



2019 Budget

Highlights:

- Maintained 2018 staffing levels.
- Adjusted wage grids upwards by 3%.
- Benefit costs adjusted to reflect 2018 rates.
- Applied inflation factor applicable goods and services expenditures.
- Other revenue and expenditure activities reviewed and adjusted where appropriate to reflect 2019 estimates.
- Includes borrowing of approximately \$200,000 to cover the Town's portion of the Water Treatment Plant upgrade estimated to cost \$721,000.
- Utility rates to be adjusted in 2019 to pay for the Water Treatment Plant upgrades.
- Thirty one operating and capital projects totalling \$1.3M.
- School requisition and Seniors Foundation requisition remain unchanged for municipal budget purposes.
- \$3.18 million operating budget (\$3.09 million – 2018).
- Applied a 2% municipal property tax increase estimated at \$23k.
- Projected operating budget deficit of \$44k. Administration will discuss options at the budget meeting.

BUDGET SUMMARY

Adjusted for Capital Expenditures

	2018 FYF	2018 Budget	2019 Budget
<u>REVENUES</u>			
TAXES	\$1,476,389.42	\$1,479,088.12	\$1,502,126.18
TAX ADJUSTMENTS			
OTHER GEN. MUN. REV.	\$169,420.93	\$185,000.00	\$188,500.00
COUNCIL, LEGISLATIVE	\$4,580.52	\$9,000.00	\$9,000.00
GEN. ADMINISTRATION	\$30,062.06	\$27,520.00	\$25,020.00
FIRE FIGHTING	\$72,265.53	\$64,768.00	\$64,768.00
DISASTER SERVICES	\$0.00	\$0.00	\$0.00
BYLAW SERVICES	\$8,534.36	\$17,700.00	\$17,700.00
RDS, STS, LIGHTING	\$5,048.00	\$6,550.00	\$6,550.00
STORM DRAINAGE	\$0.00	\$0.00	\$0.00
WATER	\$158,046.80	\$175,750.40	\$175,750.40
SANITARY SEWER	\$254,856.11	\$178,781.98	\$198,781.98
GARBAGE	\$169,016.87	\$171,500.00	\$171,500.00
F. C. S. S.	\$29,665.86	\$29,493.00	\$29,493.00
CEMETERIES	\$8,789.88	\$8,000.00	\$8,500.00
PLANNING, DEV.	\$8,367.50	\$5,000.00	\$5,000.00
COMMUNITY, AGRIC.	\$49,743.31	\$49,450.00	\$56,950.00
SUBD. LAND, DEV.	\$60,000.00	\$140,000.00	\$140,000.00
RECREATION, PARKS	\$87,094.49	\$96,340.61	\$96,536.71
CULTURAL: LIBRARY	\$13,682.12	\$10,715.44	\$11,200.00
<u>OP. CONT. RESERVES</u>	\$0.00	\$47,454.72	\$43,909.00
Subtotal	\$2,605,563.77	\$2,702,112.27	\$2,751,285.27
<u>CAPITAL</u>	\$466,290.24	\$1,464,431.00	\$1,202,231.00
TOTAL REVENUES	\$3,071,854.01	\$4,166,543.27	\$3,953,516.27

BUDGET SUMMARY

Adjusted for Capital Expenditures

	2018 FYF	2018 Budget	2019 Budget
EXPENDITURES			
COUNCIL, LEGISLATIVE	\$111,850.96	\$104,293.60	\$156,130.62
GEN. ADMINISTRATION	\$474,882.23	\$461,426.91	\$474,391.93
GEN. GOVT: CENSUS	\$251.19	\$6,000.00	\$0.00
FIRE FIGHTING	\$124,308.96	\$125,057.00	\$127,557.00
DISASTER SERVICES	\$88.10	\$17,509.00	\$17,509.00
AMBULANCE	\$0.00	\$0.00	\$0.00
BYLAW SERVICES	\$45,891.97	\$47,140.00	\$48,020.00
RDS, STS, LIGHTING	\$486,179.12	\$537,007.75	\$531,986.56
STORM DRAINAGE	\$2,044.25	\$2,044.25	\$1,795.95
WATER	\$204,666.65	\$223,589.90	\$231,796.81
SANITARY SEWER	\$257,650.65	\$271,369.45	\$272,500.06
GARBAGE	\$215,019.62	\$229,832.49	\$244,898.29
F. C. S. S.	\$43,158.83	\$43,293.00	\$43,293.00
CEMETERIES	\$1,317.11	\$5,956.50	\$5,956.50
PLANNING, DEV.	\$28,578.58	\$39,530.00	\$39,530.00
COMMUNITY, AGRIC.	\$128,071.89	\$125,178.00	\$125,178.00
SUBD. LAND, DEV.	\$91,951.58	\$115,749.00	\$115,749.00
RECREATION, PARKS	\$343,978.49	\$339,986.62	\$340,909.58
CULTURAL: LIBRARY	\$80,555.48	\$70,596.00	\$80,171.56
REQUISITIONS	\$327,185.12	\$327,185.12	\$327,185.12
OP CONT. RESERVES	\$0.00	\$0.00	\$0.00
Subtotal	\$2,967,630.77	\$3,092,744.59	\$3,184,558.98
CAPITAL	\$466,290.24	\$1,464,431.00	\$1,202,231.00
TOTAL EXPENSES	\$3,433,921.01	\$4,557,175.59	\$4,386,789.98
NET	-\$362,067.00	-\$390,632.32	-\$433,273.71
Add Cash Required for Local Improvement Levy	\$17,757.49	\$17,758.00	\$17,758.00
Less Cash Required for Debenture Principle	\$63,983.62	\$73,438.18	\$75,894.87
<u>Add Back Amortization Expense Not Funded</u>	<u>\$447,312.50</u>	<u>\$447,312.50</u>	<u>\$447,312.50</u>
TOTAL	\$39,019.37	\$1,000.00	-\$44,098.08

Statement of Financial Activities

	2018 FYF	2018 Budget	2019 Budget
<u>REVENUES</u>			
Net Property Tax	\$1,476,389.42	\$1,479,088.12	\$1,502,126.18
Sales and User Charges	\$561,127.92	\$692,052.38	\$692,052.38
Penalties	\$19,305.11	\$14,500.00	\$18,000.00
Licenses and Permits	\$8,534.36	\$17,200.00	\$17,200.00
Fines	\$1,441.00	\$13,000.00	\$13,000.00
Franchise and Concession Contracts	\$115,577.53	\$125,000.00	\$125,000.00
Return on Investments	\$32,153.24	\$33,000.00	\$33,000.00
Rentals and Lease Revenue	\$34,568.00	\$35,718.00	\$35,718.00
Gain on Sale of Assets	\$0.00	\$0.00	\$0.00
Federal, Provincial Transfers	\$426,404.39	\$1,060,727.13	\$1,040,027.13
Local Govt Transfers	\$98,535.25	\$181,435.44	\$95,250.00
Operating/Reserves Transfers	\$0.00	\$49,954.72	\$46,409.00
Capital/Reserves Transfers	\$109,393.11	\$191,000.00	\$40,000.00
Transfers from Operating Functions	\$0.00	\$0.00	\$0.00
Capital Borrowing	\$0.00	\$200,496.87	\$200,496.87
Other Revenues	\$188,424.68	\$73,370.61	\$95,236.71
Offset Account	\$0.00	\$0.00	\$0.00
Total Revenues	\$3,071,854.01	\$4,166,543.27	\$3,953,516.27

Statement of Financial Activities

	2018 FYF	2018 Budget	2019 Budget
<u>EXPENDITURES</u>			
Salaries, Wages, Benefits	\$834,057.39	\$861,565.22	\$933,047.73
Training and Development	\$5,515.06	\$24,000.00	\$23,500.00
Contracted and General Services	\$622,429.77	\$684,300.13	\$691,337.70
Materials, Goods, Supplies	\$95,509.42	\$119,621.00	\$119,121.00
Utilities	\$155,881.28	\$155,230.00	\$155,230.00
Tangible Capital Assets	\$466,290.24	\$1,464,431.00	\$1,202,231.00
Transfers to Other Govts	\$90,970.00	\$90,970.00	\$98,724.00
Trans. To Local Boards, Agencies	\$191,503.95	\$176,413.00	\$185,410.00
Bank Charges, Interest	\$2,496.92	\$3,500.00	\$3,500.00
Provision for Allowances	\$3,960.00	\$3,900.00	\$3,900.00
Interest on Long-term Debt	\$32,009.36	\$39,947.62	\$37,490.93
Operating Transfer to (from) Reserves	\$0.00	\$0.00	\$0.00
Operating Transfer to (from) Capital	\$158,800.00	\$158,800.00	\$158,800.00
Amortization	\$447,312.50	\$447,312.50	\$447,312.50
Requisitions	\$327,185.12	\$327,185.12	\$327,185.12
Total Expenditures	\$3,433,921.01	\$4,557,175.59	\$4,386,789.98
Add Cash Required for Local Improve. Chg.	\$17,757.49	\$17,758.00	\$17,758.00
Less Cash Required for Debenture Principal	\$63,983.62	\$73,438.18	\$75,894.87
Add Amortization Not Funded	\$447,312.50	\$447,312.50	\$447,312.50
Net of Revenues, Expenditures, Cash Requirements	\$39,019.37	\$1,000.00	-\$44,098.08

	2018 Budget	2019 Budget	Change \$ 2019 vs 2018
<u>REVENUES</u>			
Net Property Tax	\$1,479,088.12	\$1,502,126.18	\$23,038.06
Sales and User Charges	\$692,052.38	\$692,052.38	\$0.00
Penalties	\$14,500.00	\$18,000.00	\$3,500.00
Licenses and Permits	\$17,200.00	\$17,200.00	\$0.00
Fines	\$13,000.00	\$13,000.00	\$0.00
Franchise and Concession Contracts	\$125,000.00	\$125,000.00	\$0.00
Return on Investments	\$33,000.00	\$33,000.00	\$0.00
Rentals and Lease Revenue	\$35,718.00	\$35,718.00	\$0.00
Gain on Sale of Assets	\$0.00	\$0.00	\$0.00
Federal, Provincial Transfers	\$1,060,727.13	\$1,040,027.13	-\$20,700.00
Local Govt Transfers	\$181,435.44	\$95,250.00	-\$86,185.44
Operating/Reserves Transfers	\$49,954.72	\$46,409.00	-\$3,545.72
Capital/Reserves Transfers	\$191,000.00	\$40,000.00	-\$151,000.00
Transfers from Operating Functions	\$0.00	\$0.00	\$0.00
Capital Borrowing	\$200,496.87	\$200,496.87	\$0.00
Other Revenues	\$73,370.61	\$95,236.71	\$21,866.10
Offset Account	\$0.00	\$0.00	\$0.00
Total Revenues	\$4,166,543.27	\$3,953,516.27	-\$213,027.00

	2018 Budget	2019 Budget	Change \$ 2019 vs 2018
<u>EXPENDITURES</u>			
Salaries, Wages, Benefits	\$861,565.22	\$933,047.73	\$71,482.51
Training and Development	\$24,000.00	\$23,500.00	-\$500.00
Contracted and General Services	\$684,300.13	\$691,337.70	\$7,037.57
Materials, Goods, Supplies	\$119,621.00	\$119,121.00	-\$500.00
Utilities	\$155,230.00	\$155,230.00	\$0.00
Tangible Capital Assets	\$1,464,431.00	\$1,202,231.00	-\$262,200.00
Transfers to Other Govts	\$90,970.00	\$98,724.00	\$7,754.00
Trans. To Local Boards, Agencies	\$176,413.00	\$185,410.00	\$8,997.00
Bank Charges, Interest	\$3,500.00	\$3,500.00	\$0.00
Provision for Allowances	\$3,900.00	\$3,900.00	\$0.00
Interest on Long-term Debt	\$39,947.62	\$37,490.93	-\$2,456.69
Operating Transfer to (from) Reserves	\$0.00	\$0.00	\$0.00
Operating Transfer to (from) Capital	\$158,800.00	\$158,800.00	\$0.00
Amortization	\$447,312.50	\$447,312.50	\$0.00
Requisitions	\$327,185.12	\$327,185.12	\$0.00
Total Expenditures	\$4,557,175.59	\$4,386,789.98	-\$170,385.61
Add Cash Required for Local Improve. Cl	\$17,758.00	\$17,758.00	\$0.00
Less Cash Required for Debenture Princi	\$73,438.18	\$75,894.87	\$2,456.69
Add Amortization Not Funded	\$447,312.50	\$447,312.50	\$0.00
Net of Revenues, Expenditures, Cash			
Requirements	\$1,000.00	-\$44,098.08	-\$45,098.08

Reserves 2018 FYF					
2018	Capital	Capital	Operating	Operating	2018
Bal. Fwd.	Transfers In	Transfers Out	Transfers In	Transfers Out	YE
OPERATING					
Emergency Services					10,200.51
Snow Removal					20,000.41
Tax Stabilization				0.00	428,198.29
Operating Contingency				0.00	94,990.33
Total Operating	0.00	0.00	0.00	0.00	553,389.54
CAPITAL					
Fire Fighting	20,000.00	17,250.00			57,946.09
Ambulance					21,641.54
Water					42,541.82
Wastewater	20,000.00	0.00			45,375.19
Waste Management					91,190.08
Community Centre	15,000.00	0.00			30,000.00
Land Development	73,800.00	92,143.11			214,488.76
Arena	10,000.00	0.00			50,000.00
Museum/Library	10,000.00				92,270.09
Curling Club	10,000.00				20,000.00
Capital Contingency					100,000.00
Total Capital	158,800.00	109,393.11	0.00	0.00	765,453.57
SUMMARY					
2018	Capital	Capital	Operating	Operating	2018
Description	Transfers In	Transfers Out	Transfers In	Transfers Out	Year End
Operating			0.00	0.00	553,389.54
Capital	158,800.00	109,393.11			765,453.57
Total Reserves	158,800.00	109,393.11	0.00	0.00	1,318,843.11

Description

OPERATING

Emergency Services
 Snow Removal
 Tax Stabilization
 Operating Contingency
Total Operating

CAPITAL

Fire Fighting
 Ambulance
 Water
 Wastewater
 Waste Management
 Community Centre
 Land Development
 Arena
 Museum/Library
 Curling Club
 Capital Contingency
Total Capital

SUMMARY

Description
 Operating
 Capital
Total Reserves

Reserves 2019 Budget					
2019	Capital	Capital	Operating	Operating	2019
Bal. Fwd.	Transfers In	Transfers Out	Transfers In	Transfers Out	YE
10,200.51					10,200.51
20,000.41					20,000.41
428,198.29				43,909.00	384,289.29
94,990.33				2,500.00	92,490.33
553,389.54	0.00	0.00	0.00	46,409.00	506,980.54
57,946.09	20,000.00				77,946.09
21,641.54					21,641.54
42,541.82					42,541.82
45,375.19	20,000.00	25,000.00			40,375.19
91,190.08					91,190.08
30,000.00	15,000.00	15,000.00			30,000.00
214,488.76	73,800.00				288,288.76
50,000.00	10,000.00				60,000.00
92,270.09	10,000.00				102,270.09
20,000.00	10,000.00				30,000.00
100,000.00					100,000.00
765,453.57	158,800.00	40,000.00	0.00	0.00	884,253.57
2019	Capital	Capital	Operating	Operating	2019
Bal. Fwd.	Transfers In	Transfers Out	Transfers In	Transfers Out	Year End
553,389.54			0.00	46,409.00	506,980.54
765,453.57	158,800.00	40,000.00			884,253.57
1,318,843.11	158,800.00	40,000.00	0.00	46,409.00	1,391,234.11

TOWN OF ECKVILLE 2019 OPERATING PROJECTS AND CAPITAL INVESTMENT PLAN SPEND

Council/Administration Description	Budget	FUNDING SOURCE										
		Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
Council Education	3,000		3,000									3,000
Strategic Planning	5,000		5,000									5,000
Computer Upgrades	8,500		8,500									8,500
Administration Training	5,000		5,000									5,000
Census Training	0		0									0
Safety Program Education	2,500								2,500	Contingency		2,500
Total Administration	24,000	0	21,500	0	0	0	0	0	2,500	0		24,000
FUNDING SOURCE												
Common Services Description	Budget	Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
Emergency Services Building Generator	35,000		35,000				0			0	Fire Reserve	35,000
Utility Vehicle	55,000		55,000									55,000
Fire Dept Equipment	39,500		17,250				22,250				Fire Reserve	39,500
Total Common Services	129,500	0	107,250	0	0	0	22,250	0	0	0	0	129,500
FUNDING SOURCE												
Roads, Streets and Walks Description	Budget	Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
Town Entrance Flag Poles	0		0									0
Public Works Yard Upgrades	60,000		60,000									60,000
Overlay Program	60,000		60,000									60,000
One Ton Truck	36,000		36,000									36,000
Deck for One Ton Truck	20,000		20,000									20,000
Disposal of F750 & Utility Trailer	44,360							44,360				44,360
Misc Equipment	20,000		20,000									20,000
Total Roads, Streets and Walks	240,360	0	196,000	0	0	0	0	44,360	0	0	0	240,360



2019 Budget

TOWN OF ECKVILLE 2019 OPERATING PROJECTS AND CAPITAL INVESTMENT PLAN SPEND

Storm Sewers Description	Budget
	0
Total Storm Sewers	0
Water Description	Budget
Pumphouse Upgrade	721,731
	0
Total Water	721,731
Wastewater Description	Budget
Lagoon Sludge Removal Reserve Contribution	20,000
Lagoon Effluent Meter	10,000
Lagoon License Renewal	25,000
Total Wastewater	55,000
Waste Management Description	Budget
	0
Total Waste Management	0
Cemetery Description	Budget
	0
Total Cemetery	0
Municipal Planning, Zoning, Development Description	Budget
Monument Replacement	60,000
Main Street (Planning)	5,000
Total Municipal Planning, Zoning, Development	65,000

FUNDING SOURCE										
Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Which Rest. Surp.	TOTAL
	0									0
0	0	0	0	0	0	0	0	0		0

FUNDING SOURCE										
Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
			0	521,234			200,497			721,731
0	0			521,234			200,497			0
0	0	0	0	521,234	0	0	200,497	0		721,731

FUNDING SOURCE										
Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
20,000	0	0								20,000
	10,000									10,000
		0						25,000	WasteWater	25,000
20,000	10,000	0	0	0	0	0	0	25,000		55,000

FUNDING FROM										
Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Which Rest. Surp.	TOTAL
0	0	0	0	0	0	0	0	0		0

FUNDING FROM										
Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Which Rest. Surp.	TOTAL
0	0	0	0	0	0	0	0	0		0

FUNDING SOURCE										
Current Operating	MSI	FGTF	Grants Fed Prog	Prov Prog	Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
	60,000									60,000
	5,000									5,000
0	65,000	0	0	0	0	0	0	0		65,000

TOWN OF ECKVILLE 2019 OPERATING PROJECTS AND CAPITAL INVESTMENT PLAN SPEND

Community and Agriculture Services Description	Budget	FUNDING SOURCE										TOTAL
		Current Operating	MSI	FGTF	Grants Fed Prog Prov Prog		Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	
Curling Rink Contribution- Operating	10,000		10,000									10,000
Community Center Contribution- Operating	10,000		10,000									10,000
Curling Rink Contribution- Reserve Contribution	10,000	10,000										10,000
Community Center - Reserve Contribution	15,000	15,000										15,000
Friendship Centre Parking Lot Planning	5,000		5,000									5,000
Community Centre Emergency Generator	35,000		35,000									35,000
Total Community and Agriculture Services	85,000	25,000	60,000	0	0	0	0	0	0	0	0	85,000
FUNDING SOURCE												
Recreation/Parks Description	Budget	Current Operating	MSI	FGTF	Grants Fed Prog Prov Prog		Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
Town Centre Park	20,000		20,000									20,000
Arena - Ice Plant - Reserve Contribution	10,000	10,000										10,000
Total Recreation/Parks	30,000	10,000	20,000	0	0	0	0	0	0	0	0	30,000
FUNDING SOURCE												
Culture Description	Budget	Current Operating	MSI	FGTF	Grants Fed Prog Prov Prog		Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
Future Library Expansion- Reserve Contribution	10,000	10,000										10,000
Total Recreation/Parks	10,000	10,000		0	0	0	0	0	0	0		10,000
FUNDING SOURCE												
TOTAL OPERATING AND CAPITAL PROJECTS	Budget	Current Operating	MSI	FGTF	Grants Fed Prog Prov Prog		Other	Sale/Cont of Assets	Borrowing	Restricted Surplus	Restricted Surplus	TOTAL
TOTAL OPERATING AND CAPITAL PROJECTS	1,360,591	65,000	479,750	0	0	521,234	22,250	44,360	200,497	27,500	0	1,360,591
TOTAL MSI OPERATING	46,500		46,500									46,500
TOTAL CAPITAL	1,314,091	65,000	433,250	0	0	521,234	22,250	44,360	200,497	27,500		1,314,091