



# **Township of North Dumfries**

## **2020 Municipal**

### **Draft Budget**



# Township of North Dumfries

## 2020 Municipal Budget

### Background on Municipal Budget

### 2020 Draft Budget Financial Snapshot

### Issues Affecting 2020 Budget

This summary of the 2020 budget has been prepared by the Treasurer/ Director of Corporate Services only as an overview for the amounts and format of the budget. Further details are available from the Chief Administrative Officer, Fire Chief and the Director of Community Services. Other items may be raised at the Council Meeting to present the 2020 Municipal Budget at the January 13<sup>th</sup> or 14<sup>th</sup> or January 28<sup>th</sup> Special (Budget) Committee of the Whole - Finance Committee meetings. The January 28<sup>th</sup> meeting has been scheduled if needed, for the 2020 Capital Budget, or alternatively for the review of the 10 Year Capital Forecast.

At the August 12, 2019 Council meeting, Council approved the following resolution regarding the 2020 Township of North Dumfries Budget:

- 1) THAT FIN Report No. 24-2019 regarding 2020 Budget Direction and Schedule be received;
- 2) AND FURTHER THAT the Finance Committee recommend to Council the continuance of a target for the dedicated transfer to Capital Reserves at least equal to 1.5% of the 2020 Municipal Levy;
- 3) AND THAT staff be directed to prepare and submit the 2020 draft Operating and Capital budget within a maximum guideline of a 3% increase in the Municipal tax rate (after assessment growth);
- 4) AND THAT staff publish the adopted 2020 Budget Meeting Schedule in conjunction with the 2020 Council Meeting Schedule on the Township's website, Facebook and Twitter accounts as part of the ongoing public consultation and community outreach program;
- 5) AND THAT the following Meetings be scheduled to deal with the 2020 Budget Components:

Monday, August 12, 2019	6:00 pm	Committee of Whole – Finance	Report to Finance Committee: 2020 Budget Schedule / Key Drivers / Guiding Principles to Establish 2020 Budget
Wednesday, August 14, 2019	1:00 pm	Committee of Whole – Finance	Council Education Workshop – Ten Year (2019 – 2028) Capital Forecast / Funding Strategy

# Township of North Dumfries

## 2020 Municipal Budget

Tuesday Nov. 12, 2019	6:00 pm	Committee of Whole – Finance	3 <sup>rd</sup> Quarter 2019 Variance Report and Year End Projections
Monday Dec. 9 <sup>th</sup> , 2019	6:00 pm	Committee of Whole – Finance	<ul style="list-style-type: none"> <li>• 2020 Fees and Charges Review and By-law</li> <li>• Draft 2020 Budget Document and Business Plans circulated with a Report.</li> <li>• Report on Pre-Approval for Tenders/RFP's for key infrastructure projects for 2020 delivery.</li> </ul>
Mon. & Tues. Jan. 13 & 14, 2020	6:00 pm	Committee of Whole – Finance	Full Review by Directors of the 2020 Budget – Operations and updated Capital & 10 Year Capital Forecast
Tuesday Jan. 28, 2020	6:00 pm	Committee of Whole – Finance	Further Review of Items from Jan 13/14 Detailed Budget Review sessions (IF NEEDED).
Monday Feb. 10, 2020	6:00 pm	Committee of Whole – Finance	Report to recommend approval of Budget and in principal 10-year Capital Forecast
Monday Feb. 24, 2020	7:00 pm	Council	Consideration of 2020 Budget and Township Tax Rates By-law
Tuesday April 14, 2020	6:00 pm	Committee of Whole - Finance & Admin.	Report on Final Full Tax Rate By-law (including Region and School Board Rates.)
Monday April 27, 2020	7:00 pm	Council	Consideration of Final Full Tax Rate By-law (including Region and School Board Rates)

The enclosed 2020 Draft budget meets the targets Council requested. The proposed Taxation requirement in this draft is \$5,964,682. This is an increase of \$387,590 which, based on the average Residential Assessment for the Township of North Dumfries being \$372,300, results are an **estimated 1.1% increase for the Rural residential tax rate, and a 2.8% for the Urban residential tax rate.**

The Average residential assessment is used as the basis for comparison, at the same level as used in 2017, 2018 and 2019 in order to do a comparison of the tax rates, without fluctuations in the assessment, which occur on each property. The comparison shows an increase in both the rural and urban taxation, for the Township portion only, of \$9.72. While the tax increase is the same for both urban and rural properties, the tax rates are different due to the special area rating for urban Ayr.

The calculation for the special area rating in Ayr is estimated based on the amount required to be levied, however the assessment used in the calculation is from the 2019 tax assessment. Updated final Special Area Rates with the new assessment for 2020 will be updated for the January 13<sup>th</sup> meeting.

# Township of North Dumfries

## 2020 Municipal Budget

The layout of the 2020 Budget information materials is consistent with what was provided in 2019 in order to make comparison's easier for the readers. Provided in this binder are several items that will assist in making the 2020 Draft Budget more understandable including:

1. A Summary by services and departments. This is broken down into the Operational Departmental budgets and the Capital proposed budgets.
2. A Detail listing of accounts. This is also listed by Departments and organized by Major functional categories as listed by the Financial Information Return (FIR). This report shows a breakdown by proposed Operational budgets. These DRAFT Budget working papers are attached in summary format and include:
  - ▶ 2018 Approved Budget
  - ▶ 2018 Actuals (Final) to December 31, 2018
  - ▶ 2019 Approved Budget
  - ▶ Projected Year End Actuals to December 31, 2019
  - ▶ 2020 Draft Budget
  - ▶ Dollar Change from 2019 to 2020 Budget
3. A summary of 2020 Capital projects with an analysis of funding sources. This together with a written summary of the projects is provided.
4. Updated Business Plans (2020 to 2022) for the Township, by Department. These are the basis on which the Township's services are provided, which require funding from the proposed 2020 budget. The Business Plans are designed to align with the Corporate Strategic Plan from 2019 to 2022.

The 2020 - 2029 – 10 Year Capital Forecast – Summary and Detailed worksheets showing projects and potential funding is being updated and will be provided to Council in January.

The 2019 year-end is not yet complete. Staff are anticipating having final numbers in early April 2020.

The final assessment amounts have been delivered by the Municipal Property Assessment Office (MPAC) on November 28, 2019, which is about two (2) weeks earlier than usual. These assessments are used to calculate the tax rates that have been incorporated into the Draft 2020 Summary Tax Rate Sheet. This data indicates that there is estimated new revenue from Assessment Growth of approximately \$110,000. All of this is included in the draft rates being presented.

# Township of North Dumfries 2020 Municipal Budget

It should also be noted that the tax rate is based on the 2019 Tax Ratios which reflects a change as approved by Ontario Regulation for the Commercial and Industrial vacancy rate. The Region of Waterloo made application in 2018 and was approved for a reduced rate in the vacant and excess land in the Commercial and Industrial classes from 25% to 15% in 2019. In 2020 this reduction will be 0%. The change in this rate reduction for Commercial and Industrial classes had the effect of changing the 2020 draft Residential Tax Rate increase from 1.4% down to 1.1%.

The allocation of the tax levy for 2020 is as follows:

	2020 TAX LEVY	% OF TAX LEVY
RESIDENTIAL	\$ 4,144,354	69%
COMM/INDUST.	\$ 1,557,593	26%
PIPELINE	\$ 262,735	4%
	<b>\$ 5,964,682</b>	<b>100%</b>

There are two main items that make up the proposed increase of \$387,590 levy. Both of these items have been offset by other budget reductions or increases in revenue. The main increases in the 2020 budget are:

- Increased net Wages and Benefits – This includes the adjustments from the Wage and Pay Equity study of 2018, a cost of living (COLA) adjustment, and inclusion of new staff personnel (full time & part time) as approved by Council for 2019. Overall cost increase for 2020 from 2019 is \$312,134.
- Multiple Capital projects. A detailed explanation on the number of projects is included in this package and warrant a fulsome review of the details. The net increased cost for capital items is \$202,847.

In the detailed budget information that follows, each department operational expenditures are explained. In the next section of this book, the Capital projects for 2020 are reviewed.

A full review of this book will be discussed at the 2020 Budget Meetings of Council, scheduled for January 13<sup>th</sup> and 14<sup>th</sup>, both to commence at 6 p.m. Each Director will be available to answer questions on the details with their respective areas of responsibility.

It is anticipated, pending time allow, on January 14<sup>th</sup>, a review of the updated 10-year Capital plan as included in this package.

# **Township of North Dumfries 2020 Municipal Budget**

An analysis of Reserves is pending, with the finalization of 2019 capital projects. A summary will be forwarded to Council prior to the January 13<sup>th</sup> meeting.

If Council or the public have any issues, they would like addressed at either of these meeting, please forward to my attention, if possible, prior to the January 13<sup>th</sup> meeting, any background information that will need to be collected to answer questions, will be prepared.

**Shelley Stedall**  
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***Treasurer/Director of Corporate Services***  
***December 9, 2019***

**TOWNSHIP OF NORTH DUMFRIES**  
**2020 DRAFT Summary Tax Rate Sheet**

		2020 TAX LEVY	% OF TAX LEVY
2019 LEVY REQUIREMENT =	\$5,577,092	RESIDENTIAL \$ 4,144,354	69%
2020 LEVY REQUIREMENT =	\$5,964,682	COMM/INDUST. \$ 1,557,593	26%
Levy Increase	\$387,590	PIPELINE \$ 262,735	4%
		<b>\$ 5,964,682</b>	<b>100%</b>

**Residential - Rural Impact - TOWNSHIP PORTION ONLY**

	2020	2019	2018	2017	2016	2015
Every \$100,000 in Residential Assessment	100,000	100,000	100,000	100,000	100,000	100,000
Residential Township Tax Rate	0.00242914	0.00240302	0.00234593	0.00229403	0.00221891	0.00218367
Township Taxes Annually	\$ 242.91	\$ 240.30	\$ 234.59	\$ 229.40	\$ 221.89	\$ 218.37
Average Residential Assessment for the Township of North Dumfries	372,300	372,300	372,300	372,300	373,250	359,000
Residential Township Tax Rate	0.00242914	0.00240302	0.00234593	0.00229403	0.00221891	0.00218367
Township Taxes Annually	\$ 904.37	\$ 894.65	\$ 873.39	\$ 854.07	\$ 828.21	\$ 783.94
	\$ 9.72	\$ 21.26	\$ 19.32	\$ 25.86	\$ 44.27	\$ 81.76
	1.1%	2.4%	2.3%	3.1%	5.6%	11.6%

**Residential - Urban Impact - TOWNSHIP PORTION ONLY**

	2020	2019	2018	2017	2016	2015
Every \$100,000 in Residential Assessment	100,000	100,000	100,000	100,000	100,000	100,000
Residential Township Tax Rate	0.00259622	0.00252562	0.00244830	0.00239929	0.00233264	0.00231675
Township Taxes Annually	\$ 259.62	\$ 252.56	\$ 244.83	\$ 239.93	\$ 233.26	\$ 231.68
Average Residential Assessment for the Township of North Dumfries	372,300	372,300	372,300	372,300	373,250	359,000
Residential Township Tax Rate	0.00259622	0.00252562	0.00244830	0.00239929	0.00233264	0.00231675
Township Taxes Annually	\$ 966.57	\$ 940.29	\$ 911.50	\$ 893.26	\$ 870.66	\$ 831.71
	\$ 26.28	\$ 28.79	\$ 18.25	\$ 22.60	\$ 38.95	\$ 73.50
	2.8%	3.2%	2.0%	2.6%	4.7%	9.7%

\* These average assessment are taken from the OPTA (Ontario Property Tax Assessment website) using the 2017 Tax Impact on Median/Typical Property for North Dumfries Single Family Home Property Code calculation



TOWNSHIP OF NORTH DUMFRIES 2020 BUDGET REPORT - SUMMARY						
DATE: December 5, 2019	2018 BUDGET	2018 12/31/2018	2019 BUDGET	2019 PROJECTION	2020 BUDGET	2019 TO 2020 BUDGET TO BUDGET Comparison
<b>OPERATIONS</b>						
General Revenue Taxation	(5,297,532)	(5,234,887)	(5,814,753)	(5,798,185)	(5,842,759)	(28,006)
General Corporate Revenues	(578,200)	(657,588)	(554,925)	(653,005)	(693,300)	(138,375)
<b>TOTAL TAXES AND CORPORATE REVENUES</b>	<b>(5,875,732)</b>	<b>(5,892,475)</b>	<b>(6,369,678)</b>	<b>(6,451,190)</b>	<b>(6,536,059)</b>	<b>(166,381)</b>
Council	123,470	118,197	159,238	158,938	166,648	7,410
Elections	14,680	36,346	22,000	22,043	22,000	-
Corporate Serv Admin	1,080,563	964,070	1,181,086	1,164,474	1,224,923	43,837
Admin Office NDCC	27,300	27,300	41,700	30,052	30,782	(10,918)
1171 Greenfield Road	5,500	8,668	7,500	7,500	7,500	-
<b>TOTAL CORPORATE SERVICES</b>	<b>1,251,513</b>	<b>1,154,582</b>	<b>1,411,524</b>	<b>1,383,006</b>	<b>1,451,853</b>	<b>40,329</b>
Fire	913,110	882,976	918,966	932,568	979,688	60,722
Emergency Planning	3,000	2,928	4,230	4,230	4,180	(50)
<b>FIRE</b>	<b>916,110</b>	<b>885,904</b>	<b>923,196</b>	<b>936,798</b>	<b>983,868</b>	<b>60,672</b>
Animal Control	4,675	1,233	2,675	357	1,250	(1,425)
Building Permit & Inspection Services	-	0	(11,000)	(11,000)	(11,000)	-
Fence Viewing	200	-	200	200	200	-
By-Law Enforcement	115,142	114,237	133,358	130,478	184,302	50,944
School Crossing Guards	52,058	57,756	85,928	87,728	89,108	3,180
<b>TOTAL PROTECTIVE SERVICES</b>	<b>1,088,185</b>	<b>1,059,130</b>	<b>1,134,357</b>	<b>1,144,561</b>	<b>1,247,728</b>	<b>113,371</b>
Transportation Services - Overhead	760,411	281,618	823,236	830,322	945,968	122,732
Public Works Facilities	35,500	53,585	39,000	36,500	36,500	(2,500)
Public Works Vehicles & Equipment	188,250	227,750	178,500	176,600	177,100	(1,400)
Roads - Paved	46,500	117,036	43,500	23,500	46,750	3,250
Roads - Unpaved	72,000	54,445	57,500	60,000	58,000	500
Roads- Bridges & Culverts	8,000	18,229	28,000	21,000	25,250	(2,750)
Roads - Traffic & Roadside	95,000	193,882	88,500	92,500	94,750	6,250
Roads - Winter Control	142,000	225,652	137,500	161,500	154,114	16,614
Street Lighting	94,000	83,714	92,000	91,000	81,000	(11,000)
Parking & Parking Lots	-	-	-	-	5,000	5,000
Special Area Costs - AYR	67,000	67,000	90,500	91,499	124,137	33,637
<b>TOTAL PUBLIC WORKS</b>	<b>1,508,661</b>	<b>1,322,911</b>	<b>1,578,236</b>	<b>1,584,421</b>	<b>1,748,569</b>	<b>170,333</b>



Solid Waste Collection	-	309	-	(275)	-	-
Total Environmental	-	(81)	-	(60)	-	-
<b>TOTAL ENVIRONMENTAL SERVICES</b>	-	228	-	(335)	-	-
Recreation and Cultural Services	992,315	332,454	1,028,393	1,022,064	1,114,390	85,997
Parks	80,500	229,230	138,330	140,918	131,645	(6,685)
Canada 150 Program	-	(235)	-	-	-	-
Rec. Facility - ACC	(42,790)	98,612	(2,850)	(2,050)	(13,200)	(10,350)
Rec Facility - NDCC	175,950	475,095	115,350	119,535	80,070	(35,280)
Rec. Facility - Roseville Hall	3,200	3,536	3,300	4,900	1,800	(1,500)
Libraries	-	-	-	660	1,000	1,000
<b>TOTAL RECREATION SERVICES</b>	1,209,175	1,138,691	1,282,523	1,286,027	1,315,705	33,182
Planning & Development	213,734	118,301	226,438	203,938	220,119	(6,319)
Heritage	9,428	5,330	10,857	9,442	11,085	228
Aggregate Projects	-	-	-	-	-	-
<b>TOTAL PLANNING</b>	223,162	123,631	237,295	213,380	231,204	(6,091)
<b>TOTAL OPERATIONS</b>	(595,036)	(1,093,303)	(725,743)	(840,129)	(541,000)	184,743
<b>CAPITAL</b>						
Administration/Corporate Capital	6,000	7,046	30,000	21,013	33,000	3,000
Fire Capital	163,432	157,112	172,750	144,462	199,168	26,418
Building Capital	-	-	11,000	11,000	16,000	5,000
By Law Capital	6,000	6,000	6,000	6,000	6,000	-
Public Works Capital	293,780	271,698	381,400	381,400	441,500	60,100
Recreation Capital	125,824	157,749	124,593	105,274	183,622	59,029
Planning Capital	-	-	-	(0)	49,300	49,300
<b>TOTAL CAPITAL</b>	\$ 595,036	\$ 599,606	\$ 725,743	\$ 669,148	\$ 928,590	\$ 202,847
<b>GRAND TOTAL</b>	\$ -	\$ (493,697)	\$ -	\$ (170,981)	\$ 387,590	\$ 387,590

# Township of North Dumfries

## 2020 Municipal Budget

### General Taxation & Unconditional Grants

The Township's Taxation levels are shown in the working document at the same level as in 2019. Once Council approves the levy increase, the amount will be adjusted. The Township's total general taxation, if this draft is adopted will be \$5,964,682. This is a sum total of the Municipal Levy for Residential & Farm, Commercial/Industrial/ Multi-Res and Pipeline. The amounts calculated for based on this draft budget are:

	2020 TAX LEVY	% OF TAX LEVY
RESIDENTIAL	\$ 4,144,354	69%
COMM/INDUST.	\$ 1,557,593	26%
PIPELINE	\$ 262,735	4%
	<b>\$ 5,964,682</b>	<b>100%</b>

Total Township expenditures (Operations and Capital) are approximately \$14.1 million, with the balance of the revenues either coming from Grants, Special Area Rating, Payments in Lieu of Taxation, User Fees or Transfers from Reserves. The levied amount being discussed only relates to the Township portion of the tax bill generated by the Township of North Dumfries, and does not include the Region of Waterloo or the regional school boards.

It should be noted that the taxation amount shown is levied to cover expenditures. The tax rate will be discussed later which will indicate the how this taxation requirement is translated to the individual tax payers.

No new debt is proposed in this budget.

The Ontario Municipal Partnership Fund (OMPF) is the Township's Unconditional Grant from the Province of Ontario. The OMPF was confirmed and announced on November 14, 2019 in the amount of \$323,300. This is an increase of \$4,500 from 2019. In summary, over the past few years, the OMPF received has been:

- ▶ 2012 – \$337,500
- ▶ 2013 – \$303,800
- ▶ 2014 - \$259,000
- ▶ 2015 - \$263,600
- ▶ 2016 - \$265,700
- ▶ 2017 - \$265,400
- ▶ 2018 - \$315,300
- ▶ 2019 - \$318,800

## **Township of North Dumfries 2020 Municipal Budget**

Another Grant in this section of the budget is the Federal Gas Tax. The 2020 allocation of Gas Tax funds totals \$309,885. This amount together with the funds unspent in the Township's AMO Gas Tax deferred revenue account, will allow the Township to fund approximately \$350,000 towards infrastructure projects identified in the 2020 Capital budget, consistent with the terms and conditions of the Federal Funding program. It should be noted that this is the base amount of grant that the Township has an agreement with AMO, that indicates what it will receive. In 2019 the Township received additional funding from the Federal Gas Tax Surplus Funds administered by AMO, in the amount of \$5,537.00. Council gave direction to allocate the funds to a Reserve account to be applied against future Infrastructure costs. In addition, in early 2019 the Federal Government announced that the annual allocation of Federal Gas Tax receives one time top up, which resulted in doubling the total funding received in 2019. The total Gas Tax Funding the Township received in 2019 is \$612,718, with the original budgeted amount being \$309,885. All funds are allocated to the Deferred Revenue account for use in the Townships long term capital infrastructure costs that are anticipated. These funds will be applied specifically to roads infrastructure projects that are identified in the 10 Year Infrastructure Capital plan, as identified in the State of the Infrastructure – Roads received by Council in 2017.

Included in the Corporate Revenues is the dividend and interest that the Township receives as a shareholder in Energy+. Energy + has indicated the dividend could drop from the 2019 projected dividend of \$256,000, however the Township received an amount higher than projected by Energy +. The 2020 dividend is projected to be at the same level as the 2019 budgeted amount of \$256,000. The dividend plus interest on the loan the Township has with Energy Plus are projected to be \$406,774. The funds are shown as a transfer to reserve, as this money is partially used to repay the debt for the North Dumfries Community Complex and funds other recreation facility projects.

Interest and penalty on taxation is a corporate number and is shown in this area of the budget. The estimate for this is \$160,000 which is reduction from the 2019 estimated revenues by \$32,420. The amount is based on payment of tax arrears. This is actually a 'good news' story for the Township, as it indicates that more taxpayers are keeping up to date on their property taxes. The Township staff have been diligent in promoting taxpayers to pay online or through the Preauthorized Tax Payment program that is in place. The interest rate on property taxes is 1.25% per month on tax arrears.

Interest from funds in the Township bank throughout the fiscal year are expected to be higher in 2020, than what was budgeted in 2019. A projected amount of \$160,000 is expected. This is \$65,500 higher than the 2019 budget as balances have been increasing in reserves, in order to fund the long-term capital budgeted projected. The Township also improved its interest rate on accounts with the new banking agreement approved in June 2019.

# **Township of North Dumfries 2020 Municipal Budget**

Tax write offs and supplemental taxation are estimated at the same level as in 2019. There are no major outstanding legacy ARB decisions at this point which would affect the write-offs.

The special area levy for residents in Branchton regarding the installation of Broadband was completed in 2020. This special area levy was applicable to 130 residents in Branchton at a rate of \$156 per year.

## **Ayr Special Area Levy**

The Ayr Special Area levy is budgeted for 2020 estimated at \$123,337. This is an increase from 2019 as there has been an increase in the winter maintenance costs, as well as a deficit from 2019 that must be repaid. Further discussion on this levy and costs are explained under the Operational Expense portion.

<b>TOWNSHIP OF NORTH DUMFRIES</b>						
<b>2020 BUDGET REPORT - SUMMARY</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2019 TO 2020</b>
<b>DATE: December 5, 2019</b>	<b>BUDGET</b>	<b>12/31/2018</b>	<b>BUDGET</b>	<b>PROJECTION</b>	<b>BUDGET</b>	<b>BUDGET TO BUDGET</b>
<b>OPERATIONS</b>						
Municipal Levy - Res & Farm	(3,568,876)	(3,568,876)	(3,889,188)	(3,889,188)	(3,889,188)	
Municipal Levy - Com/Ind/Multi-Res	(1,286,474)	(1,286,472)	(1,435,047)	(1,435,047)	(1,435,047)	
Municipal Levy - Pipeline	(239,652)	(239,652)	(252,857)	(252,857)	(252,857)	
Municipal Levy - Pil Region Of Waterloo	(39,660)	(48,581)	(48,581)	(40,000)	(40,000)	
Municipal Levy - Pil Mun Tax Assist. Act	(3,400)	(15,081)	(11,200)	(16,757)	(16,700)	
Municipal Levy - Pil Hydro One	(20,900)	(10,109)	(21,500)	(15,249)	(15,250)	
Municipal Levy - Pil CP Rail	(6,830)	(8,424)	(8,000)	(8,000)	(8,000)	
Municipal Levy - Pil Canada Post	(7,240)	(7,397)	(7,500)	(7,500)	(7,500)	
Municipal Levy - PIL Canada Post SAR	-	(82)	(80)	(80)	(80)	
Mun Levy Supp. Taxes - Residential/Farm	(50,000)	(86,916)	(50,000)	(38,963)	(70,000)	
Mun Levy Supp. Taxes - Comm/Ind./Multi Res	(50,000)	(84,133)	(50,000)	(104,044)	(50,000)	
Mun Levy Supp. Taxes - Pipeline	-	(549)	-	-	-	
Special Area Rating - Ayr Levy	(70,500)	(70,547)	(90,500)	(90,500)	(123,337)	
Special Area Rating - Supplemental Taxation	-	(2,437)	-	(1,265)	(1,000)	
Special Area Rating - Tax Write Offs	-	630	3,700	265	200	
Bill 140 Capping Adj - Commercial	5,000	(26,897)	5,000	-	-	
Rev B79 Capping Recovery	(5,000)	26,897	(5,000)	-	-	
Special Area Levy- Branchton Broadband -Gen Levy	-	(20,124)	(20,124)	(20,124)	-	
Transfer to Branchton Internet Receivable	-	20,124	20,124	20,124	-	
Taxation - Transfer from Reserve	-	(10,000)	-	-	-	
Recoverables - Write-offs	-	100,000	-	-	-	
Municipal Levy Taxation - Write Off Taxes	45,000	97,689	45,000	100,000	65,000	
Taxation - Write Small Balances Off Taxes	1,000	378	1,000	1,000	1,000	
Taxation (TSP) - Write Small Balances Off PIL	-	5,671	-	-	-	
<b>Total General Revenue Taxation</b>	<b>(5,297,532)</b>	<b>(5,234,887)</b>	<b>(5,814,753)</b>	<b>(5,798,185)</b>	<b>(5,842,759)</b>	<b>(28,006)</b>
AMO Fed Gas Tax	(297,296)	(297,297)	(309,885)	(612,718)	(309,885)	
Ontario Municipal Partnership Fund	(315,300)	(315,300)	(315,300)	(315,300)	(323,300)	
Governance Modernization Grant	-	-	-	(681,800)	-	
Transfer From Reserves/Reserve Fund	-	-	-	-	(50,000)	
Interest On Property Taxes	(222,900)	(180,935)	(192,420)	(170,000)	(160,000)	
Interest On Bank Account	(40,000)	(161,352)	(94,500)	(230,000)	(160,000)	
Energy Plus Investment - Interest	(150,774)	(150,774)	(150,774)	(75,387)	(150,774)	
Energy Plus Investment - Dividend Income	(220,000)	(316,513)	(256,000)	(308,232)	(256,000)	
Transfer To Reserve - CND Hydro Fund	370,774	467,287	406,774	383,619	406,774	
Transfer to Working Fund Reserve - Re OMPF	-	-	47,295	47,295	-	
Transfer to Unearned Revenue - AMO Gas Tax--Trans	297,296	297,296	309,885	612,718	309,885	
Transfer to Reserve - Modernization Grant	-	-	-	681,800	-	
Land Sale - Revenues from Sale	-	-	(350,000)	-	(350,000)	
Land Sale - Legal Fees	-	-	5,000	-	6,500	
Land Sale - Real Estate Fees	-	-	17,000	-	17,000	
Land Sale - Transfer to Reserve	-	-	328,000	-	326,500	
57 Willison Land Sale - Revenues from Sale	-	(235,000)	-	-	-	
57 Willison Land Sale - Legal Fees	-	6,227	-	-	-	
57 Willison Land Sale - Real Estate Fees	-	11,957	-	-	-	
57 Willison Land Sale - Other Land Sale Cost	-	2,448	-	-	-	
57 Willison St. Land Sale - Transfer to Reserve	-	214,367	-	-	-	
199 Main St. Land Sale - Revenues from Sale	-	(350,000)	-	-	-	
199 Main St. Land Sale - Legal Fees	-	3,397	-	-	-	
199 Main St. Land Sale - Real Estate Fees	-	17,808	-	-	-	
199 Main St. Land Sale - Other Land Sale Cost	-	272	-	-	-	
199 Main St. Land Sale - Transfer to Reserve	-	328,522	-	-	-	
1171 Greenfield Rd Land Sale - Other Land Sale Cos	-	-	-	15,000	-	
<b>Total General Corporate Revenues</b>	<b>(578,200)</b>	<b>(657,588)</b>	<b>(554,925)</b>	<b>(653,005)</b>	<b>(693,300)</b>	<b>(138,375)</b>
<b>TOTAL TAXES AND CORPORATE REVENUES</b>	<b>(5,875,732)</b>	<b>(5,892,475)</b>	<b>(6,369,678)</b>	<b>(6,451,190)</b>	<b>(6,536,059)</b>	<b>(166,381)</b>

## **Ontario Municipal Partnership Fund 2020 Workbook**

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**Ministry of Finance  
Provincial-Local Finance Division**



**Township of North Dumfries**

**November 2019**



## OMPF 2020 Workbook

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### Section I - 2020 OMPF Calculations

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#### Overview

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Overview - 2020 OMPF Allocation

#### 2020 OMPF Grant Components and Transitional Assistance

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- Table 1 - Assessment Equalization Grant Component
- Table 2 - Northern Communities Grant Component
- Table 3 - Rural Communities Grant Component
- Table 4 - Northern and Rural Fiscal Circumstances Grant Component
- Table 5a - Transitional Assistance Funding Level
- Table 5b - Transitional Assistance Enhancement

### Section II - Summary of OMPF Data

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#### Northern and Rural Municipal Fiscal Circumstances Index

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- Table 1 - Northern and Rural Municipal Fiscal Circumstances Index Data

#### Weighted Assessment

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- Table 2a - Taxable Weighted Assessment
- Table 2b - PIL Equivalent Weighted Assessment
- Table 2c - Total Weighted Assessment

#### Farm Area Measure

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- Table 3a - Farm Area Measure Calculation
- Map 3b - Farm Area Map

#### Rural and Small Community Measure

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- Table 4a - Rural and Small Community Measure Calculation
- Table 4b - Urban and Small Community Area Profile

*Please Note: Due to rounding, some calculations may vary from the result shown. If there are any questions regarding these calculations, please contact [info.ompf@ontario.ca](mailto:info.ompf@ontario.ca).*

## OMPF 2020 Workbook

## Section I

**Township of North Dumfries**  
**Lower Tier (Region of Waterloo)**

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## Overview

## 2020 OMPF Allocation

<b>A</b>	<b>Total 2020 OMPF</b>	<b>\$323,300</b>
	1. Assessment Equalization Grant Component	-
	2. Northern Communities Grant Component	-
	3. Rural Communities Grant Component	\$318,400
	4. Northern and Rural Fiscal Circumstances Grant Component	\$4,900
	5. Transitional Assistance	-

## Notes and Data Sources

## Notes

- Grant components and Transitional Assistance are rounded up to multiples of \$100.
- Line A1 to A5: For further information on the determination of 2020 grant component allocations and transitional assistance funding, see Section I, Tables 1 to 5b.

## OMPF 2020 Workbook

## Section I

Township of North Dumfries  
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## 2020 OMPF Grant Components

Table 1 - Assessment Equalization Grant Component

<b>A Total Weighted Assessment per Household (A1 ÷ A2)</b>		<b>\$673,783</b>
1. Total Weighted Assessment	\$2,451,225,425	
2. Number of Households	3,638	
<b>B Assessment per Household Below Threshold (B1 - A, if positive)</b>		<b>-</b>
1. Grant Threshold (Provincial Median Weighted Assessment per Household)	\$298,500	
<b>C Total Assessment Differential (B × A2)</b>		<b>-</b>
1. Funding per \$10,000 in Assessment Differential	\$30.10	
<b>D Grant Amount (C × C1 ÷ \$10,000)</b>		<b>-</b>

## Notes and Data Sources

## Notes

- Line A1: For detailed calculation, see Section II, Tables 2a-2c.

## Data Sources

- Household figures based on the 2019 returned roll from the Municipal Property Assessment Corporation (MPAC).

**OMPF 2020 Workbook****Section I**

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**2020 OMPF Grant Components****Table 2 - Northern Communities Grant Component**

This grant component is only provided to northern municipalities.

## OMPF 2020 Workbook

## Section I

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## 2020 OMPF Grant Components

**Table 3 - Rural Communities Grant Component**

<b>A</b>	<b>Rural and Small Community Measure (RSCM) in Excess of Minimum Threshold (A1 - A2)</b>	<b>33.4%</b>
	1. RSCM	58.4%
	2. RSCM Funding Threshold	25%
<b>B</b>	<b>Per-Household Funding Amount Adjusted for RSCM (<math>A \times B1 \times 100</math>, maximum \$131)</b>	<b>\$87.51</b>
	1. RSCM Adjustment Increment	\$2.62
<b>C</b>	<b>Number of Households</b>	<b>3,638</b>
<b>D</b>	<b>Grant Amount (<math>B \times C</math>)</b>	<b>\$318,400</b>

**Notes and Data Sources****Notes**

- Line A1: For detailed calculation of the Rural and Small Community Measure (RSCM), see Section II, Table 4a.
- Line B1: This grant is provided on a sliding scale based on each municipality's RSCM. Every 1 percentage point increase in the RSCM between 25% and 75% results in an additional \$2.62 per household.
- Municipalities with a Farm Area Measure (FAM) above 70% are eligible for an enhancement to the per-household funding amount. Your municipality has a FAM of 63.4%. For detailed calculation of the FAM see Section II, Table 3a.
- See the 2020 OMPF Technical Guide for additional information on the Rural Communities Grant and the FAM.

**Data Sources**

- Household figures based on the 2019 returned roll from the Municipal Property Assessment Corporation (MPAC).

## OMPF 2020 Workbook

## Section I

**Township of North Dumfries**  
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## 2020 OMPF Grant Components

**Table 4 - Northern and Rural Fiscal Circumstances Grant Component**

<b>A</b>	<b>Northern and Rural Municipal Fiscal Circumstances Index (MFCI)</b>	<b>0.2</b>
<b>B</b>	<b>Number of Households</b>	<b>3,638</b>
<b>C</b>	<b>Per-Household Funding Amount <math>(C1 + (C2 - C1) \times (A - 0.0))</math></b>	<b>\$2.00</b>
	1. Funding Amount based on MFCI of 0.0	\$0
	2. Funding Amount based on MFCI of 1.0	\$10
<b>D</b>	<b>RSCM Funding Level <math>(D1 - 25\%) \div (75\% - 25\%)</math>, maximum 100%</b>	<b>66.8%</b>
	1. RSCM	58.4%
<b>E</b>	<b>Grant Amount <math>(B \times C \times D)</math></b>	<b>\$4,900</b>

**Notes and Data Sources****Notes**

- Line A: For further information on the calculation of the Northern and Rural Municipal Fiscal Circumstances Index (MFCI), see the OMPF 2020 Northern and Rural MFCI Workbook.
- Line C: The MFCI of your municipality falls between 0 and 1. As a result, the per-household funding amount has been scaled between the values on line C1 and line C2.
- Line D: Municipalities with an RSCM between 25% and 75% receive a portion of the per-household funding amount adjusted on a sliding scale. Additional information to support this calculation can be found in Appendix E of the OMPF 2020 Technical Guide.
- Line D1: For detailed calculation of the RSCM see Section II, Table 4a.

**Data Sources**

- Household figures based on the 2019 returned roll from the Municipal Property Assessment Corporation (MPAC).



## OMPF 2020 Workbook

## Section I

**Township of North Dumfries**  
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**2020 OMPF Transitional Assistance****Table 5a - Transitional Assistance Funding Level**

<b>A</b>	<b>2020 Guaranteed Level of Support</b>	<b>85.0%</b>
<b>B</b>	<b>2020 Guaranteed Support (A × B1)</b>	<b>\$271,000</b>
	1. 2019 OMPF Allocation	\$318,800
<b>C</b>	<b>Sum of 2020 OMPF Grant Components (excluding Transitional Assistance)</b>	<b>\$323,300</b>
<b>D</b>	<b>2020 OMPF Transitional Assistance (B - C if positive)</b>	<b>-</b>

**Notes and Data Sources****Notes**

- Line B1: Equal to Line A from the OMPF 2019 Allocation Notice.

**OMPF 2020 Workbook****Section I**

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**2020 OMPF Transitional Assistance****Table 5b - Transitional Assistance Enhancement**

The Transitional Assistance enhancement is only provided to municipalities with an MFCI greater than 2.

## OMPF 2020 Workbook

## Section II

**Township of North Dumfries**  
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**Northern and Rural Municipal Fiscal Circumstances Index**
**Table 1 - Northern and Rural Municipal Fiscal Circumstances Index Data**

	Township of North Dumfries	Median
<b>A Primary Indicator Values</b>		
1. Weighted Assessment per Household	\$673,783	\$284,000
2. Median Household Income	\$111,078	\$69,000
<b>B Secondary Indicator Values</b>		
3. Average Annual Change in Assessment (New Construction)	1.6%	1.0%
4. Employment Rate	69.1%	56.0%
5. Ratio of Working Age to Dependent Population	202.5%	170.0%
6. Per cent of Population Above Low-Income Threshold	95.6%	86.0%
<b>C Northern and Rural Municipal Fiscal Circumstances Index (MFCI)</b>	<b>0.2</b>	

**Notes and Data Sources**
**Notes**

- The Northern and Rural Municipal Fiscal Circumstances Index (MFCI) measures a municipality's fiscal circumstances relative to other northern and rural municipalities in the province on a scale from 0 to 10. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances.
- The MFCI is determined based on six indicators that are classified as either primary or secondary, to reflect their relative importance in determining a municipality's fiscal circumstances.
- The table above allows municipalities to see how their indicator values compare to the median.

**Data Sources**

- Line A1: Weighted Assessment is based on the final 2018 Market Change Profile (MCP), 2020 phased-in assessment values and 2020 starting tax ratios. If a municipality has submitted their 2018 Financial Information Return (FIR) by October 9, 2019, the Payments-in-Lieu (PIL) portion of Weighted Assessment is the minimum of 2017 and 2018 reported PILs.
- Household figures based on the 2019 returned roll from the Municipal Property Assessment Corporation (MPAC).
- Line A2: Statistics Canada's measure of median total income for all private households in 2015.
- Line B3: Five-year (2014-2019) average annual change in weighted assessment - excluding the impact of reassessment - provided by the Online Property Tax Analysis System (OPTA).
- Line B4: Statistics Canada's measure of number of employed persons, divided by persons aged 15 and over in 2016.
- Line B5: Statistics Canada's measure of working age population (aged 15 to 64), divided by youth (aged 14 and under) and senior population (aged 65 and over) in 2016.
- Line B6: Statistics Canada's measure of the percentage of the population in private households above the low-income threshold, after tax, for Ontario in 2015.

## OMPF 2020 Workbook

## Section II

Township of North Dumfries  
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## Weighted Assessment

Table 2a - Taxable Weighted Assessment

		Col.1	Col.2	Col.3	Col.4
				Taxable Weighted Assessment (Col. 1 × Col. 2)	Per Cent of Total Weighted Assessment
Property Tax Class	Taxable Assessment		Tax Ratio		
<b>A Residential</b>	<b>\$1,597,250,969</b>		<b>1.00</b>	<b>\$1,597,250,969</b>	<b>66.1%</b>
<b>B Multi-Residential</b>	<b>\$5,192,600</b>			<b>\$10,125,570</b>	<b>0.4%</b>
Multi-Residential	\$5,192,600		1.95	\$10,125,570	0.4%
New Multi-Residential	-		-	-	-
<b>C Broad Commercial</b>	<b>\$194,719,009</b>			<b>\$379,702,068</b>	<b>15.7%</b>
Commercial Residual	\$193,927,794		1.95	\$378,159,198	15.7%
Office Buildings	\$195,215		1.95	\$380,669	0.0%
Parking Lots	\$596,000		1.95	\$1,162,200	0.0%
Shopping Centres	-		-	-	-
Professional Sports Facilities	-		-	-	-
Large Theatre	-		-	-	-
Condominium Resorts	-		-	-	-
<b>D Broad Industrial</b>	<b>\$125,026,417</b>			<b>\$243,801,514</b>	<b>10.1%</b>
Industrial Residual	\$125,026,417		1.95	\$243,801,514	10.1%
Large Industrial	-		-	-	-
<b>E Other</b>	<b>\$398,793,840</b>			<b>\$184,537,756</b>	<b>7.6%</b>
Pipelines	\$93,097,000		1.16	\$108,113,546	4.5%
Landfills	-		-	-	-
Farmlands	\$303,446,340		0.25	\$75,861,585	3.1%
Managed Forests	\$2,250,500		0.25	\$562,625	0.0%
<b>F Total (Sum of A to E)</b>	<b>\$2,320,982,836</b>			<b>\$2,415,417,877</b>	<b>100.0%</b>

## Notes and Data Sources

## Notes

- Taxable assessment has been adjusted for discounted tax rates where applicable.
- Exempt properties are not included in the calculation of Taxable Weighted Assessment.

## Data Sources

- Final 2018 Market Change Profile (MCP) and 2020 phased-in assessment values provided by the Municipal Property Assessment Corporation (MPAC).
- 2020 starting tax ratios based on 2019 municipal tax rate bylaws.

**Township of North Dumfries**  
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**Weighted Assessment****Table 2b - PIL Equivalent Weighted Assessment**

	2017	2018
<b>A Net PIL Entitlement (A1 - A2)</b>	<b>\$95,407</b>	<b>\$84,002</b>
1. PIL Entitlement	\$95,407	\$84,002
2. Special Area PILs and Municipal Enterprises	-	-
<b>B PIL Equivalent Weighted Assessment (A + B1)</b>	<b>\$41,589,256</b>	<b>\$35,807,548</b>
1. Residential Tax Rate	0.23%	0.23%
<b>C PIL Equivalent Weighted Assessment used in the 2020 OMPF</b>		<b>\$35,807,548</b>

**Notes and Data Sources****Notes**

- Total Weighted Assessment per Household includes the Payments-in-Lieu (PIL) Equivalent Weighted Assessment on Line C. For municipalities that submitted their 2018 Financial Information Return (FIR) by October 9, 2019, total weighted assessment is calculated using the minimum of 2017 and 2018 PILs. This results in the lowest possible weighted assessment. For municipalities that did not submit their 2018 FIR by October 9, 2019, total weighted assessment is calculated using the 2017 PIL amount.

**Data Sources**

- PIL entitlement from FIR, Schedule 10, Line 0499, Column 1. For lower- and single-tier municipalities, PIL entitlement also includes figures from FIR, Schedule 22, Line 7010, Column 12.
- For lower- and single-tier municipalities, special area PILs from FIR, Schedule 24, Line 9499, Column 12; municipal enterprise figures from FIR, Schedule 26, Line 5610, Column 8.
- Residential tax rate is from municipal bylaws for the tax year.

## OMPF 2020 Workbook

## Section II

**Township of North Dumfries**  
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**Weighted Assessment****Table 2c - Total Weighted Assessment**

<b>A</b>	<b>Total Weighted Assessment (A1 + A2)</b>	<b>\$2,451,225,425</b>
	1. Total Taxable Weighted Assessment	\$2,415,417,877
	2. Total PIL Equivalent Weighted Assessment	\$35,807,548
<b>B</b>	<b>Number of Households</b>	<b>3,638</b>
<b>C</b>	<b>Total Weighted Assessment per Household (A ÷ B)</b>	<b>\$673,783</b>

**Notes and Data Sources****Notes**

- Line A1: For detailed calculation, see Section II, Table 2a.
- Line A2: For detailed calculation, see Section II, Table 2b.

**Data Sources**

- Household figures based on the 2019 returned roll from the Municipal Property Assessment Corporation (MPAC).



## OMPF 2020 Workbook

## Section II

**Township of North Dumfries**  
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**Farm Area Measure****Table 3a - Farm Area Measure Calculation**

<b>A Farm Area Measure (A1 ÷ A2)</b>		<b>63.4%</b>
1. Farm Land Area (acres)	29,318	
2. Municipal Land Area (acres)	46,315	

**Notes and Data Sources****Notes**

- Line A: Represents the percentage of a municipality's land area comprised of farm land. Additional details regarding the calculation of the Farm Area Measure (FAM) are provided in the 2020 OMPF Technical Guide.
- Line A1: The Farm Land Area for the municipality is comprised of 387 properties in the farm property tax class.
- Line A2: The total number of acres of land in the municipality.

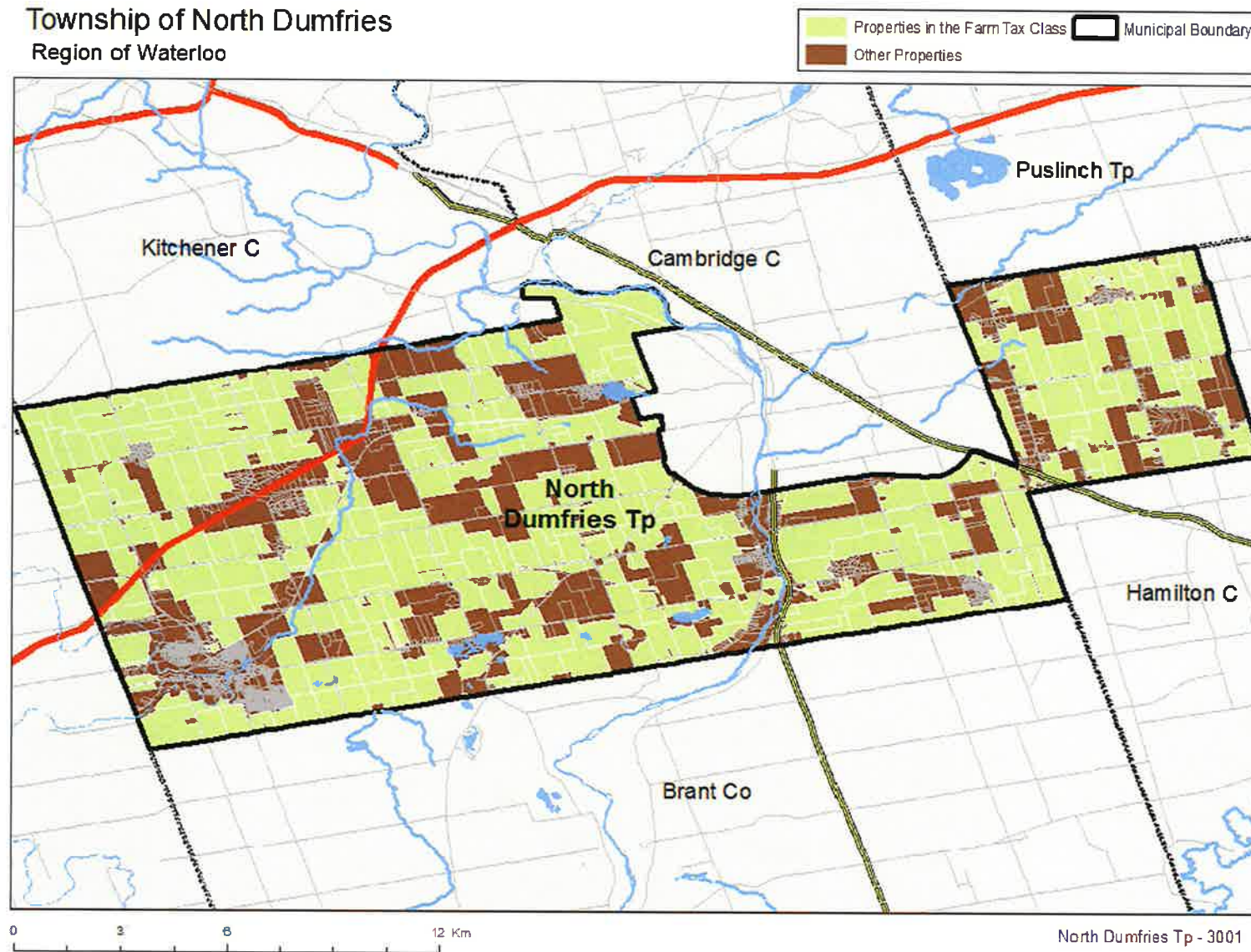
**Data Sources**

- Farm Land Area is determined using the Ontario Parcel database.
- Municipal Land Area is based on Statistics Canada data.

# Farm Area Measure

## Map 3b - Farm Area Map

### Township of North Dumfries Region of Waterloo



## OMPF 2020 Workbook

## Section II

**Township of North Dumfries**  
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**Rural and Small Community Measure****Table 4a - Rural and Small Community Measure Calculation**

<b>A Population</b>	<b>10,215</b>
1. Rural	5,964
2. Small Community	-
3. Urban	4,251
<b>B Rural and Small Community Population (A1 + A2)</b>	<b>5,964</b>
<b>C Rural and Small Community Measure (B ÷ A)</b>	<b>58.4%</b>

**Notes and Data Sources****Notes**

- Line A2, A3: For the urban and small community area profile, see Section II, Table 4b.
- Areas are classified by Statistics Canada as rural or small community if they meet one of the following conditions:
  1. The area has a population density less than 400 people per square kilometre;
  2. The area has a population density greater than 400 per square kilometre but it cannot be grouped with adjacent areas (each with a population density greater than 400 per square kilometre), to produce a total population concentration greater than 1,000; or
  3. The area is not economically integrated with a population centre of greater than 10,000 people, as measured by labour force commuter flow.

**Data Sources**

- Rural and Small Community Measure (RSCM) based on information from the 2016 Census.

## OMPF 2020 Workbook

## Section II

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**Rural and Small Community Measure****Table 4b - Urban and Small Community Area Profile**

	Population	Area	Density
<b>Municipal Share of Urban Areas</b>	<b>4,251</b>	<b>3.7</b>	<b>1,138</b>
Ayr	4,171		
Kitchener	80		

<b>Municipal Share of Small Community Areas</b>
There are no Small Communities in this Municipality

<b>Large Population Centres</b>	<b>470,015</b>
Kitchener	470,015

**Notes and Data Sources****Notes**

- Area in square kilometres, density in number of people per square kilometre.
- Municipalities may not enclose a large urban area completely. For example, Mississauga contains part of the large urban area of Toronto, but does not contain the entire urban area of Toronto.

**Municipal Funding Agreement****Schedule A2****Schedule of Fund Payments (2019-2023)**

Recipient: Township of North Dumfries

The following represents an estimate of the Funds and schedule of payments for the remaining five (5) years of the Agreement.

<b>Year</b>	<b>Payment #1</b>		<b>Payment #2</b>		<b>Total</b>
2019	\$	154,942.32	\$	154,942.31	\$ 309,884.63
2020	\$	154,942.32	\$	154,942.31	\$ 309,884.63
2021	\$	161,985.15	\$	161,985.14	\$ 323,970.29
2022	\$	161,985.15	\$	161,985.14	\$ 323,970.29
2023	\$	169,027.98	\$	169,027.98	\$ 338,055.96

# **Township of North Dumfries 2020 Municipal Budget**

## **Council and Elections**

Council expenditures include wages and benefits for the five (5) members of Council. These wages reflect the new amounts approved by Council in March 2018. For 2019 Council wages have been increased by the approved 1.7% COLA as approved in November 2019 and consistent with Non-union staff and Fire personnel.

Other costs for Council include memberships, training and special events hosted by Council. Membership includes the Association of Municipalities of Ontario (AMO) which is approximately \$4,000 for the Corporation.

New accounts have been established for Council in 2020 that warrant discussion and consideration. The new accounts address matters associated with "Community Awards" program and financial assistance for members to attend third party community events.

Election Expenditures for the 2022 election are estimated to be \$80,000, based on costs in 2018. The Township has been setting aside an amount equivalent to  $\frac{1}{4}$  of the election costs each year in a reserve, to smooth costs across each year and reduce spikes in taxation. \$20,000 is estimated to be  $\frac{1}{4}$  of the cost and this plus the Voter View contract of \$2,000 are 2019 expected election costs.

## **Administration, Finance, Information Technology**

This section of the budget has been combined and includes General Administration Revenues and Expenditures for both the Township, the Office of the Chief Administrative Officer, Corporate Services, including the Clerk and Treasury.

The Administration as revenues from various charges including tax certificates and licensing. These have been adjusted and reviewed in 2020, with a slight increase included based on 2019 history.

The office lease revenue is the amount allocated from the Building Services for their portion of office costs and supplies used in Administration. The costs are covered under the Building Services revenues such as Building Permit fees, and are sanctioned under the Building Code legislation. The amount is \$86,500 which is an increase of \$40,000 to more accurately reflect overhead costs for the department.

Wages & Benefits are increasing approximately \$35,300 due to adjustments based on the 2019 Salary and Pay Equity study, a Cost of Living increase and changes in the staff complement as outlined in the attached Business Plans.



## **Township of North Dumfries 2020 Municipal Budget**

The 2020 budget has increased community grants to \$40,000 from \$30,000 to reflect the new Memorandum of understanding with the Ayr Cemetery. Grant applications from community groups are due to the Township by December 31 of the previous fiscal year. A full report will come to Council in February on the applications for funds requested or to have fees waived for events in municipal facilities and parks. Staff will seek direction from Council on allocations for 2020 at that time.

Improved Information Technology strategies adopted four years ago. In 2018 an agreement was entered into with Xylotek Inc to provide services on an ongoing basis for the next two years. The agreement provides technical assistance on site on a monthly basis and throughout the rest of the month by use of a help desk which is accessed remotely. The contract also provides regular maintenance and ongoing security supervision. The Technology costs also include ongoing licence and maintenance costs for desktop, server and software that are required by the Corporate services division.

Insurance premiums are estimated at a 12% increase (\$15,000), based on Insurance Co-operative, negotiations completed in 2019. Increased costs are due to changes in the allocations from legacy co-operative agreements. The new formula escalates the Township annual premium, but overall the cost to insurance for the Township is well below the industry standard throughout the rest of the province. The Insurance deductible is \$10,000, however \$6,000 has been put in the budget, with the intent, that if it is not used, it will be placed in a reserve and built up over time.

Audit fees reflect the amounts that BDO LLP were received in the Request for Proposal issued in 2016.

\$20,000 has been included for the Hospital Contribution to the Cambridge North Dumfries Hospital Fundraising Committee as approved by Council in 2017. This is the 4<sup>th</sup> year contribution for a 5-year pledge.

The budget reflects costs for the administration offices at the North Dumfries Community Complex, based on a percentage allocation of use of the building, by administration staff.

Funding for potential costs if an integrity commission was required were allocated in 2019 in the amount of \$10,000. This was not spent, and it is recommended that these amounts be allocated to a reserve and used if required.

The Township oversees the funds for TAMPO (Top Aggregate Municipal Producers of Ontario), but no costs are reflected in the Township budget, as they are charged back to the members of TAPMO.

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Council - Transfer From Reserves/Reserve Fund	(6,000)	(6,000)	-	-	-	
Council - Wages	93,953	93,953	121,000	121,000	123,057	
Council - Employer Benefits	5,617	3,455	7,638	7,638	7,941	
Council - Membership Exp	4,000	3,401	4,000	4,000	4,000	
Council - Mileage Expense	1,500	477	1,500	1,500	1,500	
Council - Conferences/Training Expenses	3,000	4,817	6,000	8,000	8,000	
Council - Clothing	-	-	-	-	500	
Council - Flowers/Donations	400	454	400	500	500	
Council - Community Event Fees	-	-	-	-	2,500	
Council - Office Supplies	500	254	500	600	600	
Council - Printing/Stationery	500	69	500	200	250	
Council - Postage Exp	500	228	500	400	300	
Council - Furniture/Sm Office Equip	500	-	500	500	500	
Council - Advertising/Promotion	2,500	1,314	2,500	2,000	1,500	
Council - Reception Awards	-	-	-	-	1,000	
Council - Telephone Expense	500	251	500	500	500	
Council - Hardware	9,000	7,734	2,500	-	2,500	
Council -Annual Licencing of Software	500	1,722	1,700	1,800	2,000	
Council - Council/Staff Relations	5,000	3,718	5,000	5,300	5,500	
Council - Special Event Expense	1,500	2,351	1,500	2,000	1,000	
Council- Tech - Transfer to Reserve	-	-	3,000	3,000	3,000	
<b>Total Council</b>	<b>123,470</b>	<b>118,197</b>	<b>159,238</b>	<b>158,938</b>	<b>166,648</b>	<b>7,410</b>
Elections - Transfer From Reserves/Reserve Fund	(36,000)	(36,000)	-	-	-	
Elections - Wages	-	28,482	-	202	-	
Elections - Wages - Overtime	-	5,105	-	-	-	
Elections - Wages - P/T	-	406	-	-	-	
Elections - Benefits	-	7,782	-	110	-	
Elections - Materials and Supplies	49,000	10,805	-	230	-	
Elections - Service Agreement	1,680	19,765	2,000	1,501	2,000	
Elections - Transfer to Reserve	-	-	20,000	20,000	20,000	
<b>Total Elections</b>	<b>14,680</b>	<b>36,346</b>	<b>22,000</b>	<b>22,043</b>	<b>22,000</b>	-
Administration Grants - Community Foundation	(10,650)	(13,450)	(10,650)	(7,650)	(10,650)	
Administration - Transfer from Reserves	-	-	-	-	(15,000)	
Administration - Transfer From Res-WorkOrder Soft.	-	-	(10,000)	(10,000)	-	
Administration - Transfer from Reserve - Wages	-	-	(20,000)	(20,000)	(17,000)	
Administration - Transfer from Integrity Comm. Res.	-	-	-	-	(10,000)	
Administration - Admin Charge (NSF & Bank Recovery)	-	(1,481)	-	(700)	(250)	
Administration - Donation Rev	-	(750)	-	-	-	
Administration - Photocopying Revenue	-	(15)	-	(0)	-	
Administration - WSIB NEER Refund	-	-	-	(2,662)	-	
Administration - FOI Fees	-	(171)	-	(1,277)	(50)	
Administration - Miscellaneous Revenue	-	-	-	(20)	-	
Administration - Building Services Rent	(45,500)	(45,500)	(46,500)	(46,500)	(86,500)	
Administration - Tax Certificates	(6,000)	(9,220)	(10,000)	(10,000)	(10,000)	
Administration - Lottery Licence Rev	(750)	(730)	(750)	(750)	(750)	
Administration - Charges back from Tax Acct.	(10,000)	-	(10,000)	(500)	(10,000)	
Administration -Comm. of Oaths/Cert. True Copy--Fa	(300)	(400)	(300)	(300)	(300)	
Administration - Wages	519,120	454,335	582,421	582,421	608,787	
Administration - Sick Wages	-	4,313	-	-	-	
Administration - Vacation (P/T)	-	138	-	-	-	
Administration - Benefits Legislative	173,643	154,638	205,865	205,865	214,786	
Administration - Benefits Other	-	810	-	-	-	
Administration - Bank Charges	10,000	3,924	7,500	5,000	7,500	
Administration - Membership Exp	4,000	4,120	4,800	4,800	4,800	
Administration - Mileage Expense	2,000	1,542	2,500	3,500	3,500	
Administration - Conferences/Training/Education	16,000	7,302	15,000	15,000	19,500	
Administration - Boots/Clothing	-	409	-	-	1,000	
Administration - Office Supplies	11,500	10,352	12,000	10,000	12,000	
Administration - Printing Stationery	850	848	1,000	1,000	1,000	
Administration - Postage Exp	13,000	11,652	13,000	6,000	10,000	
Administration - Furniture/Sm Office Equip	2,000	2,046	4,000	4,000	2,000	
Administration - Advertising Exp	5,500	1,816	4,500	2,000	2,500	

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Administration - Public Relations	5,000	4,009	5,000	5,000	5,000	
Administration - Tax Billings	5,500	9,872	10,000	10,000	10,000	
Administration - Telephone Expense	6,000	8,220	7,000	5,000	5,000	
Administration - Internet Expense	5,000	4,579	5,000	5,000	5,000	
Administration - Copier and PostageLease Equipment	9,000	9,102	5,000	5,000	5,000	
Administration - Audit Expense	30,000	30,000	29,500	29,500	30,000	
Administration - Insurance Expense	108,000	105,416	120,000	125,666	135,000	
Administration - Legal Expense	35,000	22,948	25,000	35,000	30,000	
Administration - Tax Sale - Legal & Other Costs	10,000	-	10,000	-	10,000	
Administration - Insurance Deductible Expense	6,000	2,660	6,000	500	6,000	
Administration - HR Support - External	25,000	8,827	25,000	6,000	50,000	
Administration - After Hours - Call Centre	1,250	-	1,800	10,000	800	
Administration - Integrity Commissioner Fees	-	-	10,000	-	10,000	
Administration - Records Management Services	-	-	-	750	2,500	
Administration - Actuarial Expense	-	-	-	4,000	500	
Administration - Computer Hardware	3,000	2,811	10,000	10,000	12,500	
Administration - Computer Software	3,500	-	-	-	-	
Administration - Computer Svce Agreement	92,500	68,897	92,500	92,500	94,350	
Administration -Annual Licencing of Software	-	1,431	13,500	13,500	15,000	
Administration - Grants Exp	20,000	19,205	30,000	29,431	40,000	
Administration - GRAAC Exp	750	402	750	750	750	
Administration - Community Foundation Grants Exp.	10,650	13,450	10,650	7,650	10,650	
Administration -Comm.Grants -Hospital Contribution	20,000	20,000	20,000	20,000	20,000	
Administration - TAPMO Costs - Recoverable	-	-	-	-	-	
Administration - RS Tsfr to Resrves	-	45,713	-	10,000	-	
<b>Total Corporate Serv Admin</b>	<b>1,080,563</b>	<b>964,070</b>	<b>1,181,086</b>	<b>1,164,474</b>	<b>1,224,923</b>	<b>43,837</b>
Admin. Offices - NDCC - Hydro	11,000	11,000	22,000	13,500	13,770	
Admin. Offices - NDCC - Heating Gas	-	-	2,300	1,097	1,120	
Admin. Offices - NDCC-Property Maintenance	11,300	11,300	12,200	13,600	14,000	
Admin. Offices - NDCC-Water and Sewer	5,000	5,000	5,200	1,855	1,892	
<b>Total Admin Office NDCC</b>	<b>27,300</b>	<b>27,300</b>	<b>41,700</b>	<b>30,052</b>	<b>30,782</b>	<b>(10,918)</b>
Facilities -1171 Greenfield -Hydro	3,500	3,812	3,000	4,000	4,000	
Facilities -1171 Greenfield -Property Maintenance	2,000	4,856	4,500	3,500	3,500	
<b>Total 1171 Greenfield Road</b>	<b>5,500</b>	<b>8,668</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
<b>TOTAL CORPORATE SERVICES</b>	<b>1,251,513</b>	<b>1,154,582</b>	<b>1,411,524</b>	<b>1,383,006</b>	<b>1,451,853</b>	<b>40,329</b>

# **Township of North Dumfries 2020 Municipal Budget**

## **Fire & Emergency Planning**

One major change will occur in 2020 from 2019 in the Fire Services Department and this is in relation to the costs for Dispatch being moved from the Cambridge Fire contract to a new service billed from a centralized dispatch, operated from the City of Kitchener location. The cost is split out to the Cambridge contract, but the net cost will increase from the 2019 amount of \$426,000 to \$442,200.

The Fire Services will also experience a new operational charge for Voice radio, which will be billed by the Region of Waterloo Police Service maintains the new system. The total estimated cost to the Township in 2020 is \$24,000.

No other major changes from the 2019 to the 2020 Fire or Emergency Planning operational budget are expected in 2020 although service levels are being reviewed and may result in future budget shifts.

Wages are increasing due to cost of living but are estimated, at this point to be on par with 2019.

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Fire - Transfer from Reserve (Computers)	-	-	(2,500)	(2,500)	-	-
Fire - Donations (Grants) - Other	-	(600)	-	-	-	-
Fire - Miscellaneous Revenue	(1,000)	(2,720)	(1,000)	(1,000)	(1,000)	-
Fire - Hall Rental Revenue	(3,800)	(4,975)	(4,500)	(4,500)	(4,500)	-
Fire - Capital Reserve Fee Revenue	-	(192)	-	-	-	-
Fire - Chargeable Call Revenue	(25,000)	(23,017)	(25,000)	(25,000)	(25,000)	-
Fire - Service Agreement Revenue	(5,000)	(11,678)	(7,500)	(7,500)	(7,500)	-
Fire - Fire Report Revenue	(300)	(337)	(350)	(350)	(350)	-
Fire - 911 Signs & Posts Revenue	(100)	(442)	(100)	(100)	(100)	-
Fire - Transfer from Reserve	(10,000)	-	-	-	-	-
Fire - Wages	339,544	315,159	338,830	338,830	348,317	-
Fire - Wages Honourarium	-	10,900	-	-	-	-
Fire - Benefits	57,596	47,967	55,966	55,966	57,351	-
Fire - Membership Fees	1,800	1,413	1,700	1,700	1,700	-
Fire - Mileage Expense	3,000	1,943	2,500	2,500	2,200	-
Fire - Conferences/Training/Education	16,000	16,031	17,000	19,000	17,000	-
Fire - Boots/Clothing Expense	500	444	500	500	500	-
Fire - Office Supplies	2,000	1,030	1,500	1,000	1,250	-
Fire - Printing Stationery	250	-	250	250	200	-
Fire - Postage	-	27	-	65	100	-
Fire - Furniture/Sm Office Equip	500	-	500	500	500	-
Fire - Advertising Exp	1,200	1,268	1,200	1,250	1,250	-
Fire - Materials and Supplies	20,000	18,346	20,000	20,000	20,000	-
Fire - Public Education Expense	3,000	1,383	2,500	2,500	2,500	-
Fire - Red Cross Materials and Supplies	-	120	-	100	100	-
Fire - Telephone Expense	4,000	5,667	3,000	3,200	3,200	-
Fire - Internet Expense	1,800	-	1,800	1,800	3,600	-
Fire - Hydro	7,500	5,665	7,500	7,500	7,000	-
Fire - Heating Gas	2,500	2,306	2,500	2,500	2,500	-
Fire - Equipment Copier Lease Costs	1,000	443	1,000	750	750	-
Fire - Property Maintenance (Grounds Mtce)	6,900	7,472	8,500	8,500	8,500	-
Fire - Property Maintenance (Small Bldg Repairs)	8,500	9,555	8,500	9,500	9,200	-
Fire - Water and Sewer	1,000	732	1,200	1,200	1,200	-
Fire - Outside Contracts	426,750	426,700	426,750	407,899	402,200	-
Fire - Dispatch	-	-	-	24,851	42,000	-
Fire -Radio System Maint (ROW)	-	-	-	-	24,000	-
Fire -Computer Hardware - (Under 5,000)	-	-	2,500	2,500	2,500	-
Fire -Computer Software Licences & Support	3,500	4,537	3,500	3,500	3,500	-
Fire -Annual Licencing of Software	-	348	-	-	-	-
Fire - Vehicle Fuel	8,500	8,837	8,500	9,500	9,500	-
Fire - Equipment Repair & Maintenance	10,000	8,085	10,000	10,000	10,000	-
Fire - Radio Repair and Maintenance	1,000	1,151	1,200	1,200	1,200	-
Fire - Radio Licences	350	765	800	800	800	-
Fire - SCBA Equipment Repair and Mtce	7,000	6,939	7,000	8,000	8,000	-
Fire - Radio Equipment Replacement (Small Items)	2,000	2,555	2,500	2,500	2,500	-
Fire-Equip. Copier Rental Expense	-	457	-	-	-	-
Fire - Air Quality Testing Equipment Repairs	2,000	1,767	2,000	2,000	2,000	-
Fire - 911 Signs & Posts Costs	-	941	100	100	100	-
Fire 2012 Dodge Pickup	2,000	3,298	2,000	2,800	2,800	-
Fire 1930 Ford	120	120	120	120	120	-
Fire 2000 Int. Rescue Truck	4,500	3,622	4,000	6,137	4,000	-
Fire 2011 Pierce Pumper	3,000	4,394	3,500	3,500	4,000	-
Fire 2013 Pierce Tanker	2,000	1,827	2,000	2,000	2,500	-
Fire 2008 KME Pumper (Purchase 2016)	5,000	1,146	5,000	5,000	5,000	-
Fire - 2017 Tanker	2,000	1,577	2,000	2,000	2,500	-
Fire - Breast Cancer Fundraiser - Donations	-	(2,550)	-	-	-	-
Fire - Breast Cancer Fundraiser - Materials & Supp	-	2,550	-	-	-	-
<b>Total Fire</b>	<b>913,110</b>	<b>882,976</b>	<b>918,966</b>	<b>932,568</b>	<b>979,688</b>	<b>60,722</b>
Emergency Planning - Transfer from Reserve	(9,600)	(3,300)	-	-	-	-
Emergency Planning - Training	2,000	885	1,500	1,500	1,350	-
Emergency Planning - Advertising	500	179	500	500	500	-
Emergency Planning -Materials/Supplies	500	795	500	500	600	-
Emergency Planning - Software Service Agreement	9,600	1,730	1,730	1,730	1,730	-
Emergency Planning -Flood Prev. & Clean Up -Overtime	-	2,639	-	-	-	-
<b>Total Emergency Planning</b>	<b>3,000</b>	<b>2,928</b>	<b>4,230</b>	<b>4,230</b>	<b>4,180</b>	<b>(50)</b>
<b>TOTAL FIRE</b>	<b>916,110</b>	<b>885,904</b>	<b>923,196</b>	<b>936,798</b>	<b>983,868</b>	<b>60,672</b>

# **Township of North Dumfries 2020 Municipal Budget**

## **Building Services – Development Services Department**

Building Services Department is a self-funded division of the Development Services Department. It is broken out into a segregated Budget area to ensure that Building Services functions are financially self-supporting and that the appropriate expenditure cost centres are recovered through building fees.

The net Budget for the operational Building Services is estimated at a net revenue of \$11,000. These funds offset the costs in the capital budget anticipated for future vehicles replacement. Under Bill 124 any excess revenues from Building fees must be allocated to a reserve for future costs of the department. While fee revenue is expected to remain high, the costs for wages and services to run the department have increased. The net result is that there is no anticipated transfer to reserve, however there is no tax levy or burden associated with this program area. The Building Division is therefore a self-funded service.

Fees have been increased and realigned, effective January 1, 2020. Revenue is projected at \$425,000 which is a decrease from the 2019 estimate of \$456,047. 2019 fees were down; however, it is anticipated that permit revenue will pick up in 2020 with many planning applications that have moved forward in 2019. Overall there will still be an operational deficit projected in 2020, which is budgeted to be funded from the Bill 124 funds collected in the past. It should be noted that if there is a substantial increase in revenues before the end of 2019, as directed by legislation, this will be placed in reserve for future costs.

Wages are increasing in the budget by \$11,388, however this is due to cost of living increases, and a reallocation of the CSR2 wages to building from administration. The department utilizes the services of a contracted Chief Building Official, which is shown as a contracted service. As approved by Council, this contract will continue for the balance of 2020.

General administrative overhead (heat, hydro, supplies, IT, Payroll, etc.) have been increased by \$40,000 to \$86,500 to more accurately reflect overhead as may be funded under revenues collected from Bill 124 building fees. This expense allocated as a revenue in the Administration Department.

<b>TOWNSHIP OF NORTH DUMFRIES</b>						
<b>2020 BUDGET REPORT - SUMMARY</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2019 TO 2020</b>
<b>DATE: December 5, 2019</b>	<b>BUDGET</b>	<b>12/31/2018</b>	<b>BUDGET</b>	<b>PROJECTION</b>	<b>BUDGET</b>	<b>BUDGET TO BUDGET</b>
Building Services - Transfer from Reserve	-	(38,073)	-	(200,647)	(77,660)	
Building Services - Building Permits and Insp. Fee	(427,794)	(354,708)	(456,047)	(250,000)	(425,000)	
Building Services - Septic Permits	(9,500)	(14,805)	(9,500)	(9,500)	(9,500)	
Building Services - Wages Regular	199,081	190,851	216,795	216,795	221,626	
Building Services - Wages Overtime	-	690	-	-	-	
Building Services - Vacation (P/T)	-	2,266	-	-	-	
Building Services - Employer Benefits	67,740	56,422	71,552	71,552	78,184	
Building Services - Employer Benefits Other	-	-	-	-	-	
Building Services - Membership Exp	1,000	1,298	1,800	1,000	1,250	
Building Services - Mileage Expense	2,000	1,286	500	500	-	
Building Conferences/Training/Education	4,000	4,196	5,000	2,500	4,500	
Building Services- Boots and Clothing Expense	500	423	500	500	500	
Building Services - Office Supplies	1,000	809	1,000	1,000	1,000	
Building Services - Printing Stationery	750	30	500	500	300	
Building Services - Postage	100	179	100	100	100	
Building Services -Furniture/Sm Office Equip	1,800	-	1,800	1,000	750	
Building Services - Advertising Exp	1,000	545	1,000	1,000	1,000	
Building Services - Telephone Expense	2,000	2,112	4,000	2,500	3,500	
Building Services - Internet/Data Costs	2,000	-	-	-	-	
Building Services - Rent Expense (Building)	45,500	45,500	46,500	46,500	86,500	
Building Services - Legal Expense	4,000	16,571	5,000	5,000	5,000	
Building Services - Consultant Expense	84,073	73,887	84,000	84,000	84,000	
Building Services - Engineering Expense	1,000	-	1,000	1,000	1,000	
Building Services - Computer Hardware - (Under 5,00	10,000	4,647	2,500	2,500	2,500	
Building Services - Computer Software Licences & Su	8,000	3,333	8,000	8,000	6,500	
Building Services -Annual Licencing of Software	-	812	-	-	-	
Building Services - Vehicle Fuel	1,000	1,437	2,000	2,000	1,750	
Building Services - Vehicle Repairs & Maintenance	750	291	1,000	1,000	1,000	
Building Services - Copier Usage Costs	-	-	-	200	200	
<b>Total Building Permit &amp; Inspection Services</b>	<b>-</b>	<b>0</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>-</b>

# **Township of North Dumfries 2020 Municipal Budget**

## **Animal Control**

Animal Control fees from the sale of dog licences generally covers the costs for pound rental fees as provided by a third-party supplier. The collection of funds from the sale of dog tags has been level from 2017 through to 2019. Staff continue to look at alternate ways to increase these revenues but have not increase the fees. There is some work being done by By-law Enforcement services which should improve sales of tags. The animal control contract was renewed after a request for proposal was issued. The fees for services increased slightly in 2019. A new charge in 2019 for wildlife recovery fees was estimated at \$500 and was exceeded. No new revenue line is shown for Backyard Hens as this is a pilot project and to date no licences have been issued. Fees for both the wildlife recovery and the Backyard Hens are in the Fees and Charges by-law for 2020.

The balance of the Animal Control budget includes Pound costs as well as for traps as required by external contractors for beaver extraction.

## **Fence Viewers**

This is a service level that the Township provides but is sporadic in nature. A minimum annual budget which nets to \$200 is set aside.

## **By-Law Enforcement Services**

The By-law Enforcement Division budget includes new fine revenue to be received with the increased service level in the department. In 2019 the Township opted into the Cannabis program and received funds that were not used and are recommended to be allocated to a reserve in 2019. In 2020 it is anticipated that \$3,000 of these funds will be used for services such as new voice radios.

The by-law services are seeing an increased cost in wages due to the approved new service level which will include one full time senior by-law officer and one part time officer. These positions will be on various shifts, which will improve the service level in the Township.

## **School Crossing Guards**

School Crossing Guard costs are being maintained at 2019 levels, which a slight increase due to Cost of Living pay increases.



TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Animal Control - Tag Sales	(11,000)	(11,531)	(12,500)	(11,028)	(12,500)	
Animal Control - Kennel Licence	-	(155)	-	(1,175)	(1,175)	
Animal Control - Small Animal Pickup Fee	-	(115)	(500)	(715)	(500)	
Animal Control - Printing Stationery	250	163	250	250	250	
Animal Control - Postage	750	111	750	500	500	
Animal Control - Advertising Exp	750	46	750	750	750	
Animal Control - Dog Tag Purchases	425	834	425	425	425	
Animal Control- Traps/External Contracts	2,500	4,159	2,500	2,850	2,500	
Animal Control - Pound Rental	11,000	7,680	11,000	8,500	11,000	
Animal Control-Wildlife Damage- Ontario Reimburse	-	(954)	-	-	-	
Animal Control-Wildlife Damage-Reimb.for Inspector	-	(30)	-	-	-	
Animal Control-Wildlife Damage- Investigator Fee	-	100	-	-	-	
Animal Control-Wildlife Damage-Repay to Farmer	-	924	-	-	-	
<b>Total Animal Control</b>	<b>4,675</b>	<b>1,233</b>	<b>2,675</b>	<b>357</b>	<b>1,250</b>	<b>(1,425)</b>
Fence Viewing Miscellaneous Expense	200	-	200	200	200	
<b>Total Fence Viewing</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>
By-Law - Ontario Conditional Grants	-	-	(10,000)	(15,554)	-	
By-Law -Trans from Reserve(Cannabis)	-	-	-	(3,185)	(3,000)	
By-Law - Other Fines	(1,200)	(2,000)	(2,000)	-	(4,000)	
By-Law - Backyard Hen Permit and Inspect Fee	-	-	(250)	-	-	
By-Law - Provincial Offences Act (POA)-Revenue	(3,000)	(1,560)	(3,000)	(1,560)	(3,000)	
By-Law - Pool Permit	(1,000)	(2,080)	(1,000)	(3,885)	(1,000)	
By-Law -Sign Permit	(1,000)	(1,050)	(1,000)	(1,000)	(1,000)	
By-Law - Wages	71,791	62,152	90,014	90,014	116,887	
By-Law Enforcement-Overtime	-	362	-	-	-	
By Law - Vacation Pay (P/T)	-	2,205	-	-	-	
By-Law - Benefits	10,851	8,901	12,544	12,544	27,415	
By-Law - Membership Exp	500	241	500	500	500	
By-Law - Mileage Expense	350	48	100	100	100	
By-Law - Conferences/Training /Education	2,000	608	3,500	2,000	3,500	
By-Law - Clothing / Boots	-	1,426	1,000	2,000	1,500	
By-Law - Office Supplies	400	186	350	350	300	
By-Law - Printing Stationery	750	-	400	400	300	
By-Law - Postage	-	722	100	100	100	
By-Law - Furniture/Sm Office Equip	750	263	750	750	500	
By-Law - Advertising Exp.	1,000	1,024	1,000	1,000	750	
By-Law - Material and Supplies	350	518	350	350	350	
By-Law - Telephone Expense	2,000	1,494	2,200	1,200	1,500	
By-Law - Legal Expense	28,000	37,273	35,000	25,000	35,000	
By-Law - Consultant Fee	-	-	-	-	-	
By-Law - Property Standards	500	58	500	-	500	
By-Law - Radio System Mtce	-	-	-	-	2,000	
By-Law - Computer Software Licences & Support	600	43	500	1,500	2,500	
By-Law -Annual Licencing of Software	-	287	-	-	-	
By-Law - Vehicle Fuel	800	1,595	1,200	1,700	2,000	
By-Law - Vehicle Repairs & Maintenance	700	1,519	600	600	600	
By-Law Transfer to Reserve	-	-	-	15,554	-	
<b>Total By-Law Enforcement</b>	<b>115,142</b>	<b>114,237</b>	<b>133,358</b>	<b>130,478</b>	<b>184,302</b>	<b>50,944</b>
School Crossing Guards - Wages	46,278	49,682	76,783	76,783	78,086	
School Crossing Guards - Vacation (P/T)	-	2,262	-	-	-	
School Crossing Guards - Benefits	5,130	5,223	8,145	8,145	8,222	
School Crossing Guard - Clothing	-	-	-	1,000	1,800	
School Crossing Guards - Health & Safety Supplies	-	335	1,000	-	1,000	
School Crossing Guards - Miscellaneous Expense	650	255	-	1,800	-	
<b>Total School Crossing Guards</b>	<b>52,058</b>	<b>57,756</b>	<b>85,928</b>	<b>87,728</b>	<b>89,108</b>	<b>3,180</b>
<b>TOTAL PROTECTIVE SERVICES</b>	<b>1,088,185</b>	<b>1,059,130</b>	<b>1,134,357</b>	<b>1,144,561</b>	<b>1,247,728</b>	<b>113,371</b>

# Township of North Dumfries

## 2020 Municipal Budget

### Public Works

The revenue from aggregate tipping fees of gravel pits, through the Province, was estimated in 2019 to grow to \$700,000 annually due to changes in the legislation for the fee paid to the Municipality from the Aggregate producers, under their annual licence. The Township only received \$630,021. The revenues received from this are based on self reporting by the Aggregate companies. There is a final amount that is reconciled in later March which may increase this amount. The estimate for the 2020 budget is shown at the same level as 2019 at \$700,000, although the amount could be as high as \$750,000. This revenue annually is allocated towards reserves and identified as a major contributing resource to fund the Township's long-term infrastructure needs.

Following the 2020 budget, the Public Works Division will be continuing to utilize funds allocated towards areas of concern including:

- Storm Water Management throughout the Township. The Township is in the process of having a consultant give more long term planning in this area, however in 2020, there will be a focus by staff to mitigate current issues. Increased costs will be seen in 2021.
- Ditching: materials and rental. This is primarily for our rural roadside drainage system.
- Washouts: materials. With the increase of more severe and frequent storms and given the topography of the Township Public Works has experienced multiple washouts in various locations.
- Training: mandatory Health and Safety training for department representatives and management are required.

Public Works and Recreation will continue to be consolidated under the Community Services Department for the first part of 2020, however this will change with the retirement of the current Director of Community Services. The 2020 budget includes wages for this Director until April 30<sup>th</sup>, 2020. Based on Council direction the Publics Work Department and Recreation Department will each have their own directors and the wage lines reflect 40 weeks with the new positions. The Public Works Division is supervised by a Supervisor of Operations. See the revised Business Plan for the Public Works Department for more detail.

With the changes in Public Works staffing, wages will increase by \$121,832. This is made up of reallocating the wages of the Supervisor of Operations from Parks to the Public Works Department, increased costs for the new Director, Cost of Living increases for Non-Union, increases for Union contract adjustments and new benefit costs for retirees.

The Public Works Department will continue its focus on roadway and road allowance safety while keeping with Provincial and Municipal Standards. It should be noted that the

# **Township of North Dumfries**

## **2020 Municipal Budget**

Public Works Department includes, Transportation Overhead, Roads Paved and Unpaved, Bridges, Culverts, Traffic and Roadside Maintenance, Winter Control and maintenance, Sidewalks and Streetlights. Regulatory signage is a focus for staff as part of the provincial legislation for reflectivity which increased standards over the past 5 years.

There has been a substantial increase in calls for tree servicing in the rural areas (Wards 3 and 4). These calls are answered by both Township staff and outside contractors depending on the size of the trees.

The department is focusing on insurance risk and documentation as claims have increased for Municipalities. Public Works staff continue to update inventory and improvements of the current infrastructure when not responding to weather events or responding to increased service calls due to the increasing number of residents. Management Staff will also be assisting on preparation of materials and overseeing a number of capital projects as outlined in the capital budget for 2020 to improve cost containment.

### **Special Area Rating, Levy and Reserves**

The Ayr Special Area levy is budgeted for 2020 estimated at \$123,337. This is an increase from 2019 levy as there has been an increase in the winter maintenance costs, as well as a deficit from 2019 that must be repaid.

The Ayr Special Area Budget was imposed in order to cover costs that were felt to be specific to the Ayr Village area as designated in the Township of North Dumfries Official Plan. The levy has covered costs including sidewalks, streetlights, downtown water fountain, and the Township Swans. The 2020 Levy is only projected to cover costs of the sidewalks and water charges for the water fountain and cenotaph. New sidewalks, sidewalk repairs and sidewalk winter maintenance in Ayr is included, with the exception of 20% of the winter maintenance being allocated to the general Township for areas that are considered to be used by the general public including the Library, Queen Elizabeth Arena, the downtown core area and Centennial Park.

In 2018 a new contract for snow maintenance on sidewalks commenced. In addition, a new service level for clearing of areas such as Centennial park was implemented. The result was an increase in cost that was not estimated high enough in 2019. This has resulted in a projected deficit for 2019 of \$33,132. The deficit is area specific, and as such the only reserve that can be allocated to offset this deficit is from a legacy area rate reserve in the amount of \$26,100. Staff are recommending application of this legacy special area rate reserve against the 2019 projected deficit.

# **Township of North Dumfries 2020 Municipal Budget**

If this reserve allocation of \$26,100 is approved by Council, there is still a projected deficit in the Ayr special area rating budget of \$7,032. Staff are recommending this deficit be borrowed from the General Reserves and repaid in 2020 through the Special Area Levy. This amount to be borrowed will be finalized at the year end when reported in April.

Staff are asking for Council direction with the 2020 budget process regarding the borrowing of the Special Area Rate 2019 deficit, in order to ensure that the appropriate funds are levied on the 2020 Special Area Tax Rate. If Council approves that the Legacy Reserve is applied to the deficit, the Township and the repayment is in 2020, together with the 36% increase in rates. The net annual increase for an average household in the designated area will be \$16.56.

## **Environmental Services**

The Township does not provide water or sewer services, however there is repayment of debt on tax bills from prior years for the Marshall Avenue watermain, when this was under the Township's responsibility. Debt will be repaid in 2023.

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Public Works - Revenue from Other Municipalities	-	(3,676)	-	-	-	-
Public Works - Transfer from Reserve	(10,000)	-	-	-	-	-
Public Works - Gravel Pit Revenue	(497,400)	(341,415)	(700,000)	(630,021)	(700,000)	-
Public Works - Miscellaneous Revenue	-	(759)	-	-	-	-
Public Works - Rec. of Costs - Private Roads	-	(9,804)	-	-	-	-
Public Works - Culvert/Ent. Inspection Revenue	(1,200)	(400)	(1,200)	(1,200)	(1,200)	-
Public Works - Debris Recovery	(2,500)	(516)	(2,500)	(2,500)	(2,500)	-
Public Works - Sale of Assets	-	(20,854)	-	-	-	-
Public Works Admin. - Wages	499,085	187,291	542,938	542,938	620,141	-
Public Works Admin. - Sick Wages	-	7,674	-	-	-	-
Public Works Admin. - Wages Overtime	42,000	1,109	45,000	45,000	48,000	-
Public Works Admin. - Shift Premium	-	803	-	-	-	-
Public Works Admin. - Lead Hand Wage	-	152	-	-	-	-
Public Works Admin. - Vacation (PT)	-	223	-	-	-	-
Public Works Admin. - Benefits	195,276	70,056	188,398	188,398	229,377	-
Public Works Admin. - Benefits Ot	-	65	-	133	-	-
Public Works Admin. - Benefits A	-	3,465	-	3,150	-	-
Public Works Admin. - Other Payro	-	1,744	-	2,000	-	-
Public Works Admin. - Membership Exp	1,200	1,513	1,600	1,600	1,600	-
Public Works Admin. - Mileage Expense	1,000	582	1,000	1,000	850	-
Public Works Admin. - Conferences/Training/Education	13,500	6,501	11,500	12,200	12,200	-
Public Works - Administration - Boots/Clothing	1,250	872	1,200	1,533	1,500	-
Public Works - Health & Safety Supplies	2,500	4,781	4,000	5,000	5,000	-
Public Works Admin. - Office Supplies	2,000	964	2,000	1,200	1,200	-
Public Works Admin. - Printing Stationery	200	-	200	200	200	-
Public Works Admin. - Postage	100	75	100	100	100	-
Public Works Admin. - Furniture/ Sm Office	-	-	-	570	500	-
Public Works Admin. - Advertising Exp.	500	181	500	500	500	-
Public Works Admin. - Telephone Expense	2,500	3,115	2,000	2,000	2,000	-
Public Works - Engineering Expense	10,000	4,316	22,500	22,500	22,500	-
Public Works - Computer Hardware - (Under 5,000)	-	157	2,500	2,500	2,500	-
Public Works - Computer Software Lic. & Support	3,000	895	1,500	1,500	1,500	-
Public Works - Annual Licencing of Software	-	238	-	-	-	-
Public Works - Transfer to Gravel Pits Reserve	497,400	341,415	700,000	630,021	700,000	-
Public Works - Transfer To Reserve	-	20,854	-	-	-	-
<b>Total Transportation Services - Overhead</b>	<b>760,411</b>	<b>281,618</b>	<b>823,236</b>	<b>830,322</b>	<b>945,968</b>	<b>122,732</b>
Public Works Admin. - Hydro	-	-	-	-	-	-
Public Works - Facilities Maintenance - Wages	-	13,035	-	-	-	-
Public Works - Facilities Maint - Overtime	-	73	-	-	-	-
Public Works - Facilities Maint - Vac. P/T	-	137	-	-	-	-
Public Works - Facilities Maintenance - Benefits	-	4,969	-	-	-	-
Public Works - Facilities - Hydro	17,000	4,641	11,000	8,500	8,500	-
Public Works - Facilities Maintenance - Heating	8,000	23,330	15,000	22,000	15,000	-
Public Works - Facilities - Small Bldg Mtce	10,500	7,402	13,000	6,000	13,000	-
<b>Total Public Works Facilities</b>	<b>35,500</b>	<b>53,585</b>	<b>39,000</b>	<b>36,500</b>	<b>36,500</b>	<b>(2,500)</b>
Public Works - Vehicle Fuel	-	-	-	-	-	-
Public Works - 2009 Ford Pickup	1,000	1,796	-	-	-	-
Public Works - 2007 Sterling	20,000	12,582	15,000	15,000	15,000	-
Public Works - 2009 John Deere Grader	15,000	5,946	12,000	10,000	10,000	-
Public Works - 2005 Volvo	12,000	19,996	-	-	-	-
Public Works - 2012 Freightliner	8,000	14,572	8,000	8,000	8,000	-
Public Works - 2000 Freightliner	7,000	2,485	-	-	-	-
Public Works - 2002 Freightliner	7,500	13,456	7,500	2,000	1,500	-
Public Works - 2003 Freightliner	-	-	-	-	-	-
Public Works - 2005 Cat Loader	10,000	19,667	10,000	10,000	10,000	-
Public Works - Woodchipper	1,000	-	1,000	1,000	1,000	-
Public Works - 2014 Freightliner	7,000	4,972	7,000	7,000	8,500	-
Public Works - 2009 Ford Tractor	5,000	5,752	5,000	5,000	5,000	-
Public Works - 2014 Ford F450 1 Ton Dump	6,000	5,699	6,000	6,000	6,000	-
Public Works - 2018 - Freightliner Single Axle	5,000	4,322	6,000	6,000	6,000	-
Public Works - 2017 Ford F150 Pickup	1,500	1,061	1,000	2,000	2,000	-
Public Works - 2018 - 3/4 Ton Pickup	1,500	150	1,000	1,500	1,500	-

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Public Works - 2019 International Tandem Axle	-	-	5,000	8,500	8,500	
Public Works - Tandem Axle Trailer	-	-	500	500	500	
Public Works - 2 Ton Asphalt hotbox	-	-	500	500	500	
Public Works - Roadside Mower Attachment	-	-	1,000	1,000	1,000	
Public Works - 2020 International Single Axle	-	-	-	-	5,000	
Public Works - Vehicle Maintenance - Wages	-	30,473	-	-	-	
Public Works - Vehicle/Equip Mtc - Vacation P/T	-	154	-	-	-	
Public Works - Vehicle Maintenance - Benefits	-	10,848	-	-	-	
Public Works - Vehicle Fuel	75,000	68,154	85,000	85,000	80,000	
Public Works - Garage Supplies (was Vehicle Pts)	3,000	2,775	4,000	4,000	4,000	
Public Works - Equipment Repair & Mtce	1,000	1,296	1,000	2,200	1,750	
Public Works -Radio Repair and Maintenance	1,000	590	1,000	650	700	
Public Works -Radio Licences	750	1,002	1,000	750	650	
<b>Total Public Works Vehicles &amp; Equipment</b>	<b>188,250</b>	<b>227,750</b>	<b>178,500</b>	<b>176,600</b>	<b>177,100</b>	<b>(1,400)</b>
Roads - Line Painting - Rental Exp	15,000	10,000	15,000	(6,000)	15,000	
Roads - Patching-Wages	-	26,858	-	-	-	
Roads -Patching-Overtime	-	-	-	-	-	
Roads -Patching - Vac. P/T	-	116	-	-	-	
Roads - Paved (PW)-Patching-Benefits	-	10,628	-	-	-	
Roads - Patching - Materials/Supplies	12,000	15,675	10,000	15,000	14,000	
Roads - Patching - Rental Exp	3,000	2,480	3,000	3,000	2,750	
Roads - Sweeping - Wages	-	2,037	-	-	-	
Roads -Sweeping - Vac. P/T	-	6	-	-	-	
Roads - Paved (PW)-Sweeping-Benefits	-	1,210	-	-	-	
Roads - Sweeping - Rental Expense	8,500	-	8,500	4,000	6,500	
Roads - Shoulder Maintenance- Wages	-	25,627	-	-	-	
Roads - Shoulder Maintenance - Overtime	-	587	-	-	-	
Roads -Shoulder Main, - Vac. P/T	-	119	-	-	-	
Roads - Paved (PW)-Shoulder Maint.-Benefits	-	10,297	-	-	-	
Roads - Shoulder Maintenance- Materials/Supplies	6,000	11,311	2,000	4,000	5,000	
Roads - Shoulder Maintenance - Rental Exp	2,000	-	5,000	3,500	3,500	
Roads -Gravel Resurfacing - Overtime	-	85	-	-	-	
<b>Total Roads - Paved</b>	<b>46,500</b>	<b>117,036</b>	<b>43,500</b>	<b>23,500</b>	<b>46,750</b>	<b>3,250</b>
Roads - Washouts -Wages	-	6,873	-	-	-	
Roads - Washouts -Overtime	-	-	-	-	-	
Roads -Washouts/Patching - Vac. P/T	-	-	-	-	-	
Roads Unpaved (PW)-Washouts-Benefits	-	2,482	-	-	-	
Roads - Washouts -Materials/Supplies	10,000	1,267	7,500	10,000	10,000	
Roads - Grading - Wages	-	15,903	-	-	-	
Roads - Grading - Overtime	-	-	-	-	-	
Roads -Grading- Vac. P/T	-	-	-	-	-	
Roads Unpaved (PW)-Grading-Benefits	-	5,666	-	-	-	
Roads - Dust Layer - Wages	-	1,344	-	-	-	
Roads - Dust Layer - Overtime	-	237	-	-	-	
Roads Unpaved (PW)-Dust Layer-Benefits	-	309	-	-	-	
Roads - Dust Layer - Materials/Supplie	22,000	16,539	20,000	20,000	18,000	
Roads - Gravel Resurfacing - Wages	-	932	-	-	-	
Roads Unpaved (PW)-Gravel Resur-Benefits	-	275	-	-	-	
Roads - Gravel Resurfacing - Material Supplies	40,000	2,619	30,000	30,000	30,000	
<b>Total Roads - Unpaved</b>	<b>72,000</b>	<b>54,445</b>	<b>57,500</b>	<b>60,000</b>	<b>58,000</b>	<b>500</b>
Roads - Bridges & Culverts - Wages	-	7,582	-	-	-	
Roads - Bridges & Culverts - Overtime	-	-	-	-	-	
Roads -Bridges and Culverts - Vac. P/T	-	2	-	-	-	
Roads - Brdgs & Clv-Bridges & C-Benefits	-	3,824	-	-	-	
Roads -Bridges & Culverts - Materials/Supplies	7,000	4,581	27,000	-	22,000	
Roads - Bridges and Culverts - Engineering	-	1,635	-	20,000	1,500	
Roads - Bridges & Culverts - Rental Exp	1,000	606	1,000	1,000	1,750	
<b>Total Roads- Bridges &amp; Culverts</b>	<b>8,000</b>	<b>18,229</b>	<b>28,000</b>	<b>21,000</b>	<b>25,250</b>	<b>(2,750)</b>

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Roads -Grass Cutting - Vac. P/T	-	7,764	-	-	-	-
Roads -Grass Cutting -Benefits	-	3,727	-	-	-	-
Roads - Grass Cutting - Materials/Supplies	1,000	125	500	500	500	-
Roads - Tree Cutting - Wages	-	22,871	-	-	-	-
Roads - Tree Cutting -Overtime	-	1,477	-	-	-	-
Roads -Tree Cutting - Lead Hand	-	48	-	-	-	-
Roads -Tree Cutting - Vac. P/T	-	24	-	-	-	-
Roads -Tree Cuttin-Benefits	-	9,492	-	-	-	-
Roads - Tree Cutting - Materials/Supplies	3,000	2,632	2,000	500	1,750	-
Roads - Tree Cutting - Repairs & Mtc - Equip	-	5	-	-	-	-
Roads - Tree Cutting - Rental Exp	25,000	20,413	25,000	40,000	27,500	-
Roads - Ditching - Wages	-	6,860	-	-	-	-
Roads - Ditching - Overtime	-	212	-	-	-	-
Roads - Ditching - Vac. P/T	-	12	-	-	-	-
Roads - Ditching-Benefits	-	2,397	-	3,500	-	-
Roads - Ditching - Rental Exp	2,000	9,389	-	-	-	-
Roads - Catch Basins - Wages	-	2,134	-	-	-	-
Roads -Catch Basins - Vac. P/T	-	2	-	-	-	-
Roads - Catch Basin-Benefits	-	590	-	-	-	-
Roads - Catch Basins - Materials/Supplies	2,500	28	3,000	3,000	5,500	-
Roads - Catch Basins - Rental Exp.	7,000	6,185	7,000	7,000	7,000	-
Roads - Safety Devices - Wages	-	8,717	-	-	-	-
Roads - Safety Devices - Overtime	-	285	-	-	-	-
Roads - Safety Devices - Lead Hand	-	16	-	-	-	-
Roads -Safety Device Main. - Vac. P/T	-	27	-	-	-	-
Roads - Safety Devices - Benefits	-	4,026	-	-	-	-
Roads - Safety Devices - Materials & Supplies	12,000	11,506	12,000	14,000	13,500	-
Roads - Safety Devices - Contracted Services	7,500	4,541	6,000	6,000	6,000	-
Roads - Railway Crossings - Repairs & Mtc- Equip.	20,000	15,105	18,000	18,000	18,000	-
Roads - Debris Pickup - Wages	-	4,601	-	-	-	-
Roads -Debris Pickup - Overtime	-	1,236	-	-	-	-
Roads -Debris Pickup - Vac P/T	-	31	-	-	-	-
Roads - Debris Pick-Benefits	-	2,199	-	-	-	-
Roads - Traffic/Roadside-Roads Patrol -Wages	-	17,776	-	-	-	-
Roads - Traffic/Roadside-Roads Patrol - Overtime	-	6,060	-	-	-	-
Roads - Traffic/Roadside-Roads Patrol - Lead Hand	-	16	-	-	-	-
Roads - Road Patrol - Vac P/T	-	270	-	-	-	-
Roads - Roads Patrol - Benefits	-	6,084	-	-	-	-
Roads -Tree Planting - Transfer from Reserve	(15,000)	-	(15,000)	-	(7,500)	-
Roads -Tree Planting - Wages	-	-	-	-	-	-
Roads -Tree Planting - Benefits	-	-	-	-	-	-
Roads -Tree Planting - Outside Contracts	30,000	-	30,000	-	22,500	-
Roads - Tree Planting -Trans to Reserve	-	15,000	-	-	-	-
<b>Total Roads - Traffic &amp; Roadside</b>	<b>95,000</b>	<b>193,882</b>	<b>88,500</b>	<b>92,500</b>	<b>94,750</b>	<b>6,250</b>

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Winter Control - Snow Plowing - Wages	-	30,755	-	-	-	-
Winter Control - Snow Plowing - Overtime	-	16,869	-	-	-	-
Winter Control - Snow Plowing - Shift Premium	-	287	-	-	-	-
Winter Control - Snow Plowing - Lead Hand	-	16	-	-	-	-
Winter Control - Snow Plowing - Vac. P/T	-	360	-	-	-	-
Winter Control - Snow Plowing - Benefits	-	7,818	-	-	-	-
Winter Control - Snow Plowing - Rental Exp	12,000	5,299	8,000	8,000	8,000	-
Winter Control - Salt/Sand - Wages	-	19,613	-	-	-	-
Winter Control - Salt/Sand - Overtime	-	11,850	-	-	-	-
Winter Control - Salt/Sand - Shift Premium	-	324	-	-	-	-
Winter Control - Salt/Sand - Vacation PT	-	206	-	-	-	-
Winter Control - Salt/Sand - Benefits	-	8,702	-	-	-	-
Winter Control - Salt/Sand - Mat./Supplies	120,000	108,447	120,000	140,000	115,000	-
Winter Control - Salt/Sand - Rental Exp	8,500	4,511	8,000	12,000	8,000	-
Winter Control - Snow Fence - Wages	-	5,798	-	-	-	-
Winter Control - Snow Fence - Vac. P/T	-	64	-	-	-	-
Winter Control - Snow Fence - Benefits	-	2,284	-	-	-	-
Winter Control - Snow Fence - Mat/Supplies	1,500	2,448	1,500	-	1,500	-
Winter Control - Ayr Sidewalk - Snow Remov.Contract	-	-	-	1,500	21,614	-
<b>Total Roads - Winter Control</b>	<b>142,000</b>	<b>225,652</b>	<b>137,500</b>	<b>161,500</b>	<b>154,114</b>	<b>16,614</b>
Street Lights -Rec. of Costs - Private Roads	-	(2,568)	-	-	-	-
Street Light - Hydro	60,000	48,229	60,000	55,000	55,000	-
Street Light - Repair and Mtce	8,000	12,054	6,000	10,000	6,000	-
Street Light - Transfer to Reserve-Hydro Savings	20,000	20,000	20,000	20,000	20,000	-
Street Light - Cleaning & Maint.Tsfr. to Reserve	6,000	6,000	6,000	6,000	-	-
<b>Total Street Lighting</b>	<b>94,000</b>	<b>83,714</b>	<b>92,000</b>	<b>91,000</b>	<b>81,000</b>	<b>(11,000)</b>
Parking Lot - Recovery of Cost -Region of Waterloo	-	-	-	(8,150)	-	-
Parking & Parking Lots - Wages	-	-	-	641	-	-
Parking & Parking Lots - Benefits	-	-	-	251	-	-
Parking & Parking Lots - Materials and Supplies	-	-	-	1,895	-	-
Parking & Parking Lots - Equipment Rental	-	-	-	2,310	-	-
Parking Lot Snow Maintenance Contract	-	-	-	-	5,000	-
Parking & Parking Lots -Parking Lot Lease	-	-	-	3,053	-	-
<b>Total Parking &amp; Parking Lots</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>



<b>TOWNSHIP OF NORTH DUMFRIES</b>						
<b>2020 BUDGET REPORT - SUMMARY</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2019 TO 2020</b>
<b>DATE: December 5, 2019</b>	<b>BUDGET</b>	<b>12/31/2018</b>	<b>BUDGET</b>	<b>PROJECTION</b>	<b>BUDGET</b>	<b>BUDGET TO BUDGET</b>
Special Area - Ayr Transfer from Reserves	(23,500)	(15,541)	-	(26,100)	-	
Borrow from General Reserve - 2019 Deficit	-	-	-	(27,252)	-	
Special Area - Ayr Sidewalks- Wages	-	849	-	500	500	
Special Area Sidewalks -Administrat-Benefits	-	210	-	150	150	
Special Area - Water & Sewer	-	-	-	-	3,000	
Special Area - Ayr Sidewalk - Snow Maintance Contr	27,000	46,483	37,000	103,598	86,455	
Special Area - Ayr Sidewalk - Operational Repairs	30,000	5,000	30,000	15,000	15,000	
Special Area - Ayr Water Fountain	3,500	-	3,500	5,604	-	
Special Area - Ayr Sidewalk- Trans to Reserve	30,000	30,000	20,000	20,000	12,000	
SAR Sidewalk Deficit Repayment to Gen Reserve	-	-	-	-	7,032	
<b>Total Special Area Costs - AYR</b>	<b>67,000</b>	<b>67,000</b>	<b>90,500</b>	<b>91,499</b>	<b>124,137</b>	<b>33,637</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1,508,661</b>	<b>1,322,911</b>	<b>1,578,236</b>	<b>1,584,421</b>	<b>1,748,569</b>	<b>170,333</b>

<b>TOWNSHIP OF NORTH DUMFRIES</b>						
<b>2020 BUDGET REPORT - SUMMARY</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>	<b>2019 TO 2020</b>
<b>DATE: December 5, 2019</b>	<b>BUDGET</b>	<b>12/31/2018</b>	<b>BUDGET</b>	<b>PROJECTION</b>	<b>BUDGET</b>	<b>BUDGET TO BUDGET</b>
Local Improvement - Marshall Ave Watermain	(7,947)	(7,638)	(7,948)	(7,948)	(7,948)	
Environ. Services - WW-WM INTEREST EXP-MARSHA	2,359	1,845	1,845	1,570	1,283	
Environ. Services -WW-WM DEBT PRNCIPL-MARSHA	5,588	6,103	6,103	6,103	6,665	
<b>Solid Waste Collection</b>	-	<b>309</b>	-	<b>(275)</b>	-	-
Waste Collection -Garbage Tag Sales	-	(540)	-	(400)	-	
Waste Collection -Garbage Tag Remit to Region	-	459	-	340	-	
<b>Total Environmental</b>	-	<b>(81)</b>	-	<b>(60)</b>	-	-
<b>TOTAL ENVIRONMENTAL SERVICES</b>	-	<b>228</b>	-	<b>(335)</b>	-	-

## Ayr Special Area Reconciliation of Costs and Reserves

### BUDGED AMOUNTS

	2019 YE Projection	DRAFT 2020 BUDGET	DRAFT 2021 BUDGET
Special Area Rating - Ayr Levy	\$ (90,500)	\$ (123,337)	\$ (125,771)
Special Area Rating - Supplemental Taxation	(1,265)	(1,000)	(1,000)
Special Area Rating - Tax Write Offs	265	200	200
Special Area Rate - Previous Year Deficit		<b>7,032</b>	-
Special Area - Ayr Transfer from Reserves	(26,100)	-	-
Special Area - Ayr Sidewalks- Wages	500	500	500
Special Area Sidewalks -Administrat-Benefits	150	150	150
Special Area - Ayr Sidewalk - Snow Removal	<b>82,878</b>	<b>86,455</b>	<b>87,921</b>
Special Area - Ayr Sidewalk - Operational Repairs	15,000	15,000	15,000
Special Area - Ayr Water Fountain	5,604	-	-
Special Area - Water & Sewer	500	3,000	3,000
Special Area - Ayr Sidewalk- Trans to Reserve	20,000	12,000	20,000
PW Capital Special Area - Ayr Trans. from Reserves	(60,485)	-	-
PW Capital -Special Area - Ayr Sidewalk	60,485	-	-
Total Special Area Costs - AYR	\$ 7,032	\$ -	\$ -

\* Recommend this 2020 deficit is borrowed from General Reserves and repaid in 2021

### RESERVES

#### 1. Ayr Special Area Rates Reserve

<b>2018 Balance</b>	(26,100)
This is a legacy balance since 2014. No change was budgeted to the Reserve in 2019.	
Apply Balance to 2019 Deficit	26,100
<b>2019 Balance</b>	-

#### Reserves - Special Area - Ayr Sidewalks

2017 YE Balance	(60,000.00)
2018 Transfer In Per Budget	(30,000.00)
2018 Apply against Capital Work	41,863.57
2018 Apply against Operations	15,541.00
<b>2018 Balance</b>	<b>(32,595.43)</b>
Transfer from General Reserve - Re 2018 SAR Surplus	(21,890.85)
Transfer from General Reserve - Re 2018 SAR Surplus	(5,353.99)
2019 Budget to Increase Reserve	(20,000.00)
2019 Capital Allocation	60,485.39
<b>2019 Balance</b>	<b>(19,354.88)</b>
2020 Budget to Increase Reserve	(12,000.00)
2020 Capital Allocation	-
<b>2020 Balance</b>	<b>(31,354.88)</b>
2021 Budget to Increase Reserve	(20,000.00)
2021 Capital Allocation	-
<b>2021 Balance</b>	<b>(51,354.88)</b>

No Capital Work for Sidewalks budgeted for 2020 or 2021 until capital reserves replenished.

# Township of North Dumfries

## 2020 Municipal Budget

### Recreation Services

#### Recreation Services Administration:

The Recreation Services Division of the Community Services Department is comprised of a multitude of Parks (including parks, playgrounds, Ball Diamonds and Soccer Fields), the Ayr Community Centre (ACC), the North Dumfries Community Complex (NDCC), the Roseville Community Centre and the Library Building.

Again, similar to the Public Works Department, Recreation Services have been overseen by a single Director of Community Services, which the direction of Council to divide out the Recreation Services under a separate Director. A Facilities Supervisor supervises the five (5) full time, and multiple part time and seasonal contract positions including arena maintenance, parks maintenance staff. All wages are shown under the Recreation Services Administration budget for budgeting purposes but are reallocated throughout the year to the appropriate activity area.

With the changes in Recreation Services Department staffing, wages will increase by \$95,569. This is made up of increased costs for the new Director, new retiree benefits, Cost of Living increases for Non-Union, increases for Union contract adjustments and This is offset by a reduction in wages by reallocating the wages of the Supervisor of Operations from Parks to the Public Works Department. There are no other changes in the fulltime or part compliment.

The Township has five full time summer student positions. The students are in the parks during the summer season. The Township received Federal funding in 2019 to help offset wages and will reapply in 2020. One of the student hires is anticipated to have a horticultural focus, and a small amount of funds has been set up in the budget (\$5,000) to assist with the purchase of supplies, similar to the 2019 budget.

All costs for these centres including maintenance contracts are being reviewed by the Supervisor of Facilities in 2020 with the intent being to find any efficiencies in the system and more accurately determine maintenance and capital items for future budgets. A full Facility Lifecycle Analysis was completed in 2019 and is being reviewed further for implementation in 2021. The details of the study included a full inventory of current facilities and their end life, as well as accessibility and energy efficiency recommendations on facility components to inform budgets.

Recreation Services has budgeted for a combined Canada Day and Fireworks event with cost of \$20,000 offset by anticipated donations of \$15,000.

## **Township of North Dumfries 2020 Municipal Budget**

No major facility improvements are included for the NDCC or ACC, however property maintenance, refrigeration fees and utilities continue to be major components of the budget and are monitored closely.

In the parks there are ongoing maintenance items for sports fields, trails and playgrounds including the splashpad. Increased services such as the Skateboard Park and improvements to the washrooms are not anticipated to affect the 2020 budget.

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Recreation Services -Federal Conditional Grant	(9,576)	(10,321)	(9,576)	(15,960)	(9,576)	
Recreation Services -Region of Waterloo Grant	-	(3,950)	(3,950)	-	-	
Recreation Services - Transfer from Reserves	-	-	(9,000)	(4,000)	-	
Recreation Services -Event Revenue	(200)	-	(200)	-	-	
Recreation Services - Sale of Assets	-	(7,195)	-	-	-	
Recreation Services - Administration - Wages	695,445	211,110	742,020	742,020	785,846	
Recreation Services - Administration - Sick Time	-	-	-	-	-	
Recreation Services - Wages-Overtime	30,876	95	34,376	34,376	37,500	
Recreation Services - Shift Premium	-	37	-	-	-	
Recreation Services - Lead Hand Wages	-	47	-	-	-	
Recreation Services-Vacation (PT)	-	1,534	-	-	-	
Recreation Services - Administration - Benefits	230,070	90,876	219,773	219,773	260,170	
Recreation Services - Admin. - Benefits Other	-	303	-	-	-	
Recreation Services - Administration - Benefits	-	2,888	-	-	-	
Recreation Services - Admin. - Benefits Allowance	-	29	-	-	-	
Recreation Services - Membership Exp	1,200	865	1,000	1,001	1,000	
Recreation Services - Mileage Expense	3,500	411	1,500	500	450	
Recreation Services - Conferences/Training/Educati	3,500	1,866	3,500	3,500	4,500	
Recreation Services - Boots/Clothing	2,200	2,102	2,200	3,500	4,000	
Recreation Services - Health & Safety Supplies	2,500	2,323	2,500	3,200	3,300	
Recreation Services - Office Supplies	1,000	1,034	1,000	1,000	1,000	
Recreation Services - Printing Stationery	-	12	-	-	-	
Recreation Services - Postage	100	50	100	100	100	
Recreation Services - Furniture/Sm Office Equip	6,000	-	12,000	8,000	3,500	
Recreation Services - Advertising	2,500	2,080	2,000	500	1,200	
Recreation Services -Materials & Supplies	-	-	-	924	-	
Recreation Services - Telephone Expense	3,000	2,740	2,500	2,500	2,000	
Recreation Services - Equip. Lease Expense	3,000	3,813	2,000	2,000	1,700	
Recreation Services - Computer Hardware-(Under 5,000	-	59	-	1,074	2,500	
Recreation Services - Computer Software Licences & S	4,000	150	4,500	2,500	4,000	
Recreation Services -Annual Licencing of Software	-	362	-	-	-	
Recreation Services - Vehicle Repairs & Maint.	-	983	-	1,062	2,000	
Recreation Services - Equipment Repair & Mtce	-	-	-	100	100	
Recreation Services - Equip. Rental Expense	-	-	-	3,200	2,500	
Recreation Services - Special Events (Fam.Day-Hol.TR)	1,200	1,936	1,200	1,200	1,600	
Recreation Services - Grant Expense	-	3,885	3,950	-	-	
Recreation Services - Miscellaneous Expense	-	-	-	-	-	
Recreation Services Capital - Tsfr to Reserve	-	7,195	-	-	-	
Recreation Programs & Events -Donation Revenues	-	250	-	-	-	
Recreation Event- Fireworks -Donations	(3,000)	-	-	(4,600)	-	
Recreation Event- Fireworks -Materials & Supplies	15,000	14,885	15,000	14,256	-	
Recreation Event - Canada Day - Donation Revenue	-	-	-	(3,888)	-	
Recreation Event - Canada Day - Wages	-	-	-	207	-	
Recreation Event - Canada Day -Overtime	-	-	-	1,626	-	
Recreation Event - Canada Day - PT VAC	-	-	-	8	-	
Recreation Event - Canada Day -Benefits	-	-	-	325	-	
Recreation Event - Canada Day - Material & Supplie	-	-	-	2,060	-	
Recreation Event - Fireworks & Canada Day -Donations	-	-	-	-	(15,000)	
Recreation Event - Fireworks & Canada Day-Mat. & Sup	-	-	-	-	20,000	
<b>Total Recreation and Cultural Services</b>	<b>992,315</b>	<b>332,454</b>	<b>1,028,393</b>	<b>1,022,064</b>	<b>1,114,390</b>	<b>85,997</b>

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Parks - Donation Revenue	-	(450)	-	(1,100)	-	
Parks - Recovery from Damages	-	(3,209)	-	-	-	
Parks - Miscellaneous Revenue	-	(2,234)	-	-	-	
Parks - Event Revenue	-	(7,757)	-	(4,881)	(2,500)	
Parks - Field Rental Revenue	(33,000)	(27,897)	(28,050)	(32,440)	(33,000)	
Parks - School Field Mtce Revenue	-	(6,418)	(6,420)	(6,611)	(6,800)	
Parks- Capital Reserve Fee	-	(1,669)	-	-	-	
Parks - Wages	-	116,908	-	-	-	
Parks - Overtime	-	822	-	-	-	
Parks - Shift Premium	-	17	-	-	-	
Parks - Vacation (P/T)	-	2,118	-	-	-	
Parks - Benefits	-	34,304	-	-	-	
Parks - Furniture Repairs - Replace	5,000	4,952	3,500	2,500	3,500	
Parks - Materials and Supplies	-	107	-	1,000	-	
Parks - Hydro	10,000	6,484	7,500	8,600	8,500	
Parks - Heating Gas	500	1,966	800	850	945	
Parks - Property Maintenance (Small Bldg Repairs)	14,000	32,699	33,000	45,000	33,000	
Parks - Water and Sewer	2,500	195	50,000	50,000	50,000	
Parks - Turf Management	45,000	42,939	38,000	38,000	42,000	
Parks - Playstructure Materials & Supplies	3,500	6,490	4,000	4,000	4,000	
Parks - Splashpad Maintenance	5,000	2,729	3,500	3,500	3,500	
Parks - Horticultural Supplies	5,000	2,041	5,000	5,000	4,000	
Parks - Vehicle Fuel	7,000	12,206	9,000	9,000	9,500	
Parks - Equipment Repair & Mtce	12,000	11,888	15,000	15,000	15,000	
Parks - Special Event Expense	4,000	-	3,500	3,500	-	
Parks - Miscellaneous Expense	-	-	-	-	-	
<b>Total Parks</b>	<b>80,500</b>	<b>229,230</b>	<b>138,330</b>	<b>140,918</b>	<b>131,645</b>	<b>(6,685)</b>
Canada 150 -Donations - Trees	-	(235)	-	-	-	
<b>Total Canada 150 Program</b>	<b>-</b>	<b>(235)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ACC - Recovery from Damages	-	(596)	-	-	-	
ACC - Hall Rental Revenue	(4,000)	(5,726)	(4,500)	(4,500)	(5,000)	
ACC - Ice Rental Revenue	(199,640)	(179,783)	(170,000)	(170,000)	(174,000)	
ACC - Table Chair Rental Revenue	-	228	-	-	-	
ACC - Floor Rental Revenue	(750)	(998)	(750)	(750)	(1,000)	
ACC - Public Skating Revenue - Incl.Sponsorships	(2,000)	(1,687)	(2,000)	(2,000)	(200)	
ACC - Capital Reserve Fee Revenue	-	(7,414)	-	-	-	
ACC - Wages	-	64,912	-	-	-	
ACC - Overtime	-	6,411	-	-	-	
ACC - Shift Premi	-	2,020	-	-	-	
ACC - Lead Hand	-	146	-	-	-	
ACC - Vacation Pay	-	1,425	-	-	-	
ACC - Benefits	-	27,589	-	-	-	
ACC - Other Benefit Costs	-	1	-	-	-	
ACC - Furniture - Tables Chairs	-	-	2,000	2,000	2,000	
ACC - Telephone Expense	1,400	677	1,200	2,000	1,500	
ACC - Hydro	59,000	58,170	64,000	64,000	62,000	
ACC - Heating Gas	10,200	7,984	10,200	10,200	10,500	
ACC - Property Maintenance (Small Bldg Repairs)	60,000	85,439	60,000	60,000	55,000	
ACC - Water and Sewer	12,000	10,714	12,500	12,500	11,500	
ACC - Vehicle Fuel	1,500	2,370	2,000	2,000	2,000	
ACC - Equipment Repairs	7,500	7,354	7,500	7,500	7,500	
ACC - Refridgeration	12,000	19,374	15,000	15,000	15,000	
<b>Total Rec. Facility - ACC</b>	<b>(42,790)</b>	<b>98,612</b>	<b>(2,850)</b>	<b>(2,050)</b>	<b>(13,200)</b>	<b>(10,350)</b>

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
NDCC - Transfer from Reserves	(154,490)	(154,490)	(154,490)	(154,490)	(154,833)	
NDCC - Trans.from Dev. Charges	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
NDCC - Donation Revenue	-	(350)	-	(1,050)	-	
NDCC - Recovery from Damages	-	(542)	-	-	-	
NDCC - Miscellaneous Revenue	-	(60)	-	-	-	
NDCC - Hall Rental Revenue	(26,000)	(32,592)	(31,000)	(31,000)	(32,000)	
NDCC - Ice Rental Revenue	(283,050)	(343,931)	(310,000)	(310,000)	(325,000)	
NDCC - Floor Rental Revenue	(750)	-	(750)	(750)	(750)	
NDCC - Public Skating Revenue -Incl. Sponsorships	-	(3,910)	(2,000)	(2,000)	(5,000)	
NDCC - Concession Revenue	(10,000)	(4,945)	(4,000)	(4,000)	(2,260)	
NDCC - Ticket Ice Revenue	(2,800)	(5,233)	(6,500)	(6,500)	(5,000)	
NDCC - Vending Machine Revenue	-	(57)	-	-	(120)	
NDCC - Pickle Ball Revenue	-	(1,923)	(2,000)	(2,000)	(2,500)	
NDCC - LANGS Facility Rent	(7,200)	(7,100)	(7,200)	(7,200)	(11,300)	
NDCC - ATM Fee Revenue	-	(377)	(200)	(200)	(200)	
NDCC - Capital Reserve Fee Revenue	(750)	(16,945)	-	-	-	
NDCC - Advertising Revenues	(13,500)	(16,078)	(13,500)	(13,500)	(14,000)	
NDCC - Wages	-	274,518	-	-	-	
NDCC - Overtime	-	20,687	-	-	-	
NDCC - Shift Premium	-	4,863	-	-	-	
NDCC - Lead Hand	-	1,808	-	-	-	
NDCC -Vacation (P/T)	-	2,649	-	-	-	
NDCC - Benefits	-	99,066	-	-	-	
NDCC -Other Payroll Costs	-	40	-	-	-	
NDCC - Debt Interest	82,490	69,095	82,490	61,325	52,833	
NDCC - Debt Principal	172,000	185,000	172,000	193,000	202,000	
NDCC - Concession Expenses	-	-	-	-	-	
NDCC - Furniture/Sm Office Equip	4,000	4,413	4,000	4,000	4,000	
NDCC - Telephone Expense	500	1,634	2,000	2,000	2,200	
NDCC - Internet Costs	5,000	4,500	5,000	5,000	5,000	
NDCC - Hydro	209,000	189,171	215,000	200,000	205,000	
NDCC - Heating Gas	29,000	23,801	29,000	29,000	29,000	
NDCC - Property Maintenance (Small Bldg Repairs)	160,000	142,685	150,000	156,400	150,000	
NDCC - Water and Sewer	75,000	78,741	50,000	40,000	40,000	
NDCC - Consultant Fees	-	24	-	-	-	
NDCC - Computer Hardware - (Under 5,000)	-	756	-	-	-	
NDCC - Computer Software Licences & Support	4,000	774	2,000	2,000	1,000	
NDCC - Vehicle Fuel	4,500	15,268	4,500	4,500	5,000	
NDCC - Equipment Repair & Mtce	12,000	22,299	14,000	14,000	15,000	
NDCC - Refridgeration Repair & Mtce	17,000	21,836	17,000	41,000	22,000	
<b>Total Rec Facility - NDCC</b>	<b>175,950</b>	<b>475,095</b>	<b>115,350</b>	<b>119,535</b>	<b>80,070</b>	<b>(35,280)</b>
Roseville Hall - Hall Rental Revenue	(4,000)	(5,695)	(4,500)	(4,500)	(5,800)	
Roseville Hall - Capital Reserve Fee Revenue	-	(155)	-	-	-	
Roseville Hall - Wages	-	3,733	-	-	-	
Roseville Hall - Overtime	-	104	-	-	-	
Roseville Hall -Benefits	-	1,294	-	-	-	
Roseville Hall - Hydro	1,500	802	2,000	2,000	1,250	
Roseville Hall - Heating Gas	1,000	1,243	1,300	1,300	1,350	
Roseville Hall - Property Maintenance (Small Bldg R	4,500	1,828	4,000	5,600	4,500	
Roseville Hall -Water and Sewer	200	381	500	500	500	
<b>Total Rec. Facility - Roseville Hall</b>	<b>3,200</b>	<b>3,536</b>	<b>3,300</b>	<b>4,900</b>	<b>1,800</b>	<b>(1,500)</b>
Library - Property Maintenance (Small Bldg Repairs)	-	-	-	660	1,000	
<b>Total Libraries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>660</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL RECREATION SERVICES</b>	<b>1,209,175</b>	<b>1,138,691</b>	<b>1,282,523</b>	<b>1,286,027</b>	<b>1,315,705</b>	<b>33,182</b>



# **Township of North Dumfries 2020 Municipal Budget**

## **Planning Services Department**

The Planning Services section of the Budget includes Planning, Economic Development, Development Engineering, Heritage and Aggregate Administration activity costs. Overall net expenditures in Development Services has decreased \$6,091 when contrasting 2020 vs. 2019.

The revenues estimated for 2020 are down slightly from 2019 estimates. Wages are estimated to be on par with the 2019 levels. The Wages and expenses associated with the one (1) summer student for Heritage work only is reflected in the 2019 budget, including estimated Federal funding.

OMB Hearings did not occur as projected in 2019, however these funds are being budgeted for 2020 in case the situation arises. Monies unspent in 2015 were directed to a Reserve Account and are available to defer expenses in 2020 or in future years, if required.

The fees payable to the Waterloo Region Economic Development Corporation (\$20,000), Waterloo Region Tourism & Marketing Corporation (\$5,000), Smart Cities Initiative - phase 2 (\$5,900) and Sustainable Waterloo Levy (\$2,550) have been accounted for in the Budget as per approved agreements. Economic Development costs have been included in the 2020 budget to reflect costs for costs for Foodlink, the TODS signage (Highway 401 and on Cedar Creek Interchange) and a Business Leaders forum.

The transfer to reserve for major planning projects has been moved to the planning capital budget.

TOWNSHIP OF NORTH DUMFRIES						
2020 BUDGET REPORT - SUMMARY	2018	2018	2019	2019	2020	2019 TO 2020
DATE: December 5, 2019	BUDGET	12/31/2018	BUDGET	PROJECTION	BUDGET	BUDGET TO BUDGET
Planning - Transfer from Reserves (Hearing	(20,000)	-	(19,000)	-	(19,000)	
Planning - Administration Fees	(5,000)	(5,841)	(5,000)	(1,000)	(5,000)	
Planning - Official Plan Amendment Revenue	-	(7,415)	-	-	(7,500)	
Planning - Zoning Amendment Revenue	(12,000)	(16,820)	(35,000)	(10,000)	(30,000)	
Planning - Plan of Subdivison Condo Revenue	(25,000)	(14,280)	(18,000)	(15,000)	(18,000)	
Planning - Severance or Minor Variance Rev.	(20,000)	(23,185)	(20,000)	(10,000)	(12,500)	
Planning - Consultation Revenue	(2,000)	(2,832)	(2,500)	(3,000)	(2,000)	
Planning - Site Plan Review Revenue	(25,000)	(21,810)	(22,000)	(8,000)	(15,000)	
Planning - Recovery of Planning Expenses	-	(349)	-	-	-	
Planning - Compliance Letters - Zoning	(5,000)	(2,300)	(2,000)	(3,000)	(2,800)	
Planning - Wages	166,521	114,806	177,344	127,344	175,623	
Planning - Wages Vacation	-	68	-	-	-	
Planning - Benefits	64,163	38,329	63,554	45,554	64,996	
Planning - Membership Expense	1,200	1,817	2,500	2,500	2,000	
Planning - Mileage Expense	1,800	-	1,200	1,200	1,500	
Planning - Conferences/Training Education	1,800	626	1,800	200	2,000	
Planning - Boots /Clothing	-	58	-	-	-	
Planning - Office Supplies	1,000	219	500	500	350	
Planning - Printing Stationery	100	-	100	100	100	
Planning - Postage	250	860	400	400	350	
Planning - Furniture/Sm Office Equip	750	-	750	750	3,500	
Planning - Advertising Exp.	750	1,008	750	750	500	
Planning - Materials and Supplies	500	-	500	-	350	
Planning - Telephone Expense	1,250	1,141	1,200	800	1,000	
Planning - Equipment Lease Costs	3,800	5,228	3,800	3,800	2,500	
Planning - Legal Expense	1,500	331	1,500	500	1,500	
Planning - Consultant Fees	5,000	153	5,000	2,000	3,500	
Planning - Engineering Expense	7,000	2,699	7,000	4,500	5,000	
Planning - Hearing Expense	20,000	-	19,000	-	19,000	
Planning - Zoning Amendment Exp.	-	-	-	-	-	
Planning - Computer Hardware - (Under 5,000)	-	-	2,500	2,500	3,500	
Planning - Computer Software Licences & Support	8,850	4,709	9,000	9,000	8,000	
Planning - Annual Licencing of Software	-	275	-	-	-	
Planning - Equip. Rental Expense	-	-	-	-	-	
Planning - W. Region Ec. Dev. Comm. (WREDC)	20,000	20,000	20,000	20,000	20,000	
Planning - W. Region M Tourism Council (WRMTC)	5,000	5,000	5,000	5,000	5,000	
Planning - Economic Development Promotion	2,000	1,305	2,000	2,000	3,200	
Planning - Region of Waterloo Partnership	2,500	2,500	-	-	-	
Planning - Smart Cities Initiative	2,000	2,000	6,000	6,000	5,900	
Planning - Sustainable Waterloo Levy	-	-	3,540	3,540	2,550	
Planning - Transfer To Reserve	10,000	10,000	15,000	15,000	-	
<b>Total Planning &amp; Development</b>	<b>213,734</b>	<b>118,301</b>	<b>226,438</b>	<b>203,938</b>	<b>220,119</b>	<b>(6,319)</b>
Heritage Grants - Provincial	-	(3,658)	-	-	-	
Heritage Grants - Federal	(3,192)	(2,580)	(3,192)	(3,192)	(3,192)	
Heritage - Donation Revenue	-	(1,070)	-	-	-	
Heritage - Wages	10,253	9,151	11,250	11,250	11,441	
Heritage - PT Vac Pay	-	366	-	-	-	
Heritage - Benefits	1,117	1,122	1,224	1,224	1,236	
Heritage - Mileage Expense	-	807	325	50	350	
Heritage - Advertising Exp.	500	71	500	-	500	
Heritage - Materials and Supplies	250	-	250	-	250	
Heritage - Annual Licencing of Software	-	50	-	-	-	
Heritage Grants - Expense	500	-	500	110	500	
Heritage - Transfer to Reserve	-	1,070	-	-	-	
<b>Total Heritage</b>	<b>9,428</b>	<b>5,330</b>	<b>10,857</b>	<b>9,442</b>	<b>11,085</b>	<b>228</b>
<b>Total Aggregate Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANNING</b>	<b>223,162</b>	<b>123,631</b>	<b>237,295</b>	<b>213,380</b>	<b>231,204</b>	<b>(6,091)</b>
<b>TOTAL OPERATION</b>	<b>(595,036)</b>	<b>(1,093,303)</b>	<b>(725,743)</b>	<b>(840,129)</b>	<b>(541,000)</b>	<b>184,743</b>

# **Township of North Dumfries 2020 Municipal Budget**

**Other Items to be reviewed throughout the year for potential efficiencies or to ensure better budgeting:**

- Human Resources
  - Five Year Staffing Projections
  - Union and Non-Union Staffing Costs
  - Future Pay/Job Equity Study
  - WSIB Costs
- Other Future Pressure Points
  - Donations Requests – Including Exemption from Fees
  - Cemeteries
  - Hospital Requests
  - Community programming
  - Events planning and facilitation
- Capital Program and Asset Management
  - Long Term (10 Year) Capital Requirements and related Future Funding Scenarios.
  - Linear Infrastructure (Roads and Bridges)
  - Facilities – Update for Asset Management Plan and Capital Budget Requirements
  - Vehicles – Replacement Schedule/ Fleet Management Strategy for all Township
  - Information Technology
  - Studies and Assessments for Future Plans
    - Life Cycle Analysis of Buildings
    - Official Plan Review
    - Zoning By-law Update
    - Development Charges By-law Update
    - Future Township Municipal Offices

# Township of North Dumfries 2020 Municipal Budget

## TOWNSHIP OF NORTH DUMFRIES 2020 DRAFT Summary Tax Rate Sheet

2019 LEVY REQUIREMENT =	\$5,577,092
2020 LEVY REQUIREMENT =	\$5,964,682
Levy Increase	\$387,590

### Residential - Rural Impact - TOWNSHIP PORTION ONLY

	2020	2019
Every \$100,000 in Residential Assessment	100,000	100,000
Residential Township Tax Rate	0.00242914	0.00240302
Township Taxes Annually	\$ 242.91	\$ 240.30
Average Residential Assessment for the Township of North Dumfries	372,300	372,300
Residential Township Tax Rate	0.00242914	0.00240302
Township Taxes Annually	\$ 904.37	\$ 894.65
	\$ 9.72	\$ 21.26
	1.1%	2.4%

### Residential - Urban Impact - TOWNSHIP PORTION ONLY

	2020	2019
Every \$100,000 in Residential Assessment	100,000	100,000
Residential Township Tax Rate	0.00259622	0.00252562
Township Taxes Annually	\$ 259.62	\$ 252.56
Average Residential Assessment for the Township of North Dumfries	372,300	372,300
Residential Township Tax Rate	0.00259622	0.00252562
Township Taxes Annually	\$ 966.57	\$ 940.29
	\$ 26.28	\$ 28.79
	2.8%	3.2%

\* These average assessment are taken from the OPTA (Ontario Property Tax Assessment website) using the 2017 Tax Impact on Median/Typical Property for North Dumfries Single Family Home Property Code calculation

**Respectfully submitted by Shelley Stedall  
December 9, 2019**



December 9<sup>th</sup>, 2019

## 2020 Capital Budget & Funding Model

Included as Attachment No. 1 is the spreadsheet which identifies the various Capital Projects proposed for delivery in 2020. The spreadsheet identifies each project, the estimated expense and the source of funding.

There is no debt financing proposed in the 2020 Capital Budget.

There are specific projects (as identified on Attachment No. 1) that are dependent upon receiving confirmation from the Federal and Provincial Governments on the receipt of funding support through submitted Grant application(s). These projects include: Indoor Ice Needs Analysis / Business Case Assessment, and, the retrofit of the washroom facilities in the buildings located in Schmidt Park, Victoria Park and Cowan Park.

Listed below is a brief summary of each Capital project proposed to be undertaken in fiscal Year 2020.

2020 Reserve contributions to fund future projects in the Ten-Year Forecast associated with replacement Rolling Stock, Small Equipment / Software / Administrative Studies, Infrastructure, Parks, and, Facilities / Buildings in the various Departments across the Corporation have also been summarized in Attachment No. 1.

The projects outlined in Attachment No. 1 for most part represent Tangible Capital Assets.

### A. FLEET / ROLLING STOCK

#### 1. Fire – Voice Radio

This project has been on-going for the past 2 years. The Township has in its possession all of the user gear equipment and the apparatus have been adapted for the new radio system. In June 2020 the cut-over to the new P25 system is scheduled to occur and the holdback payment for the user gear equipment will be required.

#### 2. Fire – Shore Based Water Rescue Equipment

This project represents a carry forward from 2019. In 2019 personnel from the Fire Department received training in the Fall of 2019 to participate and undertake in the

**2020 Capital Budget & Funding Model**  
**December 9<sup>th</sup>, 2020**

delivery of shore based water rescue incidents. The funding has been protected from 2019. The intent in 2020 is to purchase the requisite equipment and become operational.

**3. Public Works – Single Axle Dump Truck**

This project represents a carry forward from 2019. The project was tendered and a Contract awarded in the late winter of 2019 for the purchase and delivery of a replacement single axle dump truck. Staff have been advised that the anticipated delivery timeline for the new vehicle is February 2020. Funds from the 2019 Budget have been protected and will be released upon the delivery of the new single axle dump truck. Upon arrival of the new single axle dump truck, the existing unit will be declared surplus.

**4. Recreation – ½ ton Pick-up Truck with Crew Cab**

It is proposed that the existing 2012 ½ ton pick-up truck in the Recreation Division be replaced with a ½ ton (4x4) crew cab pickup truck. The 2012 ½ ton pick truck has exceeded its eight (8) year life cycle replacement schedule and is recommended to be declared surplus. The option of the crew cab and heavier transmission will facilitate the use of this truck to move crews and to float equipment. Upon arrival of the new vehicle, the existing 2012 era ½ ton pick-up truck will be declared surplus.

**5. Recreation - Ice Resurfacer**

It is proposed that the 2006 era Ice Resurfacer, presently operating at the Ayr Community Centre, be replaced. The apparatus is well beyond its replacement schedule. It is Staff's intent to deploy the new Ice Resurfacer at the NDCC and shift the existing unit to the ACC. The era 2006 Ice Resurfacer will be declared surplus upon arrival of the new unit.

**B. STUDIES, EQUIPMENT, SOFTWARE**

**1. Procurement Analysis**

This project is a carry forward from 2019 and funds have already been established for this project. Staff have identified the need to improve and streamline the procurement process for capital and operating purchases. It is proposed that a consultant be retained to work with Staff on improved practices -systems process chart; the establishment of a new Purchasing By-law for the consideration of Council; and, creating new digital template documents that are consistent with the new Federal Trade Agreements and Case Law.

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

**2. IT / Telecommunication Network**

Demands on the core IT / Telecommunication Network continue as user profiles increase and new software operating systems are utilized. Funds allocated to be spent in 2020 are designed to increase the capacity, speed and reliability of the core network.

**3. Records Management Software**

The Township is advancing forward with the consolidation and proper coding / retrieval of files and archival material. A component of the backbone of the system is an operating software. Funding for this initiative is to be drawn from the Governance Transformation Reserve which was established from the Province's one-time transfer of grant monies to the Township to improve operating efficiencies.

**4. Joint Services Delivery Review – Phase I**

Council has previously awarded a Contract to KPMG Canada for the completion of a joint study commissioned by North Dumfries and the Townships of Wilmot, Woolwich and Wellesley. This joint Study is assessing the service areas associated with the: Library, Fire Department, Emergency Management, Communications, and, Information Technology. This Study is anticipated to be finalized by April 2020.

**5. Joint Services Delivery Review – Phase II**

Funding has been earmarked and protected in the event that the four Waterloo area Townships wish to pursue a second joint Study to assess opportunities for streamlining of services / identifying opportunities for efficiencies, collaboration and/or partnerships. The scope of any work program has not as of yet been developed, and, would trigger a Report to Council in the event that a Phase II Study is to be activated.

**6. Cemetery Software**

Consistent with the terms of the Memorandum of Understanding (MOU) negotiated with the Ayr Cemetery Company, the Township is to purchase software to assist in the functional layout and records management of grave plots (occupied, reserved, and, available) and columbarium plots. The purchase will allow the Township to undertake the mapping / records element and to extend this in time to include the other cemetery facilities located in North Dumfries.

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020****7. Fire – Tablets & GPS Tracking Module**

The Township is proposing to install and operate in-vehicle tablets and GPS tracking modules for the front-line Fire Apparatus and the Chief's vehicle. These units will interface with Kitchener Fire Dispatch and will facilitate real-time uploading of two-way information.

**8. Fire – Protective Equipment / Clothing**

The Township is in Year 3 of a phased five year replacement of protective equipment (bunker gear) worn by front line firefighters. The lifecycle for protective equipment is approximately eight (8) years. Over the five year period (2018 to 2022) the Department will change out seven (7) sets of bunker gear annually.

**9. Fire – Bunker Gear Dryer**

The Township has received a Grant from Enbridge to purchase a dryer unit for the Bunker Gear. The ability to clean and dry the Protective Equipment in-house allows for the bunker gear to be returned to duty quicker, and, should allow for the gear to achieve its scheduled life cycle replacement timeline.

**10. Fire – Gas Monitoring Equipment**

In 2019 the Township applied to the Royal Canadian Legion to secure a Grant for enhanced mix of gas monitoring equipment for use by Firefighters to assess the environment at incident scenes. It is anticipated that a reply on the Grant application will be received in Quarter 1 of 2020.

**11. Building and Public Works – GPS Systems**

Two separate but interrelated projects. The intent is to equip the front line rolling stock for both Departments with GPS systems. The software will allow the Township to monitor the fleet and its movements, and in the event of an insurance claim, to be able to verify the location / time / date of the Township's fleet. These units have both a Health & Safety element and a Risk Management benefit.

**12. Stormwater Management Study**

This project is a 2019 carry forward project. Funding for the project has been protected from the 2019 Budget. The Township has released a Request for Proposal (RFP) document to complete the Study. The RFP closes on December 23<sup>rd</sup>, 2019. The Study is designed to identify and assess the existing storm network (pipe and overland) situated in urban Ayr, and, identify areas for operational improvement,



**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

adaption practices for climate change, and, a priority schedule and costing for improvements to the system to inform the Township's asset management plan.

**13. Public Works – Key Lock System**

The intent of this project is to install a key lock system on the fuel pumps located at 1168 Greenfield Road (Township Public Works Depot). The key lock system will track the user of the pump, record time / date of the fuel dispensing, the volume of fuel dispensed, and, the vehicle to which the fuel has been loaded into. The activation of this system will assist in tracking fuel records and accurately deploying the expense to the appropriate Department as the Public Works fuel pumps support the broader Corporation and Corporate fleet. The installation of the system is also part of a larger Risk Management strategy.

**14. Public Works – Cameras**

The intent of this project is to install a camera system to monitor activity adjacent to the Public Works buildings and grounds. The site is remote and is vulnerable. The installation of the cameras form part of a larger Risk Management strategy.

**15. Public Works – Major Culvert / Bridge Study (OSIM)**

Consistent with Provincial regulations, the Township is obligated every other year to have a trained professional assess the integrity of major culverts / bridges with a span greater than 3 metres in length. The last Study was completed in 2018. The Study and its recommendations not only address the requirements of the Provincial regulation, but it also assists in updating the Township's asset management plan and the 10 year capital forecast.

**16. Recreation – NDCC Floor Scrubber**

The current walk-behind unit went into operation in 2011 with the opening of the North Dumfries Community Complex. The existing floor scrubber has reached the end of its operational life cycle and reliability / repairs are becoming an issue.

**17. Employment Lands Strategy**

This project is a 2019 carry forward. Funding has been protected from 2019. The Region of Waterloo has embarked upon the Municipal Comprehensive Review (MCR) program which will target and identify new opportunities for residential and non-residential growth across the Region associated with the Province's Growth Plan for the Greater Golden Horseshoe Area projections for the 2041 time period. Ultimately the conclusions arising from the MCR exercise will inform the update to the Region's Official Plan and the area municipal Official Plans. It is proposed that the Township retain a

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

consultant to assist in developing an Employment Land Strategy that can be used to inform the MCR project from a local perspective, and, to tailor new responsive policies / regulations for the Township's Official Plan and General Zoning By-law.

**18. Downtown Ayr – Seasonal Decorations Program**

This is a 2019 carry forward. In 2018 the Township received a Grant from the Province's Main Street program. These funds are to be utilized for renewal of downtowns across Ontario. Council in November 2019 received a Report on this matter and Council provided direction on the type of pole mounted displays that are to be developed. Staff are presently developing the Request for Proposal document. The intent is to advance this project before the end of Quarter 1 of 2020.

**19. Downtown Revitalization Study - Ayr Ice House Precinct Master Plan**

This project represents the preparation of a "big picture" perspective associated with the opportunities for a public destination adjacent the Nith River in Downtown Ayr. In October 2019 Staff received direction from Council to prepare a Request for Proposal to retain the services of a Consultant. The bid window has closed and Council will have received the results of the RFP process at a Special Meeting convened on December 12<sup>th</sup>. The funds allocated in the 2020 Budget are to complete the Ayr Ice House Precinct Master Plan.

**20. Planning Reform – Joint Study with Region and Area Municipalities**

The Township, in partnership with the Region and the six other area municipalities, are proposing to retain the services of a Consultant to complete a Lean 6 Sigma analysis of the Official Plan and Zoning By-law Amendment processes. The objective is to streamline the process and remove duplication.

**C. INFRASTRUCTURE PROJECTS****1. Various – Road Resurfacing**

A total of \$ 1,072,962 is proposed to be expended on road resurfacing projects in 2020. This is an increase of approximately \$172,000 over what was funded in 2019.

The various road segments involved primarily represent the resurfacing of asphalt roads. The objective is to enhance and extend the life cycle of the road system and/or reduce on-going maintenance – repair related issues.

The listed road segments for completion in 2020 generally align with the recommendations for priority resurfacing as set out in the 2016 State of the

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

Infrastructure – Roads as prepared by 4 Roads Management Services Inc. (dated January 2017).

Mapping and road locations for the 2020 road resurfacing program are included as Map Nos. 1, 2 and 3. The total length of the road network to be resurfaced is approximately 4.05 km. This measurement does not include Projects 6 or 7 summarized and listed below. The length of the road network to receive the surface coat sealant is approximately 830 metres.

For each road segment summarized below, the Township would retain the services of an independent laboratory to undertake compaction testing and product samples to ensure compliance with the Tender specifications. The Township would also retain the services of an engineering inspector to monitor work occurring at the project site.

A brief summary of each proposed resurfacing project is as follows:

a. Hilltop Drive, Scott Street to Hunt Street, and, the Incorporation of Traffic Calming Measures

Mill the top 50 mm of surface off and restore with a new lift of HL3 Asphalt. Spot repairs to curbs / catchbasins where settlement has occurred. There are a few spots of settling within the roadway exists, at these locations an asphalt pad would be added to smooth out the transition before the top lift of new asphalt is laid. Where necessary, existing sanitary sewer manholes would be adjusted; costs attributed to this retrofit work would be charged back to the Region of Waterloo.

In combination with the above, traffic calming measures are being deployed at the following locations:

- i. Raised stop bars at the Stop Signs at the driveway entrance to Cedar Creek Public School;
- ii. Raised intersection at Hilltop Drive and Hunt Street;
- iii. Raised intersection at both the upper and lower legs of Howard Marshall and Hilltop Drive

b. Robson Street

Mill the top 50 mm of surface off and restore with a new lift of HL3 Asphalt. Spot repairs to curbs / catchbasins where settlement has occurred. There are a few spots of settling within the roadway exists, at these locations an asphalt pad would be added to smooth out the transition before the top lift of new asphalt is

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

laid. Where necessary, existing sanitary sewer manholes would be adjusted; costs attributed to this retrofit work would be charged back to the Region of Waterloo.

c. Douglas Drive

Mill the top 50 mm of surface off and restore with a new lift of HL3 Asphalt. Spot repairs to curbs / catchbasins where settlement has occurred. There are a few spots of settling within the roadway exists, at these locations an asphalt pad would be added to smooth out the transition before the top lift of new asphalt is laid. Where necessary, existing sanitary sewer manholes would be adjusted; costs attributed to this retrofit work would be charged back to the Region of Waterloo.

d. Broom Street

Mill the top 50 mm of surface off and restore with a new lift of HL3 Asphalt. Spot repairs to curbs / catchbasins where settlement has occurred. There are a few spots of settling within the roadway exists, at these locations an asphalt pad would be added to smooth out the transition before the top lift of new asphalt is laid. Where necessary, existing sanitary sewer manholes would be adjusted; costs attributed to this retrofit work would be charged back to the Region of Waterloo.

e. Greenfield Road East, from Dumfries Road easterly approximately 1.8 km

Pulverize the existing asphalt surface and incorporate into the existing granular road bed. Grade, reshape and compact the road bed to restore a centreline and 2% crossfall. Lay 50 mm HL4 base course of asphalt with a 50 mm HL3 surface layer of asphalt.

f. Sheffield Road, Morrison Road to the City of Hamilton Boundary

This project is a 2019 carry forward. This project is funded from 2019 and the Contract has been previously awarded to a Contractor. Because of weather related matters and securing the requisite Permit from the Grand River Conservation Authority for a new culvert system this project delayed.

The project entails pulverizing the existing asphalt surface and incorporate into the existing granular road bed. Grade, reshape and compact the road bed to restore a centreline and 2% crossfall. Lay 50 mm HL4 base course of asphalt with a 50 mm HL3 surface layer of asphalt.

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020****g. Morrison Road, Branchton Road to Highway 8**

This project is a 2019 carry forward. This project is funded from 2019 and the Contract has been previously awarded to a Contractor. Because of a late spring season the requisite ditch improvements could not be achieved and the project was therefore delayed.

The project proposes to pulverize the existing asphalt surface adjacent the Highway 8 intersection westerly through the curve. The pulverized asphalt would then be incorporated into the existing granular road bed and the material would be reshaped and compacted to restore a centreline and 2% crossfall. The entire road length would then be resurfaced with two (2) lifts of tar & chip surface treatment.

**2. Engineering Design – Bute Street**

This project is a 2019 carry forward. The 2019 funds have been protected in the Budget. The Township has issued a Request for Proposal in the Fall of 2019 to retain an engineering consultant. The request to award the design project is scheduled for the consideration of Council on December 12<sup>th</sup>, 2019. The work will occur in 2020. The Consultant will be responsible to prepare design drawings and Tender ready documents in support of the reconstruction of Bute Street, from Northumberland St to McCrae St.

**3. Willison / Newell Storm Drain**

The intersection of Willison / Newell streets represents the low point on the two road systems. During rain events water ponds at this location. During heavy rains or continuous rains the overland water flows through the adjacent residential properties to the south / southeast. The project will witness the creation of a storm sink within the south limits of the intersection within the municipal boulevard. A curb will be established to assist in directing the surface flow of rain water to the sink. The intent of this project is to intercept the overland surface flow of water and promote infiltration through a stone / rock medium.

**D. Facilities****1. NDCC Furniture / Window Coverings / Council Furniture & Equipment**

This program is the continuation of upgrading and/or replacing items to support the business activities occurring at the NDCC both for Administration and the Public.

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

**2. Township Municipal Office Project**

This project represents a 2019 carry forward. The 2019 funding for this project is protected in the budget. The project was delayed in implementation on the account of the Regional Governance Review. Funding for this project represents the initial phase (phase 1) associated with the construction of a new Township Municipal Office. Funds allocated in 2019 and carried forward into 2020 would facilitate the hiring of an consulting architect (and associated design disciplines) to initiate the design of a new Municipal Office. Work arising from Phase 1 would facilitate and inform the second phase of the project, that being the detailed design drawings and construction of the new facility.

**3. Public Works – Clean Water**

This project would witness the installation of a reverse osmosis system (or equivalent) to remove water hardness and a high iron concentration from the supply of water from the drilled well.

**4. Retrofit of Washrooms at Schmidt Park, Victoria Park & Cowan Park**

The completion of the construction of a new washroom facility in Victoria Park, and, the renovation of the washrooms in Schmidt Park and Cowan Park were the subject of a Provincial / Federal Grant Application filed by the Township in support of the delivery of the project. The washroom facilities will be barrier free and accommodate multi-users.

**5. Victoria Park Gazebo Rehabilitation**

This project would witness minor roof (shingle repairs) restoration, replacement of damaged or weakened floor boards, railings and stair raisers, and, the painting of the wood structure.

**6. Victoria Park Ball Diamond Upgrades**

This is a carry forward from 2019. The Ayr Minor Ball Association is undertaking the replacement of the pitching cage at Victoria Park. The project is being funded through the Township with a Grant provided by Minor Ball.

**7. Indoor Ice Needs Analysis / Business Case Assessment**

Council will have received a Staff Report at the December 9<sup>th</sup>, 2019 meeting with the framework of a Study to retain a third party Consultant to assess the immediate and long term needs for indoor ice surfaces. The analysis and supporting business case assessment will inform the future decision making process associated with either undertaking an extensive renovation to the Ayr Community Centre, or, twinning ice

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020**

surfaces at the North Dumfries Community Complex. Council has submitted a Grant Application to the Province to assist in funding the completion of the Study.

**8. Ayr Ice House Assessment**

This project is a 2019 project carry forward. The funds from 2019 are protected in the budget. A Request for Proposal has been issued and Council at their meeting on December 12<sup>th</sup>, 2019 will make a decision on the contract award. The project entails the Municipality retaining an engineering consultant, competent and qualified with heritage architecture, to make recommendations on improvements to be undertaken in future years to recover and re-establish the heritage elements of the structure. This analysis may include the scissor truss roof design with cedar shake roof; the restoration of window and door openings; pointing and parging of the exterior walls; soffit and roof drainage and design, etc. As a conclusion of this analysis, priorities will be identified along with estimated capital forecasts to complete the various tasks. T

**E. PARKS & TRAILS****1. Replacement Play Structure**

As part of the annual Budget process, it has been the Township's practice to change out a play structure based upon its life cycle replacement period. Under this model, a play structure would have a life cycle renewal of approximately fourteen (14) years. It is proposed for 2020 that new play / climbing apparatus be installed in Roseville at the Community Centre. Grounds preparation and removal of the existing equipment will be undertaken by Township personnel.

**2. Park Furniture**

As part of a phased program, the Township is expanding and replacing furniture across all of the Parks. 2020 represents Year 3 of a planned nine year program to either replace park furniture or augment the existing inventory throughout the Township's park system. In 2020 the proposal is to purchase metal picnic tables.

**3. BMX / SkateBoard Park – Design / Construction**

Council in November 2019 authorized a Contract with Newline Skate Parks to design and construct a new skate park facility at Cowan Park. fundraising campaign, and, options with respect to the design / construction of the skatepark facility. Consistent with the terms of the Contract Award, construction will commence in the Spring of 2020.

**2020 Capital Budget & Funding Model  
December 9<sup>th</sup>, 2020****4. Watson Pond / Centennial Park Pedestrian Bridge**

This project would witness the replacement of the wood deck surface, and, spot repairs to the wood rail system.

**5. CP Ball Diamond (Lions Park) Dismantling**

Council has notified CP Rail of the Municipality intent to abandon the lease for the ball Diamond. Consistent with the terms of the Lease, the Township has to remove the infrastructure associated with the former ball diamond. A Request for Proposal has been issued to retain a Contractor to remove the ball diamond infrastructure. Council will be considering the Contract Award at the December 12<sup>th</sup>, 2019 Meeting. In the event that the work cannot be completed before Year 2019 year end, the funds will be protected and the work completed in January 2020.



**Map 1 - 2020 Road Resurfacing Projects**

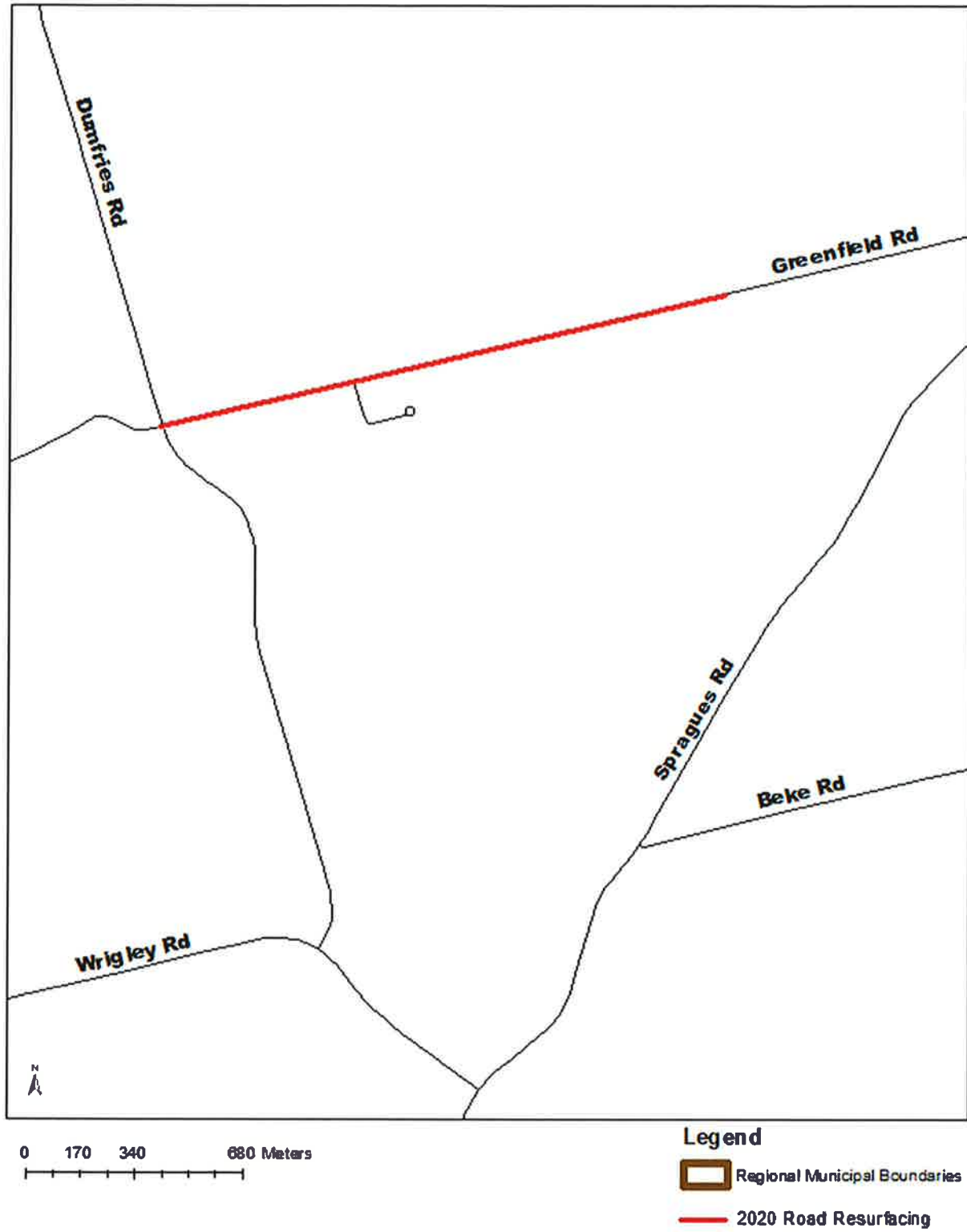


0 250 500 1,000 Meters

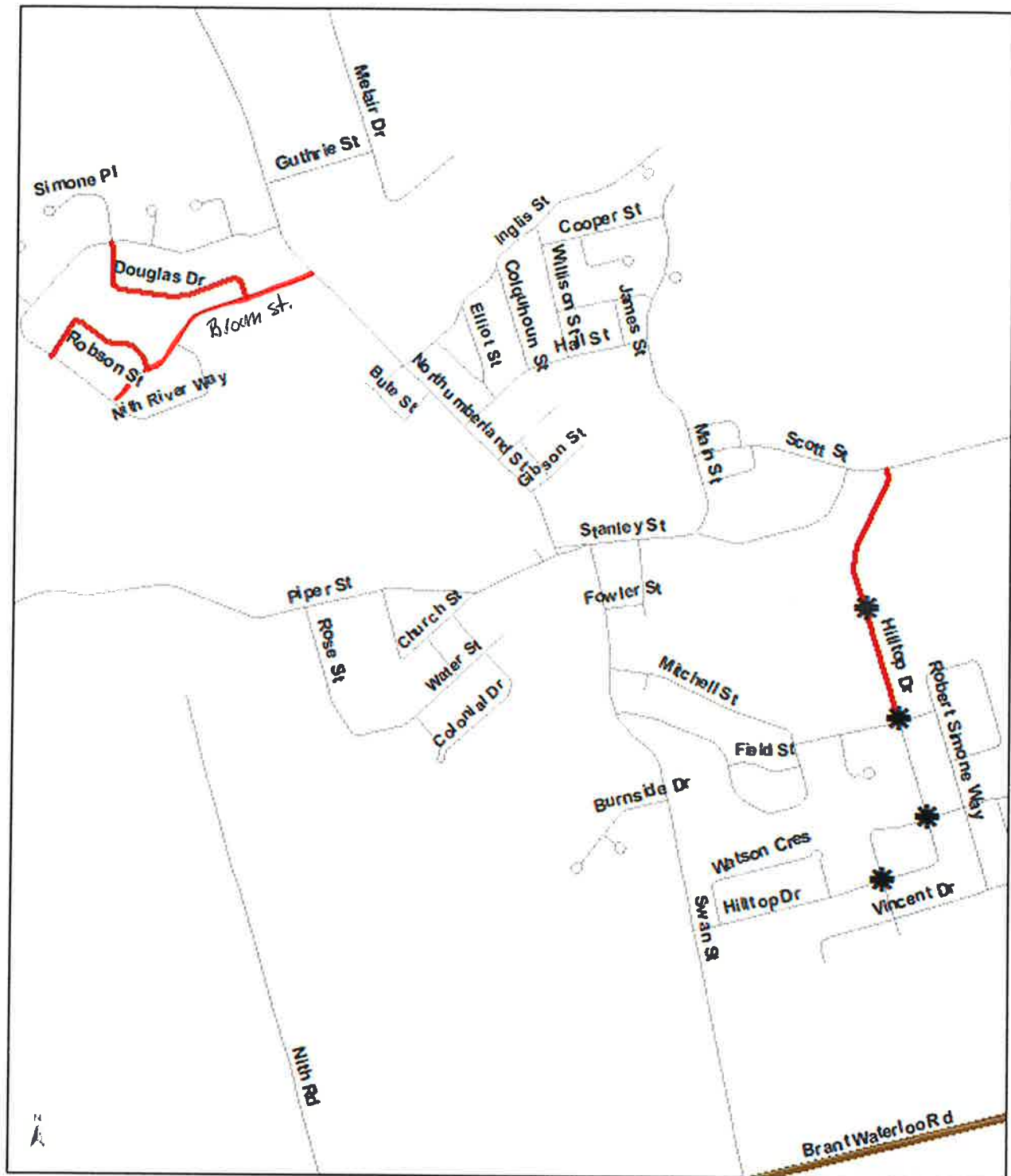
**Legend**

- Regional Municipal Boundaries
- 2020 Road Resurfacing
- \* Traffic Calming Measures

**Map 2 - 2020 Road Resurfacing Projects**






**Map 3 - 2020 Road Resurfacing Projects**



0 140 280 500 Meters

**Legend**

-  Regional Municipal Boundaries
-  2020 Road Resurfacing
-  Traffic Calming Measures

TOWNSHIP OF NORTH DUMFRIES

04-Dec-19

2020 CAPITAL BUDGET

Expenditure and Source of Funding

CATEGORY / PROJECT	ESTIMATED EXPENSE	Specified Reserve	Energy Plus Reserve	Gravel Reserve	GAS TAX	OCIF	DEV. CHARGES	DEBT FINANCING	PARK TRUST	GOVERN. GRANT	OTHER Donations Bill 124 Funds Grants	TAX LEVY
<b>A - Fleet - Rolling Stock</b>												
FIRE - Voice Radio Equipment	\$12,000										\$12,000	\$0
FIRE -Shore Based Water Rescue Equipment	\$25,500	\$18,000									\$7,500	\$0
PW - Single Axle Dump Truck Ordered in 2019	\$234,090	\$234,090										\$0
REC - 1/2 Ton Pick-up Truck (2012)	\$40,560	\$40,560										\$0
REC - Ice Resurfacer - ACC	\$100,246	\$100,246										\$0
Transfer to Rolling Stock Reserve [FIRE]	\$105,000											\$105,000
Transfer to Rolling Stock Reserve [PW]	\$225,000											\$225,000
Transfer to Reserve - Vehicle [BY-LAW]	\$6,000											\$6,000
Transfer to Rolling Stock Reserve [REC]	\$85,000	\$0										\$85,000
Transfer to Reserve - Vehicles [BUILDING]	\$11,000	\$0									\$0	\$11,000
Subtotal	\$844,396	\$392,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$432,000
<b>B - Studies, Equipment, Software</b>												
ADMIN. -Procurement Analysis & Implementation	\$20,000	\$20,000										\$0
ADMIN -IT/Telecommunication Network	\$16,000	\$8,000										\$8,000
ADMIN -Records Management Software (Modernization Grant)	\$20,000									\$20,000		\$0
ADMIN - Joint Services Deliver Review - PH 1	\$25,000									\$25,000		\$0
ADMIN - Joint Services Deliver Review - PH 2	\$25,000									\$25,000		\$0
PLAN -Cemetery Software (Modernization Grant)	\$15,000									\$15,000		\$0
FIRE - Tablets - Crysis Maps & GPS Tracking (6)	\$15,000									\$15,000		\$0
FIRE - Protective Equipment / Clothing	\$15,168											\$15,168
FIRE - Bunker Suit Dryer	\$10,000										\$7,000	\$3,000
FIRE - Gas Monitoring Equipment	\$6,000											\$6,000
FIRE - Transfer to Equipment Reserves [FIRE]	\$70,000											\$70,000
BUILDING - GPS System (2)	\$5,000											\$5,000
PW - GPS System - (7)	\$17,500											\$17,500
PW - Storm Water Study	\$50,000	\$12,500								\$37,500		\$0
PW - Fuel Pump - Key Lock System	\$25,000											\$25,000
PW - Cameras - PW Yard	\$5,000											\$5,000
PW - Bridge / Major Culvert Assessment - OSIM	\$11,500											\$11,500
REC - NDCC Floor Scrubber	\$12,480											\$12,480
PLAN - Transfer to Reserve	\$10,000											\$10,000
EC.DEV. -Employment Lands Strategy	\$35,700	\$35,700										\$0
REC - Downtown Ayr - Seasonal Decorations Program	\$50,000									\$46,682		\$3,318
EC.DEV. -Downtown Revitalization Study	\$75,000	\$35,700										\$39,300
PLAN - Reform Study -(With Region & area Munic.)	\$3,000									\$3,000		\$0
Subtotal	\$537,348	\$111,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187,182	\$0	\$7,000
<b>C - Infrastructure - PW</b>												
PW - Various - Road Resurfacing	\$1,070,962			\$320,962	\$600,000	\$50,000						\$100,000

TOWNSHIP OF NORTH DUMFRIES

04-Dec-19

2020 CAPITAL BUDGET

Expenditure and Source of Funding

CATEGORY / PROJECT	ESTIMATED EXPENSE	Specified Reserve	Energy Plus Reserve	Gravel Reserve	GAS TAX	OCIF	DEV. CHARGES	DEBT FINANCING	PARK TRUST	GOVERN. GRANT	OTHER Donations Bill 124 Funds Grants	TAX LEVY
PW - Various - Road Resurfacing	\$245,000			\$245,000								\$0
PW - Contribution to Infrastructure Reserve	\$50,000											\$50,000
PW - Engineering Design - Bute Street	\$45,900	\$45,900										\$0
PW - Street Lighting - LED - REPAY Reserve	\$20,000	\$20,000										\$0
PW - Willison Newal Storm Drain	\$47,000	\$47,000										\$0
Subtotal	\$1,478,862	\$112,900	\$0	\$565,962	\$600,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$150,000
D - Facilities - After Facility Study												
ADMIN -NDCC - Furniture/ Window Coverings/ Council Furniture & Equip.	\$25,000											\$25,000
ADMIN - Township Office Project - Design - Project Delayed due to Reg.Review	\$272,385	\$272,385										\$0
PW - Water System - for Clean Water (Reverse Osmosis)	\$7,500											\$7,500
REC - Retrofit 3 Park Washrooms - Vic/Sch/Cowan	\$270,400		\$45,157							\$225,243		\$0
REC - Victoria Park Gazebo Rehabilitation	\$31,824											\$31,824
REC - Transfer to Reserves for Facilities	\$35,000											\$35,000
REC -Vic.Pk - Ball Diam. Upgrades by Ball Club- Not Comp in 2019	\$8,000										\$8,000	\$0
REC - Ice Needs Analysis / Business Case Assessment - Study	70,000									\$70,000		\$0
EC.DEV. -Ayr Ice House - Engineering Assessment	\$15,300	\$0	\$15,300									\$0
Subtotal	\$642,109	\$272,385	\$45,157	\$0	\$0	\$0	\$0	\$0	\$0	\$225,243	\$0	\$99,324
E - Parks, Trails												
REC - Replacement Play Structure	\$48,688								\$48,688			\$0
REC - Park Furniture	\$11,000								\$11,000			\$0
REC -BMX / SkateBoard Park - Construction	\$682,000	\$145,000					\$150,000			\$150,000	\$221,000	\$16,000
REC - Watson Pond-Cent.Pk Pedes. Bridge Deck Replace	\$26,000		\$26,000									\$0
REC - CP Ball Diamond Dismantle	\$50,000	\$50,000										\$0
Subtotal	\$817,688	\$195,000	\$26,000	\$0	\$0	\$0	\$150,000	\$0	\$59,688	\$150,000	\$0	\$16,000
TOTAL	\$4,320,403	\$1,085,081	\$71,157	\$565,962	\$600,000	\$50,000	\$150,000	\$0	\$59,688	\$562,425	\$0	\$928,590

OCIF - Ontario Community Investment Fund

Gas Tax - Federal Government transfer payment for infrastructure projects. Administered via the Association of Municipalities of Ontario