



Line-by-Line Budget Review

2017-2019

Prepared by:
Strexer Harrop and Associates



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Executive Summary

Project Overview

The Township of Asphodel-Norwood undertook a Line-by-Line Budget Review under the Provincial Municipal Modernization Program. The Township issued a request for proposal and hired consulting firm, Strexer Harrop and Associates. The purpose of this review was to recognize new budgeting strategies to increase accuracy, identify budget line items that present an opportunity for reduction, identify gaps that would be beneficial in supporting evidence-based decision making, and identify best practices.

Strexer Harrop and Associates met with Township staff and Council members to gain a proper understanding of the Townships' budgeting process. The project's scope was a three-year budget review from 2017 to 2019 and did not include the Library or Cemetery. Together, consultants, staff and Council representatives identified areas of opportunities where budget methodologies could be enhanced to help achieve accurate forecasts and provide opportunities for reductions without compromising service deliveries.

Leading Practices

Asphodel-Norwood has a very effective budgeting process. The municipality completes a line-by-line budget for each department annually and communicates well with Council and the leadership team. All department heads provide input into both the operating and capital budget. The Township has a method to monitor actual spending in alignment with budget targets. Department heads receive monthly comparisons, and Council receives this information quarterly. The municipality is interested in searching for betterments in their service model and financial accountability and is interested in benchmarking success and obtaining best practices.

Department Budgets

Township-driven budgeted revenues increased 1.9% in 2018 and 4.5% in 2019. Conditional grants represent a significant portion of the annual budget, 52%, 25% and 35% of expected revenues in 2017, 2018 and 2019, respectively. The Township has been successful in ensuring conditional grants are received where appropriate. Expected grant funding was exceeded by 20% (\$260K) in 2018 and 30% (\$575k) in 2019. The review of expenses indicates that a conscious effort has been made to achieve operational efficiencies were possible. Expenses increased by 6.8% from 2017 to 2018 and 3.9% from 2018 to 2019. Compared to budget, actual expenses have a healthy variance showing less than 1% variance in 2017 and 2019. Actuals in 2018 were higher than expected due to a land acquisition.

Executive Summary

General Government Township-driven revenues are consistently higher than budget, driven by donation and investment revenue. Expenses show a gradual increase over the three years with the addition of a full-time Deputy Clerk, Integrity Commission and the implementation of an electronic election process. Actual to budget expenditures show an accurate alignment in all three years.

Environmental Services (not including Water and Wastewater) show a gradual decrease in revenue due to a focus on waste diversion and recycling programs. Legislative changes in assessment value contribute to the largest departmental expenditure increase. Actual to budget expenditures show an accurate alignment all three years.

Water and Wastewater are self-funded and do not affect the net levy. However, they have been included for analysis. Revenues are increasing with the most considerable growth in hook up/shut off and water meter fees. Actual to budget expenditures show a positive variance in utilities in Norwood and Trentview Water and Norwood Wastewater.

Planning and Zoning user fees expected revenues showed a 30% increase in 2018 and an 8.5% increase in 2019. Expenditures are driven by a development charge study and planning document updates.

Protection Services revenue has decreased over the three years primarily due to the reduction of the MTO revenue stream in 2019. Expenses show an accurate alignment in all three years.

Recreation & Culture Services revenues have stayed consistent over the three years, with actuals greater than budget in all three years primarily driven by ice rentals and canteen revenue. Expenses show an increase year over year due to increases in salaries and wages with a minimal budget to actual variance.

Transportation Services Township-generated revenue is minimal (with the largest amount in 2019 (\$13K)). A significant portion of the overall revenues is received through conditional funding and the gas tax grant. Township revenue shows a positive budget to actual variance with revenue over expected in both gravel sales and culverts. Expenses have increased 8.4% and 6.8% year over year. Overall, actual to budget expenditures are aligned with the largest variance in repairs and maintenance.

Executive Summary

Benchmarking

The benchmark analysis included five peer municipalities. Data were analyzed using the most current Financial Information Return (FIR) available for each community (2018 & 2019). Asphodel-Norwood operates on par with the peer communities' average operating expenses in Planning and Development, Recreation Services and General Government. The Township's operating expenses in Environmental Services and Protection Services are below average compared to the peer communities. The level of service in the Transportation Department is considered higher for service delivery and capital projects, and this is reflected in the department's above-average operating expenses compared to the peer community average.

Conclusion

Following the financial review and stakeholder consultations, the result was overwhelmingly positive, and there were no immediate 'red flags' that needed to be addressed.

As a result of this review, eight process-related recommendations have been identified with an opportunity to save \$15k to \$18k annually. These recommendations include increased public and Council education and long-range planning with increased monitoring. The recommendations follow the strategic directions of the Township's current Strategic Plan:

- Achieving operational excellence through accountable governance and achieving operational excellence through proactive financial management.
- Engage our communities and citizens through public consultations and engage our communities and citizens through citizen engagement.

Leading Practices

The Township of Asphodel-Norwood has a very effective budgeting process.

- ✓ The Township of Asphodel-Norwood completes a line-by-line budget for each department on an annual basis. Staff provide Council with a summary level of each department along with the line-by-line detail.
- ✓ A high-level budget summary is completed and shared with the public at the beginning of each year.
- ✓ The leadership team is a cohesive group that participates in building the budget each year. All department heads provide input into both the operating and capital budget.
- ✓ The Township has a method to monitor actual spending in alignment with budget targets. Department heads receive monthly comparisons of actual to budget, and Council receives this information quarterly.
- ✓ The Township has developed an Asset Management Plan to address their capital assets' future replacement requirements, which provides a roadmap to establish reserve contributions and transfers.
- ✓ Asphodel-Norwood has a 2018-2021 Strategic Plan in place to guide decision making.
- ✓ The municipality is interested in searching for betterments in their service model and financial accountability and are interested in benchmarking success and obtaining best practices.

Corporate Summary by Revenue Type

Corporate Wide Revenue by Type	Budget		
Operating	2017	2018	2019
Revenue			
Conditional Grants -Provincial	\$ 703,541	\$ 137,335	\$ 384,847
Conditional Grants -Federal	\$ 6,200	\$ 7,672	\$ 5,472
Gas Tax Revenue	\$ 122,859	\$ 128,710	\$ 124,652
	\$ 832,600	\$ 273,717	\$ 514,970
From Other Municipalities	\$ 5,000	\$ 5,000	\$ 5,000
User Fees	\$ 515,890	\$ 529,740	\$ 558,280
Licenses, Permits	\$ 132,452	\$ 133,004	\$ 135,301
Fines & Penalties	\$ 75,500	\$ 75,500	\$ 68,500
Investment Income	\$ 19,000	\$ 18,800	\$ 30,800
Donations	\$ 4,500	\$ 4,950	\$ 6,700
Insurance	\$ 10,000	\$ 10,000	\$ 5,000
Other	\$ 600	\$ 600	\$ 2,800
	\$ 762,942	\$ 777,594	\$ 812,381
Total Revenues	\$ 1,595,543	\$ 1,051,310	\$ 1,327,351

% Change	\$ Change	% Change	\$ Change
2017-2018		2018-2019	
-80.5%	(\$566,206)	180.2%	\$247,512
23.7%	\$1,472	-28.7%	(\$2,200)
4.8%	\$5,850	-3.2%	(\$4,058)
-67.1%	(\$558,884)	88.1%	\$241,253
0.0%	\$0	0.0%	\$0
2.7%	\$13,850	5.4%	\$28,540
0.4%	\$551	1.7%	\$2,297
0.0%	\$0	-9.3%	(\$7,000)
-1.1%	(\$200)	63.8%	\$12,000
10.0%	\$450	35.4%	\$1,750
0.0%	\$0	-50.0%	(\$5,000)
0.0%	\$0	366.7%	\$2,200
1.9%	\$14,651	4.5%	\$34,787
-34.1%	(\$544,233)	26.3%	\$276,041

Revenue has been summarized by type, separating Federal and Provincial funding and Township driven revenues.

- Conditional grants represent 52%, 25% and 35%, respectively, of total revenue. This includes both operating and capital funding.
- Township-driven revenues increased by 1.9% and 4.5% respectively year over year.
- Together, user fees, licenses and permits, and investment income contribute to the overall increase.

Corporate Summary by Expenditure Type

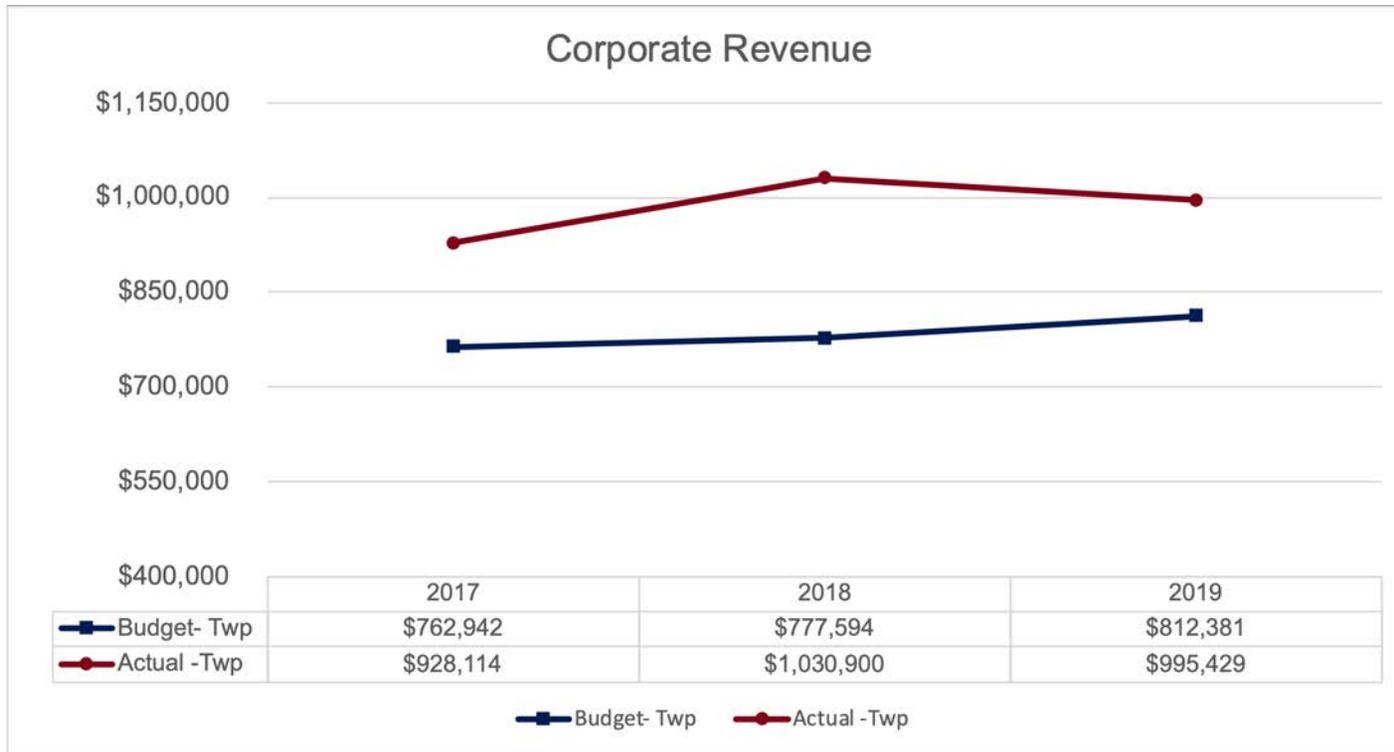
Corporate Wide Expenses by Type			
Operating	Budget		
Expense	2017	2018	2019
Salaries, Wages & Benefits	\$ 1,485,291	\$ 1,611,452	\$ 1,672,964
Contract Service	\$ 788,389	\$ 771,668	\$ 782,657
Materials - Roads	\$ 225,000	\$ 222,100	\$ 245,000
Insurance	\$ 116,946	\$ 121,637	\$ 148,250
R&M - Equipment/Vehicles	\$ 75,200	\$ 87,600	\$ 96,600
Promotion Expenses	\$ 4,000	\$ 34,000	\$ 70,000
Fuel - Vehicles	\$ 78,500	\$ 78,500	\$ 68,500
R&M Building	\$ 51,100	\$ 48,000	\$ 51,600
Requisition Conservation Authority	\$ 28,529	\$ 36,813	\$ 41,598
Utilites (Heat & Hydro)	\$ 41,350	\$ 42,850	\$ 38,700
Consulting Fees	\$ 31,640	\$ 36,600	\$ 36,500
Annual Audit	\$ 35,000	\$ 35,000	\$ 35,000
Conference & Seminars	\$ 18,100	\$ 20,700	\$ 23,900
Dispatch/Comm/Emergency Phone	\$ 17,000	\$ 18,000	\$ 20,000
Legal Fees	\$ 15,500	\$ 18,500	\$ 19,500
Tranfer Bins-Environment	\$ 16,500	\$ 16,500	\$ 16,500
Asset Management	\$ 25,000	\$ 20,000	\$ 15,000
Water Upgrade & Testing (Facilities)	\$ -	\$ 10,000	\$ 15,000
Account Write Offs	\$ 13,500	\$ 12,500	\$ 12,500
Staff Training (Fire)	\$ 7,000	\$ 12,000	\$ 12,000
Planning Document Updates	\$ 2,000	\$ 25,000	\$ 10,000
Property taxes-Environment	\$ 230	\$ 9,000	\$ 9,000
External Transfers (Donations)	\$ 5,050	\$ 4,300	\$ 4,800
Elections	\$ -	\$ 25,000	\$ -
Development Charges Study	\$ -	\$ 20,000	\$ -
Other	\$ 502,404	\$ 488,572	\$ 530,286
	\$ 3,583,229	\$ 3,826,292	\$ 3,975,856

*Does not include Water/Wastewater

- The expenditures listed above (not including other) represent approximately 85% of the total expenses.
- Contract service and road materials, salaries, wages and benefits, represent approximately 70% of the total expenses.
- Other includes website, office equipment rental, community guides, internet costs, small tools, mileage, postage, etc.

% Change	\$ Change	% Change	\$ Change
2017-2018	2017-2018	2018-2019	2018-2019
8.5%	\$126,162	3.8%	\$61,512
-2.1%	(\$16,721)	1.4%	\$10,989
-1.3%	(\$2,900)	10.3%	\$22,900
4.0%	\$4,691	21.9%	\$26,613
16.5%	\$12,400	10.3%	\$9,000
750.0%	\$30,000	105.9%	\$36,000
0.0%	\$0	-12.7%	(\$10,000)
-6.1%	(\$3,100)	7.5%	\$3,600
29.0%	\$8,284	13.0%	\$4,785
3.6%	\$1,500	-9.7%	(\$4,150)
15.7%	\$4,960	-0.3%	(\$100)
0.0%	\$0	0.0%	\$0
14.4%	\$2,600	15.5%	\$3,200
5.9%	\$1,000	11.1%	\$2,000
19.4%	\$3,000	5.4%	\$1,000
0.0%	\$0	0.0%	\$0
-20.0%	(\$5,000)	-25.0%	(\$5,000)
-	\$10,000	50.0%	\$5,000
-7.4%	(\$1,000)	0.0%	\$0
71.4%	\$5,000	0.0%	\$0
1150.0%	\$23,000	-60.0%	(\$15,000)
3813.0%	\$8,770	0.0%	\$0
-14.9%	(\$750)	11.6%	\$500
-	\$25,000	-	(\$25,000)
-	\$20,000	-100.0%	(\$20,000)
-2.8%	(\$13,833)	8.5%	\$41,715
6.8%	\$243,063	3.9%	\$149,563

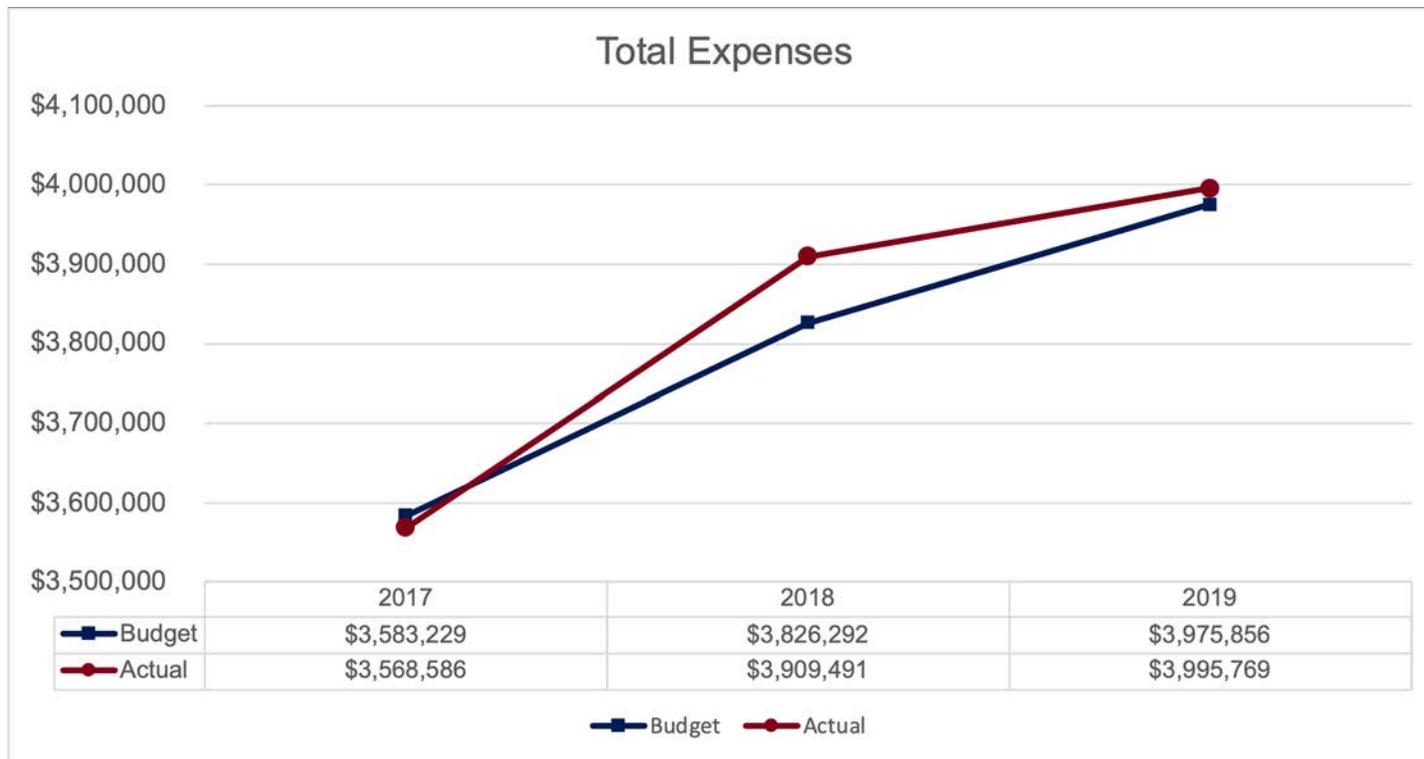
Corporate Summary



Corporate Revenues (not including grants)

- From 2017 to 2019, Township-driven budgeted revenues increased 1.4% and 4.5% respectively.
- Actual variances over budget include user fees, licenses and permits and investment income.

Corporate Summary



Corporate Expenses

- From 2017 to 2019, budgeted expenditures increased 6.8% and 3.9% respectively.
- Actual expenditures compared to budget are within a 2% variance in all three years.
- Does not include the Public Works land acquisition in 2018.

Benchmark Overview

The benchmark analysis included five peer municipalities. Data was analyzed using the most current Financial Information Return (FIR) that was available for each community (2018 & 2019). Typical approaches used were per capita and per household.

Benchmarking peer communities is a non-direct comparison due to differences in service levels at each municipality. The following lower-tier municipalities were selected for multiple reasons: similar populations, similar land areas, geographical area, number of recreation facilities and a mix of water/wastewater service with non-serviced areas.

	Municipal Status	Population	Total Households	Land Area (sq. kms.)	Median Household Income	Arena	Percent of Taxable Assessed Farmland
Asphodel-Norwood	Lower Tier	4,109	1,632	161.02	\$65,024	1 Indoor	4.40%
Bancroft	Lower Tier	3,881	1,944	229.5	\$38,480	1 Indoor	0.10%
Deep River	Lower Tier	4,109	1,987	50.13	\$71,641	1 Indoor	0%
Marmora and Lake	Lower Tier	3,953	2,750	557.08	\$50,586	1 Indoor	0.60%
Havelock-Belmont-Methuen	Lower Tier	4,530	4,380	542.73	\$54,571	1 Indoor, 1 Outdoor	0.30%
Cavan-Monaghan	Lower Tier	8,829	3,409	306.1	\$90,957	1 Indoor	3.50%

Source: Statistics Canada 2016, FIR 2018 & 2019

Benchmark Overview

	Percent of Asphodel-Norwood's Operating Expenses	Average Percent of Peer Communities Operating Expenses	Asphodel-Norwood Percent of Operating Expenses Compared to Peer Communities
Planning & Development	3%	3%	Average
Recreation Services	13%	11%	Average
General Government	14%	13%	Average
Environmental Services	19%	23%	Below Average
Protection Services	25%	29%	Below Average
Transportation Services	25%	21%	Above Average

Average
+/- 0.0 - 2.0

Slightly Above or Below Average
+/- 2.1 - 3.0

Above or Below Average
+/- 3.1 or greater

Asphodel-Norwood is operating on par with the peer communities' average operating expenses in Planning and Development, Recreation Services and General Government. The Township's operating expenses in Environmental Services and Protection Services are below average compared to the peer communities.

The level of service in the Transportation Department is considered higher for service delivery and capital projects, and this is reflected in the department's above-average operating expenses compared to the peer community average. The expenditures in Transportation Services are largely contributed to repairs and maintenance on equipment and vehicles. An opportunity to investigate a Maintenance Management Program to accurately predict repairs and maintenance costs has been recommended in this report.

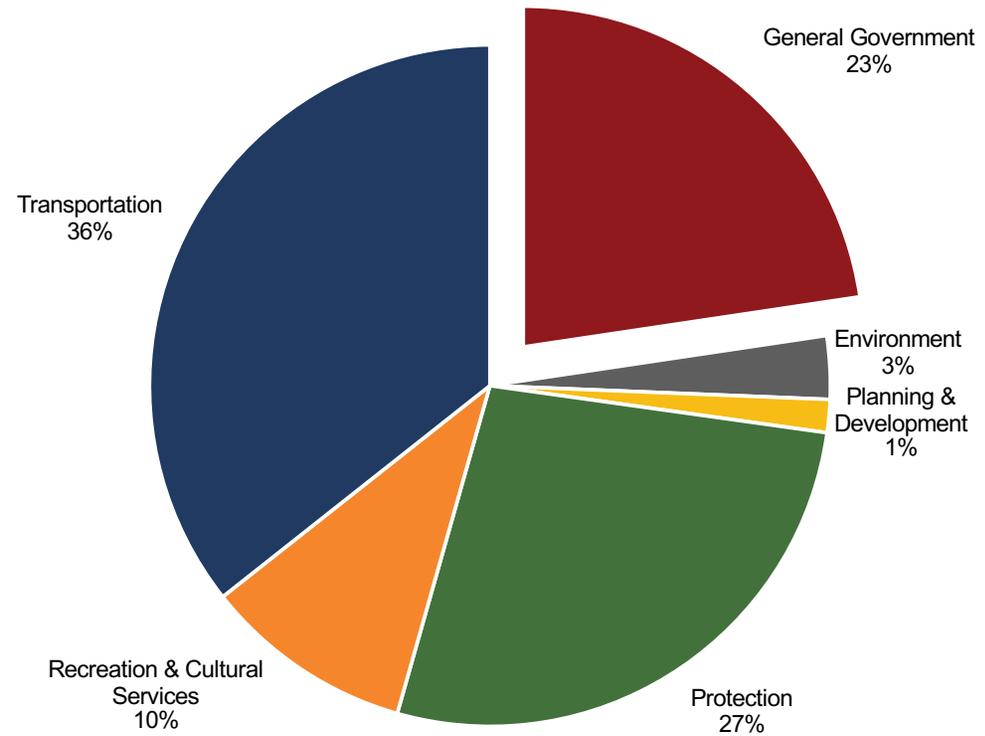


General Government

General Government consist of the following departments:

Council
Library Levy
Administration and
Facilities

Average 3 Year Levy per Department



- The average 3-year budget (2017-2019) represents 23% of the total annual levy.

Council Budget 2017-2019

COUNCIL Operating	Budget		
	2017	2018	2019
Revenue			
Expense			
Salaries, Wages & Benefits	\$ 62,634	\$ 64,283	\$ 71,268
Conference & Seminars	\$ 7,000	\$ 7,000	\$ 10,000
External Transfers (Donations)	\$ 5,050	\$ 4,300	\$ 4,800
Elections	\$ -	\$ 25,000	\$ -
Other	\$ 3,035	\$ 3,085	\$ 9,095
Total Expenses	\$ 77,719	\$ 103,668	\$ 95,163
Transfer from Reserves	\$ -	\$ 17,500	\$ -
Transfer to Reserves	\$ 10,000	\$ -	\$ 4,000
Capital Purchases	\$ -	\$ -	\$ -
NET OPERATING LEVY	\$ 87,719	\$ 86,168	\$ 99,163

% Change 2017-2018	\$ Change	% Change 2018-2019	\$ Change
2.6%	\$1,649	10.9%	\$6,984
0.0%	\$0	42.9%	\$3,000
-14.9%	(\$750)	11.6%	\$500
	\$25,000	-100.0%	(\$25,000)
1.6%	\$50	194.8%	\$6,010
33.4%	\$25,949	-8.2%	(\$8,506)
	\$17,500	-100.0%	(\$17,500)
-100.0%	(\$10,000)		\$4,000
	\$0		\$0
-1.8%	(\$1,551)	15.1%	\$12,994

The net levy for Council has increased by \$11k over the three years.

- Total operating expenses have increased by \$17k or 22%, offset by a reduction of reserve transfers of \$6k.
- The increase is driven by the implementation of electronic elections and the addition of an integrity commissioner.

Administration Budget 2017-2019

ADMINISTRATION Operating	Budget			% Change	\$ Change	% Change	\$ Change
	2017	2018	2019	2017-2018		2018-2019	
Revenue							
User Fees	\$ 6,450	\$ 7,690	\$ 8,280	19.2%	\$1,240	7.7%	\$590
Licenses & Permits	\$ 8,300	\$ 7,250	\$ 6,300	-12.7%	(\$1,050)	-13.1%	(\$950)
Fines & Penalties	\$ 72,000	\$ 72,000	\$ 65,000	0.0%	\$0	-9.7%	(\$7,000)
Investment Income	\$ 19,000	\$ 18,800	\$ 30,800	-1.1%	(\$200)	63.8%	\$12,000
Donations	\$ 3,750	\$ 3,750	\$ 5,500	0.0%	\$0	46.7%	\$1,750
Total Revenues	\$ 109,500	\$ 109,490	\$ 115,880	0.0%	(\$10)	5.8%	\$6,390
Expense							
Salaries, Wages & Benefits	\$ 289,456	\$ 346,913	\$ 358,711	19.8%	\$57,457	3.4%	\$11,798
Insurance	\$ 30,000	\$ 25,000	\$ 37,000	-16.7%	(\$5,000)	48.0%	\$12,000
Annual Audit	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	\$0	0.0%	\$0
Asset Management	\$ 25,000	\$ 20,000	\$ 15,000	-20.0%	(\$5,000)	-25.0%	(\$5,000)
Legal Fees	\$ 11,000	\$ 11,000	\$ 10,000	0.0%	\$0	-9.1%	(\$1,000)
Tax Write Offs - Municipal	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	\$0	0.0%	\$0
					0		\$0
					0		\$0
Other	\$ 110,100	\$ 106,650	\$ 112,950	-3.1%	(\$3,450)	5.9%	\$6,300
Total Expenses	\$ 512,556	\$ 556,563	\$ 580,661	8.6%	\$44,007	4.3%	\$24,098
Transfer from Reserves	\$ -	\$ -	\$ -		\$0		\$0
Transfer to Reserves	\$ -	\$ -	\$ -		\$0		\$0
Capital Purchases	\$ 18,868	\$ 2,000	\$ 300	-89.4%	(\$16,868)	-85.0%	(\$1,700)
NET OPERATING LEVY	\$ 421,924	\$ 449,073	\$ 465,081	6.4%	\$27,149	3.6%	\$16,008

The net levy for Administration has increased by \$43k or 10.2% over the three years.

- Total revenues increased by \$6.3k or 5.8%, offset with a \$68k or 13.3% increase in expenditures.
- Two administrative positions were added between 2017 to 2018, including the addition of a full-time deputy clerk in 2018.

Facilities Budget 2017-2019

FACILITIES Operating	Budget		
	2017	2018	2019
Revenue			
Rent	\$ 45,352	\$ 45,564	\$ 47,301
Total Revenues	\$ 45,352	\$ 45,564	\$ 47,301
Expenses			
Salaries, Wages & Benefits	\$ 52,452	\$ 54,751	\$ 56,846
Utilities (Heat & Hydro)	\$ 28,850	\$ 30,350	\$ 28,200
Repairs & Maintenance	\$ 15,300	\$ 12,000	\$ 11,500
Land Acquisition Expense	\$ -	\$ -	\$ -
Contract Service - Doctor	\$ 25,000	\$ 25,000	\$ 25,000
Water Upgrade & Testing	\$ -	\$ 10,000	\$ 15,000
Other	\$ 8,920	\$ 11,700	\$ 16,720
Total Expenses	\$ 130,521	\$ 143,801	\$ 153,266
Transfer from Reserves	\$ -	\$ 15,864	\$ 32,000
Transfer to Reserves	\$ 22,052	\$ -	\$ -
Capital Purchases	\$ 35,000	\$ 37,000	\$ 65,000
NET OPERATING LEVY	\$ 142,221	\$ 151,101	\$ 202,965

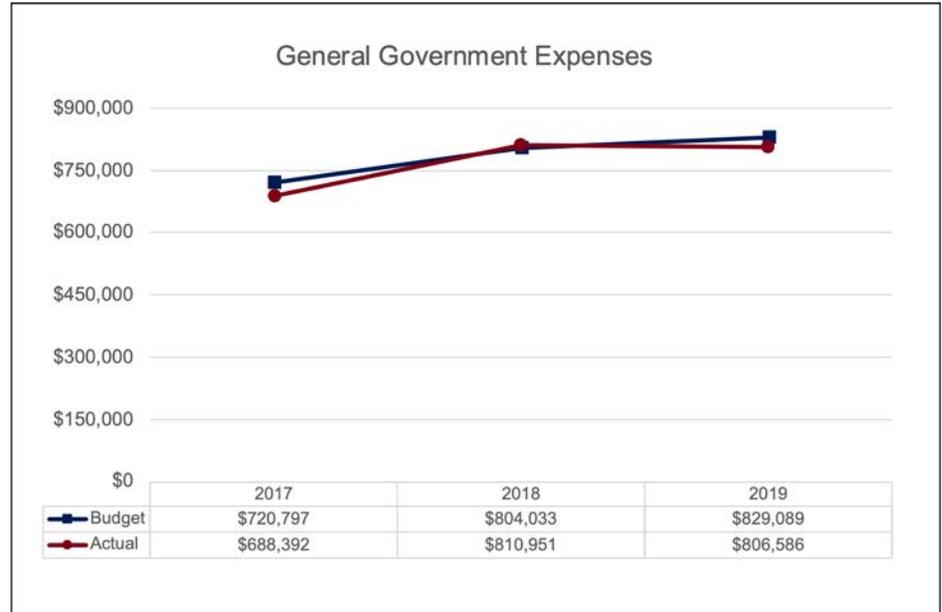
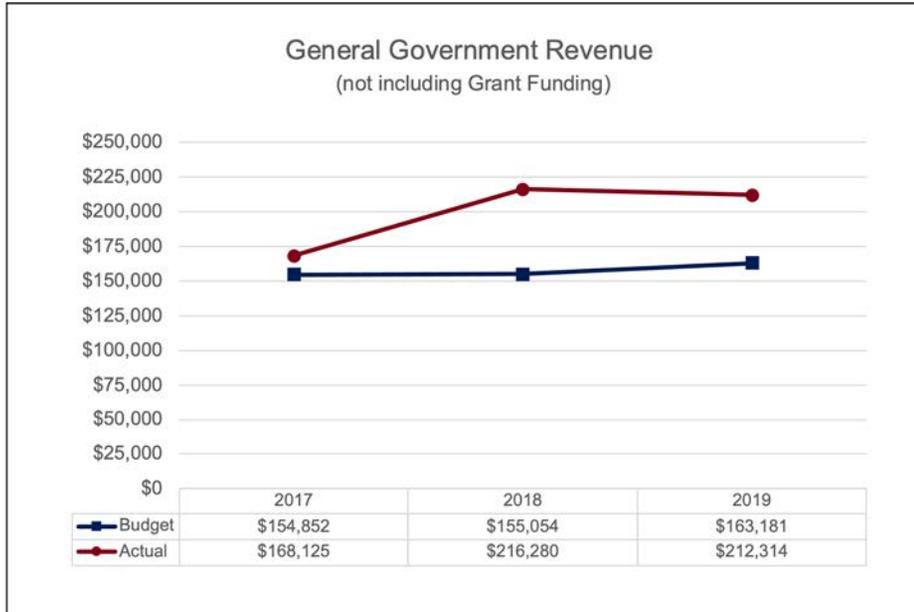
% Change		% Change	
2017-2018		2018-2019	
0.5%	\$211	3.8%	\$1,737
0.5%	\$211	3.8%	\$1,737
4.4%	\$2,300	3.8%	\$2,094
5.2%	\$1,500	-7.1%	(\$2,150)
-21.6%	(\$3,300)	-4.2%	(\$500)
	\$0		\$0
0.0%	\$0	0.0%	\$0
	\$10,000	50.0%	\$5,000
31.2%	\$2,780	42.9%	\$5,020
10.2%	\$13,280	6.6%	\$9,464
	\$15,864	101.7%	\$16,136
-100.0%	(\$22,052)		\$0
5.7%	\$2,000	75.7%	\$28,000
6.2%	\$8,880	34.3%	\$51,863

The net levy for Facilities has increased by \$60.7k over the three year period.

- Revenues have stayed consistent over the three years.
- The water upgrade (Westwood Well Project) in 2018 was the largest factor in the overall year over year increase.
- Capital projects included renovations to the Town Hall.
- Facilities is the most underfunded asset category in the Asset Management Plan.

General Government Actual to Budget

Council, Administration and Facilities



*Line by Line Comparison of Actual to Budget in the following Appendices: 2-A and 2-B

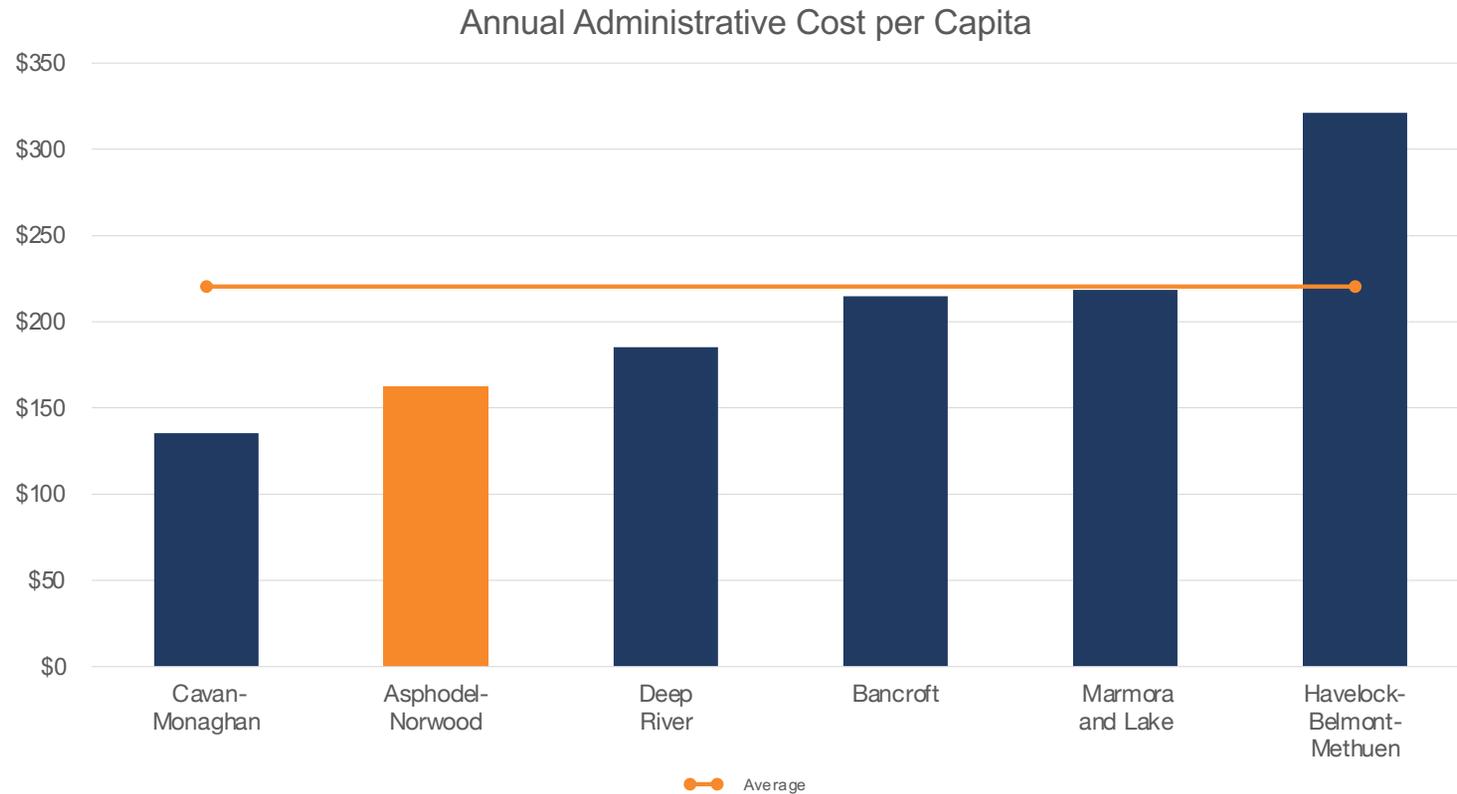
Revenue

- Revenues were higher than expected in all three years. The variance in 2017 and 2018 is driven by donation revenue and an increase in rental revenue. Investment income was the largest variance in 2019 representing a \$48k increase over budget.

Expenses

- Expenses are aligned with the budget for all three years.

General Government Benchmarks



Source: FIR 2018 & 2019

Administration costs in Asphodel-Norwood are lower than most of the peer communities on a per capita basis.

- On average, Asphodel-Norwood administrative salary, wages and benefits are 40% lower than peer communities.



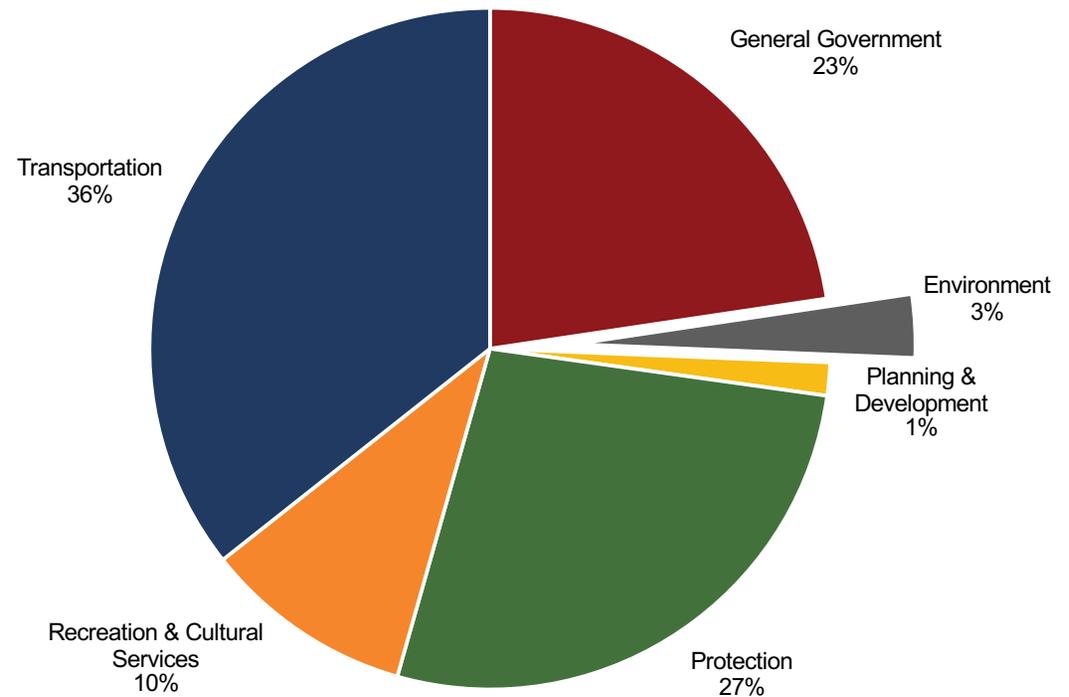
Environmental Services

Environmental Services consist of the following departments:

Landfill

Water and Wastewater

Average 3 Year Levy per Department



- The average 3-year landfill budget (2017-2019) represents 3% of the total annual levy.
- Note: Water and Wastewater are breakeven budgets and has no impact on the levy.

Environmental Services Budget 2017-2019

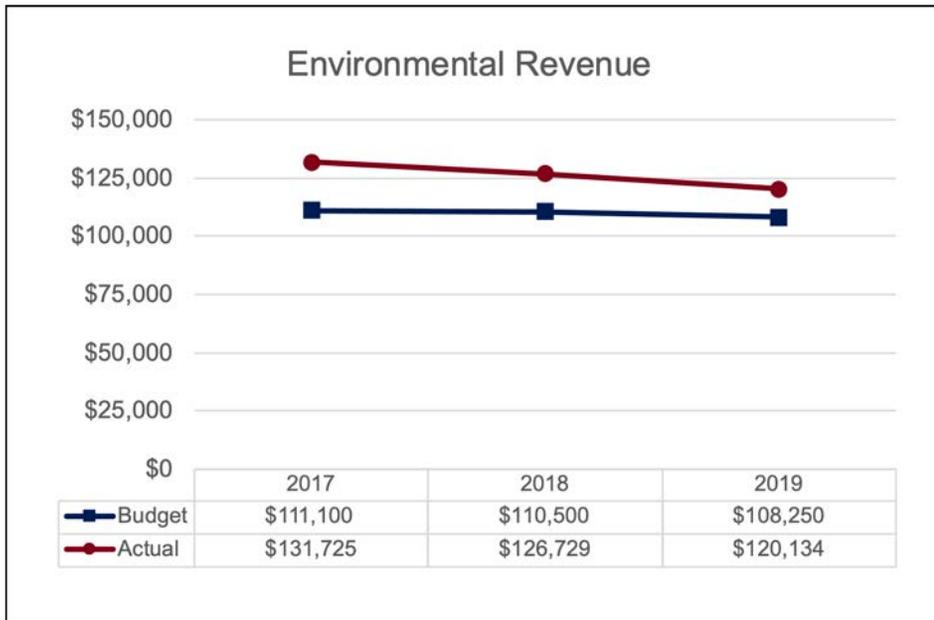
ENVIRONMENTAL SERVICES Operating	2017	Budget 2018	2019
Revenue			
User Fees	\$ 111,100	\$ 110,500	\$ 108,250
Total Revenues	\$ 111,100	\$ 110,500	\$ 108,250
Expenses			
Salaries, Wages & Benefits	\$ 27,017	\$ 28,485	\$ 27,969
Contract Services	\$ 71,400	\$ 71,400	\$ 72,400
Consulting Fees	\$ 31,640	\$ 36,600	\$ 36,500
Property taxes-Environment	\$ 230	\$ 9,000	\$ 9,000
Transfer Bins	\$ 16,500	\$ 16,500	\$ 16,500
Other	\$ 6,596	\$ 9,125	\$ 13,541
Total Expenses	\$ 153,383	\$ 171,109	\$ 175,910
Transfer from Reserves	\$ -	\$ -	\$ -
Transfer to Reserves	\$ 15,500	\$ 40,000	\$ 37,500
Capital Purchases	\$ 44,000	\$ 12,000	\$ 12,000
NET OPERATING LEVY	\$ 101,783	\$ 112,609	\$ 117,160

% Change 2017-2018	\$ Change 2017-2018	% Change 2018-2019	\$ Change 2018-2019
-0.5%	(\$600)	-2.0%	(\$2,250)
		\$ -	
5.4%	\$1,468	-1.8%	(\$516)
0.0%	\$0	1.4%	\$1,000
15.7%	\$4,960	-0.3%	(\$100)
3813.0%	\$8,770	0.0%	\$0
0.0%	\$0	0.0%	\$0
38.3%	\$2,529	48.4%	\$4,417
11.6%	\$17,726	2.8%	\$4,801
	\$0		\$0
158.1%	\$24,500	-6.3%	(\$2,500)
-72.7%	(\$32,000)	0.0%	\$0
10.6%	\$10,826	4.0%	\$4,551

Environmental Services' net levy has increased by \$15.4k over the three-year period.

- User fees are slowly decreasing due to increased focus on waste diversion and recycling programs.
- Legislative changes increased the property tax assessment expense in 2018 and 2019.
- Capital expenditures included a well monitoring project in 2017 as per ministry requirements.

Environmental Services Actual to Budget



*Line-by-Line Comparison of Actual to Budget in Appendix 3-A

Revenue

- User fees are consistently higher than expected, however, the gap over the three-year period is closing as a greater focus has been put on waste diversion and recycling programs.

Expenses

- The variance from budget to actuals in 2017 were due to tax assessment changes not planned and an increase cost in consulting fees.
- In 2018 and 2019, there is little variance from budget to actuals.

Water & Wastewater Budget (Norwood Water) 2017-2019

Water & Wastewater is self-funded and does not affect the net tax levy.

- In 2017, \$780k in conditional grant funding was received.
- From 2017 to 2019 users fees have shown a positive increase of 5.4% and 6.1% respectively.
- Expense increases were driven by allocation of support (finance & administration) wages in 2018 and 2019. In addition, 2018 was the 1st full year of the Manager position.
- Electric charges represent the next largest variance with a decrease of 46% from 2017 to 2018.

NORWOOD WATER			
Operating	2017	Budget 2018	2019
Revenue			
Grant - Prov. & Fed.	\$ 780,042	\$ 112,200	\$ 48,138
User Charges	\$ 382,609	\$ 388,023	\$ 409,173
Fees (Shut off /Water Meter/Hook up)	\$ 10,250	\$ 24,750	\$ 26,900
Interest on Accounts	\$ 2,000	\$ 2,000	\$ 2,250
Other	\$ 100	\$ 1,500	\$ 2,000
	\$ 394,959	\$ 416,273	\$ 440,323
Total Revenues	\$ 1,175,002	\$ 528,473	\$ 488,460
Expenses			
Salaries, Wages & Benefits	\$ 65,266	\$ 82,132	\$ 84,162
Electric Charges	\$ 30,000	\$ 16,000	\$ 13,500
Operational Expense	\$ 34,453	\$ 36,500	\$ 36,700
Chemical Costs	\$ 6,750	\$ 8,200	\$ 9,500
Insurance	\$ 4,373	\$ 4,293	\$ 8,200
Maintenance-Distribution	\$ 9,000	\$ 9,000	\$ 9,000
Maintance-Equipment	\$ 6,200	\$ 6,200	\$ 5,500
Repairs	\$ 9,000	\$ 9,000	\$ 9,000
Training & Development	\$ 3,500	\$ 3,250	\$ 2,500
Write-offs	\$ 1,000	\$ 1,000	\$ 1,000
Other	\$ 21,900	\$ 23,895	\$ 31,646
Total Expenses	\$ 191,441	\$ 199,470	\$ 210,708
Transfer from Reserves	\$ 105,000	\$ -	\$ -
Transfer to Reserves	\$ -	\$ 15,000	\$ 48,750
Capital Purchases	\$ 1,088,560	\$ 314,003	\$ 229,003
NET	\$ -	\$ 0	\$ 0

% Change 2017-2018	\$ Change 2017-2018	% Change 2018-2019	\$ Change 2018-2019
-85.6%	(\$667,842)	-8.2%	(\$64,062)
1.4%	\$5,413	5.5%	\$21,150
141.5%	\$14,500	21.0%	\$2,150
0.0%	\$0	12.5%	\$250
1400.0%	\$1,400	500.0%	\$500
5.4%	\$21,313	6.1%	\$24,050
-55.0%	(\$646,529)	-3.4%	(\$40,012)
25.8%	\$16,867	3.1%	\$2,029
-46.7%	(\$14,000)	-8.3%	(\$2,500)
5.9%	\$2,048	0.6%	\$200
21.5%	\$1,450	19.3%	\$1,300
-1.8%	(\$81)	89.4%	\$3,908
0.0%	\$0	0.0%	\$0
0.0%	\$0	-11.3%	(\$700)
0.0%	\$0	0.0%	\$0
-7.1%	(\$250)	-21.4%	(\$750)
0.0%	\$0	0.0%	\$0
9.1%	\$1,995	35.4%	\$7,751
4.2%	\$8,029	5.9%	\$11,238
-71.2%	(\$774,557)	-7.8%	(\$85,000)
0.0%	\$0	0.0%	\$0

Water & Wastewater Budget (Trentview Water) 2017-2019

TRENTVIEW WATER Operating	2017	Budget 2018	2019
Revenue			
User Charges	\$ 8,140	\$ 8,325	\$ 8,488
Interest on Accounts	\$ 60	\$ 60	\$ 50
Admin Flat Charge	\$ 25,454	\$ 23,147	\$ 25,692
Pipe Charge	\$ 10,200	\$ 13,765	\$ 14,040
Total Revenues	\$ 43,854	\$ 45,297	\$ 48,270
Expenses			
Salaries, Wages & Benefits	\$ 4,666	\$ 5,470	\$ 5,800
Water Purchase-Hastings	\$ 11,000	\$ 12,150	\$ 13,200
Pipeconnection	\$ 10,200	\$ 13,765	\$ 14,000
Insurance	\$ 5,343	\$ 5,690	\$ 2,800
Electric Charges	\$ 7,000	\$ 5,500	\$ 5,000
Operational Expense	\$ 1,900	\$ 1,900	\$ 1,900
Maintenance-Distribution	\$ 800	\$ 2,300	\$ 2,300
Maintance-Equipment	\$ 200	\$ 200	\$ 200
Repairs	\$ 500	\$ 500	\$ 750
Other	\$ 2,245	\$ 1,821	\$ 2,320
Total Expenses	\$ 43,854	\$ 49,297	\$ 48,270
Transfer from Reserves	\$ 20,000	\$ 4,000	\$ -
Transfer to Reserves	\$ -	\$ -	\$ -
Capitlal Purchases	\$ 20,000	\$ -	\$ -
NET	\$ -	\$ -	\$ -

% Change 2017-2018	\$ Change	% Change 2018-2019	\$ Change
2.3%	\$185	2.0%	\$163
0.0%	\$0	-16.7%	(\$10)
-9.1%	(\$2,307)	10.0%	\$2,545
35.0%	\$3,565	2.7%	\$275
3.3%	\$1,443	10.1%	\$4,416
17.2%	\$805	7.1%	\$330
10.5%	\$1,150	9.5%	\$1,050
35.0%	\$3,565	2.3%	\$235
6.5%	\$347	-54.1%	(\$2,890)
-21.4%	(\$1,500)	-7.1%	(\$500)
0.0%	\$0	0.0%	\$0
187.5%	\$1,500	0.0%	\$0
0.0%	\$0	0.0%	\$0
0.0%	\$0	50.0%	\$250
-18.9%	(\$424)	22.2%	\$499
12.4%	\$5,443	-2.3%	(\$1,027)
-100.0%	(\$20,000)	0.0%	\$0
	\$0		\$0

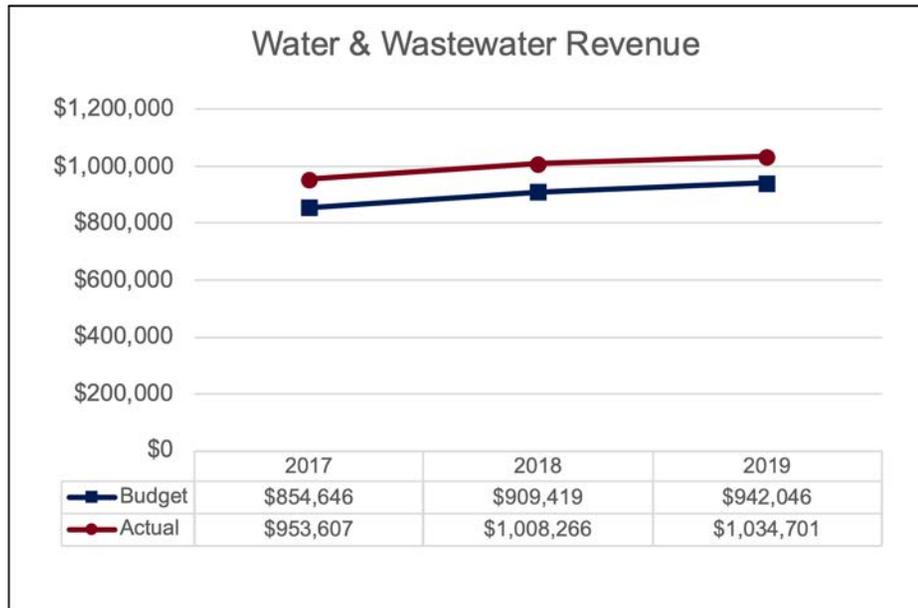
- User fees have shown a positive increase year over year of 3.3% and 10.1%, respectively.
- The increase in expenditures in 2018 is driven by pipe connection expenses.
- Electric charges represent the next largest variance with a decrease of 21% from 2017 to 2018 and a further decrease of 7% in 2019.

Water & Wastewater Budget – Wastewater 2017-2019

WASTEWATER Operating	Budget			% Change 2017-2018	\$ Change 2017-2018	% Change 2018-2019	\$ Change 2018-2019
	2017	2018	2019				
Revenue							
Grant - Prov. & Fed.	\$ 162,180	\$ -	\$ 5,400	-100.0%	(\$162,180)	0.0%	\$5,400
User Charges	\$ 415,832	\$ 447,850	\$ 452,153	7.7%	\$32,018	1.0%	\$4,303
Fees (Shut off /Water Meter/Hook up)	\$ -	\$ -	\$ 1,300		\$0	0.0%	\$1,300
	\$ 415,832	\$ 447,850	\$ 453,453	7.7%	\$32,018	1.3%	\$5,603
Total Revenues	\$ 578,012	\$ 447,850	\$ 458,853	-22.5%	(\$130,162)	2.5%	\$11,003
Expenses							
Salaries, Wages & Benefits	\$ 64,766	\$ 81,632	\$ 82,662	26.0%	\$16,867	1.6%	\$1,029
Electric Charges	\$ 85,000	\$ 85,000	\$ 80,000	0.0%	\$0	-5.9%	(\$5,000)
Borrowing Costs	\$ 79,581	\$ 76,712	\$ 73,299	-3.6%	(\$2,869)	-4.3%	(\$3,414)
Operational Expense	\$ 24,853	\$ 30,000	\$ 32,000	20.7%	\$5,148	8.0%	\$2,000
Maintenance - Collection	\$ -	\$ 28,800	\$ 35,000				
Chemical Costs	\$ 8,800	\$ 7,000	\$ 7,800	-20.5%	(\$1,800)	9.1%	\$800
Septage Hauling & Spreading	\$ 15,000	\$ 17,500	\$ 24,000	16.7%	\$2,500	43.3%	\$6,500
Insurance	\$ -	\$ 4,293	\$ 4,800	0.0%	\$4,293	0.0%	\$508
Other	\$ 30,690	\$ 30,270	\$ 46,150	-1.4%	(\$420)	51.7%	\$15,880
Loan Repayments	\$ 57,143	\$ 57,143	\$ 57,143	0.0%	\$0	0.0%	\$0
Total Expenses	\$ 365,832	\$ 418,350	\$ 442,853	14.4%	\$52,518	6.7%	\$24,503
Transfer from Reserves	\$ 23,111	\$ -	\$ -				
Transfer to Reserves	\$ -	\$ 10,000	\$ -				
Capital Purchases	\$ 235,291	\$ 19,500	\$ 16,000	-91.7%	(\$215,791)	-1.5%	(\$3,500)
NET	\$ 0	\$ 0	\$ 0		\$0		\$0

- From 2017 to 2019, user fees have shown a positive increase of 7.7% and 1.3%, respectively. The increase in expenses is due to support wage allocations made in 2018.
- Note: loan repayments have been included for the purpose of a balanced budget. These are typically a balance sheet line item.

Water & Wastewater Actual to Budget



*Line by Line Comparison of Actual to Budget in Appendix 3-A and 3-B

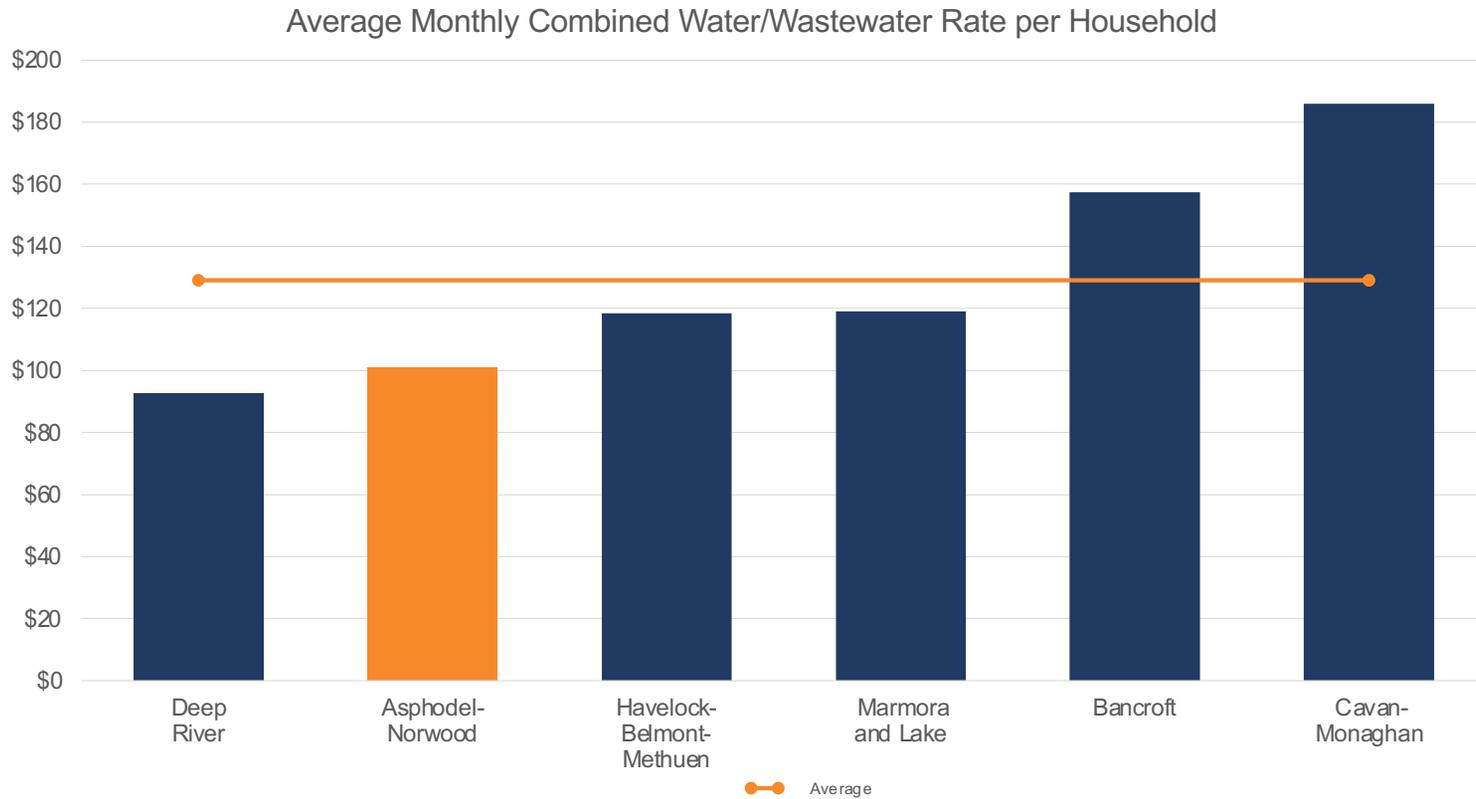
Revenue

- Revenues are consistently in line with budget year over year.

Expenses

- Expenses in 2018 are above budget due to a variance in maintenance costs.
- In 2019, maintenance costs were less than budget, driving a positive actual versus budget variance.

Water/Wastewater Benchmarks

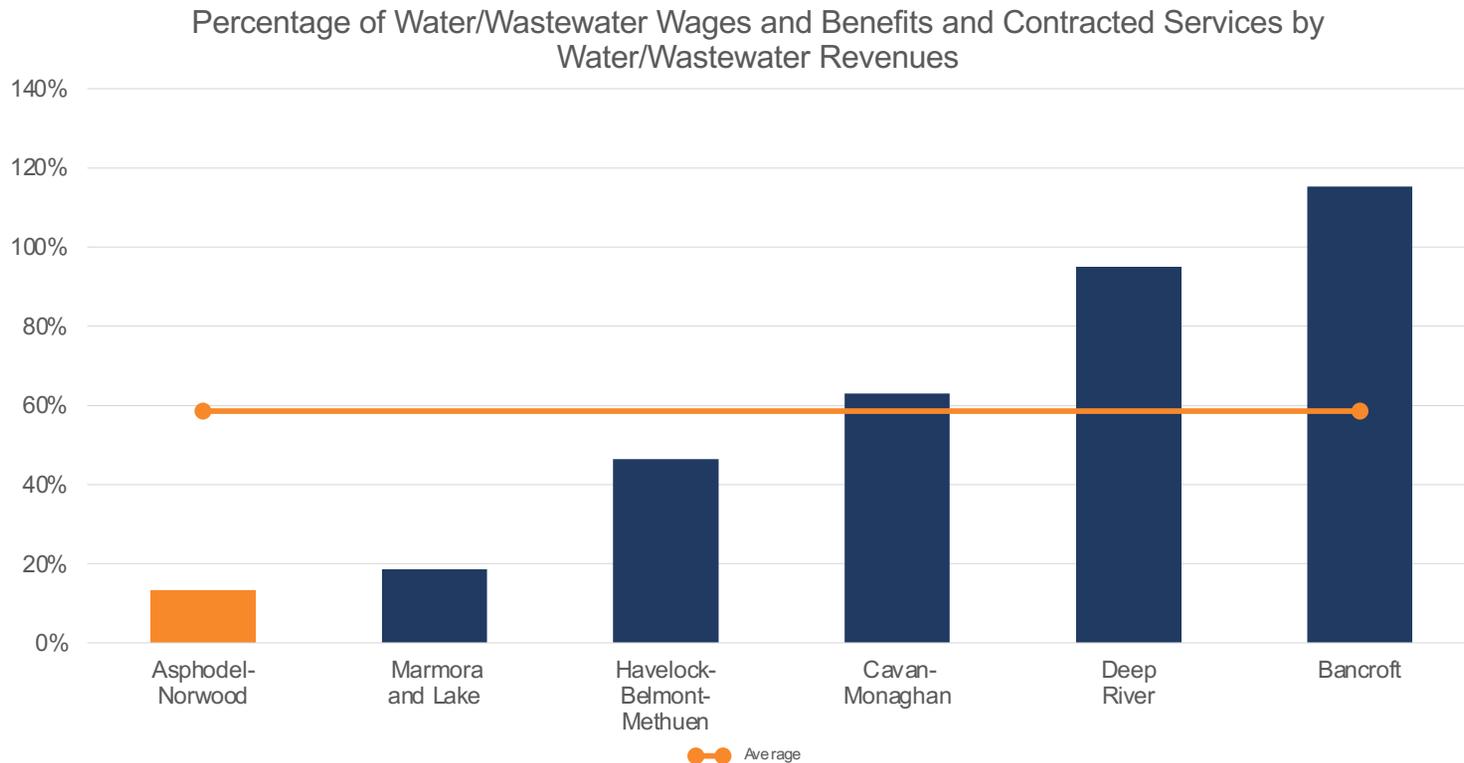


Source: FIR 2018 & 2019

Asphodel-Norwood is below the average water and wastewater rates per household when compared to peer communities.

- A consumption rate of .78 cubic meters per day was used to calculate usage.

Water/Wastewater Benchmarks



Source: FIR 2018 & 2019

Asphodel-Norwood spends 13% of its water and wastewater revenues on salary, wages, benefits and contracted services, well below the peer average.

- The peer average for water and wastewater revenues used for salary, wages, benefits and contracted services is 59%.

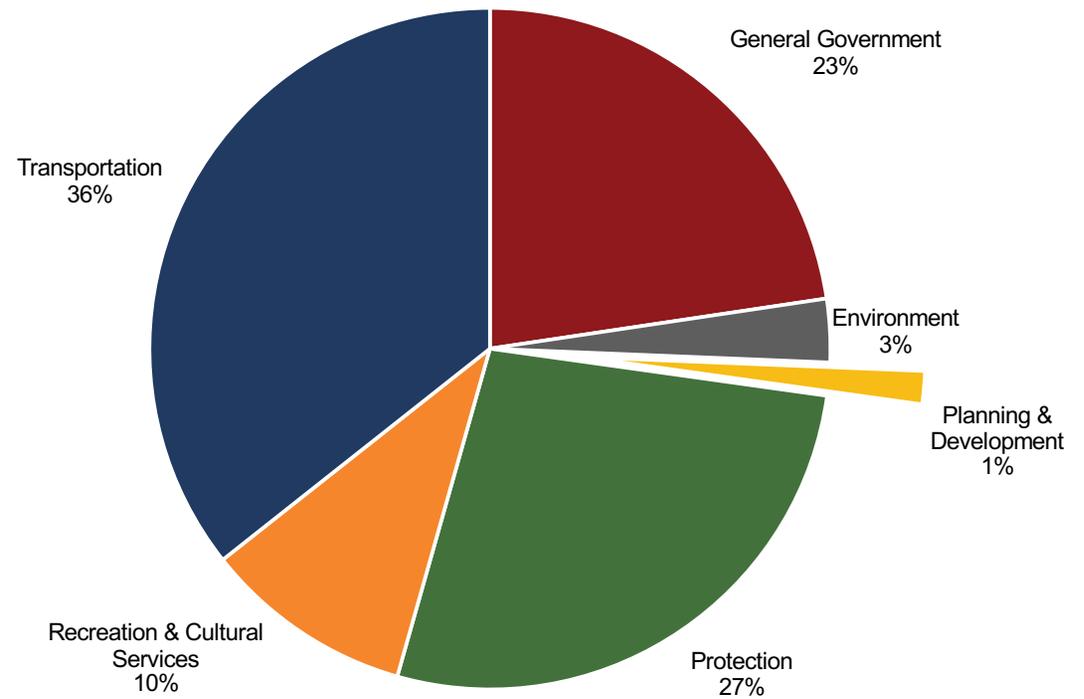


Planning and Development

Planning and Development includes the following departments:

Planning & Zoning
Economic Development

Average 3 Year Levy per Department



- The average 3-year budget (2017-2019) represents 1.6% of the total levy.

Planning & Zoning Budget 2017-2019

PLANNING & ZONING Operating	2017	Budget 2018	2019
Revenue			
User Fees	\$ 86,600	\$ 112,100	\$ 121,500
Total Revenues	\$ 86,600	\$ 112,100	\$ 121,500
Expenses			
Salaries, Wages & Benefits	\$ 49,998	\$ 54,686	\$ 55,684
Legal Fees	\$ 1,500	\$ 1,500	\$ 1,500
Development Charges Study	\$ -	\$ 20,000	\$ -
Planning Document Updates	\$ 2,000	\$ 25,000	\$ 10,000
Other	\$ 4,975	\$ 5,500	\$ 3,100
Total Expenses	\$ 58,473	\$ 106,686	\$ 70,284
Transfer from Reserves	\$ -	\$ 45,000	\$ 25,000
Transfer to Reserves	\$ 70,000	\$ 99,000	\$ 100,000
NET OPERATING LEVY	\$ 41,873	\$ 48,586	\$23,784

% Change 2017-2018	\$ Change	% Change 2018-2019	\$ Change
29.4%	\$25,500	8.4%	\$9,400
29.4%	\$25,500	8.4%	\$9,400
9.4%	\$4,688	1.8%	\$997
0.0%	\$0	0.0%	\$0
	\$20,000	-100.0%	(\$20,000)
1150.0%	\$23,000	-60.0%	(\$15,000)
10.6%	\$525	-43.6%	(\$2,400)
82.5%	\$48,213	-34.1%	(\$36,403)
	\$45,000	-44.4%	(\$20,000)
41.4%	\$29,000	1.0%	\$1,000
16.0%	\$6,713	-51.0%	(\$24,803)

From 2017 to 2019, the Planning & Zoning net levy decreased by \$18k.

- Total revenue increases were driven by development charges, which were \$70k in 2017 and an additional \$29k in 2018.
- In 2018 there was budget allocation for planning document updates, a development charge study and support wages (finance and administration costs).
- Transfers to/from reserves reflect estimated development charges, development charge study and the planning document update (growth plan).

Economic Development Budget 2017-2019

ECONOMIC DEVELOPMENT Operating	Budget		
	2017	2018	2019
Revenue			
User Fees	\$ 10,800	\$ 3,000	\$ 9,500
Donations -EDBAC/Other	\$ 250	\$ 700	\$ 700
Total Revenues	\$ 11,050	\$ 3,700	\$ 10,200
Expenses			
Promotion Expenses	\$ 4,000	\$ 34,000	\$ 70,000
Other	\$ 13,523	\$ 3,500	\$ 8,500
Total Expenses	\$ 17,523	\$ 37,500	\$ 78,500
Transfer from Reserves	\$ -	\$ -	\$ 50,000
Transfer to Reserves	\$ -	\$ -	\$ -
NET OPERATING LEVY	\$ 6,473	\$ 33,800	\$ 18,300

% Change 2017-2018	\$ Change	% Change 2018-2019	\$ Change
-72.2%	(\$7,800)	216.7%	\$6,500
180.0%	\$450	0.0%	\$0
-66.5%	(\$7,350)	175.7%	\$6,500
750.0%	\$30,000	105.9%	\$36,000
-74.1%	(\$10,023)	142.9%	\$5,000
114.0%	\$19,977	109.3%	\$41,000
	\$0		\$50,000
	\$0		\$0
422.2%	\$27,327	-45.9%	(\$15,500)

Economic Development's net levy has fluctuated year over year.

- Total revenues are similar in 2017 and 2019, with a decrease in 2018.
- Promotional expenses reflect the 2018 re-branding, which came in under budget and was funded through reserves.

Planning & Development Actual to Budget



*Line by Line Comparison of Actual to Budget in Appendix 4-A

Revenue

- Revenues in 2017 and 2019 include community guides and subdivision application fees. A \$10k subdivision fee was received in 2017, however, not in the budget. In 2019, the variance to budget includes increased revenue from the Shop Asphodel-Norwood program and higher than expected zoning applications.

Expenses

- Expenditure variances of actual to budget are largely due to a planning document update project in 2018 (\$25k was budgeted, however actual expense was \$0).

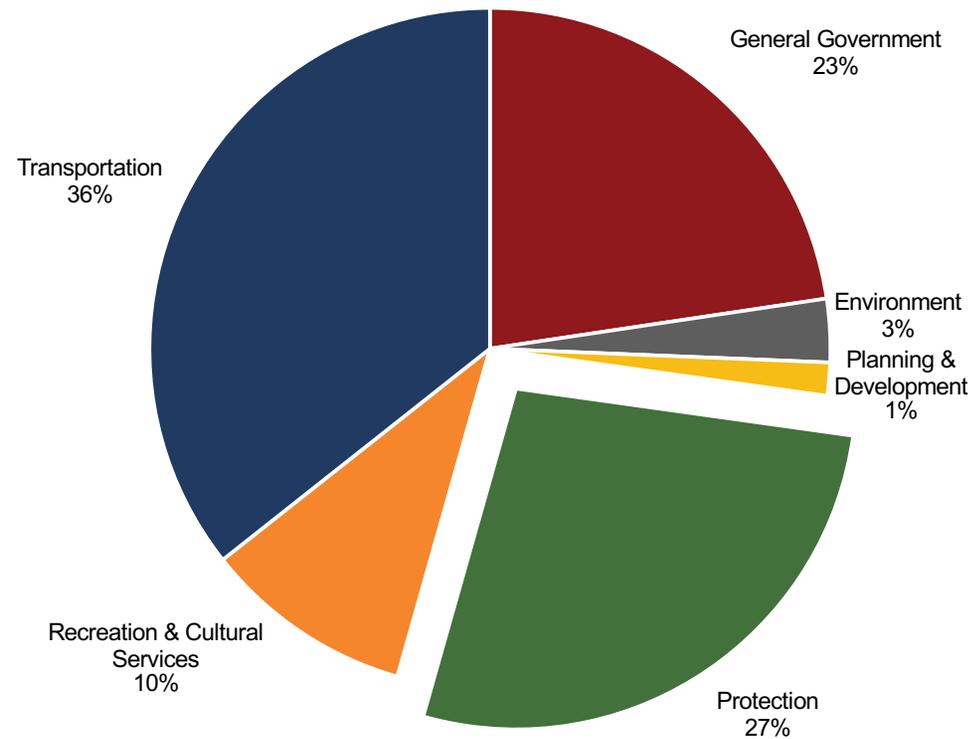


Protection Services

Protection Services includes the following departments:

- Fire
- Police
- Conservation Authority
- Building
- By-Law/Animal Control

Average 3 Year Levy per Department



- The average 3-year budget (2017-2019) represents 27% of the total levy.

Fire Services Budget 2017-2019

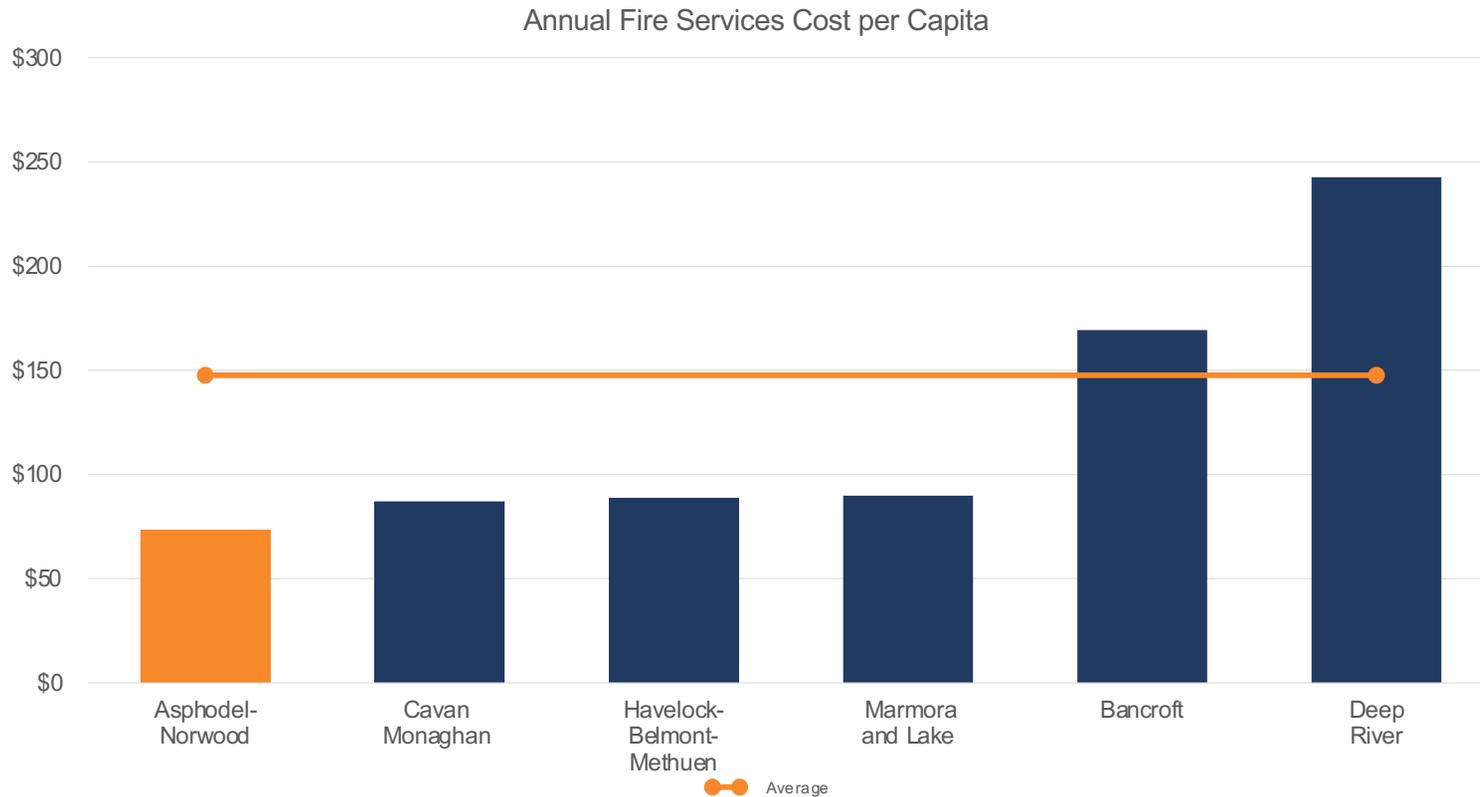
FIRE Operating	Budget		
	2017	2018	2019
Revenue			
MTO	\$ 10,000	\$ 10,000	\$ 5,000
From Other Municipalities	\$ 5,000	\$ 5,000	\$ 5,000
User Charges	\$ 1,000	\$ 1,500	\$ 1,500
Donations	\$ 500	\$ 500	\$ 500
Insurance	\$ 10,000	\$ 10,000	\$ 5,000
Total Revenues	\$ 26,500	\$ 27,000	\$ 17,000
Expenses			
Salaries, Wages & Benefits	\$ 146,159	\$ 140,940	\$ 142,770
Insurance	\$ 21,306	\$ 22,100	\$ 29,800
Writeoffs	\$ 1,000	\$ -	\$ -
Contracted Services	\$ 2,500	\$ 2,500	\$ 2,500
Repairs & Maintenance	\$ 23,000	\$ 23,000	\$ 23,000
Fuel	\$ 6,500	\$ 6,500	\$ 6,500
Dispatch/Comm/Emergency Phone	\$ 17,000	\$ 18,000	\$ 20,000
Staff Training	\$ 7,000	\$ 12,000	\$ 12,000
Other	\$ 44,350	\$ 43,870	\$ 44,270
Total Expenses	\$ 268,815	\$ 268,910	\$ 280,840
Transfer from Reserves	\$ -	\$ 62,500	\$ 10,000
Transfer to Reserves	\$ 22,500	\$ 5,000	\$ 5,000
Capital Purchases	\$ 35,600	\$ 109,000	\$ 37,531
NET OPERATING LEVY	\$ 300,415	\$ 293,410	\$ 296,371

% Change 2017-2018	\$ Change 2017-2018	% Change 2018-2019	\$ Change 2018-2019
0.0%	\$0	0.0%	\$0
50.0%	\$500	0.0%	\$0
0.0%	\$0	0.0%	\$0
0.0%	\$0	-50.0%	(\$5,000)
1.9%	\$500	-37.0%	(\$10,000)
-3.6%	(\$5,218)	1.3%	\$1,830
3.7%	\$794	34.8%	\$7,700
-100.0%	(\$1,000)		\$0
0.0%	\$0	0.0%	\$0
0.0%	\$0	0.0%	\$0
0.0%	\$0	0.0%	\$0
5.9%	\$1,000	11.1%	\$2,000
71.4%	\$5,000	0.0%	\$0
	\$0		\$0
	\$0		\$0
-1.1%	(\$480)	0.9%	\$400
0.0%	\$96	4.4%	\$11,930
	\$62,500	-84.0%	(\$52,500)
-77.8%	(\$17,500)	0.0%	\$0
206.2%	\$73,400	-65.6%	(\$71,469)
-2.3%	(\$7,004)	1.0%	\$2,961

The net levy for Fire Services has decreased by \$4k or 1.3% over the three years.

- Total revenues decreased by \$9.5k or 35.8% largely due to a reduction in MTO and insurance revenue.
- Expenses increased by \$12k or 4.5% driven by insurance expenses and staff training.

Fire Services Benchmarks



Source: FIR 2018 & 2019

Per capita, Asphodel-Norwood is spending \$73/year on fire service.

- The average per capita cost of fire service in the peer communities is \$148/year.

Police Services Budget 2017-2019

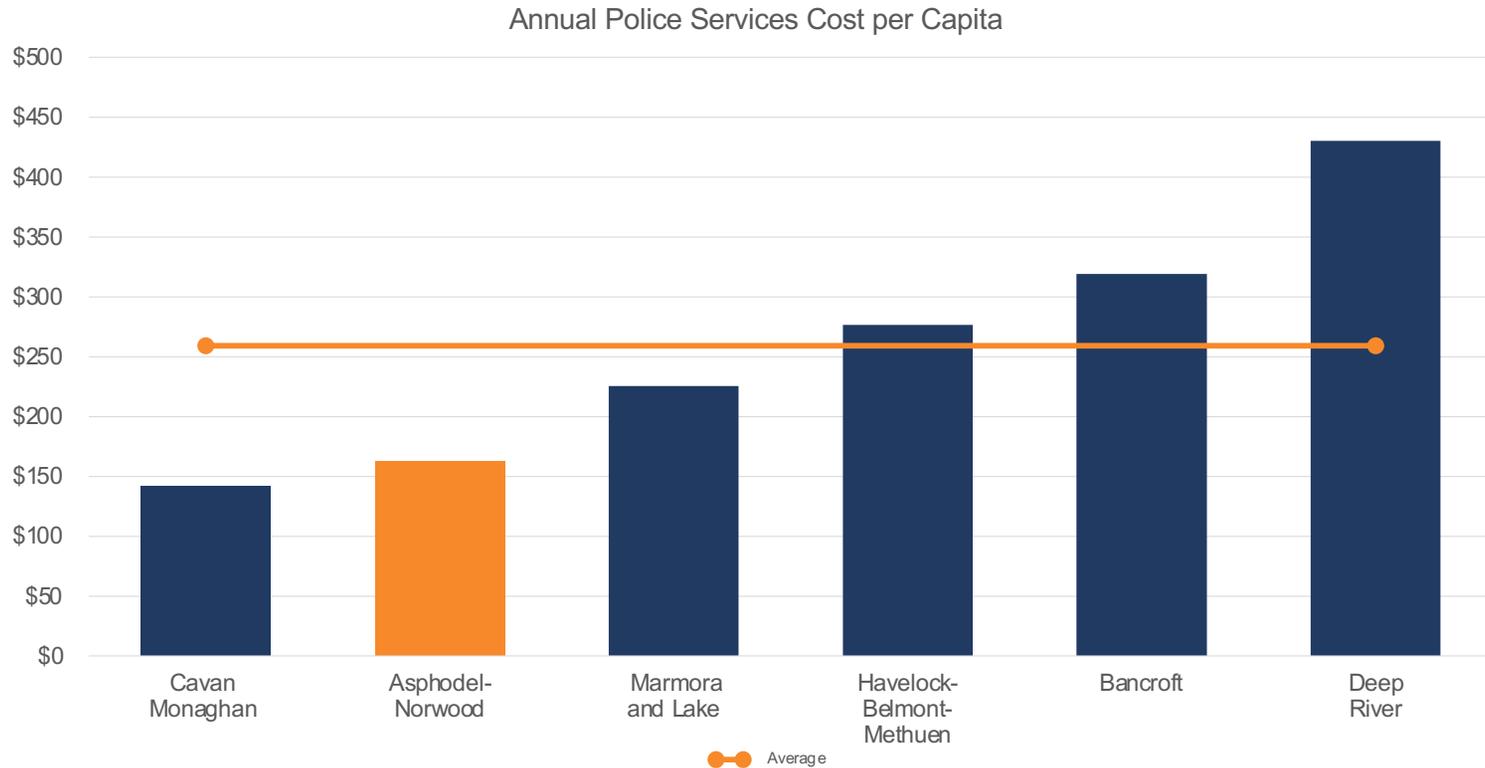
POLICE Operating	Budget		
	2017	2018	2019
Revenue			
Ride Program	\$ 7,680	\$ 5,000	\$ 6,630
Fines	\$ 3,200	\$ 3,200	\$ 3,500
Total Revenues	\$ 10,880	\$ 8,200	\$ 10,130
Expenses			
Salaries, Wages & Benefits	\$ 7,600	\$ 5,100	\$ 5,100
Contract Services	\$ 637,539	\$ 635,318	\$ 643,657
Total Expenses	\$ 645,139	\$ 640,418	\$ 648,757
NET OPERATING LEVY	\$ 634,259	\$ 632,218	\$ 638,627

% Change 2017-2018		% Change 2018-2019	
	\$ Change		\$ Change
-34.9%	(\$2,680)	32.6%	\$1,630
0.0%	\$0	9.4%	\$300
-24.6%	(\$2,680)	23.5%	\$1,930
-32.9%	(\$2,500)	0.0%	\$0
-0.3%	(\$2,221)	1.3%	\$8,339
-0.7%	(\$4,721)	1.3%	\$8,339
-0.3%	(\$2,041)	1.0%	\$6,409

The Police Services budget is driven by the cost of contracted services.

- The contract increased by \$8.3k in 2019.

Police Services Benchmarks



Source: FIR 2018 & 2019

Per capita, Asphodel-Norwood is spending \$162/year on police service.

- The average per capita cost of police service in the peer communities is \$259/year.

Conservation Authority Budget 2017-2019

CONSERVATION AUTHORITY Operating	2017	Budget 2018	2019
Revenue			
Total Revenues	\$ -	\$ -	\$ -
Expenses			
Source Water Expenditures	\$ 18,500	\$ 18,500	\$ 18,500
Requisition Conservation Authority	\$ 28,529	\$ 36,813	\$ 41,598
Total Expenses	\$ 47,029	\$ 55,313	\$ 60,098
NET OPERATING LEVY	\$ 47,029	\$ 55,313	\$ 60,098

% Change 2017-2018	\$ Change 2017-2018	% Change 2018-2019	\$ Change 2018-2019
	\$0		\$0
	\$0		\$0
0.0%	\$0	0.0%	\$0
29.0%	\$8,284	13.0%	\$4,785
17.6%	\$8,284	8.7%	\$4,785
17.6%	\$8,284	8.7%	\$4,785

The net levy for Conservation Authority has increased by \$13k or 27.8% over the three years.

- The increase is solely due to the flood plain mapping project.

Building Budget 2017-2019

BUILDING Operating	Budget			% Change 2017-2018	\$ Change	% Change 2018-2019	\$ Change
	2017	2018	2019				
Revenue							
User Charges	\$ 80,000	\$ 80,000	\$ 80,000	0.0%	\$0	0.0%	\$0
Total Revenues	\$ 80,000	\$ 80,000	\$ 80,000	0.0%	\$0	0.0%	\$0
Expenses							
Salaries, Wages & Benefits	\$ 95,650	\$ 102,719	\$ 107,208	7.4%	\$7,069	4.4%	\$4,489
Conferences/Seminars & Training	\$ 2,000	\$ 4,000	\$ 4,000	100.0%	\$2,000	0.0%	\$0
Mileage	\$ 2,000	\$ 3,000	\$ 2,500	50.0%	\$1,000	-16.7%	(\$500)
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	0.0%	\$0	0.0%	\$0
Write Off - Prior Yr Acct Rec	\$ -	\$ -	\$ -		\$0		\$0
Contracted Services	\$ -	\$ -	\$ -		\$0		\$0
Other	\$ 5,570	\$ 5,277	\$ 4,650	-5.3%	(\$293)	-11.9%	(\$627)
Total Expenses	\$ 107,220	\$ 116,996	\$ 120,358	9.1%	\$9,776	2.9%	\$3,362
Transfer from Reserves	\$ 28,000	\$ 58,139	\$ 40,358	107.6%	\$30,139	-30.6%	(\$17,781)
Transfer to Reserves	\$ -	\$ -	\$ -		\$0		\$0
Capital Purchases	\$ -	\$ -	\$ -		\$0		\$0
NET OPERATING LEVY	\$ (780)	\$ (21,143)	0	2609.9%	(\$20,363)	-100.0%	\$21,143

As per the Ontario Building Code, the building department is self funded with any surplus being allocated to reserves.

- User charges have remained the same over the three years.
- Salary and wages have increased by 7.4% and 4.4%, respectively due to the addition of a full-time position.

By-Law/Animal Control Budget 2017-2019

BY-LAW/ ANIMAL CONTROL Operating	Budget		
	2017	2018	2019
Revenue			
Provincial	\$ 10,000	\$ 10,000	\$ 5,000
User Charges	\$ 1,350	\$ 1,800	\$ 2,800
Permits	\$ 7,100	\$ 7,300	\$ 7,800
Fines	\$ 300	\$ 300	\$ -
Total Revenues	\$ 18,750	\$ 19,400	\$ 15,600
Expenses			
Salaries, Wages & Benefits	\$ 20,461	\$ 22,213	\$ 21,014
Legal Fees	\$ 1,000	\$ 4,000	\$ 6,000
Write Off - Prior Yr Acct Rec	\$ 500	\$ 500	\$ 500
Contracted Services	\$ 1,500	\$ 2,000	\$ 2,000
Other	\$ 14,825	\$ 14,830	\$ 10,410
Total Expenses	\$ 38,286	\$ 43,543	\$ 39,924
NET OPERATING LEVY	\$ 19,536	24,143	24,324

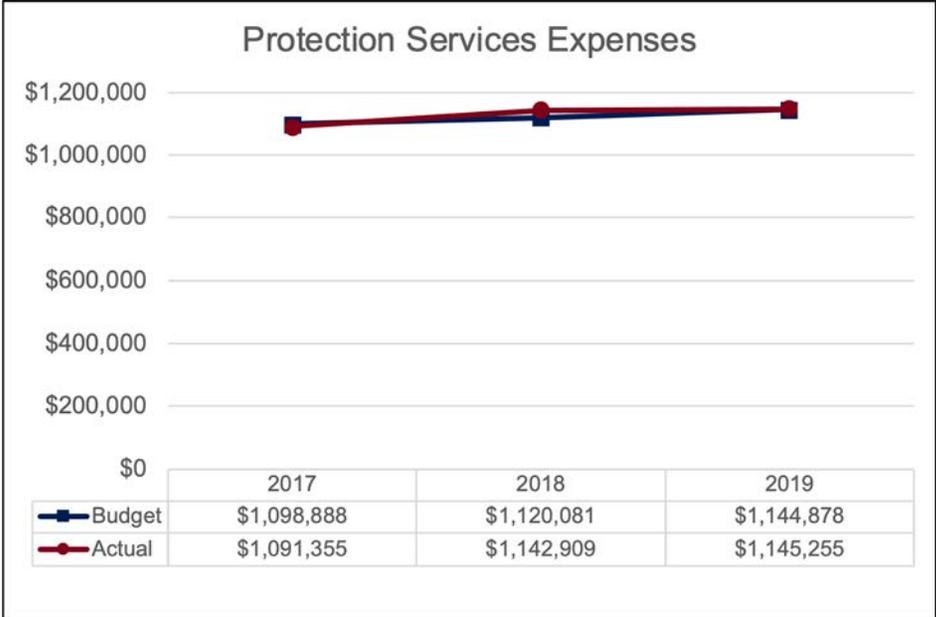
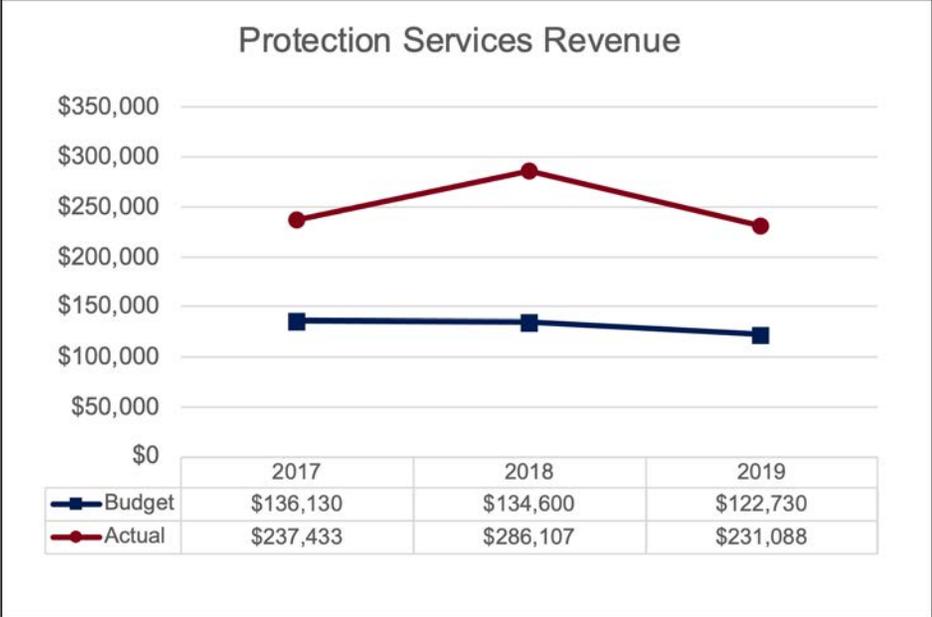
% Change \$ Change		% Change \$ Change	
2017-2018		2018-2019	
0.0%	\$0	-50.0%	(\$5,000)
33.3%	\$450	55.6%	\$1,000
2.8%	\$200	6.8%	\$500
0.0%	\$0	-100.0%	(\$300)
3.5%	\$650	-19.6%	(\$3,800)
Expenses			
8.6%	\$1,752	-5.4%	(\$1,199)
300.0%	\$3,000	50.0%	\$2,000
0.0%	\$0	0.0%	\$0
33.3%	\$500	0.0%	\$0
0.0%	\$5	-29.8%	(\$4,420)
13.7%	\$5,257	-8.3%	(\$3,619)
23.6%	\$4,607	0.7%	\$181

The net levy for By-Law and Animal Control increased by \$4.7k over the three years.

- User charges and permits have shown an increase each year, with the overall decrease in revenue attributable to the timing of livestock reimbursements by the province.
- Expenses were driven by increased legal costs in 2018 and 2019.

Protection Services Actual to Budget

Fire, Police, Conservation Authority, Building, By-Law and Animal Control.



*Line by Line Comparison of Actual to Budget in the following Appendices: 5-A, 5-B, 5-C

Revenue

- Variance of actual to budget is driven by Building Permits. Each year there has been a +45% or more variance in revenue, \$115k, \$138k, and \$82k, respectively.

Expenses

- Expenses are well controlled with actual to budget showing minimal variances.

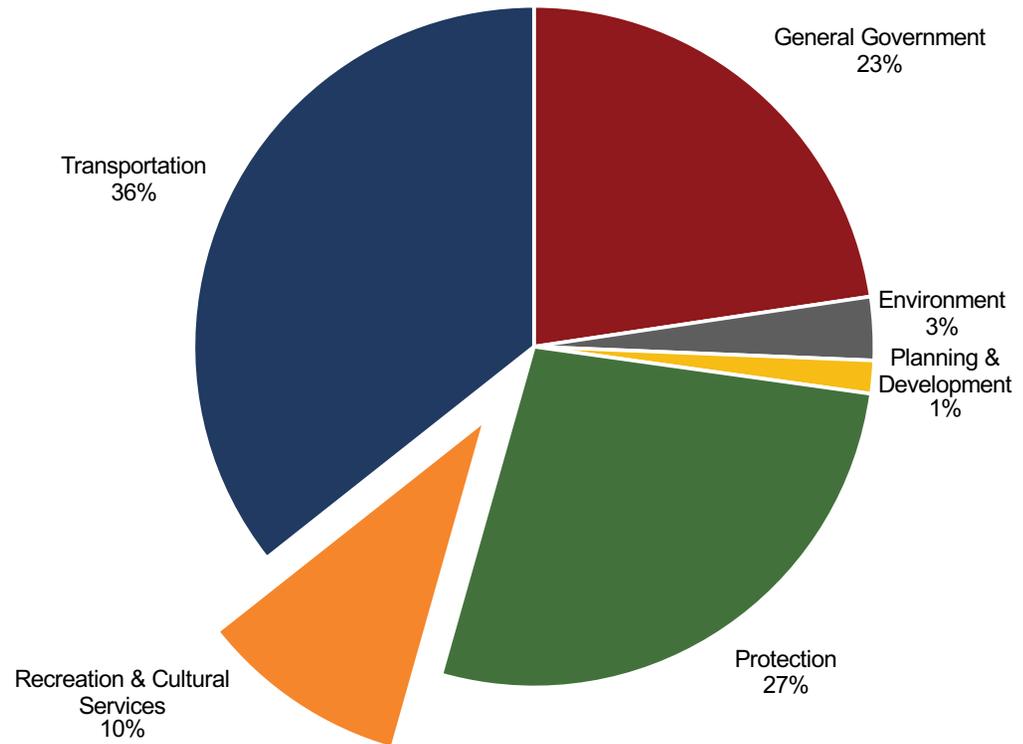


Recreation and Cultural Services

Recreation and Cultural Services includes the following departments:

Recreation
Parks

Average 3 Year Levy per Department



- The average three-year budget (2017-2019) represents 10% of the total levy.

Recreation Budget 2017-2019

RECREATION Operating	2017	Budget 2018	2019
Revenue			
Grant - Provincial	\$ 1,880	\$ 2,000	\$ -
Recreation Programs	\$ 4,500	\$ 4,500	\$ 2,500
User Fees			
Ice	\$ 152,650	\$ 148,600	\$ 153,300
Canteen & Lounge	\$ 88,000	\$ 89,500	\$ 94,500
Room Rental	\$ 16,840	\$ 15,500	\$ 15,500
Advertising	\$ 8,700	\$ 9,000	\$ 9,400
Solar Panel	\$ 8,000	\$ 8,000	\$ 10,000
Ball Park	\$ 2,700	\$ 2,900	\$ 3,050
Other	\$ 1,500	\$ 500	\$ 500
Canada Day	\$ 3,200	\$ 2,200	\$ -
Total Revenues	\$ 287,970	\$ 282,700	\$ 288,750
Expenses			
Salaries, Wages & Benefits	\$ 176,953	\$ 179,987	\$ 204,266
Utilities	\$ 117,200	\$ 115,300	\$ 120,400
Canteen & Lounge	\$ 46,000	\$ 45,500	\$ 48,100
Other Materials & Supplies	\$ 36,556	\$ 36,631	\$ 48,945
Repairs & Maintenance	\$ 44,600	\$ 41,650	\$ 44,250
Insurance	\$ 34,700	\$ 40,291	\$ 44,000
Splash Pad	\$ 2,000	\$ 2,400	\$ 6,000
Contracted Services	\$ 2,950	\$ 2,950	\$ 3,100
Recreation Programs	\$ 2,700	\$ 2,500	\$ 1,500
Cultural Services (Canada Day)	\$ 3,200	\$ 3,400	\$ 3,500
Total Expenses	\$ 466,859	\$ 470,609	\$ 524,061
Transfer from Reserves	\$29,536	\$0	\$21,500
Transfer to Reserves	\$22,500	\$32,500	\$30,000
Capital Purchases	\$101,000	\$47,250	\$70,000
NET OPERATING LEVY	\$ 272,853	\$ 267,659	\$ 313,811

% Change 2017-2018	\$ Change	% Change 2018-2019	\$ Change
6.4%	\$120	-100.0%	(\$2,000)
0.0%	\$0	-44.4%	(\$2,000)
	\$0		\$0
-2.7%	(\$4,050)	3.2%	\$4,700
1.7%	\$1,500	5.6%	\$5,000
-8.0%	(\$1,340)	0.0%	\$0
3.4%	\$300	4.4%	\$400
0.0%	\$0	25.0%	\$2,000
7.4%	\$200	5.2%	\$150
-66.7%	(\$1,000)	0.0%	\$0
-31.3%	(\$1,000)	-100.0%	(\$2,200)
-1.8%	(\$5,270)	2.1%	\$6,050
1.7%	\$3,034	13.5%	\$24,278
-1.6%	(\$1,900)	4.4%	\$5,100
-1.1%	(\$500)	5.7%	\$2,600
0.2%	\$75	33.6%	\$12,314
-6.6%	(\$2,950)	6.2%	\$2,600
16.1%	\$5,591	9.2%	\$3,709
20.0%	\$400	150.0%	\$3,600
0.0%	\$0	5.1%	\$150
-7.4%	(\$200)	-40.0%	(\$1,000)
6.3%	\$200	2.9%	\$100
0.8%	\$3,750	11.4%	\$53,451
-100.0%	(\$29,536)		\$21,500
44.4%	\$10,000	-7.7%	(\$2,500)
-53.2%	(\$53,750)	48.1%	\$22,750
-1.9%	(\$5,194)	17.2%	\$46,151

The net levy for Recreation has increased by \$41k or 15% over the three years.

- Total revenues have stayed consistent over the three years, showing a 0.3% increase in user fees, whereas expenses have increased by 12.3%, with the largest driver being salaries and wages, and insurance.

Parks Budget 2017-2019

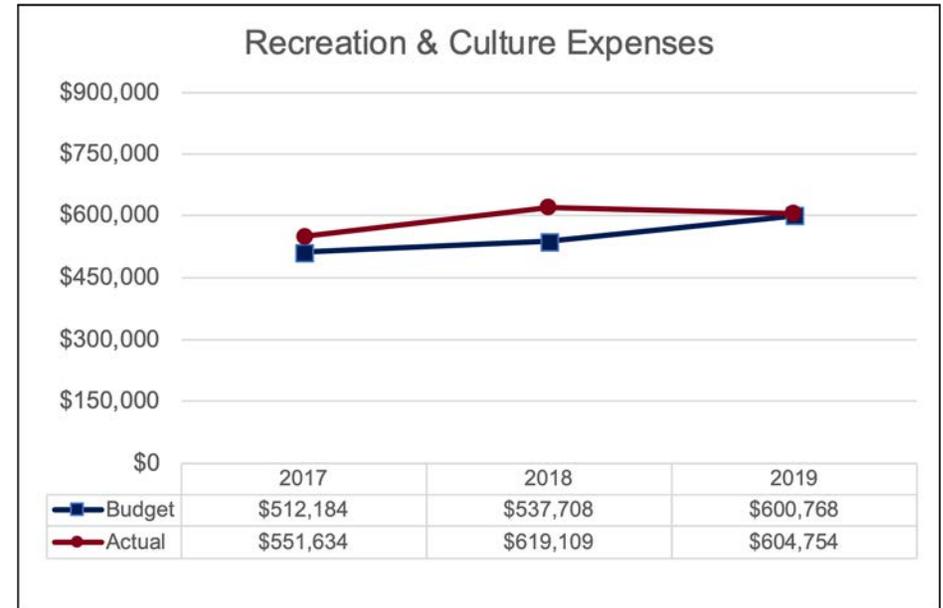
PARKS Operating	Budget		
	2017	2018	2019
Revenue			
Student Wages Grant	\$ 3,000	\$ 5,472	\$ 5,472
Rental	\$ -	\$ 140	\$ 200
Hanging Basket	\$ -	\$ -	\$ 1,000
Total Revenues	\$ 3,000	\$ 5,612	\$ 6,672
Expenses			
Salaries, Wages & Benefits	\$ 20,325	\$ 36,998	\$ 43,528
Parks Insurance	\$ 5,300	\$ 5,500	\$ 5,900
Repairs And Maintenance	\$ 1,800	\$ 2,000	\$ 2,600
Contracted Services	\$ 12,000	\$ 14,000	\$ 15,500
Other	\$ 5,900	\$ 8,600	\$ 9,180
Total Expenses	\$ 45,325	\$ 67,098	\$ 76,708
Transfer from Reserves	\$ -	\$ 63,000	\$ 18,500
Transfer to Reserves	\$ -	\$ -	\$ 10,000
Capital Purchases	\$ 27,950	\$ 76,500	\$ 41,130
NET OPERATING LEVY	\$ 70,275	\$ 74,986	\$ 102,666

% Change	\$ Change	% Change	\$ Change
82.4%	\$2,472	0.0%	\$0
	\$140	42.9%	\$60
	\$ -		\$1,000
87.1%	\$2,612	18.9%	\$1,060
82.0%	\$16,674	17.6%	\$6,529
3.8%	\$200	7.3%	\$400
11.1%	\$200	30.0%	\$600
16.7%	\$2,000	10.7%	\$1,500
	0		\$0
45.8%	\$2,700	6.7%	\$580
48.0%	\$21,774	14.3%	\$9,609
	\$63,000	-70.6%	(\$44,500)
	\$0		\$10,000
173.7%	\$48,550	-46.2%	(\$35,370)
6.7%	\$4,712	36.9%	\$27,679

The net levy for Parks has increased by \$32.9k or 46.1% over the three-year period.

- Total revenues doubled (\$3.6k), and expenditures increased by \$31k with the largest increase in salaries and wages due to an increase in the number of summer student positions.

Recreation and Cultural Services Actual to Budget



*Line by Line Comparison of Actual to Budget in the following Appendices: 6-A, 6-B

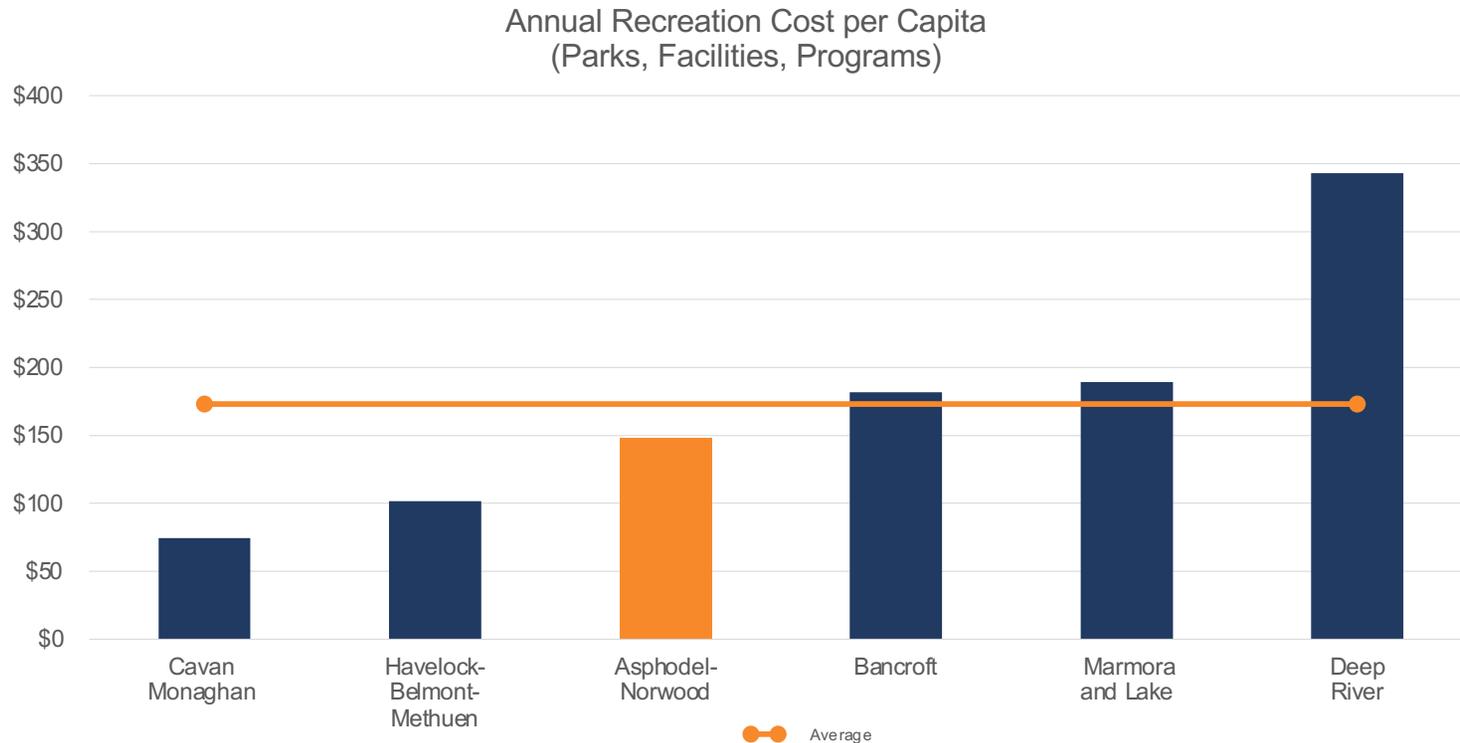
Revenue

- The variance in actual to budget are due to ice rentals and canteen revenue.

Expenses

- Expenses are relatively consistent with variances in 2018 in wages & salaries and utilities. In 2019, both line items have been adjusted to more accurately reflect actual.

Recreation and Cultural Services Benchmarks



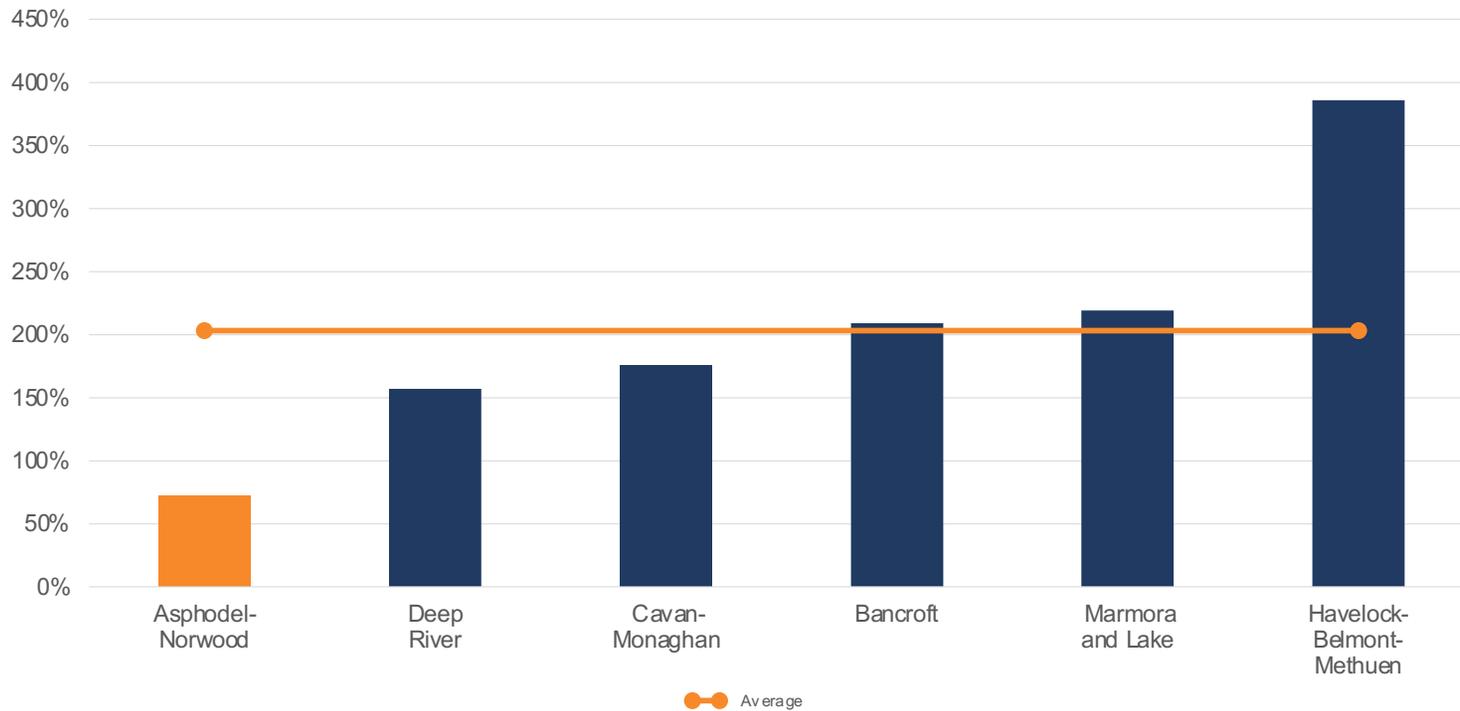
Source: FIR 2018 & 2019

Per capita, Asphodel-Norwood is spending \$149/year on parks, facilities and recreational programs.

- The average per capita cost of the peer communities is \$216/year.
- This peer comparison includes parks, recreational programs and facilities. It does not include libraries, museums or cultural services.

Recreation and Cultural Services Benchmarks

Percentage of Recreation Wages and Benefits by Recreation Revenues
(Parks, Facilities, Programs)



Source: FIR 2018 & 2019

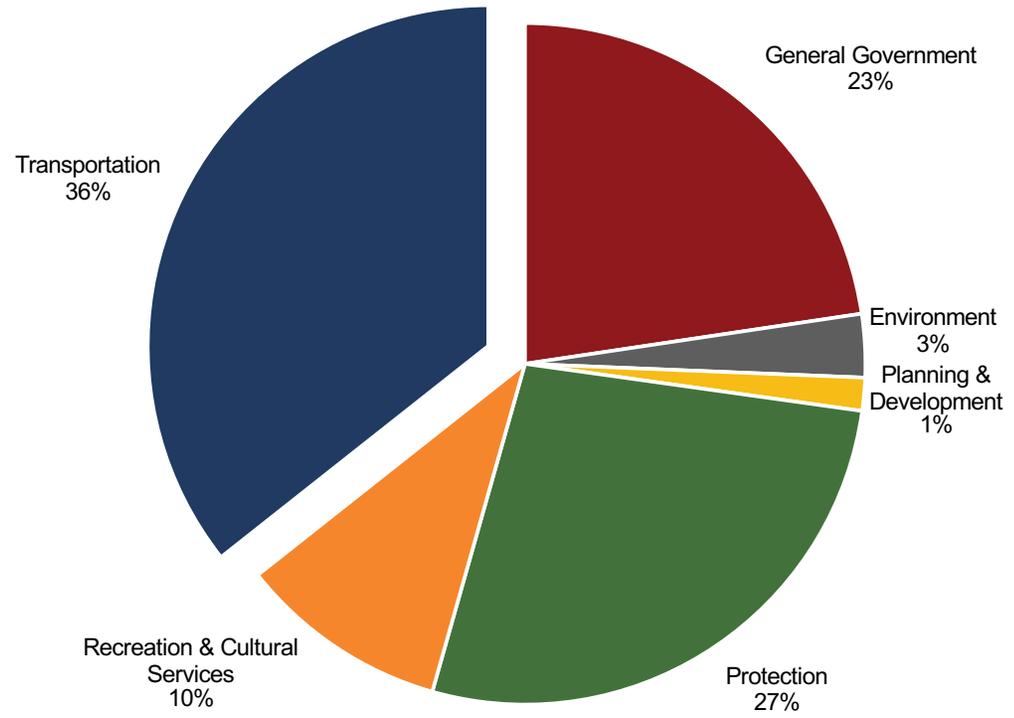
Asphodel-Norwood spends 72% of its recreation revenues on recreation salary, wages and benefits.

- The average percentage of the peer communities for recreation salary, wages and benefits by revenues is 203%.
- This peer comparison includes parks, recreational programs and facilities. It does not include libraries, museums or cultural services.



Transportation Services

Average 3 Year Levy per Department



- The average three-year budget (2017-2019) represents 36% of the total levy.

Transportation Services Budget 2017-2019

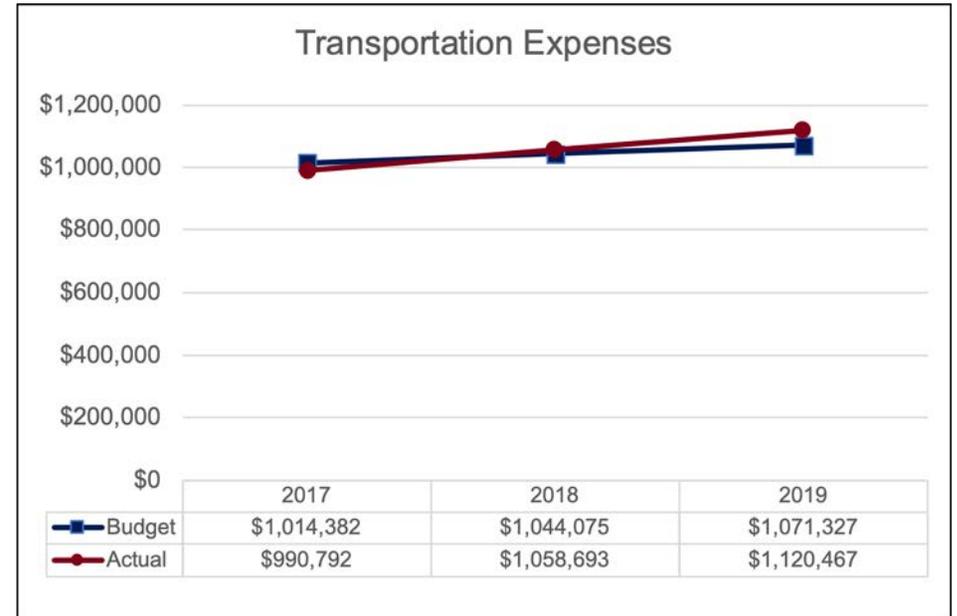
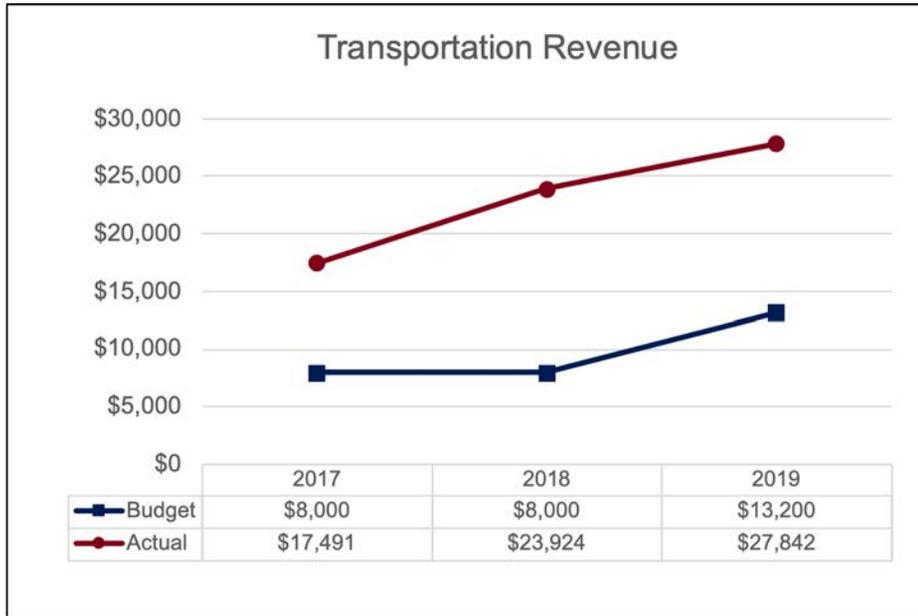
TRANSPORTATION Operating	2017	Budget 2018	2019
Revenue			
Grants	\$ 673,981	\$ 110,335	\$ 368,217
Gas Tax	\$ 122,859	\$ 128,710	\$ 124,652
User Fees	\$ 7,400	\$ 7,400	\$ 11,400
Other	\$ 600	\$ 600	\$ 1,800
Total Revenues	\$ 804,840	\$ 247,045	\$ 506,068
Expenses			
Salaries, Wages & Benefits	\$ 536,587	\$ 574,375	\$ 578,602
Conferences	\$ 6,500	\$ 7,700	\$ 7,700
Insurance	\$ 25,640	\$ 28,310	\$ 31,000
Contracted Services	\$ 17,000	\$ -	\$ -
Materials - Roads	\$ 225,000	\$ 222,100	\$ 245,000
R8M - Vehicles	\$ 52,200	\$ 64,600	\$ 73,600
Fuel - Vehicles	\$ 72,000	\$ 72,000	\$ 62,000
Other	\$ 79,455	\$ 74,990	\$ 73,425
Total Expenses	\$ 1,014,382	\$ 1,044,075	\$ 1,071,327
Transfer from Reserves	\$ 266,645	\$ 105,300	\$ 167,000
Transfer to Reserves	\$ 110,000	\$ 100,000	\$ -
Capital Purchases	\$ 1,162,572	\$ 525,300	\$ 1,007,821
NET OPERATING LEVY	\$ 1,215,469	\$ 1,317,031	\$ 1,406,080

% Change 2017-2018	\$ Change 2017-2018	% Change 2018-2019	\$ Change 2018-2019
-83.6%	(\$563,646)	233.7%	\$257,882
4.8%	\$5,850	-3.2%	(\$4,058)
0.0%	\$0	54.1%	\$4,000
\$ -	\$ -	200.0%	\$1,200
-69.3%	(\$557,796)	104.8%	\$259,023
7.0%	\$37,789	0.7%	\$4,227
18.5%	\$1,200	0.0%	\$0
10.4%	\$2,670	9.5%	\$2,690
-100.0%	(\$17,000)		\$0
-1.3%	(\$2,900)	10.3%	\$22,900
23.8%	\$12,400	13.9%	\$9,000
0.0%	0	-13.9%	(\$10,000)
	0		\$0
-5.6%	(\$4,465)	-2.1%	(\$1,565)
2.9%	\$29,694	2.6%	\$27,252
-60.5%	(\$161,345)	58.6%	\$61,700
-9.1%	(\$10,000)	-100.0%	(\$100,000)
-54.8%	(\$637,272)	91.9%	\$482,521
8.4%	\$101,562	6.8%	\$89,049

The net levy for Transportation Services has increased by \$190k over the three-year period.

- User fees increased in 2019 - gravel sales.
- The Canada gas tax has fluctuated over the same three-year period by +/- 5%.
- Expenses have increased by \$56k or 5.6%, with contracted services only occurring in 2017.
- Other key drivers of the expenditures include materials, vehicle repairs and maintenance, and salary and wages.

Transportation Services Actual to Budget



*Line by Line Comparison of Actual to Budget in Appendix 7-A

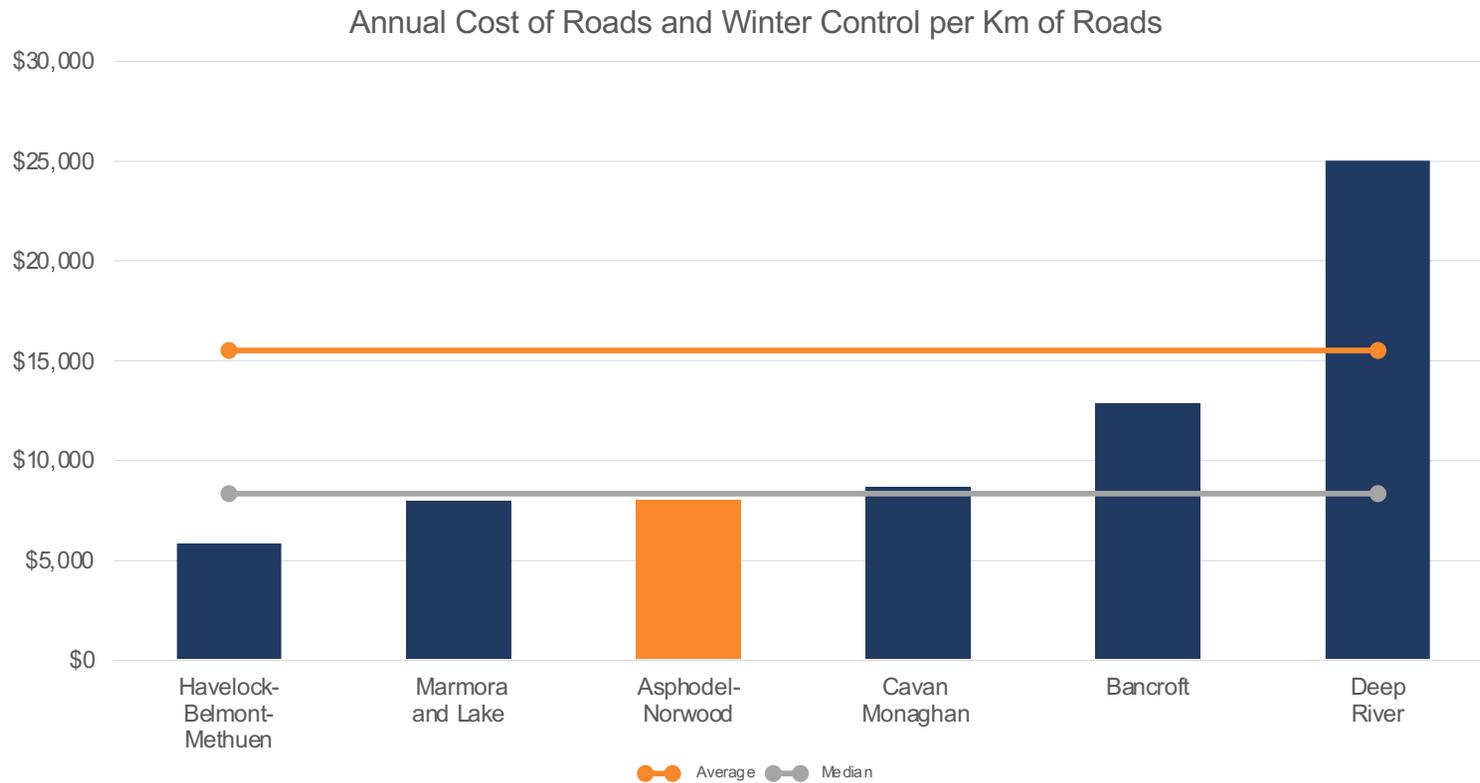
Revenue

- Variances to budget include unexpected revenue in culverts in 2017 and increased gravel sales in 2018 and 2019.

Expenses

- Expense control is very consistent with budget, with variances in repairs and maintenance (vehicles) driving the largest over budget variance in 2019.

Roads and Winter Control Benchmarks



Source: FIR 2018 & 2019

Asphodel-Norwood spent \$8,027/km of road in 2019 on roads and winter control.

- The average annual cost of the peer comparison is \$15,519/km of road.
- The median annual cost of the peer comparison is \$8,352/km of road.

Recommendations

Recommendation # 1

Opportunity	Recommendation		
Education for New Council Members	<p>In order to make effective decisions newly elected officials need to comprehend the process that is applied by the Township, including the ability to read financial reports and understand why the decisions are being made. Additional focus should be granted to finance during the comprehensive education process of new Councillors.</p>		
Strategic Direction		Result	Timeline
#1: Sustainability > Achieving operational excellence through accountable governance.		More knowledgeable Council making evidence-based decisions.	Q2 Each Election Year

Recommendations

Recommendation #2

Opportunity	Recommendation		
Budget Comparison Trend Analysis	<p>Variations between budgets and actuals are useful in identifying errors in assumptions or environment changes from what had been expected. A budget comparison trend analysis will allow the leadership team to quickly identify where variations are occurring. This year over year comparison will assist in determining areas that need further investigation.</p>		
Strategic Direction		Result	Timeline
<p>#1: Sustainability > Achieving operational excellence through proactive financial management.</p>		<p>A budgeting strategy that creates a more accurate estimation.</p>	<p>Q3 Annually</p>

Recommendations

Recommendation #3

Opportunity	Recommendation		
Reserve Management Policy	Effective reserve management ensures future financial viability. Development of a formal reserve management policy will assist in corporate priorities and funding the asset management plan. In addition, a reserve continuity schedule of actuals and future expectations will assist in education for new Council members.		
Strategic Direction		Result	Timeline
#1: Sustainability > Achieving operational excellence through proactive financial management.		Adequately funding future requirements.	Q2 2021

Recommendations

Recommendation #4

Opportunity	Recommendation		
Long-Range Financial Plan	<p>Developing a Long-Range Financial Plan helps to prioritize financial requirements and obligations. It is recommended that the Township develop a 5-year Master Financial Plan. Utilizing the Strategic Plan, annual budgets, and Asset Management Plan, this document will assist with ensuring long-term financial sustainability. It will also assist in creating a formal reserve policy.</p> <p>Currently, Water and Wastewater is the only department without a capital plan. It is recommended that a 5-year Water and Wastewater Plan be completed.</p>		
Strategic Direction		Result	Timeline
#1: Sustainability > Achieving operational excellence through proactive financial management.		A budgeting strategy that creates a more accurate estimation.	Q2-Q4 2021

Recommendations

Recommendation #5

Opportunity	Recommendation		
Maintenance Management	<p>Actuals from Transportation Services repairs and maintenance are consistently 20% higher than budgets. It is recommended that the Township investigates a Maintenance Management Program in order to accurately predict repairs and maintenance costs.</p> <p>A similar maintenance program would also assist Water and Wastewater in predicting annual repairs and maintenance costs.</p>		
Strategic Direction		Result	Timeline
#1: Sustainability > Achieving operational excellence through proactive financial management.		An opportunity to reduce repair and maintenance costs in Transportation and Water/Wastewater is estimated to be between 5-6% annually (\$15k-\$18k/year)	Q2-Q4 2021

Recommendations

Recommendation #6

Opportunity	Recommendation		
Business Continuity	<p>Environment changes within the corporation can have detrimental effects. Planning for unforeseen events and disasters can alleviate these results. Expand the current Business Continuity Plan to ensure personnel and assets are protected and decisions and processes can function quickly and accurately. The plan should include supplier information, capital details and contact information. The current Emergency Plan can be a useful resource for expanding the Business Continuity Plan.</p>		
Strategic Direction		Result	Timeline
#1: Sustainability > Achieving operational excellence through proactive financial management.		A budget methodology that will ensure an accurate and timely process	Q3 2021

Recommendations

Recommendation #7

Opportunity	Recommendation		
Public Input	The budget process should include a formalized way to gain input from residents and community groups. Township staff should survey the public before each new budget, gaining insight into the community's requirements.		
Strategic Direction		Result	Timeline
#4: Engage> Engage our communities and citizens through public consultations.		Staff making evidence-based decisions through public input.	Q2 Annually

Recommendations

Recommendation #8

Opportunity	Recommendation		
Public Education	Delivering clear information supports governmental transparency, informs residents about budget-related matters and adds credibility to the budget decision-making process. Develop promotional material that educate the public on how municipal funds are being allocated. Promote on the website and through social media.		
Strategic Direction		Result	Timeline
#4: Engage > Engage our communities and citizens through citizen engagement.		A more transparent and credible budgeting process.	Ongoing



Appendices

Appendix 1-A - Corporate Summary Revenue by Department

Appendix 1-B - Corporate Summary Expenses by Department

Appendix 2-A - Council & Administration Comparison-Actual to Budget

Appendix 2-B - Facilities Comparison-Actual to Budget

Appendix 3-A - Environmental Services & Wastewater Comparison-Actual to Budget

Appendix 3-B - Water (Norwood and Trentview) Comparison-Actual to Budget

Appendix 4-A - Planning & Zoning & Economic Development Comparison-Actual to Budget

Appendix 5-A - Fire Services Comparison-Actual to Budget

Appendix 5-B - Police Services & Conservation Comparison-Actual to Budget

Appendix 5-C - Building /By-Law/ Animal Control Comparison-Actual to Budget

Appendix 6-A - Recreation Comparison-Actual to Budget

Appendix 6-B - Parks Comparison-Actual to Budget

Appendix 7-A - Transportation Services Comparison-Actual to Budget

Appendix 8-A - AN Budget Process Map

Appendix 9-A - Public Education Samples

Appendix 1-A Corporate Summary by Revenue Type Comparison-Actual to Budget

Corporate Wide Revenue by Type Operating	Budget		
	2017	2018	2019
Revenue			
Conditional Grants -Provincial	\$ 703,541	\$ 137,335	\$ 384,847
Conditional Grants -Federal	\$ 6,200	\$ 7,672	\$ 5,472
Gas Tax Revenue	\$ 122,859	\$ 128,710	\$ 124,652
	\$ 832,600	\$ 273,717	\$ 514,970
From Other Municipalities	\$ 5,000	\$ 5,000	\$ 5,000
User Fees	\$ 515,890	\$ 529,740	\$ 558,280
Licenses, Permits	\$ 132,452	\$ 133,004	\$ 135,301
Fines & Penalties	\$ 75,500	\$ 75,500	\$ 68,500
Investment Income	\$ 19,000	\$ 18,800	\$ 30,800
Donations	\$ 4,500	\$ 4,950	\$ 6,700
Insurance	\$ 10,000	\$ 10,000	\$ 5,000
Other	\$ 600	\$ 600	\$ 2,800
	\$ 762,942	\$ 777,594	\$ 812,381
Total Revenues	\$ 1,595,543	\$ 1,051,310	\$ 1,327,351

Actuals		
2017	2018	2019
\$ 469,821	\$ 144,413	\$ 670,332
\$ 8,934	\$ 6,857	\$ 8,701
\$ 125,034	\$ 128,710	\$ 227,886
\$ 603,790	\$ 279,980	\$ 906,919
\$ 6,500	\$ 1,100	\$ 9,600
\$ 532,253	\$ 595,700	\$ 582,864
\$ 267,309	\$ 291,051	\$ 220,855
\$ 75,737	\$ 63,484	\$ 61,643
\$ 23,722	\$ 46,263	\$ 79,321
\$ 17,080	\$ 20,892	\$ 9,977
\$ 5,513	\$ 9,809	\$ 28,620
\$ -	\$ 2,600	\$ 2,550
\$ 928,114	\$ 1,030,900	\$ 995,429
\$ 1,531,903	\$ 1,310,880	\$ 1,902,348

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$233,720)	-49.7%	\$7,078	4.9%	\$285,485	42.6%
\$2,734	30.6%	(\$815)	-11.9%	\$3,229	37.1%
\$2,175	1.7%	\$0	0.0%	\$103,234	45.3%
(\$228,811)	-37.9%	\$6,263	2.2%	\$391,949	43.2%
\$0		\$0		\$0	
\$1,500	23.1%	(\$3,900)	-354.5%	\$4,600	47.9%
\$16,363	3.1%	\$65,960	11.1%	\$24,584	4.2%
\$134,856	50.4%	\$158,048	54.3%	\$85,554	38.7%
\$237	0.3%	(\$12,016)	-18.9%	(\$6,857)	-11.1%
\$4,722	19.9%	\$27,463	59.4%	\$48,521	61.2%
\$12,580	73.7%	\$15,942	76.3%	\$3,277	32.8%
(\$4,487)	-81.4%	(\$191)	-2.0%	\$23,620	82.5%
(\$600)		\$2,000	76.9%	(\$250)	-9.8%
\$165,171	17.8%	\$253,306	24.6%	\$183,049	18.4%
(\$63,640)	-4.2%	\$259,569	19.8%	\$574,997	30.2%

Appendix 1-B Corporate Summary by Expenditure Type Comparison-Actual to Budget

Corporate Wide Expenses by Type Operating Expense	Budget		
	2017	2018	2019
Salaries, Wages & Benefits	\$ 1,485,291	\$ 1,611,452	\$ 1,672,964
Contract Service	\$ 788,389	\$ 771,668	\$ 782,657
Land Acquisition Expense	\$ -	\$ -	\$ -
Materials - Roads	\$ 225,000	\$ 222,100	\$ 245,000
Insurance	\$ 116,946	\$ 121,637	\$ 148,250
R&M - Equipment/Vehicles	\$ 75,200	\$ 87,600	\$ 96,600
Promotion Expenses	\$ 4,000	\$ 34,000	\$ 70,000
Fuel - Vehicles	\$ 78,500	\$ 78,500	\$ 68,500
Requisition Conservation Authority	\$ 28,529	\$ 36,813	\$ 41,598
R&M Building	\$ 51,100	\$ 48,000	\$ 51,600
Consulting Fees	\$ 31,640	\$ 36,600	\$ 36,500
Annual Audit	\$ 35,000	\$ 35,000	\$ 35,000
Elections	\$ -	\$ 25,000	\$ -
Development Charges Study	\$ -	\$ 20,000	\$ -
Legal Fees	\$ 15,500	\$ 18,500	\$ 19,500
Transfer Bins-Environment	\$ 16,500	\$ 16,500	\$ 16,500
Account Write Offs	\$ 13,500	\$ 12,500	\$ 12,500
Conference & Seminars	\$ 18,100	\$ 20,700	\$ 23,900
Dispatch/Comm/Emergency Phone	\$ 17,000	\$ 18,000	\$ 20,000
Asset Management	\$ 25,000	\$ 20,000	\$ 15,000
Water Upgrade & Testing (Facilities)	\$ -	\$ 10,000	\$ 15,000
Staff Training (Fire)	\$ 7,000	\$ 12,000	\$ 12,000
Planning Document Updates	\$ 2,000	\$ 25,000	\$ 10,000
Property taxes-Environment	\$ 230	\$ 9,000	\$ 9,000
External Transfers (Donations)	\$ 5,050	\$ 4,300	\$ 4,800
Other	\$ 543,754	\$ 531,422	\$ 568,986
Total Expenses	\$ 3,583,229	\$ 3,826,292	\$ 3,975,856

	Actuals		
	2017	2018	2019
\$ 1,463,520	\$ 1,632,827	\$ 1,691,835	
\$ 790,244	\$ 770,140	\$ 774,692	
\$ -	\$ 264,380	\$ -	
\$ 222,294	\$ 222,493	\$ 263,615	
\$ 106,347	\$ 150,361	\$ 137,547	
\$ 99,896	\$ 114,955	\$ 118,929	
\$ 4,406	\$ 14,310	\$ 65,263	
\$ 73,826	\$ 81,535	\$ 77,484	
\$ 28,529	\$ 37,888	\$ 41,598	
\$ 53,310	\$ 48,717	\$ 50,471	
\$ 38,487	\$ 36,771	\$ 28,981	
\$ 32,937	\$ 33,598	\$ 33,853	
\$ 640	\$ 24,016	\$ 1,221	
\$ -	\$ 23,260	\$ -	
\$ 7,689	\$ 7,355	\$ 22,594	
\$ 21,612	\$ 20,465	\$ 25,334	
\$ 6,795	\$ 12,043	\$ 21,180	
\$ 15,196	\$ 17,030	\$ 18,313	
\$ 16,968	\$ 19,641	\$ 19,384	
\$ 30,112	\$ 46,501	\$ 17,021	
\$ 661	\$ 11,039	\$ 6,999	
\$ 9,915	\$ 14,657	\$ 13,752	
\$ -	\$ -	\$ 13,031	
\$ 8,926	\$ 9,226	\$ 9,391	
\$ 2,713	\$ 3,525	\$ 2,550	
\$ 533,562	\$ 557,137	\$ 540,731	
\$ 3,568,586	\$ 4,173,871	\$ 3,995,769	

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$21,770)	-1.5%	\$21,375	1.3%	\$18,871	1.1%
\$1,855	0.2%	(\$1,528)	-0.2%	(\$7,965)	-1.0%
\$0		\$264,380	100.0%	\$0	
(\$2,706)	-1.2%	\$393	0.2%	\$18,615	7.1%
(\$10,599)	-10.0%	\$28,724	19.1%	(\$10,703)	-7.8%
\$24,696	24.7%	\$27,355	23.8%	\$22,329	18.8%
\$406	9.2%	(\$19,690)	-137.6%	(\$4,737)	-7.3%
(\$4,674)	-6.3%	\$3,035	3.7%	\$8,984	11.6%
\$0	0.0%	\$1,075	2.8%	\$0	0.0%
\$2,210	4.1%	\$717	1.5%	(\$1,129)	-2.2%
\$6,847	17.8%	\$171	0.5%	(\$7,519)	-25.9%
(\$2,063)	-6.3%	(\$1,402)	-4.2%	(\$1,147)	-3.4%
\$640	100.0%	(\$984)	-4.1%	\$1,221	100.0%
\$0		\$3,260	14.0%	\$0	
(\$7,811)	-101.6%	(\$11,145)	-151.5%	\$3,094	13.7%
\$5,112	23.7%	\$3,965	19.4%	\$8,834	34.9%
(\$6,705)	-98.7%	(\$457)	-3.8%	\$8,680	41.0%
\$2,904	-19.1%	(\$3,670)	-21.6%	(\$5,587)	-30.5%
(\$32)	-0.2%	\$1,641	8.4%	(\$616)	-3.2%
\$5,112	17.0%	\$26,501	57.0%	\$2,021	11.9%
\$661	100.0%	\$1,039	9.4%	(\$8,001)	-114.3%
\$2,915	29.4%	\$2,657	18.1%	\$1,752	12.7%
(\$2,000)		(\$25,000)		\$3,031	23.3%
\$8,696	97.4%	\$226	2.5%	\$391	4.2%
(\$2,337)	-86.1%	(\$775)	-22.0%	(\$2,250)	-88.2%
(\$10,192)	-1.9%	\$25,715	4.6%	(\$28,255)	-5.2%
(\$14,643)	-0.4%	\$347,579	8.3%	\$19,914	0.5%

- Other includes website, office equipment rental, community guides, internet costs, small tools, mileage, postage, etc.

Appendix 2-A Council and Administration Comparison-Actual to Budget

COUNCIL Operating	Budget		
	2017	2018	2019
Revenue			
Expense			
Salaries, Wages & Benefits	\$ 62,634	\$ 64,283	\$ 71,268
Conference & Seminars	\$ 7,000	\$ 7,000	\$ 10,000
External Transfers (Donations)	\$ 5,050	\$ 4,300	\$ 4,800
Elections	\$ -	\$ 25,000	\$ -
Other	\$ 3,035	\$ 3,085	\$ 9,095
Total Expenses	\$ 77,719	\$ 103,668	\$ 95,163
Transfer from Reserves	\$ -	\$ 17,500	\$ -
Transfer to Reserves	\$ 10,000	\$ -	\$ 4,000
Capital Purchases	\$ -	\$ -	\$ -
NET OPERATING LEVY	\$ 87,719	\$ 86,168	\$ 99,163

Actuals		
2017	2018	2019
\$ 63,146	\$ 62,618	\$ 66,662
\$ 6,215	\$ 4,990	\$ 10,532
\$ 2,713	\$ 3,525	\$ 2,550
\$ 640	\$ 24,016	\$ 1,221
\$ 2,707	\$ 9,066	\$ 4,753
\$ 75,420	\$ 104,215	\$ 85,719
\$ -	\$ 17,500	\$ -
\$ 10,000	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 85,420	\$ 86,715	\$ 85,719

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$512	0.8%	(\$1,666)	-2.7%	(\$4,606)	-6.9%
(\$785)	-12.6%	(\$2,010)	-40.3%	\$532	5.1%
(\$2,337)	-86.1%	(\$775)	-22.0%	(\$2,250)	-88.2%
\$640	100.0%	(\$984)	-4.1%	\$1,221	100.0%
(\$328)	-12.1%	\$5,981	66.0%	(\$4,342)	-91.3%
(\$2,299)	-3.0%	\$547	0.5%	(\$9,444)	-11.0%
\$0		\$0		\$0	
\$0		\$0		(\$4,000)	
\$0		\$0		\$0	
(\$2,299)	-2.7%	\$547	0.6%	(\$13,444)	-15.7%

ADMINISTRATION Operating	Budget		
	2017	2018	2019
Revenue			
Expense			
Ont Grants	\$ -	\$ -	\$ -
User Fees	\$ 6,450	\$ 7,690	\$ 8,280
Licenses & Permits	\$ 8,300	\$ 7,250	\$ 6,300
Fines & Penalties	\$ 72,000	\$ 72,000	\$ 65,000
Investment Income	\$ 19,000	\$ 18,800	\$ 30,800
Donations	\$ 3,750	\$ 3,750	\$ 5,500
Total Revenues	\$ 109,500	\$ 109,490	\$ 115,880
Expense			
Salaries, Wages & Benefits	\$ 289,456	\$ 346,913	\$ 358,711
Insurance	\$ 30,000	\$ 25,000	\$ 37,000
Annual Audit	\$ 35,000	\$ 35,000	\$ 35,000
Asset Management	\$ 25,000	\$ 20,000	\$ 15,000
Legal Fees	\$ 11,000	\$ 11,000	\$ 10,000
Tax Write Offs - Municipal	\$ 12,000	\$ 12,000	\$ 12,000
Other	\$ 110,100	\$ 106,650	\$ 112,950
Total Expenses	\$ 512,556	\$ 556,563	\$ 580,661
Transfer from Reserves	\$ -	\$ -	\$ -
Transfer to Reserves	\$ -	\$ -	\$ -
Capital Purchases	\$ 18,868	\$ 2,000	\$ 300
NET OPERATING LEVY	\$ 421,924	\$ 449,073	\$ 465,081

Actuals		
2017	2018	2019
\$ -	\$ -	\$ 451,422
\$ 9,754	\$ 60,851	\$ 12,550
\$ 6,488	\$ 7,810	\$ 8,008
\$ 71,011	\$ 55,142	\$ 57,311
\$ 23,722	\$ 46,263	\$ 79,321
\$ 11,798	\$ 651	\$ 7,824
\$ 122,773	\$ 170,716	\$ 616,435
\$ 299,593	\$ 320,489	\$ 368,487
\$ 23,427	\$ 37,200	\$ 32,790
\$ 32,937	\$ 33,598	\$ 33,853
\$ 30,112	\$ 46,501	\$ 17,021
\$ 7,430	\$ 3,467	\$ 17,645
\$ 6,615	\$ 9,938	\$ 15,893
\$ 92,554	\$ 115,574	\$ 101,236
\$ 492,667	\$ 566,769	\$ 586,926
\$ -	\$ -	\$ -
\$ 1,474	\$ 304,894	\$ 718,628
\$ 17,614	\$ 720	\$ -
\$ 388,982	\$ 701,667	\$ 689,119

Budget to Actual Variance- Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$0		\$0		\$451,422	100.0%
\$3,304	33.9%	\$53,161	87.4%	\$4,270	34.0%
(\$1,812)	-27.9%	\$560	7.2%	\$1,708	21.3%
(\$989)	-1.4%	(\$16,858)	-30.6%	(\$7,689)	-13.4%
\$4,722	19.9%	\$27,463	59.4%	\$48,521	61.2%
\$8,048	68.2%	(\$3,099)	-476.0%	\$2,324	29.7%
\$13,273	10.8%	\$61,226	35.9%	\$500,555	81.2%
\$10,137	3.4%	(\$26,424)	-8.2%	\$9,776	2.7%
(\$6,573)	-28.1%	\$12,200	32.8%	(\$4,210)	-12.8%
(\$2,063)	-6.3%	(\$1,402)	-4.2%	(\$1,147)	-3.4%
\$5,112	17.0%	\$26,501	57.0%	\$2,021	11.9%
(\$3,570)	-48.0%	(\$7,533)	-217.3%	\$7,645	43.3%
(\$5,385)	-81.4%	(\$2,062)	-20.7%	\$3,893	24.5%
(\$17,546)	-19.0%	\$8,924	7.7%	(\$11,714)	-11.6%
(\$19,889)	-4.0%	\$10,205	1.8%	\$6,265	1.1%
-		-		-	
\$1,474	100.0%	\$304,894	100.0%	\$718,628	100.0%
(\$1,254)	-7.1%	(\$1,280)	-177.8%	(\$300)	
(\$32,942)	-8.5%	\$252,594	36.0%	\$224,038	32.5%

Appendix 2-B Facilities Comparison-Actual to Budget

FACILITIES Operating	Budget		
	2017	2018	2019
Revenue			
Rent	\$ 45,352	\$ 45,564	\$ 47,301
Total Revenues	\$ 45,352	\$ 45,564	\$ 47,301
Expenses			
Salaries, Wages & Benefits	\$ 52,452	\$ 54,751	\$ 56,846
Utilities (Heat & Hydro)	\$ 28,850	\$ 30,350	\$ 28,200
Repairs & Maintenance	\$ 15,300	\$ 12,000	\$ 11,500
Land Acquisition Expense	\$ -	\$ -	\$ -
Contract Service - Doctor	\$ 25,000	\$ 25,000	\$ 25,000
Water Upgrade & Testing	\$ -	\$ 10,000	\$ 15,000
Other	\$ 8,920	\$ 11,700	\$ 16,720
Total Expenses	\$ 130,521	\$ 143,801	\$ 153,266
Transfer from Reserves	\$ -	\$ 15,864	\$ 32,000
Transfer to Reserves	\$ 22,052	\$ -	\$ -
Capital Purchases	\$ 35,000	\$ 37,000	\$ 65,000
NET OPERATING LEVY	\$ 142,221	\$ 151,101	\$ 202,965

Actuals		
2017	2018	2019
\$ 64,719	\$ 65,080	\$ 49,880
\$ 64,719	\$ 65,080	\$ 49,880
\$ 50,615	\$ 55,519	\$ 55,009
\$ 26,062	\$ 27,446	\$ 25,920
\$ 11,867	\$ 9,541	\$ 16,883
\$ -	\$ 264,380	\$ -
\$ 25,000	\$ 25,000	\$ 25,000
\$ 661	\$ 11,039	\$ 6,999
\$ 6,099	\$ 11,422	\$ 4,131
\$ 120,305	\$ 404,347	\$ 133,941
\$ -	\$ 15,864	\$ 52,000
\$ 52,052	\$ -	\$ -
\$ 52,687	\$ 50,944	\$ 28,136
\$ 160,326	\$ 406,075	\$ 164,198

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$19,366	29.9%	\$19,517	30.0%	\$2,579	5.2%
\$19,366	29.9%	\$19,517	30.0%	\$2,579	5.2%
(\$1,836)	-3.6%	\$768	1.4%	(\$1,837)	-3.3%
(\$2,788)	-10.7%	(\$2,904)	-10.6%	(\$2,280)	-8.8%
(\$3,433)	-28.9%	(\$2,459)	-25.8%	\$5,383	31.9%
\$0		\$264,380	100.0%	\$0	
\$0	0.0%	\$0	0.0%	\$0	0.0%
\$661	100.0%	\$1,039	9.4%	(\$8,001)	-114.3%
(\$2,821)	-46.2%	(\$278)	-2.4%	(\$12,589)	-304.8%
(\$10,217)	-8.5%	\$260,546	64.4%	(\$19,325)	-14.4%
\$0		\$0		\$20,000	38.5%
\$30,000	57.6%	\$0		\$0	
\$17,687	33.6%	\$13,944	27.4%	(\$36,864)	-131.0%
\$18,104	11.3%	\$254,973	62.8%	(\$38,767)	-23.6%

Appendix 3-A Environmental Services & Wastewater Comparison-Actual to Budget

ENVIRONMENTAL SERVICES Operating	2017	Budget 2018	2019
Revenue			
User Fees	\$ 111,100	\$ 110,500	\$ 108,250
Total Revenues	\$ 111,100	\$ 110,500	\$ 108,250
Expenses			
Salaries, Wages & Benefits	\$ 27,017	\$ 28,485	\$ 27,969
Contract Services	\$ 71,400	\$ 71,400	\$ 72,400
Consulting Fees	\$ 31,640	\$ 36,600	\$ 36,500
Property taxes-Environment	\$ 230	\$ 9,000	\$ 9,000
Transfer Bins	\$ 16,500	\$ 16,500	\$ 16,500
Other	\$ 6,596	\$ 9,125	\$ 13,541
Total Expenses	\$ 153,383	\$ 171,109	\$ 175,910
Transfer from Reserves	\$ -	\$ -	\$ -
Transfer to Reserves	\$ 15,500	\$ 40,000	\$ 37,500
Capital Purchases	\$ 44,000	\$ 12,000	\$ 12,000
NET OPERATING LEVY	\$ 101,783	\$ 112,609	\$ 117,160

Actuals		
2017	2018	2019
\$ 131,725	\$ 126,729	\$ 120,134
\$ 131,725	\$ 126,729	\$ 120,134
\$ 29,453	\$ 26,219	\$ 28,647
\$ 72,687	\$ 72,596	\$ 72,947
\$ 38,487	\$ 36,771	\$ 28,981
\$ 8,926	\$ 9,226	\$ 9,391
\$ 21,612	\$ 20,465	\$ 25,334
\$ 19,809	\$ 10,336	\$ 5,871
\$ 190,974	\$ 175,613	\$ 171,172
\$ -	\$ -	\$ -
\$ 64,649	\$ 40,000	\$ 37,500
\$ 15,400	\$ 2,754	\$ 2,352
\$ 139,298	\$ 91,637	\$ 90,890

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$20,625	15.7%	\$16,229	12.8%	\$11,884	9.9%
\$20,625	15.7%	\$16,229	12.8%	\$11,884	9.9%
\$2,435	8.3%	(\$2,266)	-8.6%	\$679	2.4%
\$1,287	1.8%	\$1,196	1.6%	\$547	0.7%
\$6,847	17.8%	\$171	0.5%	(\$7,519)	-25.9%
\$8,696	97.4%	\$226	2.5%	\$391	4.2%
\$5,112	23.7%	\$3,965	19.4%	\$8,834	34.9%
\$13,213	66.7%	\$1,212	11.7%	(\$7,670)	-130.6%
\$37,591	19.7%	\$4,503	2.6%	(\$4,738)	-2.8%
\$0		\$0		\$0	
\$49,149	76.0%	\$0	0.0%	\$0	0.0%
(\$28,600)	-185.7%	(\$9,246)	-335.8%	(\$9,648)	-410.2%
\$37,515	26.9%	(\$20,972)	-22.9%	(\$26,269)	-28.9%

WASTEWATER Operating	2017	Budget 2018	2019
Revenue			
Grant - Prov. & Fed.	\$ 162,180	\$ -	\$ 5,400
User Charges	\$ 415,832	\$ 447,850	\$ 452,153
Fees (Shut off /Water Meter/Hook up)	\$ -	\$ -	\$ 1,300
	\$ 415,832	\$ 447,850	\$ 453,453
Total Revenues	\$ 578,012	\$ 447,850	\$ 458,853
Expenses			
Salaries, Wages & Benefits	\$ 64,766	\$ 81,632	\$ 82,662
Electric Charges	\$ 85,000	\$ 85,000	\$ 80,000
Borrowing Costs	\$ 79,581	\$ 76,712	\$ 73,299
Operational Expense	\$ 24,853	\$ 30,000	\$ 32,000
Maintenance - Collection	\$ -	\$ 28,800	\$ 35,000
Chemical Costs	\$ 8,800	\$ 7,000	\$ 7,800
Septage Hauling & Spreading	\$ 15,000	\$ 17,500	\$ 24,000
Insurance	\$ -	\$ 4,293	\$ 4,800
Other	\$ 30,690	\$ 30,270	\$ 46,150
Loan Repayments	\$ 57,143	\$ 57,143	\$ 57,143
Total Expenses	\$ 365,832	\$ 418,350	\$ 442,853
Transfer from Reserves	\$ 23,111	\$ -	\$ -
Transfer to Reserves	\$ -	\$ 10,000	\$ -
Capital Purchases	\$ 235,291	\$ 19,500	\$ 16,000
NET	\$ 0	\$ 0	\$ 0

Actuals		
2017	2018	2019
\$ 153,722	\$ -	\$ -
\$ 436,521	\$ 486,973	\$ 494,509
\$ -	\$ 5,200	\$ -
\$ 436,521	\$ 492,203	\$ 494,509
\$ 590,243	\$ 492,203	\$ 494,509
\$ 50,324	\$ 75,003	\$ 81,150
\$ 84,237	\$ 78,812	\$ 64,757
\$ 79,098	\$ 76,298	\$ 73,498
\$ 30,304	\$ 28,696	\$ 28,357
\$ 3,536	\$ 7,844	\$ 7,812
\$ 23,770	\$ 17,717	\$ 29,135
\$ 4,373	\$ 4,658	\$ 11,537
\$ 35,730	\$ 135,134	\$ 74,057
\$ 57,143	\$ 57,143	\$ 57,143
\$ 368,515	\$ 481,305	\$ 427,446
\$ 53,466	\$ 47,485	\$ -
\$ 75,554	\$ 43,854	\$ 67,063
\$ 263,697	\$ 14,530	\$ 6,327
\$ (64,057)	\$ (0)	\$ (6,327)

Budget to Actual Variance					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$8,458)	-5.5%	\$0		(\$5,400)	
\$20,689	4.7%	\$39,123	8.0%	\$42,356	8.6%
\$0		\$5,200	100.0%	(\$1,300)	
\$20,689	4.7%	\$44,353	9.0%	\$41,056	8.3%
\$12,231	2.1%	\$44,353	9.0%	\$35,656	7.2%
(\$14,441)	-28.7%	(\$6,630)	-8.8%	(\$1,512)	-1.9%
(\$763)	-0.9%	(\$6,188)	-7.9%	(\$15,243)	-23.5%
(\$483)	-0.6%	(\$414)	-0.5%	\$199	0.3%
\$5,452	18.0%	(\$1,304)	-4.5%	(\$3,644)	-12.8%
(\$5,264)	-148.9%	\$844	10.8%	\$12	0.2%
\$8,770	36.9%	\$217	1.2%	\$5,135	17.6%
\$4,373	100.0%	\$366	7.8%	\$6,737	58.4%
\$5,040	14.1%	\$104,864	77.6%	\$27,907	37.7%
\$0	0.0%	\$0	0.0%	\$0	0.0%
\$2,683	0.7%	\$62,955	13.1%	(\$15,407)	-3.6%
\$30,355	56.8%	\$47,485	100.0%	\$0	
\$75,554		\$33,854		\$67,063	
\$28,406	10.8%	(\$4,970)	-34.2%	(\$9,673)	-152.9%
(\$64,057)		(\$0)		(\$6,327)	

Appendix 3-B Water (Norwood and Trentview) Comparison-Actual to Budget

NORWOOD WATER Operating	Budget		
	2017	2018	2019
Revenue			
Grant - Prov. & Fed.	\$ 780,042	\$ 112,200	\$ 48,138
User Charges	\$ 382,609	\$ 388,023	\$ 409,173
Fees (Shut off /Water Meter/Hook up)	\$ 10,250	\$ 24,750	\$ 26,900
Interest on Accounts	\$ 2,000	\$ 2,000	\$ 2,250
Other	\$ 100	\$ 1,500	\$ 2,000
	\$ 394,959	\$ 416,273	\$ 440,323
Total Revenues	\$ 1,175,002	\$ 528,473	\$ 488,460
Expenses			
Salaries, Wages & Benefits	\$ 65,266	\$ 82,132	\$ 84,162
Electric Charges	\$ 30,000	\$ 16,000	\$ 13,500
Operational Expense	\$ 34,453	\$ 36,500	\$ 36,700
Chemical Costs	\$ 6,750	\$ 8,200	\$ 9,500
Insurance	\$ 4,373	\$ 4,293	\$ 8,200
Maintenance-Distribution	\$ 9,000	\$ 9,000	\$ 9,000
Maintenance-Equipment	\$ 6,200	\$ 6,200	\$ 5,500
Repairs	\$ 9,000	\$ 9,000	\$ 9,000
Training & Development	\$ 3,500	\$ 3,250	\$ 2,500
Write-offs	\$ 1,000	\$ 1,000	\$ 1,000
Other	\$ 21,900	\$ 23,895	\$ 31,646
Total Expenses	\$ 191,441	\$ 199,470	\$ 210,708
Transfer from Reserves	\$ 105,000	\$ -	\$ -
Transfer to Reserves	\$ -	\$ 15,000	\$ 48,750
Capital Purchases	\$ 1,088,560	\$ 314,003	\$ 229,003
NET	\$ -	\$ 0	\$ 0

Actuals		
2017	2018	2019
\$ 531,843	\$ 75,726	\$ 62,551
\$ 394,308	\$ 422,222	\$ 436,473
\$ 49,637	\$ 37,672	\$ 49,925
\$ 1,672	\$ 1,955	\$ 1,886
\$ 21,380	\$ 7,190	\$ 4,099
\$ 466,997	\$ 469,039	\$ 492,384
\$ 998,840	\$ 544,765	\$ 554,935
\$ 55,455	\$ 77,389	\$ 83,086
\$ 15,493	\$ 12,220	\$ 11,371
\$ 43,739	\$ 36,328	\$ 31,848
\$ 7,495	\$ 10,679	\$ 11,516
\$ 4,373	\$ 8,187	\$ 6,537
\$ 5,050	\$ 8,868	\$ 1,872
\$ 4,399	\$ 4,399	\$ 3,185
\$ 7,428	\$ 8,555	\$ 6,613
\$ 2,161	\$ 2,417	\$ 1,118
\$ 11	\$ -	\$ 2
\$ 40,466	\$ 24,158	\$ 25,181
\$ 186,070	\$ 193,201	\$ 182,324
\$ 21,425	\$ -	\$ -
\$ 37,758	\$ 132,470	\$ 176,047
\$ 917,336	\$ 219,094	\$ 244,459
\$ (120,899)	\$ -	\$ (47,896)

Budget to Actual Variance					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$248,199)	-46.7%	(\$36,474)	-48.2%	\$14,413	23.0%
\$11,699	3.0%	\$34,199	8.1%	\$27,301	6.3%
\$39,387	79.4%	\$12,922	34.3%	\$23,025	46.1%
(\$328)	-19.6%	(\$45)	-2.3%	(\$364)	-19.3%
\$21,280	99.5%	\$5,690	79.1%	\$2,099	51.2%
\$72,038	15.4%	\$52,767	11.2%	\$52,061	10.6%
(\$176,162)	-17.6%	\$16,293	3.0%	\$66,474	12.0%
(\$9,811)	-17.7%	(\$4,743)	-6.1%	(\$1,075)	-1.3%
(\$14,507)	-93.6%	(\$3,780)	-30.9%	(\$2,129)	-18.7%
\$9,286	21.2%	(\$172)	-0.5%	(\$4,852)	-15.2%
\$745	9.9%	\$2,479	23.2%	\$2,016	17.5%
\$0	0.0%	\$3,895	47.6%	(\$1,663)	-25.4%
(\$3,950)	-78.2%	(\$132)	-1.5%	(\$7,128)	-380.7%
(\$1,572)	-21.2%	(\$445)	-5.2%	(\$2,387)	-36.1%
(\$1,339)	-62.0%	(\$833)	-34.5%	(\$1,382)	-123.7%
(\$989)	-9369.7%	(\$1,000)		(\$1,002)	44943.0%
\$18,566	45.9%	\$263	1.1%	(\$6,465)	-25.7%
(\$5,371)	-2.9%	(\$6,269)	-3.2%	(\$28,383)	-15.6%
(\$83,575)	-390.1%	\$0		\$0	
\$37,758		\$117,470		\$127,297	
(\$171,225)	-18.7%	(\$94,909)	-43.3%	\$15,456	6.3%
(\$120,899)		(\$0)		(\$47,896)	

TRENTVIEW WATER Operating	Budget		
	2017	2018	2019
Revenue			
User Charges	\$ 8,140	\$ 8,325	\$ 8,488
Interest on Accounts	\$ 60	\$ 60	\$ 50
Admin Flat Charge	\$ 25,454	\$ 23,147	\$ 25,692
Pipe Charge	\$ 10,200	\$ 13,765	\$ 14,040
Total Revenues	\$ 43,854	\$ 45,297	\$ 48,270
Expenses			
Salaries, Wages & Benefits	\$ 4,666	\$ 5,470	\$ 5,800
Water Purchase-Hastings	\$ 11,000	\$ 12,150	\$ 13,200
Pipeconnection	\$ 10,200	\$ 13,765	\$ 14,000
Insurance	\$ 5,343	\$ 5,690	\$ 2,800
Electric Charges	\$ 7,000	\$ 5,500	\$ 5,000
Operational Expense	\$ 1,900	\$ 1,900	\$ 1,900
Maintenance-Distribution	\$ 800	\$ 2,300	\$ 2,300
Maintenance-Equipment	\$ 200	\$ 200	\$ 200
Repairs	\$ 500	\$ 500	\$ 750
Other	\$ 2,245	\$ 1,821	\$ 2,320
Total Expenses	\$ 43,854	\$ 49,297	\$ 48,270
Transfer from Reserves	\$ 20,000	\$ 4,000	\$ -
Transfer to Reserves	\$ -	\$ -	\$ -
Capital Purchases	\$ 20,000	\$ -	\$ -
NET	\$ -	\$ -	\$ -

Actual		
2017	2018	2019
\$ 8,486	\$ 8,057	\$ 8,308
\$ 42	\$ 38	\$ 55
\$ 27,842	\$ 23,271	\$ 25,675
\$ 10,937	\$ 14,048	\$ 13,770
\$ 50,089	\$ 47,024	\$ 47,808
\$ 919	\$ 5,473	\$ 6,121
\$ 12,075	\$ 12,939	\$ 13,805
\$ 10,323	\$ 12,323	\$ 14,883
\$ 5,343	\$ 2,729	\$ 2,800
\$ 4,818	\$ 4,473	\$ 4,511
\$ 1,593	\$ 1,742	\$ 1,660
\$ 224	\$ 1,905	\$ 275
\$ 30	\$ 5	\$ 139
\$ 516	\$ 770	\$ 18
\$ 1,576	\$ 1,698	\$ 1,490
\$ 37,418	\$ 44,056	\$ 45,701
\$ 20,000	\$ 751	\$ -
\$ 9,243	\$ 3,718	\$ 2,107
\$ 27,133	\$ -	\$ -
\$ (3,705)	\$ (0)	\$ 0

Budget to Actual Variance					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$346	4.1%	(\$268)	-3.3%	(\$180)	-2.2%
(\$18)	-42.3%	(\$22)	-57.3%	\$5	9.1%
\$3,110	6.2%	\$1,320	2.8%	(\$175)	-0.4%
(\$3,747)	-407.6%	\$3	0.0%	\$321	5.2%
\$1,075	8.9%	\$789	6.1%	\$605	4.4%
\$123	1.2%	(\$1,443)	-11.7%	\$883	5.9%
\$0	0.0%	(\$2,961)	-108.5%	\$0	0.0%
(\$2,182)	-45.3%	(\$1,027)	-23.0%	(\$489)	-10.8%
(\$307)	-19.3%	(\$158)	-9.1%	(\$240)	-14.5%
(\$576)	-257.8%	(\$395)	-20.8%	(\$2,025)	-737.0%
\$16	3.1%	\$270	35.1%	(\$732)	-4050.5%
(\$669)	-42.4%	(\$123)	-7.2%	(\$830)	-55.7%
(\$6,436)	-17.2%	(\$5,240)	-11.9%	(\$2,569)	-5.6%
\$0	0.0%	(\$3,249)	-432.9%	\$0	
\$9,243		\$3,718		\$2,107	
\$7,133	26.3%	\$0		\$0	
(\$3,705)		(\$0)		\$0	

Appendix 4-A Planning & Zoning & Economic Development Comparison-Actual to Budget

PLANNING & ZONING Operating	2017	Budget 2018	2019
Revenue			
User Fees	\$ 86,600	\$ 112,100	\$ 121,500
Total Revenues	\$ 86,600	\$ 112,100	\$ 121,500
Expenses			
Salaries, Wages & Benefits	\$ 49,998	\$ 54,686	\$ 55,684
Legal Fees	\$ 1,500	\$ 1,500	\$ 1,500
Development Charges Study	\$ -	\$ 20,000	\$ -
Planning Document Updates	\$ 2,000	\$ 25,000	\$ 10,000
Other	\$ 4,975	\$ 5,500	\$ 3,100
Total Expenses	\$ 58,473	\$ 106,686	\$ 70,284
Transfer from Reserves	\$ -	\$ 45,000	\$ 75,000
Transfer to Reserves	\$ 70,000	\$ 99,000	\$ 100,000
NET OPERATING LEVY	\$ 41,873	\$ 48,586	(\$26,216)

Actuals		
2017	2018	2019
\$ 25,708	\$ 9,795	\$ 27,860
\$ 25,708	\$ 9,795	\$ 27,860
\$ 33,410	\$ 55,914	\$ 54,961
\$ -	\$ -	\$ 4,918
\$ -	\$ 23,260	\$ -
\$ -	\$ -	\$ 13,031
\$ 4,204	\$ 2,178	\$ 2,331
\$ 37,614	\$ 81,353	\$ 75,241
\$ -	\$ -	\$ 32,130
\$ -	\$ -	\$ -
\$ 11,906	\$ 71,558	\$ 15,251

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$60,892)	-236.9%	(\$102,305)	-1044.5%	(\$93,640)	-336.1%
(\$60,892)	-236.9%	(\$102,305)	-1044.5%	(\$93,640)	-336.1%
(\$16,587)	-49.6%	\$1,228	2.2%	(\$722)	-1.3%
(\$1,500)		(\$1,500)		\$3,418	69.5%
\$0		\$3,260	14.0%	\$0	
(\$2,000)		(\$25,000)		\$3,031	23.3%
\$0		\$0		\$0	
(\$771)	-18.3%	(\$3,322)	-152.5%	(\$769)	-33.0%
(\$20,858)	-55.5%	(\$25,334)	-31.1%	\$4,958	6.6%
\$0		(\$45,000)		(\$42,870)	-133.4%
(\$70,000)		(\$99,000)		(\$100,000)	
(\$29,966)	-251.7%	\$22,971	32.1%	\$41,468	271.9%

ECONOMIC DEVELOPMENT Operating	2017	Budget 2018	2019
Revenue			
User Fees	\$ 10,800	\$ 3,000	\$ 9,500
Donations -EDBAC/Other	\$ 250	\$ 700	\$ 700
Total Revenues	\$ 11,050	\$ 3,700	\$ 10,200
Expenses			
Promotion Expenses	\$ 4,000	\$ 34,000	\$ 70,000
Other	\$ 13,523	\$ 3,500	\$ 8,500
Total Expenses	\$ 17,523	\$ 37,500	\$ 78,500
Transfer from Reserves	\$ -	\$ -	\$ -
Transfer to Reserves	\$ -	\$ -	\$ -
NET OPERATING LEVY	\$ 6,473	\$ 33,800	\$ 68,300

Actuals		
2017	2018	2019
\$8,271	\$4,198	\$12,816
\$1,501	\$2,303	\$1,755
\$ 9,772	\$ 6,501	\$ 14,571
\$4,406	\$14,310	\$65,263
\$10,412	\$3,799	\$3,549
\$ 14,818	\$ 18,109	\$ 68,812
\$ -	\$ -	\$ -
\$ 60,000	\$ -	\$ -
\$ 65,046	\$ 11,608	\$ 54,241

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$2,529)	-30.6%	\$1,198	28.5%	\$3,316	25.9%
\$1,251	83.3%	\$1,603	69.6%	\$1,055	60.1%
(\$1,278)	-13.1%	\$2,801	43.1%	\$4,371	30.0%
\$406	9.2%	(\$19,690)	-137.6%	(\$4,737)	-7.3%
(\$3,111)	-29.9%	\$299	7.9%	(\$4,951)	-139.5%
(\$2,705)	-18.3%	(\$19,391)	-107.1%	(\$9,688)	-14.1%
\$0		\$0		\$0	
\$60,000	100.0%	\$0		\$0	
\$58,573	90.0%	(\$22,192)	-191.2%	(\$14,059)	-25.9%

Appendix 5-A Fire Services Comparison-Actual to Budget

FIRE Operating	Budget			Actuals			Budget to Actual Variance - Over (Under)					
	2017	2018	2019	2017	2018	2019	2017		2018		2019	
							Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
Revenue												
MTO	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,284	\$ -	\$ -	(\$4,716)	-89.3%	(\$10,000)		(\$5,000)	
From Other Municipalities	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,500	\$ 1,100	\$ 9,600	\$1,500	23.1%	(\$3,900)	-354.5%	\$4,600	47.9%
User Charges	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,195	\$ 1,865	\$ 6,748	\$195	16.3%	\$365	19.6%	\$5,248	77.8%
Donations	\$ 500	\$ 500	\$ 500	\$ -	\$ 9,972	\$ 398	(\$500)		\$9,472	95.0%	(\$102)	-25.7%
Insurance	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,513	\$ 9,809	\$ 28,620	(\$4,487)	-81.4%	(\$191)	-2.0%	\$23,620	82.5%
Total Revenues	\$ 26,500	\$ 27,000	\$ 17,000	\$ 18,492	\$ 22,746	\$ 45,366	(\$8,008)	-43.3%	(\$4,254)	-18.7%	\$28,366	62.5%
Expenses												
Salaries, Wages & Benefits	\$ 146,159	\$ 140,940	\$ 142,770	\$ 149,666	\$ 161,687	\$ 160,282	\$3,507	2.3%	\$20,746	12.8%	\$17,512	10.9%
Insurance	\$ 21,306	\$ 22,100	\$ 29,800	\$ 21,496	\$ 34,028	\$ 24,043	\$190	0.9%	\$11,928	35.1%	(\$5,757)	-23.9%
Writeoffs	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,350	\$ 4,566	(\$1,000)		\$1,350	100.0%	\$4,566	100.0%
Contracted Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ 6,000	\$ 4,000	\$ 3,000	\$3,500	58.3%	\$1,500	37.5%	\$500	16.7%
Repairs & Maintenance	\$ 23,000	\$ 23,000	\$ 23,000	\$ 32,378	\$ 25,757	\$ 23,460	\$9,378	29.0%	\$2,757	10.7%	\$460	2.0%
Fuel	\$ 6,500	\$ 6,500	\$ 6,500	\$ 5,207	\$ 5,636	\$ 7,163	(\$1,293)	-24.8%	(\$864)	-15.3%	\$663	9.3%
Dispatch/Comm/Emergency Phone	\$ 17,000	\$ 18,000	\$ 20,000	\$ 16,968	\$ 19,641	\$ 19,384	(\$32)	-0.2%	\$1,641	8.4%	(\$616)	-3.2%
Staff Training	\$ 7,000	\$ 12,000	\$ 12,000	\$ 9,915	\$ 14,657	\$ 13,752	\$2,915	29.4%	\$2,657	18.1%	\$1,752	12.7%
Other	\$ 44,350	\$ 43,870	\$ 44,270	\$ 36,386	\$ 35,168	\$ 39,770	(\$7,964)	-21.9%	(\$8,702)	-24.7%	(\$4,500)	-11.3%
Total Expenses	\$ 268,815	\$ 268,910	\$ 280,840	\$ 278,016	\$ 301,923	\$ 295,420	\$9,201	3.3%	\$33,013	10.9%	\$14,580	4.9%
Transfer from Reserves	\$ -	\$ 62,500	\$ 10,000	\$ -	\$ 62,500	\$ -	\$0		\$0	0.0%	(\$10,000)	
Transfer to Reserves	\$ 22,500	\$ 5,000	\$ 5,000	\$ 17,500	\$ -	\$ -						
Capital Purchases	\$ 35,600	\$ 109,000	\$ 37,531	\$ 22,235	\$ 95,264	\$ 24,461	(\$13,365)	-60.1%	(\$13,736)	-14.4%	(\$13,070)	-53.4%
NET OPERATING LEVY	\$ 300,415	\$ 293,410	\$ 296,371	\$ 299,259	\$ 311,941	\$ 274,515	(\$1,156)	-0.4%	\$18,530	5.9%	(\$21,857)	-8.0%

Appendix 5-B Police Services & Conservation Comparison-Actual to Budget

POLICE Operating	Budget		
	2017	2018	2019
Revenue			
Ride Program	\$ 7,680	\$ 5,000	\$ 6,630
Fines	\$ 3,200	\$ 3,200	\$ 3,500
Total Revenues	\$ 10,880	\$ 8,200	\$ 10,130
Expenses			
Salaries, Wages & Benefits	\$ 7,600	\$ 5,100	\$ 5,100
Contract Services	\$ 637,539	\$ 635,318	\$ 643,657
Total Expenses	\$ 645,139	\$ 640,418	\$ 648,757
NET OPERATING LEVY	\$ 634,259	\$ 632,218	\$ 638,627

Actuals		
2017	2018	2019
\$ 4,079	\$ 5,630	\$ 5,160
\$ 4,726	\$ 8,343	\$ 4,333
\$ 8,805	\$ 13,973	\$ 9,492
\$ 3,006	\$ 5,306	\$ 8,048
\$ 635,265	\$ 635,245	\$ 640,171
\$ 638,271	\$ 640,551	\$ 648,219
\$ 629,467	\$ 626,578	\$ 638,727

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$3,601)	-88.3%	\$630	11.2%	(\$1,470)	-28.5%
\$1,526	32.3%	\$5,143	61.6%	\$833	19.2%
(\$2,075)	-23.6%	\$5,773	41.3%	(\$638)	-6.7%
(\$4,594)	-152.8%	\$206	3.9%	\$2,948	36.6%
(\$2,274)	-0.4%	(\$73)	0.0%	(\$3,486)	-0.5%
(\$6,868)	-1.1%	\$133	0.0%	(\$538)	-0.1%
(\$4,792)	-0.8%	(\$5,640)	-0.9%	\$100	0.0%

CONSERVATION AUTHORITY Operating	Budget		
	2017	2018	2019
Revenue			
Grants	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenses			
Source Water Expenditures	\$ 18,500	\$ 18,500	\$ 18,500
Requisition Conservation Authority	\$ 28,529	\$ 36,813	\$ 41,598
Total Expenses	\$ 47,029	\$ 55,313	\$ 60,098
NET OPERATING LEVY	\$ 47,029	\$ 55,313	\$ 60,098

Actuals		
2017	2018	2019
\$ -	\$ 14,957	\$ -
\$ -	\$ 14,957	\$ -
\$ 18,500	\$ 18,500	\$ 18,500
\$ 28,529	\$ 37,888	\$ 41,598
\$ 47,029	\$ 56,388	\$ 60,098
\$ 47,029	\$ 41,431	\$ 60,098

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$0		\$14,957	100.0%	\$0	
\$0		\$14,957		\$0	
\$0		\$0		\$0	
\$0		\$1,075	2.8%	\$0	
\$0	0.0%	\$1,075	1.9%	\$0	0.0%
\$0	0.0%	(\$13,882)	-33.5%	\$0	0.0%

Appendix 5-C Building /By-Law/ Animal Control Comparison-Actual to Budget

BUILDING/BYLAW/ANIMAL CONTROL Operating	Budget		
	2017	2018	2019
Revenue			
Provincial	\$ 10,000	\$ 10,000	\$ 5,000
User Charges	\$ 1,350	\$ 1,800	\$ 2,800
Permits	\$ 87,100	\$ 87,300	\$ 87,800
Fines	\$ 300	\$ 300	\$ -
Total Revenues	\$ 98,750	\$ 99,400	\$ 95,600
Expenses			
Salaries, Wages & Benefits	\$ 116,111	\$ 124,932	\$ 128,222
Conferences/Seminars & Training	\$ 2,000	\$ 4,000	\$ 4,000
Legal Fees	\$ 3,000	\$ 6,000	\$ 8,000
Write Off - Prior Yr Acct Rec	\$ 500	\$ 500	\$ 500
Contracted Services	\$ 1,500	\$ 2,000	\$ 2,000
Other	\$ 22,395	\$ 23,107	\$ 17,560
Total Expenses	\$ 145,506	\$ 160,539	\$ 160,282
Transfer from Reserves	\$ 28,000	\$ 58,139	\$ 40,358
Transfer to Reserves	\$ -	\$ -	\$ -
NET OPERATING LEVY	\$ 18,756	\$ 3,000	\$ 24,324

Actuals		
2017	2018	2019
\$ 5,334	\$ 5,526	\$ 3,734
\$ 2,381	\$ 3,329	\$ 1,760
\$ 202,422	\$ 225,576	\$ 170,736
\$ -	\$ -	\$ -
\$ 210,136	\$ 234,431	\$ 176,230
\$ 108,307	\$ 124,001	\$ 121,436
\$ 2,107	\$ 2,669	\$ 1,874
\$ 259	\$ 3,888	\$ 30
\$ 180	\$ 755	\$ 720
\$ 2,052	\$ 1,050	\$ 600
\$ 18,140	\$ 14,439	\$ 20,339
\$ 131,045	\$ 146,803	\$ 145,000
\$ 28,000	\$ -	\$ -
\$ 133,828	\$ -	\$ -
\$ 26,737	\$ (87,628)	\$ (31,230)

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$4,666)	-87.5%	(\$4,474)	-81.0%	(\$1,266)	-33.9%
\$1,031	43.3%	\$1,529	45.9%	(\$1,040)	-59.1%
\$115,322	57.0%	\$138,276	61.3%	\$82,936	48.6%
(\$300)		(\$300)		\$0	
\$111,386	53.0%	\$135,031	57.6%	\$80,630	45.8%
(\$7,804)	-7.2%	(\$931)	-0.8%	(\$6,786)	-5.6%
\$107	5.1%	(\$1,331)	-49.9%	(\$2,126)	-113.4%
(\$2,741)	-1057.2%	(\$2,112)	-54.3%	(\$7,970)	-26189.8%
(\$320)	-177.8%	\$255	33.8%	\$220	30.6%
\$552	26.9%	(\$950)	-90.5%	(\$1,400)	-233.3%
(\$4,255)	-23.5%	(\$8,668)	-60.0%	\$2,779	13.7%
(\$14,461)	-11.0%	(\$13,736)	-9.4%	(\$15,282)	-10.5%
\$0	0.0%	(\$58,139)		(\$40,358)	
\$133,828	100.0%	\$0		\$0	
\$7,981	29.9%	(\$90,628)	103.4%	(\$55,553)	177.9%

Appendix 6-A Recreation Comparison-Actual to Budget

RECREATION Operating	Budget		
	2017	2018	2019
Revenue			
Grant - Provincial	\$ 1,880	\$ 2,000	\$ -
Recreation Programs	\$ 4,500	\$ 4,500	\$ 2,500
User Fees			
Ice	\$ 152,650	\$ 148,600	\$ 153,300
Canteen & Lounge	\$ 88,000	\$ 89,500	\$ 94,500
Room Rental	\$ 16,840	\$ 15,500	\$ 15,500
Advertising	\$ 8,700	\$ 9,000	\$ 9,400
Solar Panel	\$ 8,000	\$ 8,000	\$ 10,000
Ball Park	\$ 2,700	\$ 2,900	\$ 3,050
Other	\$ 1,500	\$ 500	\$ 500
Canada Day	\$ 3,200	\$ 2,200	\$ -
Total Revenues	\$ 287,970	\$ 282,700	\$ 288,750
Expenses			
Salaries, Wages & Benefits	\$ 176,953	\$ 179,987	\$ 204,266
Utilities	\$ 117,200	\$ 115,300	\$ 120,400
Canteen & Lounge	\$ 46,000	\$ 45,500	\$ 48,100
Other Materials & Supplies	\$ 36,556	\$ 36,631	\$ 48,945
Repairs & Maintenance	\$ 44,600	\$ 41,650	\$ 44,250
Insurance	\$ 34,700	\$ 40,291	\$ 44,000
Splash Pad	\$ 2,000	\$ 2,400	\$ 6,000
Contracted Services	\$ 2,950	\$ 2,950	\$ 3,100
Recreation Programs	\$ 2,700	\$ 2,500	\$ 1,500
Cultural Services (Canada Day)	\$ 3,200	\$ 3,400	\$ 3,500
Total Expenses	\$ 466,859	\$ 470,609	\$ 524,061
Transfer from Reserves	\$29,536	\$0	\$21,500
Transfer to Reserves	\$22,500	\$32,500	\$30,000
Capital Purchases	\$101,000	\$47,250	\$70,000
NET OPERATING LEVY	\$ 272,853	\$ 267,659	\$ 313,811

Actuals		
2017	2018	2019
\$ 2,979	\$ -	\$ -
\$ 5,190	\$ 2,878	\$ 3,138
\$ 178,552	\$ 190,777	\$ 203,781
\$ 97,821	\$ 111,222	\$ 111,155
\$ 18,447	\$ 23,099	\$ 17,575
\$ 9,385	\$ 10,324	\$ 11,416
\$ 10,398	\$ 10,632	\$ 10,426
\$ 2,865	\$ 3,620	\$ 3,633
\$ 6,583	\$ 6,448	\$ 5,822
\$ 3,462	\$ 3,497	\$ 4,781
\$ 335,681	\$ 362,497	\$ 371,727
\$ 173,291	\$ 210,934	\$ 210,040
\$ 126,751	\$ 130,873	\$ 116,375
\$ 62,907	\$ 70,041	\$ 70,477
\$ 28,602	\$ 33,595	\$ 31,666
\$ 48,701	\$ 38,361	\$ 39,764
\$ 32,698	\$ 43,409	\$ 44,647
\$ 3,223	\$ 5,348	\$ 7,462
\$ 2,944	\$ 3,030	\$ 2,992
\$ 2,046	\$ 1,319	\$ 1,229
\$ 4,179	\$ 3,444	\$ 4,032
\$ 485,342	\$ 540,354	\$ 528,683
\$29,536	\$0	\$16,638
\$72,500	\$32,500	\$30,016
\$111,126	\$42,991	\$64,425
\$ 303,752	\$ 253,348	\$ 234,760

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$1,099	36.9%	(\$2,000)		\$0	
\$690	13.3%	(\$1,622)	-56.4%	\$638	20.3%
\$0		\$0		\$0	
\$25,902	14.5%	\$42,177	22.1%	\$50,481	24.8%
\$9,821	10.0%	\$21,722	19.5%	\$16,655	15.0%
\$1,607	8.7%	\$7,599	32.9%	\$2,075	11.8%
\$685	7.3%	\$1,324	12.8%	\$2,016	17.7%
\$2,398	23.1%	\$2,632	24.8%	\$426	4.1%
\$165	5.8%	\$720	19.9%	\$583	16.1%
\$5,083	77.2%	\$5,948	92.2%	\$5,322	91.4%
\$262	7.6%	\$1,297	37.1%	\$4,781	100.0%
\$47,711	14.2%	\$79,797	22.0%	\$82,977	22.3%
(\$3,662)	-2.1%	\$30,946	14.7%	\$5,774	2.7%
\$9,551	7.5%	\$15,573	11.9%	(\$4,025)	-3.5%
\$16,907	26.9%	\$24,541	35.0%	\$22,377	31.8%
(\$7,954)	-27.8%	(\$3,036)	-9.0%	(\$17,279)	-54.6%
\$4,101	8.4%	(\$3,289)	-8.6%	(\$4,486)	-11.3%
(\$2,002)	-6.1%	\$3,118	7.2%	\$647	1.4%
\$1,223	38.0%	\$2,948	55.1%	\$1,462	19.6%
(\$6)	-0.2%	\$80	2.7%	(\$108)	-3.6%
(\$654)	-32.0%	(\$1,181)	-89.6%	(\$271)	-22.1%
\$979	23.4%	\$44	1.3%	\$532	13.2%
\$18,483	3.8%	\$69,745	12.9%	\$4,623	0.9%
\$0	0.0%	\$0		(\$4,862)	-29.2%
\$50,000	69.0%	\$0	0.0%	\$16	0.1%
\$10,126	9.1%	(\$4,259)	-9.9%	(\$5,575)	-8.7%
\$30,898	10.2%	(\$14,312)	-5.6%	(\$79,051)	-33.7%

Appendix 6-B Parks Comparison-Actual to Budget

PARKS Operating	Budget		
	2017	2018	2019
Revenue			
Student Wages Grant	\$ 3,000	\$ 5,472	\$ 5,472
Rental	\$ -	\$ 140	\$ 200
Donations	\$ -	\$ -	\$ -
Hanging Basket	\$ -	\$ -	\$ 1,000
Total Revenues	\$ 3,000	\$ 5,612	\$ 6,672
Expenses			
Salaries, Wages & Benefits	\$ 20,325	\$ 36,998	\$ 43,528
Parks Insurance	\$ 5,300	\$ 5,500	\$ 5,900
Repairs And Maintenance	\$ 1,800	\$ 2,000	\$ 2,600
Contracted Services	\$ 12,000	\$ 14,000	\$ 15,500
Other	\$ 5,900	\$ 8,600	\$ 9,180
Total Expenses	\$ 45,325	\$ 67,098	\$ 76,708
Transfer from Reserves	\$ -	\$ 63,000	\$ 18,500
Transfer to Reserves	\$ -	\$ -	\$ 10,000
Capital Purchases	\$ 27,950	\$ 76,500	\$ 41,130
NET OPERATING LEVY	\$ 70,275	\$ 74,986	\$ 102,666

Actuals		
2017	2018	2019
\$ 5,472	\$ 3,360	\$ 3,920
\$ 168	\$ 396	\$ 239
\$ 3,780	\$ 7,966	\$ -
\$ -	\$ 800	\$ 750
\$ 9,420	\$ 12,522	\$ 4,909
\$ 38,128	\$ 48,626	\$ 46,980
\$ 5,199	\$ 5,814	\$ 5,857
\$ 4,614	\$ 5,268	\$ 2,431
\$ 10,871	\$ 10,719	\$ 11,483
\$ 7,360	\$ 8,352	\$ 9,321
\$ 66,172	\$ 78,779	\$ 76,071
\$ -	\$ 76,828	\$ 13,581
\$ -	\$ -	\$ -
\$ 27,553	\$ 82,526	\$ 39,157
\$ 84,305	\$ 71,955	\$ 96,737

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
\$2,472	45.2%	(\$2,112)	-62.9%	(\$1,552)	-39.6%
\$168	100.0%	\$256	64.6%	\$39	16.3%
\$3,780	100.0%	\$7,966	100.0%	\$0	
\$0		\$800	100.0%	(\$250)	-33.3%
\$6,420	68.2%	\$6,910	55.2%	(\$1,763)	-35.9%
\$17,803	46.7%	\$11,627	23.9%	\$3,452	7.3%
(\$101)	-1.9%	\$314	5.4%	(\$43)	-0.7%
\$2,814	61.0%	\$3,268	62.0%	(\$169)	-7.0%
(\$1,129)	-10.4%	(\$3,281)	-30.6%	(\$4,017)	-35.0%
\$1,460	19.8%	(\$248)	-3.0%	\$141	1.5%
\$20,847	31.5%	\$11,680	14.8%	(\$637)	-0.8%
\$0		\$13,828	18.0%	(\$4,919)	-36.2%
\$0		\$0		(\$10,000)	
(\$397)	-1.4%	\$6,026	7.3%	(\$1,973)	-5.0%
\$14,030	16.6%	(\$3,032)	-4.2%	(\$5,928)	-6.1%

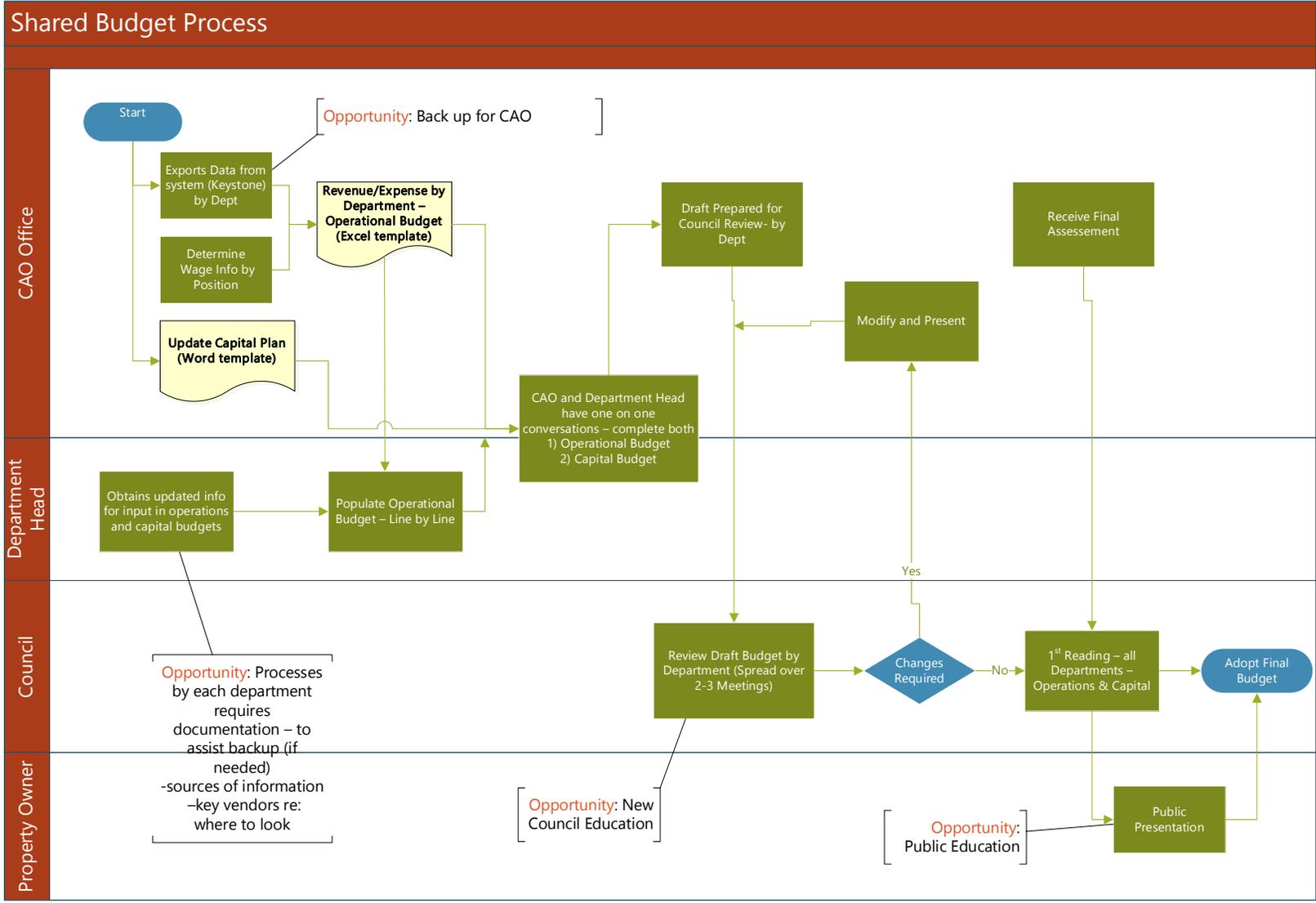
Appendix 7-A Transportation Services Comparison-Actual to Budget

TRANSPORTATION Operating	2017	Budget 2018	2019
Revenue			
Grants	\$ 673,981	\$ 110,335	\$ 368,217
Gas Tax	\$ 122,859	\$ 128,710	\$ 124,652
User Fees	\$ 7,400	\$ 7,400	\$ 11,400
Other	\$ 600	\$ 600	\$ 1,800
Total Revenues	\$ 804,840	\$ 247,045	\$ 506,068
Expenses			
Salaries, Wages & Benefits	\$ 536,587	\$ 574,375	\$ 578,602
Conferences	\$ 6,500	\$ 7,700	\$ 7,700
Insurance	\$ 25,640	\$ 28,310	\$ 31,000
Contracted Services	\$ 17,000	\$ -	\$ -
Materials - Roads	\$ 225,000	\$ 222,100	\$ 245,000
R&M - Vehicles	\$ 52,200	\$ 64,600	\$ 73,600
Fuel - Vehicles	\$ 72,000	\$ 72,000	\$ 62,000
Other	\$ 79,455	\$ 74,990	\$ 73,425
Total Expenses	\$ 1,014,382	\$ 1,044,075	\$ 1,071,327
Transfer from Reserves	\$ 266,645	\$ 105,300	\$ 167,000
Transfer to Reserves	\$ 110,000	\$ 100,000	\$ -
Capital Purchases	\$ 1,162,572	\$ 525,300	\$ 1,007,821
NET OPERATING LEVY	\$ 1,215,469	\$ 1,317,031	\$ 1,406,080

Actuals		
2017	2018	2019
\$ 452,146	\$ 118,300	\$ 210,017
\$ 125,034	\$ 128,710	\$ 227,886
\$ 17,491	\$ 22,124	\$ 26,042
\$ -	\$ 1,800	\$ 1,800
\$ 594,672	\$ 270,933	\$ 465,744
\$ 514,905	\$ 561,514	\$ 571,282
\$ 6,480	\$ 7,493	\$ 4,768
\$ 23,527	\$ 29,376	\$ 29,773
\$ 16,924	\$ -	\$ -
\$ 222,294	\$ 222,493	\$ 263,615
\$ 67,518	\$ 89,198	\$ 95,469
\$ 68,620	\$ 75,899	\$ 70,322
\$ 70,525	\$ 72,719	\$ 85,238
\$ 990,792	\$ 1,058,693	\$ 1,120,467
\$ 258,809	\$ 91,266	\$ -
\$ 310,000	\$ 179,000	\$ 231,107
\$ 913,648	\$ 396,860	\$ 596,624
\$ 1,360,958	\$ 1,272,354	\$ 1,482,453

Budget to Actual Variance - Over (Under)					
2017		2018		2019	
Δ\$	Δ%	Δ\$	Δ%	Δ\$	Δ%
(\$221,835)	-49.1%	\$7,965	6.7%	(\$158,200)	-75.3%
\$2,175	1.7%	\$0	0.0%	\$103,234	45.3%
\$10,091	57.7%	\$14,724	66.6%	\$14,642	56.2%
(\$600)		\$1,200	66.7%	\$0	0.0%
(\$209,568)	-35.2%	\$22,688	8.4%	(\$40,324)	-8.7%
(\$21,682)	-4.2%	(\$12,861)	-2.3%	(\$7,320)	-1.3%
(\$20)	-0.3%	(\$207)	-2.8%	(\$2,932)	-61.5%
(\$2,113)	-9.0%	\$1,066	3.6%	(\$1,227)	-4.1%
(\$76)	-0.4%	\$0		\$0	
(\$2,706)	-1.2%	\$393	0.2%	\$18,615	7.1%
\$15,318	22.7%	\$24,598	27.6%	\$21,869	22.9%
(\$3,380)	-4.9%	\$3,899	5.1%	\$8,322	11.8%
(\$8,930)	-12.7%	(\$2,271)	-3.1%	\$11,813	13.9%
(\$23,590)	-2.4%	\$14,618	1.4%	\$49,139	4.4%
(\$7,836)	-3.0%	(\$14,034)	-15.4%	(\$167,000)	
\$200,000	64.5%	\$79,000	44.1%	\$231,107	100.0%
(\$248,925)	-27.2%	(\$128,440)	-32.4%	(\$411,197)	-68.9%
\$145,489	10.7%	(\$44,676)	-3.5%	\$76,374	5.2%

Appendix 8-A AN Budget Process Map



Appendix 9-A Public Education Samples

Proposed Tax Dollars at Work

The 2019 municipal taxes for the average home assessed at \$169,932 would be \$2,484.35 annually (\$2,412.90 in 2018). An average annual increase of \$71.45 or 2.96%.



City of Cornwall



Kawartha Lakes @k... · Feb 8

Did you know that Kawartha Lakes is the second largest geographic municipality in Ontario? We have over 70 snowplow routes, 5400 lanes kms and 170 kms of sidewalk lanes to clear every winter or freezing rain event. To learn more, visit our website bit.ly/3czQzEA



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City of Kawartha Lakes

Richmond Hill 2020 Operating Budget				2020 Budget
Each dollar of Richmond Hill's Operating Budget supports:				
Fire and Emergency 15¢	Road Maintenance 7¢	Winter Maintenance 6¢	Waste Collection 3¢	Access! Richmond Hill 1¢
Recreation and Events 12¢	Buildings (Arenas, Pools, etc.) 6¢	Public Library 6¢	Parks and Trails 4¢	Environment Services 2¢
Administration and Other Services 16¢	Planning and Development 8¢	Asset Renewal and Capital Programs 7¢	Information Technology 5¢	By-law Enforcement 2¢

Richmond Hill