



**AGENDA
COMMITTEE OF THE WHOLE
ADMINISTRATION & FINANCE**

**Thursday, February 6, 2020, 5:00 PM
Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario**

- 1. Call to Order – Chair, Mayor Sayeau**
- 2. Approval of Agenda**
- 3. Disclosure of Pecuniary Interest & the General Nature Thereof**
- 4. Business Arising from Previous Committee of the Whole Meeting Minutes (if any)**
- 5. Action/Information Items**
 - a. 2020 Draft Capital Revisions - Per Budget Meeting #2
 - b. Effect of Tax Rate Change on Residential Bills
 - c. 2019 Year End Position
 - d. 2020 Proposed Capital Adjustments - Based on 2019 Year End
 - e. 2020 Operating Budget Review
- 6. Question Period**
- 7. Closed Session**
 - a. Personal matters about an identifiable individual, including municipal or local board employees; Specifically: Staff Levels - Administration and Facilities & Minutes of Closed Session dated January 13, 2020
- 8. Report Out from Closed Session**
- 9. Adjournment**

**MINUTES
COMMITTEE OF THE WHOLE
ADMINISTRATION & FINANCE – BUDGET MEETING #2
MONDAY, JANUARY 27, 2020
SPENCERVILLE MUNICIPAL OFFICE
2:00 PM**

Present: Mayor Sayeau, Chair
Deputy Mayor Deschamps
Councillor Cameron
Councillor Dillabough
Councillor Hunter

Regrets: Jack Bradley, Advisory Member
Dave Robertson, Advisory Member

Staff: Dave Grant, CAO
Debra McKinstry, Clerk
Melanie Stubbs, Treasurer
Gord Shaw, Director of Operations
Brian Moore, Fire Chief
Mike Spencer, Manager of Parks, Recreation & Facilities
Jim Guest, Roads Superintendent

1. Call to Order

Mayor Sayeau called the meeting to order at 2:00 pm.

2. Approval of Agenda

Moved by: H. Cameron seconded by: J. Hunter that the agenda be approved as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof – None

4. Business Arising from Previous Committee of the Whole – Administration & Finance

Mayor Sayeau noted that the cell phone expense item for Council members will be further discussed, and suggested that it should not be set up as a taxable benefit.

5. Action/Information Items

a) Review of Revenue

Committee reviewed the report noting that additional year-to-date revenue from interest collected in December 2019 had been recorded.

b) Capital Summary

Committee reviewed the report which had been updated to suggest alternative funding sources for some capital projects.

There was some discussion of the possible impact of the operating budget on the overall picture.

Each item contained within the summary was reviewed with a view to reducing the capital amount to be funded from taxation from approximately \$717,000 to something more manageable. The Committee debated and reached consensus as follows:

- Fire Department Truck Purchase
 - Additional \$100,000 from reserves for a total of \$170,000.
- Recreation –
 - Dehumidifier – It was noted that the \$15,000 for a dehumidifier was the cost for a used one to be purchased from the Town of Prescott and that it was needed to battle humidity at the Ingredion Centre during the hotter months of its operation – May, June and September. The item was deferred for future budget years.
 - Cardinal Pool Filtration – Noted that the work could not be scheduled until after the 2020 season. It was agreed that \$30,000 be put into reserves from taxation and defer the work until early 2021 as a pre-budget approval item. It was noted that the pool liner will need to be replaced in 2021.
 - Ingredion Centre Lighting – It was noted that replacement lights are no longer available and that the Spencerville Arena lights had been switched to LED in 2019. There will be some savings on the operational budget for hydro at the Ingredion Centre. This item will continue to be funded from taxation in 2020.
- Public Works –
 - Purchase of portable signage is deferred.
 - Purchase of a new brush head for the high hoe is deferred.
 - Discussion of the replacement for Truck 11 covered the intent to re-configure plow routes and use one vehicle as a replacement for Truck 11 in 2020 as well as Truck 8 in 2021. Staff will bring forward a more detailed report on the plan at the PW/ES&F meeting. A suggestion was made to contact the Town of Prescott to see if they would plow in New Wexford on a contract basis. Consensus to transfer \$150,000 from reserves towards the purchase of a replacement tandem axle truck.

- Gravel to surface treatment program – discussion of doing Campbell Road instead of Chambers, no change made to plans.
- Pre-engineering budget estimate of Jordan, Rooney and Cedar Grove Roads reduced to \$200,000. Staff will investigate doing the engineering and survey work for Cedar Grove Road only to potentially further reduce this amount.

c) Electronic Sign Purchase – Information Item

Consensus was to not proceed with this item at this time.

d) Latimer Road Surface Treatment – Information Item

This project is shared with North Grenville and funding from taxation is committed if North Grenville includes it in their 2020 budget.

e) Jordan, Rooney and Cedar Grove Roads Reconstruction – Information Item

Further information will be presented at the PW/ES/F committee meeting to determine how much of the project will be undertaken in 2020 and at what cost.

f) Safford Road Resurfacing – Information Item

The Safford Road resurfacing as well as other planned paving projects were discussed. No changes to the program were recommended.

5. Review of Discussion

It was noted that the UCLG Budget had recently been approved with a 0.3% decrease in tax rate and the Provincial school board rate has dropped by approximately 5% for 2020. At this point, following the changes discussed above, the overall Township budget indicates an increase in the Township tax rate of approximately 4.8%. It was noted that approximately 2% of this is needed in order to offset the reduction in OMPF funding from the Province.

It was also noted that the only item in the capital plan towards the riverfront revitalization fund was for docking. Staff indicated that the plan was not far enough along for budget estimates and that the intention was to pursue grant funding through a number of different sources to move the project forward. As well the operational budget contained some funds within the proposed Economic Development Strategy programs line item.

Committee discussed the impact of tax rate increases on households in the Township and requested a report from the Treasurer for the next budget meeting. The effect of phase-in was discussed, as well as the upcoming new assessment base year.

It was noted that an increase of 2.66% in the rate would bring the total tax rate back to the 2018 level.

6. Question Period – None
7. Adjournment

Moved by: S. Dillabough seconded by: J. Hunter that Committee does now adjourn at 4:07 pm.

Carried

These minutes were approved in open Council this 24th day of February, 2020.

Chair

Clerk

**TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM**

Committee: Administration and Finance

Date: February 6, 2020

Department: Treasury

Topic: 2020 Draft Budget Capital Revisions

Background: At the January 27th Committee of the Whole meeting, several decisions were made by committee which reduced the overall taxation supported capital funding.

The chart below has been revised and provides a comparison between 2019 and 2020 capital budget:

Year	Total Capital Projects	Less Transfer from Reserves	Less WIP Funds Carried Forward	Less Grants	Total Capital Funding	Taxation Supported Capital
Revised 2020	\$2,214,875	\$320,000	\$15,000	\$593,000	\$928,000	\$1,286,875
2019	\$2,014,610	\$284,782	\$94,459	\$441,650	\$820,891	\$1,193,719
Difference	\$200,265	\$35,218	(\$79,459)	\$151,350	\$107,109	\$93,156

Committee decided to defer the Cardinal pool filtration system repair of \$70,000.00 and transfer \$30,000.00 into reserve to fund this project in 2021. Therefore, the total taxation supported capital is \$123,156.00 more than the 2019 capital budget.

See attached revised capital funding analysis and reserve fund report with the changes reflected.

Melanie Stubbs

Melanie Stubbs
Treasurer

**2020 Draft Capital Projects
Funding Analysis**

		Expense	Revenue				2020 FROM TAXATION	deferred Projects
		2020 Draft Budget	Transfer From Reserve	Gov't Grants +Gas Tax	Work in Progress	TOTAL REVENUE		
17-5950 ADMINISTRATION - CAPITAL								
	Drawings plans for upstairs	10,000				0	10,000	
	Townhall stone fence	22,500				0	22,500	
	Subtotal	32,500	0	0	0	0	32,500	
21-5950 FIRE DEPARTMENT-CAPITAL								
	2019 WIP Station #2 drawings & cost estimates	15,000			(15,000)	(15,000)	0	
	Station 2 additional studies	20,000				0	20,000	
	Replace Rescue Truck (1996)	344,630	(170,000)			(170,000)	174,630	
	Replace cutter	16,995				0	16,995	
	Subtotal	396,625	(170,000)	0	(15,000)	(185,000)	0	211,625
57-5950 STORM WATER MANAGEMENT								
	Cardinal drainage around arena	38,000					38,000	
	Johnstown Drainage	75,000				0	75,000	
	Subtotal	113,000	0	0	0	0	0	113,000
59-5900 WASTE DISPOSAL SITE								
						0	0	
			0	0	0	0	0	
RECREATION - CAPITAL								
81-5950	Replace pickup truck (old Port Truck)	35,000					35,000	
82-5950	Cardinal Docks	30,000					30,000	
75-5950	Cardinal pool- filtration system					0	0	70000
76-5950	Cardinal arena lighting	36,500				0	36,500	
76-5950	Cardinal Arena- dehumidifier					0	0	15000
88-5950	South Centre- Stove & Fridge	9,500				0	9,500	
	Subtotal	111,000	0	0	0	0	111,000	85,000
89-5950 LIBRARY								
	Library Capital	0			0	0	0	
	Subtotal	653,125	(170,000)	0	(15,000)	(185,000)	468,125	
39-5950 PUBLIC WORKS								
Equipment								
	Brush Head for High hoe						0	50000
	Kuota Mower Head	24,000					24,000	
	purchase 2 Electronic Sign Boards					0	0	39000
	replace Ford 1.5 Ton Dump-Plow Truck	95,000				0	95,000	
	Tandem Axle Plow Truck- replace 2005 Int	270,000	(150,000)			(150,000)	120,000	
	Subtotal PW Equipment	389,000	(150,000)	0	0	(150,000)	239,000	89,000
Bridges & Culverts								
	Ventnor Bridge	53,000		(53,000)		(53,000)	0	
	Reilly Street Retaining Wall	27,500				0	27,500	
		80,500	0	(53,000)	0	(53,000)	27,500	
Gravel to Surface Treatment Roads								
	Latimer Rd- Joint project w/NG	102,000		(102,000)		(102,000)	0	
	Millar Road West	93,500				0	93,500	
	Chambers Road	204,000				0	204,000	
	Cucman Road	16,250				0	16,250	
	Subtotal Gravel to Surface	415,750	0	(102,000)	0	(102,000)	313,750	
Engineering, Survey Costs Etc								
	Rooney, Jordan & Cedar Grove	200,000				0	200,000	200000
Resurfacing Roads								
	Blair Rd South	62,500		(62,500)		(62,500)	0	
	Hudson Cresent	54,000		(54,000)		(54,000)	0	
	Judy Place	19,000				0	19,000	
	Ventnor Rd	263,500		(260,000)		(260,000)	3,500	
	Safford Road	77,500		(61,500)		(61,500)	16,000	
		476,500	0	(438,000)	0	(438,000)	38,500	
	Subtotal for Public Works	1,561,750	(150,000)	(593,000)	0	(743,000)	818,750	289,000
TOTALS		2,214,875	(320,000)	(593,000)	(15,000)	(928,000)	1,286,875	374,000

Township of Edwardsburgh Cardinal
RESERVE, RESERVE FUNDS 2020 DRAFT BUDGET
revised after Budget # 2

		Pre- Audit	Pre- Audit	2020 Draft		2020 Draft	
		Balance	Year End	Balance	Budgeted	Budgeted	Projected
		12/31/2019	Adjustments	Dec 31, 2019	Transfers In	Transfers Out	Balance
EARMARKED RESERVES							
01-3511	Administration	149,624.73		149,624.73	44,000.00		193,624.73
01-3512	Tax Write Offs	130,000.00		130,000.00			130,000.00
01-3513	Election Reserve	7,100.00		7,100.00	6,000.00		13,100.00
01-3514	Fire Department - Vehicles	384,431.95		384,431.95	50,000.00	(170,000.00)	264,431.95
01-3515	Fire Department - Buildings	53,000.00		53,000.00	20,000.00		73,000.00
01-3516	Fire Department - Equipment	85,208.34		85,208.34	30,000.00		115,208.34
01-3517	Policing Costs	110,715.00		110,715.00			110,715.00
01-3518	Cemeteries	17,500.00		17,500.00	3,500.00		21,000.00
01-3519	Building Dept Reserve	(2,060.34)	(4,498.12)	(6,558.46)		(21,540.00)	(28,098.46)
01-3520	Public Works	360,160.75		360,160.75	88,450.00	(150,000.00)	298,610.75
01-3521	Winter Control	90,000.00		90,000.00			90,000.00
01-3522	Environmental Services - Low Lift	61,387.19		61,387.19			61,387.19
01-3525	Environmental Services - Storm Sewers	69,499.42		69,499.42	15,000.00		84,499.42
01-3526	Landfill Closure Reserve	91,000.00		91,000.00			91,000.00
01-3527	Recreation	163,300.33		163,300.33	55,000.00		218,300.33
01-3528	Planning Reserve	0.00		-	5,000.00		5,000.00
Subtotal		1,770,867.37	(4,498.12)	1,766,369.25	316,950.00	-	(341,540.00)
01-3540	Working Funds	750,000.00		750,000.00			750,000.00
	Total Reserves	2,520,867.37	(4,498.12)	2,516,369.25	316,950.00	-	(341,540.00)
		Pre- Audit	Pre- Audit	2020 Draft	2020	2020 Draft	Projected
		Balance	Year End	Balance	Budgeted	estimated	Budgeted
		12/31/2019	Adjustments	Dec 31, 2019	Transfers In	Interest	Transfers Out
RESERVE FUNDS							
98-3816	Industrial Park Investment- HISA account	2,118,761.31		2,118,761.31		50,000.00	2,168,761.31
98-3813	Industrial Park Land	525,318.12		525,318.12	100,000.00	15,000.00	640,318.12
98-3814	Raw Water Supply System	401,644.32		401,644.32	20,000.00	10,000.00	431,644.32
98-3803	Industrial Park Wastewater	22,815.96		22,815.96		700.00	23,515.96
98-3804	Industrial Park Water	86,139.90		86,139.90		2,400.00	88,539.90
98-3805	Johnstown Water Wells	25,819.02		25,819.02	5,000.00	500.00	31,319.02
98-3812	Gas Tax Grant	47,327.07		47,327.07	215,174.91	5,000.00	(260,000.00)
98-3807	Cardinal Hydro	119,888.87		119,888.87	19,077.03	3,000.00	141,965.90
98-3806	Spencerville Wastewater	298,189.05		298,189.05		8,550.00	(13,920.00)
98-3808	Cardinal Wastewater	237,955.85		237,955.85		8,000.00	(48,057.00)
98-3811	Cardinal Water	512,571.03		512,571.03	104,865.00	14,000.00	631,436.03
98-3817	Ontario Modernization Fund	585,254.25	(58,473.06)	526,781.19		15,000.00	541,781.19
98-3818	OCIF Formula Based Fund	190,137.15		190,137.15	191,495.00	5,000.00	(381,058.00)
Total Reserve Funds		5,171,821.89	(58,473.06)	5,113,348.83	655,611.94	137,150.00	(703,035.00)
GRAND TOTAL		7,692,689.26	(62,971.18)	7,629,718.08	972,561.94	137,150.00	(1,044,575.00)



**TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM**

Committee: Administration and Finance
Date: February 6, 2020
Department: Treasury
Topic: 2020 Draft Budget Tax Rate Impacts

Background: At the January 27th Committee of the Whole meeting, Staff was directed to provide committee with various tax rate scenarios and the impact to residential property owners. See attached calculations.

A 1% increase in the tax levy is equal to \$57,552.00. Currently the tax revenue will need to increase by \$256,849.00 or 4.47%.

It was noted that the Counties is reducing the tax rate by 0.3% and the Province has reduced the education tax rate for residential properties from 0.00161 to 0.00153 or 4.97%.

The Township can increase the current tax rate by 1.41% and maintain the same overall tax rate as in 2019 of 1.176163. If the township tax rate was increased by 2.81% it would return the overall tax rate to the 2018 level of 1.185163.

See attached report comparing the tax revenue from 2019 growth and phase-in to 2020 projected growth and phase-in at 0% tax rate.

A handwritten signature in cursive script that reads 'Melanie Stubbs'.

Melanie Stubbs

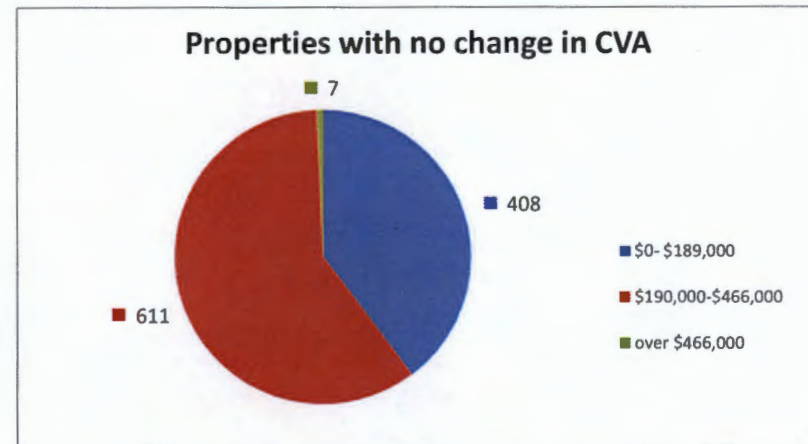
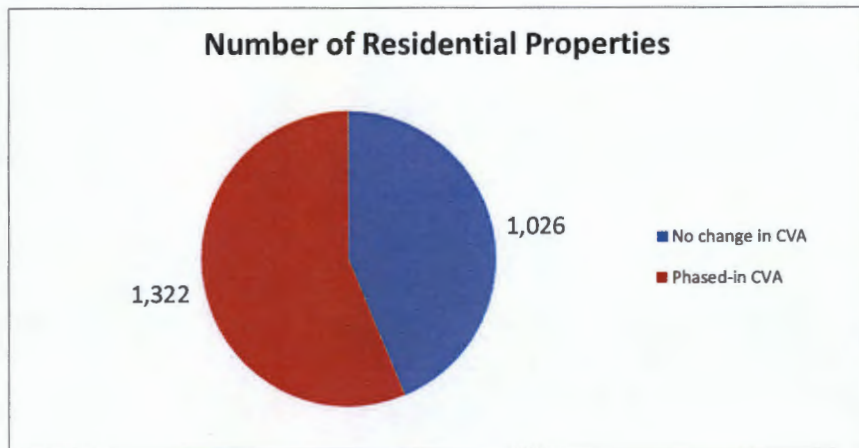
Treasurer

Comparison of Tax Revenue from 2019 Budget to Current 2020 Draft Budget

Year	Growth Related Tax Revenue	Phase-In Tax Revenue	Total
2019	\$504,247.00	\$134,067.00	\$638,314.00
2020	\$22,858.00	\$148,334.00	\$171,192.00
Difference	(\$481,389.00)	\$14,267.00	(\$467,122.00)

Impact of Proposed Tax Rate on Residential Properties with no Change in Assessed Value

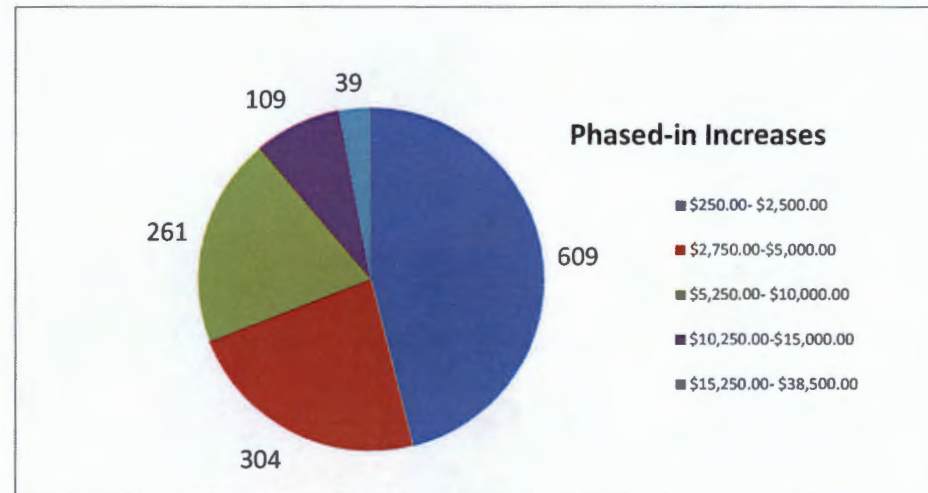
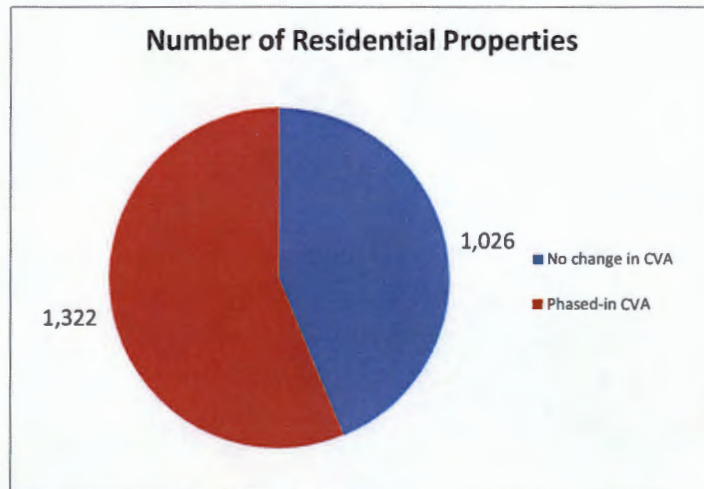
		2019 tax rate = 0.01176163		proposed tax rate 4.47% twp & (0.3%) Cty & (4.97%) education	
Range of Assessed Values	properties with no change in CVA	average assessed value	2019 annual tax payment	2020 Proposed annual tax payment 0.01195818	change in annual tax payment
Proposed Tax Rate 2020					
\$0- \$189,000	408	145,000	1,705.44	1,733.94	28.50
\$190,000-\$466,000	611	280,000	3,293.26	3,348.29	55.03
over \$466,000	7	575,000	6,762.94	6,875.95	113.02
	<u>1,026</u>				
assessment per		100,000	1,176.16	1,195.82	19.66



Impact of Proposed Tax Rate on Residential Properties with a Phased-in increase of CVA

proposed tax rate 4.47% twp & (0.3%) Cty & (4.97%)
education

Range of Change in Assessed Values	# of properties	2020 Phased-in Increase in Assessed Value	2020 Proposed increase in annual tax payment	2020 Phased-in Increase in Assessed Value	2020 Proposed increase in annual tax payment
Proposed Tax Rate 2020				0.01195818	
\$250.00-\$2,500.00	609	250	\$2.99 to	2,500	\$29.90
\$2,750.00-\$5,000.00	304	2,750	\$32.89 to	5,000	\$59.79
\$5,250.00-\$10,000.00	261	5,250	\$62.78 to	10,000	\$119.58
\$10,250.00-\$15,000.00	109	10,250	\$122.57 to	15,000	\$179.37
\$15,250.00-\$38,500.00	39	15,250	\$182.36 to	38,500	\$460.39
	1322				





TOWNSHIP OF EDWARDSBURGH CARDINAL INFORMATION ITEM

Committee: Administration and Finance
Date: February 6, 2020
Department: Treasury
Topic: Year End Financial Report as of December 31, 2019

Background: The attached report is a summary of revenue and expenses for the period ending December 31 2019 as of January 31, 2020. The first numeric column is the 2018 Actual that can be used at a glance for year over year comparison with the 2019 Actual. The fourth numeric column identifies any surplus or deficit variance between the 2019 Approved Budget and the 2019 Actual.

Currently the 2019 actuals are showing a pre-audit deficit of \$219,768.71. The main contributing factors for the deficit are in Public Works-under vehicle expenses; winter control expenses and capital projects. The capital portion includes the unbudgeted purchase of pickup truck instead of leasing and additional costs on Pittston Road. See table below.

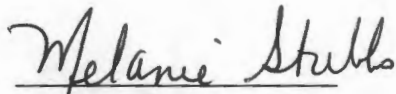
Department	Description	2019 Budget	2019 YTD Actual	Variance
Public Works	Vehicle Expenses	\$258,059.00	\$338,132.06	\$80,073.06
	Winter Control	\$263,686.00	\$366,790.66	\$103,104.66
	Total Capital Projects	\$1,587,251.00	\$1,674,150.26	\$86,899.26

Staff recommend drawing \$150,000.00 from the Public Works Reserve and \$70,000.00 from the winter control reserve to offset the deficit.

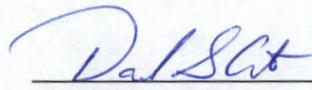
The Public Works Reserve balance at December 31, 2019 was \$360,160.75; this transfer out would reduce the reserve to \$210,160.75. The 2020 draft budget includes a transfer in of \$88,450.00, increasing the balance to \$298,610.75.

At the January 27th budget meeting committee had recommended a transfer of \$150,000.00 out of the Public Works Reserve to fund the purchase of vehicles/equipment, staff asks committee to reconsider this decision.

The current balance in the Winter Control Reserve is \$90,000.00; this transfer out will reduce the balance to \$20,000.00. There was no budgeted transfer into this reserve in the first draft 2020 budget. Staff recommends that a transfer of \$20,000.00 be included in the draft budget. See attached revised reserve schedule with the proposed changes.



Melanie Stubbs
Treasurer



Dave Grant
CAO

TOWNSHIP OF EDWARDSBURGH/CARDINAL
YTD Budget Variance Report
As of December 31, 2019

	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
REVENUES					
Taxation and Payments-In-Lieu					
Taxation Revenue	5,391,858.43	5,651,198.00	5,644,774.11	(6,423.89)	0.11-
Grant in Lieu	356,635.93	335,667.00	285,419.91	(50,247.09)	14.97-
Ontario Municipal Partnership Fund	851,400.00	850,500.00	850,500.00		
Port of Johnstown	758,340.00	758,340.00	758,340.00		
Total Taxation and Payments-In-Lieu:	7,358,234.36	7,595,705.00	7,539,034.02	(56,670.98)	0.75-
Department Revenues					
Administration	519,385.12	291,601.00	378,982.89	87,381.89	29.97
Fire Department	54,239.55	20,000.00	55,625.61	35,625.61	178.13
Police Services	10,000.00	8,000.00	8,000.00		
Cemetries	51.92	100.00	59.57	(40.43)	40.43-
Protective Services	4,815.00	6,200.00	4,520.00	(1,680.00)	27.10-
Building	115,910.03	119,810.00	108,863.12	(10,946.88)	9.14-
By-Law Enforcement	375.00	11,500.00	19,587.50	8,087.50	70.33
Public Works	29,978.23	29,400.00	40,197.81	10,797.81	36.73
Johnstown Water Wells	3,458.00	9,000.00		(9,000.00)	100.00-
Waste Disposal & Transfer Site	15,775.10	13,000.00	16,650.66	3,650.66	28.08
Curbside Waste & Recycling	297,042.96	330,103.00	314,629.36	(15,473.64)	4.69-
Parks & Recreation					
Recreation Adminsitration	38,785.00	15,590.00	15,795.42	205.42	1.32
Parks	845.80				
Ball Diamonds	1,040.00	1,100.00	1,360.00	260.00	23.64
Cardinal Pool	6,730.00	7,000.00	6,845.00	(155.00)	2.21-
Johnstown Pool/ Summer Day Camp	28,033.47	28,000.00	29,262.99	1,262.99	4.51
Cardinal Arena	443,240.53	440,000.00	441,251.85	1,251.85	0.28
Spencerville Arena	233,457.18	240,000.00	237,848.99	(2,151.01)	0.90-
Canteen	97,364.91	95,000.00	92,624.98	(2,375.02)	2.50-
South Centre	4,756.00	4,000.00	2,933.00	(1,067.00)	26.68-
Sub-total Parks & Recreation:	854,252.89	830,690.00	827,922.23	(2,767.77)	0.33-

TOWNSHIP OF EDWARDSBURGH/CARDINAL
YTD Budget Variance Report
As of December 31, 2019

	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
Planning	42,042.82	19,332.00	21,934.18	2,602.18	13.46
Economic Development	254,988.32	53,700.00	36,700.00	(17,000.00)	31.66-
Agricultural Drainage	3,077.90	5,000.00	2,363.76	(2,636.24)	52.72-
Total Department Revenues:	2,205,392.84	1,747,436.00	1,836,036.69	88,600.69	5.07
Capital Revenues					
Administration		30,459.00	24,622.32	(5,836.68)	19.16-
Fire Department		15,000.00		(15,000.00)	100.00-
Public Works	557,809.60	748,432.00	738,825.02	(9,606.98)	1.28-
Storm Water Management	301,199.56				
Recreation	13,108.81	27,000.00	24,634.55	(2,365.45)	8.76-
Total Capital Revenues:	872,117.97	820,891.00	788,081.89	(32,809.11)	4.00-
TOTAL REVENUES:	10,435,745.17	10,164,032.00	10,163,152.60	(879.40)	0.01-

TOWNSHIP OF EDWARDSBURGH/CARDINAL
YTD Budget Variance Report
As of December 31, 2019

	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
OPERATING & CAPITAL EXPENSES					
Department Operating Expenses					
Council	89,855.96	105,300.00	99,321.66	5,978.34	5.68
Adminsitration	1,322,515.40	1,122,471.00	1,183,884.71	(61,413.71)	5.47-
Fire Department	533,585.58	531,274.00	541,708.27	(10,434.27)	1.96-
Police Services	1,163,806.47	1,168,745.00	1,156,976.93	11,768.07	1.01
Conservation Authority	45,441.00	46,872.00	46,871.00	1.00	
Cemeteries	5,830.31	5,000.00	4,339.52	660.48	13.21
Protective Services	19,901.61	22,620.00	20,328.12	2,291.88	10.13
Building	115,910.03	119,810.00	108,863.12	10,946.88	9.14
Bylaw Enforcement	40,993.12	52,300.00	22,325.36	29,974.64	57.31
Public Works					
Overhead Expenses	551,224.86	578,390.00	632,734.89	(54,344.89)	9.40-
Vehicle Expenses	389,662.56	258,059.00	338,132.06	(80,073.06)	31.03-
Shop Expenses & Fuel	146,456.62	132,500.00	138,241.63	(5,741.63)	4.33-
Bridges & Culverts	58,046.25	56,200.00	85,092.35	(28,892.35)	51.41-
Safety Devices	38,158.28	37,500.00	45,798.32	(8,298.32)	22.13-
Roadside Maintenance	96,310.68	92,000.00	77,434.49	14,565.51	15.83
Hardtop Maintenance	111,149.76	108,500.00	85,538.42	22,961.58	21.16
Loosetop Maintenance	153,876.63	161,000.00	150,408.88	10,591.12	6.58
Winter Control	265,374.61	263,686.00	366,790.66	(103,104.66)	39.10-
Street Lighting	71,841.02	76,450.00	72,983.58	3,466.42	4.53
Sub-total Public Works:	1,882,101.27	1,764,285.00	1,993,155.28	(228,870.28)	12.97-
Johnstown Water Wells	10,393.20	16,500.00	7,511.59	8,988.41	54.48
Storm Sewer System	80,033.50	127,720.00	81,570.52	46,149.48	36.13
Waste Disposal & Transfer Site	125,501.71	136,810.00	130,018.29	6,791.71	4.96
Curbside Waste & Recycling	373,143.60	356,700.00	403,508.46	(46,808.46)	13.12-
Parks & Recreation					
Recreation Administration	194,778.70	174,230.00	179,372.20	(5,142.20)	2.95-
Parks	180,960.78	198,825.00	182,413.31	16,411.69	8.25
Ball Diamonds	5,220.91	6,650.00	7,043.09	(393.09)	5.91-
Cardinal Pool	61,653.81	72,430.00	86,555.37	(14,125.37)	19.50-

TOWNSHIP OF EDWARDSBURGH/CARDINAL
YTD Budget Variance Report
As of December 31, 2019

	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
Johnstown Pool/Day Camps	85,005.87	91,555.00	83,035.83	8,519.17	9.30
Cardinal Arena	797,791.17	803,328.00	832,280.79	(28,952.79)	3.60-
Spencerville Arena	331,295.12	321,390.00	339,956.54	(18,566.54)	5.78-
Canteen	107,753.68	104,565.00	102,906.09	1,658.91	1.59
South Centre	21,967.83	20,350.00	18,383.29	1,966.71	9.66
Sub-total Parks & Recreation:	1,786,427.87	1,793,323.00	1,831,946.51	(38,623.51)	2.15-
Libraries	132,981.04	148,950.00	140,601.09	8,348.91	5.61
Planning	57,553.38	50,442.00	46,488.69	3,953.31	7.84
Economic Development	384,636.01	130,700.00	106,277.49	24,422.51	18.69
Agricultural Drainage	36,307.71	39,600.00	19,063.48	20,536.52	51.86
Total Department Operating Expenses:	8,206,918.77	7,739,422.00	7,944,760.09	(205,338.09)	2.65-
Transfers to Reserves					
Administration		50,000.00	50,000.00		
Fire Department	88,751.47	170,000.00	170,000.00		
Public Works	280,312.12	150,000.00	150,000.00		
Storm Water Management	23,470.79	15,000.00	15,000.00		
Recreation Department	35,342.26	25,000.00	25,000.00		
Total Transfers to Reserves:	427,876.64	410,000.00	410,000.00	0.00	0.00
Capital Expenses					
Administration	63,992.52	30,459.00	24,622.32	5,836.68	19.16
Fire Department	30,311.57	32,900.00	16,785.31	16,114.69	48.98
Public Works	1,274,650.07	1,587,251.00	1,674,150.26	(86,899.26)	5.47-
Storm Water Management	353,206.72	200,000.00	148,772.22	51,227.78	25.61
Recreation	78,788.88	164,000.00	163,831.11	168.89	0.10
Total Capital Expenses:	1,800,949.76	2,014,610.00	2,028,161.22	(13,551.22)	0.67-
Total OPERATING & CAPITAL EXPENSES:	10,435,745.17	10,164,032.00	10,382,921.31	(218,889.31)	2.15-
SURPLUS (DEFICIT)	0.00	0.00	(219,768.71)	(219,768.71)	0.00

Township of Edwardsburgh Cardinal
Reserve and Reserve Funds 2020 Draft Budget Revised

			Pre- Audit	Pre- Audit		2020 Draft		2020 Draft	
		Balance	Year End	Balance		Budgeted		Budgeted	Projected
		12/31/2019	Adjustments	Dec 31, 2019		Transfers In		Transfers Out	Balance
EARMARKED RESERVES									
01-3511	Administration	149,624.73		149,624.73		44,000.00			193,624.73
01-3512	Tax Write Offs	130,000.00		130,000.00					130,000.00
01-3513	Election Reserve	7,100.00		7,100.00		6,000.00			13,100.00
01-3514	Fire Department - Vehicles	384,431.95		384,431.95		50,000.00		(170,000.00)	264,431.95
01-3515	Fire Department - Buildings	53,000.00		53,000.00		20,000.00			73,000.00
01-3516	Fire Department - Equipment	85,208.34		85,208.34		30,000.00			115,208.34
01-3517	Policing Costs	110,715.00		110,715.00					110,715.00
01-3518	Cemeteries	17,500.00		17,500.00		3,500.00			21,000.00
01-3519	Building Dept Reserve	(2,060.34)	(4,498.12)	(6,558.46)				(21,540.00)	(28,098.46)
01-3520	Public Works	360,160.75	(150,000.00)	210,160.75		88,450.00			298,610.75
01-3521	Winter Control	90,000.00	(70,000.00)	20,000.00		20,000.00			40,000.00
01-3522	Environmental Services - Low Lift	61,387.19		61,387.19					61,387.19
01-3525	Environmental Services - Storm Sewers	69,499.42		69,499.42		15,000.00			84,499.42
01-3526	Landfill Closure Reserve	91,000.00		91,000.00					91,000.00
01-3527	Recreation	163,300.33		163,300.33		55,000.00			218,300.33
01-3528	Planning Reserve	0.00		-		5,000.00			5,000.00
Subtotal		1,770,867.37	(224,498.12)	1,546,369.25		336,950.00	-	(191,540.00)	1,691,779.25
01-3540	Working Funds	750,000.00		750,000.00					750,000.00
	Total Reserves	2,520,867.37	(224,498.12)	2,296,369.25		336,950.00	-	(191,540.00)	2,441,779.25
			Pre- Audit	Pre- Audit		2020 Draft	2020	2020 Draft	Projected
		Balance	Year End	Balance		Budgeted	estimated	Budgeted	Balance
		12/31/2019	Adjustments	Dec 31, 2019		Transfers In	Interest	Transfers Out	
RESERVE FUNDS									
98-3816	Industrial Park Investment- HISA account	2,118,761.31		2,118,761.31			50,000.00		2,168,761.31
98-3813	Industrial Park Land	525,318.12		525,318.12		100,000.00	15,000.00		640,318.12
98-3814	Raw Water Supply System	401,644.32		401,644.32		20,000.00	10,000.00		431,644.32
98-3803	Industrial Park Wastewater	22,815.96		22,815.96			700.00		23,515.96
98-3804	Industrial Park Water	86,139.90		86,139.90			2,400.00		88,539.90
98-3805	Johnstown Water Wells	25,819.02		25,819.02		5,000.00	500.00		31,319.02
98-3812	Gas Tax Grant	47,327.07		47,327.07		215,174.91	5,000.00	(260,000.00)	7,501.98
98-3807	Cardinal Hydro	119,888.87		119,888.87		19,077.03	3,000.00		141,965.90
98-3806	Spencerville Wastewater	298,189.05		298,189.05			8,550.00	(13,920.00)	292,819.05
98-3808	Cardinal Wastewater	237,955.85		237,955.85			8,000.00	(48,057.00)	197,898.85
98-3811	Cardinal Water	512,571.03		512,571.03		104,865.00	14,000.00		631,436.03
98-3817	Ontario Modernization Fund	585,254.25	(58,473.06)	526,781.19			15,000.00		541,781.19
98-3818	OCIF Formula Based Fund	190,137.15		190,137.15		191,495.00	5,000.00	(381,058.00)	5,574.15
Total Reserve Funds		5,171,821.89	(58,473.06)	5,113,348.83		655,611.94	137,150.00	(703,035.00)	5,203,075.77
GRAND TOTAL		7,692,689.26	(282,971.18)	7,409,718.08		992,561.94	137,150.00	(894,575.00)	7,644,855.02



**TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM**

Committee: Administration & Finance
Date: February 6, 2020
Department: Administration
Topic: 2020 Capital Adjustments

Background: The result of balancing the 2019 budget places the \$150,000.00 that was originally planned to offset a portion of the purchase of the tandem axle truck in question. Drawing an additional \$150,000.00 from the public works reserve now would drop the projected balance to only \$148,610.75 at the end of 2020.

There are a couple of suggested alternatives available instead of further dropping the reserve.

Option # 1

Removal of the gravel to surface program (excluding Latimer Road) from the capital budget. The estimated cost of the program is \$313,750.00 coming from taxation.

The Roads Superintendent has expressed concern about proceeding with the gravel to surface program this year. The roads completed in the 2017 program have not held up well. This appears to be a combination of poor product binding and large agricultural equipment travelling on the surface treatment. The Roads Superintendent would prefer undertaking further investigation and evaluation of alternative application techniques before continuing on with the conversion program.

Does council wish to remove the program for 2020? Does council wish to put a portion of this amount into reserve to fund a possible larger scope project in 2021?

Option # 2

Council may wish to consider proceeding with the gravel to surface program as presented in the capital budget. The engineering work planned on Cedar Grove Rd could be reduced by \$50,000 and the planned \$100,000.00 payback into the Industrial Park Land reserve fund for could be removed for 2020. The repayment plan could be extended an additional year, ending in 2023 versus 2022. See attached internal repayment schedule for more details.

CAO

Schedule of repayment of Internal Borrowing as of March 25, 2019

Project- LED Streetlights

Originally borrowed from Public Works Reserve 01-3520		\$205,764.22
Repayment Year	Repayment amount	Balance
2015	\$26,000.00	\$179,764.22
2016	\$26,000.00	\$153,764.22
2017	\$38,450.00	\$115,314.22
2018	\$38,450.00	\$76,864.22
2019	\$38,450.00	\$38,414.22
2020	\$38,414.22	\$0.00

Project- Gravel to Surface Treatment completed in 2017

Originally borrowed from Industrial Park Land Reserve Fund 98-3813		\$500,000.00
Repayment Year	Repayment amount	Balance
2018	\$100,000.00	\$400,000.00
2019	\$100,000.00	\$300,000.00
2020	\$100,000.00	\$200,000.00
2021	\$100,000.00	\$100,000.00
2022	\$100,000.00	\$0.00

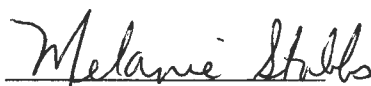
**TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM**

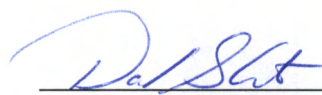
Committee: Administration and Finance
Date: February 6, 2020
Department: Treasury
Topic: Draft 2020 Operating Budget

Background: The attached report is a revised summary of revenue and expenses for the revised draft 2020 budget which indicates that the draft operating budget is \$73,345.00 or 0.95% over the 2019 budget.

The following contribute to the change in operating budget:

CPI index of 1.89% for council and volunteer firefighters honourarium and non-union salary	\$23,130.00
CUPE union contract wage increase of 1.75%	\$24,835.00
Increase in wages for summer students	\$8,925.00
Liability insurance premiums anticipated increase of 15%	\$32,470.00
Council IT services- purchase of electronic device/stationery	\$5,000.00
Increase in Winter Control expenses	\$20,314.00
Increase in Policing Contract Costs	\$23,546.00
Increase in South Nation Conservation Authority Levy	\$7,479.00
Total increases	\$145,699.00
Decrease in Asset Management Costs	(\$60,000.00)
Decrease in Group Benefit premiums	(\$12,354.00)
Change in draft 2020 operating budget over 2019 budget	\$73,345.00


Treasurer


CAO

TOWNSHIP OF EDWARDSBURGH CARDINAL
2020 Draft Budget Detailed Summary
For the Year 2020

	2019 Budget	2019 YTD Actual	Proposed 2020 Budget	Variance to 2019 Budget Notes
REVENUES				
Taxation and Payments-In-Lieu				
Taxation Revenue	5,651,198.00	5,644,774.11	5,802,390.00	151,192.00
Grant in Lieu	179,867.00	183,332.33	184,790.00	4,923.00
Penalty & Interest Revenue	155,800.00	102,087.58	110,000.00	(45,800.00)
Grants Ontario	850,500.00	850,500.00	740,000.00	(110,500.00)
Port of Johnstown	758,340.00	758,340.00	758,340.00	
Total Taxation and Payments-In-Lieu:	7,595,705.00	7,539,034.02	7,595,520.00	(185.00)
Department Revenues				
Administration	291,601.00	378,982.89	190,500.00	(101,101.00)
Fire Department	20,000.00	55,625.61	20,000.00	
Policing	8,000.00	8,000.00		(8,000.00)
Cemetries	100.00	59.57	100.00	
Protective Services	6,200.00	4,520.00	6,200.00	
Building	119,810.00	108,863.12	120,340.00	530.00
By-Law Enforcement	11,500.00	19,587.50	13,000.00	1,500.00
Public Works	29,400.00	40,197.81	29,400.00	
Johnstown Water Wells	9,000.00		9,000.00	
Waste Disposal & Transfer Site	13,000.00	16,650.66	16,000.00	3,000.00
Curbside Waste & Recycling	330,103.00	314,629.36	334,268.00	4,165.00
Parks & Recreation				
Recreation Adminsitration	15,590.00	15,795.42	15,865.00	275.00
Ball Diamonds	1,100.00	1,360.00	1,100.00	
Cardinal Pool	7,000.00	6,845.00	7,000.00	
Johnstown Pool/ Summer Day Camp	28,000.00	29,262.99	28,000.00	
Cardinal Arena	440,000.00	441,251.85	427,000.00	(13,000.00)
Spencerville Arena	240,000.00	237,848.99	240,000.00	
Canteen	95,000.00	92,624.98	95,000.00	
South Centre	4,000.00	2,933.00	3,500.00	(500.00)

Report Date
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TOWNSHIP OF EDWARDSBURGH CARDINAL
2020 Draft Budget Detailed Summary
For the Year 2020

Page 2

	2019 Budget	2019 YTD Actual	Proposed 2020 Budget	Variance to 2019 Budget	Notes
Planning	19,332.00	21,934.18	16,000.00	(3,332.00)	
Economic Development	53,700.00	36,700.00	30,000.00	(23,700.00)	
Agricultural Drainage	5,000.00	2,363.76	5,000.00		
Total Department Revenues:	1,747,436.00	1,836,036.69	1,607,273.00	(140,163.00)	
Capital Revenues					
Administration	30,459.00	24,622.32		(30,459.00)	
Fire Department	15,000.00		185,000.00	170,000.00	
Public Works	748,432.00	738,825.02	743,000.00	(5,432.00)	
Recreation	27,000.00	24,634.55		(27,000.00)	
Total Capital Revenues:	820,891.00	788,081.89	928,000.00	107,109.00	
TOTAL REVENUES:	10,164,032.00	10,163,152.60	10,130,793.00	(33,239.00)	

TOWNSHIP OF EDWARDSBURGH CARDINAL
2020 Draft Budget Detailed Summary
For the Year 2020

	2019 Budget	2019 YTD Actual	Proposed 2020 Budget	Variance to 2019 Budget	Notes
OPERATING & CAPITAL EXPENSES					
Department Operating Expenses					
Council	105,300.00	99,321.66	112,400.00	7,100.00	
Administration	1,122,471.00	1,183,884.71	1,023,125.00	(99,346.00)	
Fire Department	531,274.00	541,708.27	550,519.00	19,245.00	
Policing	1,168,745.00	1,156,976.93	1,192,291.00	23,546.00	
Conservation Authority	46,872.00	46,871.00	54,351.00	7,479.00	
Cemeteries	5,000.00	4,339.52	5,000.00		
Protective Services	22,620.00	20,328.12	22,110.00	(510.00)	
Building Inspections	119,810.00	108,863.12	120,340.00	530.00	
Bylaw Enforcement	52,300.00	22,325.36	36,530.00	(15,770.00)	
Public Works					
Overhead Expenses	578,390.00	632,734.89	550,610.00	(27,780.00)	
Vehicle Expenses	258,059.00	338,132.06	264,783.00	6,724.00	
Shop Expenses and Fuel	132,500.00	138,241.63	138,800.00	6,300.00	
Bridges & Culverts	56,200.00	85,092.35	73,200.00	17,000.00	
Safety Devices	37,500.00	45,798.32	38,600.00	1,100.00	
Roadside Maintenance	92,000.00	77,434.49	94,600.00	2,600.00	
Hardtop Maintenance	108,500.00	85,538.42	151,000.00	42,500.00	
Loose Top Maintenance	161,000.00	150,408.88	179,800.00	18,800.00	
Winter Control	263,686.00	366,790.66	284,000.00	20,314.00	
Street Lighting	76,450.00	72,983.58	77,920.00	1,470.00	
Johnstown Water	16,500.00	7,511.59	16,500.00		
Storm Water Management	127,720.00	81,570.52	114,395.00	(13,325.00)	
Waste Disposal & Transfer Sites	136,810.00	130,018.29	149,700.00	12,890.00	
Curbside Waste and Recycling	356,700.00	403,508.46	363,500.00	6,800.00	
Recreation Facilities					
Recreation Administration	174,230.00	179,372.20	180,085.00	5,855.00	
Parks:	198,825.00	182,413.31	214,705.00	15,880.00	
Ball Diamonds	6,650.00	7,043.09	6,650.00		
Cardinal Pools	72,430.00	86,555.37	75,745.00	3,315.00	
Johnstown Pool/Day Camps	91,555.00	83,035.83	95,460.00	3,905.00	
Cardinal Arena	803,328.00	832,280.79	797,173.00	(6,155.00)	
Spencerville Arena	321,390.00	339,956.54	318,910.00	(2,480.00)	
Canteen	104,565.00	102,906.09	102,975.00	(1,590.00)	

TOWNSHIP OF EDWARDSBURGH CARDINAL
2020 Draft Budget Detailed Summary
For the Year 2020

	2019 Budget	2019 YTD Actual	Proposed 2020 Budget	Variance to 2019 Budget	Notes
South Centre	20,350.00	18,383.29	18,850.00	(1,500.00)	
Library	148,950.00	140,601.09	146,950.00	(2,000.00)	
Planning	50,442.00	46,488.69	68,820.00	18,378.00	
Economic Development	130,700.00	106,277.49	133,500.00	2,800.00	
Agricultural Drainage	39,600.00	19,063.48	38,870.00	(730.00)	
Total Department Operating Expenses::	7,739,422.00	7,944,760.09	7,812,767.00	73,345.00	
Transfers to Capital Reserves					
Administration	50,000.00	50,000.00	40,000.00	(10,000.00)	
Fire Department	170,000.00	170,000.00	100,000.00	(70,000.00)	
Public Works	150,000.00	150,000.00	150,000.00		
Storm Water Management	15,000.00	15,000.00	15,000.00		
Recreation Facilities	25,000.00	25,000.00	55,000.00	30,000.00	
Total Transfers to Capital Reserves:	410,000.00	410,000.00	360,000.00	(50,000.00)	
Capital Expenditures					
Administration	30,459.00	24,622.32	32,500.00	2,041.00	
Fire Department	32,900.00	16,785.31	396,625.00	363,725.00	
Public Works	1,587,251.00	1,674,150.26	1,561,750.00	(25,501.00)	
Storm Water Management	200,000.00	148,772.22	113,000.00	(87,000.00)	
Recreation	164,000.00	163,831.11	111,000.00	(53,000.00)	
Total Capital Expenditures:	2,014,610.00	2,028,161.22	2,214,875.00	200,265.00	
Total OPERATING & CAPITAL EXPENSES:	10,164,032.00	10,382,921.31	10,387,642.00	223,610.00	
SURPLUS (DEFICIT)	0.00	(219,768.71)	(256,849.00)	(256,849.00)	