conferences-Ward 4	6,617	7,000	5,900	7,000	1,000	-	8,000
12	Training and Conferences-Ward 5	6,617	7,000	7,600	7,000	1,000	-	8,000
13	Training and Conferences-Ward 6	6,450	7,000	7,400	7,000	1,000	-	8,000
14	Memberships and subscriptions	417	500	450	500	-	-	500
15	Staff appreciation	5,403	17,000	15,000	5,500	-	-	5,500
		255,635	301,684	286,450	290,184	61,056	-	351,240
Total Requirement for 2019								351,240
Total Increase(Decrease) in requirement for 2019								61,056
Tax levy increase (decrease) %								0.2157%

	2017 Actual	2018 Budget	2019 Budget
Summary			
Labour related costs	689,070	771,376	974,900
Insurance	136,007	146,200	146,200
Legal	167,056	255,000	220,000
Election	1,883	121,910	1,910
Transfers to reserves	31,000	32,000	51,000
Materials and services	137,320	42,450	170,200
Total expenditures	1,162,336	1,368,936	1,564,210
Transfers from reserves	-	-	(25,000)
Revenues and recoveries	(50,735)	(39,900)	(43,300)
Net budget	1,111,601	1,329,036	1,495,910

Summary of Budget Changes

	Change	Balance
2018 Base budget		1,298,336
Labour related costs	206,474	
External legal fees	(35,000)	
Revenue - fees	3,400	
Transfer from reserve	(25,000)	
Transfer to reserve	19,000	
Crossing guards	(6,250)	
Computer expense (E-Agenda)	25,000	
Other miscellaneous	9,950	
Subtotal		197,574
2019 Budget		1,495,910

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Alarm registration fees	5,000	-	5,000	Increase in revenue due to current trend analysis - anticipating 650 alarm registrations in 2019. 600 Alarm registrations in 2018	5,000	-
2	Licence revenue - marriage	(2,000)	-	(2,000)	To reflect current trends - 4 year average is \$12,000 for licences	(2,000)	-
3	Sale of photocopies	400	-	400	To establish a base budget for photocopy expenses	400	-
		3,400	-	3,400		3,400	-
Operating - Expenditures							
4	Wages and Benefits	186,800	-	186,800	Existing Director position (Approved in 2018)	186,800	-
5	Wages and Benefits	19,674	-	19,674	Adjustments for current staff	19,674	-
6	Computer expense	25,000	25,000	-	E-Agenda software	-	25,000
7	Telephone - Administration	1,050	500	550	1 new service	1,050	-
8	Telephone - Administration	(550)	-	(550)	Reduction in cell phone plan costs	(550)	-
9	Meeting expense	3,500	3,500	-	Collective agreements	3,500	-
10	Training and conferences	2,500	2,500	-	Professional Development - HR Division	2,500	-
11	Memberships and publications	3,300	-	3,300	Professional membership dues - Director position	3,300	-
12	Office Supplies - Corporate	1,000	-	1,000	To reflect current trends	1,000	-
13	Advertising - personnel	5,000	-	5,000	To reflect current trends	5,000	-
14	Postage/courier	(1,000)	-	(1,000)	To reflect current trends	(1,000)	-
15	Legal fees	(35,000)	10,000	(45,000)	To reflect current trends and account for one-time costs for contract negotiations	(35,000)	-
16	Corporate training	1,500	-	1,500	Increase in staff Health and Safety training needs	1,500	-
17	Livestock Evaluator	450	-	450	New costs associated with Livestock Bounty	450	-
18	Crossing guards	(6,250)	-	(6,250)	To reflect current trends	(6,250)	-
		206,974	41,500	165,474		181,974	25,000
Reserves							
19	Transfer to Election Reserve	19,000	-	19,000	Annual requirement to fund the 2022 municipal election	19,000	-
		19,000	-	19,000		19,000	-

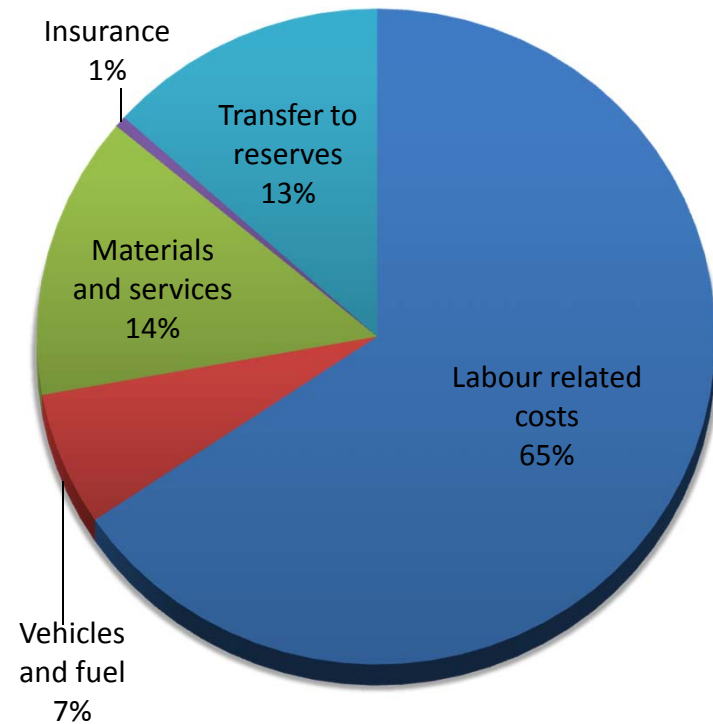
2019 Budget								
		2017	2018		2019			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	561,546	597,026	583,800	597,026	206,474	-	803,500
2	Retiree benefits	70,706	103,400	77,500	103,400	-	-	103,400
3	Office supplies - Administration	7,640	4,900	4,900	4,900	-	-	4,900
4	Computer expense	-	-	550	-	-	25,000	25,000
5	Telephone - Administration	2,785	2,450	2,100	2,450	-	500	2,950
6	Meeting expense	1,002	1,500	2,000	1,500	-	3,500	5,000
7	Mileage-non-conference	998	1,500	500	1,500	-	-	1,500
8	Training and conferences	5,541	11,200	3,500	8,700	-	2,500	11,200
9	Memberships and publications	2,188	1,900	2,350	1,900	3,300	-	5,200
10	Office supplies - Corporate	15,522	15,000	21,000	15,000	1,000	-	16,000
11	Advertising	492	2,250	5,000	2,250	-	-	2,250
12	Advertising - personnel	12,354	12,000	12,000	5,000	5,000	-	10,000
13	Postage and courier	4,447	6,000	4,000	6,000	(1,000)	-	5,000
14	Miscellaneous services	6,639	7,800	28,000	7,800	-	-	7,800
15	Legal fees	167,056	255,000	215,000	255,000	(45,000)	10,000	220,000
16	Insurance	136,007	146,200	122,600	146,200	-	-	146,200
17	Corporate H and S supplies	354	3,200	1,350	500	-	-	500
18	Corporate training	15,328	19,500	18,550	19,500	1,500	-	21,000
19	Corporate memberships	14,879	14,350	13,700	14,350	-	-	14,350
20	Election	1,883	121,910	126,000	1,910	-	-	1,910
21	Livestock evaluator	-	-	-	-	450	-	450
22	Livestock bounty	-	500	150	500	-	-	500
23	Pheasant release program	1,881	-	-	-	-	-	-
24	Historical grants	20,000	20,000	20,000	20,000	-	-	20,000
25	Crossing guards	48,091	56,350	49,400	56,350	(6,250)	-	50,100
26	Seniors active living centres grant	23,997	24,500	24,000	24,500	-	-	24,500
27	Transit service subsidy	10,000	10,000	10,000	10,000	-	-	10,000
28	Transfers to reserves	31,000	32,000		32,000	19,000	-	51,000
29	Transfers from reserves	-	(101,500)	(69,500)	-	-	(25,000)	(25,000)
		1,162,336	1,368,936	1,278,449	1,338,236	184,474	16,500	1,539,210

2019 Budget								
		2017	2018		2019			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Revenue								
30	Provincial grant	560	-	-	-	-	-	-
31	Licence revenue	1,137	25,000	1,100	1,000	-	-	1,000
32	Alarm registration fees	12,061	8,000	11,800	8,000	5,000	-	13,000
33	Licence revenue - Lottery	13,422	2,000	13,000	14,000	-	-	14,000
34	Licence revenue - Marriage	15,481	-	10,000	12,000	(2,000)	-	10,000
35	Marriage ceremony fees	4,187	3,000	3,000	3,000	-	-	3,000
36	Sale of photocopies etc	557	-	700	-	400	-	400
37	False alarm fines	-	400	-	400	-	-	400
38	Parking ticket fines	1,450	1,500	750	1,500	-	-	1,500
39	Hunting licences	1,080	-	-	-	-	-	-
40	Hunting licences-non-resident	801	-	-	-	-	-	-
		50,735	39,900	40,350	39,900	3,400	-	43,300
Net budget		1,111,601	1,329,036	1,238,099	1,298,336	181,074	16,500	1,495,910
Total Requirement for 2019								1,495,910
Total Increase(Decrease) in requirement for 2019								197,574
Tax levy increase (decrease) %								0.6979%

	2017 Actual	2018 Budget	2019 Budget
Summary			
Labour related costs	1,121,034	1,164,247	1,290,245
Vehicles and fuel	137,876	161,100	129,800
Materials and services	301,423	304,390	274,505
Insurance	11,556	10,900	10,900
Transfer to reserves	81,320	98,900	262,700
Total expenditures	1,653,208	1,739,537	1,968,150
Revenues	(49,693)	(36,000)	(36,000)
Net budget	1,603,515	1,703,537	1,932,150

	Change	Balance
Summary of Budget Changes		
2018 Base budget		1,640,237
Labour related costs	126,598	
Training	12,200	
Communication equipment	(11,485)	
Net transfer to reserves	163,800	
Other miscellaneous	800	
Subtotal		291,913
2019 Budget		1,932,150

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and benefits - Volunteer FF	13,900	13,900	-	Additional labour hours to certify 16 fire fighters	13,900	-
2	Wages and benefits - Volunteer FF	4,305	-	4,305	Adjustments for VFFs	1,405	-
3	Wages and benefits - Fulltime	20,888	-	20,888	Adjustments for current Full - Time staff	20,888	-
4	Wages and benefits - Fulltime	83,025	(27,675)	110,700	Assistant Deputy Fire Chief	83,025	-
5	Telephone - Cell Phone	500	500	-	Assistant Deputy Fire Chief	500	-
6	Telephone - Desk Phone	400	400	-	Assistant Deputy Fire Chief	400	-
7	Telephone	(1,650)	-	(1,650)	Reduction in cell phone plan costs	(1,650)	-
8	Office supplies and equipment	1,000	1,000	-	Recruit books	1,000	-
9	Firefighting supplies and equipment	6,000	-	6,000	Reallocation from nozzle and appliances expense account to reflect historical increases in supplies and equipment cost	6,000	-
10	Training	3,200	3,200	-	16 books and St. Clair College Testing Fees for \$200 each	3,200	-
11	Training	7,000	7,000	-	DZ License certifications	7,000	-
12	Training	2,000	2,000	-	St. Clair College Testing Fees for DZ licences	2,000	-
13	Firefighting measures	(1,000)	-	(1,000)	To reflect current trends	(1,000)	-
14	Clothing allowance - uniforms	1,700	-	1,700	To reflect current trends	1,700	-
15	Clothing allowance	2,780	-	2,780	Clothing allowance cost for new recruits	2,780	-
16	Nozzle and appliances	(6,000)	-	(6,000)	Reallocate to firefighting supplies and equipment expense account	(6,000)	-
17	Communication equipment	(10,500)	-	(10,500)	To reallocate communication equipment from operating expenses to reserves in accordance with the Town's lifecycle planning strategy	(10,500)	-
18	Meeting expenses	400	400	-	Meeting expenses for training sessions for recertification of existing staff	400	-
19	Meeting expenses	1,600	1,600	-	Meeting expenses for training sessions certification of new firefighters	1,600	-

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
20	Automatic aid service	(5,000)	-	(5,000)	To remove operating line which represents the Town's agreement with Chatham-Kent to respond to structure fires along the eastern border. This cost is infrequently incurred and will be funded through reserves if incurred in the future.	(5,000)	-
21	Licences	1,500	-	1,500	New MTO required D License medicals	1,500	-
22	Fuel	2,300	-	2,300	Expected increase in fuel consumption	2,300	-
23	Alarm monitoring	(235)	-	(235)	Adjustment required to reflect actual annual fee to be incurred for alarm monitoring services	(235)	-
		128,113	2,325	125,788		125,213	-
Reserves							
24	Transfer to Fire Vehicle and Equipment Reserve	151,100	-	151,100	Phased in annual lifecycle transfer increase required to internally fund upcoming fire engine replacements in 2020, 2026 and 2028 and to avoid depletion of the Fire Fleet and Equipment Reserve.	151,100	-
25	Transfer to Fire Vehicle and Equipment Reserve	2,200	-	2,200	Indexing	2,200	-
26	Transfer to Technology and Office Equipment Reserve	10,500	-	10,500	Reallocation from operating expenses for the purpose of building funding for the lifecycle replacement of pagers.	10,500	-
		163,800	-	163,800		163,800	-
Capital							
27	Annual Bunker Gear Replacement	49,600	49,600	-	Annual replacement program	-	49,600
28	2 large display screens	2,000	2,000	-	For Site Plan and Engineering Drawing Plan Reviews	-	2,000
29	Server for FD Crisys Software	5,000	5,000	-	Required to run Crisys Software	-	5,000
30	Laptop	2,000	2,000	-	Assistant Deputy Fire Chief	-	2,000
31	Desk and chair	2,000	2,000	-	Assistant Deputy Fire Chief	-	2,000
		60,600	60,600	-		-	60,600

2019 Budget								
		2017	2018		2019			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits Volunteer FF	564,963	538,395	475,000	538,395	4,305	13,900	556,600
2	Wages and benefits - Fulltime	528,016	586,412	586,400	575,312	131,588	(27,675)	679,225
3	Staff appreciation	1,534	1,500	1,950	1,500	-	-	1,500
4	Office supplies and equipment	1,844	2,000	1,050	2,000	-	1,000	3,000
5	Firefighting supplies and equipment	29,921	24,200	24,200	24,200	6,000	-	30,200
6	Fire prevention	7,211	8,000	8,000	8,000	-	-	8,000
7	Training - Volunteer FF	9,071	12,500	8,000	12,500	-	12,200	24,700
8	Medical response supplies	2,786	2,000	2,200	2,000	-	-	2,000
9	Firefighters measures	640	2,500	575	2,500	(1,000)	-	1,500
10	Clothing Allowance - Uniforms	1,546	3,200	2,050	3,200	-	-	3,200
11	Clothing allowance	9,301	12,840	10,550	11,140	4,480	-	15,620
12	Public relations	515	1,200	800	1,200	-	-	1,200
13	Nozzle & appliances	-	6,000	6,000	6,000	(6,000)	-	-
14	Communication equipment	9,188	14,000	7,000	14,000	(10,500)	-	3,500
15	Postage	343	600	250	600	-	-	600
16	Equipment rental	3,346	3,000	3,000	3,000	-	-	3,000
17	Computer	19,678	8,500	8,800	7,700	-	-	7,700
18	Telephone	22,607	23,900	21,250	23,900	(1,650)	900	23,150
19	Miscellaneous services	1,351	500	2,000	500	-	-	500
20	Meeting expenses	-	750	-	750	-	2,000	2,750
21	Automatic aid service	-	5,000	-	5,000	(5,000)	-	-
22	Dispatching	68,274	70,900	68,300	70,900	-	-	70,900
23	Licences	230	11,600	500	500	1,500	-	2,000
24	Radio licences	63,648	65,940	63,200	65,940	-	-	65,940
25	Consulting	19,680	5,000	5,000	-	-	-	-
26	Insurance	11,556	10,900	11,450	10,900	-	-	10,900
27	Vehicle Fuel	24,676	23,000	22,000	23,000	2,300	-	25,300
28	Communication equip. maintenance	239	4,000	2,500	4,000	-	-	4,000
29	FF Equipment repairs	16,830	18,500	22,000	18,500	-	-	18,500

2019 Budget								
		2017	2018		2019			
	Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
30	Vehicle Maintenance	113,199	138,100	155,000	104,500	-	-	104,500
31	Alarm monitoring	1,415	1,650	1,400	1,650	(235)	-	1,415
32	Health & Safety Supplies	999	2,150	1,500	2,150	-	-	2,150
33	Travel and conferences - Admin	4,999	6,800	5,000	6,800	-	-	6,800
34	Memberships	3,138	4,100	3,400	4,100	-	-	4,100
35	Supplies - emergency planning	290	1,000	-	1,000	-	-	1,000
36	Dispatch Services (911)	19,386	20,000	20,000	20,000	-	-	20,000
37	Transfer to reserves	81,320	98,900	98,900	98,900	163,800	-	262,700
38	Capital from rates	9,467	-	-	-	-	-	-
		1,653,208	1,739,537	1,649,225	1,676,237	289,588	2,325	1,968,150
Operating Budget - Revenue								
39	Fees and fines	9,882	6,000	-	6,000	-	-	6,000
40	Miscellaneous	38,211	30,000	12,000	30,000	-	-	30,000
41	Donations	1,600	-	-	-	-	-	-
		49,693	36,000	29,650	36,000	-	-	36,000
Net Budget		1,603,515	1,703,537	1,619,575	1,640,237	289,588	2,325	1,932,150
Total Requirement for 2019								1,932,150
Total Increase(Decrease) in requirement for 2019								291,913
Tax levy increase (decrease) %								1.0312%

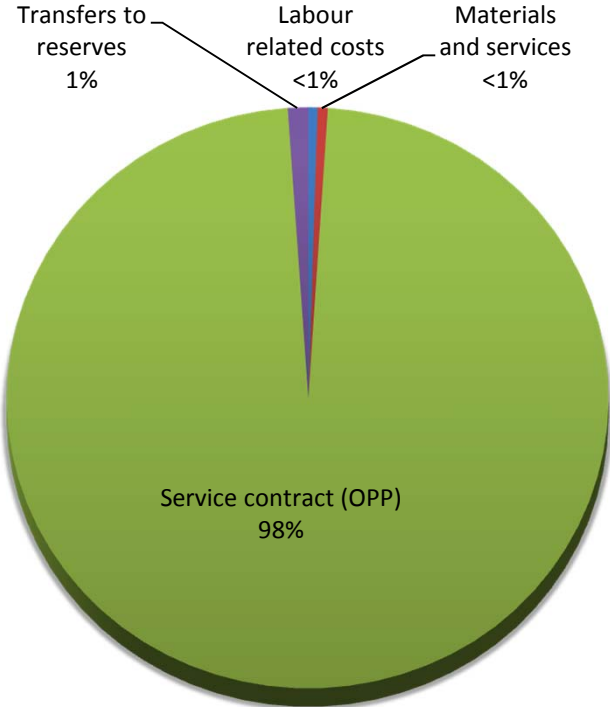
2019 Budget

Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	14,281	24,400	24,400
Materials and services	20,930	27,000	27,000
Service contract (OPP)	4,582,736	4,593,863	4,869,807
Transfers to reserves	52,700	54,300	54,300
Total expenditures	4,670,648	4,699,563	4,975,507
Grant and Fees revenue	(142,624)	(138,800)	(138,500)
Net budget	4,528,024	4,560,763	4,837,007

Summary of Budget Changes

	Change	Balance
2018 Base budget		4,621,207
Contract increase	215,500	
Fees revenue	300	
Subtotal		215,800
2019 Budget		4,837,007



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenue							
1	Grant Revenue - Ride Program	(300)	-	(300)	To reflect terms of agreement renewal	(300)	-
		(300)	-	(300)		(300)	-
Operating - Expenditures							
2	Service Contract	215,500	-	215,500	Agreement renewal with OPP	215,500	-
		215,500	-	215,500		215,500	-



2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Supplies	-	1,000	-	1,000	-	-	1,000
2	Public relations	2,232	2,500	2,400	2,500	-	-	2,500
3	Equipment rental	3,662	4,100	3,800	4,100	-	-	4,100
4	Telephone	2,355	2,600	2,500	2,600	-	-	2,600
5	Service contract	4,582,736	4,593,863	4,587,750	4,654,307	215,500	-	4,869,807
6	RIDE program	11,658	13,800	13,800	13,800	-	-	13,800
7	Equipment maintenance	-	2,000	-	2,000	-	-	2,000
8	Police Service Board	5,787	8,200	5,800	8,200	-	-	8,200
9	PSB expenses and supplies	1,023	1,000	1,050	1,000	-	-	1,000
10	Conferences and training	6,770	14,100	10,000	14,100	-	-	14,100
11	Mileage-non-conference	309	500	150	500	-	-	500
12	Memberships and publications	1,416	1,600	1,450	1,600	-	-	1,600
13	Transfers to reserves	52,700	54,300	54,300	54,300	-	-	54,300
		4,670,648	4,699,563	4,683,000	4,760,007	215,500	-	4,975,507
Operating Budget - Revenue								
14	Grant revenue	103,336	95,000	113,450	95,000	-	-	95,000
15	Grant revenue -RIDE program	3,322	13,800		13,800	(300)	-	13,500
16	Fees - Reports	35,966	30,000	36,000	30,000	-	-	30,000
		142,624	138,800	149,450	138,800	(300)	-	138,500
Net Budget		4,528,024	4,560,763	4,533,550	4,621,207	215,800	-	4,837,007
Total Requirement for 2019								4,837,007
Total Increase(Decrease) in requirement for 2019								215,800
Tax levy increase (decrease) %								0.7623%

Summary

Materials and services
 Area 3 dog pound
 Control officer
 Total expenditures

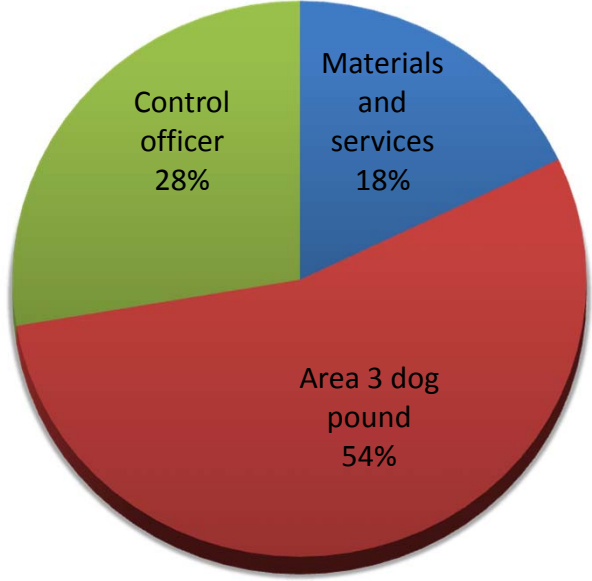
	2017 Actual	2018 Budget	2019 Budget
Materials and services	5,275	16,000	12,500
Area 3 dog pound	38,026	38,000	38,000
Control officer	19,233	19,300	19,300
Total expenditures	62,534	73,300	69,800
Revenues and recoveries	(31,259)	(33,300)	(32,400)
Net Budget	31,275	40,000	37,400

Summary of Budget Changes

2018 Base budget
 Cat spay and neuter program
 Revenues and recoveries
 Subtotal
2019 Budget

Change	Balance
	40,000
(3,500)	
900	
	<u>(2,600)</u>
	<u>37,400</u>

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Fines	(900)	-	(900)	To reflect current trends	(900)	-
		(900)	-	(900)		(900)	-
Operating - Expenditures							
2	Stray cats	(3,500)	-	(3,500)	To reflect current trends	(3,500)	-
		(3,500)	-	(3,500)		(3,500)	-

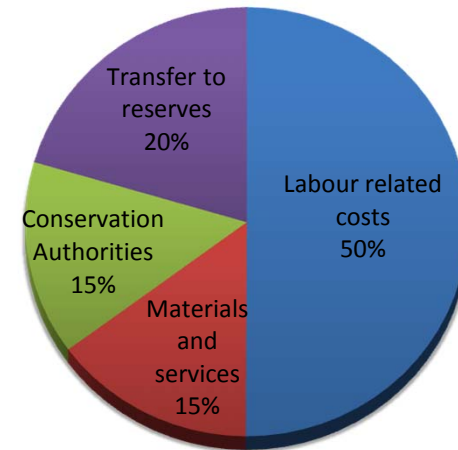


2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Supplies	655	1,000	1,000	1,000	-	-	1,000
2	Postage	-	1,500	1,000	1,500	-	-	1,500
3	Stray cats	4,620	8,500	4,000	8,500	(3,500)	-	5,000
4	Cat spay and neuter program	-	5,000	3,000	5,000	-	-	5,000
5	Animal control	19,233	19,300	19,200	19,300	-	-	19,300
6	Area 3 dog pound	38,026	38,000	38,000	38,000	-	-	38,000
		62,534	73,300	66,200	73,300	(3,500)	-	69,800
Operating Budget - Revenue								
7	Licences	23,946	25,300	24,500	25,300	-	-	25,300
8	Fines	1,788	2,600	1,700	2,600	(900)	-	1,700
9	Administration fee	5,525	5,400	5,400	5,400	-	-	5,400
		31,259	33,300	31,600	33,300	(900)	-	32,400
Net budget		31,275	40,000	34,600	40,000	(2,600)	-	37,400
Total Requirement for 2019								37,400
Total Increase(Decrease) in requirement for 2019								(2,600)
Tax levy increase (decrease) %								-0.0092%

Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	1,313,637	1,395,577	1,473,970
Materials and services	374,603	388,320	436,620
Conservation Authorities	396,250	421,020	430,020
Transfer to reserves	2,213,678	569,840	603,140
Capital from rates	4,962	-	-
Total expenditures	4,303,130	2,774,757	2,943,750
Revenues	(5,118,444)	(2,528,740)	(2,933,040)
Taxation	(924,965)	(650,000)	(800,000)
Transfer from reserves	-	(146,900)	(122,000)
Net budget	(1,740,279)	(550,883)	(911,290)

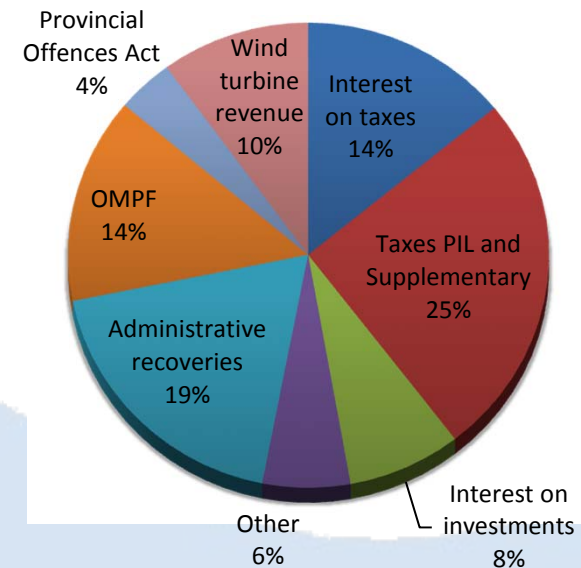
Expenses



Summary of Budget Changes

	Change	Balance
2018 Base budget		(395,983)
Labour related costs	78,393	
Computer expense	91,600	
Consulting	48,700	
Supplementary Taxation	(250,000)	
Transfer to Reserves	33,300	
Transfer from Reserves	(122,000)	
Revenue - Misc	(23,300)	
ERCA Levy Increase	9,000	
Subtotal		(515,307)
2019 Budget		(911,290)

Revenue



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Fees - Penalty and interest on taxes	50,000	-	50,000	To reflect current trends	50,000	-
2	Fees - Ownership changes (Proposed Fee)	50,000	-	50,000	Proposed new fee based on 1,400 ownership changes at \$35 each	50,000	-
3	Fees - Mortgage Charges (Proposed Fee)	60,000	-	60,000	Proposed new fee similar to bill re-prints at \$11 each	60,000	-
4	Interest - on accounts receivable	1,000	-	1,000	To reflect current trends	1,000	-
5	Fees - NSF Charges	1,000	-	1,000	To adjust the rate to recover actual costs	1,000	-
6	Interest - on investments	100,000	-	100,000	To account for increase in interest rates	100,000	-
7	Fees - Tax Sales	4,000	-	4,000	To reflect current trends	4,000	-
8	Fees - Water and Wastewater Admin	115,000	-	115,000	Increase in interdepartmental charges for billing services	115,000	-
9	Miscellaneous grants	23,300	23,300	-	Cannabis Legalization Implementation Fund	23,300	-
10	Supplementary taxation revenue	250,000	-	250,000	Based on current growth trends, this line item is being adjusted to account for expected new rolls within the year	250,000	-
		654,300	23,300	631,000		654,300	-
Operating - Expenditures							
11	Wages and benefits	11,493	-	11,493	Adjustments for current staff	11,493	-
12	Wages and benefits	66,900	(22,300)	89,200	IT Analyst - new position	66,900	-
13	Computer expense	35,000	35,000	-	Website upgrade costs carry forward from 2018 - RFP issued late 2018	-	35,000
14	Computer expense	26,500	12,000	14,500	Budget software purchase and implementation	14,500	12,000
15	Computer expense	1,600	-	1,600	Additional laserfische licence requirements	1,600	-
16	Computer expense	35,000	35,000	-	Wireless connectivity for West Public Works, East Public Works, Libro Community Centre, Fire Station 4, and Atlas Tube Centre.	-	35,000

Supplementary Budget								
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves	
17	Webcasting	(500)	-	(500)	To reflect current trends	(500)	-	
18	Website	(6,000)	-	(6,000)	Removing budget added twice in error in 2018	(6,000)	-	
19	Audit	1,900	-	1,900	To reflect estimated increase in auditing costs as per the current contract	1,900	-	
20	Consulting	40,000	40,000	-	Estimated cost for DC Background Study due in 2019 for 2020 year implementation	-	40,000	
21	ERCA Levy	9,000	-	9,000	Projecting \$13,000 increase. \$4,000 absorbed in current budget	9,000	-	
22	Miscellaneous Services	6,800	-	6,800	Contracted services for cash pickup at various locations (Marina, Atlas Tube Centre, Dog Pound, Town Hall)	6,800	-	
		227,693	99,700	127,993		105,693	122,000	
Reserves								
23	Transfer to Technology Equipment Reserve	10,000	-	10,000	Additional transfer required to fund future technology equipment purchases	10,000	-	
24	Transfer to Provincial Grants Reserve Fund	23,300	23,300	-	Transfer of Cannabis Legalization Implementation Fund to reserves	23,300	-	
		33,300	23,300	10,000		33,300	-	
Capital								
25	Computer	2,500	2,500	-	IT Analyst - computer equipment	-	2,500	
26	Computer replacements	23,800	23,800	-	Lifecycle desktop and laptop replacements for existing staff, corporate wide	-	23,800	
27	Boardroom equipment	5,000	5,000	-	Purchase of projector and whiteboard for boardroom	-	5,000	
		31,300	31,300	-		-	31,300	

2019 Budget								
		2017	2018		2019 Budget			
Account Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	1,305,335	1,369,407	1,337,781	1,369,407	100,693	(22,300)	1,447,800
2	Office supplies	13,732	15,500	15,500	15,500	-	-	15,500
3	Advertising	132	500	500	500	-	-	500
4	Postage and courier	44,566	47,000	47,000	47,000	-	-	47,000
5	Equipment rental	33,315	36,000	36,000	36,000	-	-	36,000
6	Computer expense	96,555	166,600	131,600	99,600	16,100	82,000	197,700
7	Equipment maintenance	1,655	2,500	2,300	2,500	-	-	2,500
8	Webcasting	8,322	9,000	8,200	9,000	(500)	-	8,500
9	Telephone	2,975	2,820	2,500	2,820	-	-	2,820
10	Telephone - Corporate	32,205	33,000	31,400	33,000	-	-	33,000
11	Website	10,931	6,000	6,400	6,000	(6,000)	-	-
12	Miscellaneous services	1,255	5,000	3,200	5,000	6,800	-	11,800
13	Meeting expense	130	500	-	500	-	-	500
14	Audit	19,996	20,700	20,700	20,700	1,900	-	22,600
15	Legal	6,925	-	6,000	-	-	-	-
16	Consulting	59,317	35,000	37,400	10,000	-	40,000	50,000
17	Mileage-non-conference	616	2,400	800	2,400	-	-	2,400
18	Training and conferences	2,886	18,070	9,200	18,070	-	-	18,070
19	Memberships and publications	4,799	5,700	4,100	5,700	-	-	5,700
20	Finance - Bad Debts	566	1,000	-	1,000	-	-	1,000
21	Property tax adjustments	102,121	200,000	75,000	200,000	-	-	200,000
22	Bank charges	6,786	7,100	8,900	7,100	-	-	7,100
23	Cash short(over)	(93)	100	100	100	-	-	100
24	Development charges discount expense	35,335	-	-	-	-	-	-
25	Transfer to reserves	2,213,678	569,840	457,950	569,840	33,300	-	603,140
26	Transfer from reserves	-	(146,900)	-	-	-	(122,000)	(122,000)
27	Capital from rates	4,962	-	122,500	-	-	-	-
		4,009,000	2,406,837	2,365,031	2,461,737	152,293	(22,300)	2,591,730

2019 Budget								
		2017	2018		2019 Budget			
Account Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Revenue								
28	Fees - Penalty and interest on taxes	546,240	505,000	588,200	505,000	50,000	-	555,000
29	Fees - Ownership changes (NEW)	-	-	-	-	50,000	-	50,000
30	Fees - Mortgage charges (NEW)	-	-	-	-	60,000	-	60,000
31	Interest - on accounts receivable	4,207	2,000	3,200	2,000	1,000	-	3,000
32	Fees - NSF charges	6,331	6,000	6,500	6,000	1,000	-	7,000
33	Fees - tax statements	25,980	18,000	36,000	18,000	-	-	18,000
34	Interest - on investments	342,468	200,000	504,000	200,000	100,000	-	300,000
35	Fees - tax sales	8,450	6,000	13,500	6,000	4,000	-	10,000
36	Fees - financing charge	1,377	5,000	1,500	5,000	-	-	5,000
37	Fees - tax certificates	42,784	40,000	40,800	40,000	-	-	40,000
38	Fees - Water and WW Admin	634,000	622,000	622,000	622,000	115,000	-	737,000
39	Miscellaneous	141,577	16,000	4,000	16,000	-	23,300	39,300
40	Donations	352,600	-	122,500	-	-	-	-
41	Wind turbine revenue	2,258,321	394,640	394,640	394,640	-	-	394,640
		4,364,336	1,814,640	2,336,840	1,814,640	381,000	23,300	2,218,940
Operating Budget - Taxation Revenue								
42	Taxation - Supplementary	695,703	550,000	1,125,500	450,000	250,000	-	700,000
43	Payments-in-lieu of Taxes	331,383	300,000	335,750	300,000	-	-	300,000
		1,027,085	850,000	1,461,250	750,000	250,000	-	1,000,000
Other Revenue								
44	OMPF	600,300	564,100	564,100	564,100	-	-	564,100
45	Provincial Offences Act	153,808	150,000	214,000	150,000	-	-	150,000
		754,108	714,100	778,100	714,100	-	-	714,100
Other Expenditures								
46	ERCA levy	274,984	293,520	289,400	293,520	9,000	-	302,520
47	LTVCA levy	121,266	127,500	127,450	127,500	-	-	127,500
		396,250	421,020	416,850	421,020	9,000	-	430,020
Net Budget		(1,740,279)	(550,883)	(1,794,309)	(395,983)	(469,707)	(45,600)	(911,290)
Total Requirement for 2019								(911,290)
Total Increase(Decrease) in requirement for 2019								(515,307)
Tax levy increase (decrease) %								-1.8203%

Summary

Labour related costs
 Materials and services
Net budget

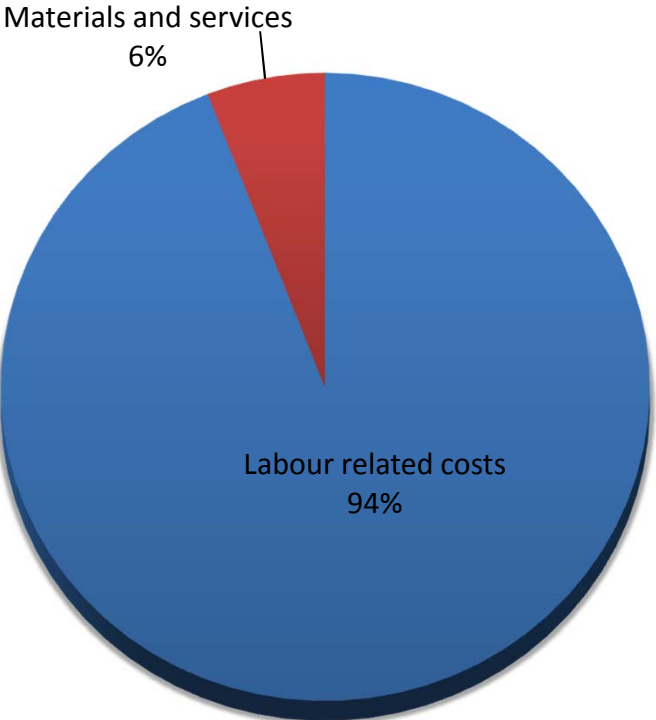
	2017 Actual	2018 Budget	2019 Budget
Labour related costs	291,589	308,689	317,900
Materials and services	19,940	19,640	19,890
Net budget	311,529	328,329	337,790

Summary of Budget Changes

2018 Base budget
 Labour related costs
 Training and conferences
 Other miscellaneous
 Subtotal
2019 Budget

	Change	Balance
2018 Base budget		328,329
Labour related costs	6,711	
Training and conferences	2,500	
Other miscellaneous	250	
Subtotal	9,461	
2019 Budget		337,790

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and benefits	(6,889)	-	(6,889)	Adjustments for current staff to account for current salary progression	(6,889)	-
2	Wages and benefits	13,600	-	13,600	Communications co-op student (35hrs/week)	13,600	-
3	Telephone	(350)	-	(350)	Reduction in cell phone plan costs	(350)	-
4	Training and conferences	2,500	-	2,500	Professional development expenses	2,500	-
5	Memberships and Publications	600	-	600	Ontario Professional Planners Institute membership	600	-
		9,461	-	9,461		9,461	-

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	299,554	297,689	304,900	297,689	6,711	-	304,400
2	Office supplies	425	500	250	500	-	-	500
3	Advertising		-					
4	Postage	-	-	-				-
3	Telephone	2,405	2,340	1,400	2,340	(350)	-	1,990
4	Meeting expenses	570	1,000	200	1,000	-	-	1,000
5	Mileage-non-conference	2,363	2,500	900	2,500	-	-	2,500
6	Training and conferences	8,163	7,500	3,800	7,500	2,500	-	10,000
7	Memberships and publications	96	200	50	200	600	-	800
8	Accessibility committee	2,203	2,300	900	2,300	-	-	2,300
9	Accessibility training and promotion	-	3,000	-	3,000	-	-	3,000
10	Newsletter	10,226	11,300	10,950	11,300	-	-	11,300
		326,005	328,329	323,350	328,329	9,461	-	337,790
Total Requirement for 2019								337,790
Total Increase(Decrease) in requirement for 2019								9,461
Tax levy increase (decrease) %								0.0334%

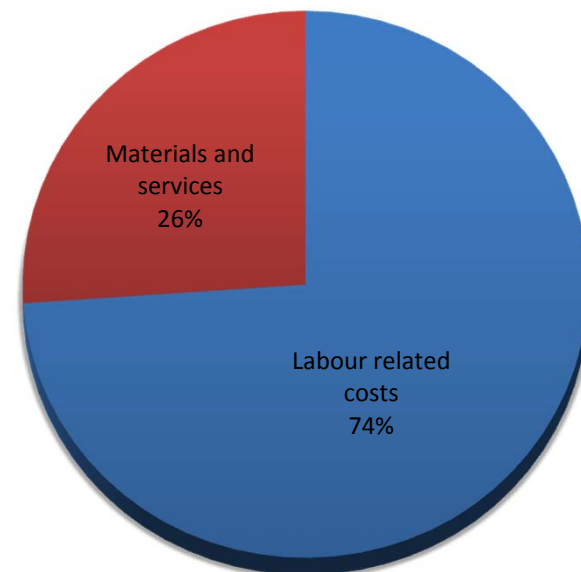
2019 Budget

Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	472,624	576,030	645,200
Materials and services	154,049	154,800	227,750
Share of Tilbury arena	38,452	-	-
Capital from rates	-	6,750	-
Total expenditures	665,125	737,580	872,950
Revenues and recoveries	(438,178)	(442,500)	(442,500)
Transfer from reserves	-	-	(30,000)
Net budget	226,947	295,080	400,450

Summary of Budget Changes

	Change	Balance
2018 Base budget		338,130
Labour related costs	16,870	
Consulting	30,000	
Program supplies	17,000	
Small equipment	20,000	
Transfers from reserves	(30,000)	
Other miscellaneous	8,450	
Subtotal		62,320
2019 Budget		400,450



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and benefits - summer program	11,600	-	11,600	New 1 day camp coordinator to accommodate increased demand	11,600	-
2	Wages and benefits - summer program	10,900	-	10,900	New 1 day camp senior leader to accommodate increased demand	10,900	-
3	Wages and benefits	(5,630)	-	(5,630)	Adjustments for current staff	(5,630)	-
4	Telephone	(550)	-	(550)	Reduction in cell phone plan costs	(550)	-
5	Consulting	30,000	30,000	-	Comber Community Centre Master Site Plan	-	30,000
6	Event expenses	(2,000)	-	(2,000)	To reflect current trends	(2,000)	-
7	Program supplies	17,000	-	17,000	To reflect current trends	17,000	-
8	Transaction fees	(6,000)	-	(6,000)	To reflect current trends	(6,000)	-
9	Event - senior appreciation	2,000	-	2,000	Council directed increase to expand senior appreciation event	2,000	-
10	Event - Canada Day	7,500	-	7,500	Increase required to reflect expected event costs based on historical trends (to be potentially offset by grants)	7,500	-
11	Event - Earth Day	7,500	-	7,500	To establish an annual Earth Day program	7,500	-
12	Small equipment	20,000	20,000	-	Additional gymnastic safety equipment required	20,000	-
		92,320	50,000	42,320		62,320	30,000

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	460,685	562,130	511,850	614,430	16,870	-	631,300
2	Materials and supplies	7,733	5,000	7,650	5,000	-	-	5,000
3	Clothing allowance	1,751	2,200	1,000	2,200	-	-	2,200
4	Advertising and promotion	23,691	30,000	26,399	30,000	-	-	30,000
5	Postage	167	300	100	300	-	-	300
6	Equipment rental	7,158	6,400	6,000	6,400	-	-	6,400
7	Small equipment	-	-	-	-	-	20,000	20,000
8	Computer	10,013	17,800	18,600	17,800	-	-	17,800
9	Telephone	2,005	3,800	1,000	3,300	(550)	-	2,750
10	Meeting expenses	705	500	900	500	-	-	500
11	Mileage-non-conference	3,867	2,100	1,100	2,100	-	-	2,100
12	Training and conferences	3,905	7,100	3,900	7,100	-	-	7,100
13	Memberships and publications	1,710	2,000	6,000	2,000	-	-	2,000
14	Consulting	-	-	-	-	-	30,000	30,000
15	Tilbury Arena operating share	38,452	-	-	-	-	-	-
16	Event expenses	4,415	7,000	5,050	7,000	(2,000)	-	5,000
17	Program discounts	12,500	15,000	12,650	15,000	-	-	15,000
18	Program supplies	49,382	33,000	38,300	33,000	17,000	-	50,000
19	Transaction fees	9,129	15,000	1,130	15,000	(6,000)	-	9,000
20	Event - Volunteer recognition	-	2,000	2,000	-	-	-	-
21	Event - Senior appreciation	1,206	2,000	2,450	2,000	2,000	-	4,000
22	Community event policing	4,972	5,000	2,300	5,000	-	-	5,000
23	Event - Canada Day	21,677	12,500	16,600	12,500	7,500	-	20,000
24	Event - Earth Day	-	-	-	-	7,500	-	7,500
25	Transfers from Reserves	-	-	-	-	-	(30,000)	(30,000)
26	Capital from rates	-	6,750	6,750	-	-	-	-
		665,125	737,580	671,729	780,630	42,320	20,000	842,950

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Revenue								
27	Rec Dept - Grants	1,539	-		-	-	-	-
28	Grant -Summer Prog.Wage Subsidy	1,374	2,500	2,500	2,500	-	-	2,500
29	Grant - wage subsidy	2,913	-	3,700	-	-	-	-
30	Grant - Other	9,335	-	2,050	-	-	-	-
31	Fees - Program registrations	406,733	437,000	415,450	437,000	-	-	437,000
32	Commemorative benches	-	-	3,100		-	-	
33	Donations	7,397	-	1,600	-	-	-	-
34	Grant - Federal - Canada Day	9,900	3,000	8,000	3,000	-	-	3,000
35	Donations - Canada Day events	1,900	-	550	-	-	-	-
		438,178	442,500	436,950	442,500	-	-	442,500
Net Budget		226,947	295,080	234,779	338,130	42,320	20,000	400,450
Total Requirement for 2019								400,450
Total Increase(Decrease) in requirement for 2019								62,320
Tax levy increase (decrease) %								0.2201%

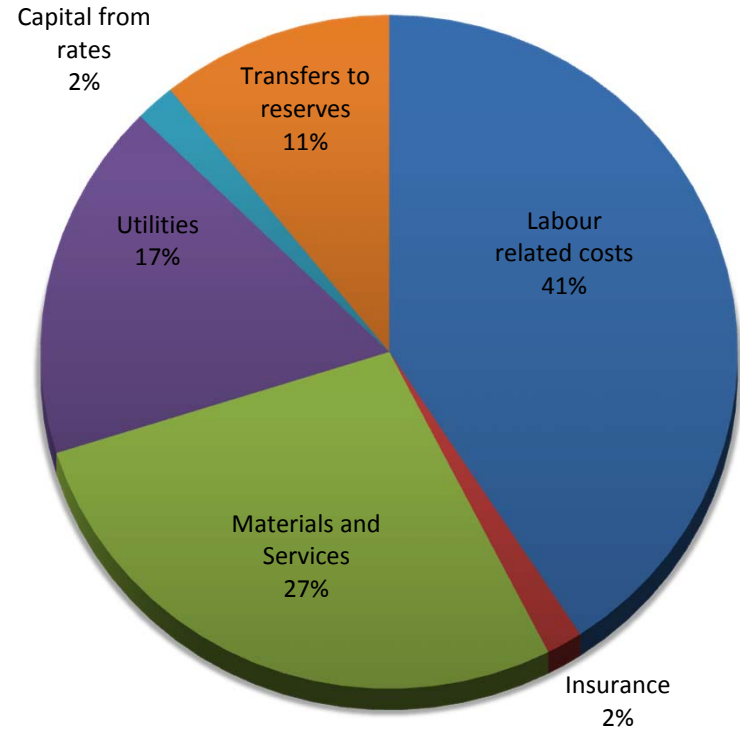
Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	1,839,463	2,238,252	2,196,450
Insurance	96,729	90,900	90,900
Materials and Services	1,907,327	1,511,702	1,490,950
Utilities	961,960	1,057,500	925,000
Capital from rates	410,405	83,852	100,000
Transfers to reserves	549,000	592,500	582,500
Total Expenditures	5,764,885	5,574,706	5,385,800
Revenues	(1,895,727)	(1,654,815)	(1,777,815)
Transfers from reserves	-	-	(686,000)
Net Budget	3,869,158	3,919,891	2,921,985

2019 Approved Base Budget

	Change	Balance
2018 Base budget		3,721,787
Labour related costs	(26,802)	
Equipment maintenance	52,000	
Utilities	(132,500)	
Program supplies	(1,500)	
Revenue Increases	(150,000)	
Consulting for risk management Transfer to reserves	28,000	
Transfer from reserves	17,000	
Capital from rates	(686,000)	
Subtotal	100,000	(799,802)
2019 Budget		2,921,985

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Ice rentals	50,000	-	50,000	To reflect more recent trends with non-contract ice rentals	50,000	-
2	Pool rentals and fees	100,000	-	100,000	To reflect more recent trends with pool rentals	100,000	-
		150,000	-	150,000		150,000	-
Operating - Expenditures							
3	Wages and benefits	(49,402)	-	(49,402)	Adjustments for existing staff and removing Bill 148 impacts	(49,402)	-
4	Clothing	12,600	-	12,600	Expected increase resulting from contract negotiations	12,600	-
5	Training	10,000	5,000	5,000	Increase to reflect expected annual costs plus one-time costs for pool and ice certifications in 2019	10,000	-
6	Utilities	(132,500)	-	(132,500)	To reflect current trends	(132,500)	-
7	Consulting	8,000	8,000	-	Life guard risk management assessment with Royal Life	8,000	-
8	Consulting	20,000	20,000	-	Feasibility study for installation of air conditioning in the Rock Arena	-	20,000
9	Equipment maintenance - compressors	39,000	-	39,000	To reflect trends of compressor rebuilds and maintenance costs based on rebuilds every 12,000 hours	39,000	-
10	Equipment maintenance - ice resurfacers	13,000	-	13,000	Increased maintenance needs	13,000	-
11	Pool chemicals	(2,000)	-	(2,000)	To reflect current trends	(2,000)	-
12	Health and safety supplies	500	-	500	Additional health and safety supply needs	500	-
		(80,802)	33,000	(113,802)		(100,802)	20,000
Reserves							
13	Transfer to Facilities Lifecycle Reserve	17,000	-	17,000	Indexing	17,000	-
14	Transfer from Development Charges Reserves - Recreation	(666,000)	(666,000)	-	Development charges collected in prior years for the specific purpose of constructing the ATC are being transferred into operations to offset annual ATC debt costs in accordance with the Development Charges Act.	(666,000)	-
		(649,000)	(666,000)	17,000		(649,000)	-

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Capital							
15	Splash pad sun screens	100,000	100,000	-	To install sun relief screens	100,000	-
16	Floor Scrubbers	5,000	5,000	-	Floor equipment is aging and requiring more frequent maintenance	-	5,000
17	Pickup truck - new	40,000	40,000	-	New service vehicle at Atlas Tube Centre to resolve issue of staff using personal vehicles for municipal	-	40,000
18	Ice Resurfacers - replacement	100,000	100,000	-	To replace 2009 Olympia	-	100,000
		245,000	245,000	-		100,000	145,000

2019 Budget								
		2017	2018		2019 Budget			
	Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	1,828,583	2,198,002	2,000,500	2,198,002	(49,402)	-	2,148,600
2	Clothing	7,357	13,700	2,000	13,700	12,600	-	26,300
3	Mileage - non conference	1,257	1,550	2,800	1,550	-	-	1,550
4	Training	2,265	25,000	16,000	10,000	5,000	5,000	20,000
5	Office supplies	4,638	1,700	5,800	1,700	-	-	1,700
6	Program Supplies	15,658	15,000	16,800	15,000	-	-	15,000
7	Fuel - ice resurfacer	9,028	9,000	9,000	9,000	-	-	9,000
8	Advertising	198	3,000	-	3,000	-	-	3,000
9	Postage	68	250	75	250	-	-	250
10	Janitorial	33,707	25,000	35,800	25,000	-	-	25,000
11	Equipment rental	1,070	2,000	4,100	2,000	-	-	2,000
12	Computer	48,347	49,500	40,000	49,500	-	-	49,500
13	Telephone	9,191	7,250	6,000	7,250	-	-	7,250
14	Meeting expense	19	250	-	250	-	-	250
15	Security alarm	1,127	2,500	2,000	2,500	-	-	2,500
16	Utilities	961,960	1,057,500	925,000	1,057,500	(132,500)	-	925,000
17	Consulting	50,002	-	-	-	-	28,000	28,000
18	Insurance	96,729	90,900	91,980	90,900	-	-	90,900
19	Equipment maintenance-compressor	51,732	18,000	45,000	6,000	39,000	-	45,000
20	Equipment mntce - ice resurfacers	7,896	7,000	18,000	7,000	13,000	-	20,000
21	Equipment maintenance	14,593	10,000	21,000	10,000	-	-	10,000
22	Garbage collection	11,750	13,000	13,000	13,000	-	-	13,000
23	Facility maintenance	156,018	150,000	150,000	150,000	-	-	150,000
24	Grounds maintenance	-	8,400	12,100	5,000	-	-	5,000
25	Pool maintenance	9,622	13,000	20,800	13,000	-	-	13,000
26	Pool chemicals	14,601	20,000	18,000	20,000	(2,000)	-	18,000
27	Snow Removal and grass cutting	35,108	55,800	61,800	55,800	-	-	55,800
28	Health and Safety supplies	5,991	2,500	4,000	2,500	500	-	3,000
29	Memberships and subscriptions	1,247	1,500	2,300	1,500	-	-	1,500
30	Transaction fees	26,297	30,500	31,000	30,500	-	-	30,500
31	Canteen small equipment	1,299	1,500	1,000	1,500	-	-	1,500

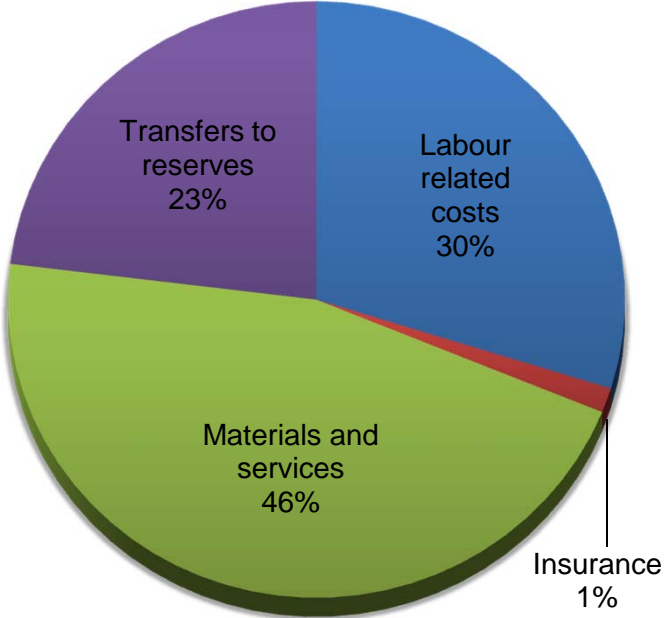
2019 Budget								
		2017	2018		2019 Budget			
	Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
32	Canteen equipment maintenance	551	-	700	-	-	-	-
33	Food products	60,501	55,000	55,000	55,000	-	-	55,000
34	Soft drinks	12,656	10,000	10,000	10,000	-	-	10,000
35	Concessions - pool	-	2,500	-	2,500	-	-	2,500
36	Canteen supplies	8,498	6,500	6,500	6,500	-	-	6,500
37	Canteen short/over	(11)	200	50	200	-	-	200
38	Debt service - ATC	905,518	907,000	907,000	907,000	-	-	907,000
39	Transfers to reserves	549,000	592,500	592,500	565,500	17,000	-	582,500
40	Transfers from reserves	-	-	-	-	-	(686,000)	(686,000)
41	Capital From rates	410,405	83,852	27,950	-	-	100,000	100,000
		5,354,480	5,490,854	5,155,555	5,349,602	(96,802)	(553,000)	4,699,800
Operating Budget - Revenues								
42	Ice Rentals	1,015,244	936,765	1,038,000	936,765	50,000	-	986,765
43	Pool Rentals and fees	513,208	406,500	544,000	406,500	100,000	-	506,500
44	Rental - Facility bookings	46,306	45,800	52,000	45,800	-	-	45,800
45	Rental - Skate shop	4,550	4,550	4,550	4,550	-	-	4,550
46	Rental - Library	24,800	27,200	24,800	27,200	-	-	27,200
47	Canteen sales	148,085	120,000	112,000	120,000	-	-	120,000
48	Pop Agreement	23,920	24,000	24,000	24,000	-	-	24,000
49	Advertising	15,475	15,000	15,000	15,000	-	-	15,000
50	Miscellaneous	104,139	75,000	60,100	48,000	-	-	48,000
		1,895,727	1,654,815	1,874,450	1,627,815	150,000	-	1,777,815
Net Budget		3,458,753	3,836,039	3,281,106	3,721,787	(246,802)	(553,000)	2,921,985
Total Requirement for 2019								
								2,921,985
Total Increase(Decrease) in requirement for 2019								
								(799,802)
Tax levy increase (decrease) %								
								-2.8253%

2019 Budget

	2017 Actual	2018 Budget	2019 Budget
Summary			
Labour related costs	181,649	208,322	209,200
Insurance	9,421	9,400	9,400
Materials and services	330,065	351,100	321,200
Transfers to reserves	152,700	157,300	162,000
Capital from rates	-	20,300	-
Total expenditures	673,836	746,422	701,800
Revenues	(597,964)	(590,665)	(619,865)
Transfers from reserves	-	10,000	-
Net Budget	75,872	145,757	81,935

Summary of Budget Changes

	Change	Balance
2018 Base budget		123,457
Labour related costs	878	
Security services	(17,400)	
Fees revenue	(29,200)	
Other miscellaneous	4,200	
Subtotal		(41,522)
2019 Budget		81,935



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Contract Rentals	20,000	-	20,000	To reflect current trends	20,000	-
2	Transient Dockage	(10,000)	-	(10,000)	Convert 2 transient docks to seasonal rentals	(10,000)	-
3	Gasoline and diesel	20,000	-	20,000	To reflect current trends	20,000	-
4	Oil	(300)	-	(300)	To reflect current trends	(300)	-
5	Fees - pump out	(500)	-	(500)	To reflect current trends	(500)	-
		29,200	-	29,200		29,200	-
Operating - Expenditures							
6	Wages and benefits	878	-	878	Adjustments for current staff	878	-
7	Utilities	(17,400)	-	(17,400)	To reflect current trends	(17,400)	-
8	Memberships	(500)	-	(500)	To reflect current trends	(500)	-
		(17,022)	-	(17,022)		(17,022)	-
Reserves							
9	Transfer to Facilities - New Reserve	4,700	-	4,700	Indexing	4,700	-
		4,700	-	4,700		4,700	-

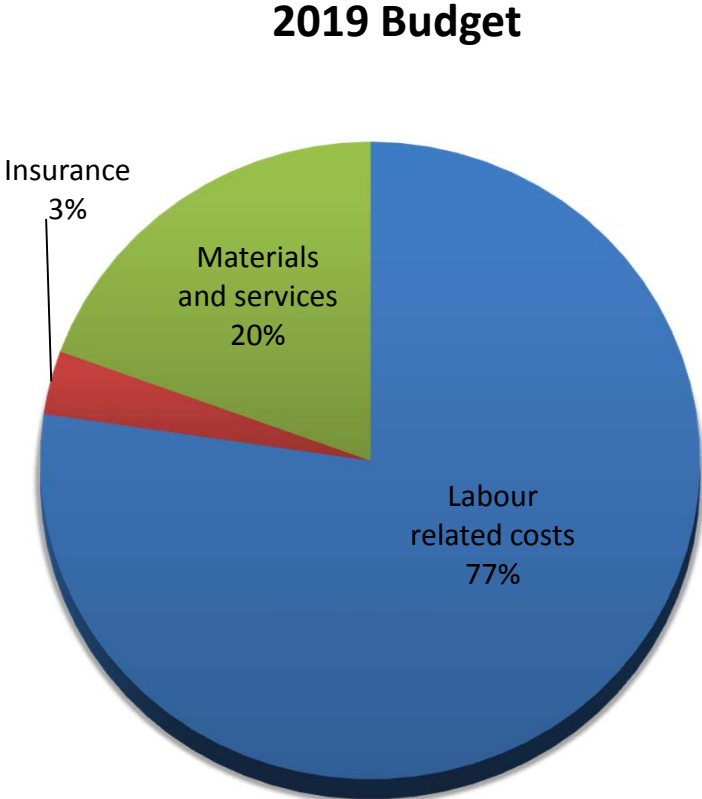
2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Expenses								
1	Wages and benefits	179,908	205,322	205,100	205,322	878	-	206,200
2	Office supplies	2,222	2,000	1,800	2,000	-	-	2,000
3	Clothing allowance	797	1,000	800	1,000	-	-	1,000
4	Advertising	45	100	-	100	-	-	100
5	Postage and courier	-	-	50	-	-	-	-
6	Janitorial supplies	2,014	2,400	1,700	2,400	-	-	2,400
7	Computer	39,561	29,200	25,600	19,200	-	-	19,200
8	Telephone	3,148	3,200	2,200	3,200	-	-	3,200
9	Security system	488	400	1,800	400	-	-	400
10	Utilities	25,660	43,900	26,500	43,900	(17,400)	-	26,500
11	Security services	33,612	35,000	23,450	35,000	-	-	35,000
12	Government lease	5,860	5,900	6,000	5,900	-	-	5,900
13	Insurance	9,421	9,400	3,700	9,400	-	-	9,400
14	Facility maintenance	35,981	17,500	20,800	17,500	-	-	17,500
15	Equipment maintenance	83	4,500	-	4,500	-	-	4,500
16	Property maintenance	1,882	5,000	300	3,000	-	-	3,000
17	Health and safety supplies	571	500	1,200	500	-	-	500
18	Training	945	2,000	1,500	2,000	-	-	2,000
19	Memberships	1,658	1,500	500	1,500	(500)	-	1,000
20	Events	7,650	6,000	-	6,000	-	-	6,000
21	Concession - Ice	1,155	2,000	1,950	2,000	-	-	2,000
22	Gasoline and diesel	151,627	176,500	180,700	176,500	-	-	176,500
23	Oil	-	300	-	300	-	-	300
24	Transaction fees	15,007	15,000	15,000	15,000	-	-	15,000
25	Cash short/over	(25)	200	-	200	-	-	200
26	Transfer to reserves	152,700	157,300	147,300	157,300	4,700	-	162,000
27	Transfer from reserves	-	(10,000)	-	-	-	-	-
28	Capital From Rates	1,867	20,300	20,300	-	-	-	-
		673,836	736,422	688,251	714,122	(12,322)	-	701,800

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Revenue								
29	Grant Wage Subsidy	3,948	3,700	2,850	3,700	-	-	3,700
30	Contract rentals	314,451	320,000	355,250	320,000	20,000	-	340,000
31	Transient dockage	41,624	30,000	23,400	30,000	(10,000)	-	20,000
32	Gasoline and diesel	192,860	195,500	279,150	195,500	20,000	-	215,500
33	Oil	15	600	100	600	(300)	-	300
34	Fees - Pump out	1,081	1,500	500	1,500	(500)	-	1,000
35	Vending - Pop	238	-	-	-	-	-	-
36	Ice sales	2,883	3,000	5,000	3,000	-	-	3,000
37	Fees - Maps	133	100	100	100	-	-	100
38	U.S. Exchange	-	250	-	250	-	-	250
39	Boat Ramp - Daily Use	17,375	20,000	23,650	20,000	-	-	20,000
40	Boat Ramp - Seasonal Use	6,830	5,000	11,300	5,000	-	-	5,000
41	Miscellaneous revenue	200	200	300	200	-	-	200
42	Rent - Restaurant	16,325	10,815	10,850	10,815	-	-	10,815
		597,964	590,665	712,450	590,665	29,200	-	619,865
Net Budget		75,872	145,757	(24,199)	123,457	(41,522)	-	81,935
Total Requirement for 2019								81,935
Total Increase(Decrease) in requirement for 2019								(41,522)
Tax levy increase (decrease) %								-0.1467%

Summary

Labour related costs
 Insurance Materials and services
 Capital from rates
 Total expenditures

	2017 Actual	2018 Budget	2019 Budget
	778,110	886,803	909,600
	55,348	37,800	37,800
	43,762	40,100	228,600
	56,589	31,300	-
	<u>933,808</u>	<u>996,003</u>	<u>1,176,000</u>
Revenues and recoveries	(1,392,400)	(774,800)	(893,300)
Transfers from reserves	506,989	(166,000)	(218,000)
Net Budget	48,397	55,203	64,700



2019 Approved Base

Budget 2018 Base budget
 Labour related costs
 Supplies
 Telephones and computers
 Transfer from reserves
 Revenue
 Other miscellaneous
 Subtotal
2019 Budget

	Change	Balance
		272,503
	22,497	
	2,000	
	188,900	
	(218,000)	
	(203,500)	
	300	
	<u></u>	<u>(207,803)</u>
		<u>64,700</u>

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Building permit fees	200,000	-	200,000	To reflect increase in building permit activity in recent years	200,000	-
2	Septic review fees	1,500	-	1,500	To reflect current trends	1,500	-
3	Lawyer enquiries fees	2,000	-	2,000	To reflect current trends based on 160 letters at \$75 each	2,000	-
		203,500	-	203,500		203,500	-
Operating - Expenditures							
4	Wages	8,897		8,897	Adjustments for current staff	8,897	-
5	Wages	13,600	13,600	-	Bylaw coop student for Spring and Summer 2019	13,600	-
6	Supplies	2,000	2,000	-	10 Building code books required	2,000	-
7	Computer Expense	190,200	184,500	5,700	Cityview online portal By-Law/Cashiering	190,200	-
8	Telephone	(1,300)	-	(1,300)	Reduction in cell phone plan costs	(1,300)	-
9	Mileage - non-conference	(500)	-	(500)	To reflect current trends	(500)	-
10	Training	2,000	-	2,000	To allow for yearly staff training requirements	2,000	-
11	Memberships and subscriptions	(1,200)	-	(1,200)	To reflect current trends	(1,200)	-
		213,697	200,100	13,597		213,697	-
Reserves							
12	Transfer to (from) Building Operations Reserve Fund	(218,000)	(218,000)	-	Estimated requirement - Building Code Act	(218,000)	-
		(218,000)	(218,000)	-		(218,000)	-

2019 Budget		2017	2018		2019 Budget			
Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total	
Operating Budget - Expenditures								
1	Wages and benefits	755,213	863,103	850,500	863,103	8,897	13,600	885,600
2	Supplies	3,556	3,000	3,000	3,000	-	2,000	5,000
3	911 Signs	2,835	1,500	60	1,500	-	-	1,500
4	Weed cutting (private)	(869)	-	1,100	-	-	-	-
5	Clothing allowance	1,651	3,200	800	3,200	-	-	3,200
6	Postage	1,871	2,000	1,250	2,000	-	-	2,000
7	Computer	9,477	13,250	18,950	10,850	5,700	184,500	201,050
8	Telephone	10,172	7,850	5,950	7,850	(1,300)	-	6,550
9	Insurance	55,348	37,800	40,150	37,800	-	-	37,800
10	Vehicle maintenance	16,719	12,500	23,600	12,500	-	-	12,500
11	Mileage - non-conference	5	1,500	-	1,500	(500)	-	1,000
12	Training	17,966	13,000	8,400	13,000	2,000	-	15,000
13	Memberships and subscriptions	3,276	6,000	4,650	6,000	(1,200)	-	4,800
14	Transfers to reserves	506,989	-	85,000	-	-	-	-
15	Transfers from reserves	-	(166,000)	-	-	-	(218,000)	(218,000)
16	Capital from rates	56,589	31,300	28,200	-	-	-	-
		1,440,797	830,003	1,071,609	962,303	13,597	(17,900)	958,000
Operating Budget - Revenue								
17	911 Signs	1,943	1,500	500	1,500	-	-	1,500
18	Building permits	1,335,391	735,000	960,000	650,000	200,000	-	850,000
19	Septic review fees	45,661	28,300	41,300	28,300	1,500	-	29,800
20	Lawyers enquiries fees	9,405	10,000	15,600	10,000	2,000	-	12,000
		1,392,400	774,800	1,017,399	689,800	203,500	-	893,300
Net Budget		48,397	55,203	54,210	272,503	(189,903)	(17,900)	64,700
Total Requirement for 2019								64,700
Total Increase(Decrease) in requirement for 2019								(207,803)
Tax levy increase (decrease) %								-0.7341%

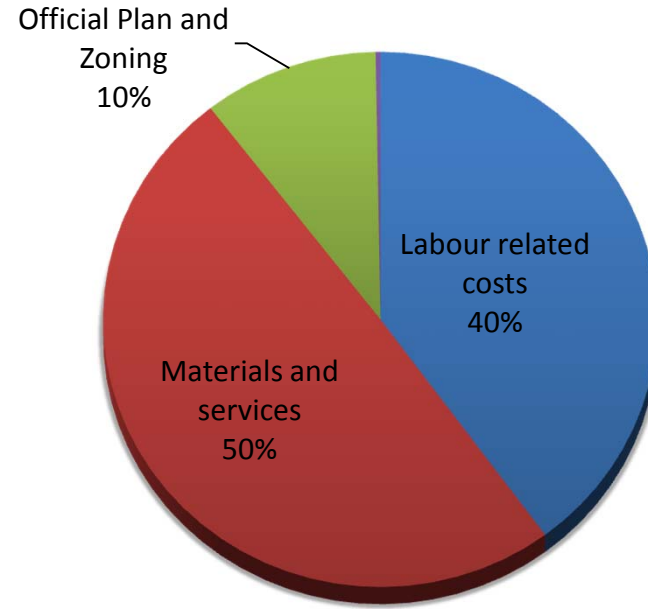
Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	333,088	377,286	448,575
Materials and services	20,035	44,050	557,850
Official Plan and Zoning	40,474	117,100	115,000
Transfers to reserves	12,226	54,300	3,200
Total expenditures	405,822	592,736	1,124,625
Revenues	(145,262)	(121,900)	(135,900)
Transfers from reserves	-	(117,100)	(455,000)
Net budget	260,560	353,736	533,725

Summary of Budget Changes

	Change	Balance
2018 Base budget		357,536
Labour related costs	73,389	
Consulting	505,000	
Transfer to reserve	72,000	
Transfer from reserves	(455,000)	
Fee revenue	(17,000)	
Other miscellaneous	(2,200)	
Subtotal		176,189
2019 Budget		533,725

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Fees site plan	7,000	-	7,000	To reflect current trends	7,000	-
2	Planning application fees	5,000	-	5,000	To reflect current trends	5,000	-
3	C.O.A application fees	5,000	-	5,000	To reflect current trends	5,000	-
		17,000	-	17,000		17,000	-
Operating - Expenditures							
4	Wages and benefits	69,300	(23,100)	92,400	Planner 1 - new position	69,300	-
5	Wages and benefits	4,089	-	4,089	Adjustments for current staff	4,089	-
6	Telephone	(200)	-	(200)	Reduction in cell phone plan costs	(200)	-
7	Consulting - Planner	50,000	50,000	-	Planning, architecture, landscape and urban design services to support emergent division needs as it relates to support for internal corporate operations and development application review	50,000	-
8	Consulting - Other	100,000	100,000	-	Council: County Official Plan review of growth projections	-	100,000
9	Consulting - Other	240,000	240,000	-	Lighthouse Cove Secondary Plan	-	240,000
10	Official Plan	115,000	115,000	-	To complete 5 year Official Plan review and Emeryville Secondary Plan and undertake a shoreline management plan.	-	115,000
11	Memberships and subscriptions	600	-	600	OPPI membership fee for Planner 1	600	-
12	C.O.A.- materials and supplies	100	-	100	To reflect current trends	100	-
13	C.O.A - postage	800	-	800	To reflect current trends	800	-
14	C.O.A - committee honorarium	(3,500)	-	(3,500)	To reflect current trends	(3,500)	-
		576,189	481,900	94,289		121,189	455,000
Reserves							
15	Transfer to Plans and Studies Reserve	72,000	-	72,000	Annual appropriation to Plans and Studies Reserve to fund upcoming secondary plans in accordance with Asset Management Plan	72,000	-
		72,000	-	72,000		72,000	-

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	308,834	345,211	342,650	346,011	96,489	(23,100)	419,400
2	Materials and supplies	842	1,000	550	1,000	-	-	1,000
3	Advertising	86	2,200	700	2,200	-	-	2,200
4	Postage	2,551	3,000	3,500	3,000	-	-	3,000
5	Computer	6,167	7,500	7,350	7,500	-	-	7,500
6	Telephone	1,481	1,000	550	1,000	(200)	-	800
7	Consulting - Planner	-	-	60,000	-	-	50,000	50,000
8	Consulting - Other	-	5,000	-	5,000	-	340,000	345,000
9	CIP Program	4,750	20,000	-	20,000	-	-	20,000
10	Official plan	40,474	117,100	17,000	-	-	115,000	115,000
11	Mileage-non-conference	443	1,500	750	1,500	-	-	1,500
12	Training and conferences	4,218	5,000	2,350	5,000	-	-	5,000
13	Memberships and Subscriptions	1,074	1,500	1,050	1,500	600	-	2,100
14	Heritage Committee	2,469	3,000	100	3,000	-	-	3,000
Committee of Adjustment								
15	Committee Honorarium	10,001	13,500	10,300	13,500	(3,500)	-	10,000
16	Materials and Supplies	-	150	200	150	100	-	250
17	Postage	1,690	1,200	1,550	1,200	800	-	2,000
18	Travel and conferences	8,519	10,025	9,600	10,025	-	-	10,025
19	Memberships and Subscriptions	-	550	-	550	-	-	550
20	Transfers to reserves	12,226	54,300	57,300	54,300	72,000	-	126,300
21	Transfers from reserves	-	(117,100)	-	-	-	(455,000)	(455,000)
		405,822	475,636	515,500	476,436	166,289	26,900	669,625

2019 Budget								
		2017	2018		2019 Budget			
Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total	
Operating Budget - Revenue								
22	Communication towers	1,786	900	-	900	-	-	900
23	Site plan fees	34,446	25,000	30,000	22,000	7,000	-	29,000
24	Planning application fees	28,752	29,500	37,500	29,500	5,000	-	34,500
25	Planning - subdivision fees	7,201	11,000	5,100	11,000	-	-	11,000
26	C.O.A. application fees	72,741	55,000	61,250	55,000	5,000	-	60,000
27	Documents,maps,reports	336	500	250	500	-	-	500
		145,262	121,900	134,100	118,900	17,000	-	135,900
Net Budget		260,560	353,736	381,400	357,536	149,289	26,900	533,725
Total Requirement for 2019								533,725
Total Increase(Decrease) in requirement for 2019								176,189
Tax levy increase (decrease) %								0.6224%



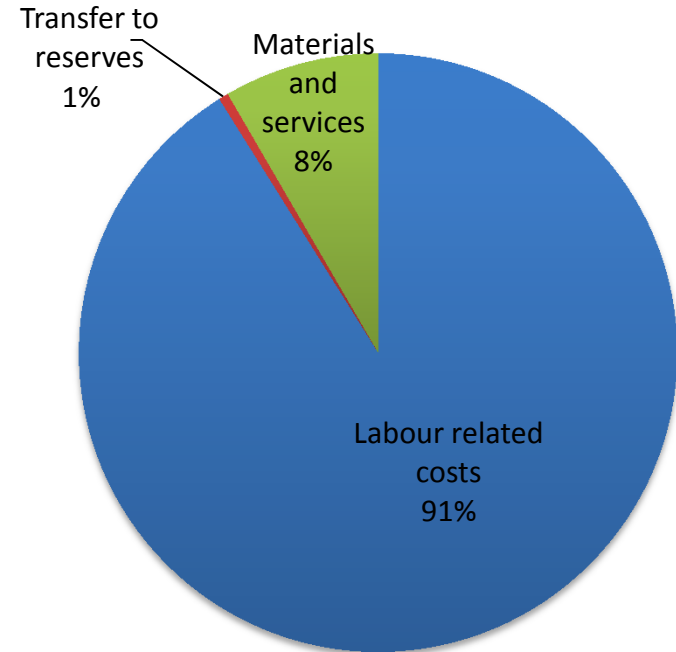
Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	628,854	699,758	731,712
Transfer to reserves	-	700	4,200
Materials and services	66,347	77,550	67,350
Total expenditures	695,201	778,008	803,262
Transfer from reserves	(35,016)	(40,000)	(40,000)
Revenues and recoveries	(40,390)	(36,000)	(36,000)
Net budget	619,795	702,008	727,262

Summary of Budget Changes

	Change	Balance
2018 Base budget		688,858
Labour related costs	32,454	
Telephone	(550)	
Transfer to reserves	3,500	
Tree planting - subdivisions	40,000	
Transfer from reserves	(40,000)	
Other miscellaneous	3,000	
Subtotal		38,404
2019 Budget		727,262

2019 Budget



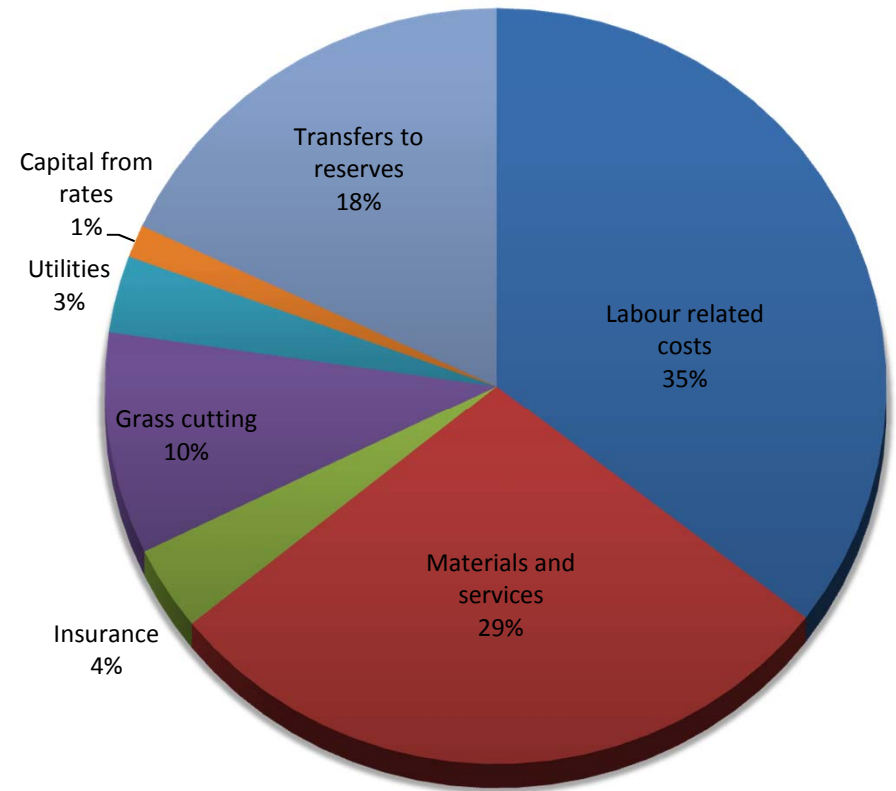
Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and benefits	18,142	-	18,142	Adjustments for current staff	18,142	-
2	Wages and benefits	14,312	-	14,312	Co-op student	14,312	-
3	Tree planting	40,000	40,000	-	Annual subdivision tree planting	-	40,000
4	Telephone	(550)	-	(550)	Reduction in cell phone plan costs	(550)	-
5	Memberships and publications	(500)	-	(500)	To reflect current trends	(500)	-
6	Vehicle expense	3,500	-	3,500	New service vehicle operating expenses	3,500	-
		74,904	40,000	34,904		34,904	40,000
Reserves							
7	Transfer to Vehicles and Equipment Reserve	3,500	-	3,500	Annual transfer for new EIS service vehicle.	3,500	-
		3,500	-	3,500		3,500	-
Capital							
8	New Vehicle	30,000	30,000	-	New EIS service vehicle	-	30,000
		30,000	30,000	-		-	30,000

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	621,028	684,458	684,450	684,458	32,454	-	716,912
2	Office supplies	1,899	2,500	2,500	2,500	-	-	2,500
3	Tree planting - subdivisions	35,616	40,000	40,000	-	-	40,000	40,000
4	Clothing allowance	403	500	400	500	-	-	500
5	Postage	421	600	500	600	-	-	600
6	Computers	2,621	2,800	2,750	1,200	-	-	1,200
7	Telephone	3,698	4,600	1,700	4,100	(550)	-	3,550
8	Meeting expenses	651	500	500	500	-	-	500
9	Health and safety supplies	206	500	150	500	-	-	500
10	Consulting	15,433	15,000	15,000	15,000	-	-	15,000
11	Mileage-non-conference	3,154	4,000	3,000	4,000	-	-	4,000
12	Training and conferences	2,903	8,700	8,700	8,700	-	-	8,700
13	Vehicle expense	-	-	-	-	3,500	-	3,500
14	Memberships and publications	1,365	2,100	1,600	2,100	(500)	-	1,600
15	Transfer to reserves	-	700	-	700	3,500	-	4,200
16	Transfer from reserves	(35,016)	(40,000)	(39,300)	-	-	(40,000)	(40,000)
17	Capital from rates	5,802	11,050	7,300	-	-	-	-
		660,185	738,008	729,250	724,858	38,404	-	763,262
Operating Budget - Revenue								
18	Lawyers letters	750	1,000	750	1,000	-	-	1,000
19	Municipal access agreements	39,640	35,000	35,000	35,000	-	-	35,000
		40,390	36,000	35,750	36,000	-	-	36,000
Net Budget		619,795	702,008	693,500	688,858	38,404	-	727,262
Total Requirement for 2019								727,262
Total Increase(Decrease) in requirement for 2019								38,404
Tax levy increase (decrease) %								0.1357%

	2017 Actual	2018 Budget	2019 Budget
Summary			
Labour related costs	498,709	545,600	636,950
Materials and services	444,238	567,370	514,620
Insurance	15,960	64,600	64,600
Grass cutting	138,583	220,800	170,800
Utilities	59,368	56,700	59,000
Capital from rates	-	-	25,000
Transfers to reserves	499,100	282,000	323,300
Total expenditures	1,655,959	1,737,070	1,794,270
Revenues	(81,815)	(27,300)	(34,300)
Transfers from reserves	-	(23,000)	(103,000)
	1,574,143	1,686,770	1,656,970

Summary of Budget Changes	Change	Balance
2018 Base budget		1,540,170
Labour related costs	91,350	
Grass cutting	(50,000)	
Consulting - master plans	80,000	
Revenue increase	(7,000)	
Repairs and maintenance	30,300	
Transfer to reserves	41,300	
Transfer from reserves	(103,000)	
Capital from rates	25,000	
Other miscellaneous	8,850	
Subtotal		116,800
2019 Budget		1,656,970

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Sale of equipment	7,000	7,000	-	Estimated net proceeds on sale of equipment	7,000	-
		7,000	7,000	-		7,000	-
Operating - Expenditures							
2	Wages and benefits	68,550	(22,850)	91,400	Full time Parks Operator - per Parks Master Plan	68,550	-
3	Wages and benefits	11,600	-	11,600	1 additional Parks student	11,600	-
4	Wages and benefits	11,200	-	11,200	Adjustments for current staff	11,200	-
5	Small equipment	2,500	2,500	-	Portable BBQ replacement	2,500	-
6	Telephone	(1,500)	-	(1,500)	Adjustment in plan costs	(1,500)	-
7	Telephone	(200)	-	(200)	Reduction in cell phone plan costs	(200)	-
8	Utilities	2,300	-	2,300	To reflect current trends	2,300	-
9	Grass Cutting	(50,000)	-	(50,000)	Remove Atlas Tube Centre Soccer Fields from contract	(50,000)	-
10	Consulting	80,000	80,000	-	Lakeview Park/ West Beach/ Marina Master Plan	-	80,000
11	Playground equip. mtnc	14,600	9,600	5,000	One time inspection costs and base adjustment for ongoing maintenance	14,600	-
12	Equipment maintenance	5,000	-	5,000	To reflect current trends	5,000	-
13	Playground equip. mtnc	21,000	16,000	5,000	Replace Accessibility swings and Lakeview Park	5,000	16,000
14	Rentals - Portable Washrooms	(2,000)	-	(2,000)	To reflect current trends	(2,000)	-
15	Splash pad maintenance	4,700	4,200	500	Increase in regular maintenance repairs (\$500) and carryforward work from 2018 for painting Lakeview Park splash pad	4,700	-
16	Facility Rental	750	-	750	Increase in temporary Parks facility lease	750	-
17	Facility maintenance	5,000	-	5,000	Increase in regular maintenance repairs	5,000	-
18	Park diamond and field maintenance	(20,000)	-	(20,000)	Contracted service to be removed upon approval of new Parks Operator and additional student	(20,000)	-
19	Drainage	7,000	7,000	-	Clean out east drain at Atlas Tube Centre	-	7,000
		160,500	96,450	64,050		57,500	103,000

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Reserves							
20	Transfer to Vehicles and Equipment Reserve	3,500	-	3,500	New 1/2 ton truck	3,500	-
21	Transfer to Vehicles and Equipment Reserve	3,500	-	3,500	New 1/2 ton truck	3,500	-
22	Transfer to Plans and Studies Reserve	17,200	-	17,200	Annual appropriation to fund future plans and studies	17,200	-
23	Transfer to Parks Furniture and Fixtures Reserve	10,000	-	10,000	Increase to annual appropriation to fund future parks furniture and fixtures	10,000	-
24	Transfer to Trails - Existing Reserve	600	-	600	Indexing	600	-
25	Transfer to Playground Equipment Reserve	1,800	-	1,800	Indexing	1,800	-
26	Transfer to Trails - New Reserve	4,700	-	4,700	Indexing	4,700	-
		41,300	-	41,300		41,300	-
Capital							
27	Renewal - Park furniture	15,000	15,000	-	Benches and picnic tables	-	15,000
28	Service Vehicle replacement	90,000	90,000	-	replace 2007 1 ton truck with a new unit that includes a crane for deep well garbages	-	90,000
29	Optimist Playground replacement	120,000	120,000	-	Two current play areas are non compliant - consolidate to 1 site location	-	120,000
30	Trail replacement (10%)	25,000	25,000	-	Maidstone park around new playground as per SFP	-	25,000
31	Diamond tiller	10,500	10,500	-	Control weeds and unwanted growth on ball diamond maintenance	-	10,500
32	Concrete path replacement from 11th to Royal	25,000	25,000	-	Current path is beyond repair	-	25,000
33	New Concrete boardwalk at West Beach	30,000	30,000	-	Council - Concrete boardwalk at Jetty	-	30,000
34	Playground accessibility improvements	50,000	50,000	-	Wood Fibre - Comber, Girard and River Downs	-	50,000

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
35	Rubber replacement- fall safe issue	40,000	40,000	-	Lakeview Playground	-	40,000
36	Trees (60) and benches (12)	42,000	42,000	-	Located on new Atlas Tube Centre pathway	-	42,000
37	Removal of old lights at Stoney Point	25,000	25,000	-	As per Parks MP	25,000	-
38	Johnson Park pavilion replacement	10,000	10,000	-	As per small facilities assessment	-	10,000
39	River Ridge upgrade	800,000	800,000	-	Park development recommendations from Park Site Plan	-	800,000
40	Deep Well garbage's (8) - various parks	10,000	10,000	-	As per Parks MP	-	10,000
41	Small building repairs	40,000	40,000	-	As per small facilities assessment	-	40,000
42	Water bottle fill station at Libro	6,000	6,000	-	One exterior water bottle fill station at the Libro Centre	-	6,000
43	New 1/2 ton truck	35,000	35,000	-	Subject to new position being approved	-	35,000
44	New 1/2 ton truck	35,000	35,000	-	Currently 4 vehicles for 12 staff	-	35,000
45	Park furniture and fixtures	26,000	26,000	-	6 accessible picnic tables and 6 benches - Parks and Recreation Master Plan	-	26,000
		1,434,500	1,434,500	-		25,000	1,409,500

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	493,661	538,000	508,200	538,000	114,200	(22,850)	629,350
2	Materials and supplies	4,571	5,000	5,000	5,000	-	-	5,000
3	Signage	4,744	5,000	5,000	5,000	-	-	5,000
4	Tools	2,343	2,500	2,500	2,500	-	-	2,500
5	Small equipment	7,368	7,500	7,500	7,500	-	2,500	10,000
6	Fuel	29,640	25,000	50,000	25,000	-	-	25,000
7	Clothing allowance	1,696	2,100	2,100	2,100	-	-	2,100
8	Advertising	-	1,000	-	1,000	-	-	1,000
9	Janitorial supplies	9,291	11,500	11,500	11,500	-	-	11,500
10	Equipment rental	4,062	6,000	2,700	1,000	-	-	1,000
11	Telephone	6,721	8,120	5,450	8,120	(1,700)	-	6,420
12	Utilities	59,368	56,700	59,000	56,700	2,300	-	59,000
13	Grass cutting	138,583	220,800	170,000	220,800	(50,000)	-	170,800
14	Garbage collection	3,923	5,000	4,500	5,000	-	-	5,000
15	Drainage	3,461	9,800	5,800	9,800	-	-	9,800
16	Consulting	30,266	30,000	30,000	-	-	80,000	80,000
17	Insurance	15,960	64,600	42,750	64,600	-	-	64,600
18	Janitorial services	4,000	-	-	-	-	-	-
19	Vehicle maintenance	16,252	22,000	22,000	22,000	-	-	22,000
20	Equipment maintenance	9,914	10,000	10,000	10,000	5,000	-	15,000
21	Trail maintenance	24,603	102,800	102,800	82,800	-	-	82,800
22	Playground equip. mtnce	14,994	15,000	15,000	15,000	10,000	25,600	50,600
23	Rentals - Portable washrooms	9,545	13,000	10,500	13,000	(2,000)	-	11,000
24	Splash pad maintenance	3,141	6,700	2,500	2,500	500	4,200	7,200
25	Skateboard park maintenance	3,562	4,500	2,200	500	-	-	500
26	Facility rental	33,072	30,600	34,300	30,600	750	-	31,350
27	Facility maintenance	32,646	30,000	30,000	30,000	5,000	-	35,000
28	Park diamond and field maintenance	52,118	58,000	58,000	58,000	(20,000)	-	38,000
29	Park fencing maintenance	4,964	5,000	5,000	5,000	-	-	5,000
30	Drainage	9,928	15,000	15,000	10,000	-	7,000	17,000

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
31	Park furniture maintenance	5,248	5,000	5,000	5,000	-	-	5,000
32	Computer	-	500	-	100	-	-	100
33	Snow removal	26,539	1,850	2,800	1,850	-	-	1,850
34	Tree maintenance	49,923	30,000	30,000	20,000	-	-	20,000
35	Park vandalism cleanup	4,017	5,000	5,000	5,000	-	-	5,000
36	Health and safety supplies	2,510	3,000	3,000	3,000	-	-	3,000
37	Training	3,222	5,000	2,100	5,000	-	-	5,000
38	Memberships and subscriptions	130	500	500	500	-	-	500
39	Assistance to non-profit groups	2,000	2,000	2,000	2,000	-	-	2,000
40	Transfers to reserves	499,100	282,000		282,000	41,300	-	323,300
41	Transfers from reserves	-	(23,000)	306,300	-	-	(103,000)	(103,000)
42	Capital from rates	28,873	91,000	318,500	-	-	25,000	25,000
		1,655,959	1,714,070	1,894,500	1,567,470	105,350	18,450	1,691,270
Operating Budget - Revenue								
43	Provincial grants	44,039		49,700	-	-	-	-
44	Sale of equipment	3,260	-	5,200	-	-	7,000	7,000
45	Concession rentals	4,350	2,900	2,900	2,900	-	-	2,900
46	Miscellaneous Revenue	2,496	-	-	-	-	-	-
47	Donations	673	-	-	-	-	-	-
48	Sports field user fees	25,600	23,000	27,000	23,000	-	-	23,000
49	Pavilion rentals	1,398	1,400	1,700	1,400	-	-	1,400
		81,815	27,300	86,500	27,300	-	7,000	34,300
Net Budget		1,574,143	1,686,770	1,808,000	1,540,170	105,350	11,450	1,656,970
Total Requirement for 2019								1,656,970
Total Increase(Decrease) in requirement for 2019								116,800
Tax levy increase (decrease) %								0.4126%

Summary

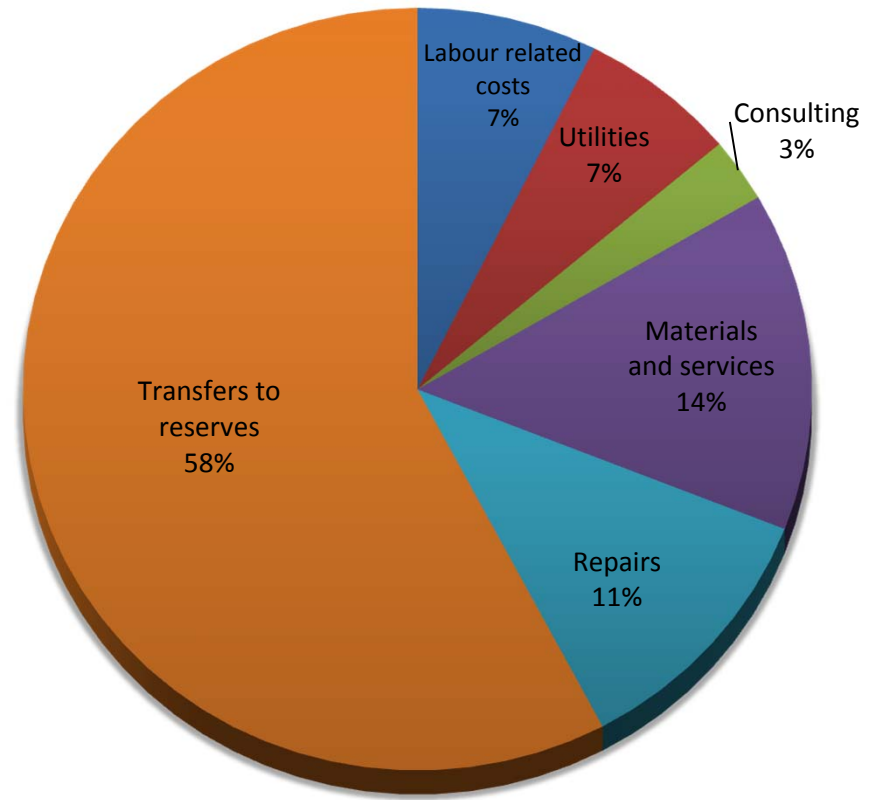
	2017 Actual	2018 Budget	2019 Budget
Labour related costs	137,380	130,319	135,900
Utilities	113,931	131,000	118,800
Consulting	160,771	75,000	50,000
Materials and services	247,327	264,410	263,610
Repairs	206,475	223,500	206,800
Transfers to reserves	252,700	404,600	1,060,400
Capital from rates	74,802	35,000	-
Total expenditures	1,193,385	1,263,829	1,835,510

Revenues and recoveries	(23,516)	(28,100)	(24,100)
Transfers from reserves	-	-	(50,000)
Net budget	1,169,869	1,235,729	1,761,410

Summary of Budget Changes

	Change	Balance
2018 Base budget		1,088,729
Labour related costs	5,581	
Utilities	(12,200)	
Repairs and maintenance	24,300	
Snow removal/grass cutting	(750)	
Consulting	50,000	
Transfer to reserves	655,800	
Transfer from reserves	(50,000)	
Other miscellaneous	(50)	
Subtotal		672,681
2019 Budget		1,761,410

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and benefits	5,581	-	5,581	Adjustments for current staff	5,581	
2	Telephone	(350)	-	(350)	Reduction in cell phone plan costs	(350)	
3	Consulting	50,000	50,000	-	Energy Conservation Plan Update	-	50,000
Town Hall							
4	Janitorial supplies	(1,000)	-	(1,000)	Reduction from floor mat rentals	(1,000)	-
5	Utilities	(5,400)	-	(5,400)	To reflect current trends	(5,400)	-
6	Janitorial services	3,150	-	3,150	New contract for 2019	3,150	-
Stoney Point Library							
7	Grass cutting	(300)	-	(300)	New contract for 2019	(300)	-
Comber Medical							
8	Grass cutting	(300)	-	(300)	New contract for 2019	(300)	-
Comber Community Centre							
9	Utilities	(1,300)	-	(1,300)	To reflect current trends	(1,300)	-
10	Janitorial services	700	-	700	New contract for 2019	700	-
11	Garbage collection	300	-	300	Price increase	300	-
12	Building maintenance	2,000	-	2,000		2,000	-
13	Grass Cutting	1,350	-	1,350	New contract for 2019	1,350	-
Libro Community Centre							
14	Janitorial supplies	800	-	800	Replace floor mats	800	-
15	Utilities	(600)	-	(600)	To reflect current trends	(600)	-
16	Janitorial services	1,800	-	1,800	New contract for 2019	1,800	-
17	Maintenance	5,900	3,700	2,200	One time purchase of 2 additional chair racks and base adjustment for ongoing maintenance	5,900	-
Police Station							
18	Utilities	(4,900)	-	(4,900)	To reflect current trends	(4,900)	-
19	Janitorial services	3,300	-	3,300	New contract for 2019	3,300	-
20	Maintenance	(4,000)	-	(4,000)		(4,000)	-
21	Grass Cutting	(1,950)	-	(1,950)	New contract for 2019	(1,950)	-
Fire Stations							
22	Janitorial services	(350)	-	(350)	New contract for 2019	(350)	-
23	Grass cutting	450	-	450	New contract for 2019	450	-

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
24	Building maintenance	12,000	-	12,000	Increase in regular maintenance requirements	12,000	-
		66,881	53,700	13,181		16,881	50,000
Reserves							
25	Transfer to Furniture and Fixtures	4,000	-	4,000	Annual appropriation for lifecycle replacement of furniture and fixtures	4,000	-
26	Transfer to Vehicles and Equipment Reserve	100	-	100	Indexing	100	-
27	Transfer to Building Repairs and Maintenance Reserve	1,700	-	1,700	Indexing	1,700	-
28	Transfer to Facilities - New Reserve	650,000	-	650,000	Phased in increase to fund planned future facilities capital works	650,000	-
		655,800	-	655,800		655,800	-
Capital							
29	Generator at Station #1	25,000	25,000	-	To ensure operations are sustained during power outages	-	25,000
30	Generator at Station #4	25,000	25,000	-	To ensure operations are sustained during power outages	-	25,000
31	Comber Medical Roof replacement	10,000	10,000	-	Indicated in SFP	-	10,000
32	Comber Community Centre Roof repairs	50,000	50,000	-	Carryover from 2018	-	50,000
33	Comber Community Centre parking lot	150,000	150,000	-	Resurface parking lot	-	150,000
34	Fire Station #1 - heater replacement	5,500	5,500	-	Indicated in SFP	-	5,500
35	Fire Station #3 roof repairs	40,000	40,000	-	Indicated in SFP and flood in 2018	-	40,000
36	Fire Station #3 asphalt replacement	8,000	8,000	-	Indicated in SFP (25% to be completed)	-	8,000
37	Fire Station #3 Furnace replacement	6,500	6,500	-	Indicated in SFP	-	6,500
38	Fire Station #4 asphalt replacement	10,500	10,500	-	Indicated in SFP (20% to be completed)	-	10,500
39	Fire Station #4 concrete replacement	5,000	5,000	-	Indicated in SFP	-	5,000
40	Fire Station #5 Heater replacement	6,000	6,000	-	Aged equipment requiring immediate replacement	-	6,000
41	Fire Station #3 - new office	35,000	35,000	-	For proposed Fire staff position	-	35,000
42	Former Rourke Line Arena Reno	2,200,000	2,200,000	-	Renovations to repurpose former arena	-	2,200,000
43	Office furniture	20,000	20,000	-	General account for replacement furniture	-	20,000
		2,596,500	2,596,500	-		-	2,596,500

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	134,579	126,619	124,400	126,619	5,581	-	132,200
2	Office supplies	223	500	400	500	-	-	500
3	Tools	1,477	1,500	1,500	1,500	-	-	1,500
4	Clothing allowance	1,101	1,200	1,200	1,200	-	-	1,200
5	Advertising	-	500	150	500	-	-	500
6	Telephone	2,200	1,590	1,100	1,590	(350)	-	1,240
7	Vehicle expenses	7,666	6,350	5,300	6,350	-	-	6,350
8	Health and safety supplies	446	500	500	500	-	-	500
9	Training	1,255	2,000	1,800	2,000	-	-	2,000
10	Consulting	160,771	75,000	75,000	-	-	50,000	50,000
Town Hall								
11	Janitorial supplies	4,663	5,000	5,000	5,000	(1,000)	-	4,000
12	Utilities	45,146	53,000	47,600	53,000	(5,400)	-	47,600
13	Garbage collection	4,235	4,500	4,000	4,500	-	-	4,500
14	Insurance	3,240	3,300	3,250	3,300	-	-	3,300
15	Janitorial services	26,449	29,000	29,400	29,000	3,150	-	32,150
16	Security	430	700	450	700	-	-	700
17	Maintenance	47,867	36,700	36,700	36,700	-	-	36,700
18	Grass cutting	1,038	1,400	1,450	1,400	-	-	1,400
19	Snow removal	6,259	6,875	11,900	6,875	-	-	6,875
Stoney Point Library								
20	Telephone	927	1,000	950	1,000	-	-	1,000
21	Utilities	425	800	400	800	-	-	800
22	Insurance	55	200	50	200	-	-	200
23	Maintenance	734	5,500	4,000	1,500	-	-	1,500
24	Grass cutting	1,272	2,000	2,000	2,000	(300)	-	1,700
25	Snow removal	1,976	2,100	3,100	2,100	-	-	2,100
26	Building rental	10,685	10,700	10,700	10,700	-	-	10,700

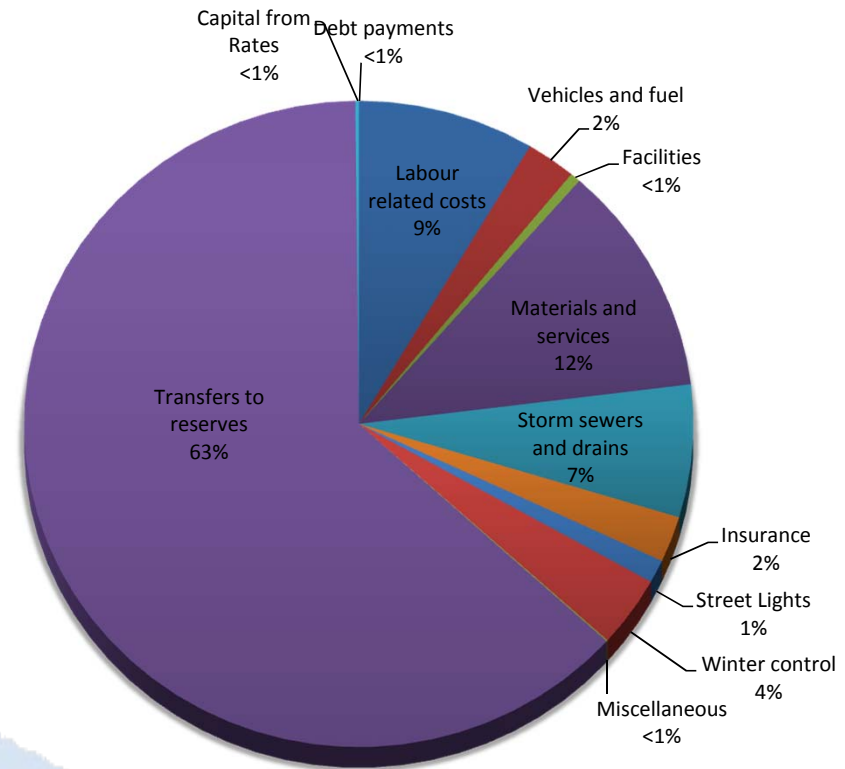
2019 Budget		2017	2018		2019 Budget			
Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total	
Comber Medical								
27	Property tax	1,191	2,500	2,500	2,500	-	2,500	
28	Insurance	838	800	850	800	-	800	
29	Maintenance	1,192	3,000	1,500	3,000	-	3,000	
30	Grass cutting	725	1,300	1,300	1,300	(300)	1,000	
Comber Community Centre								
31	Janitorial supplies	1,498	1,800	3,000	1,800	-	1,800	
32	Telephone	911	1,000	900	1,000	-	1,000	
33	Utilities	8,611	9,900	8,600	9,900	(1,300)	8,600	
34	Garbage collection	3,143	3,580	3,700	3,580	300	3,880	
35	Insurance	726	700	750	700	-	700	
36	Janitorial services	10,302	10,000	10,000	10,000	700	10,700	
37	Security	318	1,000	300	1,000	-	1,000	
38	Building maintenance	11,391	17,000	23,300	10,000	2,000	12,000	
39	Grass cutting	6,450	10,000	11,000	10,000	1,350	11,350	
40	Snow removal	6,884	7,100	10,400	7,100	-	7,100	
Libro Community Centre								
41	Janitorial supplies	986	1,000	1,000	1,000	800	1,800	
42	Telephone	(17)	-	-	-	-	-	
43	Utilities	9,733	10,600	10,000	10,600	(600)	10,000	
44	Garbage collection	1,059	1,100	1,100	1,100	-	1,100	
45	Insurance	3,239	3,100	3,200	3,100	-	3,100	
46	Janitorial services	9,000	9,000	9,000	9,000	1,800	10,800	
47	Security	449	500	450	500	-	500	
48	Maintenance	7,466	11,000	16,000	5,000	2,200	10,900	
49	Snow removal	4,448	5,000	7,700	5,000	-	5,000	
Police Station								
50	Janitorial supplies	4,500	4,000	4,000	4,000	-	4,000	
51	Utilities	14,287	18,500	13,600	18,500	(4,900)	13,600	
52	Insurance	1,007	1,000	1,000	1,000	-	1,000	
53	Janitorial services	19,512	20,000	20,000	20,000	3,300	23,300	
54	Security	272	500	500	500	-	500	

2019 Budget		2017	2018		2019 Budget			
Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total	
55	Maintenance	17,513	19,000	19,000	19,000	(4,000)	-	15,000
56	Grass cutting	1,938	2,900	1,000	2,900	(1,950)	-	950
57	Snow removal	3,406	4,250	7,400	4,250	-	-	4,250
Fire Stations								
58	Janitorial services	880	-	600	-	-	-	-
59	Utilities	35,728	38,200	38,000	38,200	-	-	38,200
60	Janitorial supplies	1,587	2,100	1,600	2,100	(350)	-	1,750
61	Grass cutting	254	2,000	2,500	2,000	450	-	2,450
62	Snow removal	14,341	17,900	30,400	17,900	-	-	17,900
63	Building maintenance	40,934	49,400	49,400	25,400	12,000	-	37,400
64	Long term debt - Libro Centre	154,059	154,965	154,965	154,965	-	-	154,965
65	Transfers to reserves	252,700	404,600	404,600	404,600	655,800	-	1,060,400
66	Transfers from reserves	-	-	-	-	-	(50,000)	(50,000)
67	Capital from rates	74,802	35,000	36,000	-	-	-	-
		1,193,385	1,263,829	1,283,416	1,112,829	668,981	3,700	1,785,510
Operating Budget - Revenue								
68	Facility Rentals - Comber Medical	8,404	9,600	9,600	9,600	-	-	9,600
69	Facility Rentals - Comber Community	6,865	8,000	7,000	8,000	-	-	8,000
70	Facility Rentals - Libro Centre	6,053	4,500	5,500	4,500	-	-	4,500
71	Facility Rentals - Comber Library	2,195	2,000	2,000	2,000	-	-	2,000
72	Miscellaneous revenue	-	4,000	4,000	-	-	-	-
		23,516	28,100	28,100	24,100	-	-	24,100
Net Budget		1,169,869	1,235,729	1,255,316	1,088,729	668,981	3,700	1,761,410
Total Requirement for 2019								1,761,410
Total Increase(Decrease) in requirement for 2019								672,681
Tax levy increase (decrease) %								2.3762%

2019 Budget

Summary	2017 Actual	2018 Budget	2019 Budget
Labour related costs	1,275,981	1,491,830	1,469,600
Vehicles and fuel	398,224	413,000	413,000
Facilities	87,055	97,100	86,200
Materials and services	1,384,639	1,938,400	1,996,500
Storm sewers and drains	385,948	722,400	1,140,400
Insurance	88,062	395,500	395,500
Street Lights	201,476	208,000	199,000
Winter control	424,546	582,200	612,200
Miscellaneous	255,892	75,000	10,000
Transfers to reserves	5,630,149	6,154,440	10,856,374
Capital from Rates	365,657	182,000	30,000
Debt payments	176,533	178,414	-
Total expenditures	10,674,163	12,438,284	17,208,774
Revenues and recoveries	(1,088,783)	(1,040,340)	(3,291,074)
Transfers from reserves	-	(857,000)	(1,275,000)
Net budget	9,585,380	10,540,944	12,642,700

2019 Approved Base Budget	Change	Balance
2018 Base budget		10,097,844
Labour related costs	41,070	
Consulting	590,100	
Drain assessments	525,000	
Storm sewer maintenance	300,000	
Telephone and computers	(15,900)	
Street light utilities and maintenance	(9,000)	
Utility locates	33,000	
Road debt payments	(178,414)	
Facility maintenance	15,000	
Transfer to reserves	5,590,474	
Transfer from reserves	(1,275,000)	
Grants	(3,152,274)	
Capital from rates	30,000	
Other miscellaneous	50,800	
Subtotal		2,544,856
2019 Budget		12,642,700



Supplementary Budget							
Line	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Grants and subsidies	1,375,250	1,375,250	-	2019 Ontario Community Infrastructure Fund (OCIF) allocation	1,375,250	-
2	Grants and subsidies	1,777,024	1,777,024	-	2019 Federal Gas Tax allocation	1,777,024	-
3	Driveway approach fees	12,000	-	12,000	To reflect current trends	12,000	-
		3,164,274	3,152,274	12,000		3,164,274	-
Operating - Expenditures							
4	Wages and benefits	41,070	-	41,070	Adjustments for current staff	41,070	-
5	Storm Sewer Maintenance	300,000	300,000	-	Camera inspections of storm sewers to assess conditions - SWM Plan recommendation	-	300,000
6	Litter Pickup	5,000	-	5,000	To reflect current trends	5,000	-
7	Winter Control-Salt	30,000	-	30,000	5 year average adjustment	30,000	-
8	Crossing devices	(5,000)	-	(5,000)	To reflect current trends	(5,000)	-
9	Computer Expense	8,000	8,000	-	3 new GPS radios required	8,000	-
10	Telephone	(4,900)	-	(4,900)	Reduction in cell plan costs, to reflect actuals	(4,900)	-
11	Utilities	(11,000)	-	(11,000)	To reflect current trends	(11,000)	-
12	Drain Assessments	525,000	525,000	-	Municipal capital project assessment to Town roads	-	525,000
13	Consulting	80,100	80,100	-	Contracted services: Flood Mitigation Project Manager (60%)	80,100	-
14	Consulting	75,000	75,000	-	Council - County Road 22 Corridor Study	75,000	-
15	Consulting	50,000	50,000	-	Biennial bridge inspections	-	50,000
16	Consulting	75,000	75,000	-	Complete Storm water plan master phase 1 (carried forward from 2018)	-	75,000
17	Consulting	275,000	275,000	-	Storm water master plan phase 2	-	275,000
18	Consulting	35,000	35,000	-	Greenway trail study	-	35,000
19	Utility Locates	33,000	-	33,000	Increase in locate requests	33,000	-
20	Janitorial Services	9,800	-	9,800	Annual contract cost janitorial services for garages	9,800	-
21	Facility Maintenance	15,000	15,000	-	Install door openers in both garages	-	15,000
22	Street Light - Utilities	(23,000)	-	(23,000)	To reflect current trends	(23,000)	-
23	Street Lights-Maintenance	14,000	-	14,000	Increase in repairs in aging infrastructure (wires, fuse, breakers, etc)	14,000	-
24	Labour Recovery	10,000	-	10,000	To reflect current trends	10,000	-
25	Equipment Usage Recovery	5,000	-	5,000	To reflect current trends	5,000	-
26	Road debt payments - Oakwood	(178,414)	-	(178,414)	To reallocate expired debt payments to future road projects	(178,414)	-
		1,363,656	1,438,100	(74,444)		88,656	1,275,000

Supplementary Budget							
Line	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Reserves							
27	Transfer to Roads Lifecycle Reserve	1,375,000	-	1,375,000	Phased in increase in annual appropriation to fund future road reconstructions and rehabilitations to meet funding requirements	1,375,000	-
28	Transfer to Roads Lifecycle Reserve	178,400	-	178,400	To reallocate expired debt payments to future road projects	178,400	-
29	Transfer to Roads Lifecycle Reserve	95,900	-	95,900	Indexing	95,900	-
30	Transfer to Bridges and Culverts Reserve	87,300	-	87,300	Planned increase in annual appropriation to fund future capital works on bridges and culverts	87,300	-
31	Transfer to Stormwater Reserve	201,000	-	201,000	Planned increase in annual appropriation to fund future capital works relating to the storm water network	201,000	-
32	Transfer to Stormwater Reserve	9,000	-	9,000	Indexing	9,000	-
33	Transfer to Vehicles and Equipment Reserve	273,900	-	273,900	Planned increase in annual appropriation to fund future vehicle and equipment purchases	273,900	-
34	Transfer to Plans and Studies Reserve	42,700	-	42,700	Planned increase in annual appropriation to fund future plans and studies	42,700	-
35	Transfer to Trails - Existing Reserve	2,300	-	2,300	Indexing	2,300	-
36	Transfer to Trails - New Reserve	5,900	-	5,900	Indexing	5,900	-
37	Transfer to Road Share of Drainage Works Reserve	156,700	-	156,700	Phased in increase in annual appropriation to fund the Town's portion of drainage work covered under the Municipal Drainage Act	156,700	-
38	Transfer to Gravel Road Conversions Reserve	10,100	-	10,100	Indexing	10,100	-
39	Transfer to Provincial Grants Reserve Fund	1,375,250	1,375,250	-	Obligatory transfer to reserve fund to be allocated to capital projects in accordance with funding agreement	1,375,250	-
40	Transfer to Federal Gas Tax Reserve Fund	1,777,024	1,777,024	-	Obligatory transfer to reserve fund to be allocated to capital projects in accordance with funding agreement	1,777,024	-
		5,590,474	3,152,274	2,438,200		5,590,474	-
Capital							
41	Rochester shop - replace heaters	12,000	12,000	-	Shop heaters are failing	-	12,000
42	Replace Tandem 2007 Sterling (317)	350,000	350,000	-	Service Vehicle replacement deemed necessary	-	350,000
43	Replace 1 ton 2007 F450 (324)	70,000	70,000	-	Replace with 2 service pickups	-	70,000
44	St Peter St - Phase 1 - Belle River to Chisholm - Project Close Out	12,000	12,000	-	Project 1 year warranty and final project close out	-	12,000
45	St Peter St - Phase 2 - Chisholm To Eleventh	425,000	425,000	-	Surface asphalt and final project close out (carryforward 2018)	-	425,000

Supplementary Budget							
Line	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
46	Notre Dame/West River Road Improvements	2,300,000	2,300,000	-	To complete balance of project construction (carryforward from 2018)	-	2,300,000
47	Notre Dame St. - Eleventh to Duck Creek	4,050,000	4,050,000	-	Council - Road Reconstruction (Concurrent WM and San work)	-	4,050,000
48	Patillo Road Reconstruction (Advance Blvd to CPR tracks)	480,000	480,000	-	Finalize property acquisition, engineering and drainage report	-	480,000
49	Wallace Line (CR22 - CR2) Road Reconstruction Design	35,000	35,000	-	Finalize railway approvals and detailed design	-	35,000
50	Puce Road Reconstruction - CR22 to North limit	75,000	75,000	-	Council - Finalize design and Drainage Act process (Council Requested)	-	75,000
51	Melody Drive Reconstruction	75,000	75,000	-	Council - Complete design for road and drainage improvements	-	75,000
52	Resurfacing - Oakwood Ave - Rourke Line to Beechwood Dr	150,000	150,000	-	Mill and resurface with 50mm of asphalt	-	150,000
53	Resurfacing - George Cres - Terra Lou Dr to Terra Lou Dr	95,000	95,000	-	Mill and resurface with 50mm of asphalt	-	95,000
54	Resurfacing - Terra Lou Dr - Ducharme St to George Cres (E.)	115,000	115,000	-	Mill and resurface with 50mm of asphalt	-	115,000
55	Resurfacing - Martin Dr - Paisley St to #106/#181 Martin Dr	127,000	127,000	-	Mill and resurface with 50mm of asphalt	-	127,000
56	Mariners Drive Road Rehabilitation - CR39 to Admiral Dr	180,000	180,000	-	Pulverize and resurface existing Surface Treatment	-	180,000
57	Harbour Drive Road Rehabilitation - CR39 to end of road	32,000	32,000	-	Pulverize and resurface existing Surface Treatment	-	32,000
58	Lakeshore Road 107 Rehabilitation - CR42 to North Rear Road	500,000	500,000	-	Pulverize and resurface existing Surface Treatment	-	500,000
59	Lakeshore Rd 310 - Gracey Sd to Richardson Rd	95,000	95,000	-	Third Lift Surface Application	-	95,000
60	Hawthorn Drive - Bissonnette to Oriole Park Dr. - Conversion	140,000	140,000	-	Gravel conversion - program priority	-	140,000
61	Hawthorn Drive Upgrade Conversion - Bissonnette to Hwy401	60,000	60,000	-	Gravel conversion - program priority	-	60,000
62	Pedestrian Crossing - Notre Dame St at Eleventh St	60,000	60,000	-	Upgrade current crossing to controlled crossing	-	60,000
63	First St - PED Crossing at VIA	125,000	125,000	-	Includes modifications at Lakeview/First St intersection	-	125,000
64	Amy Croft Traffic Signal Improvements	480,000	480,000	-	To complete balance of project construction (carryforward from 2018)	-	480,000

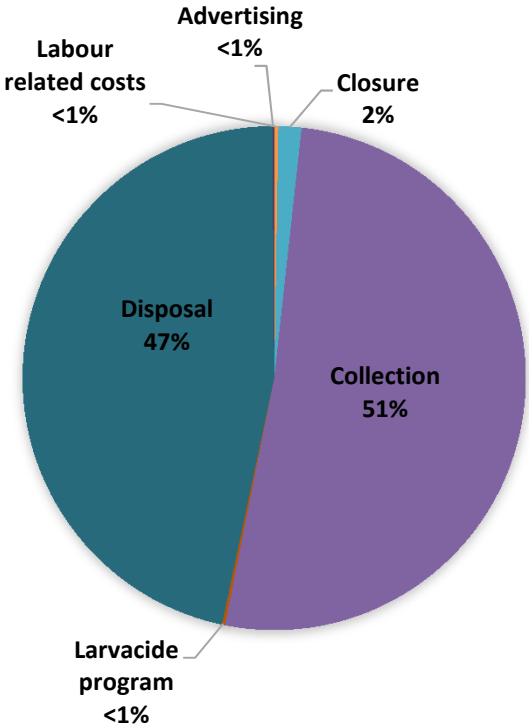
Supplementary Budget							
Line	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
65	Stoney Point Street Lighting Improvements (Business Area)	25,000	25,000	-	Funding from the Main Street Revitalization grant received in 2018.	-	25,000
66	Culvert Replacement - Gracey/South Middle	30,000	30,000	-	Urgent Culvert failing under 3m	30,000	-
67	PW-BC-00501 - Puce River	50,000	50,000	-	Bridge need study priority - Replace guiderail	-	50,000
68	PW-BC-01500 - Duck Creek	50,000	50,000	-	Bridge need study priority - Replace guiderail	-	50,000
69	PW-BC-02005 - Big Creek	285,000	285,000	-	Bridge need study priority - Rehab Bridge	-	285,000
70	PW-BC-02011 - Big Creek	50,000	50,000	-	Bridge need study priority - Repair expansion joints	-	50,000
71	PW-BC-02018 - Tremblay Creek	75,000	75,000	-	Bridge need study priority - Waterproofing and pavement	-	75,000
72	PW-BC-02030 - Baptiste Creek	40,000	40,000	-	Bridge need study priority -Remove fill/waterproofing	-	40,000
73	Storm Water Master Plan Short-Term Improvements	450,000	450,000	-	Storm infrastructure improvements from SWMP	-	450,000
74	Sidewalk - Hwy 77 (Cty Rd 46 to Industrial Dr)	75,000	75,000	-	Sidewalk Replacements with MTO Road Project (carryforward from 2018)	-	75,000
75	CWATS CR2 Pathway - Wallace Line to Patillo Road	810,000	810,000	-	CWATS - County 40% funding / Lakeshore 60% share (\$1,350,000 total project cost)	-	810,000
76	CR31 and East Ruscum River Road Pathway Study	120,000	120,000	-	Council Initiative- Feasibility Design Study for CR31 and East Ruscum River Road	-	120,000
77	Amy Croft Secondary Plan Servicing Plans and Studies	150,000	150,000	-	Complete studies and preliminary designs	-	150,000
78	New Equipment - Skid Steer Track Loader	100,000	100,000	-	New equipment with 2 attachments for versatile Public Works usage	-	100,000
79	West Pike streetlights	20,000	20,000	-	Installation of 3 new streetlights on West Pike Creek	-	20,000
80	2018 Regenerative Air Street Sweeper	286,000	286,000	-	Replacement of unit 2006 sweeper - budgeted and tendered in 2018	-	286,000
		12,659,000	12,659,000	-		30,000	12,629,000

2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	1,250,640	1,449,030	1,425,800	1,385,730	41,070	-	1,426,800
2	Office supplies	1,806	800	1,250	800	-	-	800
3	Bridges and culverts	19,112	40,000	55,000	40,000	-	-	40,000
4	Weed and brushing ops	41,027	51,500	58,000	51,500	-	-	51,500
5	Roadside maintenance	27,804	30,000	30,000	30,000	-	-	30,000
6	Storm sewer maintenance	72,470	125,000	117,000	125,000	-	300,000	425,000
7	Litter pickup	29,743	23,000	27,000	23,000	5,000	-	28,000
8	Grass cutting	76,254	118,300	118,300	118,300	-	-	118,300
9	Hardtop road maintenance	311,376	350,000	350,000	350,000	-	-	350,000
10	Loose top road maintenance	276,093	325,000	325,000	325,000	-	-	325,000
11	Loose top dust control	3,426	10,000	14,000	10,000	-	-	10,000
12	Winter control subcontract	142,429	237,200	237,200	237,200	-	-	237,200
13	Winter control-salt	282,118	345,000	470,000	345,000	30,000	-	375,000
14	Signs and safety devices	85,115	95,000	90,000	95,000	-	-	95,000
15	Crossing devices	84,541	95,000	93,000	95,000	(5,000)	-	90,000
16	Small equip repair and maintenance	19,021	40,000	40,000	40,000	-	-	40,000
17	Sidewalk repair and maintenance	24,791	25,000	25,000	25,000	-	-	25,000
18	Equipment fuel	129,751	147,000	150,000	147,000	-	-	147,000
19	Clothing allowance	6,971	7,800	6,500	7,800	-	-	7,800
20	Postage	14	-	50	-	-	-	-
21	Computer expense	19,675	28,600	14,300	20,800	-	8,000	28,800
22	Telephone	14,678	23,900	16,700	23,900	(4,900)	-	19,000
23	Telephone-Storm Sewers	16,077	16,500	18,300	16,500	-	-	16,500
24	Utilities	24,032	37,400	26,400	37,400	(11,000)	-	26,400
25	Utilities-Storm Sewers	37,963	43,400	43,400	43,400	-	-	43,400
26	Drain assessments	258,925	537,000	409,000	130,000	-	525,000	655,000
27	Consulting	72,815	605,000	568,000	30,000	-	590,100	620,100
28	Miscellaneous expense	255,892	75,000	22,700	10,000	-	-	10,000
29	Utility locates	317,318	142,000	148,000	142,000	33,000	-	175,000
30	Insurance	88,062	395,500	374,699	395,500	-	-	395,500
31	Insurance - Storm Sewers	514	500	500	500	-	-	500
32	Vehicle and equipment maintenance	249,453	226,000	250,000	226,000	-	-	226,000

2019 Budget		2017	2018		2019 Budget			
Description	Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total	
33 Facility maintenance	46,539	35,000	35,000	25,000	-	15,000	40,000	
34 Janitorial services			5,500		9,800	-	9,800	
35 Health and safety supplies	6,584	7,500	6,600	7,500	-	-	7,500	
36 Mileage-non-conference	-	500	450	500	-	-	500	
37 Training	10,124	25,000	20,300	25,000	-	-	25,000	
38 Interest on maintenance holdbacks	(4,464)	-	-	-	-	-	-	
39 Memberships and subscriptions	1,662	2,000	600	2,000	-	-	2,000	
40 Street Lights - Utilities	157,070	192,000	169,000	192,000	(23,000)	-	169,000	
41 Street Lights - Maintenance	44,406	16,000	42,000	16,000	14,000	-	30,000	
42 Materials recovery	(7,611)	(5,000)	(7,600)	(5,000)	-	-	(5,000)	
43 Labour recovery	(26,882)	(50,000)	(27,000)	(50,000)	10,000	-	(40,000)	
44 Equipment use recovery	(25,299)	(36,000)	(25,300)	(36,000)	5,000	-	(31,000)	
45 Road debt payments - Oakwood	176,533	178,414	178,414	178,414	(178,414)	-	-	
46 Transfers to Reserves	5,630,149	6,154,440	5,751,253	5,265,900	2,438,200	3,152,274	10,856,374	
47 Transfers from Reserves		(857,000)		-	-	(1,275,000)	(1,275,000)	
48 Capital From Rates	365,657	182,000	77,632	-	-	30,000	30,000	
	10,614,371	11,490,284	11,751,949	10,148,644	2,363,756	3,345,374	15,857,774	
Operating Budget - Revenue								
49 Grants and subsidies	895,243	888,540	1,156,500	-	-	3,152,274	3,152,274	
50 Sale of equipment	26,190	-	550	-	-	-	-	
51 Right of way agreement	15,252	20,000	20,000	20,000	-	-	20,000	
52 Driveway approach fees	37,946	32,800	33,150	22,800	12,000	-	34,800	
53 Entrance permit fees	15,678	8,000	7,500	8,000	-	-	8,000	
54 Minicam inspection fee	226	-	-	-	-	-	-	
55 Miscellaneous revenue	38,456	-	-	-	-	-	-	
	1,028,991	949,340	1,217,700	50,800	12,000	3,152,274	3,215,074	
Net Budget	9,585,380	10,540,944	10,534,248	10,097,844	2,351,756	193,100	12,642,700	
Total Requirement for 2019							12,642,700	
Total Increase(Decrease) in requirement for 2019							2,544,856	
Tax levy increase (decrease) %							8.9896%	

2019 BUDGET

	2017 Actual	2018 Budget	2019 Budget
Summary			
Labour related costs	7,150	7,274	6,700
Closure	36,428	37,000	37,000
Collection	1,201,961	1,202,200	1,293,100
Consulting	18,906	-	-
Larvacide program	2,705	5,000	5,000
Disposal	1,143,239	1,149,400	1,171,000
Advertising	2,738	3,000	3,000
Total expenditures	2,413,126	2,403,874	2,515,800
Recoveries	(1,183,642)	(1,202,200)	(1,293,100)
Net budget	1,229,484	1,201,674	1,222,700



Summary of Budget Changes	Change	Balance
2018 Base budget		1,201,674
Labour related costs	(574)	
Garbage Collection	90,900	
Landfill tipping charges	21,600	
Recoveries	(90,900)	
Subtotal		21,026
2019 Budget		1,222,700

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenue							
1	Garbage collection Levy	90,900	-	90,900	To reflect contractual inflationary increase in rates and additional properties requiring collection	90,900	-
		90,900	-	90,900		90,900	-
Operating - Expenditures							
2	Wages and benefits	(574)	-	(574)	Adjustments for current staff	(574)	-
3	Garbage collection	90,900	-	90,900	To reflect contractual inflationary increase in rates and additional properties requiring collection	90,900	-
4	Landfill - general	21,600	-	21,600	Increase in fixed landfill costs	21,600	-
		111,926	-	111,926		111,926	-



2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	7,150	7,274	7,250	7,274	(574)	-	6,700
2	Larvacide program	2,705	5,000	2,500	5,000	-	-	5,000
3	Advertising and Promotion	2,738	3,000	3,400	3,000	-	-	3,000
4	Landfill closure costs	36,428	37,000	36,950	37,000	-	-	37,000
5	Garbage collection	1,201,961	1,202,200	1,220,350	1,202,200	90,900	-	1,293,100
6	Landfill - general	1,092,877	1,089,400	1,133,500	1,089,400	21,600	-	1,111,000
7	Landfill - compost	48,941	57,000	60,500	57,000	-	-	57,000
8	Landfill - street sweepings	1,420	3,000	1,650	3,000	-	-	3,000
9	Consulting	18,906	-	-	-	-	-	-
		2,413,126	2,403,874	2,466,100	2,403,874	111,926	-	2,515,800
Operating Budget - Revenue								
10	Garbage Levy	1,183,642	1,202,200	1,210,550	1,202,200	90,900	-	1,293,100
		1,183,642	1,202,200	1,210,550	1,202,200	90,900	-	1,293,100
Net Budget		1,229,484	1,201,674	1,255,550	1,201,674	21,026	-	1,222,700
Total Requirement for taxes for 2019								1,222,700
Total Increase(Decrease) in requirement for 2019								21,026
Tax levy increase (decrease) %								0.0743%

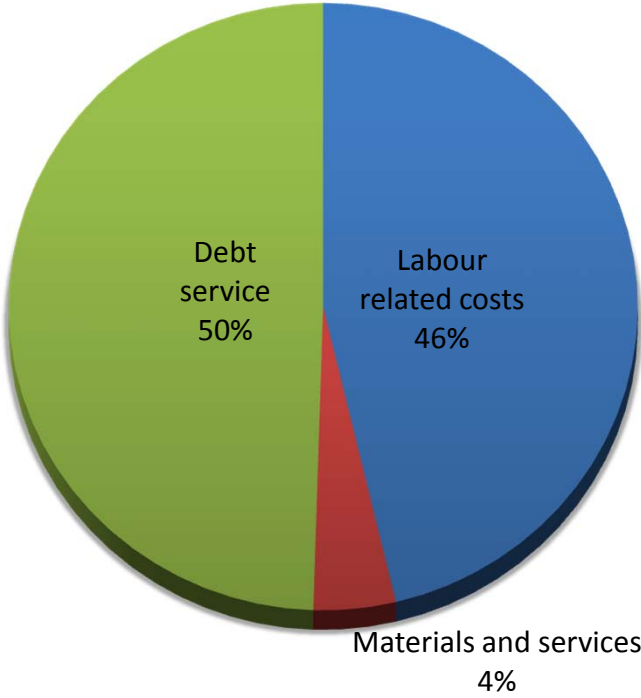
2019 Budget

Summary

	2017 Actual	2018 Budget	2019 Budget
Labour related costs	250,364	256,189	260,750
Materials and services	20,542	26,340	23,790
Debt service	314,104	278,940	278,940
Total expenditures	585,010	561,469	563,480
Revenues and recoveries	(403,454)	(376,280)	(376,280)
Net budget	181,556	185,189	187,200

Summary of Budget Changes

	Change	Balance
2018 Base budget		184,589
Labour related costs	4,761	
Telephone and computers	(1,150)	
Staffing related costs	(1,000)	
Subtotal		2,611
2019 Budget		187,200



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Expenditures							
1	Wages and benefits	4,761	-	4,761	Adjustments for current staff	4,761	-
2	Postage	(500)	-	(500)	To reflect current trends	(500)	-
3	Computer	(800)	-	(800)	To reflect reduction in costs due to unused software support fees	(800)	-
4	Telephone	(350)	-	(350)	Reduction in cell phone plan costs	(350)	-
5	Vehicle expense	(300)	-	(300)	To reflect current trends	(300)	-
6	Memberships and publications	(200)	-	(200)	To reflect current trends	(200)	-
		2,611	-	2,611		2,611	-
Capital							
7	Service Vehicle (F150)	40,000	40,000	-	Replace 2006 F150 1/2 Ton service vehicle	-	40,000
		40,000	40,000	-		-	40,000

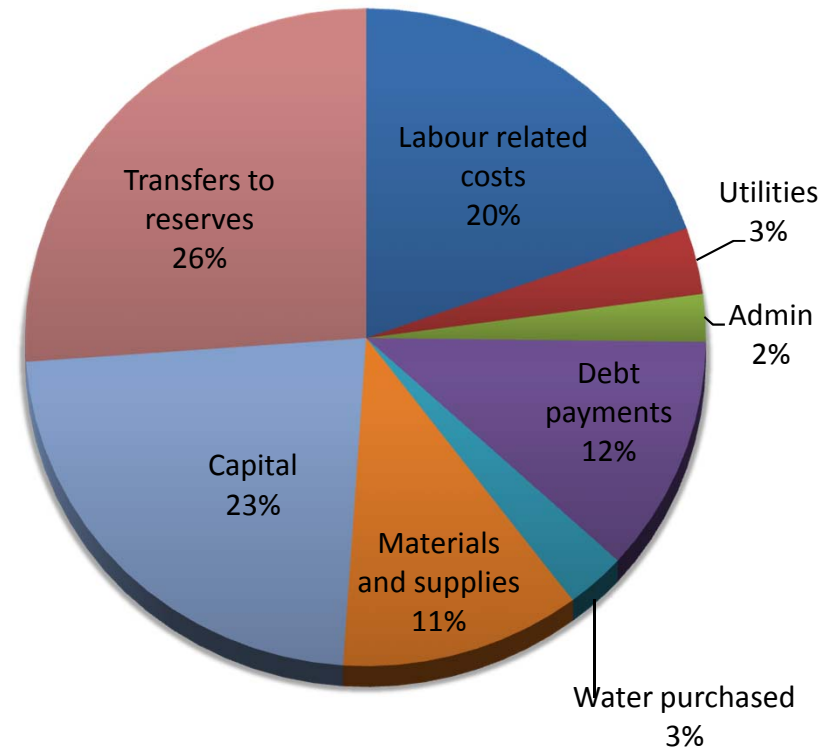


2019 Budget								
		2017	2018		2019 Budget			
Description		Actual	Budget	Forecast to Dec 31	Base 2019	Base Adjustment	One Time	Total
Operating Budget - Expenditures								
1	Wages and benefits	247,473	250,839	250,900	250,839	4,761	-	255,600
2	Supplies	1,343	700	400	700	-	-	700
3	Clothing allowance	398	1,000	1,000	1,000	-	-	1,000
4	Postage	1,552	2,500	2,000	2,500	(500)	-	2,000
5	Computer	47	1,600	-	1,000	(800)	-	200
6	Telephone	2,482	2,240	1,200	2,240	(350)	-	1,890
7	Drain write offs - small amts	4	2,500	-	2,500	-	-	2,500
8	Consulting	5,530	5,000	-	5,000	-	-	5,000
9	Vehicle expense	3,679	4,300	3,150	4,300	(300)	-	4,000
10	Mileage-non-conference	259	350	350	350	-	-	350
11	Training and conference	1,720	3,600	2,150	3,600	-	-	3,600
12	Memberships and publications	912	1,400	550	1,400	(200)	-	1,200
13	Drainage Board costs	5,508	6,500	5,100	6,500	-	-	6,500
14	Municipal drainage debt repayment	221,252	190,990	190,990	190,990	-	-	190,990
15	Tile drainage debt repayment	92,852	87,950	87,950	87,950	-	-	87,950
		585,010	561,469	545,740	560,869	2,611	-	563,480
Operating Budget - Revenue								
16	Drainage superintendent grant	82,779	97,340	88,000	97,340	-	-	97,340
17	Drainage entrance permit	1,582	-	1,600	-	-	-	-
18	Tile loan - Inspection fees	140	-	-	-	-	-	-
19	Municipal and tile drainage debentures	318,953	278,940	278,940	278,940	-	-	278,940
		403,454	376,280	368,540	376,280	-	-	376,280
Net Budget		181,556	185,189	177,200	184,589	2,611	-	187,200
Total Requirement for 2019								187,200
Total Increase(Decrease) in requirement for 2019								2,611
Tax levy increase (decrease) %								0.0092%

Summary	2017 Actual	2018 Budget	2019 Budget
Labour related costs	1,999,538	2,259,580	2,318,480
Utilities	416,686	410,000	385,900
Admin	218,000	280,000	275,000
Debt payments	1,375,503	1,372,986	1,372,986
Water purchased	322,465	331,000	338,000
Materials and supplies	(223,897)	1,343,275	1,353,575
Capital	1,586,573	2,784,115	2,693,000
Transfers to reserves	1,933,278	2,280,955	3,093,554
Total expenditures	7,628,146	11,061,911	11,830,495
Revenues and recoveries	(8,832,154)	(8,208,995)	(9,103,895)
Transfers from reserves	(100,000)	(2,852,916)	(2,726,600)
Net budget	(1,304,008)	(0)	(0)

Summary of Budget Changes	Change	Balance
Revenues and recoveries	(894,900)	
Transfer to reserves	812,599	
Transfer from reserves	126,316	
Capital	(91,115)	
Labour contractual increases	58,900	
Utilities	(24,100)	
Consulting	(14,800)	
Water purchases	7,000	
Other non-significant amounts	20,100	
2019 Budget		0

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Water meter sales	30,000	-	30,000	Comparable Building Permits expected in 2019	30,000	-
2	Collected on water bills - consumption	615,445	-	615,445	To reflect increase in consumption due to increase in customers	615,445	-
3	Collected on water bills - consumption	70,755	-	70,755	Increase in revenue from rate increase	70,755	-
4	Collected on water bills - basic charge	119,400	-	119,400	To reflect increase in consumption due to increase in customers	119,400	-
5	Collected on water bills - basic charge	59,300	-	59,300	Increase in revenue from rate increase	59,300	-
		894,900	-	894,900		894,900	-
Operating - Expenditures							
6	Wages and benefits	58,900	-	58,900	Contractual increases for existing staff	58,900	-
7	Materials and supplies	(15,000)	-	(15,000)	To reflect actuals	(15,000)	-
8	Purification	33,200	-	33,200	Increase in water sales	33,200	-
9	Computer	3,600	3,600	-	New hardware for electronic logbooks	3,600	-
10	Computer	700	-	700	Implementation of electronic logbooks	700	-
11	Utilities	(24,100)	-	(24,100)	To reflect current trends	(24,100)	-
12	Water purchased - Union Water	7,000	-	7,000	Increase in rates from UWSS	7,000	-
13	Administration fee	(5,000)	-	(5,000)	Reduction in fees for billings and collection	(5,000)	-
14	Consulting	30,000	30,000	-	Energy Conservation and Demand Plan Update	30,000	-
15	Consulting	5,200	-	5,200	ERCA risk management services	5,200	-
16	Water station expense	2,000	-	2,000	Expenses for new water fill station	2,000	-
17	Janitorial services	2,600	-	2,600	To reflect new contract	2,600	-
18	Refunds - leaks	(2,000)	-	(2,000)	To reflect current trends	(2,000)	-
		97,100	33,600	63,500		97,100	-
Reserves							
19	Water Reserve Fund	831,400	-	831,400	Annual transfer for future water related costs	831,400	-
		831,400	-	831,400		831,400	-

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Capital							
20	Gracey Sideroad Watermain	15,000	15,000	-	Carry-over from 2018	-	15,000
21	St. Peter St Reconstruction PH 2	7,000	7,000	-	Carry-over from 2018	-	7,000
22	St. Pierre Watermain	15,000	15,000	-	Carry-over from 2018	-	15,000
23	Rourke Line Watermain	475,000	475,000	-	Carry-over from 2018	-	475,000
24	Notre Dame Phase 4	666,000	666,000	-	Concurrent with road reconstruction project	-	666,000
25	Lalonde St Watermain	450,000	450,000	-	Cast Iron Replacement	-	450,000
26	Stoney Point WTP Clarifier Rehab	600,000	600,000	-	Urgent rehab priority	-	600,000
27	Turbidity Meter Replacement (PH 1)	80,000	80,000	-	Phase 1 replacements across the various plants	-	80,000
28	Rourke Line Water Tower Generator	35,000	35,000	-	New generator	-	35,000
29	Lakeshore Water Fill Station	40,000	40,000	-	New potable fill station at Denis St. Pierre WPCP	-	40,000
30	Water Meter Replacements	280,000	280,000	-	Annual capital program	-	280,000
31	Consulting	30,000	30,000	-	Scada upgrade at Lakeshore WTP	-	30,000
		2,693,000	2,693,000	-		-	2,693,000

2019 Budget								
		2017	2018		2019			
	Description	Actual	Budget	Forecast	2019 Base	Base Adjustment	One Time	Total
	Revenue							
1	Watermain revenue (collected on taxes)	23,723	23,723	23,723	23,723	-	-	23,723
2	Penalty & Interest on late payment	98,281	93,000	90,000	93,000	-	-	93,000
3	Fee Revenue	33,565	32,950	26,000	32,950	-	-	32,950
4	Investment income	3,243	2,000	7,000	2,000	-	-	2,000
5	Provincial grant - wage subsidy	3,842	-	-	-	-	-	-
6	Water buy in fees	115,036	63,000	63,000	63,000	-	-	63,000
7	Miscellaneous	39,888	36,000	155,600	36,000	-	-	36,000
8	Water meter sales	94,438	65,000	96,000	65,000	30,000	-	95,000
9	Water sales - consumption	5,120,484	4,622,750	5,211,000	4,622,750	686,200	-	5,308,950
10	Water sales - basic charge	3,293,239	3,265,572	3,304,000	3,265,572	178,700	-	3,444,272
11	Water station	6,415	5,000	7,500	5,000	-	-	5,000
		8,832,154	8,208,995	8,983,823	8,208,995	894,900	-	9,103,895
	Expenses	-						
12	Wages and benefits	1,999,538	2,259,580	1,979,023	2,259,580	58,900	-	2,318,480
13	Long term debt repayment	1,375,503	1,372,986	1,372,986	1,372,986	-	-	1,372,986
14	Office supplies	4,888	5,000	5,000	5,000	-	-	5,000
15	Materials and supplies	99,859	125,000	100,000	125,000	(15,000)	-	110,000
16	Water sample testing	38,967	53,000	25,000	53,000	-	-	53,000
17	Clothing allowance	9,036	10,575	10,575	10,575	-	-	10,575
18	Advertising	3,696	1,000	2,026	1,000	-	-	1,000
19	Water meter repairs and maintenance	219,233	10,000	5,000	10,000	-	-	10,000
20	Postage	74,973	75,000	75,000	75,000	-	-	75,000
21	Janitorial supplies	5,334	5,900	5,900	5,900	-	-	5,900
22	Purification	204,808	200,000	180,000	200,000	33,200	-	233,200
23	Computer	34,336	25,900	29,675	25,900	700	3,600	30,200
24	Security services	7,170	3,200	3,200	3,200	-	-	3,200
25	Telephone	46,005	48,200	49,300	48,200	-	-	48,200
26	Utilities	416,686	410,000	385,900	410,000	(24,100)	-	385,900
27	Services	72,801	52,400	52,400	52,400	-	-	52,400
28	Meeting Expense	-	500	500	500	-	-	500
29	Property taxes	31,737	45,000	32,000	45,000	-	-	45,000
30	Water purchased - Union Water	297,874	305,000	305,000	305,000	7,000	-	312,000
31	Water purchased - Tecumseh	24,591	26,000	26,000	26,000	-	-	26,000

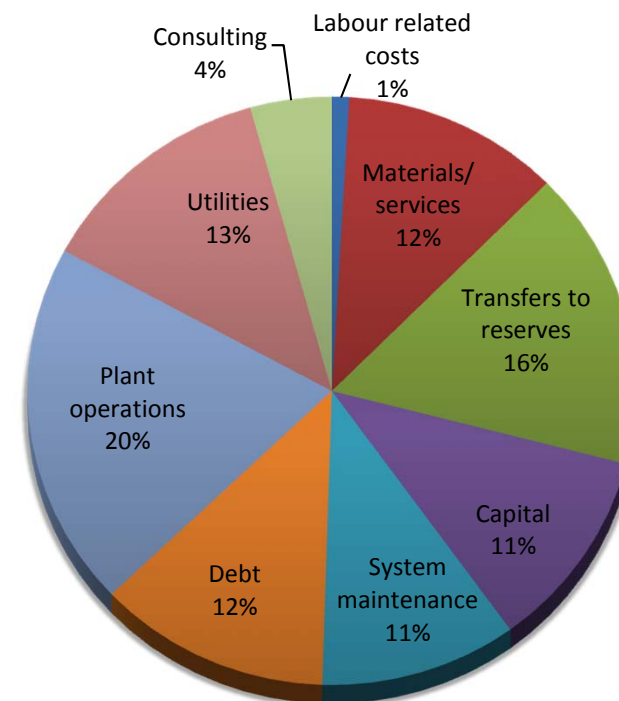
32	Administration	218,000	280,000	280,000	280,000	(5,000)	-	275,000
33	Billing and collecting	7,586	14,700	8,100	14,700	-	-	14,700
34	Legal	-	2,000	2,000	2,000	-	-	2,000
35	Consulting	101,016	75,000	75,000	25,000	5,200	30,000	60,200
36	Water station expense	6,150	4,000	2,500	4,000	2,000	-	6,000
37	Insurance	89,865	85,500	89,105	85,500	-	-	85,500
38	Water service installations	55,173	37,500	37,500	37,500	-	-	37,500
39	Meter reading contract	29,217	35,000	35,000	35,000	-	-	35,000
40	Janitorial Services	7,424	9,200	9,200	9,200	2,600	-	11,800
41	Fuel	56,855	61,000	61,000	61,000	-	-	61,000
42	Watermain breaks/services/materials	48,740	65,000	65,000	65,000	-	-	65,000
43	Vehicle maintenance	35,402	35,500	35,500	35,500	-	-	35,500
44	Building maintenance	33,194	23,000	23,000	23,000	-	-	23,000
45	Grass cutting/snow removal	24,118	27,000	27,000	27,000	-	-	27,000
46	Tower maintenance and minor repair	8,154	5,000	5,000	5,000	-	-	5,000
47	Equipment repairs and maintenance	320,154	367,000	367,000	367,000	-	-	367,000
48	Health and Safety Supplies	9,044	13,000	5,000	13,000	-	-	13,000
49	Mileage non-conference	-	600	600	600	-	-	600
50	Training & conferences	32,766	35,000	35,000	35,000	-	-	35,000
51	Memberships and subscriptions	6,929	7,600	7,600	7,600	-	-	7,600
52	Bad debts	-	500	120	500	-	-	500
53	Refunds-leaks	1,080	10,000	7,500	10,000	(2,000)	-	8,000
54	Interest on maintenance securities	(340)	-	-	-	-	-	-
55	Bank service charge	3,571	3,500	3,500	3,500	-	-	3,500
56	DC Discount expense	21,720	-	-	-	-	-	-
57	Expense recoveries	(387,984)	(234,000)	(234,000)	(234,000)	-	-	(234,000)
58	Net Operating Transfer To/(From) Reserves	246,705	(571,961)	-	2,262,154	831,400	(2,726,600)	366,954
		5,941,573	5,424,880	5,591,712	8,208,995	894,900	(2,693,000)	6,410,895
	Subtotal - Operating surplus (deficit)	2,890,581	2,784,115	3,392,111	0	-	2,693,000	2,693,000
	Capital	1,586,573	2,784,115	2,238,511	-	-	2,693,000	2,693,000
	Net surplus (deficit)	1,304,008	0	1,153,600	0	-	-	0

Summary	2017 Actual	2018 Budget	2019 Budget
Labour related costs	42,903	109,502	64,002
Materials/ services	859,590	944,250	812,250
Transfers to reserves	468,920	700,320	1,153,516
Capital	243,024	1,654,500	774,200
System maintenance	739,188	710,500	733,600
Debt	1,069,640	1,075,800	866,526
Plant operations	1,302,086	1,283,000	1,403,200
Utilities	896,582	969,200	893,900
Consulting	78,055	100,000	303,400
Total expenditures	5,699,989	7,547,072	7,004,594
Revenues and recoveries	(5,245,158)	(5,034,294)	(5,721,194)
Transfers from reserves	-	(2,512,778)	(1,283,400)
Net budget	454,831	0	0

Summary of Budget Changes

	Change	Balance
Revenues and recoveries	(686,900)	
Labour related costs	(45,500)	
Operating contract	120,200	
System repairs and maintenance	23,100	
Capital	(880,300)	
Consulting	203,400	
Utilities	(75,300)	
Long Term Debt Service	(209,274)	
Transfers to reserves	453,196	
Transfers from reserves	1,229,378	
Other non-significant items	(132,000)	
2019 Budget		0

2019 Budget



Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Operating - Revenues							
1	Collected on water bills - consumption	299,172	-	299,172	To reflect increase in consumption due to increase in customers	299,172	-
2	Collected on water bills - consumption	177,028	-	177,028	Increase in revenue from rate increase	177,028	-
3	Collected on water bills - basic charge	121,879	-	121,879	To reflect increase in consumption due to increase in customers	121,879	-
4	Collected on water bills - basic charge	88,821	-	88,821	Increase in revenue from rate increase	88,821	-
		686,900	-	686,900		686,900	-
Operating - Expenditures							
5	Wages and Benefits	(3,300)	-	(3,300)	Adjustments for current staff	(3,300)	-
6	Utilities	(75,300)	-	(75,300)	To reflect current trends	(75,300)	-
7	OCWA operating contract	120,200	-	120,200	Adjustment and increases to OCWA fees	120,200	-
8	System repairs & maintenance	123,100	-	123,100	To reflect increased maintenance needs	123,100	-
9	Flushing	(10,000)	-	(10,000)	To reflect actuals	(10,000)	-
10	System repairs & maintenance	200,000	200,000	-	Inflow and Infiltration additional needs	200,000	-
11	Grass Cutting	3,000	-	3,000		3,000	-
12	Administration fee	10,000	-	10,000	Overhead allocation between Water and Wastewater for shared services	10,000	-
13	Administration fee - billing service	15,000	-	15,000	Increase in fees for billings and collection	15,000	-
14	Consulting	53,400	53,400	-	Contracted services: Flood Mitigation Project Manager (40%)	53,400	-
15	Consulting	200,000	200,000	-	Denis St. Pierre WPCP Expansion Class Environmental Assessment	200,000	-
16	Long term debt service	(209,274)	-	(209,274)	To reflect retired debt	(209,274)	-
		426,826	453,400	(26,574)		426,826	-

Supplementary Budget							
Line #	Description	Amount	One Time	Add to Base	Explanation	Revenue	Reserves
Reserves							
17	Wastewater Reserve Fund	769,274	-	769,274	Annual transfer for future wastewater related costs	769,274	-
		769,274	-	769,274		769,274	-
Capital							
18	Oakwood Sanitary Trunk Sewer	15,000	15,000	-	Project closeout from 2018	-	15,000
19	Stoney Point Treatment Plant Design	520,000	520,000	-	Land acquisition and completion of design from 2018	-	520,000
20	St. Peter St Reconstruction	10,000	10,000	-	Project closeout from 2018	-	10,000
21	Notre Dame St. Reconstruction	85,000	85,000	-	Concurrent with road reconstruction	-	85,000
22	Capital Repairs & Maintenance	200,000	200,000	-	Allowance for capital repairs and maintenance	-	200,000
		830,000	830,000	-		-	830,000

2019 Budget								
		2017	2018		2019			
	Description	Actual	Budget	Forecast	2019 Base	Base Adjustment	One Time	Total
	Operating Revenue							
1	Frontage and connection	86,599	86,600	86,300	86,600	-	-	86,600
2	Collected on taxes	58,222	56,170	56,200	56,170	-	-	56,170
3	Miscellaneous revenue	8,400	8,725	10,400	8,725	-	-	8,725
4	Buy-in fee	55,812	-	22,450	-	-	-	-
5	Collected on water bills - consumption	3,336,624	3,190,627	3,468,000	3,190,627	476,200	-	3,666,827
6	Collected on water bills - basic charge	1,699,501	1,692,172	1,700,000	1,692,172	210,700	-	1,902,872
		5,245,158	5,034,294	5,343,350	5,034,294	686,900	-	5,721,194
	Operating Expenses							
7	Wages and Benefits	42,903	109,502	79,758	67,302	(3,300)	-	64,002
8	Advertising	1,307	500	2,650	500	-	-	500
9	Telephone	15,569	16,650	17,100	16,650	-	-	16,650
10	Utilities	896,582	969,200	893,900	969,200	(75,300)	-	893,900
11	Utility Locates	135,873	97,000	97,000	97,000	-	-	97,000
12	Service connections replacements/repairs	47,292	50,000	30,000	50,000	-	-	50,000
13	Miscellaneous expense	17,140	165,000	155,000	15,000	-	-	15,000
14	Property taxes	54,916	60,000	57,000	60,000	-	-	60,000
15	OCWA operating contract	1,302,086	1,283,000	1,340,000	1,283,000	120,200	-	1,403,200
16	System repairs & maintenance	739,188	710,500	711,400	410,500	123,100	200,000	733,600
17	Flushing	26,355	40,000	15,000	40,000	(10,000)	-	30,000
18	Vehicle maintenance	9,897	8,000	10,000	8,000	-	-	8,000
19	Grass cutting	18,484	20,000	20,000	20,000	3,000	-	23,000
20	Administration	256,000	296,000	296,000	296,000	10,000	-	306,000
21	Administration - billing services	160,000	141,000	141,000	141,000	15,000	-	156,000
22	Consulting	78,055	100,000	75,000	50,000	-	253,400	303,400
23	Insurance	84,596	30,100	31,100	30,100	-	-	30,100
24	Snow removal	11,133	15,000	21,000	15,000	-	-	15,000
25	Refund for leaks	537	5,000	4,600	5,000	-	-	5,000
26	DC Discount expense	20,655	-	-	-	-	-	-
27	Long term debt service	1,069,640	1,075,800	1,075,800	1,075,800	(209,274)	-	866,526

2019 Budget								
		2017	2018		2019			
	Description	Actual	Budget	Forecast	2019 Base	Base Adjustment	One Time	Total
28	Net Transfer To/(From) Reserves	468,920	(1,812,458)	(1,812,458)	384,242	769,274	(1,283,400)	(129,884)
		5,456,965	3,379,794	3,260,850	5,034,294	742,700	(830,000)	4,946,994
29	Subtotal - Operating surplus (deficit)	(211,807)	1,654,500	2,082,500	-	(55,800)	830,000	774,200
30	Capital	243,024	1,654,500	981,500	-	-	830,000	830,000
31	Net Surplus (Deficit)	(454,831)	-	1,101,000	-	(55,800)	-	(55,800)

