

Town of Erin

Corporate Report



Date: 2018-12-10

To: Mayor & Members of Council

From: Ursula D'Angelo, Director of Finance

Report Number:

2018-39F

Meeting Date:

2018-12-18

Subject

Final Draft 2019 Budget and 2020 to 2022 Forecasts

Recommendation

Be it resolved that Council receive the staff report Final Draft 2019 Budget and 2020-2022 Forecasts;

And further that a By-law to adopt the 2019 Budget for a total of \$11,556,445 in the Operating Budget and \$4,418,800 in the 2019 Capital Budget;

And that Council recognizes the 2020 to 2022 Forecasts as presented in Appendix A and Appendix B;

And that Council direct staff to create Roads Fleet Reserve.

Background

At the beginning of the Special Council Meeting on December 6, Council approved to include in the Final Draft a cost of living adjustments of 1.9% for staff and an increase to Volunteer Firefighters Life Insurance from \$50,000 to \$100,000. This had been estimated in Contingency account in Corporate Services and did not affect the tax levy requirements. The 1st Draft 2019 Budget and 2020 to 2022 Forecasts was then presented with a recommendation to increase tax rate by 0.5%. At the conclusion of the meeting, Council directed staff to move 2020 Capital Request valued at \$225k to 2019. The project is to upgrade rural road to surface treatment 5th Line from Wellington Rd 22 to Sideroad 24 and Sideroad 27 from Wellington Rd 26 to 2nd Line. This change did not affect the tax rate because the project will be funded from Development Charges – Transportation. Furthermore, Council also directed staff to increase 2019 Resource

Request for Fire Truck Reserve contribution from \$100k to \$170k to lessen the tax impact in 2020. This change increased the tax rate to 1.5% in addition to average residential assessment value increases of 3.49% which are set by MPAC. The total assessment change for the Town is estimated at 4.91% of which 1.42% is related to new build or property improvements.

Final Draft Operating 2019 Budget and 2020-2022 Forecasts

The following is a summary of the changes between the 2018 Budget and the Final Draft 2019 Operating Budget. Overall, expenditures are at \$11.5m and include an increase of \$106k to \$627k funding for capital projects, \$482k resource requests expenditures offset by \$214k in revenues from user fees or transfers from reserves/reserve funds. This resulted in a tax rate increase of 1.50% or \$21.92 for a home assessed at \$500k. A detailed summary is included in Appendix A by Program and by Account Grouping.

	2019 vs 2018 Variance
Changes in Revenues	000's
2018 Budget	\$ 11,217
Assessment Growth	325
Water	(138)
Revenues to Offset to Resource Requests	214
Other	(166)
Total Revenues	\$ 11,452
Changes in Expenditures	000's
2018 Budget	\$ 11,217
Department expenditures	(276)
Change in Capital Requests	106
Change Infrastructure Renewal Reserve	
Contributions	27
Resource Requests	482
Total Expenditures	\$ 11,556
Total Expenditures	(104)
% Tax Increase	1.50%
Tax Amount Increase	\$ 21.92

Financial Impact

The Final Draft 2019 Operating Budget calculates a 1.5% tax rate increase or \$21.92 tax increase for a home assessed at \$500,000. Recognition of the 2020 to 2022 Forecasts provide a future outlook of the cost pressures and levy requirements. These

forecasts are expected to be revised during their respective budget processes to reflect changes in the economy, asset management plan and Council priorities.

Conclusion

Thus, the Final Draft 2019 Budget resulted in a municipal tax rate increase of 1.5% or \$21.92 increase for a home assessed at \$500,000 in addition to increases to assessment values of individual properties.

Attachments

Appendix A – Final Draft 2019 Operating Budget and 2020-2022 Operating Forecasts

Appendix B – Final Draft 2019 Capital Budget and 2020-2022 Capital Forecasts

Appendix C – 2019 to 2022 Resource Requests Summary

Appendix D – Reserves and Reserves Fund Forecast



FINAL DRAFT OPERATING BUDGET - 2019 and 2020 to 2022 Forecasts by Programs

Programs	2018 Budget			2019 Budget			2020 Forecast			2021 Forecast			2022 Forecast		
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	Expenditures	Revenues	Net	Expenditures	Revenues	Net	Expenditures	Revenues	Net
Council	147,000	-	147,000	160,500	-	160,500	163,100	-	163,100	165,700	-	165,700	168,300	-	168,300
Administration	2,012,000	658,100	1,353,900	1,901,000	498,100	1,402,900	1,876,700	477,800	1,398,900	1,912,000	457,600	1,454,400	1,912,000	437,600	1,474,400
Economic Development	293,200	72,100	221,100	247,400	35,000	212,400	207,700	30,000	177,700	208,000	30,000	178,000	208,300	25,000	183,300
Advisory Committees	100,550	28,400	72,150	95,750	14,200	81,550	95,750	12,500	83,250	95,750	12,500	83,250	95,750	12,500	83,250
Building	338,900	335,500	3,400	359,500	359,500	-	329,500	329,500	-	329,500	329,500	-	329,500	329,500	-
Planning	81,500	34,000	47,500	73,100	34,000	39,100	74,300	34,000	40,300	75,500	34,000	41,500	75,500	34,000	41,500
Bylaw/Crossing Guards	73,050	1,000	72,050	83,700	4,000	79,700	83,000	4,000	79,000	83,000	4,000	79,000	83,000	4,000	79,000
Conservation Authorities	179,800	-	179,800	164,900	-	164,900	169,400	-	169,400	173,700	-	173,700	178,200	-	178,200
Animal Control	55,300	27,000	28,300	56,400	27,500	28,900	57,500	27,500	30,000	58,600	27,500	31,100	59,800	27,500	32,300
Fire & Emergency Services	937,400	127,400	810,000	947,800	141,100	806,700	945,300	143,800	801,500	947,200	146,200	801,000	947,300	148,600	798,700
Roads	2,760,500	125,000	2,635,500	2,759,600	207,500	2,552,100	2,895,900	207,800	2,688,100	2,879,000	208,000	2,671,000	2,878,500	208,100	2,670,400
Streetlights	211,200	211,200	-	199,200	199,200	-	199,200	199,200	-	199,200	199,200	-	199,200	199,200	-
Water	1,527,700	1,527,700	-	1,390,000	1,390,000	-	1,510,000	1,510,000	-	1,510,000	1,510,000	-	1,510,000	1,510,000	-
Environmental Services	23,370	-	23,370	23,370	23,370	-	23,370	23,370	-	23,370	23,370	-	23,370	23,370	-
Recreation & Parks	1,341,950	774,800	567,150	1,359,370	698,630	660,740	1,323,820	699,230	624,590	1,328,320	698,630	629,690	1,333,020	698,130	634,890
Cemeteries	4,000	-	4,000	4,000	-	4,000	4,000	-	4,000	4,000	-	4,000	4,000	-	4,000
BIA	48,800	48,800	-	35,300	35,300	-	35,300	35,300	-	35,300	35,300	-	35,300	35,300	-
Programs Sub-Total	10,136,220	3,971,000	6,165,220	9,860,890	3,667,400	6,193,490	9,993,840	3,734,000	6,259,840	10,028,140	3,715,800	6,312,340	10,041,040	3,692,800	6,348,240
Non-Program															
Resource Requests				481,600	214,000	267,600	205,000		205,000	195,000		195,000	428,000	171,000	257,000
Infrastructure Renewal	559,600		559,600	587,059		587,059	687,059		687,059	787,059		787,059	887,059		887,059
Transfer for Capital Projects	521,000		521,000	626,896		626,896	570,000		570,000	560,000		560,000	465,000		465,000
Tax Levy		6,619,920	(6,619,920)		6,619,920	(6,619,920)		7,049,145	(7,049,145)		7,095,999	(7,095,999)		7,228,499	(7,228,499)
Assessment Growth					324,927	(324,927)									
PILS and Supplementary taxes		122,500	(122,500)		122,500	(122,500)		122,500	(122,500)		122,500	(122,500)		122,500	(122,500)
OMPF Allocation		593,400	(593,400)		593,400	(593,400)		593,400	(593,400)		593,400	(593,400)		593,400	(593,400)
Tax Write/Offs		(90,000)	90,000		(90,000)	90,000		(90,000)	90,000		(90,000)	90,000		(90,000)	90,000
From Tax Rate Stabilization															
Sub-Total	521,000	7,245,820	(6,724,820)	1,695,555	7,784,747	(6,089,192)	1,462,059	7,675,045	(6,212,986)	1,542,059	7,721,899	(6,179,840)	1,780,059	8,025,399	(6,245,340)
Net Operating Results (Surplus)	10,657,220	11,216,820	(559,600)	11,556,445	11,452,147	104,298	11,455,899	11,409,045	46,854	11,570,199	11,437,699	132,500	11,821,099	11,718,199	102,900
Tax Rate Change						1.50%			0.66%			1.88%			1.46%

Draft 2019 Budget and 2020 to 2022 Forecasts by Account Groupings

	2017	2018	2019	Budget	2020	2021	2022
	Actuals	Budget	Budget	Variance	Forecast	Forecast	Forecast
REVENUES							
Tax Levy	6,303,901	6,619,920	6,619,920	-	7,049,145	7,095,999	7,228,499
Assessment Growth			324,927	324,927			
PILS and Supplementary taxes	133,007	122,500	122,500	-	122,500	122,500	122,500
OMPF Allocation	590,100	593,400	593,400	-	593,400	593,400	593,400
Tax Write/Offs	- 83,429	90,000	90,000	-	90,000	90,000	90,000
Building Permit Revenues	329,632	335,500	359,500	24,000	329,500	329,500	420,500
Grants and Subsidies	42,256	81,500	26,500	- 55,000	26,500	26,500	26,500
Water User Fees	1,390,605	1,527,700	1,390,000	- 137,700	1,510,000	1,510,000	1,510,000
Recreation User Fees	596,323	774,800	698,630	- 76,170	699,230	698,630	698,130
Penalties/interest	288,120	360,000	320,000	- 40,000	300,000	280,000	260,000
Fire & Emergency Fees	128,622	127,400	141,100	13,700	143,800	146,200	148,600
Streetlight Special Area Charges	196,414	211,200	199,200	- 12,000	199,200	199,200	199,200
Other revenue	475,942	286,700	314,708	28,008	353,500	354,100	434,800
Transfer from Reserves	81,443	266,200	431,770	165,570	172,270	171,670	166,070
Total Revenues	10,472,935	11,216,820	11,452,155	235,335	11,409,045	11,437,699	11,718,199
EXPENDITURES							
Labour Costs	4,519,033	4,418,800	4,000,900	- 417,900	4,132,746	4,161,900	4,164,500
Supplies & Material	271,285	368,770	261,550	- 107,220	260,450	260,450	260,850
Gravel Surface	462,801	400,000	400,000	-	400,000	400,000	400,000
Sanding	173,739	180,000	180,000	-	180,000	180,000	180,000
Calcium	148,762	195,000	160,000	- 35,000	160,000	160,000	160,000
General Maintenance	166,144	169,670	98,020	- 71,650	98,020	98,020	98,020
Repairs	26,179	40,000	10,000	- 30,000	20,000	20,000	20,000
Consulting Services	99,540	337,300	223,500	- 113,800	61,000	61,000	61,000
Legal and Audit Fees	145,949	66,800	63,800	- 3,000	63,800	63,800	63,800
Service Agreements	269,236	256,460	894,760	638,300	905,860	916,960	928,160
IT Services	90,141	115,000	117,000	2,000	122,000	122,000	122,000
Resealing	54,535	80,000	85,000	5,000	85,000	85,000	85,000
Roads Maintenance	123,356	91,500	125,000	33,500	125,000	125,000	125,000
Winter Control	56,179	24,500	57,500	33,000	57,500	57,500	57,500
Equipment/small tools	88,150	106,250	80,000	- 26,250	80,000	80,000	80,000
Vehicle Maintenance	258,343	235,100	229,400	- 5,700	230,200	230,900	231,000
Fuel	139,091	156,000	131,200	- 24,800	131,200	131,200	131,200
Community Grants	35,414	35,050	35,050	-	35,050	35,050	35,050
Conservation Authorities	154,397	179,800	164,900	- 14,900	169,400	173,700	178,200
Emergency Planning	56	1,500	1,000	- 500	1,000	1,000	1,000
Telephone & Cell Phones	15,126	22,200	18,400	- 3,800	18,400	18,400	18,400
Hydro	528,172	584,450	541,450	- 43,000	550,000	554,500	559,100
Natural Gas	47,486	49,500	47,200	- 2,300	48,000	48,800	49,600
Water & Sewage	40,001	47,650	52,490	4,840	52,490	52,490	52,490
Economic Development Activities	87,431	99,900	87,400	- 12,500	87,700	88,000	88,300
Advertising/Promo	36,035	32,700	19,200	- 13,500	19,200	19,200	19,200
Other Expenses	300,446	313,090	246,540	- 66,550	245,540	245,540	247,540
Elections	1,196	74,000	17,000	- 57,000	17,000	17,000	17,000
Inter Dept Expenses	78,263	36,300	11,000	- 25,300	11,000	11,000	11,000
Insurance & Deductible	189,729	208,000	146,100	- 61,900	146,100	146,100	146,100
Contingency	-	47,100	69,100	22,000	69,100	69,100	69,100
Debt Servicing	434,958	435,800	432,600	- 3,200	514,000	514,000	512,500
Resource Requests			481,600	481,600	205,000	195,000	428,000
Capital Projects	312,826	521,000	626,896	105,896	570,000	560,000	465,000
Transfer to Reserves	632,813	728,030	853,830	125,800	897,084	880,530	868,430
Trf to Infrastructure Renewal Res.	486,124	559,600	587,059	27,459	687,059	787,059	887,059
Total Expenditures	10,472,935	11,216,820	11,556,445	339,625	11,455,899	11,570,199	11,821,099
Net Base Operating Results (Deficit)	-	-	- 104,290	- 104,290	- 46,854	- 132,500	- 102,900
Tax Rate Change			1.50%		0.66%	1.88%	1.46%

2019 TO 2022 CAPITAL REQUESTS SUMMARY

Project Description	2019 Submitted	2019 Recommended	2019						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
GENERAL GOVERNMENT									
Server hardware replacement									-
Server software replacement		-							-
General Government - Totals	-	-	-	-	-	-	-	-	-
FIRE & EMERGENCY									
Erin Exhaust System (portable)	95,000	95,000						95,000	
Hose Cache	20,000	20,000							20,000
1990 Tanker 57 replacement									-
Rescue Truck Replacement (2)									
Rescue Gear Washer & Dryer									
Fire Dept - Totals	115,000	115,000	-	-	-	-	-	95,000	20,000

2019 TO 2022 CAPITAL REQUESTS SUMMARY

Project Description	2019 Submitted	2019 Recommended	2019						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
ROADS									
Station St Bridge & Dam (2017 Budget only had \$1.2m). This is a revised budget.	2,500,000	2,500,000	1,576,988			923,012			
Partial reconstruct storm sewer for Daniel St from English South to new outlet on Wheelock	520,000	520,000	520,000						-
Structure 2051 and 011 based on OSIM report	600,000	600,000	258,604				77,500		263,896
Downtown Boulevard upgrade to hard surface. Replace all grass in Downtown Erin (between East Church St. and Millwood Rd) with patterned concrete or pavers.									
ECC Parking lot reconstruction									
Rural Upgrade from gravel to surface treatment. 1. 5th Line from Wellington Rd 22 to Sideroad 24 2. Sideroad 17 from Wellington Rd 26 to 2nd Line		225,000			225,000				
Tandem axle snow plow truck-necessary to replace unit 23									
Tandem axle snow plow truck-necessary to replace unit 20									
Roads Dept - Totals	3,620,000	3,845,000	2,355,592	-	225,000	923,012	77,500	-	263,896

2019 TO 2022 CAPITAL REQUESTS SUMMARY

Project Description	2019 Submitted	2019 Recommended	2019						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
RECREATION									
Erin Community Centre - accessibility renovations; flat roof; ice resurfacers	160,000	160,000	10,000						150,000
Recreation Software for online bookings	40,000	40,000							40,000
Erin Community Centre - shared services agreement \$20k sewage treatment; \$20k theatre carpet replacement; flooring and other minor renovations. Project cost is \$60,000	40,000	40,000							40,000
Parks fencing; playground equipment; tractor; bleachers;	63,000	63,000							63,000
Emergency Response Centre allocations	50,000	50,000							50,000
Tractor compact loader and mower									
Dog park									
Centre 2000 Theatre seating									
Splash Pad									
RECREATION DEPT- Totals	353,000	353,000	10,000	-	-	-	-	-	343,000
Water Dept									
Building and grounds minor repairs	15,000	15,000						15,000	
Water equipment to extend life of asset	43,800	43,800						43,800	
Fire Hydrant Rehabilitation / Replacement Program; Meter replacement programs	47,000	47,000						47,000	
Water Dept - Totals	105,800	105,800	-	-	-	-	-	105,800	-
GRAND TOTAL >	4,193,800	4,418,800	2,365,592	-	225,000	923,012	77,500	200,800	626,896

Project Description	2020 Submitted	2020 Recommended	FORECAST 2020						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
GENERAL GOVERNMENT									
Server hardware replacement									-
Server software replacement									
General Government - Totals	-	-	-	-	-	-	-	-	-
FIRE & EMERGENCY									
Erin Exhaust System (portable)									
Hose Cache	20,000	20,000							20,000
1990 Tanker 57 replacement	450,000	450,000						200,000	250,000
Rescue Truck Replacement (2)									
Rescue Gear Washer & Dryer									
Fire Dept - Totals	470,000	470,000	-	-	-	-	-	200,000	270,000

Project Description	2020 Submitted	2020 Recommended	FORECAST 2020						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
ROADS									
Station St Bridge & Dam (2017 Budget only had \$1.2m). This is a revised budget.									
Partial reconstruct storm sewer for Daniel St from English South to new outlet on Wheelock									
Structure 2051 and 011 based on OSIM report									
Downtown Boulevard upgrade to hard surface. Replace all grass in Downtown Erin (between East Church St. and Millwood Rd) with patterned concrete or pavers.	60,000	60,000	60,000						
ECC Parking lot reconstruction	80,000	80,000	80,000						
Rural Upgrade from gravel to surface treatment. 1. 5th Line from Wellington Rd 22 to Sideroad 24 2. Sideroad 17 from Wellington Rd 26 to 2nd Line	225,000								
Tandem axle snow plow truck-necessary to replace unit 23	300,000	300,000						100,000	200,000
Tandem axle snow plow truck-necessary to replace unit 20									-
Roads Dept - Totals	665,000	440,000	140,000	-	-	-	-	100,000	200,000

Project Description	2020 Submitted	2020 Recommended	FORECAST 2020							
			FUNDING SOURCE							
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax	
RECREATION										
Erin Community Centre - accessibility renovations; flat roof; ice resurfacers										-
Recreation Software for online bookings										
Erin Community Centre - shared services agreement \$20k sewage treatment; \$20k theatre carpet replacement; flooring and other minor renovations. Project cost is \$60,000	20,000	20,000								20,000
Parks fencing; playground equipment; tractor; bleachers;		-								
Emergency Response Centre allocations	50,000	50,000								50,000
Tractor compact loader and mower	30,000	30,000								30,000
Dog park	28,000	28,000			20,000			8,000		
Centre 2000 Theatre seating										
Splash Pad										
RECREATION DEPT- Totals	128,000	128,000	-	-	20,000	-	-	8,000		100,000
Water Dept										
Building and grounds minor repairs									-	-
Water equipment to extend life of asset										
Fire Hydrant Rehabilitation / Replacement Program; Meter replacement programs	47,000	47,000						47,000		
Water Dept - Totals	47,000	47,000	-	-	-	-	-	47,000		-
GRAND TOTAL >	1,310,000	1,085,000	140,000	-	20,000	-	-	355,000		570,000

Project Description	2021 Submitted	2021 Recommended	FORECAST 2021						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
GENERAL GOVERNMENT									
Server hardware replacement	30,000	30,000							30,000
Server software replacement									
General Government - Totals	30,000	30,000	-	-	-	-	-	-	30,000
FIRE & EMERGENCY									
Erin Exhaust System (portable)									
Hose Cache									
1990 Tanker 57 replacement									
Rescue Truck Replacement (2)	160,000	160,000							160,000
Rescue Gear Washer & Dryer									
Fire Dept - Totals	160,000	160,000	-	-	-	-	-	-	160,000

Project Description	2021 Submitted	2021 Recommended	FORECAST 2021						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
ROADS									
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Partial reconstruct storm sewer for Daniel St from English South to new outlet on Wheelock									
Structure 2051 and 011 based on OSIM report									
Downtown Boulevard upgrade to hard surface. Replace all grass in Downtown Erin (between East Church St. and Millwood Rd) with patterned concrete or pavers.									
ECC Parking lot reconstruction									
Rural Upgrade from gravel to surface treatment. 1. 5th Line from Wellington Rd 22 to Sideroad 24 2. Sideroad 17 from Wellington Rd 26 to 2nd Line									
Tandem axle snow plow truck-necessary to replace unit 23									
Tandem axle snow plow truck-necessary to replace unit 20	300,000	300,000							300,000
Roads Dept - Totals	300,000	300,000	-	-	-	-	-	-	300,000

Project Description	2021 Submitted	2021 Recommended	FORECAST 2021							
			FUNDING SOURCE							
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax	
RECREATION										
Erin Community Centre - accessibility renovations; flat roof; ice resurfacers										-
Recreation Software for online bookings										
Erin Community Centre - shared services agreement \$20k sewage treatment; \$20k theatre carpet replacement; flooring and other minor renovations. Project cost is \$60,000	20,000	20,000								20,000
Parks fencing; playground equipment; tractor; bleachers;		-								
Emergency Response Centre allocations	50,000	50,000								50,000
Tractor compact loader and mower										
Dog park										
Centre 2000 Theatre seating	80,000	80,000	40,000	40,000						
Splash Pad										
RECREATION DEPT- Totals	150,000	150,000	40,000	40,000	-	-	-	-	-	70,000
Water Dept										
Building and grounds minor repairs		-							-	-
Water equipment to extend life of asset										
Fire Hydrant Rehabilitation / Replacement Program; Meter replacement programs	47,000	47,000							47,000	
Water Dept - Totals	47,000	47,000	-	-	-	-	-	-	47,000	-
GRAND TOTAL >	687,000	687,000	40,000	40,000	-	-	-	-	47,000	560,000

Project Description	2022 Submitted	2022 Recommended	FORECAST 2022						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
GENERAL GOVERNMENT									
Server hardware replacement									-
Server software replacement	15,000	15,000							15,000
General Government - Totals	15,000	15,000	-	-	-	-	-	-	15,000
FIRE & EMERGENCY									
Erin Exhaust System (portable)									
Hose Cache									
1990 Tanker 57 replacement									
Rescue Truck Replacement (2)									
Rescue Gear Washer & Dryer	30,000	30,000							30,000
Fire Dept - Totals	30,000	30,000	-	-	-	-	-	-	30,000

Project Description	2022 Submitted	2022 Recommended	FORECAST 2022						
			FUNDING SOURCE						
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax
ROADS									
Station St Bridge & Dam (2017 Budget only had \$1.2m). This is a revised budget.									
Partial reconstruct storm sewer for Daniel St from English South to new outlet on Wheelock									
Structure 2051 and 011 based on OSIM report									
Downtown Boulevard upgrade to hard surface. Replace all grass in Downtown Erin (between East Church St. and Millwood Rd) with patterned concrete or pavers.									
ECC Parking lot reconstruction									
Rural Upgrade from gravel to surface treatment. 1. 5th Line from Wellington Rd 22 to Sideroad 24 2. Sideroad 17 from Wellington Rd 26 to 2nd Line									
Tandem axle snow plow truck-necessary to replace unit 23									
Tandem axle snow plow truck-necessary to replace unit 20									
Roads Dept - Totals	-	-	-	-	-	-	-	-	-

Project Description	2022 Submitted	2022 Recommended	FORECAST 2022							
			FUNDING SOURCE							
			Gas Tax/Grants/OCIF	Trade-Ins, Recoveries	Development Charges Reserve	Debt	Infrastructure Renewal Reserve	Other Reserves	Property Tax	
RECREATION										
Erin Community Centre - accessibility renovations; flat roof; ice resurfacers										-
Recreation Software for online bookings										
Erin Community Centre - shared services agreement \$20k sewage treatment; \$20k theatre carpet replacement; flooring and other minor renovations. Project cost is \$60,000	20,000	20,000								20,000
Parks fencing; playground equipment; tractor; bleachers;		-								-
Emergency Response Centre allocations	50,000	50,000								50,000
Tractor compact loader and mower										
Dog park										
Centre 2000 Theatre seating										
Splash Pad	350,000	350,000								350,000
RECREATION DEPT- Totals	420,000	420,000	-	-	-	-	-	-	-	420,000
Water Dept										
Building and grounds minor repairs		-							-	-
Water equipment to extend life of asset										
Fire Hydrant Rehabilitation / Replacement Program; Meter replacement programs	47,000	47,000							47,000	
Water Dept - Totals	47,000	47,000	-	-	-	-	-	-	47,000	-
GRAND TOTAL >	512,000	512,000	-	-	-	-	-	-	47,000	465,000



2019-2022 Resource Requests Summary

#	Program	Description	2019				2020				2021				2022			
			O or C *	Project Cost	Taxation Funded Requests	Recommended	O or C *	Project Cost	Taxation Funding Requests	Recommended	O or C *	Project Cost	Taxation Funding Requests	Recommended	O or C *	Project Cost	Taxation Funding Requests	Recommended
1	Corporate Services	Development Charges Study (90% funded from DC Reserves; and 10% from Taxation)	O	\$ 60,000	\$ 6,000	\$ 6,000												
2	Corporate Services	Wastewater Financing Options Study (\$10k funded from Water Life Cycle; \$10k funded from DCs - Water)	O	\$ 30,000	\$ 10,000	\$ 10,000												
3	Fire & Emergency Services	Transfer to Fire Vehicle Reserve for future replacements	O	\$ 170,000	\$ 170,000	\$ 170,000	O	\$ 100,000	\$ 100,000		O	\$ 100,000	\$ 100,000		C	\$ 50,000	\$ 50,000	
4	Fire & Emergency Services	Recruitment training costs - every 2 years					O	\$ 20,000	\$ 20,000						O	\$ 22,000	\$ 22,000	
5	Building	Building Inspector													C	\$ 91,000	\$ -	
6	Planning	Official Plan Review (2019 and 2020 Completion)	O	\$ 50,000	\$ 50,000	\$ 50,000	O	\$ 50,000	\$ 50,000									
7	Planning	Growth Management Strategy (90% funded by DCs)	O	\$ 100,000	\$ 10,000	\$ 10,000												
8	Planning	Municipal Servicing Standards - Revision (funded from Building Reserves)	O	\$ 12,000	\$ -	\$ 12,000												
9	Planning	Community Design Guidelines									O	\$ 50,000	\$ 50,000					
10	Planning	Planner (partially funded from planning fees)													C	\$ 130,000	\$ 50,000	
11	Planning	Zoning By-Law Review													O	\$ 80,000	\$ 80,000	
12	By-law Enforcement	By-law Enforcement Officer for 3 days a week	C	\$ 18,700	\$ 16,700	\$ 16,700												
13	Water Operations	Water Rate Study	C	\$ 15,000	\$ -	\$ 15,000												
14	Water Operations	Inspections (third party funded by reducing transfer to Life Cycle Reserve)	C	\$ 12,000	\$ -	\$ 12,000												
15	Economic Development	Public washroom facilities in the Village of Erin - 6 month contract	O	\$ 5,000	\$ 5,000	\$ 5,000	O	\$ 5,000	\$ 5,000		O	\$ 5,000	\$ 5,000		O	\$ 5,000	\$ 5,000	
16	Economic Development	Community Improvement Plan implementation					O	\$ 30,000	\$ 30,000		O	\$ 40,000	\$ 40,000		C	\$ 50,000	\$ 50,000	
17	Recreation	Camp program (Offset by Revenues of \$9,000)	C	\$ 8,900	\$ (100)	\$ 8,900												
Total				\$ 481,600	\$ 267,600	\$ 315,600		\$ 205,000	\$ 205,000	\$ -		\$ 195,000	\$ 195,000	\$ -		\$ 428,000	\$ 257,000	\$ -

RESERVES & RESERVE FUND Forecast 2018 to 2022

DEPARTMENT	Combined Reserves & Reserve Funds		Projected BALANCE	2018 TRANSACTIONS		Projected BALANCE	2019 TRANSACTIONS		Projected BALANCE
			@ DEC 31 2017	ADDITIONS	DISBURSEMENTS	@ DEC 31 2018	ADDITIONS	DISBURSEMENTS	@ DEC 31 2019
Unallocated	RESERVES	WORKING CAPITAL	278,760.61		75,000	203,761			203,761
Unallocated	RESERVES	TAX STABILIZATION RESERVE	250,948.58			250,949			250,949
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	1,066,574.13	1,592,907	519,232	2,140,249	587,059	77,500	2,649,808
Unallocated	RESERVE FUND	GAS TAX REVENUE FUND	431,814.90	343,035	479,392	295,458	347,016	520,000	122,474
Unallocated	RESERVE FUND	Special Water Levy (Nestle)	41,134.67			41,135			41,135
Unallocated	RESERVE FUND	OCIF Top Up Grant	-	867,343		867,343	709,645	1,576,988	-
Unallocated	RESERVES	OCIF FORMULA	-	164,408	164,408	-	258,604	258,604	-
TOTAL Unallocated			2,069,233			3,798,894			3,268,126
Admin	RESERVES	ELECTION EXPENSE	57,596.66			57,597			57,597
Admin	RESERVES	COMPUTER UPGRADES	19,865.37	15,000		34,865	15,000		49,865
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571.31			87,571			87,571
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	18,450.89	891	14,526	4,816			4,816
Admin	RESERVES	ADMIN-PHONE RESERVE	10,891.04		10,000	891			891
Admin	RESERVES	INSURANCE CONTINGENCY	15,573.29			15,573			15,573
Admin	RESERVE FUND	ADMINISTRATION DC	11,540.92	50,000	114,533	76,074	31,000	144,000	189,074
TOTAL Admin			198,408			125,240			27,240
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	137,572.41	1,012		138,584	68,140	12,000	194,724
Building	RESERVES	BUILDING DEPT CAPITAL	1,012.02		1,012	-			-
TOTAL Building			138,584			138,584			194,724
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	36,737.11	4,035		40,773		10,000	30,773
Econ Dev	RESERVES	DOCTOR RECRUITMENT	4,035.40		4,035	-			-
TOTAL Econ Dev			40,773			40,773			30,773
Enviro	RESERVE FUND	Water EA STUDY	35,468.57			35,469			35,469
Enviro	RESERVES	EA WATER/WASTEWATER RESERVES	-			-			-
TOTAL Enviro			35,469			35,469			35,469
Fire	RESERVE FUND	FIRE SERVICES DC	195,731.01	100,000	33,200	262,531	94,000	33,200	323,331
Fire	RESERVES	FIRE CAPITAL	95,301.85	1,781		97,083		1,949	95,134
Fire	RESERVES	FIREHALL RESERVE	71,580.90	21,470		93,051		93,051	-
Fire	RESERVES	FIRE DEFIBRILLATION	1,781.11		1,781	-			-
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,583.79			121,584			121,584
Fire	RESERVES	FIRE VEHICLE RESERVE	84,939.03	75,000		159,939	170,000		329,939
Fire	RESERVES	COMBINED FIRE STATION RESERVES	21,469.79		21,470	-			-
TOTAL Fire			592,387			734,187			869,987
Recreation	RESERVES	CENTRE 2000 CAPITAL	137,357.78			137,358			137,358
Recreation	RESERVES	Barbour Field Septic System	54,851.36	25,000	25,000	54,851			54,851
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	25,253.04			25,253			25,253
Recreation	RESERVES	BALLINAFAD COMM CENTRE	13,354.67			13,355			13,355
Recreation	RESERVES	ERIN TENNIS CLUB	11,384.36			11,384			11,384
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	50,000.00	50,000		100,000			100,000
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	859,541.76		300,000	559,542			559,542
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	266,045.99	75,000	36,500	304,546	73,000	68,700	308,846
TOTAL Recreation			1,417,789			1,206,289			1,210,589
TOTAL Rental			33,907.14		33,907	-			-
Roads	RESERVES	ROADS CAPITAL	308,590.21		263,856	44,734			44,734
Roads	RESERVES	SIDEWALK REPLACEMENTS	154,226.98		32,000	122,227			122,227
Roads	RESERVES	STREETLIGHTS	207,522.92	40,000	389,459	141,936	73,100		68,836
Roads	RESERVES	ROADS Fleet Reserve	-			-	50,000		50,000
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	127,524.43			127,524			127,524
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	8,875.99			8,876			8,876
Roads	RESERVE FUND	DRAINAGE LEVY FUND	16,024.82			16,025			16,025
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	978,176.28	280,000		1,258,176	280,000	307,500	1,230,676
TOTAL Roads			1,800,942			1,435,627			1,531,227
Water	RESERVES	WATER LIFECYCLE	2,128,159.72	592,300	237,533	2,482,927	588,900	214,570	2,857,257
Water	RESERVE FUND	TOWN WATER RESERVE FUND	125,746.06			125,746		41,089	84,657
Water	RESERVE FUND	WATER DC	318,720.36	28,000	84,657	262,064	26,000	468,943.28	180,880
TOTAL Water			2,572,626			2,870,736			2,761,034
Committee	RESERVES	CEMETERY CAPITAL	92,454.85			92,455			92,455
Committee	RESERVES	ERIN PIONEER CEMETERY RESERVES	8,247.14			8,247			8,247
Committee	RESERVES	STREETSCAPE	5,065.97			5,066			5,066
Committee	RESERVES	HERITAGE RESERVES	14,776.43			14,776			14,776
Committee	RESERVES	LGHG COMMITTEE	19,702.05			19,702			19,702
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,277.95			7,278			7,278
Committee	RESERVE FUND	BIA IMPROVEMENT	8,254.36			8,254			8,254
TOTAL Committee			155,779			155,779			155,779
NOTE: DC Contributions are estimates based on 2017. Disbursements are based on 2018 Capital and Operating Budget			9,055,896	4,327,183	2,841,501	10,541,577	3,371,464	3,828,094	10,084,947

DEPARTMENT	Combined Reserves & Reserve Funds		Projected BALANCE	2020 TRANSACTIONS		Projected BALANCE	2021 TRANSACTIONS		Projected BALANCE	2022 TRANSACTIONS		Projected BALANCE
			@ DEC 31 2019	ADDITIONS	DISBURSEMENTS	@ DEC 31 2020	ADDITIONS	DISBURSEMENTS	@ DEC 31 2021	ADDITIONS	DISBURSEMENTS	@ DEC 31 2022
Unallocated	RESERVES	WORKING CAPITAL	203,761			203,761			203,761			203,761
Unallocated	RESERVES	TAX STABILIZATION RESERVE	250,949			250,949			250,949			250,949
Unallocated	RESERVES	INFRASTRUCTURE RENEWAL	2,649,808	687,059		3,336,867	787,059	-	4,123,926	887,059	-	5,010,985
Unallocated	RESERVE FUND	GAS TAX REVENUE FUND	122,474	347,016		469,490	362,790		832,280	362,790		1,195,070
Unallocated	RESERVE FUND	Special Water Levy (Nestle)	41,135		8,000	33,135			33,135			33,135
Unallocated	RESERVE FUND	OCIF Top Up Grant	-			-			-			-
Unallocated	RESERVES	OCIF FORMULA	-	260,016	140,000	120,016	260,016	40,000	340,032	260,016		600,048
TOTAL Unallocated			3,268,126			4,414,217			5,784,082			7,293,947
Admin	RESERVES	ELECTION EXPENSE	57,597			57,597			57,597			57,597
Admin	RESERVES	COMPUTER UPGRADES	49,865	15,000		64,865	15,000		79,865	15,000		94,865
Admin	RESERVES	ADMIN FILE MANAGEMENT	87,571			87,571			87,571			87,571
Admin	RESERVES	ADMIN OFFICE RENO RESERVES	4,816			4,816			4,816			4,816
Admin	RESERVES	ADMIN-PHONE RESERVE	891			891			891			891
Admin	RESERVES	INSURANCE CONTINGENCY	15,573			15,573			15,573			15,573
Admin	RESERVE FUND	ADMINISTRATION DC	189,074	31,000	20,000	178,074	31,000		147,074	31,000		116,074
TOTAL Admin			27,240			53,240			99,240			145,240
Building	RESERVE FUND	BUILDING DEPT REVENUE FUND	194,724	15,494		210,218	8,940		219,158	6,840		225,998
Building	RESERVES	BUILDING DEPT CAPITAL	-			-			-			-
TOTAL Building			194,724			210,218			219,158			225,998
Econ Dev	RESERVES	ECONOMIC DEVELOPMENT RESERVES	30,773		5,000	25,773		5,000	20,773			20,773
Econ Dev	RESERVES	DOCTOR RECRUITMENT	-			-			-			-
TOTAL Econ Dev			30,773			25,773			20,773			20,773
Enviro	RESERVE FUND	Water EA STUDY	35,469			35,469			35,469			35,469
Enviro	RESERVES	EA WATER/WASTEWATER RESERVES	-			-			-			-
TOTAL Enviro			35,469			35,469			35,469			35,469
Fire	RESERVE FUND	FIRE SERVICES DC	323,331	94,000	33,200	384,131	94,000	33,200	444,931	94,000	33,200	505,731
Fire	RESERVES	FIRE CAPITAL	95,134			95,134			95,134			95,134
Fire	RESERVES	FIREHALL RESERVE	-			-			-			-
Fire	RESERVES	FIRE DEFIBRILLATION	-			-			-			-
Fire	RESERVES	FIRE WAGE CONTINGENCY	121,584			121,584			121,584			121,584
Fire	RESERVES	FIRE VEHICLE RESERVE	329,939	100,000	200,000	229,939			229,939			229,939
Fire	RESERVES	COMBINED FIRE STATION RESERVES	-			-			-			-
TOTAL Fire			869,987			830,787			891,587			952,387
Recreation	RESERVES	CENTRE 2000 CAPITAL	137,358			137,358			137,358			137,358
Recreation	RESERVES	Barbour Field Septic System	54,851			54,851			54,851			54,851
Recreation	RESERVES	HILLSBURGH ARENA CAPITAL	25,253			25,253			25,253			25,253
Recreation	RESERVES	BALLINAFAD COMM CENTRE	13,355			13,355			13,355			13,355
Recreation	RESERVES	ERIN TENNIS CLUB	11,384			11,384			11,384			11,384
Recreation	RESERVES	EMERGENCY RESPONSE CENTRE	100,000			100,000			100,000			100,000
Recreation	RESERVE FUND	CASH IN LIEU OF PARKLAND FUND	559,542			559,542			559,542			559,542
Recreation	RESERVE FUND	PARKS & RECREATION SERVICES DC	308,846	73,000	27,900	353,946	73,000	27,100	399,846	73,000	26,400	446,446
TOTAL Recreation			1,210,589			1,255,689			1,301,589			1,348,189
TOTAL Rental	RESERVES	RENTAL FACILITIES RESERVES (Erin Hydro)	-			-			-			-
Roads	RESERVES	ROADS CAPITAL	44,734			44,734			44,734			44,734
Roads	RESERVES	SIDEWALK REPLACEMENTS	122,227			122,227			122,227			122,227
Roads	RESERVES	STREETLIGHTS	68,836	59,000		9,836	59,000		49,164	59,000		108,164
Roads	RESERVES	ROADS Fleet Reserve	50,000	50,000	100,000	-	50,000		50,000	50,000		100,000
Roads	RESERVE FUND	SIDEWALK RESERVE Tim Hortons	127,524			127,524			127,524			127,524
Roads	RESERVE FUND	CASH IN LIEU OF PARKING FUND	8,876			8,876			8,876			8,876
Roads	RESERVE FUND	DRAINAGE LEVY FUND	16,025			16,025			16,025			16,025
Roads	RESERVE FUND	TRANSPORTATION SERVICES DC	1,230,676	280,000	82,800	1,427,876	280,000	83,000	1,624,876	280,000	83,100	1,821,776
TOTAL Roads			1,531,227			1,737,427			2,043,427			2,349,327
Water	RESERVES	WATER LIFECYCLE	2,857,257	698,900	70,370	3,485,787	688,900	70,370	4,104,317	678,900	70,370	4,712,847
Water	RESERVE FUND	TOWN WATER RESERVE FUND	84,657			84,657			84,657			84,657
Water	RESERVE FUND	WATER DC	180,880	26,000		154,880	26,000		128,880	26,000		102,880
TOTAL Water			2,761,034			3,415,564			4,060,094			4,694,624
Committee	RESERVES	CEMETERY CAPITAL	92,455			92,455			92,455			92,455
Committee	RESERVES	ERIN PIONEER CEMETERY RESERVES	8,247			8,247			8,247			8,247
Committee	RESERVES	STREETSCAPE	5,066			5,066			5,066			5,066
Committee	RESERVES	HERITAGE RESERVES	14,776			14,776			14,776			14,776
Committee	RESERVES	LGHG COMMITTEE	19,702			19,702			19,702			19,702
Committee	RESERVE FUND	CELEBRATE ERIN RESERVE FUND	7,278			7,278			7,278			7,278
Committee	RESERVE FUND	BIA IMPROVEMENT	8,254			8,254			8,254			8,254
TOTAL Committee			155,779			155,779			155,779			155,779
TOTAL			10,084,947	2,736,485	687,270	12,134,162	2,735,705	258,670	14,611,197	2,823,605	213,070	17,221,732

NOTE: DC Contributions are estimates based on 2017. Disbursements are based on 2018 Capital and Operating Budget