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769-387-934

Township of Amaranth
Council Agenda
Wednesday, April 15, 2020
6:00 p.m.

-
1. **A) Call to Order - Opening of Meeting**
 - B)** Approval of Electronic Participation Amendment to Procedural By-law
Deputy Clerk report 2020-06
 2. **Added Items (Late Submissions)**
 3. **Approval of Agenda**
 4. **Disclosure of Pecuniary Interest and General Nature Thereof**
 5. **Approval of Minutes**
 - 5.1. Regular Meeting Minutes held April 2, 2020 – to follow
 6. **Public Question Period (6:00 p.m. to 6:15 p.m.)**

*Please note that due to the Current COVID-19 Pandemic, there will be no Public Question Period at the April 15, 2020 Council Meeting.
 7. **Delegations/Presentations**
 - 7.1. Sean-Michael Stephen, Watson and Associates – Waldemar Water Rate Presentation

8. **Public Meetings** – None Scheduled
9. **Unfinished Business**
 - 9.1. Tender Results Calcium/Dust Control
 - 9.2. Tender Results Winter Sand
 - 9.3. Resolution Number 12- March 18, 2020 – Pulled Invoices
10. **Planning Department**
 - 10.1. Township Planner – Options Analysis report prepared by Councillor Tijssen
 - 10.2. Associated Chart prepared by Clerk – to follow
 - 10.3. Other- Verbal update from Township Planner, Bob Black
11. **Public Works Department**
 - 11.1. None
12. **County Council Business**
 - 12.1. **County of Dufferin**
None
13. **Committee Reports**
 - 13.1. **Grand River Conservation Authority**
[Budget and Financial Statements](#)
14. **General Business and Correspondence**
 - 14.1. [AMO WatchFile – April 2, 2020](#)
 - 14.2. [AMO Policy Update – April 3, 2020](#)
 - 14.3. [AMO COVID-19 Update Week Three – April 3, 2020](#)
 - 14.4. [AMO 2020 Conference – April 4, 2020](#)
 - 14.5. [AMCTO Update – COVID-19 Response](#)
 - 14.6. [AMCTO – Ontario Registrar General Permits Temporary Measures for Burial Permit Issuance](#)
 - 14.7. [AMO COVID-19 Update: New COVID-19 Related Items You Need to Know](#)
15. **Treasury/Accounts**

- 15.1. Bills and Accounts - General Accounts
- 15.2. Bills and Accounts - Road Accounts
- 15.3. 2019 Budget Summary Report
- 15.4. Comparison Report 2019-2020
- 16. **Added Items - Late Submissions (to be in office prior to meeting)**
- 17. **New Business**
- 18. **Notice of Motions** – None
- 19. **Closed Meeting**
 - 19.1 Personal matters about an identifiable individual, including municipal or local board employees
- 20. **By-Laws**
 - Notice of intention to pass the following By-Laws:**
 - 20.1 By-Law to Amend the Township Procedural By-Law 61-2018
With respect to electronic meetings
 - 20.2 By-Law to Amend the Code of Conduct for Members of Council By-Law 21-2016
- 21. **Confirming By-Law**
- 22. **Adjournment**
 - 22.1. To meet again for the Regular Meeting of Council on Wednesday, May 6, 2020 at 10:00 a.m. or at the call of the Mayor.



REPORT TO COUNCIL 2020-06

TO: Mayor Currie and Members of Council
FROM: Nicole Martin, Deputy Clerk
DATE: April 15, 2020
SUBJECT: Amendment to Council Procedural By-law 61-2018

Recommendation

That Council accept the Deputy Clerk report 2020-06 and pass the attached draft By-law being a by-law to amend By-law 61-2018 being a by-law to govern the proceedings of the Council of The Corporation of the Township of Amaranth.

Background

In response to the COVID-19 Pandemic, *The Municipal Act, 2001* was amended by the *Municipal Emergency Act, 2020* on Thursday March 19, 2020 to provide that, during emergencies declared locally or provincially under the *Emergency Management and Civil Protection Act*, should they choose to, members of Councils who participate in open and closed meetings may be counted for purposes of quorum. Municipalities wishing to use this new authority are required to amend the procedural by-law to allow for electronic meetings. This may also be done through electronic participation.

Notwithstanding the proposed passing of the draft By-law only electronic meetings of Council will proceed in the next few weeks until a further analysis is completed at that time of the status of COVID-19.

Financial Impact

The appropriate software was purchased on a monthly basis to facilitate the electronic meetings.

Summary

Council accept the report of the Deputy Clerk and pass the draft By-law which allows for the continuation of this Council meeting.

Respectfully Submitted,

Nicole Martin

Nicole Martin, Deputy Clerk



Township of Amaranth 2020 Water Rate Study & O.Reg. 453/07 Financial Plan

Council Meeting

April 15, 2020

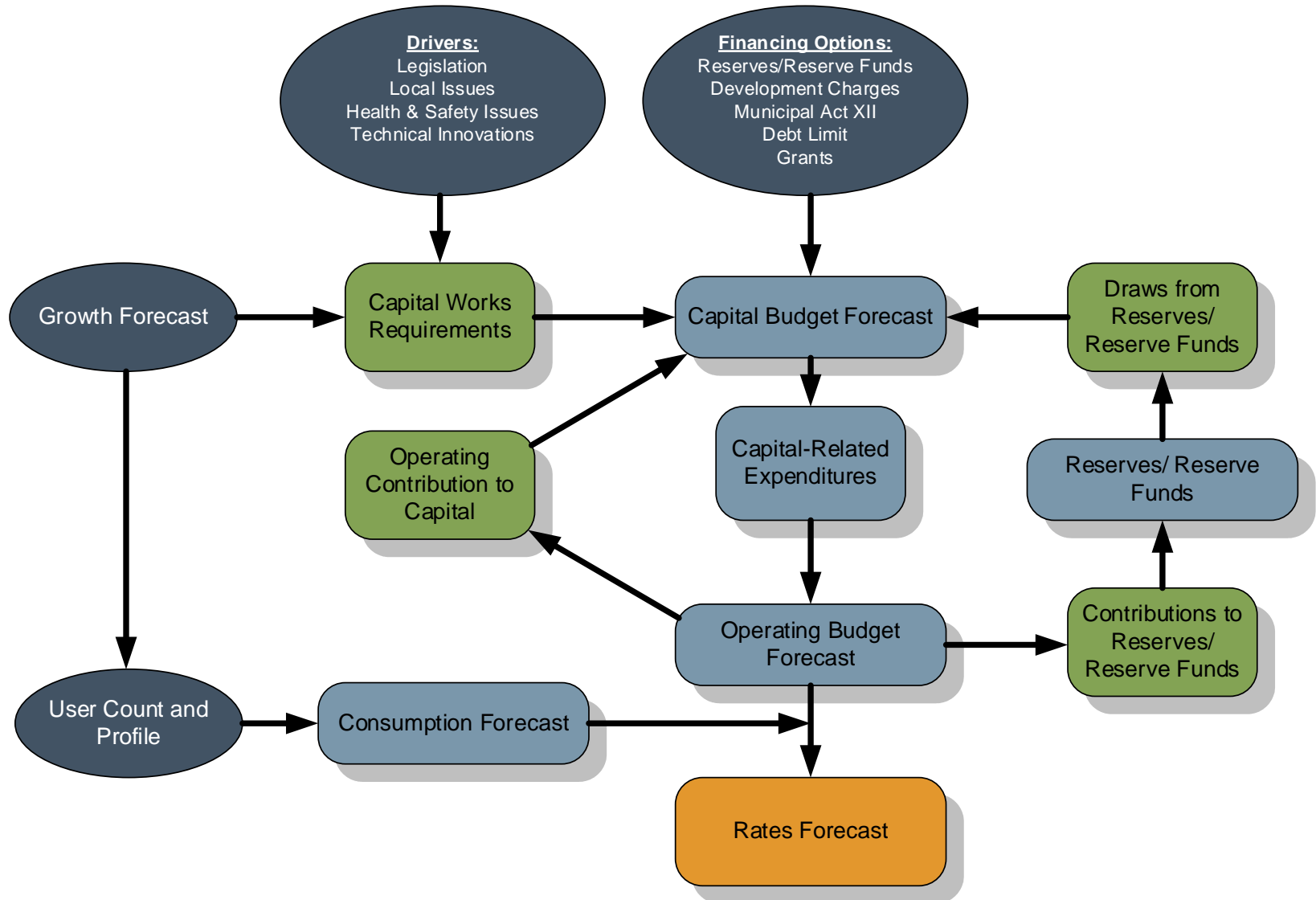
Introduction

2020 Water Rate Study & O.Reg. 453/07 Water Financial Plan



- Watson & Associates Economists Ltd. (Watson) has been retained by the Township to undertake a Water Rate Study & O.Reg. 453/07 Water Financial Plan. The review included:
- Water Rate Study:
 - Forecast of water service demands
 - Capital needs assessment and forecast
 - Capital cost financing options
 - Operating costs assessment and revenue analysis
 - Rate calculations and structure analysis; and
 - Presentation of final report and recommendations to Council
- Water Financial Plan
 - Prepared in accordance with O.Reg. 453/07

Rate Study Methodology





2020 Rate Study

- 116 existing households
- Forecast Growth
 - Waldemar Water Storage Municipal Class EA – 137 units
 - 2020 Rate Study -107 Additional units over forecast period (2022-2030) based on Township's 2019 D.C. Background Study

Water Customer Forecast	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Existing	116	116	116	116	116	116	116	116	116	116	116
New - Growth	-	-	8	24	39	53	64	75	86	97	107
Total	116	116	124	140	155	169	180	191	202	213	223

Water Capital Needs Assessment

2020 – 2030 (2020\$)



- Capital Needs Assessment based on:
 - Capital Budget - \$471,000
 - Includes \$250,000 related to process piping improvements
- Water Asset Inventories

Description	Capital Needs
Capital Needs Forecast	
2020-2030 Capital Costs	489,722
Average Annual Costs	44,520
Average Annual Costs (excl. process piping improvements)	21,793
Asset Inventory	
Total Asset Replacement Costs	9,980,000
Annual Lifecycle Replacement Costs	219,000

Capital Funding Plan (Inflated \$)



- Capital needs adjusted for 2.5% annual inflation
- Assumes Expansion to Waldemar system to occur in 2022 (100% developer funded) removing need for Process Piping Improvements (\$250,000)
- Funding plan developed to move towards sustainable lifecycle funding by 2030
 - Improve water reserve position from \$9,600 to \$117,400 by 2030

Capital Funding Plan (Inflated \$)

Cont'd

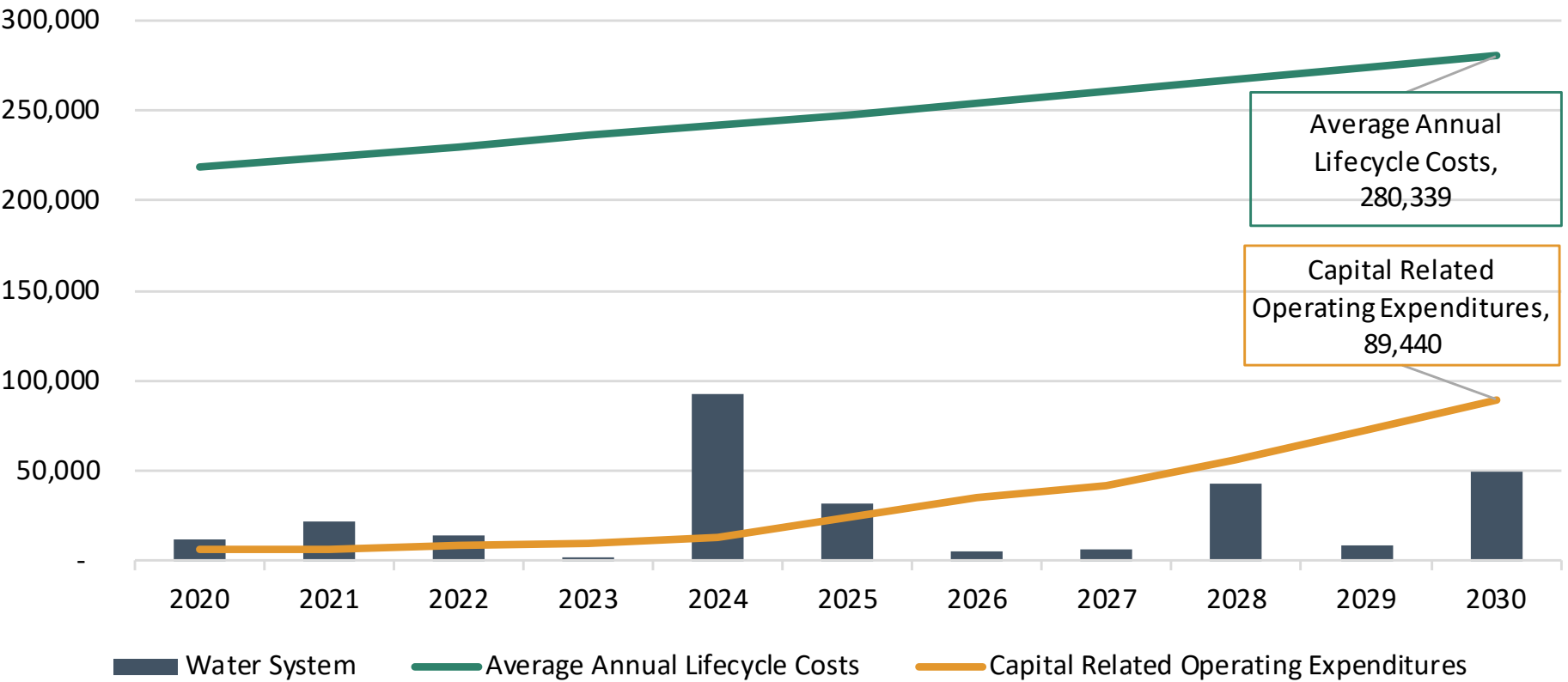


- Sources of funding:

Capital Financing	2020-2030
Non-Growth Related Debenture Requirements	164,366
Water Reserve	125,134
Total Capital Financing	289,500

- External debenture funding required between 2020-2025

Capital Funding Plan (Inflated \$)

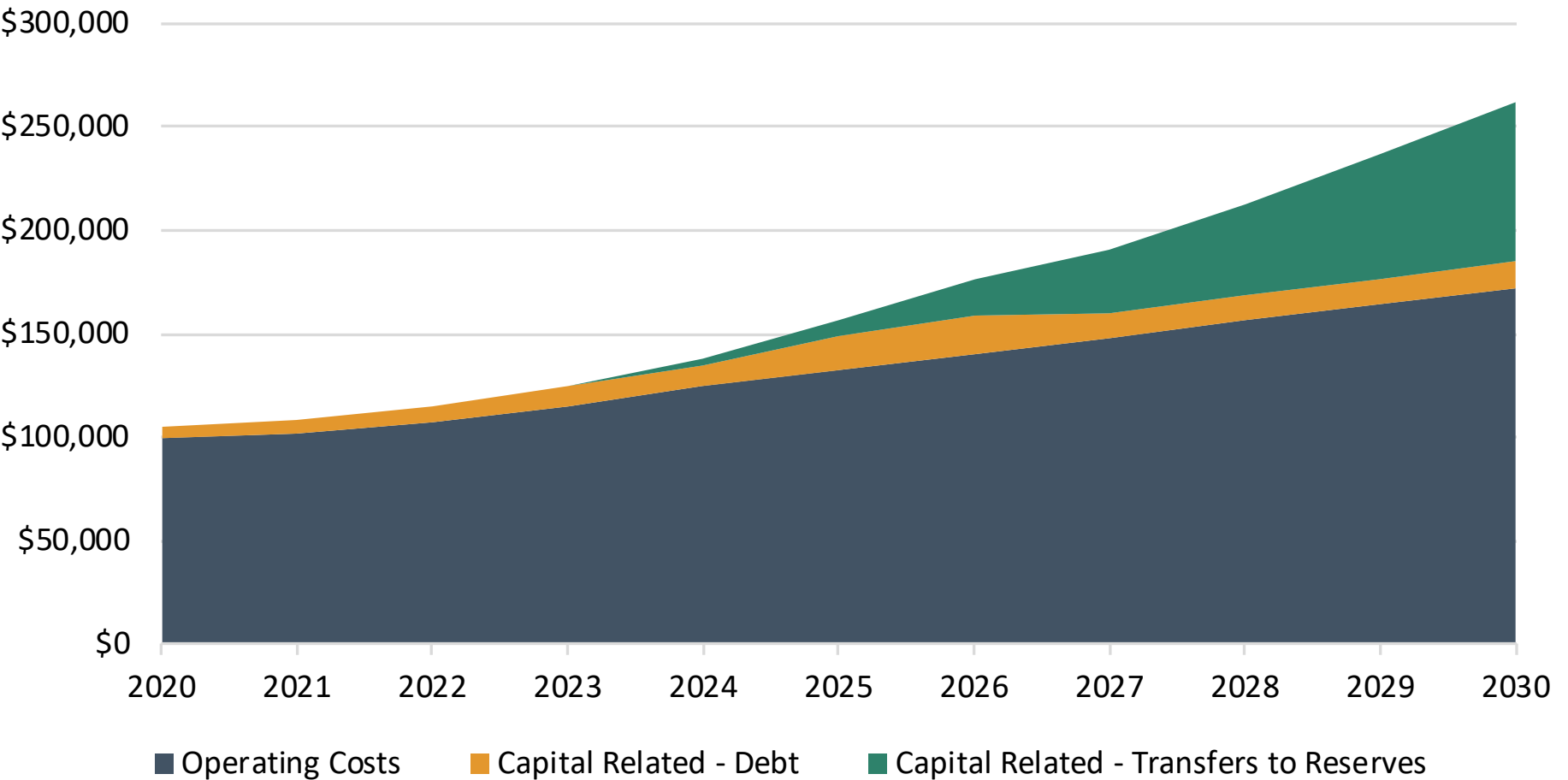


Operating Budget Forecast (Inflated \$)

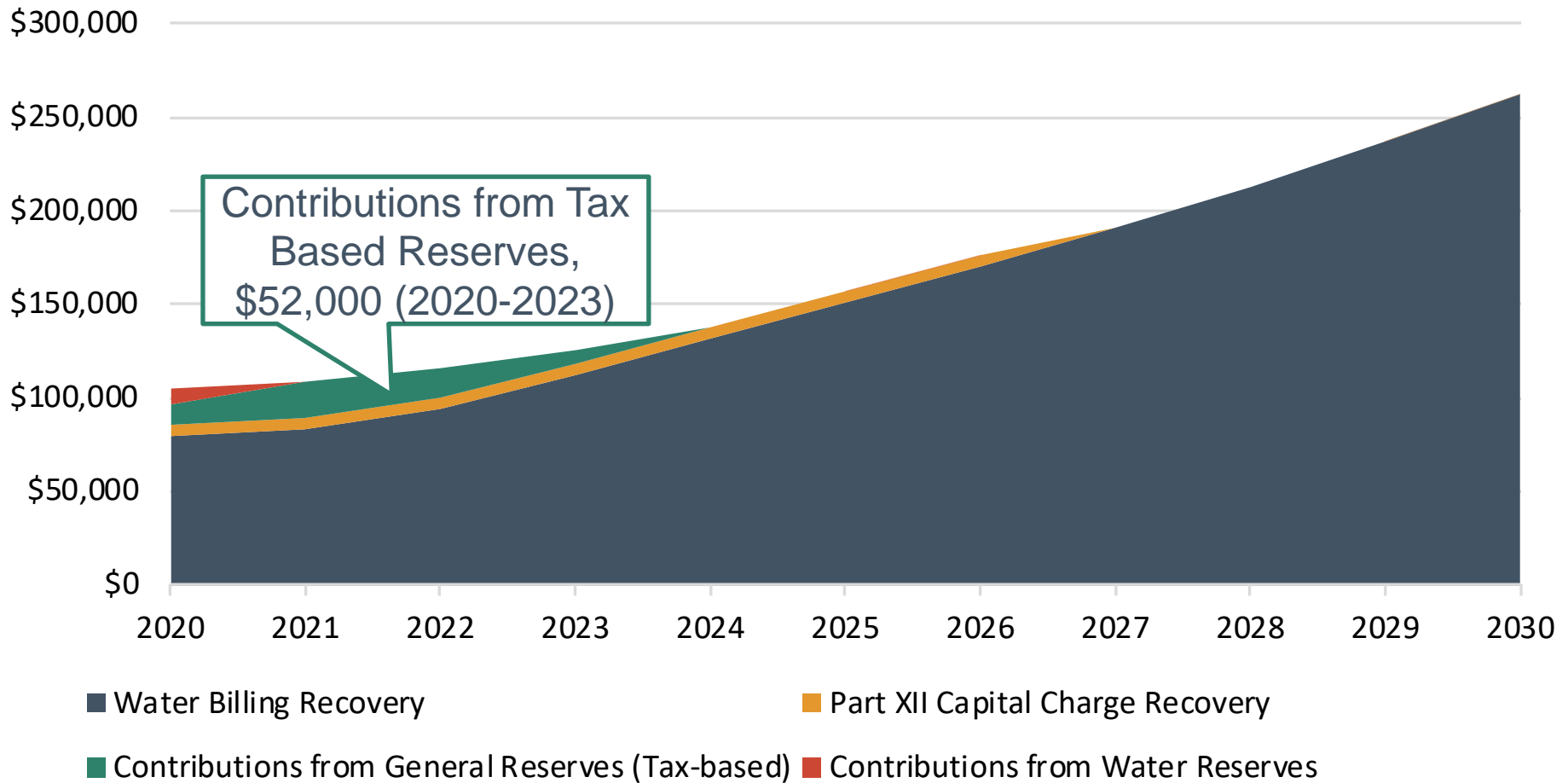


- Operating budget forecast based on two components:
 - Operating expenditures
 - Increase from \$99,400 (\$2020) to \$172,500 (2030)
 - 2030 Operating costs include current costs, plus inflation (\$120,900 at 2030), and
 - Water system expansion operating costs (\$51,600 at 2030)
 - Capital-related expenditures (based on capital funding plan)
 - Increase from \$6,000 (2020) to \$89,400 (2030)

Operating Budget Forecast (Inflated \$)



Annual Water System Funding Sources



Water Rate Projections



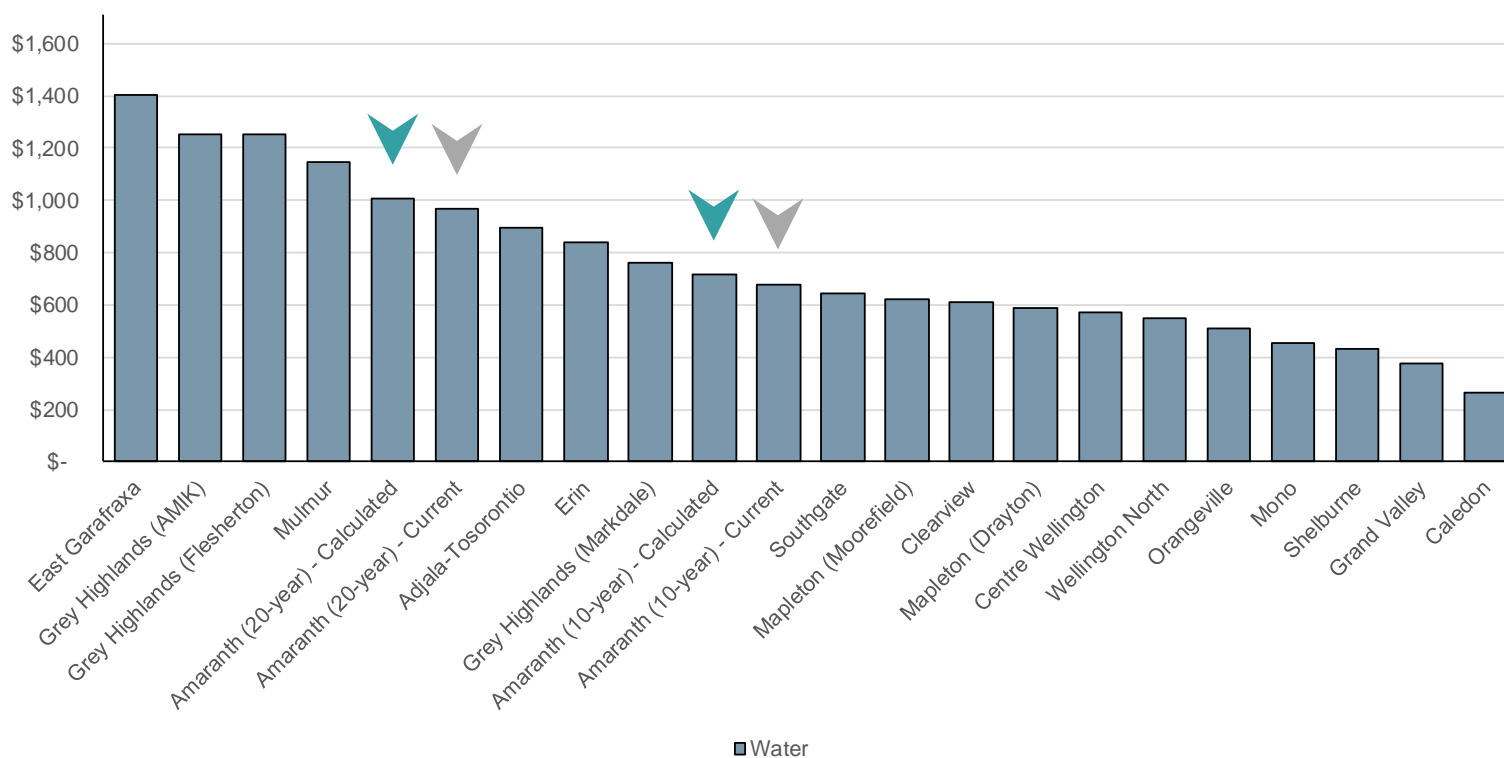
Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Rates											
10-Year Replacement											
Capitla Charge - 10-year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Flat Rate	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
Total Annual Bill	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
% Increase - Annual Bill		5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%
\$ Increase - Annual Bill		\$38.20	\$40.35	\$42.62	\$45.01	\$47.54	\$50.21	\$53.03	\$56.01	\$59.16	\$62.48
20-Year Replacement											
Capitla Charge - 20-year	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Flat Rate	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
Total Annual Bill	\$967.00	\$1,005.20	\$1,045.55	\$1,088.17	\$1,133.18	\$1,180.72	\$1,230.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
% Increase - Annual Bill		4.0%	4.0%	4.1%	4.1%	4.2%	4.3%	-19.0%	5.6%	5.6%	5.6%
\$ Increase - Annual Bill		\$38.20	\$40.35	\$42.62	\$45.01	\$47.54	\$50.21	-\$233.97	\$56.01	\$59.16	\$62.48

Municipal Comparison

Annual Residential Water Bill



Survey of Annual Residential Water Bill - 180 m³ of Annual Consumption on 3/4" Meter



Financial Plan Summary

Scenario Analysis



- 5-year delay in new development (i.e. 2027)
- Inclusion of Process Piping Improvements in capital needs forecast
- No change to forecast rate increases

Scenario Comparison	2020 Rate Study	Deferred Growth Scenario	Change (\$)
---------------------	-----------------	--------------------------	-------------

Capital Needs/Funding	2020-2030		
Capital Expenditures	289,500	552,500	263,000
Capital Funding			
Non-Growth Related Debenture Requirements	164,366	537,423	373,057
Water Reserve	125,134	15,077	(110,057)

Reserves Position	2030		
Water Reserve Balance	117,360	-	(117,360)

Operating/Billing Revenue	2020-2030		
Water Billing Recovery	1,722,482	1,296,396	(426,086)
Part XII Capital Charge Recovery	42,189	42,189	-
Contributions from General Reserves (Tax-based)	52,248	227,375	175,127
Contributions from Water Reserves	9,566	9,566	-
Total	1,826,485	1,575,527	(250,959)

Recommendations

Rate Study



- That Council provide for the recovery of all water costs through full cost recovery rates;
- That Council approve the 2020 water rates;
- That Council conduct public consultation with regard to future water rate increases and amend the Water Financial Plan as required;
- That Council direct staff to consider the results of the Rate Study in future amendments to the Town's asset management plan; and
- That Council consider transitioning current water reserve to reserve funds.

Next Steps and Recommendations

Water Financial Plan



- The Township of Amaranth Water Financial Plan prepared by Watson & Associates Economists Ltd. dated April 9, 2020 be approved;
- Notice of availability of the Financial Plan be advertised;
- The Financial Plan, the Council Resolution approving the Financial Plan, and the Water Rate Study underpinning the Financial Plan be submitted to the Ministry of Municipal Affairs and Housing. (O.Reg. 453/07, Section 3 (1) 6); and
- The Council Resolution approving the Financial Plan be submitted to the Ministry of the Environment, satisfying the requirements under the Safe Drinking Water Act. (S.D.W.A. Section 32 (5) 2 ii))



Water Rate Study and Ontario Regulation 453/07 Financial Plan

Township of Amaranth

April 9, 2020

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca

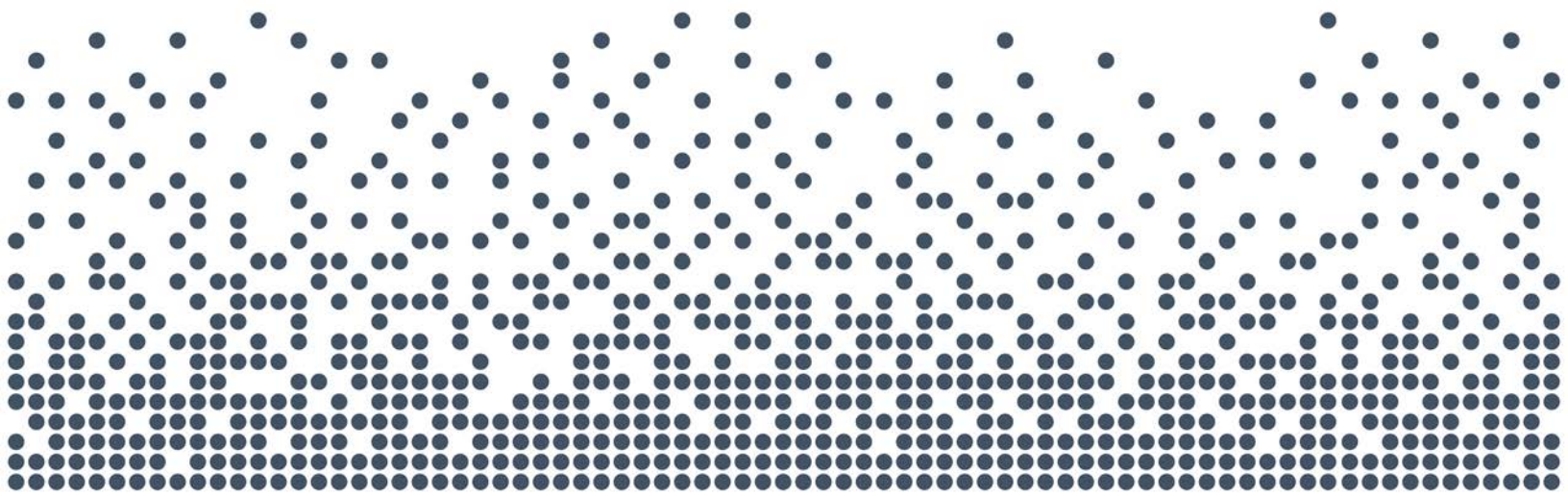
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Water Rate Study Report



Chapter 1

Introduction



1. Introduction

1.1 Background

The Township of Amaranth (Township) currently provides water services to 116 households on the Waldemar Heights Water Supply System.

Current customers are being charged an annual flat rate of \$680 for water, which is billed monthly. In addition to this monthly charge, customers have been paying a capital charge over either 10 or 20-year terms in relation to previously constructed water assets. Those customers who elected to pay their capital charge over a 20-year term will continue to do so until 2026 while those customers who elected to pay the capital charge over 10-years have no further annual payments remaining.

Owners of municipal drinking water systems in Ontario are required to have a municipal drinking water licence. Municipalities are required to submit their water licence renewal application to the Province every five years. One of the mandatory licencing requirements under the Safe Drinking Water Act is for a financial plan to be prepared and submitted to the Province. Ontario Regulation (O.reg.) 453/07 outlines the required information, reporting structure and deadlines for the financial plan. Regarding the deadlines, municipalities are mandated to finalize, approve and submit these financial plans six months prior to their water licence expiry (along with all other water licence application requirements). As such, the Township is required to submit their water licence renewal application (including the Water Financial Plan) prior to the deadline of April 18, 2020.

1.2 Study Process

Watson & Associates Economists Ltd (Watson) was retained by the Township to undertake a comprehensive water rate study (Rate Study) and to prepare a Water Financial Plan as part of the five year submission requirements for the purposes of obtaining a municipal drinking water license as per the Safe Drinking Water Act, 2002. The Water Financial Plan, meeting the requirements of O.reg. 453/07, is included as Appendix B to this report.



The objectives of the Rate Study and steps involved in carrying out this assignment are summarized below:

- Build a capital program that blends lifecycle needs arising from the Township's Asset Management Plan with specific needs identified in the water capital needs forecast;
- Identify potential methods of cost recovery from the capital needs listing, as an offset to recovery through the water rates;
- Forecast annual operating costs and rate-based funding requirements;
- Assess adequacy of forecast water rates in addressing long-term financial plan needs; and
- Develop a long-term water rate forecast and present findings to Township staff and Council for their consideration.

In approaching this study, the following analysis is provided herein:

Chapter 1 – Introduction

Chapter 2 – Forecast Growth and Service Demands

Chapter 3 – Capital Infrastructure Needs

Chapter 4 – Capital Cost Financing Options

Chapter 5 – Operating Expenditure Forecast

Chapter 6 – Forecast Water Rates

1.3 Regulatory Changes in Ontario

Resulting from the water crisis in Walkerton, significant regulatory changes have been made in Ontario. These changes arose as a result of the Walkerton Commission and the 93 recommendations made by the Walkerton Inquiry Part II report. Areas of recommendation included:

- watershed management and source protection;
- quality management;
- preventative maintenance;



- research and development;
- new performance standards;
- sustainable asset management; and
- lifecycle costing.

The following sections describe significant applicable regulatory areas.

1.4 Sustainable Water and Sewage Systems Act

The *Sustainable Water and Sewage Systems Act* was passed on December 13, 2002. The intent of the Act was to introduce the requirement for municipalities to undertake an assessment of the “full cost” of providing their water and the wastewater services. In total, there were 40 areas within the Act to which the Minister may make Regulations, however regulations were never issued. On December 31, 2012, the *Sustainable Water and Sewage Systems Act* was repealed.

1.5 Safe Drinking Water Act

The *Safe Drinking Water Act* was passed in December 2002. The *Safe Drinking Water Act* provides for 50 of the 93 Walkerton Part II recommendations. It focuses on the administrative and operational aspects of the provision of water.

The purposes of the *Safe Drinking Water Act* are to “recognize that the people of Ontario are entitled to expect their drinking water to be safe and to provide for the protection of human health and the prevention of drinking water health hazards through the control and regulation of drinking water systems and drinking water testing. 2002, c. 32, s. 1.”

The following is a brief summary of the key elements included in the *Safe Drinking Water Act*:

- Mandatory licensing and accreditation of testing laboratories;
- New standards for treatment, distribution quality and testing;
- Mandatory operator training and certification;
- Mandatory licensing of municipal water providers;
- Stronger enforcement and compliance provisions; and



- “Standard of care” requirements for municipalities.

This legislation impacts the costs of operating a water system with the need for higher skilled operators including increased training costs, increased reporting protocols and requirements, continuing enhancements to quality standards and the costs to licence each water system.

1.6 Financial Plan Regulation

On August 16, 2007, the Ministry of Environment introduced O.Reg. 453/07 which requires the preparation of financial plans for water systems (and municipalities are encouraged to prepare plans for wastewater systems). The Ministry of Environment has also provided a Financial Plan Guideline to assist municipalities with preparing the plans. A brief summary of the key elements of the regulation is provided below:

- The financial plan will represent one of the key elements to obtain a Drinking Water License.
- The plan is to be completed, approved by Council Resolution, and submitted to the Ministry of Municipal Affairs and Housing as part of the application for receiving approval of a water license.
- The financial plans shall be for a period of at least six years but longer planning horizons are encouraged.
- As the regulation is under the *Safe Drinking Water Act*, the preparation of the plan is mandatory for water services and encouraged for wastewater services.
- The plan is considered a living document (i.e. can be updated if there are significant changes to budgets) but will need to be undertaken at a minimum every five years.
- The plans generally require the forecasting of capital, operating and reserve fund positions, and providing detailed capital inventories. In addition, Public Sector Accounting Board full accrual information on the system must be provided for each year of the forecast (i.e. total non-financial assets, tangible capital asset acquisitions, tangible capital asset construction, betterments, write-downs, disposals, total liabilities, net debt, etc.).



- The financial plans must be made available to the public (at no charge) upon request and be available on the Township's web site. The availability of this information must also be advertised.

In general, the financial principles of this regulation follow the intent of the *Sustainable Water and Sewage Systems Act*, 2002 to move municipalities towards financial sustainability for water services. However, many of the prescriptive requirements have been removed (e.g. preparation of two separate documents for provincial approval, auditor opinions, engineer certifications, etc.).

A guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") has been developed to assist municipalities in understanding the Province's direction and provides a detailed discussion on possible approaches to sustainability. The Province's Principles of Financially Sustainable Water and Wastewater Services are provided below:

- Principle #1: Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.
- Principle #2: An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.
- Principle #3: Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.
- Principle #4: Lifecycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.
- Principle #5: An asset management plan is a key input to the development of a financial plan.
- Principle #6: A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.



- Principle #7: Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- Principle #8: Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- Principle #9: Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

1.7 Water Opportunities Act

The *Water Opportunities Act* received Royal Assent on November 29, 2010. The Act provides for the following elements:

- Foster innovative water, wastewater and stormwater technologies, services and practices in the private and public sectors;
- Prepare water conservation plans to achieve water conservation targets established by the regulations; and
- Prepare sustainability plans for municipal water services, municipal wastewater services and municipal stormwater services.

With regard to the sustainability plans:

- The Bill extends from the water financial plan and requires a more detailed review of the water financial plan and requires a full plan for wastewater and stormwater services; and
- Regulations (when issued) will provide performance targets for each service – these targets may vary based on the jurisdiction of the regulated entity or the class of entity.

The Financial Plan shall include:

- An asset management plan for the physical infrastructure;
- Financial Plan;



- For water, a water conservation plan;
- Assessment of risks that may interfere with the future delivery of the municipal service, including, if required by the regulations, the risks posed by climate change and a plan to deal with those risks; and
- Strategies for maintaining and improving the municipal service, including strategies to ensure the municipal service can satisfy future demand, consider technologies, services and practices that promote the efficient use of water and reduce negative impacts on Ontario's water resources, and increase co-operation with other municipal service providers.

Performance indicators will be established by service:

- May relate to the financing, operation or maintenance of a municipal service or to any other matter in respect of which information may be required to be included in a plan; and
- May be different for different municipal service providers or for municipal services in different areas of the Province.

Regulations will prescribe:

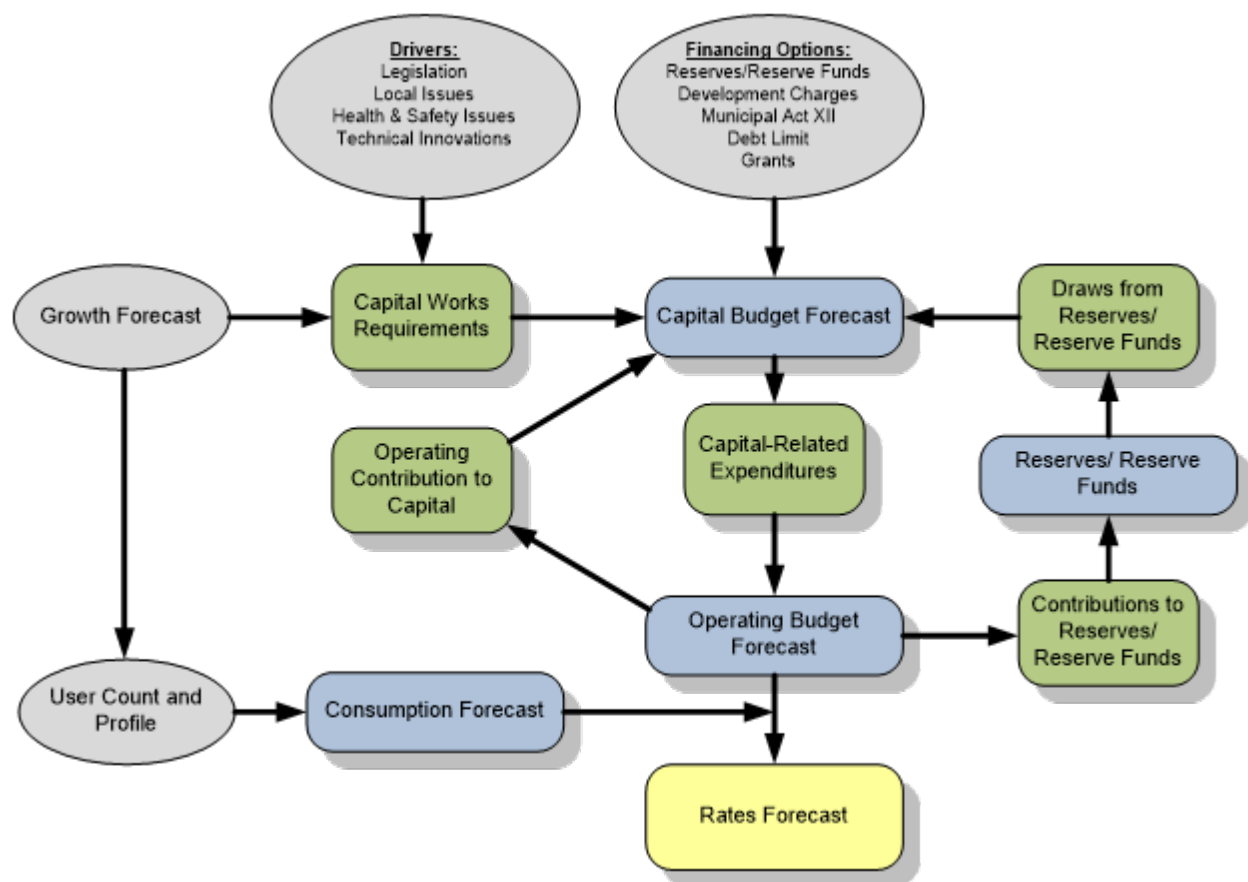
- Timing;
- Contents of the plans;
- Identifying what portions of the plan will require certification;
- Public consultation process; and
- Limitations, updates, refinements, etc.

1.8 Water Rate Calculation Methodology

Figure 1-1 illustrates the general methodology used in determining the full cost recovery water rate forecast.



Figure 1-1
Water Rate Calculation Methodology



The methodology employed generally consists of 5 major elements:

1. Customer Demands and Consumption Forecast

The water customer forecast is prepared by considering potential new water users connecting to the system. Through discussions with Township staff, projected total water users over the forecast have been included within the rate study calculations.

2. Capital Needs Forecast

The capital needs forecast is developed to measure program/service level adjustments, lifecycle requirements and growth-related needs. The Township's long-term capital plan provided the base capital forecast with adjustments made



by Township staff for specific projects within the forecast period. Capital expenditures are forecast with inflationary adjustments based on capital costs indices.

3. Capital Funding Plan

The capital funding plan considers the potential funding sources available to address the capital needs forecast. The sources of capital funding include rate-based support, reserves/reserve funds and debt for program/service level improvements. Growth-related sources of funding include water capital levies and debt. The use of rate-based funding is measured against the revenue projections and affordability impacts. The reserve/reserve fund sources are measured against the sustainability of these funds, relative to lifecycle demands, revenue projections and affordability impacts. Debt financing is typically considered for significant capital expenditures, where funding is required beyond long-term lifecycle needs or to facilitate rate transition policies. Debt financing is measured in against the Township's debt policies and annual repayment limits to ensure a practical and sustainable funding mix.

4. Operating Budget Forecast

The operating budget forecast considers adjustments to the Township's base budget reflecting program/service level changes, operating fund impacts associated with infrastructure and financing for capital needs. The operating expenditures are forecast with inflationary adjustments and growth in service demand, based on fixed and variable cost characteristics. The operating budget forecast ties the capital funding plan and reserve/reserve fund continuity forecast to the rate-based revenue projections. This ensures sufficient funding for both the ongoing annual operation and maintenance of water services, as well as the capital cost requirements to ensure service sustainability. Operating revenues are projected to identify the rate components net of anticipated operating revenues, such as capital levies, fees and penalties, and other miscellaneous revenues.



5. Rate Forecast and Structure

The rate forecast and structure component of the analysis considers various rate structures to recover the forecast rate-based revenue from the projected customer demands. At this stage in the analysis the full costs of service are measured against the customer growth and consumption demands to determine full cost recovery rates. The analysis may consider alternative structures for minimum bill and consumptive components of the rates, consistent with municipal policies/strategies, industry practice and customer affordability. Providing context to the rate forecast, the results are quantified to measure the impacts on a range of customer types and in relation to other municipalities.



Chapter 2

Forecast Growth and Service Demands



2. Forecast Growth and Service Demands

2.1 Current Service Demands

In preparing the demand forecast for water, a summary of customer accounts was obtained from Township staff. There are currently 116 water customers within the Township's water system.

2.2 Forecast Service Demands

For the purpose of calculating future water rates, users were forecast for the period of 2020-2030. The Waldemar Water Storage Municipal Class Environmental Assessment, dated August 2019 (Waldemar EA) identifies water storage needs to provide service to 137 additional units within future developments (i.e. Centurian, Sarah Properties, South of Centurian). Of the additional 137 units, 107 units have been forecast to develop and connect to the water system over the 2022-2030 period based on the Township's 2019 Development Charges Background Study and discussions with Township Staff. This results in an increase from 116 current customers to a total of 223 customers in 2030. Table 2-1 provides the detailed growth forecast for the period.

Table 2-1
Water Customer Forecast 2020-2030

Water Customer Forecast	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Existing	116	116	116	116	116	116	116	116	116	116	116
New - Growth	-	-	8	24	39	53	64	75	86	97	107
Total	116	116	124	140	155	169	180	191	202	213	223

The actual timing of when future growth on the Waldemar water system occurs will have implications on the capital funding plan and water rate forecast. Potential delays in the timing of the anticipated development will reduce the anticipated water rate revenue resulting in budgetary shortfalls. These potential impacts are discussed further in Chapters 4 through 6.



Chapter 3

Capital Infrastructure Needs



3. Capital Infrastructure Needs

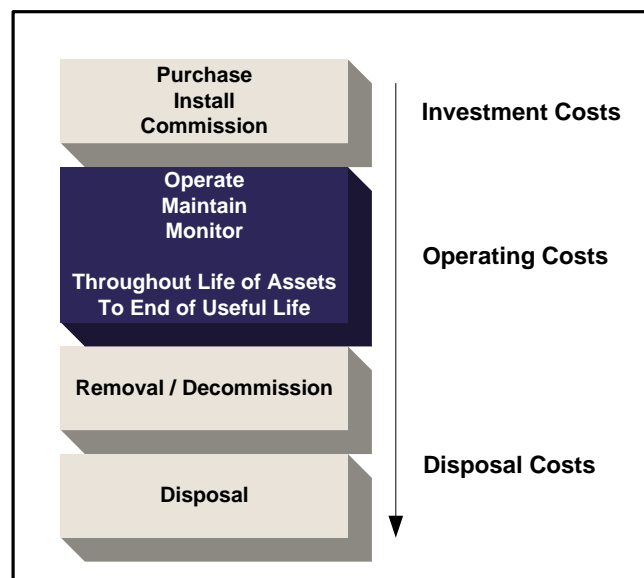
3.1 Overview of Lifecycle Costing

3.1.1 Definition

For many years, lifecycle costing has been used in the field of maintenance engineering and to evaluate the advantages of using alternative materials in construction or production design. The method has gained wider acceptance and use in the areas of industrial decision-making and the management of physical assets.

By definition, lifecycle costs are all the costs which are incurred during the lifecycle of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. The stages which the asset goes through in its lifecycle are specification, design, manufacture (or build), installation, commissioning, operation, maintenance and disposal. Figure 3-1 depicts these stages in a schematic form.

Figure 3-1
Lifecycle Costing





3.1.2 *Financing Costs*

This section will focus on financing mechanisms in place to fund the costs incurred throughout the asset's life.

In a municipal context, services are provided to benefit tax/rate payers. Acquisition of assets is normally timed in relation to direct needs within the community. At times, economies of scale or technical efficiencies will lead to oversizing an asset to accommodate future growth within the municipality. Over the past few decades, new financing techniques such as development charges and *Municipal Act* capital charges have been employed based on the underlying principle of having tax/rate payers who benefit directly from the service paying for that service. Operating costs which reflect the cost of the service for that year are charged directly to all existing tax/rate payers who have received the benefit. Operating costs are normally charged through the tax base or user rates.

Capital expenditures are recouped through several methods, the most common being operating budget contributions, development charges, reserves, developer contributions and debentures.

New construction related to growth could produce development charges, capital charges, and developer contributions (e.g. works internal to a subdivision which are the responsibility of the developer to construct) to fund a significant portion of projects, where new assets are being acquired to allow growth within the municipality to continue. As well, debentures could be used to fund such works, with the debt charge carrying costs recouped from taxpayers in the future.

However, capital construction to replace existing infrastructure is largely not growth-related and will therefore not yield development charges or developer contributions to assist in financing these works. Hence, a municipality will be dependent upon debentures, reserves and contributions from the operating budget to fund these works.

Figure 3-2 depicts the costs of an asset from its initial conception through to replacement and then continues to follow the associated costs through to the next replacement.

As referred to earlier, growth-related financing methods such as development charges and developer contributions could be utilized to finance the growth-related component

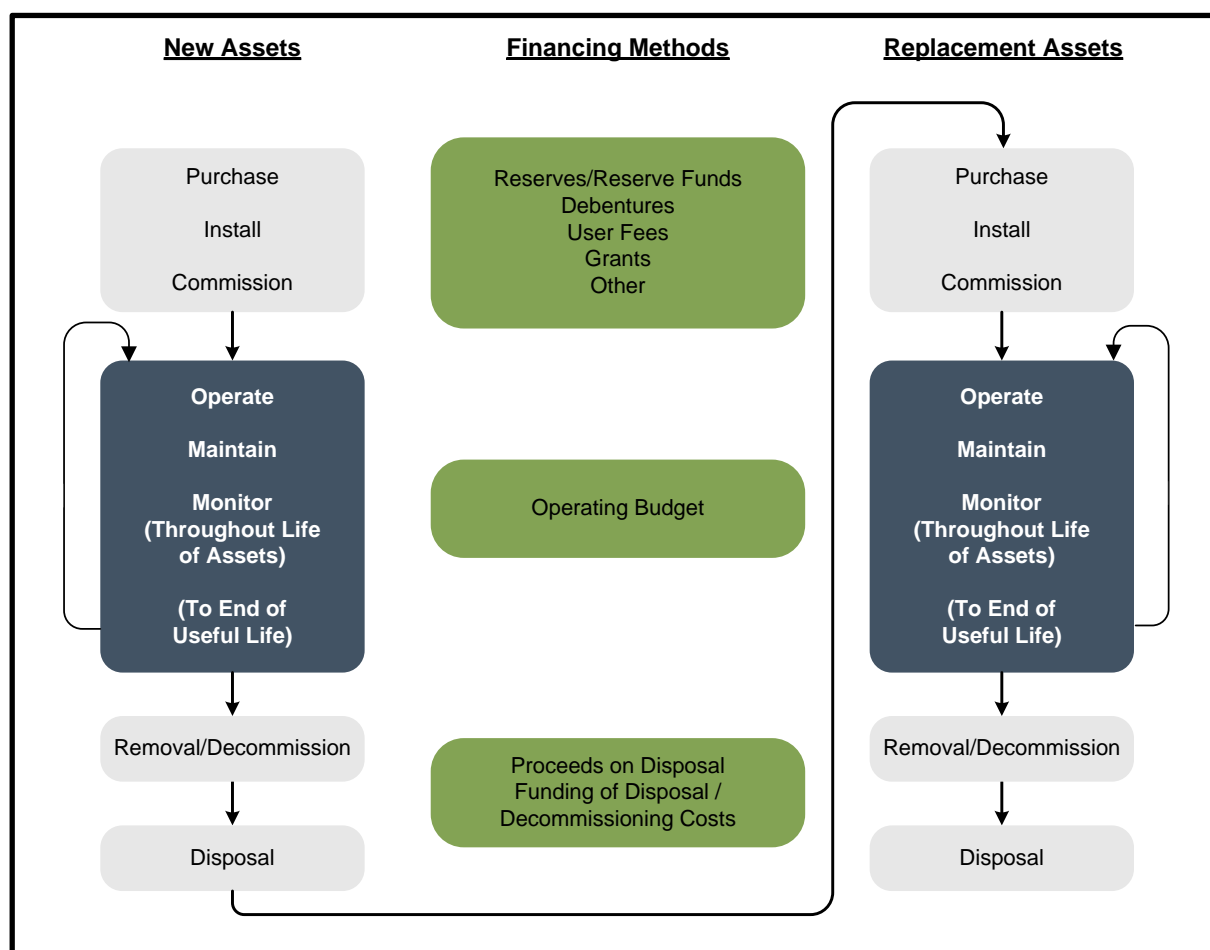


of the new asset. These revenues are collected (indirectly) from the new homeowner who benefits directly from the installation of this asset. Other financing methods may be used as well to finance the non-growth-related component of this project; reserves which have been collected from past tax/rate payers, operating budget contributions which are collected from existing tax/rate payers and debenturing which will be carried by future tax/rate payers. Ongoing costs for monitoring, operating and maintaining the asset will be charged annually to the existing tax/rate payer.

When the asset requires replacement, the sources of financing will be limited to reserves, debentures and contributions from the operating budget. At this point, the question is raised; "If the cost of replacement is to be assessed against the tax/rate payer who benefits from the replacement of the asset, should the past tax/rate payer pay for this cost or should future rate payers assume this cost?" If the position is taken that the past user has used up the asset, hence they should pay for the cost of replacement, then a charge should be assessed annually, through the life of the asset to have funds available to replace it when the time comes. If the position is taken that the future tax/rate payer should assume this cost, then debenturing and, possibly, a contribution from the operating budget should be used to fund this work.



Figure 3-2
Financing Lifecycle Costs



Charging for the cost of using up of an asset is the fundamental concept behind amortization methods utilized by the private sector. This concept allows for expending the asset as it is used up in the production process. The tracking of these costs forms part of the product's selling price and hence end users are charged for the asset's amortization. The same concept can be applied in a municipal setting to charge existing users for the asset's use and set those funds aside in a reserve to finance the cost of replacing the asset in the future.

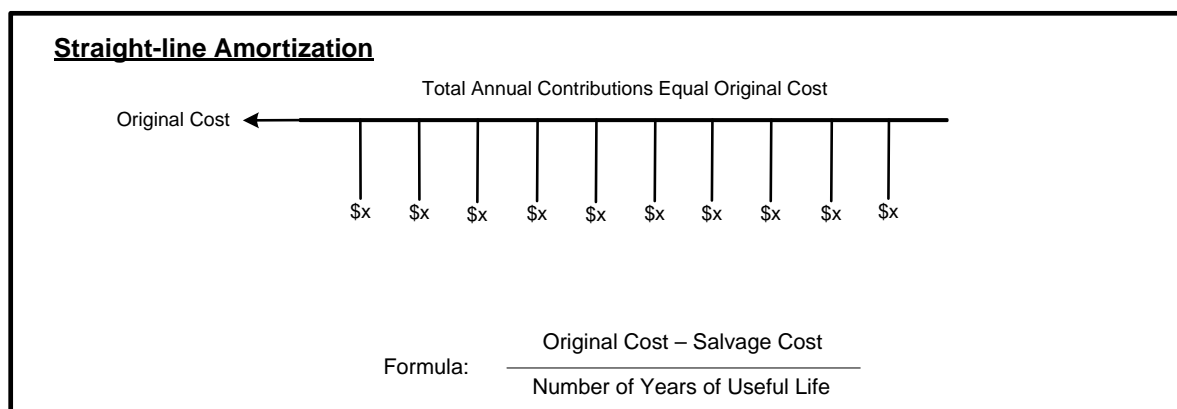
3.1.3 Costing Methods

There are two fundamental methods of calculating the cost of the usage of an asset and for the provision of the revenue required when the time comes to retire and replace it.

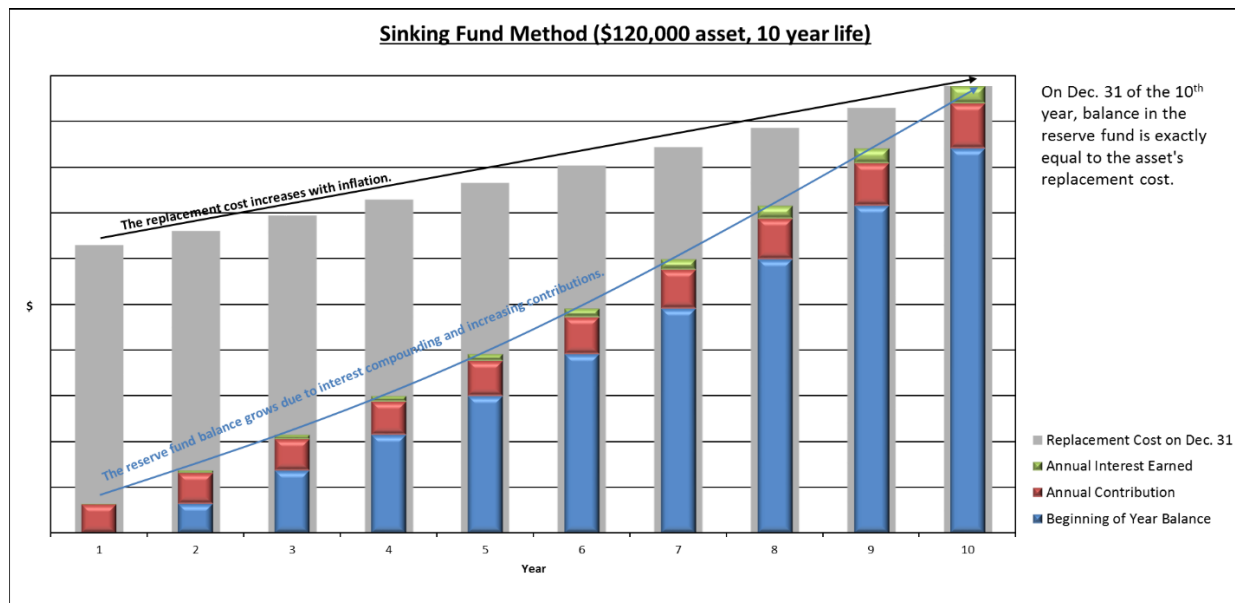


The first method is the Amortization Method. This method recognizes the reduction in the value of the asset through wear and tear, and aging. There are two commonly used forms of amortization: the straight-line method and the sinking fund method.

The straight-line method is calculated by taking the original cost of the asset, subtracting its estimated salvage value (estimated value of the asset at the time it is disposed of) and dividing this by the estimated number of years of useful life. The reducing balance method is calculated by utilizing a fixed percentage rate and this rate is applied annually to the undepreciated balance of the asset value.



The second method of lifecycle costing is the sinking fund method. This method first estimates the future value of the asset at the time of replacement. This is done by inflating the original cost of the asset at an assumed annual inflation rate. A calculation is then performed to determine annual contributions (equal or otherwise) which, when invested, will grow with interest to equal the future replacement cost.



The preferred method used herein is the sinking fund method of lifecycle costing.

3.2 Asset Inventory

Lifecycle “sinking fund” contribution amounts for the infrastructure have been calculated to determine the level of capital investment that should ultimately be included in the full cost assessment and rate forecast. Table 3-1 summarizes the current asset replacement value and long-term annual lifecycle replacement needs, in 2020\$ values. These values were calculated based on detailed water capital asset inventory information obtained from the Township’s 2016 Asset Management Plan.



Table 3-1
Summary of Water Infrastructure and Replacement Cost (2020\$)¹

Township of Amaranth Water Asset Replacement Costs Summary		
Asset Type	Replacement Cost (2020\$)	Annual Lifecycle Replacement Cost
Facilities & Components	3,488,368	86,381
Water Mains	5,214,517	100,439
Lateral Lines	34,567	666
Water Fittings	360,681	8,007
Water Valves	500,373	11,108
Water Hydrants	247,324	5,490
Wells	137,402	6,620
TOTAL	9,983,233	218,711

3.3 Capital Forecast

A ten-year capital forecast has been developed for the water system to address capital needs across all areas for the system. The capital needs that have been identified have been initially based on the Township's 2019 to 2029 capital needs forecast.

The Waldemar EA was prepared to evaluate water storage alternatives to meet the demands of future development. The preferred alternative of the Waldemar EA is for the construction of an in-ground reservoir at the existing Waldemar pump house for \$1.78 million. These costs will be a direct developer responsibility and have not been included in the capital needs forecast.

The Township has also identified the need for \$250,000 in costs related to process piping improvements that would be required in the short-term. Through discussions with the Township, it is understood that these improvements would not be required if the construction of the in-ground reservoir were to occur. As the anticipated development requiring the construction of the in-ground reservoir is anticipated to commence in 2022, the process piping costs identified above have not been included in the forecast. Should there be delays in the timing of the construction of the in-ground reservoir and subsequent development, it is understood that the process piping improvements would be undertaken by the Township.

¹ Facilities and Components assets include \$1.78 million for the costs associated with the preferred servicing option identified in the Waldemar EA (i.e. In-ground reservoir)



The water capital forecast is summarized in Table 3-2. These capital needs are forecast in current year dollars (i.e. 2020\$). The water capital plan totals \$239,700. For rate determination purposes, the capital needs forecast will be indexed by 2.5% annually.



Table 3-2
Water Service
Capital Budget Forecast – Uninflated\$

Description	Budget 2020	Total	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures												
Well One - Camera inspection of well casing	-	3,000	-	-	-	-	-	-	-	3,000	-	-
Well One - Submersible pump replacement	-	7,000	-	-	-	7,000	-	-	-	-	-	-
Well One - Transmission main repairs	-	2,500	-	-	-	2,500	-	-	-	-	-	-
Well Two - Camera inspection of well casing	-	3,000	-	-	-	-	-	-	-	3,000	-	-
Well Two - Submersible pump replacement	-	7,000	-	-	-	7,000	-	-	-	-	-	-
Well Two - Transmission main repairs	-	3,000	-	-	-	-	-	-	-	3,000	-	-
Well Three - Camera inspection of well casing	-	3,000	-	-	-	-	-	-	-	3,000	-	-
Well Three - Submersible pump replacement	-	7,000	-	-	-	7,000	-	-	-	-	-	-
Well Three - Transmission main repairs	-	2,500	-	-	-	2,500	-	-	-	-	-	-
Pumphouse Raw - Replace pressure gauges	-	1,500	1,500	-	-	-	-	-	-	-	-	-
Water Piping - Service pressure relief valve	5,000	-	-	-	-	-	-	-	-	-	-	-
Water Piping - Replace raw water meters	-	10,000	-	-	-	10,000	-	-	-	-	-	-
Pumphouse Treatment Equipment - Chemical metering pumps	-	15,000	15,000	-	-	-	-	-	-	-	-	-
Pumphouse Treatment Equipment - Centreline Injectors	500	4,500	500	500	500	500	500	500	500	500	500	-
Treated Water Process - Replace pressure gauges	-	2,000	-	-	-	-	-	-	-	2,000	-	-
Treated Water Process - Service flow control valves	-	5,000	-	-	-	-	-	-	-	5,000	-	-
Treated Water Process - Service pressure relief valve	-	5,000	-	-	-	-	-	-	-	5,000	-	-
Treated Water Process - Rebuild high lift pumps	5,000	10,000	-	-	-	10,000	-	-	-	-	-	-
Treated Water Process - Service emergency pump	-	5,500	-	-	-	3,000	-	-	-	2,500	-	-
Treated Water Process - Replace treated water meters	-	4,000	-	-	-	-	-	-	-	-	4,000	-
Instrumentation and SCADA - Replace free chlorine analyzer	-	7,000	-	-	-	7,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace laptop	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace datalogger	-	5,000	-	-	-	2,500	2,500	-	-	-	-	-
Building Services - Electrical	-	10,000	2,500	-	-	2,500	-	2,500	-	2,500	-	-
Building Services - Heating	500	4,500	500	500	500	500	500	500	500	500	500	-
Building Services - Lighting	500	2,500	-	500	-	500	500	-	500	-	500	-
Building Services - Generator Service	1,000	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Treated Water Distribution - Distribution mains leak repairs	-	10,500	-	5,000	-	5,000	-	-	500	-	-	-
Treated Water Distribution - Valve repair	-	3,000	-	-	-	1,500	-	-	1,500	-	-	-
Treated Water Distribution - Hydrant repair	-	10,000	-	2,500	-	5,000	-	-	-	2,500	-	-
Treated Water Distribution - Service repairs	-	7,500	-	1,500	-	3,000	1,500	-	-	1,500	-	-
Provision		18,722										18,722
Studies:		-										
Rate Studies and Financial Plan		40,000					20,000					20,000
Total Capital Expenditures	12,500	227,222	20,000	11,500	1,000	81,000	26,500	3,500	4,500	34,000	6,500	38,722



Chapter 4

Capital Cost Financing Options



4. Capital Cost Financing Options

4.1 Summary of Capital Cost Financing Alternatives

Historically, the powers that municipalities have had to raise alternative revenues to taxation to fund capital services have been restrictive. Over the past number of years, legislative reforms have been introduced. Some of these have expanded municipal powers (e.g. Bill 130 providing for natural person powers for fees and charges bylaws); while others appear to restrict them (Bill 98 in 1997 providing amendments to the *Development Charges Act* (D.C.A.)).

The most recent *Municipal Act* came into force on January 1, 2003, with significant amendments in 2006 through the *Municipal Statute Law Amendment Act*. Part XII of the Act and Ontario Reg. 584/06, govern a Township's ability to impose fees and charges. This Act provides municipalities with broadly defined powers and provides the ability to impose fees for both operating and capital purposes. Under s.484 of the *Municipal Act*, 2001, the Local Improvement Act was repealed with the in-force date of the Municipal Act (January 1, 2003). The municipal powers granted under the *Local Improvement Act* now fall under the jurisdiction of the *Municipal Act*.

The methods of capital cost recovery available to municipalities are provided as follows:

Recovery Methods	Section Reference
• D.C.A., 1997	4.2
• <i>Municipal Act</i> <ul style="list-style-type: none">○ Fees and Charge○ Local Improvements	4.3
• Grant Funding	4.4
• Reserves/Reserve Funds	4.5
• Debenture Financing	4.6



4.2 Development Charges Act, 1997

The D.C.A. received royal assent on December 8, 1997, replacing the previous act, which had been in-force since November 23, 1989.

The Province's stated intentions were to “create new construction jobs and make home ownership more affordable” by reducing the charges and to “make municipal Council decisions more accountable and more cost effective.” The basis for this Act is to allow municipalities to recover the growth-related capital cost of infrastructure necessary to accommodate new growth within the municipality. The D.C.A. provides for limitations and ceilings on services that can be included in the charges.

The Township does not currently impost D.C.s on new development for water services and as such D.C.s have not been included as a source of capital financing in the financial plan.

4.3 Municipal Act

Part XII of the *Municipal Act* provides municipalities with broad powers to impose fees and charges via passage of a by-law. These powers, as presented in s. 391 (1), include imposing fees or charges:

- “for services or activities provided or done by or on behalf of it;
- for costs payable by it for services or activities provided or done by or on behalf of any other municipality or local board; and
- for the use of its property including property under its control.”

Restrictions are provided to ensure that the form of the charge is not akin to a poll tax. Any charges not paid under this authority may be added to the tax roll and collected in a like manner. The fees and charges imposed under this part are not appealable to the Ontario Municipal Board.

s. 391 (2) of the *Municipal Act* permits municipalities to impose charges to recover capital costs, by by-law, from owners or occupants of land who receive an immediate benefit or a benefit at some later point in time. For a by-law imposed under this section of the Act:



- A variety of different means could be used to establish the rate, and recovery of the costs could be imposed by a number of methods at the discretion of Council (i.e. lot size, frontage, number of benefiting properties, etc.);
- Rates could be imposed in respect to costs of major capital works, even though an immediate benefit is not enjoyed;
- Non-abutting owners could be charged;
- Recovery could be authorized against existing works, where new infrastructure was added to such works, "notwithstanding that the capital costs of existing works has in whole or in part been paid";
- Charges on individual parcels could be deferred;
- Exemptions could be established; and
- Ontario Municipal Board approval is not required.

Under the previous *Local Improvement Act*:

- A variety of different types of works could be undertaken, such as watermain, storm and sanitary sewer projects, supply of electrical light or power, bridge construction, sidewalks, road widening and paving;
- Council could pass a by-law for undertaking such work on petition of a majority of benefiting taxpayers, on a 2/3 vote of Council and on sanitary grounds, based on the recommendation of the Minister of Health. The by-law was required to go to the Ontario Municipal Board, which might hold hearings and alter the by-law, particularly if there were objections;
- The entire cost of a work was assessed only upon the lots abutting directly on the work, according to the extent of their respective frontages, using an equal special rate per metre of frontage; and
- As noted, this Act was repealed as of April 1, 2003; however, Ontario Reg. 119/03 was enacted on April 19, 2003 which restores many of the previous *Local Improvement Act* provisions; however, the authority is now provided under the *Municipal Act*.

4.4 Grant Funding Availability

In August 2012, the Province of Ontario initiated the Municipal Infrastructure Investment Initiative. In supporting the efforts of communities to restore and revitalize their public infrastructure, this initiative provides one-time provincial funding to improve asset



management planning in small municipalities and local service boards. In addition, funding will be made available for municipal infrastructure projects under this initiative. Any municipality or local service board seeking capital funding in the future must demonstrate how its proposed project fits within a detailed asset management plan. To assist in defining the components of an asset management plan, the Province produced a document entitled, “Building Together: Guide for Municipal Asset Management Plans.” This guide documents the components, information and analysis that are required to be included in a Township’s asset management plan under this initiative.

The Township does not anticipate receiving grant funding during the forecast period. To the extent that the Township is successful in achieving grant funding for future infrastructure needs and the financial impacts are material, the rate forecast may be revisited.

4.5 Existing Reserves/Reserve Funds

The Township has established a reserve for water capital costs. The established reserve fund has been used in the capital funding forecast for rate-based needs.

The year-end 2019 Water Reserve balance is \$9,566.

4.6 Debenture Financing

Although it is not a direct method of minimizing the overall cost to the ratepayer, debentures are used by municipalities to assist in cash flowing large capital expenditures.

The Ministry of Municipal Affairs regulates the level of debt incurred by Ontario municipalities, through its powers established under the *Municipal Act*. Ontario Reg. 403/02 provides the current rules respecting municipal debt and financial obligations. Through the rules established under these regulations, a Township’s debt capacity is capped at a level where no more than 25% of the Township’s own source revenue may be allotted for servicing the debt (i.e. annual debt charges).

The Township has an instalment bank loan which was secured in 2006 to pay for capital works in that year. The principal and interest costs of the bank loan have been identified in capital related expenses as a Part XII Repayment and have been offset by



operating revenue amounts noted as Municipal Act Capital Charge Recovery, discussed in section 5.2.

4.7 Recommended Approach

It is recommended that the capital program be funded by water capital reserves and the issuance of external debt. Table 4-1 summarizes the recommended capital funding sources supporting the capital needs forecast, for consideration by the Township. Table 4-2 provides for the capital expenditure and funding program summary by year for water services. The capital funding plan is provided in inflated dollars.

Table 4-1
Township of Amaranth
2020-2030 Water Capital Funding Program (Inflated \$)

Capital Financing	2020-2030
Provincial/Federal Grants	-
Non-Growth Related Debenture Requirements	164,366
Water Reserve	125,134
Total Capital Financing	289,500

The capital financing plan anticipates the issuance of \$164,000 debt between 2020 and 2025. Based on the Township's 2018 Financial Information Return, the Township is currently utilizing 2.4% of their legislated debt servicing capacity (i.e. 0.6% of net own source revenues) for outstanding municipal debt payments (rate and non-rate based). With forecast growth in own source revenues based on the rate forecast presented herein, the anticipated debt for the water system would moderately increase the Township's debt capacity utilization from 0.6% of own source revenues to 0.7% of own source revenues by the end of the forecast period. This increase would not materially impact the Township's indebtedness with regard to the legislated limit of 25% of own source revenues and would preserve debt funding capacity for other municipal services.

Based on the capital funding plans identified in Table 4-1 and the 2020 estimated water reserve balance in Section 4.5, the water reserve continuity schedules are presented in Table 4-3. By 2030, water reserves are anticipated to increase from \$9,600 to \$117,400.



Table 4-2
Water Service
Capital Budget Forecast – Inflated \$

Description	Budget 2020	Total	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures												
Well One - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well One - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well One - Transmission main repairs	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Well Two - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Two - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well Two - Transmission main repairs	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Three - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Three - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well Three - Transmission main repairs	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Pumphouse Raw - Replace pressure gauges	-	2,000	2,000	-	-	-	-	-	-	-	-	-
Water Piping - Service pressure relief valve	5,000	-	-	-	-	-	-	-	-	-	-	-
Water Piping - Replace raw water meters	-	11,000	-	-	-	11,000	-	-	-	-	-	-
Pumphouse Treatment Equipment - Chemical metering pumps	-	15,000	15,000	-	-	-	-	-	-	-	-	-
Pumphouse Treatment Equipment - Centreline Injectors	500	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Treated Water Process - Replace pressure gauges	-	2,000	-	-	-	-	-	-	-	2,000	-	-
Treated Water Process - Service flow control valves	-	6,000	-	-	-	-	-	-	-	6,000	-	-
Treated Water Process - Service pressure relief valve	-	6,000	-	-	-	-	-	-	-	6,000	-	-
Treated Water Process - Rebuild high lift pumps	5,000	11,000	-	-	-	11,000	-	-	-	-	-	-
Treated Water Process - Service emergency pump	-	6,000	-	-	-	3,000	-	-	-	3,000	-	-
Treated Water Process - Replace treated water meters	-	5,000	-	-	-	-	-	-	-	-	5,000	-
Instrumentation and SCADA - Replace free chlorine analyzer	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace laptop	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace datalogger	-	6,000	-	-	-	3,000	3,000	-	-	-	-	-
Building Services - Electrical	-	12,000	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Building Services - Heating	500	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Building Services - Lighting	500	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Building Services - Generator Service	1,000	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Treated Water Distribution - Distribution mains leak repairs	-	12,000	-	5,000	-	6,000	-	-	1,000	-	-	-
Treated Water Distribution - Valve repair	-	4,000	-	-	-	2,000	-	-	2,000	-	-	-
Treated Water Distribution - Hydrant repair	-	12,000	-	3,000	-	6,000	-	-	-	3,000	-	-
Treated Water Distribution - Service repairs	-	9,000	-	2,000	-	3,000	2,000	-	-	2,000	-	-
Provision	-	24,000	-	-	-	-	-	-	-	-	-	24,000
Studies:												
Rate Studies and Financial Plan	-	49,000	-	-	-	-	23,000	-	-	-	-	26,000
Total Capital Expenditures	12,500	277,000	22,000	14,000	2,000	93,000	32,000	5,000	7,000	43,000	9,000	50,000
Capital Financing												
Provincial/Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-
Non-Growth Related Debenture Requirements	12,500	151,866	22,000	14,000	2,000	89,730	24,136	-	-	-	-	-
Water Reserve	-	125,134	-	-	-	3,270	7,864	5,000	7,000	43,000	9,000	50,000
Total Capital Financing	12,500	277,000	22,000	14,000	2,000	93,000	32,000	5,000	7,000	43,000	9,000	50,000



Table 4-3
Water Service
Water Reserve Continuity - Inflated \$

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Opening Balance	9,566	-	-	-	-	-	-	12,507	35,989	37,804	90,015
Transfer from Operating		-	-	-	3,270	7,864	17,383	30,126	44,442	60,319	77,345
Transfer to Capital					3,270	7,864	5,000	7,000	43,000	9,000	50,000
Transfer to Operating	9,566		-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	12,383	35,632	37,430	89,124	117,360
Interest	-	-	-	-	-	-	124	356	374	891	1,174



Chapter 5

Operating Expenditure Forecast



5. Operating Expenditure Forecast

5.1 Operating Expenditures

The forecasted operating budget figures for water services are based on the Township's 2019 operating budget. The expenditures for each component of the operating budget have been reviewed with staff to establish any revisions and inflationary adjustments. General operating costs are expected to increase by 74% over the forecast period from \$99,400 in 2020 to \$172,500 in 2030. The increase in operating costs is related to inflationary adjustments to the current operating budget as well as incremental operating costs associated with the operation of the new in-ground reservoir. The in-ground reservoir operating costs have been phased-in based on the pace of the anticipated development to \$51,600 by 2030.

Capital-related annual expenditures in the forecast include annual debt repayments and contributions to reserve to support the capital forecast and other future needs. While operating aspects identified above generally increase with inflation over the period (i.e. 2% annually), the capital-related aspects tend to increase more specifically with the increase in capital funding requirements. Annual transfers to reserves for future lifecycle replacement of water assets are forecast to increase from \$0 currently to \$77,400 by 2030 moving the Township towards a sustainable lifecycle funding position.

As a result of the operating, inflationary, and capital-related expenditure increases, the water operating expenditures are anticipated to increase over the forecast period. Gross operating expenditures for water services are anticipated to increase from \$105,400 in 2020 to \$261,900 by 2030.

5.2 Operating Revenues

The Township has a Municipal Act capital charge recovery which was initiated in 2007 to recover the capital costs associated with specific capital works in 2006. These operating revenues have been forecast over the period in accordance with payment recovery schedules and are offset by the cost of debt payments discussed in section 4.6. At the time the capital charge was imposed, customers had the option of paying their capital charge over 10 or 20-years. The remaining capital charge recovery payments are for customers who opted for the twenty-year repayment option. These



customers payments will continue until 2026. The annual operating revenues for water services, representing the capital charge recovery amounts, are forecast at \$6,000 for the 2020 to 2026 period.

The Township's current annual water billing revenues of \$78,900 are insufficient to fund current annual operating costs of \$99,400. As such, transfers from water reserves and non-rate based reserves (i.e. general taxation) have been relied upon to fund the water system operations. Additional transfers from reserves of \$61,800 are required to over the 2020 to 2023 period until water billing revenue has increased to fully fund annual operating costs (including annual debt payments related to the issuance of new debt over the forecast period).

Water billing revenues are forecast to increase from \$78,900 to \$261,900 over the forecast period based on the anticipated development summarized in Chapter 2 and the proposed increases to the water rates, which are discussed further in Chapter 6.

The total annual operating revenues (including water rate revenue) are forecast to increase from \$105,400 in 2020 to \$261,900 by 2030.

Table 5-1 provides the water operating budget forecasts which is presented in inflated dollars.



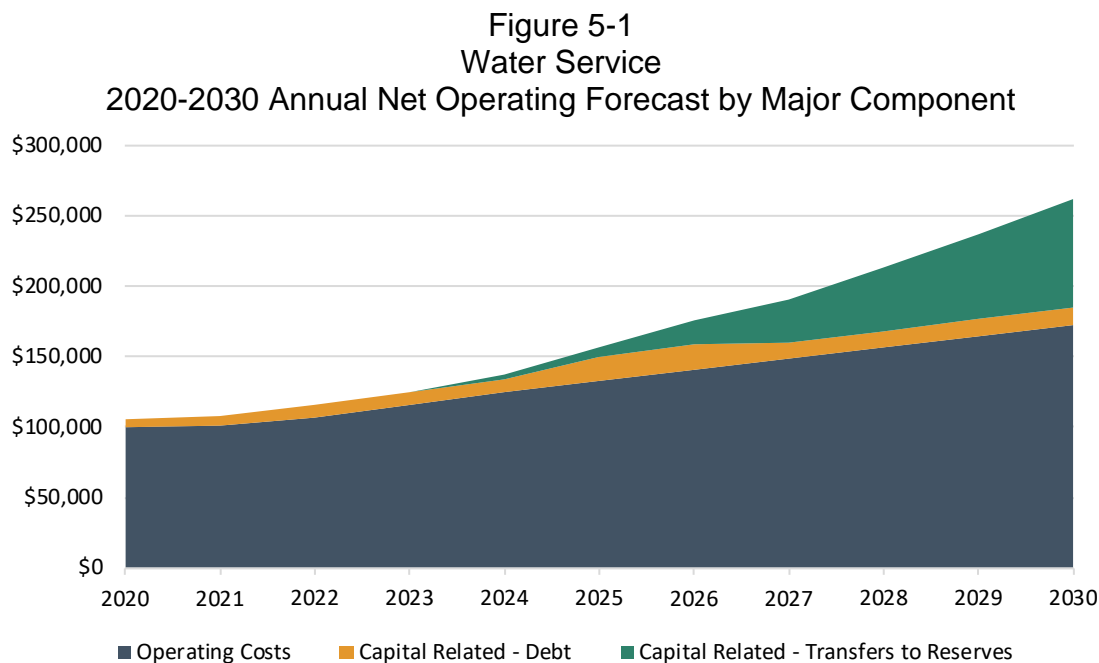
Table 5-1
Water Services
Operating Budget Forecast – Inflated \$

Description	Budget 2020		Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Expenditures												
<u>Operating Costs</u>			-	-	-	-	-	-	-	-	-	-
Bell Canada	1,900		1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
Hydro	12,800		13,100	13,400	13,700	14,000	14,300	14,600	14,900	15,200	15,500	15,800
General ¹	84,700		86,400	88,100	89,900	91,700	93,500	95,400	97,300	99,200	101,200	103,200
Growth Related Operating Costs			-	3,293	9,942	16,855	23,157	28,531	34,100	39,865	45,871	51,600
Sub Total Operating	99,400		101,400	106,693	115,442	124,455	132,857	140,431	148,200	156,165	164,471	172,500
<u>Capital-Related</u>												
Existing Debt (Principal) - Part XII Repayment	3,620		3,892	4,183	4,497	4,834	5,197	5,872				
Existing Debt (Interest) - Part XII Repayment	2,407		2,135	1,844	1,530	1,193	830	155				
New Non-Growth Related Debt (Principal)			420	1,175	1,693	1,827	4,914	5,921	6,158	6,404	6,660	6,927
New Non-Growth Related Debt (Interest)			500	1,363	1,876	1,888	5,405	6,173	5,937	5,690	5,434	5,168
Transfer to Capital	-		-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve						3,270	7,864	17,383	30,126	44,442	60,319	77,345
Sub Total Capital Related	6,027		6,947	8,566	9,596	13,013	24,210	35,504	42,220	56,536	72,414	89,440
Total Expenditures	105,427		108,347	115,259	125,038	137,467	157,066	175,935	190,420	212,701	236,885	261,940
Revenues												
Base Charge	78,880		83,312	94,061	111,897	131,440	151,039	169,908	190,420	212,701	236,885	261,940
Part XII Capital Charge Recovery	6,027		6,027	6,027	6,027	6,027	6,027	6,027	-	-	-	-
Contributions from General Reserves	10,954		19,008	15,171	7,114	-	-	-	-	-	-	-
Contributions from Reserves / Reserve Funds	9,566		-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	105,427		108,347	115,259	125,038	137,467	157,066	175,935	190,420	212,701	236,885	261,940
Water Billing Recovery - Operating	-		-	-	-	-	-	-	-	-	-	-

¹ Includes the operating contract, NSF Audits, Meter Calibrations, and emergency contingency



Figure 5-1 illustrates the annual net operating budget increase for water service over the forecast period by component, illustrating the increase in annual revenues for increased capital funding purposes (transfers to reserves and debt).



As noted previously, should customer growth not occur as presented in Chapter 2, budgetary shortfalls will occur from the decrease in annual water rate revenue and the potential addition of costs related to process piping improvements (\$250,000). As such, further rate increases and/or continued/increased tax-based funding support will be required to offset the loss in revenue and support the anticipated funding needs of the system.



Chapter 6

Forecast Water Rates



6. Forecast Water Rates

6.1 Introduction

To summarize the analysis undertaken thus far, Chapter 3 reviewed capital-related investment for all customers within the water system and responds to the lifecycle needs of the Township. Chapter 4 provided a review of capital financing options of which external debt will be the predominant basis for financing future capital needs. Chapter 5 established the 10-year operating forecast of expenditures for the Township's water system. The following calculations will be based on the annual water billing revenue provided in Chapter 5.

6.2 Water Rates

In maintaining the Township's current rate structure, the billing revenue requirement is divided by the number of customers to calculate a monthly flat rate fee to be paid by each water customer. The resultant rate forecast for water services are presented in Tables 6-1 for 10-year and 20-year capital charge customers. As was noted in Chapter 5, the capital recovery charge of \$287 per year will be retired for all 20-year capital charge customers in 2026. In addition, new customers are expected to join the water system starting in 2022 through the remainder of the forecast period.

The annual flat rate is forecast to increase by 5.6% annually over the forecast period, increasing the annual bill from \$680 to \$1,175 by 2030 for 10-year capital charge customers. The total annual bill for 20-year capital charge customers will increase from \$967 (including the \$287 capital charge) to a peak of \$1,231 by 2026. The total annual bill for 20-year capital charge customers will then decrease to \$997 in 2027 with 5.6% annual increases thereafter.

The detailed financial forecast and rate calculations for water services are provided in Appendix A to this report.



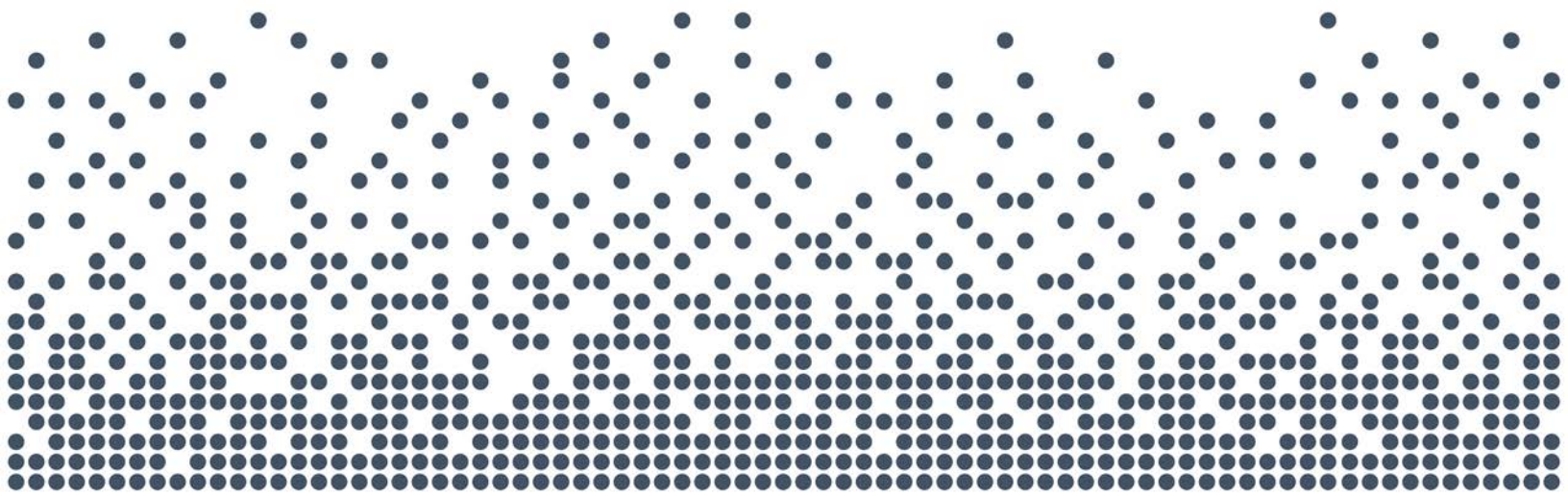
Table 6-1
Township of Amaranth
Water Rate Forecast – Inflated

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Rates											
10-Year Replacement											
Capital Charge - 10-year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Flat Rate	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
Total Annual Bill	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
% Increase - Annual Bill		5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%
\$ Increase - Annual Bill		\$38.20	\$40.35	\$42.62	\$45.01	\$47.54	\$50.21	\$53.03	\$56.01	\$59.16	\$62.48
20-Year Replacement											
Capital Charge - 20-year	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Flat Rate	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
Total Annual Bill	\$967.00	\$1,005.20	\$1,045.55	\$1,088.17	\$1,133.18	\$1,180.72	\$1,230.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
% Increase - Annual Bill		4.0%	4.0%	4.1%	4.1%	4.2%	4.3%	-19.0%	5.6%	5.6%	5.6%
\$ Increase - Annual Bill		\$38.20	\$40.35	\$42.62	\$45.01	\$47.54	\$50.21	-\$233.97	\$56.01	\$59.16	\$62.48

6.3 Recommendations

Based upon the above analysis, the following recommendations are put forth for Council's consideration:

1. That Council provide for the recovery of all water costs through full cost recovery rates;
2. That Council approve the 2020 water and rates as shown in Chapter 6;
3. That Council conduct public consultation with regard to future water rate increases and amend the Water Financial Plan as required;
4. That Council direct staff to consider the results of the Rate Study in future amendments to the Town's asset management plan; and
5. That Council consider transitioning current water reserve to reserve funds.



Appendices



Appendix A

Water Services



Table 1
Township of Amaranth
Water Service
Capital Budget Forecast
 Inflated \$

Description	Budget 2020	Total	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures												
Well One - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well One - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well One - Transmission main repairs	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Well Two - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Two - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well Two - Transmission main repairs	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Three - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Three - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well Three - Transmission main repairs	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Pumphouse Raw - Replace pressure gauges	-	2,000	2,000	-	-	-	-	-	-	-	-	-
Water Piping - Service pressure relief valve	5,000	-	-	-	-	-	-	-	-	-	-	-
Water Piping - Replace raw water meters	-	11,000	-	-	-	11,000	-	-	-	-	-	-
Pumphouse Treatment Equipment - Chemical metering pumps	-	15,000	15,000	-	-	-	-	-	-	-	-	-
Pumphouse Treatment Equipment - Centreline Injectors	500	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Treated Water Process - Replace pressure gauges	-	2,000	-	-	-	-	-	-	-	2,000	-	-
Treated Water Process - Service flow control valves	-	6,000	-	-	-	-	-	-	-	6,000	-	-
Treated Water Process - Service pressure relief valve	-	6,000	-	-	-	-	-	-	-	6,000	-	-
Treated Water Process - Rebuild high lift pumps	5,000	11,000	-	-	-	11,000	-	-	-	-	-	-
Treated Water Process - Service emergency pump	-	6,000	-	-	-	3,000	-	-	-	3,000	-	-
Treated Water Process - Replace treated water meters	-	5,000	-	-	-	-	-	-	-	-	5,000	-
Instrumentation and SCADA - Replace free chlorine analyzer	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace laptop	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace datalogger	-	6,000	-	-	-	3,000	3,000	-	-	-	-	-
Building Services - Electrical	-	12,000	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Building Services - Heating	500	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Building Services - Lighting	500	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Building Services - Generator Service	1,000	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Treated Water Distribution - Distribution mains leak repairs	-	12,000	-	5,000	-	6,000	-	-	1,000	-	-	-
Treated Water Distribution - Valve repair	-	4,000	-	-	-	2,000	-	-	2,000	-	-	-
Treated Water Distribution - Hydrant repair	-	12,000	-	3,000	-	6,000	-	-	-	3,000	-	-
Treated Water Distribution - Service repairs	-	9,000	-	2,000	-	3,000	2,000	-	-	2,000	-	-
Provision	-	24,000	-	-	-	-	-	-	-	-	-	24,000
Studies:												
Rate Studies and Financial Plan	-	49,000	-	-	-	-	23,000	-	-	-	-	26,000
Total Capital Expenditures	12,500	277,000	22,000	14,000	2,000	93,000	32,000	5,000	7,000	43,000	9,000	50,000
Capital Financing												
Provincial/Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-
Non-Growth Related Debenture Requirements	12,500	151,866	22,000	14,000	2,000	89,730	24,136	-	-	-	-	-
Water Reserve	-	125,134	-	-	-	3,270	7,864	5,000	7,000	43,000	9,000	50,000
Total Capital Financing	12,500	277,000	22,000	14,000	2,000	93,000	32,000	5,000	7,000	43,000	9,000	50,000



Table 2
Township of Amaranth
Water Service
Schedule of Non-Growth Related Debenture Repayments
Inflated \$

Debenture Year	2020	Principal (Inflated)	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2020		12,500	920	920	920	920	920	920	920	920	920	920
2021		22,000		1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619
2022		14,000			1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030
2023		2,000				147	147	147	147	147	147	147
2024		89,730					6,602	6,602	6,602	6,602	6,602	6,602
2025		24,136						1,776	1,776	1,776	1,776	1,776
2026		-							-	-	-	-
2027		-								-	-	-
2028		-									-	-
2029		-										-
2030		-										
Total Annual Debt Charges	-	164,366	920	2,539	3,569	3,716	10,318	12,094	12,094	12,094	12,094	12,094

Table 3
Township of Amaranth
Water Service
Water Reserves/ Reserve Funds Continuity
Inflated \$

Description	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Opening Balance	9,566		-	-	-	-	-	-	12,507	35,989	37,804	90,015
Transfer from Operating			-	-	-	3,270	7,864	17,383	30,126	44,442	60,319	77,345
Transfer to Capital						3,270	7,864	5,000	7,000	43,000	9,000	50,000
Transfer to Operating	9,566			-	-	-	-	-	-	-	-	-
Closing Balance	-		-	-	-	-	-	12,383	35,632	37,430	89,124	117,360
Interest	-		-	-	-	-	-	124	356	374	891	1,174



Table 4
Township of Amaranth
Water Services
Operating Budget Forecast
 Inflated \$

Description	Budget 2020		Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Expenditures												
<u>Operating Costs</u>			-	-	-	-	-	-	-	-	-	-
Bell Canada	1,900		1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
Hydro	12,800		13,100	13,400	13,700	14,000	14,300	14,600	14,900	15,200	15,500	15,800
General ¹	84,700		86,400	88,100	89,900	91,700	93,500	95,400	97,300	99,200	101,200	103,200
Growth Related Operating Costs			-	3,293	9,942	16,855	23,157	28,531	34,100	39,865	45,871	51,600
Sub Total Operating	99,400		101,400	106,693	115,442	124,455	132,857	140,431	148,200	156,165	164,471	172,500
<u>Capital-Related</u>												
Existing Debt (Principal) - Part XII Repayment	3,620		3,892	4,183	4,497	4,834	5,197	5,872				
Existing Debt (Interest) - Part XII Repayment	2,407		2,135	1,844	1,530	1,193	830	155				
New Non-Growth Related Debt (Principal)			420	1,175	1,693	1,827	4,914	5,921	6,158	6,404	6,660	6,927
New Non-Growth Related Debt (Interest)			500	1,363	1,876	1,888	5,405	6,173	5,937	5,690	5,434	5,168
Transfer to Capital	-		-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve						3,270	7,864	17,383	30,126	44,442	60,319	77,345
Sub Total Capital Related	6,027		6,947	8,566	9,596	13,013	24,210	35,504	42,220	56,536	72,414	89,440
Total Expenditures	105,427		108,347	115,259	125,038	137,467	157,066	175,935	190,420	212,701	236,885	261,940
Revenues												
Base Charge	78,880		83,312	94,061	111,897	131,440	151,039	169,908	190,420	212,701	236,885	261,940
Part XII Capital Charge Recovery	6,027		6,027	6,027	6,027	6,027	6,027	6,027	-	-	-	-
Contributions from General Reserves	10,954		19,008	15,171	7,114	-	-	-	-	-	-	-
Contributions from Reserves / Reserve Funds	9,566		-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	105,427		108,347	115,259	125,038	137,467	157,066	175,935	190,420	212,701	236,885	261,940
Water Billing Recovery - Operating	-		-	-	-	-	-	-	-	-	-	-

¹ Includes the operating contract, NSF Audits, Meter Calibrations, and emergency contingency



Appendix B

Township of Amaranth – Ontario Regulation 453/07 Water Financial Plan



Water Ontario Regulation 453/07 Financial Plan

Township of Amaranth

Financial Plan #239-301

April 9, 2020

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca

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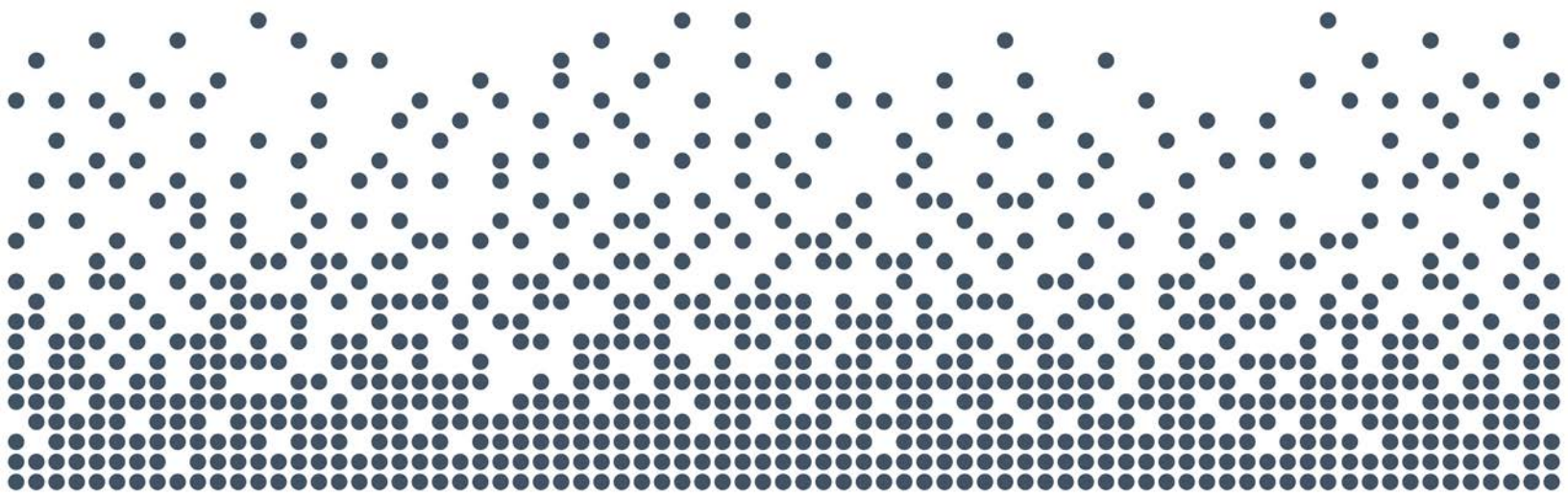
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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
O.Reg.	Ontario Regulation
P.S.A.B.	Public Sector Accounting Board
S.D.W.A.	Safe Drinking Water Act



Report



Chapter 1

Introduction



1. Introduction

1.1 Study Purpose

Watson & Associates Economists Ltd. (Watson) was retained by the Township of Amaranth (Township) to prepare a water financial plan as part of the five submission requirements for the purposes of obtaining a municipal drinking water license as per the *Safe Drinking Water Act, 2002*. In general, a financial plan requires an in-depth analysis of capital and operating needs, a review of current and future demand versus supply, and consideration of available funding sources. This detailed financial planning and forecasting in regard to the Township's water systems has already been completed and documented by Watson within the "Township of Amaranth Water Rate Study, April 9, 2020" (2020 Rate Study). The objective of the report provided herein is to convert the findings of the 2020 Rate Study into the prescribed reporting requirements for a financial plan as defined by Ontario Regulation 453/07 (O.Reg. 453/07).

1.2 Background

The Safe Drinking Water Act (S.D.W.A.) was passed in December 2002 in order to address some of the recommendations made by the Walkerton Inquiry Part II report. One of the main requirements of the Act is the mandatory licensing of municipal water providers. Section 31 (1) specifically states,

"No person shall,

- a) establish a new municipal drinking water system or replace or carry out an alteration to a municipal drinking water system except under the authority of and in accordance with an approval under this Part or a drinking water works permit; or
- b) use or operate a municipal drinking water system that was established before or after this section comes into force except under the authority of and in accordance with an approval under this Part or municipal drinking water licence."

In order to become licensed, a municipality must satisfy five key requirements as per section 44 (1):



1. Obtain a drinking water works permit.
2. Acceptance of the operational plan for the system based on the Drinking Water Quality Management Standard.
3. Accreditation of the Operating Authority.
4. Prepare and provide a financial plan.
5. Obtain permit to take water.

The preparation of a financial plan is a key requirement for licensing and as such, must be undertaken by all water providers.

1.2.1 Financial Plan Defined

Section 30 (1) of the S.D.W.A. provides the following definition of financial plans:

"financial plans" means,

- a) financial plans that satisfy the requirements of subsection (2), but only if,
 - (i) Bill 175 (Sustainable Water and Sewage Systems Act, 2002, introduced on September 23, 2002) receives Royal Assent, and
 - (ii) sections 3 and 9 of Bill 175 (Sustainable Water and Sewage Systems Act, 2002) are in force, or
- b) financial plans that satisfy the requirements prescribed by the Minister, in any other case. 2002, c. 32, s. 30 (1).

As of time of writing, the Sustainable Water and Sewage Systems Act, 2002 cited above has been repealed (see Section 2.2 of this report) however, the standards that it directs underpin the specific requirements of s.30 (1) part b as they are outlined in O.Reg. 453/07 and which will be examined in detail below.

1.2.2 Financial Plan Requirements – New System

O.Reg. 453/07 provides the following parameters with regards to s.30 (1) part b of the S.D.W.A. for new water systems:



- Financial plans must be approved by Council resolution (or governing body) indicating that the drinking water system is financially viable;
- Financial plans must include a statement that the financial impacts have been considered and apply for a minimum six-year period (commencing when the system first serves the public);
- Financial plans must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a “Statement of Operations” as per Public Sector Accounting Board (P.S.A.B.) for each year in which the financial plans apply;
- Financial plans applicable to two or more solely-owned drinking water systems can be prepared as if they are for one drinking water system.
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge;
- Notice of the availability of the financial plans is to be given to the public; and
- Financial plan is to be submitted to the Ministry of Municipal Affairs and Housing.

1.2.3 Financial Plan Requirements – Existing System

O.Reg. 453/07 also provides details with regards to s.30 (1) part b of the S.D.W.A. for existing water systems. The requirements for existing systems are summarized as follows:

- Financial plans must be approved by Council resolution (or governing body);
- Financial plans must include a statement that the financial impacts have been considered and apply for a minimum six year period (commencing in the year of licence expiry);
- Financial plans must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e. the components of a “Statement of Operations” as per the P.S.A.B.) for each year in which the financial plans apply;
- Financial plans must present financial position itemized by total financial assets, total liabilities, net debt, non-financial assets, and tangible capital assets (i.e. the



components of a “Statement of Financial Position” as per P.S.A.B.) for each year in which the financial plans apply;

- Gross cash receipts/payments itemized by operating transactions, capital transactions, investing transactions and financial transactions (i.e. the components of a “Statement of Cash Flow” as per P.S.A.B.) for each year in which the financial plans apply;
- Financial plans applicable to two or more solely-owned drinking water systems can be prepared as if they are for one drinking water system;
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge;
- Notice of the availability of the financial plans is to be given to the public; and
- Financial plan is to be submitted to the Ministry of Municipal Affairs and Housing.

1.2.4 Financial Plan Requirements – General

Given that the legislation falls under the S.D.W.A., a financial plan is mandatory for water systems and encouraged for wastewater systems. The financial plans shall be for a forecast period of at least six years but longer planning horizons are encouraged. The financial plan is to be completed, approved and submitted at the time of licence renewal (i.e. six months prior to licence expiry). Financial plans may be amended and additional information beyond what is prescribed can be included if deemed necessary.

The financial plan must contain on the front page, the appropriate financial plan number as set out in Schedule A of the Municipal Drinking Water Licence document.

1.2.5 Public Sector Accounting Board (P.S.A.B.) Requirements

The components of the financial plans indicated by the regulation are consistent with the requirements for financial statement presentation as set out in section PS1200 of the Canadian Institute of Chartered Accountants Public Sector Accounting Handbook:

“Financial statements should include a Statement of Financial Position, a Statement of Operations, a Statement of Change in Net Debt, and a Statement of Cash Flow.”



Both the Statement of Financial Position and the Statement of Operations were required for financial reporting purposes in pre-2009 reporting years. However, the format changed in 2009 to conform to the requirements of PS1200 and PS3150 (see Figures 1-1 and 1-2). Financial statements are now reported on a full accrual accounting basis, which will continue in future years. The accrual accounting method recognizes revenues and expenses in the same period as the activities that give rise to them regardless of when they are actually paid for. Since an exchange of cash is not necessary to report a financial transaction, the accrual method is meant to provide a more accurate picture of financial position. Before 2009, financial results were reported on a modified cash basis of accounting whereby revenues and expenses are recognized when cash is paid or received and only certain accrual-type items such as payables and receivables are recognized at year-end. The difference between the methods is in the timing of when transactions are reported. This timing difference has impacted the presentation of the statements in that various accounts have been added or deleted in order to properly report the transactions.

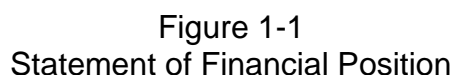
Moreover, since the 2009 fiscal year, additional information relating to the accounting treatment of tangible capital assets is included in annual reporting, as indicated by the requirements under section PS3150. Pre-2009, the costs to acquire, develop and/or construct capital assets were expensed in the year in which they occur. Going forward, tangible capital assets will be capitalized so as to create an inventory of the assets owned and to account for their ability to provide future benefits. The reporting of tangible capital assets requires further changes to the format of existing financial statements. From a financial planning perspective, this change is significant for water assets as they can represent a significant portion of the Township's total assets.

The Statement of Cash Flow and the Statement of Change in Net Financial Assets/Debt (which is a new statement as of 2009) are required statements going forward. The Statement of Change in Net Financial Assets/Debt reports on whether enough revenue was generated in a period to cover the expenses in the period and whether sufficient resources have been generated to support current and future activities (see Figure 1-3). The Statement of Cash Flow reports on how activities were financed for a given period providing a measure of the changes in cash for that period (see Figure 1-4).

It should be noted that the Statement of Reserves and Reserve Funds and the Statement of Capital, as used by the public sector pre-2009, have now been eliminated



by the new reporting format. The balances and transactions that make up these two statements have been transferred to either the Statement of Operations or the Statement of Financial Position depending on the nature of the account.



2009 AND FUTURE

<u>Financial Assets</u>
Cash
Accounts Receivable
Investments
Inventory for resale
Other Assets
Total Financial Assets
<u>Liabilities</u>
Accounts Payable & Accrued Liabilities
Debt (Principal only)
Other (DC Reserves-Deferred Revenue)
Total Liabilities
NET FINANCIAL ASSETS/(DEBT)
<u>Non-Financial Assets</u>
Tangible Capital Assets
Inventory of Supplies
Prepaid Expenses
Total Non-Financial Assets
ACCUMULATED SURPLUS/(DEFICIT)



Figure 1-2
Statement of Operations

OLD FORMAT (PRE-2009)

<u>Revenues</u>
Base Charge Revenue
Rate Based Revenue
Transfers from Reserves
Other Revenue
Total Revenues
<u>Expenditures</u>
Operating Expenses
Capital
Total Expenditures
Net Revenues for the year
Increase (decrease) in amounts to be recovered
Change in fund balances

2009 AND FUTURE

<u>Revenue</u>
Base Charge Revenue
Rate Based Revenue
Earned DC Revenue
Other Revenue
Total Revenue
<u>Expenses</u>
Operating Expenses
Interest on Debt
Amortization
Other
Total Expenses
Annual Surplus/(Deficit)
Accum. Surplus/(Deficit), beg. of year
Accum. Surplus/(Deficit), end of year



Figure 1-3
Statement of Change in Net Financial Assets/Debt

2009 AND FUTURE

Annual Surplus/(Deficit)
Less: Acquisition of tangible capital assets
Add: Amortization of tangible capital assets
(Gain)/Loss on disposal of tangible capital assets
Add: Proceeds on sale of tangible capital assets
Add: Write-downs of tangible capital assets
Sub-total
Less: Acquisition of supplies inventory
Less: Acquisition of prepaid expenses
Add: Consumption of supplies inventory
Add: Use of prepaid expenses
Sub-total
(Increase)/Decrease in net financial assets/net debt
Net financial assets/(net debt), beginning of year
Net financial assets/(net debt), end of year



Figure 1-4
Statement of Cash Flow¹

DIRECT METHOD	INDIRECT METHOD
<u>Operating Transactions</u> Cash received from: Water Operations Less: Cash paid for: Operating expenses Finance charges Cash provided by operating transactions	<u>Operating Transactions</u> Annual Surplus/(Deficit) Add: Amortization of Tangible Capital Assets Loss/(Gain) on sale of Tangible Capital Assets Decrease/(Increase) in Accounts Receivable Increase/(Decrease) in Accounts Payable Decrease/(Increase) in Inventories for sale Other items Cash provided by operating transactions
<u>Capital Transactions</u> Proceeds on sale of tangible capital assets Less: Cash used to acquire tangible capital assets Cash applied to capital transactions	<u>Capital Transactions</u> Proceeds on sale of tangible capital assets Less: Cash used to acquire tangible capital assets Cash applied to capital transactions
<u>Investing Transactions</u> Proceeds from investments Less: Cash used to acquire investments Cash provided by (applied to) investing transactions	<u>Investing Transactions</u> Proceeds from investments Less: Cash used to acquire investments Cash provided by (applied to) investing transactions
<u>Financing Transactions</u> Proceeds from debt issue Less: Debt repayment (Principal only) Cash applied to financing transactions	<u>Financing Transactions</u> Proceeds from debt issue Less: Debt repayment (Principal only) Cash applied to financing transactions
Increase in cash and cash equivalents Cash and cash equivalents, beginning of year Cash and cash equivalents, end of year	Increase in cash and cash equivalents Cash and cash equivalents, beginning of year Cash and cash equivalents, end of year

¹ The statement of cash flow can be prepared using either the direct or indirect methods. The indirect method derives cash flow by making adjustments to the net surplus/deficit reported on the statement of operations. The direct method calculates cash flow identifying the direct sources and uses of cash.



Chapter 2

Sustainable Financial Planning



2. Sustainable Financial Planning

2.1 Introduction

In general, sustainability refers to the ability to maintain a certain position over time. While the S.D.W.A. requires a declaration of the financial plan's sustainability, it does not give a clear definition of what would be considered sustainable. Instead, the Ministry of the Environment released a guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") that provides possible approaches to achieving sustainability. The Province's Principles of Financially Sustainable Water and Wastewater Services are provided below:

Principle #1: Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.

Principle #2: An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.

Principle #3: Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.

Principle #4: Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.

Principle #5: An asset management plan is a key input to the development of a financial plan.

Principle #6: A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.

Principle #7: Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.



Principle #8: Financial plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.

Principle #9: Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

2.2 Sustainable Water and Sewage Systems Act

The Sustainable Water and Sewage Systems Act (S.W.S.S.A.) was passed on December 13, 2002. The intent of the Act was to introduce the requirement for municipalities to undertake an assessment of the “full cost” of providing their water and the wastewater services. In total, there were 40 areas within the Act to which the Minister could have made Regulations. It is noted that, the regulations, which accompany the Act, were not issued and the Act was repealed on December 31, 2012.

2.3 Water Opportunities Act, 2010

Since the passage of the Safe Drinking Water Act, changes and refinements to the legislation have been introduced, including the Water Opportunities Act, 2010 (W.O.A.). The W.O.A. was introduced into legislation on May 18, 2010 and received Royal Assent on November 29, 2010.

The purposes of the W.O.A. are to: foster innovative water, wastewater and storm water technologies, services and practices; create opportunities for economic development and clean-technology jobs; and conserve and sustain water resources. To achieve this, the W.O.A. provides for the creation of performance targets (financial, operational and maintenance related), which will vary by service type and location and the required submission of conservation and sustainability plans for water, wastewater and stormwater.

The sustainability plan in the W.O.A. expands on interim legislation for financial plans included in O.Reg 453/07, to include the following:

- an asset management plan for the physical infrastructure;
- financial plan;



- water conservation plan (for water service only);
- a risk assessment;
- a strategy for maintaining and improving the services; and
- additional information considered advisable.

Where a Board has jurisdiction over a service, the plan (and any plan amendments) must be approved by the municipality in which the municipal service is provided, before submission to the Minister. The Minister may also direct preparation of joint or partially joint plans.

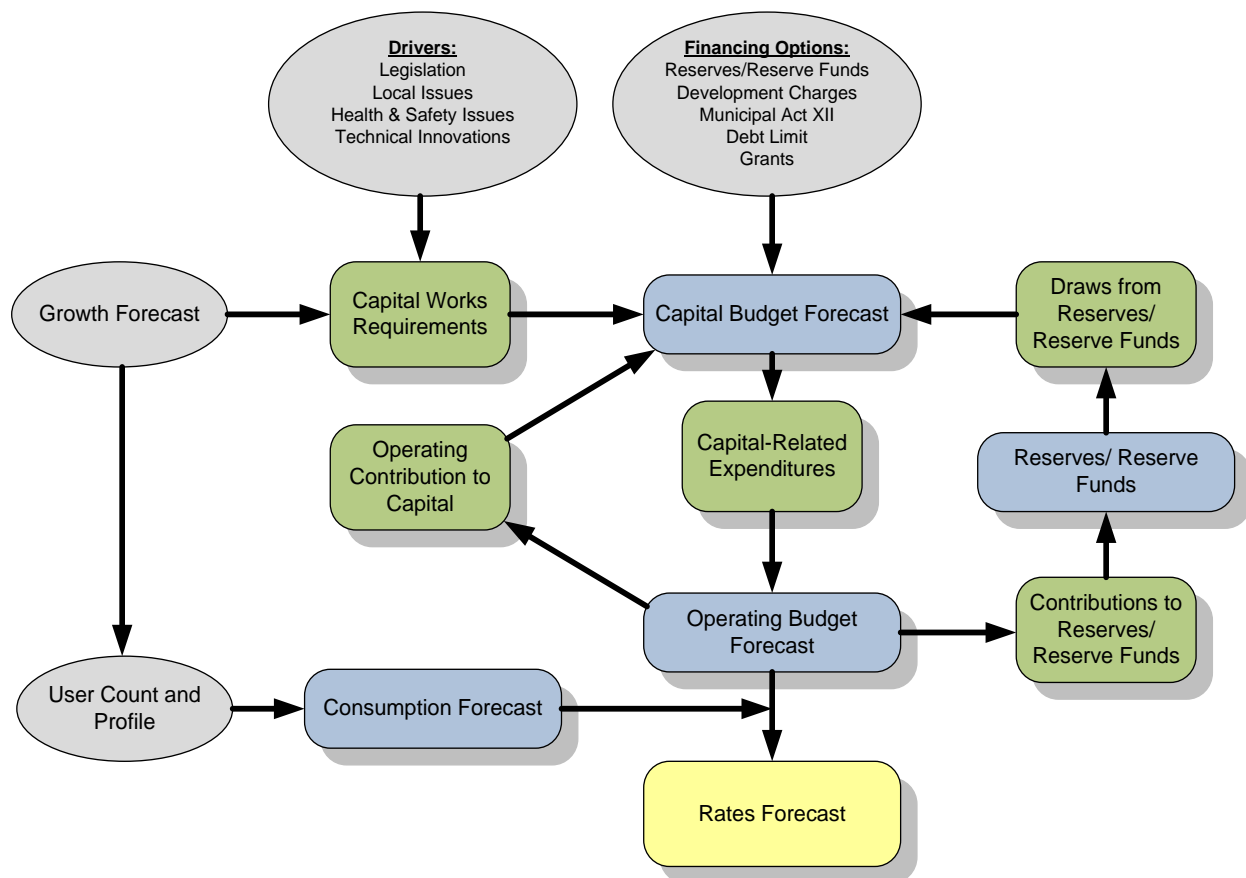
Regulations (still forthcoming) will prescribe details in regard to any time periods or time limits, contents of the plans, identifying which portions of the plan will require certification, the public consultation process (if required), limitations updates and refinements.

2.4 Water Rate Study

As noted above, Watson has already completed extensive financial planning as documented in the 2020 Rate Study conducted on behalf of the Township. The study process was designed to address “full cost” principles and reflect the guiding principles toward sustainable financial planning. Figure 2-1 below summarizes the process.



Figure 2-1
Water Rate Calculation Process



As a result of employing this process, the 2020 Rate Study provides a sound financial plan for the Township's water system by providing:

- A detailed assessment of current and future capital needs including an analysis of potential funding sources;
- An analysis of fixed and variable operating costs in order to determine how they will be impacted by evolving infrastructure needs and system growth;
- A review and recommendation on rate structures that ensure revenues are equitable and sufficient to meet system needs; and
- An ongoing public process that involves ongoing consultation with the main stakeholders including the Township staff, Council, the general public (specifically the users of the system) and others with the aim of gaining input and collaboration on the sustainability of the financial plan.



The details of the financial plan arising from the 2020 Rate Study are contained in Appendix A. A summary of the water rates projected for the Township are as follows:

Table 2-1
Township of Amaranth
Water Rate Forecast – Inflated

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Rates											
10-Year Replacement											
Capital Charge - 10-year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Flat Rate	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
Total Annual Bill	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
% Increase - Annual Bill		5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%
\$ Increase - Annual Bill		\$38.20	\$40.35	\$42.62	\$45.01	\$47.54	\$50.21	\$53.03	\$56.01	\$59.16	\$62.48
20-Year Replacement											
Capital Charge - 20-year	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	\$0.00	\$0.00	\$0.00	\$0.00
Annual Flat Rate	\$680.00	\$718.20	\$758.55	\$801.17	\$846.18	\$893.72	\$943.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
Total Annual Bill	\$967.00	\$1,005.20	\$1,045.55	\$1,088.17	\$1,133.18	\$1,180.72	\$1,230.93	\$996.97	\$1,052.98	\$1,112.13	\$1,174.62
% Increase - Annual Bill		4.0%	4.0%	4.1%	4.1%	4.2%	4.3%	-19.0%	5.6%	5.6%	5.6%
\$ Increase - Annual Bill		\$38.20	\$40.35	\$42.62	\$45.01	\$47.54	\$50.21	-\$233.97	\$56.01	\$59.16	\$62.48



Chapter 3

Approach



3. Approach

3.1 Overview

The 2020 Rate Study has been prepared on a modified cash basis; therefore, a conversion was required in order to present a full accrual financial plan for the purposes of this report. The conversion process used will help to establish the structure of the financial plan along with the opening balances that will underpin the forecast. This chapter outlines the conversion process utilized and summarizes the adjustments made to prepare the financial plan.

3.2 Conversion Process

The conversion from the existing modified cash basis financial plan to the full accrual reporting format required under O.Reg. 453/07 can be summarized in the following steps:

1. Calculate Tangible Capital Asset Balances
2. Convert Statement of Operations
3. Convert Statement of Financial Position
4. Convert Statement of Cash Flow and Net Assets/Debt
5. Verification and Note Preparation

3.2.1 Calculate Tangible Capital Asset Balances

In calculating tangible capital asset balances, existing and future purchased, developed, and/or contributed assets will need to be considered. For existing water assets, an inventory has already been compiled as part of the Township's 2016 Asset Management Plan as well as part of the Township's annual P.S.A.B. 3150 compliance processes. Given the prospective nature of the 2020 Rate Study, replacement costs for each asset are the basis for the annual lifecycle replacement costs calculations. However, historical cost (which is the original cost to purchase, develop, or construct



each asset) is required for financial reporting purposes. Once historical cost is established, the following calculations are made to determine net book value:

- Accumulated amortization up to the year prior to the first forecast year.
- Amortization expense on existing assets for each year of the forecast period.
- Acquisition of new assets for each year of the forecast period.
- Disposals and related gains or losses for each year of forecast period.

Future water capital needs have also been determined and summarized within the 2020 Rate Study. However, these estimates only represent future assets that the Township anticipates purchasing or constructing without consideration for assets that are contributed by developers and other parties (at no or partial cost to the Township). These contributed assets could form a significant part of the infrastructure going forward in terms of the sustainability of the system as a whole and despite their non-monetary nature; the financial plan may need to be adjusted in order to properly account for these transactions. Once the sequence and total asset acquisition has been determined for the forecast period, annual amortization of these assets for each year is calculated in a similar manner as that used for existing assets. The financial plan contained herein, accounts for contributed assets of \$1.78 million in 2022.

Once the historical cost, accumulated amortization, and amortization expenses are calculated as described above, the total net book value of the tangible capital assets can be determined and recorded on the Statement of Financial Position.

3.2.2 *Convert Statement of Operations*

As per section 1.2.5 above, the new Statement of Operations eliminates and/or adds certain transactions that have been reported differently by municipalities since 2009 (see Figure 3-1). A wide range of adjustments will be considered and will depend on the size and complexity of the system. For example, the revenues and expenses associated with the now obsolete Statement of Capital and Statement of Reserves and Reserve Funds (see section 1.2.5) will need to be adjusted for and included within the Statement of Operations. This includes all non-tangible capital asset costs previously included in the capital statement (i.e. expenses related to various studies) while at the



same time eliminating all expenditures incurred to acquire tangible capital assets which will now form part of the tangible capital asset balance discussed in section 3.2.1. Transfers to and from reserves are no longer explicitly reported on the Statement of Operations. Instead, these transactions are represented by changes in cash and accumulated surplus. Also, debt repayment costs relating to the principal payment portion only need to be removed, as they no longer qualify as an expense for reporting purposes. Principal payments will now be reported as a decrease in debt liability on the Statement of Financial Position. Finally, expenses relating to tangible capital assets, such as amortization, write-offs, and (gain)/loss on disposal of assets will be reported on the Statement of Operations in order to capture the allocation of the cost of these assets to operating activities over their useful lives.



Table 3-1
Conversion Adjustments
Statement of Operations (Water)

Modified Cash Basis	Budget 2020	Adjustments		Full Accrual Budget 2020	Accrual Basis
		DR	CR		
Revenues					Revenues
Base Charge Revenue	78,880			78,880	Base Charge Revenue
Rate Based Revenue	-			-	Rate Based Revenue
Transfers from Reserves	9,566	9,566			
			-	-	Developer Contributions
Other Revenue	16,981		-	16,981	Other Revenue
Total Revenues	105,427			95,861	Total Revenues
Expenditures					Expenses
Operating	99,400	7,000		106,400	Operating Expenses
Capital					
Transfers to Reserves	-		-		
Transfers to Capital	-		-		
Debt Repayment (Principal & Interest)	6,027		3,620	2,407	Interest on Debt
		66,508		66,508	Amortization
		-		-	Loss on Disposal of Tangible Capital Assets
Total Expenditures	105,427			175,315	Total Expenses
Net Expenditures	-			(79,454)	Annual Surplus/(Deficit)
Increase (decrease) in amounts to be recovered	-			3,180,807	Accumulated Surplus/(Deficit), beginning of year
Change in Fund Balances	-	-	79,454	3,101,353	Accumulated Surplus/(Deficit), end of year
TOTAL ADJUSTMENTS		83,074	83,074		



3.2.3 Convert Statement of Financial Position

Once the Statement of Operations has been converted and the net book value of tangible capital assets has been recorded, balances for the remaining items on the Statement of Financial Position are determined and recorded (see Figure 3-2). As noted earlier, the applicable balances from the Statement of Capital and the Statement of Reserve and Reserve Funds will need to be transferred to this statement. The opening/actual balances for the remaining accounts such as accounts receivable, inventory, accounts payable, outstanding debt (principal only), are recorded and classified according to the structure of the Statement of Financial Position as outlined in PS1200.

It is acknowledged that some of the balances required on the Statement of Financial Position will be consolidated across the Township and as such, will be difficult to isolate the information that is relevant to water. An example of this is accounts receivable, which may be administered centrally by the Finance Department. Ontario Regulation 453/07 allows for the exclusion of these numbers if they are not known at the time of preparing the financial plan. Please refer to the Financial Plan Notes in Chapter 4 for more details.

3.2.4 Convert Statement of Cash Flow and Net Financial Assets/Debt

The Statement of Cash Flow summarizes how the Township financed its activities or in other words, how the costs of providing services were recovered. The statement is derived using comparative Statement of Financial Position, the current Statement of Operations and other available transaction data.

The Statement of Change in Net Financial Assets/Debt is a new statement which reconciles the difference between the surplus or deficit from current operations and the change in net financial assets/debt for the year. This is significant, as net debt provides an indication of future revenue requirements. In order to complete the Statement of Net Financial Assets/Debt, additional information regarding any gains/losses on disposals of assets, asset write-downs, acquisition/use of supplies inventory, and the acquisition use of prepaid expenses is necessary, (if applicable). Although the Statement of Change in Net Financial Assets/Debt is not required under O.Reg. 453/07, it has been included in this report as a further indicator of financial viability.



Table 3-2
Conversion Adjustments
Statements of Financial Position (Water)

Modified Cash Basis	Budget 2020	Adjustments		Full Accrual Budget 2020	Accrual Basis
		DR	CR		
ASSETS					ASSETS
<u>Financial Assets</u>					<u>Financial Assets</u>
Cash	(15,409)			(15,409)	Cash
Accounts Receivable	39,815			39,815	Accounts Receivable
				-	Investments
				-	Inventory for resale
Total Financial Assets	24,406			24,406	Total Financial Assets
<u>Non-Financial Assets</u>					
Inventory of Supplies	-		-		
Prepaid Expenses	-		-		
Total Non-Financial Assets	-				
LIABILITIES					LIABILITIES
Accounts Payable & Accrued Liabilities	24,406			24,406	Accounts Payable & Accrued Liabilities
Gross Long-term Liabilities	40,974			40,974	Debt (Principal only)
Deferred Revenue	-			-	Deferred Revenue
Other	-			-	Other
Total Liabilities	65,380			65,380	Total Liabilities
Net Assets/(Debt)	(40,974)			(40,974)	Net Financial Assets/(Debt)
		3,149,327	7,000	3,142,327	<u>Non-Financial Assets</u>
		-		-	Tangible Capital Assets
		-		-	Inventory of Supplies
				-	Prepaid Expenses
				3,142,327	Total Non-Financial Assets
<u>Municipal Position</u>					
Water Reserves	-	-	-		
Gas Tax Reserve Fund	-	-	-		
Development Charge Reserve Fund	-	-	-		
Amounts to be Recovered	(40,974)	-	40,974		
Total Municipal Position	(40,974)		3,101,353	3,101,353	Accumulated Surplus/(Deficit), end of year
TOTAL ADJUSTMENTS		3,149,327	3,149,327		



3.2.5 Verification and Note Preparation

The final step in the conversion process is to ensure that all of the statements created by the previous steps are in balance. The Statement of Financial Position summarizes the resources and obligations of the Township at a set point in time. The Statement of Operations summarizes how these resources and obligations changed over the reporting period. To this end, the accumulated surplus/deficit reported on the Statement of Financial Position should equal the accumulated surplus/deficit reported on the Statement of Operations.

The Statement of Change in Net Financial Assets/Debt and the Statement of Financial Position are also linked in terms of reporting on net financial assets/debt. On the Statement of Financial Position, net financial assets/debt is equal to the difference between financial assets and liabilities and should equal net financial assets/debt as calculated on the Statement of Net Financial Assets/Debt.

While not part of the financial plan, the accompanying notes are important to summarize the assumptions and estimates made in preparing the financial plan. Some of the significant assumptions that need to be addressed within the financial plan are as follows:

- a) Opening cash balances – Opening cash balances are necessary to complete the Statement of Cash Flows and balance the Statement of Financial Position. Preferably, opening cash balances should be derived from actual information contained within the Township's ledgers. However, it may not be possible to extract this information from the ledgers for water alone; therefore, a reasonable proxy will be needed. One approach is to assume that opening cash balances equal ending reserve and reserve fund balances from the previous year adjusted for accrual-based transactions reflected by accounts receivable/payable balances. The following equation outlines this approach:

Ending Reserve/Reserve Fund Balance

Plus: Ending Accounts Payable Balance

Less: Ending Accounts Receivable Balance

Equals: Approximate Ending Cash Balance



- b) Amortization Expense – The method and timing of amortization should be based on the Township’s amortization policy. Otherwise, an assumption will need to be made and applied consistently throughout the financial plan.
- c) Accumulated Amortization – Will be based on the culmination of accumulated amortization expenses throughout the life of each asset however derived, along with information on construction/acquisition date and useful life obtained from the 2020 Rate Study.
- d) Contributed Assets – As noted earlier, contributed assets could represent a significant part of the Township’s infrastructure acquisitions. As such, a reasonable estimate of value and timing of acquisition/donation may be required in order to adequately capture these assets. In the case where contributed assets are deemed to be insignificant or unknown, an assumption of “no contributed assets within the forecast period” will be made.
- e) Accumulated Surplus – The magnitude of the surplus in this area may precipitate the need for additional explanation especially in the first year of reporting. This Accumulated Surplus captures the historical infrastructure investment which has not been reported in the past but has accumulated to significant levels. It also includes all water reserve and reserve fund balances.
- f) Other Revenues – Will represent the recognition of revenues previously deferred (i.e. development charge revenues) and/or accrued revenues (developer contributions), and/or other minor miscellaneous revenues.



Chapter 4

Financial Plan



4. Financial Plan

4.1 Introduction

The following tables provide the complete financial plan for the Township's water system. A brief description and analysis of each table is provided below. It is important to note that the financial plan that follows is a forward look at the financial position of the Township's water system. It is not an audited document¹ and contains various estimates as detailed in the "Notes to the Financial Plan" section below.

4.2 Water Financial Plan

4.2.1 *Statement of Financial Position (Table 4-1)*

The Statement of Financial Position provides information that describes the assets, liabilities, and accumulated surplus of the Township's water system. The first important indicator is net financial assets/(debt), which is defined as the difference between financial assets and liabilities. This indicator provides an indication of the system's "future revenue requirement." A net financial asset position is where financial assets are greater than liabilities and implies that the system has the resources to finance future operations. Conversely, a net debt position implies that the future revenues generated by the system will be needed to finance past transactions, as well as future operations. Table 4-1 indicates that in 2020, the Township's water system will be in a net financial position of \$3,101,353. After 2020, the financial plan forecasts an improving net financial asset position by 2022 of \$4.8 million followed by decreases in the financial asset position in each subsequent year of the forecast period. Net financial assets are projected to be \$4.2 million by the end of 2029.

Another important indicator on the Statement of Financial Position is the tangible capital asset balance. As noted earlier, providing this information is a requirement for municipalities as part of PS3150 compliance and is significant from a financial planning perspective for the following reasons:

¹ O.Reg. 453/07 does not require an audited financial plan.



- Tangible capital assets such as water mains and treatment plants are imperative to water service delivery.
- These assets represent significant economic resources in terms of their historical and replacement costs. Therefore, ongoing capital asset management is essential to managing significant replacements and repairs.
- The annual maintenance required by these assets has an enduring impact on water operational budgets.

In general terms, an increase in the tangible capital asset balance indicates that assets may have been acquired either through purchase by the municipality or donation/contribution by a third party. A decrease in the tangible capital asset balance can indicate a disposal, write down, or use of assets. A use of assets is usually represented by an increase in accumulated amortization due to annual amortization expenses arising as a result of allocating the cost of the asset to operations over the asset's useful life. Table 4-1 shows tangible capital assets are expected to grow over \$4.2 million over the 10-year forecast period. This indicates that the Township is anticipating receiving contributed assets in excess of the anticipated use of existing assets over the forecast period.

4.2.2 Statement of Operations (Table 4-2)

The Statement of Operations summarizes the revenues and expenses generated by the water system for a given period. The annual surplus/deficit measures whether the revenues generated were sufficient to cover the expenses incurred and in turn, whether net financial assets have been maintained or depleted. Table 4-2 illustrates the ratio of expenses to revenues decreasing from 183% to 110% over the forecast period and as a result, annual deficits decrease from \$79,000 to \$25,000 over the forecast period. It is important to note that an annual surplus is beneficial to ensure funding is available to non-expense costs such as tangible capital asset acquisitions, reserve/reserve fund transfers and debt principal payments.

Another important indicator on this statement is accumulated surplus/deficit. An accumulated surplus indicates that the available net resources are sufficient to provide future water services. An accumulated deficit indicates that resources are insufficient to provide future services and that borrowing or rate increases are required to finance annual deficits. From Table 4-2, the financial plan proposes to add approximately \$1.1



million over the forecast period to a 2020 accumulated surplus of \$3.0 million. This accumulated surplus, as indicated in Table 4-2, is entirely made up contributed assets as annual deficits occur in all other years of the forecast.

4.2.3 Statement of Change in Net Financial Assets/Debt (Table 4-3)

The Statement of Change in Net Financial Assets/Debt indicates whether revenue generated was sufficient to cover operating and non-financial asset costs (i.e. inventory supplies, prepaid expenses, tangible capital assets, etc.) and in so doing, explains the difference between the annual surplus/deficit and the change in net financial assets/debt for the period. Table 4-3 indicates that forecasted tangible capital asset acquisitions (net of amortization for the year) exceed the forecasted annual surplus for 2020, resulting in a decrease in net financial assets. This is due to the planned use of debt to construct tangible capital assets in 2020. With the exception of 2023 in which there is a small increase in net financial assets, each year between 2021 and 2025 results in a further decrease in the net financial assets due to the planned use of debt. In each of the subsequent years (2026 – 2029), forecasted annual surplus exceed forecasted tangible capital asset acquisitions (net of amortization for the year). This allows for a long-term plan of funding capital through accumulated surplus (i.e. reserves and reserve funds). This is evidenced by the ratio of cumulative annual surplus before amortization to cumulative tangible capital asset acquisitions improving from a negative value of 2.35 to 0.99 over the forecast period.¹

4.2.4 Statement of Cash Flow (Table 4-4)

The Statement of Cash Flow summarizes how water systems are expected to generate and use cash resources during the forecast period. The transactions that provide/use cash are classified as operating, capital, investing, and financing activities as shown in Table 4-4. This statement focuses on the cash aspect of these transactions and thus is the link between cash- and accrual-based reporting. Table 4-4 indicates that cash from operations will be used to fund capital transactions (i.e. tangible capital asset acquisitions) and build internal reserves and reserve funds over the forecast period. The financial plan projects the cash position of the Township's water system to improve from a deficit balance of approximately \$15,400 at the beginning of 2020, to just under

¹ A desirable ratio is 1:1 or better.



\$41,000 by the end of 2029. For further discussions, on projected cash balances please refer to the Notes to the Financial Plan.



Table 4-1
Statement of Financial Position: Water Services
UNAUDITED: For Financial Planning Purposes Only
2020-2029

	Notes	Forecast									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Financial Assets											
Cash	1	-	-	-	-	-	-	-	463	-	40,936
Accounts Receivable	1	39,815	40,918	43,528	47,221	51,915	59,317	66,443	71,913	80,328	89,461
Total Financial Assets		39,815	40,918	43,528	47,221	51,915	59,317	66,443	72,376	80,328	130,397
Liabilities											
Bank Indebtedness		15,409	16,022	17,332	18,877	21,358	26,697	19,456	-	4,180	-
Accounts Payable & Accrued Liabilities	1	24,406	24,896	26,196	28,344	30,557	32,620	34,480	36,387	38,343	40,382
Debt (Principal only)	2	40,974	58,663	67,304	63,115	146,184	160,209	148,416	142,259	135,855	129,194
Deferred Revenue	3	-	-	-	-	-	-	-	-	-	-
Total Liabilities		80,789	99,581	110,832	110,336	198,099	219,526	202,352	178,646	178,378	169,576
Net Financial Assets/(Debt)		(40,974)	(58,663)	(67,304)	(63,115)	(146,184)	(160,209)	(135,909)	(106,270)	(98,050)	(39,179)
Non-Financial Assets											
Tangible Capital Assets	4	3,142,327	3,093,709	4,815,731	4,714,033	4,692,315	4,592,082	4,490,534	4,395,147	4,310,637	4,226,885
Total Non-Financial Assets		3,142,327	3,093,709	4,815,731	4,714,033	4,692,315	4,592,082	4,490,534	4,395,147	4,310,637	4,226,885
Accumulated Surplus/(Deficit)	5	3,101,353	3,035,046	4,748,427	4,650,918	4,546,131	4,431,873	4,354,625	4,288,877	4,212,587	4,187,706

Financial Indicators	Total Change	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1) Increase/(Decrease) in Net Financial Assets	(16,651)	(18,446)	(17,689)	(8,641)	4,189	(83,069)	(14,025)	24,300	29,639	8,220	58,871
2) Increase/(Decrease) in Tangible Capital Assets	1,023,550	(61,008)	(48,618)	1,722,022	(101,698)	(21,718)	(100,233)	(101,548)	(95,387)	(84,510)	(83,752)
3) Increase/(Decrease) in Accumulated Surplus	1,006,899	(79,454)	(66,307)	1,713,381	(97,509)	(104,787)	(114,258)	(77,248)	(65,748)	(76,290)	(24,881)



Table 4-2
Statement of Operations: Water Services
UNAUDITED: For Financial Planning Purposes Only
2020-2029

	Notes	Forecast									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Water Revenue											
Base Charge Revenue		78,880	83,312	94,061	111,897	131,440	151,039	169,908	190,420	212,701	236,885
Developer Contributions	4	-	-	1,780,000	-	-	-	-	-	-	-
Other Revenue	6	16,981	25,034	21,198	13,140	6,027	6,028	6,152	356	374	891
Total Revenues		95,861	108,346	1,895,259	125,037	137,467	157,067	176,060	190,776	213,075	237,776
Water Expenses											
Operating Expenses	Sch. 4-1	106,400	105,400	111,693	116,442	136,455	160,857	144,431	151,200	189,165	167,471
Interest on Debt	2	2,407	2,635	3,207	3,406	3,081	6,235	6,329	5,937	5,690	5,434
Amortization	4	66,508	66,618	66,978	102,698	102,718	104,233	102,548	99,387	94,510	89,752
Loss on Disposal of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Total Expenses		175,315	174,653	181,878	222,546	242,254	271,325	253,308	256,524	289,365	262,657
Annual Surplus/(Deficit)		(79,454)	(66,307)	1,713,381	(97,509)	(104,787)	(114,258)	(77,248)	(65,748)	(76,290)	(24,881)
Accumulated Surplus/(Deficit), beginning of year	5	3,180,807	3,101,353	3,035,046	4,748,427	4,650,918	4,546,131	4,431,873	4,354,625	4,288,877	4,212,587
Accumulated Surplus/(Deficit), end of year		3,101,353	3,035,046	4,748,427	4,650,918	4,546,131	4,431,873	4,354,625	4,288,877	4,212,587	4,187,706
Note 5:											
Accumulated Surplus/(Deficit) Reconciliation:		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Reserve Balances											
Reserves: Development Charges		-	-	-	-	-	-	-	-	-	-
Reserves: Gas Tax		-	-	-	-	-	-	-	-	-	-
Reserves: Capital/Other		-	-	-	-	-	-	12,507	35,989	37,805	90,015
Total Reserves Balance		-	-	-	-	-	-	12,507	35,989	37,805	90,015
Less: Debt Obligations and Deferred Revenue		(40,974)	(58,663)	(67,304)	(63,115)	(146,184)	(160,209)	(148,416)	(142,259)	(135,855)	(129,194)
Add: Tangible Capital Assets	4	3,142,327	3,093,709	4,815,731	4,714,033	4,692,315	4,592,082	4,490,534	4,395,147	4,310,637	4,226,885
Total Ending Balance		3,101,353	3,035,046	4,748,427	4,650,918	4,546,131	4,431,873	4,354,625	4,288,877	4,212,587	4,187,706
Financial Indicators	Total Change	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1) Expense to Revenue Ratio		183%	161%	10%	178%	176%	173%	144%	134%	136%	110%
2) Increase/(Decrease) in Accumulated Surplus	1,006,899	(79,454)	(66,307)	1,713,381	(97,509)	(104,787)	(114,258)	(77,248)	(65,748)	(76,290)	(24,881)



Schedule 4-1
Statement of Operating Expenses: Water Services
UNAUDITED: For Financial Planning Purposes Only
2020-2029

	Notes	Forecast									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Operating Expenses											
Bell Canada		1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
Hydro		12,800	13,100	13,400	13,700	14,000	14,300	14,600	14,900	15,200	15,500
General ¹		84,700	86,400	88,100	89,900	91,700	93,500	95,400	97,300	99,200	101,200
Growth Related Operating Costs		-	-	3,293	9,942	16,855	23,157	28,531	34,100	39,865	45,871
Non TCA - Expenses from Capital Budget	7	7,000	4,000	5,000	1,000	12,000	28,000	4,000	3,000	33,000	3,000
TOTAL OPERATING EXPENSES		106,400	105,400	111,693	116,442	136,455	160,857	144,431	151,200	189,165	167,471



Table 4-3
Statement of Changes in Net Financial Assets/Debt: Water Services
UNAUDITED: For Financial Planning Purposes Only
2020-2029

	Notes	Forecast									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Annual Surplus/(Deficit)		(79,454)	(66,307)	1,713,381	(97,509)	(104,787)	(114,258)	(77,248)	(65,748)	(76,290)	(24,881)
Less: Acquisition of Tangible Capital Assets	4	(5,500)	(18,000)	(1,789,000)	(1,000)	(81,000)	(4,000)	(1,000)	(4,000)	(10,000)	(6,000)
Add: Amortization of Tangible Capital Assets	4	66,508	66,618	66,978	102,698	102,718	104,233	102,548	99,387	94,510	89,752
(Gain)/Loss on disposal of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Add: Proceeds on Sale of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Add: Write-downs of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
		61,008	48,618	(1,722,022)	101,698	21,718	100,233	101,548	95,387	84,510	83,752
Less: Acquisition of Supplies Inventory		-	-	-	-	-	-	-	-	-	-
Less: Acquisition of Prepaid Expenses		-	-	-	-	-	-	-	-	-	-
Add: Consumption of Supplies Inventory		-	-	-	-	-	-	-	-	-	-
Add: Use of Prepaid Expenses		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Increase/(Decrease) in Net Financial Assets/(Net Debt)		(18,446)	(17,689)	(8,641)	4,189	(83,069)	(14,025)	24,300	29,639	8,220	58,871
Net Financial Assets/(Net Debt), beginning of year		(22,528)	(40,974)	(58,663)	(67,304)	(63,115)	(146,184)	(160,209)	(135,909)	(106,270)	(98,050)
Net Financial Assets/(Net Debt), end of year		(40,974)	(58,663)	(67,304)	(63,115)	(146,184)	(160,209)	(135,909)	(106,270)	(98,050)	(39,179)

Financial Indicators	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1) Acquisition of Tangible Capital Assets (Cumulative)	5,500	23,500	1,812,500	1,813,500	1,894,500	1,898,500	1,899,500	1,903,500	1,913,500	1,919,500
2) Annual Surplus/Deficit before Amortization (Cumulative)	(12,946)	(12,635)	1,767,724	1,772,913	1,770,844	1,760,819	1,786,119	1,819,758	1,837,978	1,902,849
3) Ratio of Annual Surplus before Amortization to Acquisition of TCA's (Cumulative)	(2.35)	(0.54)	0.98	0.98	0.93	0.93	0.94	0.96	0.96	0.99



Table 4-4
Statement of Cash Flow – Indirect Method: Water Services
UNAUDITED: For Financial Planning Purposes Only
2020-2029

	Notes	Forecast									
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Operating Transactions											
Annual Surplus/Deficit		(79,454)	(66,307)	1,713,381	(97,509)	(104,787)	(114,258)	(77,248)	(65,748)	(76,290)	(24,881)
Add: Amortization of TCA's	4	66,508	66,618	66,978	102,698	102,718	104,233	102,548	99,387	94,510	89,752
(Gain)/Loss on disposal of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Less: Earned Deferred Revenue	3	-	-	-	-	-	-	-	-	-	-
Less: Developer Contributions		-	-	(1,780,000)	-	-	-	-	-	-	-
Add: Deferred Revenue Proceeds		-	-	-	-	-	-	-	-	-	-
Change in A/R (Increase)/Decrease		-	(1,103)	(2,610)	(3,693)	(4,693)	(7,402)	(7,127)	(5,469)	(8,415)	(9,134)
Change in A/P Increase/(Decrease)		-	490	1,300	2,148	2,213	2,063	1,860	1,907	1,956	2,039
Less: Interest Proceeds		-	-	-	-	-	-	(124)	(356)	(374)	(891)
Cash Provided by Operating Transactions		(12,946)	(302)	(951)	3,644	(4,549)	(15,364)	19,909	29,721	11,387	56,885
Capital Transactions											
Proceeds on sale of Tangible Capital Assets		-	-	-	-	-	-	-	-	-	-
Less: Cash Used to acquire Tangible Capital Assets	4	(5,500)	(18,000)	(9,000)	(1,000)	(81,000)	(4,000)	(1,000)	(4,000)	(10,000)	(6,000)
Cash Applied to Capital Transactions		(5,500)	(18,000)	(9,000)	(1,000)	(81,000)	(4,000)	(1,000)	(4,000)	(10,000)	(6,000)
Investing Transactions											
Proceeds from Investments		-	-	-	-	-	-	124	356	374	891
Less: Cash Used to Acquire Investments		-	-	-	-	-	-	-	-	-	-
Cash Provided by (applied to) Investing Transactions		-	-	-	-	-	-	124	356	374	891
Financing Transactions											
Proceeds from Debt Issue	2	12,500	22,000	14,000	2,000	89,730	24,136	-	-	-	-
Less: Debt Repayment (Principal only)	2	(3,620)	(4,311)	(5,359)	(6,189)	(6,662)	(10,111)	(11,792)	(6,158)	(6,404)	(6,660)
Cash Applied to Financing Transactions		8,880	17,689	8,641	(4,189)	83,068	14,025	(11,792)	(6,158)	(6,404)	(6,660)
Increase in Cash and Cash Equivalents		(9,566)	(613)	(1,310)	(1,545)	(2,481)	(5,339)	7,241	19,919	(4,643)	45,116
Cash and Cash Equivalents, beginning of year	1	(5,843)	(15,409)	(16,022)	(17,332)	(18,877)	(21,358)	(26,697)	(19,456)	463	(4,180)
Cash and Cash Equivalents, end of year	1	(15,409)	(16,022)	(17,332)	(18,877)	(21,358)	(26,697)	(19,456)	463	(4,180)	40,936



Water

Notes to Financial Plan

The financial plan format as outlined in Chapter 4 closely approximates the full accrual format used by municipalities (2009 onward) on their audited financial statements. However, the financial plan is not an audited document and contains various estimates. In this regard, Section 3 (2) of O.Reg. 453/07 states the following:

“Each of the following sub-subparagraphs applies only if the information referred to in the sub-subparagraph is known to the owner at the time the financial plans are prepared:

1. Sub-subparagraphs 4 i A, B and C of subsection (1)
2. Sub-subparagraphs 4 iii A, C, E and F of subsection (1).”

The information referred to in sub-subparagraphs 4 i A, B and C of subsection (1) includes:

- A. Total financial assets (i.e. cash and receivables);
- B. Total liabilities (i.e. payables, debt and deferred revenue);
- C. Net debt (i.e. the difference between A and B above).

The information referred to in sub-subparagraphs 4 iii A, C, E and F of subsection (1) includes:

- A. Operating transactions that are cash received from revenues, cash paid for operating expenses and finance charges
- B. Investing transactions that are acquisitions and disposal of investments
- C. Change in cash and cash equivalents during the year
- D. Cash and cash equivalents at the beginning and end of the year

In order to show a balanced financial plan in a full accrual format for the Township of Amaranth, some of the items listed above have been estimated given that the Township does not maintain all financial asset and liability data separately for water. Usually, this type of data is combined with the financial assets and liabilities of other departments and services given that there is not a current obligation to disclose this data separately (as there is with revenue and expenses).



The assumptions used have been documented below:

1. Cash, Receivables and Payables

It is assumed that the opening cash balances required to complete the financial plan are equal to:

Ending Reserve/Reserve Fund Balance

Plus: Ending Accounts Payable Balance

Less: Ending Accounts Receivable Balance

Equals: Approximate Ending Cash Balance

Receivable and payable balances were estimated for each year of the forecast based on the following factors:

- a) Receivables: Based on historical levels of receivables as a percentage of annual revenue earned (source: 2016-2018 audited financial statements); and
- b) Payables: Based on historical levels of payables as a percentage of annual expenses incurred (source: 2016-2018 audited financial statements).

2. Debt

Outstanding water related debt at the end of 2019 was \$32,094, with additional debt proceeds anticipated throughout the forecast period. Principal repayments for existing and new debt over the forecast period are scheduled as follows:



Year	Principal Payments
2020	3,620
2021	4,311
2022	5,359
2023	6,189
2024	6,662
2025	10,111
2026	11,792
2027	6,158
2028	6,404
2029	6,660
Total	67,266

For financial reporting purposes, debt principal payments represent a decrease in debt liability and the interest payments represent a current year operating expense.

3. Deferred Revenue

Deferred revenue is typically made up of water development charge reserve fund and gas tax balances which are considered to be a liability for financial reporting purposes until the funds are used to emplace the works for which they have been collected.

The Township of Amaranth does not collect water development charges, therefore deferred revenue is assumed to be zero over the forecast period.

4. Tangible Capital Assets

- Opening net book value of tangible capital assets includes water related assets in the following categories:
 - i. Infrastructure (water mains, lateral lines, water fitting, water valves, and water hydrants)
 - ii. Facilities
- Amortization is calculated based on the straight-line approach with no amortization in the year of acquisition or construction.
- Given the planned asset replacement forecast in the 2020 Rate Study, useful life on acquisitions is assumed to be equal to the weighted average useful life for all assets on hand in each respective asset category.



- Write-offs are assumed to equal \$0 for each year in the forecast period.
- Tangible capital assets are shown on a net basis. It is assumed that disposals occur when the asset is being replaced, unless the asset is documented as a new asset. The value of each asset disposal is calculated by estimating the original purchase/construction date and deflating current replacement cost values to those estimated dates in order to calculate original historical cost.
- Gains/losses on disposal are assumed to be \$0 (it is assumed that historical cost is equal to accumulated amortization for all disposals).
- Residual value is assumed to be \$0 for all assets contained within the forecast period.
- Contributed Assets, as described in Section 3.2.1, are deemed to \$1.78 million in 2022.
- The Township is unaware of any specific lead service piping in the municipal water system.

The balance of tangible capital assets is summarized as follows:

Asset Historical Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Opening Tangible Capital Asset Balance	5,420,314	5,425,229	5,441,156	7,229,797	7,230,663	7,300,471	7,303,791	7,304,626	7,308,354	7,317,010
Acquisitions	5,500	18,000	1,789,000	1,000	81,000	4,000	1,000	4,000	10,000	6,000
Disposals	585	2,073	359	134	11,192	680	165	272	1,344	1,137
Closing Tangible Capital Asset Balance	5,425,229	5,441,156	7,229,797	7,230,663	7,300,471	7,303,791	7,304,626	7,308,354	7,317,010	7,321,873
Opening Accumulated Amortization	2,216,979	2,282,902	2,347,447	2,414,066	2,516,630	2,608,156	2,711,709	2,814,092	2,913,207	3,006,373
Amortization Expense	66,508	66,618	66,978	102,698	102,718	104,233	102,548	99,387	94,510	89,752
Amortization on Disposal	585	2,073	359	134	11,192	680	165	272	1,344	1,137
Ending Accumulated Amortization	2,282,902	2,347,447	2,414,066	2,516,630	2,608,156	2,711,709	2,814,092	2,913,207	3,006,373	3,094,988
Net Book Value	3,142,327	3,093,709	4,815,731	4,714,033	4,692,315	4,592,082	4,490,534	4,395,147	4,310,637	4,226,885

5. Accumulated Surplus

Opening accumulated surplus for the forecast period is reconciled as follows:

Water	2020 Opening Accumulated Surplus
Reserve Balances	
Reserves: Capital/Other	9,566
Total Reserves Balance	9,566
Less: Debt Obligations and Deferred Revenue	(32,094)
Less: Unfinanced Capital	-
Add: Long-term Accounts Receivable	-
Add: Tangible Capital Assets	3,203,335
Total Opening Balance	3,180,807



The accumulated surplus reconciliation for all years within the forecast period is contained in Table 4-2.

6. Other Revenue

Other revenue includes capital charge recovery payments and transfers from general taxation reserves.

7. Operating Expenses

Capital expenditures for items not meeting the definition of tangible capital assets have been reclassified as operating expenses and have been expensed in the year in which they occur.



Chapter 5

Process for Financial Plan Approval and Submission to the Province



5. Process for Financial Plan Approval and Submission to the Province

As mentioned in section 1.2, the requirement to prepare the financial plan is provided in Section 32 (5) 2 ii of the S.D.W.A. Proof of the preparation of a financial plan is one of the submission requirements for municipal drinking water licensing and upon completion, must be submitted to the Ministry of the Environment. As part of O.Reg. 453/07, the process established for plan approval, public circulation and filing is set out as follows:

1. The financial plan must be approved by resolution of the municipality who owns the drinking water system or the governing body of the owner. (O.Reg. 453/07, Section 3 (1) 1)
2. The owner of the drinking water system must provide notice advertising the availability of the financial plan. The plans will be made available to the public upon request and without charge. The plans must also be made available to the public on the municipality's website. (O.Reg. 453/07, Section 3 (1) 5)
3. The owner of the drinking water system must provide a copy of the financial plan to the Director of Policy Branch, Ministry of Municipal Affairs and Housing. (O.Reg. 453/07, Section 3 (1) 6)
4. The owner of the drinking water system must provide proof satisfactory to the Ministry of the Environment that the financial plans for the system satisfy the requirements under the Safe Drinking Water Act. (S.D.W.A. Section 32 (5) 2 ii)



Chapter 6

Recommendations

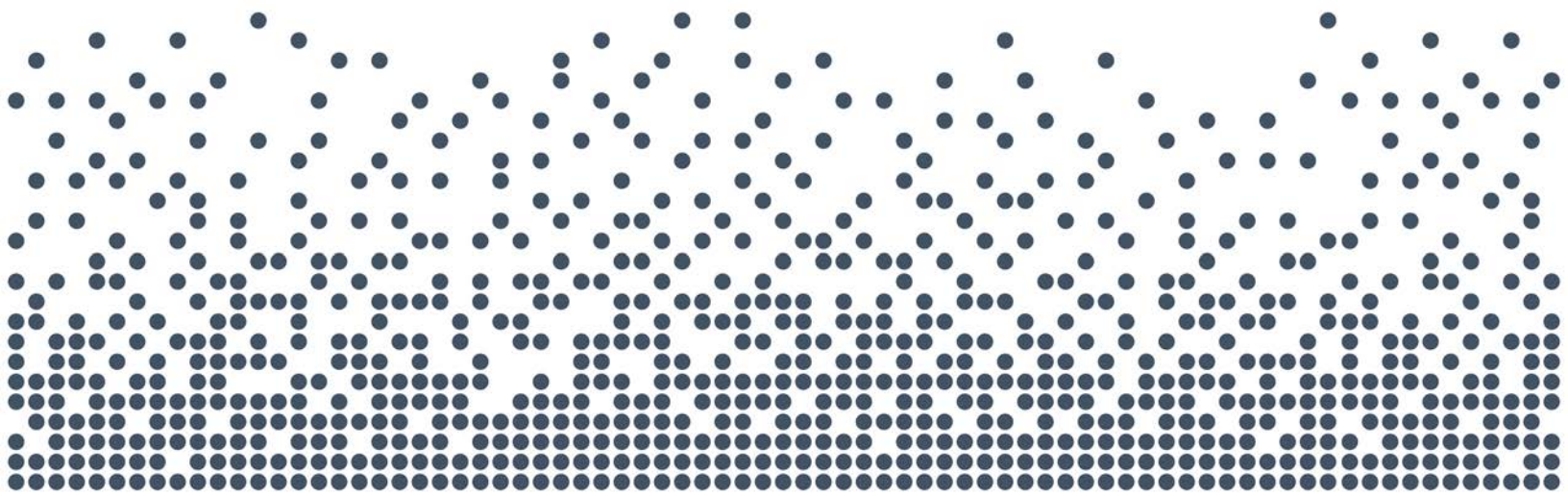


6. Recommendations

This report presents the water financial plan for the Township of Amaranth in accordance with the mandatory reporting formats for water systems as detailed in O.Reg. 453/07. It is important to note that while mandatory, the financial plan is provided for Council's interest and approval however, for decision making purposes, it may be more informative to rely on the information contained within the 2020 Rate Study. Nevertheless, Council is required to pass certain resolutions with regard to this plan and regulations and it is recommended that:

1. The Township of Amaranth Water Financial Plan prepared by Watson & Associates Economists Ltd. dated April 9, 2020 be approved.
2. Notice of availability of the Financial Plan be advertised.
3. The Financial Plan, the Council Resolution approving the Financial Plan, and the Water Rate Study underpinning the Financial Plan be submitted to the Ministry of Municipal Affairs and Housing. (O.Reg. 453/07, Section 3 (1) 6)
4. The Council Resolution approving the Financial Plan be submitted to the Ministry of the Environment, satisfying the requirements under the Safe Drinking Water Act. (S.D.W.A. Section 32 (5) 2 ii))¹

¹ Note: The Ministry of the Environment does not require the Council Resolution for the initial financial plan submission. We encourage the municipality to contact the Ministry of the Environment to verify all requirements have been met.



Appendices



Appendix A

2020 Water Rate Study – Water Summary Tables



Table 1
Township of Amaranth
Water Service
Capital Budget Forecast
 Inflated \$

Description	Budget 2020	Total	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures												
Well One - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well One - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well One - Transmission main repairs	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Well Two - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Two - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well Two - Transmission main repairs	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Three - Camera inspection of well casing	-	4,000	-	-	-	-	-	-	-	4,000	-	-
Well Three - Submersible pump replacement	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Well Three - Transmission main repairs	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Pumphouse Raw - Replace pressure gauges	-	2,000	2,000	-	-	-	-	-	-	-	-	-
Water Piping - Service pressure relief valve	5,000	-	-	-	-	-	-	-	-	-	-	-
Water Piping - Replace raw water meters	-	11,000	-	-	-	11,000	-	-	-	-	-	-
Pumphouse Treatment Equipment - Chemical metering pumps	-	15,000	15,000	-	-	-	-	-	-	-	-	-
Pumphouse Treatment Equipment - Centreline Injectors	500	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Treated Water Process - Replace pressure gauges	-	2,000	-	-	-	-	-	-	-	2,000	-	-
Treated Water Process - Service flow control valves	-	6,000	-	-	-	-	-	-	-	6,000	-	-
Treated Water Process - Service pressure relief valve	-	6,000	-	-	-	-	-	-	-	6,000	-	-
Treated Water Process - Rebuild high lift pumps	5,000	11,000	-	-	-	11,000	-	-	-	-	-	-
Treated Water Process - Service emergency pump	-	6,000	-	-	-	3,000	-	-	-	3,000	-	-
Treated Water Process - Replace treated water meters	-	5,000	-	-	-	-	-	-	-	-	5,000	-
Instrumentation and SCADA - Replace free chlorine analyzer	-	8,000	-	-	-	8,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace laptop	-	3,000	-	-	-	3,000	-	-	-	-	-	-
Instrumentation and SCADA - Replace datalogger	-	6,000	-	-	-	3,000	3,000	-	-	-	-	-
Building Services - Electrical	-	12,000	3,000	-	-	3,000	-	3,000	-	3,000	-	-
Building Services - Heating	500	9,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Building Services - Lighting	500	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Building Services - Generator Service	1,000	5,000	-	1,000	-	1,000	1,000	-	1,000	-	1,000	-
Treated Water Distribution - Distribution mains leak repairs	-	12,000	-	5,000	-	6,000	-	-	1,000	-	-	-
Treated Water Distribution - Valve repair	-	4,000	-	-	-	2,000	-	-	2,000	-	-	-
Treated Water Distribution - Hydrant repair	-	12,000	-	3,000	-	6,000	-	-	-	3,000	-	-
Treated Water Distribution - Service repairs	-	9,000	-	2,000	-	3,000	2,000	-	-	2,000	-	-
Provision	-	24,000	-	-	-	-	-	-	-	-	-	24,000
Studies:												
Rate Studies and Financial Plan	-	49,000	-	-	-	-	23,000	-	-	-	-	26,000
Total Capital Expenditures	12,500	277,000	22,000	14,000	2,000	93,000	32,000	5,000	7,000	43,000	9,000	50,000
Capital Financing												
Provincial/Federal Grants	-	-	-	-	-	-	-	-	-	-	-	-
Non-Growth Related Debenture Requirements	12,500	151,866	22,000	14,000	2,000	89,730	24,136	-	-	-	-	-
Water Reserve	-	125,134	-	-	-	3,270	7,864	5,000	7,000	43,000	9,000	50,000
Total Capital Financing	12,500	277,000	22,000	14,000	2,000	93,000	32,000	5,000	7,000	43,000	9,000	50,000



Table 2
Township of Amaranth
Water Service
Schedule of Non-Growth Related Debenture Repayments
 Inflated \$

Debenture Year	2020	Principal (Inflated)	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2020		12,500	920	920	920	920	920	920	920	920	920	920
2021		22,000		1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619
2022		14,000			1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030
2023		2,000				147	147	147	147	147	147	147
2024		89,730					6,602	6,602	6,602	6,602	6,602	6,602
2025		24,136						1,776	1,776	1,776	1,776	1,776
2026		-							-	-	-	-
2027		-								-	-	-
2028		-									-	-
2029		-										-
2030		-										
Total Annual Debt Charges	-	164,366	920	2,539	3,569	3,716	10,318	12,094	12,094	12,094	12,094	12,094

Table 3
Township of Amaranth
Water Service
Water Reserves/ Reserve Funds Continuity
 Inflated \$

Description	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Opening Balance	9,566		-	-	-	-	-	-	12,507	35,989	37,804	90,015
Transfer from Operating			-	-	-	3,270	7,864	17,383	30,126	44,442	60,319	77,345
Transfer to Capital						3,270	7,864	5,000	7,000	43,000	9,000	50,000
Transfer to Operating	9,566			-	-	-	-	-	-	-	-	-
Closing Balance	-		-	-	-	-	-	12,383	35,632	37,430	89,124	117,360
Interest	-		-	-	-	-	-	124	356	374	891	1,174



Table 4
Township of Amaranth
Water Services
Operating Budget Forecast
 Inflated \$

Description	Budget 2020		Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Expenditures												
<u>Operating Costs</u>			-	-	-	-	-	-	-	-	-	-
Bell Canada	1,900		1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
Hydro	12,800		13,100	13,400	13,700	14,000	14,300	14,600	14,900	15,200	15,500	15,800
General ¹	84,700		86,400	88,100	89,900	91,700	93,500	95,400	97,300	99,200	101,200	103,200
Growth Related Operating Costs			-	3,293	9,942	16,855	23,157	28,531	34,100	39,865	45,871	51,600
Sub Total Operating	99,400		101,400	106,693	115,442	124,455	132,857	140,431	148,200	156,165	164,471	172,500
<u>Capital-Related</u>												
Existing Debt (Principal) - Part XII Repayment	3,620		3,892	4,183	4,497	4,834	5,197	5,872				
Existing Debt (Interest) - Part XII Repayment	2,407		2,135	1,844	1,530	1,193	830	155				
New Non-Growth Related Debt (Principal)			420	1,175	1,693	1,827	4,914	5,921	6,158	6,404	6,660	6,927
New Non-Growth Related Debt (Interest)			500	1,363	1,876	1,888	5,405	6,173	5,937	5,690	5,434	5,168
Transfer to Capital	-		-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve						3,270	7,864	17,383	30,126	44,442	60,319	77,345
Sub Total Capital Related	6,027		6,947	8,566	9,596	13,013	24,210	35,504	42,220	56,536	72,414	89,440
Total Expenditures	105,427		108,347	115,259	125,038	137,467	157,066	175,935	190,420	212,701	236,885	261,940
Revenues												
Base Charge	78,880		83,312	94,061	111,897	131,440	151,039	169,908	190,420	212,701	236,885	261,940
Part XII Capital Charge Recovery	6,027		6,027	6,027	6,027	6,027	6,027	6,027	-	-	-	-
Contributions from General Reserves	10,954		19,008	15,171	7,114	-	-	-	-	-	-	-
Contributions from Reserves / Reserve Funds	9,566		-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	105,427		108,347	115,259	125,038	137,467	157,066	175,935	190,420	212,701	236,885	261,940
Water Billing Recovery - Operating	-		-	-	-	-	-	-	-	-	-	-

¹ Includes the operating contract, NSF Audits, Meter Calibrations, and emergency contingency

TOWNSHIP PLANNING SERVICES – OPTIONS ANALYSIS

TOWNSHIP OF AMARANTH

1 April 2020

References:

- A. Ontario Municipal Act
- B. Ontario Planning Act
- C. Discussions: Bob Black, Senior Planner/Christine Hickey, Amaranth Clerk/Mark Tijssen, Councillor

INTRODUCTION

1. For the years of 2008 to 2019, Township of Amaranth employed the services of a full-time senior planner on a shared basis with the Township of East Garafraxa. With dissolution of the co-residency of the two townships, Amaranth must choose a path forward in meeting the planning requirements of the Township and its ratepayers. This analysis is intended to facilitate informed decision making by Council.

ASSUMPTIONS

- 2. The following assumptions have been made in preparing this analysis:
 - a. large development projects such as subdivisions will continue to be contracted out to external planning service providers;
 - b. the cost of contracting out large development projects will continue to be borne by prospective developers; and
 - c. Amaranth Council is open to amending the current schedule of fees for planning services in order to recoup a greater share of actual costs from prospective property developers.

METHODOLOGY

3. The following steps were used in the development of this analysis:
 - a. review of references A and B;
 - b. development of draft options for evaluation;
 - c. pro/con assessment of draft options;
 - d. draft options analysis;
 - e. review of draft options, pro/con assessment and options analysis at reference C; and
 - f. completion of Options Analysis including conclusions and recommendation.

OPTIONS EVALUATED

4. The following five options for the provision of township planning services are evaluated in this analysis:
 - a. **The hiring of a full-time Registered Professional Planner (Planner).** This option would be identical to the service model used by the Township of Amaranth (Township) prior to December of 2019;
 - b. **Contracted-out professional planning services.** This service model would entail the Township entering contracts with one or more external planning service providers who would provide services primarily from a location other than the township offices;
 - c. **In-house contracted professional planning services.** This is the model currently being employed using the services of RBP, where Bob Black is contracted to provide planning services several days per week at the township offices;
 - d. **Binary model.** For the purposes of this analysis, the binary model will presume limited use of a senior contracted planner combined with a full or part-time planning assistant; and
 - e. **Elimination of township planning services.** This model would see the township abdicate completely the provision of planning services. Every ratepayer wishing amend the use or

develop their property would have to employ a planner of their choice to assist both themselves, and the Township of Amaranth.

PRO/CON ASSESSMENT

5. The following table enumerates pros and cons associated with each of the options above. While the list is by no means exhaustive, it presents the most readily identifiable impacts to the Township and its ratepayers:

A. Hiring a Full-Time Planner	
Pro	Con
Easy full-time access to planning services for ratepayers	Cost - \$85-110,000 per year (plus full benefits)
Represent the interests of the municipality based on the planning framework	Periods of unavailability due to vacation/illness/training
Familiarity with Township OP, By-laws and precedents	Limited ability of Township to recoup costs for planning services
Low impact of planning requirements on other township staff	Level of service may exceed township requirement
Consistent Township representation/voice in dealings with ratepayers and external agencies	
Availability to attend Council Meetings	
B. Contracted-Out Professional Planning Services (external location)	
Pro	Con
Level of service directly related to requirement	Cost – difficult to quantify in advance
Represent the interests of the municipality based on the planning framework	Access for ratepayers – Amaranth location unlikely
Limited familiarity with Township OP, By-laws and precedents	Lack of consistent Township representation/voice in dealings with ratepayers and external agencies
Ability of Township to recoup costs for planning services	Ratepayer dissatisfaction with fees
C. In-House Contracted Professional Planning Services (part-time)	
Pro	Con
Easy access to planning services for ratepayers albeit on a part-time basis	Cost – without amendments to current fee structure, \$120-180,000 per year (max three days per week)

Represent the interests of the municipality based on the planning framework	Burden of responding to ratepayer needs in absence of planner falls on other Township staff
Limited to good familiarity with Township OP, Bylaws and precedents	Ratepayer dissatisfaction with fees
Reasonably consistent township representation/voice in dealings with ratepayers/ external agencies	
Ability of Township to recoup costs for planning services	
D. Binary Model (One day/week Contracted Sr Planner with Full/Part-Time assist)	
Pro	Con
Easy access to planning services for ratepayers with two in-house service providers	Cost - \$60,000 Contracted Planner plus junior assistant \$20-45,000, \$80-105,000 per year
Represent the interests of the municipality based on the planning framework	Differential level of expertise between Sr Planner and assistant
Familiarity with Township OP, By-laws and precedents	Limited ability of Township to recoup costs for planning services
Low impact of planning requirements on other township staff	
Consistent Township representation/voice in dealings with ratepayers and external agencies	
Availability to attend Council Meetings	
Potential to develop future full-time planner	
E. Elimination of Township Planning Services	
Pro	Con
Lowest possible cost to Township – no hiring process	Individual ratepayers may object to directly bearing the burden of cost for their development
Ratepayers free to select planner of their choice	Ratepayers access to planning services completely dependent on their own means
Planners will be representing best interests of ratepayer employers	Burden of responding to immediate ratepayer needs and circulating planning submissions falls on other Township staff
Township will not face ratepayer dissatisfaction if planning advice not to their liking	Township will periodically be obliged to contract for planning support that may/will not be familiar with OP, By-laws and precedents
Registered Professional Planners have a Code of Ethics that obliges them to deal fairly with the Township	Ratepayer dissatisfaction with unsubsidized cost of planning services
Majority of ratepayers who seldom or never require planning services no longer subsidizing those relative few who do	Inconsistent representation of interests of municipality based on planning framework

OPTIONS ANALYSIS

6. As with most evaluations, raw cost alone is an inadequate basis for decision making. Each of the identified options has both positive and negative implications for the Township as an administrative body and its ratepayers as stakeholders. To further complicate decision making, Township and ratepayers (and even property developing/non-property developing ratepayers) have needs that to some extent are in conflict. To simplify decision making, the following table rates the identified options according to who's needs are best met and why:

If cost to the Township is the priority...		
Best Option(s)		Rationale
E.	Elimination of Township Planning Services	<p>By far the least expensive option for the Township. As registered professionals, planners hired directly by ratepayers maintain a professional obligation to provide accurate advice to all parties, including the Township.</p> <p>The Township would incur direct cost for cyclical requirements such as OP review. Estimate 20 days per year.</p> <p>Township allocation of 75% PY (Clerk) for file circulation and processing, Council briefings and ratepayer interaction.</p> <p>20 - 40 days/year, senior planner contracted rates \$24,000 - \$48,000 plus 75% PY Clerk \$36,000.</p> <p>\$60,000 - \$84,000 per year (excluding partial benefits)</p>
D.	Binary Model	<p>Senior Planner one day per week, \$60,000 per year and junior member \$25-50,000 per year.</p> <p>\$85-110,000 per year (plus partial benefits)</p> <p>Probable reduction due to increase in schedule of fees</p>
A.	Hiring a Full-Time Planner	<p>\$85-110,000 per year (plus full benefits)</p> <p>Probable reduction due to increase in schedule of fees</p>

If workload for other Township staff is the priority...		
Best Option(s)		Rationale
D.	Binary Model	Reduces planning workload for other Township staff to a minimum – particularly if the junior member of the binary team is employed full-time.
A.	Hiring a Full-Time Planner	Other Township staff allocation will be required to cover vacation, training and sick leave
If ease of ratepayer access to planning services is the priority...		
Best Option(s)		Rationale
A.	Hiring a Full-Time Planner	Both options provide full or close to full-time availability of in-house planning services.
D.	Binary Model	
If positive ratepayer outcome is the priority...		
If fairness to non-property developing ratepayers of Amaranth is the priority...		
Best Option(s)		Rationale
E.	Elimination of Township Planning Services	Planners will be representing best interests of ratepayers who directly select and employ them. Majority of ratepayers who seldom or never require planning services not subsidizing those relative few who do.

CONCLUSIONS

7. Three of the five identified options merit consideration for reasons of cost, convenience or fairness:

- a. Hiring a Full-Time Planner;
- b. Binary Model; and
- c. Elimination of Township Planning Services.

8. Amending the current schedule of fees charged by the Township for access to planning services has the potential to reduce or eliminate the differences in cost between the three options listed at paragraph 7 above.

RECCOMENDATIONS

9. Following a review of the options available for the provision of planning services and the associated pros and cons contained in this study, Amaranth Council should:

- a. select the way-ahead that councillors feel best reflects the priorities of ratepayers and staff capacity to meet these priorities. Any one of the options highlighted in the conclusion of this study has the potential to achieve a satisfactory outcome for all concerned; and
- b. regardless of which planning services option is selected by Council, the current schedule of fees should be amended to better align it with actual costs.



2020 BUDGET

(Draft to January 24, 2020 General Board Meeting)

Grand River Conservation Authority

2020 Budget

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GRCA 2020 Budget Highlights

The Grand River Conservation Authority is a successful partnership of municipalities, working together to promote and undertake wise management of the water and natural resources of the Grand River watershed.

The Grand River stretches 300 kilometres from Dundalk in Dufferin County to Port Maitland on Lake Erie. It takes in one of the fastest growing regions in the province, with a population of approximately 1,000,000. The Grand River watershed is also home to some of the most intensively farmed land in the nation.

The prospect of high growth and the impact on water and natural resources and the quality of life present an enormous challenge to the GRCA, municipalities and all watershed residents. It creates an urgent need to work co-operatively to care wisely for the Grand River and its resources.

The work of the GRCA is divided into seven business areas:

- Reducing flood damages
- Improving water quality
- Maintaining reliable water supply
- Protecting natural areas and biodiversity
- Watershed planning
- Environmental education
- Outdoor recreation

In order to carry out these functions, the GRCA draws revenues from a variety of sources:

- User fees, such as park admissions, nature centre programs, planning fees and others which are set to offset most, if not all, the cost of these services
- Revenues from property rentals and hydro generation at our dams
- Municipal levies, which are applied primarily to watershed management programs
- Municipal grants dedicated to specific programs, such as the Rural Water Quality Program and Water Quality Monitoring
- Provincial transfer payments for water management operating expenses
- Provincial grants for specific purposes, such as studies on Source Water Protection and Capital Projects related to water management
- Donations from the Grand River Conservation Foundation for programs such as outdoor education, tree nursery operations and various special projects
- Federal grants and other miscellaneous sources of revenue

The GRCA continues to work on the updates and implementation of a Drinking Water Source Protection Plan for each of the four watersheds in the Lake Erie Source Protection Region, including the Grand River watershed, as part of the provincial Source Protection Program under the *Clean Water Act, 2006*. Besides supporting municipalities and other agencies in implementing the plans, the focus in 2020 continues on completing updates to the Grand River Source Protection Plan, including development of water quantity policies, updating water quality vulnerability assessments, and the development of the annual progress report for the Grand River Source Protection Plan.

In April 2018 the GRCA received approval from the Ministry of Natural Resources and Forestry to use up to \$1.8 million from the Land Sale Reserve for hazard tree management over a three year period. This funding has allowed the GRCA to accelerate its program of tree risk management to ensure the health and safety of the public using GRCA lands. This program will continue through 2020 and 2021.

1. Watershed Management and Monitoring

Watershed management and monitoring programs protect watershed residents from flooding and provide the information required to develop appropriate resource management strategies and to identify priority actions to maintain a healthy watershed. Activities include operation of flood and erosion control structures such as dikes and dams; flood forecasting and warning; water quality monitoring; natural heritage restoration and rehabilitation projects; water quantity assessment; watershed and subwatershed studies.

Operating Expenditures:

Water Resources Planning and Environment	\$2,235,700	(Table 1)
Flood Forecasting and Warning	\$ 764,700	(Table 2)
Water Control Structures	\$1,749,700	(Table 3)

Capital Expenditures: **\$1,800,000** (Section B)

Total Expenditures: **\$6,550,100**

Revenue sources: Municipal levies, provincial grants and reserves

2. Planning

Program areas:

- a) Natural Hazard Regulations
The administration of conservation authority regulations related to development in the floodplain, and other natural hazards e.g. wetlands, slopes, shorelines and watercourses.
- b) Plan Input and Review
Planning and technical review of municipal planning documents and recommending environmental policies for floodplains, wetlands and other environmentally significant areas; providing advice and information to municipal councils on development proposals and severances; review of environmental assessments; and providing outside consulting services on a fee-for-service basis to other conservation authorities and agencies.

Operating Expenditures: **\$2,063,800** (Table 4)

Capital Expenditures: **NIL**

Revenue sources: Permit fees, enquiry fees, plan review fees, and municipal levy

3. Watershed stewardship

The watershed stewardship program provides information and/or assistance to private and public landowners and community groups on sound water and environmental practices that will enhance, restore or protect their properties. Some activities are reforestation/tree planting through the Burford Tree Nursery, the Rural Water Quality Program, restoration and rehabilitation projects. The program also, provides conservation information through workshops, publications, the web site and media contacts.

Operating Expenditures:

Forestry & Conservation Land Taxes	\$ 1,446,500 (Table 5)
Conservation Services	\$ 867,200 (Table 6)
Communications and Foundation	\$ 701,500 (Table 7)

Capital Expenditures: **NIL**

Total Expenditures: **\$ 3,015,200**

Revenue sources:

Municipal levies and grants, provincial grants, tree sales, landowner contributions, donations from the Grand River Conservation Foundation and other donations.

4. Conservation Land Management

This includes expenses and revenues associated with the acquisition and management of land owned or managed by the GRCA including woodlots, provincially significant wetlands (e.g. Luther Marsh, Dunnville Marsh), passive conservation areas, rail-trails and a number of rental properties. Activities include forest management, woodlot thinning, and hydro production at our dams.

Operating Expenditures:

Conservation Lands, Rentals, Misc	\$3,645,100 (Table 10-Conservation Lands)
Hydro Production	\$ 155,000 (Table 10-Hydro Production)

Capital Expenditures: **NIL**

Total Expenditures: **\$3,800,100**

Revenue sources:

Property rentals, hydro production, timber sales, conservation land income, donations from the Grand River Conservation Foundation

5. Education

The GRCA operates six nature centres, which provide curriculum-based programs to about 50,000 students from six school boards and independent schools throughout the watershed. In addition, about 16,000 members of the public attend day camps and weekend family and community events.

Operating Expenditures: **\$1,376,600** (Table 8)

Capital Expenditures: **NIL**

Revenue sources: School boards, nature centre user fees, community event fees, donations from the Grand River Conservation Foundation and municipal general levy.

6. Recreation

This includes the costs and revenues associated with operating the GRCA's 11 active conservation areas. The GRCA offers camping, hiking, fishing, swimming, skiing and other activities at its parks. It provides 2,500 campsites, making it the second-largest provider of camping accommodation in Ontario. About 1 million people visit GRCA parks each year. The parks are financially self-sufficient.

Operating Expenditures: **\$ 8,235,000** (Table 10)

Capital Expenditures: **\$ 1,500,000** (Section B)

Total Expenditures: **\$ 9,735,000**

Revenue sources:

Conservation Area user fees, government grants, reserves and donations.

7. Corporate services

This includes the cost of head office functions such as accounting and human resources, as well as the cost of facilities, insurance, consulting and legal fees and expenses relating to the General Membership.

Operating Expenditures: **\$3,503,388** (Table 9)

Capital Expenditures: **\$ 430,000** (Section B)

Total Expenditures: **\$3,933,388**

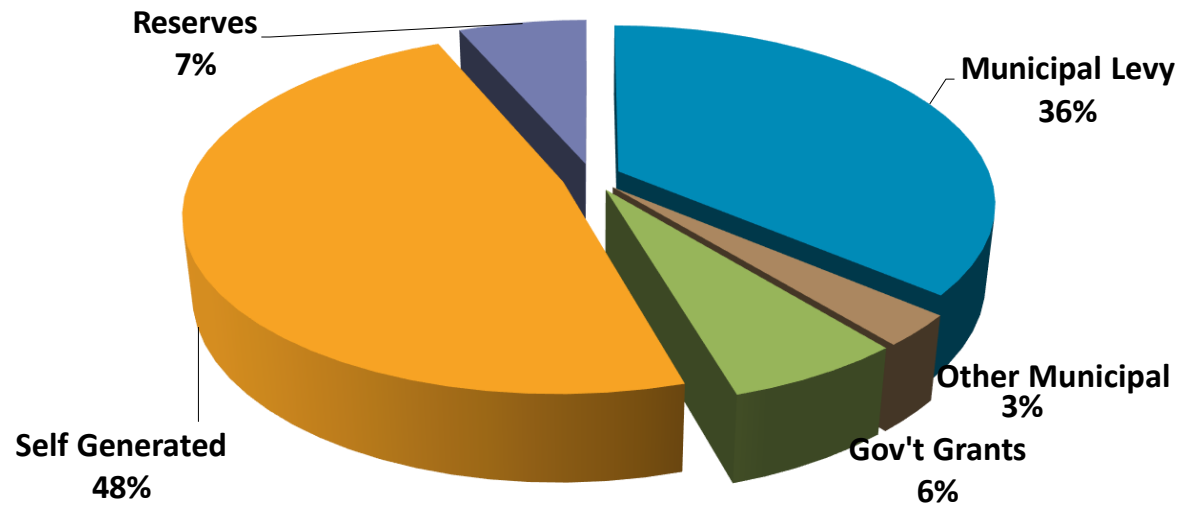
Revenue sources: Municipal levies and reserves.

BUDGET 2020 - Summary of Revenue and Expenditures

FUNDING		Actual 2018	Budget 2019	Budget 2020	Budget Incr/(decr)
Municipal General Levy Funding		11,352,000	11,636,000	11,927,000	291,000 2.50%
Other Government Grants		4,763,202	4,153,573	3,074,188	(1,079,385) -26.0%
Self-Generated Revenue		16,502,625	16,171,195	15,852,000	(319,195) -2.0%
Funding from Reserves		2,288,903	3,309,700	2,162,000	(1,147,700) -34.7%
TOTAL FUNDING		34,906,730	35,270,468	33,015,188	(2,255,280) -6.4%
EXPENDITURES		Actual 2018	Budget 2019	Budget 2020	Budget Incr/(decr)
Base Programs - Operating includes funding to reserves	SECTION A	26,677,416	27,051,768	26,744,188	(307,580) -1.14%
Base Programs - Capital	SECTION B	3,658,509	4,597,700	3,730,000	(867,700) -18.87%
Special Projects	SECTION C	4,101,110	3,621,000	2,541,000	(1,080,000) -29.8%
TOTAL EXPENDITURES		34,437,035	35,270,468	33,015,188	(2,255,280) -6.4%
NET RESULT		469,695	-	-	

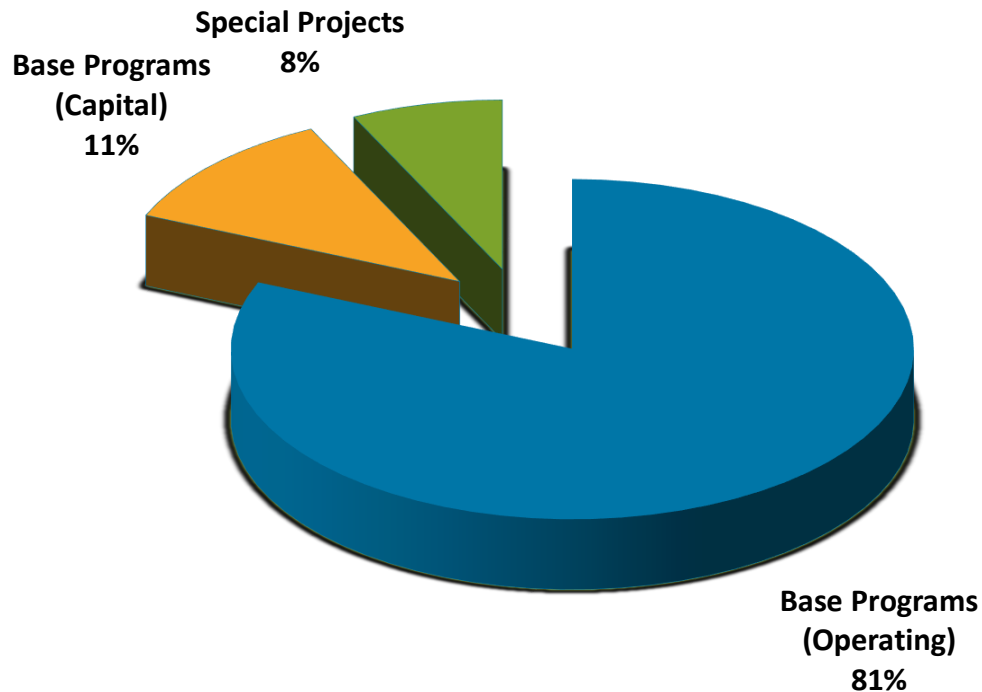
2020 Budget – Revenue by Source

Total 2020 Budget Revenue = \$33.0 Million (\$ 35.3 Million in 2019)



2020 Budget – Expenditures by Category

2020 Budget Expenditures = \$33.0 Million (\$ 35.3 Million in 2019)





Grand River Conservation Authority Per Capita General Levy (2010 to 2020)



Budget 2020 - Summary of Expenditures, Funding and Change in Municipal Levy

9

Grand River Conservation Authority Summary of Municipal Levy - 2020 Budget

draft January 24th, 2020

	% CVA in Watershed	2019 CVA (Modified)	CVA in Watershed	CVA-Based Apportionment	2020 Budget Matching Admin & Maintenance Levy	2020 Budget Non Matching Admin & Maintenance Levy	2020 Budget Capital Maintenance*	2020 Budget Total Levy	Actual 2019 Levy	% Change
Brant County	82.9%	6,445,704,057	5,343,488,664	2.80%	12,575	294,381	26,565	333,521	320,200	4.2%
Brantford City	100.0%	14,094,801,844	14,094,801,844	7.38%	33,169	776,505	70,073	879,747	859,526	2.4%
Amaranth Twp	82.0%	741,173,956	607,762,644	0.32%	1,430	33,483	3,022	37,935	36,818	3.0%
East Garafraxa Twp	80.0%	567,538,838	454,031,070	0.24%	1,068	25,013	2,257	28,338	27,694	2.3%
Town of Grand Valley	100.0%	508,048,182	508,048,182	0.27%	1,196	27,989	2,526	31,711	27,840	13.9%
Melancthon Twp	56.0%	548,535,978	307,180,148	0.16%	723	16,923	1,527	19,173	18,422	4.1%
Southgate Twp	6.0%	940,585,890	56,435,153	0.03%	133	3,109	281	3,523	3,437	2.5%
Haldimand County	41.0%	6,660,920,536	2,730,977,420	1.43%	6,427	150,454	13,577	170,458	166,879	2.1%
Norfolk County	5.0%	9,136,313,363	456,815,668	0.24%	1,075	25,167	2,271	28,513	27,947	2.0%
Halton Region	10.4%	43,072,861,004	4,486,635,761	2.35%	10,558	247,176	22,306	280,040	267,286	4.8%
Hamilton City	26.8%	88,141,299,524	23,577,797,623	12.34%	55,486	1,298,938	117,218	1,471,642	1,425,840	3.2%
Oxford County	37.5%	4,100,166,131	1,537,219,499	0.80%	3,618	84,688	7,642	95,948	92,876	3.3%
North Perth Twp	2.0%	2,050,788,963	41,015,779	0.02%	97	2,260	204	2,561	2,480	3.3%
Perth East Twp	40.0%	1,903,923,454	761,569,382	0.40%	1,792	41,956	3,786	47,534	45,247	5.1%
Waterloo Region	100.0%	97,165,516,725	97,165,516,725	50.85%	228,659	5,353,001	483,059	6,064,723	5,947,653	2.0%
Centre Wellington Twp	100.0%	4,825,004,290	4,825,004,290	2.53%	11,355	265,817	23,988	301,160	291,250	3.4%
Erin Twp	49.0%	2,434,448,511	1,192,879,770	0.62%	2,807	65,718	5,930	74,455	73,721	1.0%
Guelph City	100.0%	25,990,473,570	25,990,473,570	13.60%	61,164	1,431,856	129,213	1,622,233	1,576,986	2.9%
Guelph Eramosa Twp	100.0%	2,677,794,567	2,677,794,567	1.40%	6,302	147,524	13,313	167,139	163,892	2.0%
Mapleton Twp	95.0%	1,648,728,333	1,566,291,917	0.82%	3,686	86,289	7,787	97,762	94,062	3.9%
Wellington North Twp	51.0%	1,616,042,908	824,181,883	0.43%	1,940	45,405	4,097	51,442	50,151	2.6%
Puslinch Twp	75.0%	2,508,795,384	1,881,596,538	0.98%	4,428	103,660	9,354	117,442	115,793	1.4%
Total		317,779,466,008	191,087,518,099	100.00%	449,688	10,527,312	950,000	11,927,000	11,636,000	2.5%

*Capital Maintenance Levy represents levy allocated to maintenance of capital infrastructure, studies, and/or equipment.

SECTION A

BASE PROGRAMS – OPERATING

SECTION A - Operating Budget

GRAND RIVER CONSERVATION AUTHORITY

Budget 2020 vs Budget 2019

	Actual 2018	Budget 2019	Budget 2020	Incr/(Decr)	%age change
<u>EXPENDITURES</u>					
OPERATING EXPENSES	26,677,416	27,051,768	26,744,188	(307,580)	-1.20%
Total Expenses	26,677,416	27,051,768	26,744,188	(307,580)	-1.20%
<u>SOURCES OF FUNDING</u>					
MUNICIPAL GENERAL LEVY (NOTE)	9,835,527	10,586,000	10,977,000	391,000	3.80%
MUNICIPAL SPECIAL LEVY	48,488	50,000	50,000	-	0.00%
OTHER GOVT FUNDING	947,574	938,573	517,188	(421,385)	-44.90%
SELF-GENERATED	15,218,057	14,350,500	14,653,000	302,500	2.19%
RESERVES	215,456	657,000	407,000	(250,000)	-143.68%
SURPLUS CARRYFORWARD	412,314	469,695	140,000	(329,695)	-79.96%
Total BASE Funding	26,677,416	27,051,768	26,744,188	(307,580)	-1.20%

NOTE: See "Summary of Revenue, Expenditures and Changes in Municipal Levy" for details of \$391,000 levy increase.

TABLE 1

(a) Watershed Studies

This category includes watershed and subwatershed studies. These studies provide the strategic framework for understanding water resources and ecosystem form, functions and linkages. These allow for assessment of the impacts of changes in watershed resources and land use. Watershed studies also identify activities and actions that are needed to minimize the adverse impacts of change. This program supports other plans and programs that promote healthy watersheds.

Specific Activities:

- Carry out or partner with municipalities and other stakeholders on integrated subwatershed plans for streams and tributaries. Subwatershed Plans are technical reports which provide comprehensive background on how surface water, groundwater, terrestrial and aquatic ecosystems function in a subwatershed. The plans recommend how planned changes such as urbanization can take place in a sustainable manner.

(b) Water Resources Planning and Environment and Support

This category includes the collection and analysis of environmental data and the development of management plans for protection and management of water resources and natural heritage systems. These programs assist with implementation of monitoring water and natural resources and assessment of changes in watershed health and priority management areas.

Specific Activities:

- operate 8 continuous river water quality monitoring stations, 73 stream flow monitoring stations, 27 groundwater monitoring stations, and 37 water quality monitoring stations in conjunction with MOE, apply state-of-the-art water quality assimilation model to determine optimum sewage treatment options in the central Grand, and provide technical input to municipal water quality issues
- analyze and report on water quality conditions in the Grand River watershed
- maintain a water budget to support sustainable water use in the watershed, and maintain a drought response program
- analyze water use data for the watershed and provide recommendations for water conservation approaches
- provide advice to Provincial Ministries regarding water use permits to ensure that significant environmental concerns are identified so that potential impacts can be addressed.

(c) Resource Management Division Support

Provides support services to the Engineering and Resource Management Divisions including support for Flood Forecasting and Warning and Water Control Structures.

Specific Spending:

- administrative services
- travel, communication, staff development and computer
- insurance

(d) Natural Heritage Management

The natural heritage management program includes those activities associated with providing service and/or assistance to municipalities, private and public landowners and community groups on sound environmental practices that will enhance, restore or protect the aquatic and terrestrial ecosystems. The program includes watershed scale natural heritage assessments and implements restoration activities on GRCA land..

Specific Activities:

- maintain and promote the ‘Grand River Fisheries Management Plan’.
- implement “best bets” for protection and enhancement of fisheries, work with outside agencies, non-government organizations and the public to improve fish habitat through stream rehabilitation projects including the implementation of the recommendations of the watershed studies.
- maintain and implement the Forest Management Plan for the Grand River watershed and develop and implement components of the watershed Emerald Ash Borer strategy
- carry out restoration and rehabilitation projects for aquatic and terrestrial ecosystems e.g. species at risk and ecological monitoring on GRCA lands, and prescribed burn activities and community events such as tree planting and stream restoration
- provide technical input and review services for applications that may affect the watershed ecosystems.

TABLE 1
GRAND RIVER CONSERVATION AUTHORITY
Water Resources Planning & Environment

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget Change
Expenses:				incr/(decr)
Salary and Benefits	1,477,118	1,615,500	1,664,000	48,500
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	260,556	319,300	289,300	-30,000
Insurance	103,297	113,300	107,300	-6,000
Other Operating Expenses	140,049	195,100	175,100	-20,000
Amount set aside to Reserves		-	-	
TOTAL EXPENSE	1,981,020	2,243,200	2,235,700	-7,500
Funding				(incr)/decr
Municipal Special/Other	36,156	50,000	50,000	0
MNR Grant	33,200	8,200	0	8,200
Prov & Federal Govt	16,398	37,500	37,500	0
Funds taken from Reserves	-	10,000	10,000	0
TOTAL FUNDING	85,754	105,700	97,500	8,200.00
Net Funded by General Municipal Levy	1,895,266	2,137,500	2,138,200	
Net incr/(decr) to Municipal Levy				700

TABLE 2

Flood Forecasting and Warning

The flood warning system includes the direct costs associated with monitoring the streams, and rivers in order to effectively provide warnings and guidance to municipalities and watershed residents during flood emergencies.

Overall, flood protection services provide watershed residents with an effective and efficient system that will reduce their exposure to the threat of flood damage and loss of life. It is estimated that the existing flood protection in the Grand River watershed saves an average of over \$5.0 million annually in property damage.

Specific Activities:

- maintain a 'state of the art' computerized flood forecasting and warning system.
- operate a 24 hour, year-round, on-call duty officer system to respond to flooding matters.
- collect and manage data on rainfall, water quantity, reservoir conditions, water levels from 56 stream flow gauges, 24 rainfall gauges, and 12 snow courses.
- use data radio and Voice Alert system to continuously, monitor river conditions and detect warning levels, assist municipalities with emergency planning, and respond to thousands of inquiries each year.
- Assist municipalities with municipal emergency planning and participate in municipal emergency planning exercises when requested.

TABLE 2
GRAND RIVER CONSERVATION AUTHORITY
Flood Forecasting & Warning

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
Expenses:				incr/(decr)
Salary and Benefits	428,291	457,000	470,700	13,700
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	249,762	266,000	216,000	(50,000)
Other Operating Expenses	61,323	78,000	78,000	-
Amount set aside to Reserves	60,000			
TOTAL EXPENSE	799,376	801,000	764,700	(36,300)
Funding				(incr)/decr
MNR Grant	252,955	277,955	164,338	113,617
TOTAL FUNDING	252,955	277,955	164,338	113,617
Net Funded by General Municipal Levy	546,421	523,045	600,362	
Net incr/(decr) to Municipal Levy				77,317

TABLE 3

Water Control Structures

This category includes costs associated with the capital and maintenance of structures, the primary purpose of which is to provide protection to life and property. These structures include dams, dykes, berms and channels etc. Also included in this category are non-flood control dams and weirs, which maintain upstream water levels.

Overall, flood protection services provide watershed residents with an effective and efficient system that will reduce their exposure to the threat of flood damage and loss of life. It is estimated that the existing flood protection in the Grand River watershed saves an average of over \$5.0 million annually in property damage.

Specific Activities:

- operate and maintain 7 major multi-purpose reservoirs, which provide flood protection and flow augmentation, and 25 kilometres of dykes in 5 major dyke systems (Kitchener-Bridgeport, Cambridge-Galt, Brantford, Drayton and New Hamburg)
- ensure structural integrity of flood protection infrastructure through dam safety reviews, inspections and monitoring, reconstruction of deteriorating sections of floodwalls and refurbishing of major components of dams
- carry out capital upgrades to the flood control structures in order to meet Provincial standards
- operate and maintain 22 non-flood control dams, which are primarily for aesthetic, recreational, or municipal water supply intake purposes
- develop and implement plans to decommission failing or obsolete dams
- ice management activities to prevent or respond to flooding resulting from ice jams
- develop and implement public safety plans for structures

TABLE 3
GRAND RIVER CONSERVATION AUTHORITY
Water Control Structures

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
Expenses:				incr/(decr)
Salary and Benefits	1,125,092	1,170,200	1,205,000	34,800
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	14,708	29,200	29,200	-
Property Taxes	162,927	179,700	170,700	(9,000)
Other Operating Expenses	409,529	344,800	344,800	-
Amount set aside to Reserves	55,000	-	-	-
TOTAL EXPENSE	1,767,256	1,723,900	1,749,700	25,800
Funding				(incr)/decr
MNR Grant	400,350	400,350	285,350	(115,000)
TOTAL FUNDING	400,350	400,350	285,350	(115,000)
Net Funded by General Municipal Levy	1,366,906	1,323,550	1,464,350	
Net incr/(decr) to Municipal Levy				140,800

TABLE 4

(a) PLANNING - Regulations

This category includes costs and revenues associated with administering the *Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation* made under the *Conservation Authorities Act*. This includes permit review, inspections, permit issuance, enforcement and follow-up, which may include defending appeals.

Specific Activities:

- Process over 800 permits each year related to development, alteration or activities that may interfere with the following types of lands:
 - ravines, valleys, steep slopes
 - wetlands including swamps, marshes, bogs, and fens
 - any watercourse, river, creek, floodplain or valley land
 - the Lake Erie shoreline
- The regulation applies to the development activities listed below in the areas listed above:
 - the construction, reconstruction, erection or placing of a building or structure of any kind,
 - any change to a building or structure that would have the effect of altering the use or potential use of the building or structure, increasing the size of the building or structure or increasing the number of dwelling units in the building or structure
 - site grading
 - the temporary or permanent placing, dumping or removal of any material originating on the site or elsewhere.
- maintain policies and guidelines to assist in the protection of sensitive environmental lands (i.e. Policies for the Administration of the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation)
- enforcement of the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation and maintain compliance policies and procedures
- update and maintain flood line mapping; develop natural hazards mapping in digital format to be integrated into municipal planning documents and Geographic Information Systems

(b) PLANNING - Municipal Plan Input and Review

This program includes costs and revenues associated with reviewing Official Plans, Secondary and Community Plans, Zoning Bylaws, Environmental Assessments, development applications and other proposals, in accordance with Conservation Authority and provincial or municipal agreements. It also includes watershed management consulting outside of the Grand River watershed, which is done from time-to-time on a fee-for-service basis.

Specific Activities:

- review municipal planning and master plan documents and recommend environmental policies and designations for floodplains, wetlands, natural heritage areas, fisheries habitat, hazard lands and shorelines, which support GRCA regulations and complement provincial policies and federal regulations
- provide advice to municipalities regarding environmental assessments, and other proposals such as aggregate and municipal drain applications to ensure that all environmental concerns are adequately identified and that any adverse impacts are minimized or mitigated
- provide information and technical advice to Municipal Councils and Committees and Land Division Committees regarding development applications to assist in making wise land use decisions regarding protection of people and property from natural hazard areas such as flood plains and erosion areas and protection and enhancement of wetlands, fish and wildlife habitat and natural heritage systems

TABLE 4
GRAND RIVER CONSERVATION AUTHORITY
Resource Planning

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
<u>Expenses:</u>				incr/(decr)
Salary and Benefits	1,597,248	1,807,400	1,786,600	(20,800)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	204,057	222,500	222,500	-
Other Operating Expenses	141,592	54,700	54,700	-
TOTAL EXPENSE	1,942,897	2,084,600	2,063,800	(20,800)
<u>Funding</u>				(incr)/decr
Provincial	-	-	-	-
MNR Grant	114,568	114,568	-	114,568
Self Generated	908,914	919,000	894,000	25,000
TOTAL FUNDING	1,023,482	1,033,568	894,000	139,568
Net Funded by General Municipal Levy	919,415	1,051,032	1,169,800	
Net incr/(decr) to Municipal Levy				118,768

TABLE 5

Forestry & Property Taxes

The forestry program includes those activities associated with providing service and/or assistance to private and public landowners and community groups on sound environmental practices that will enhance, restore or protect their properties.

This category includes direct delivery of remediation programs including tree planting/reforestation.

General Municipal Levy funds the property tax for GRCA owned natural areas/passive lands.

Specific Activities:

- plant trees on private lands (cost recovery from landowner)
- operate Burford Tree Nursery to grow and supply native and threatened species
- carry out tree planting and other forest management programs on over 7,000 hectares of managed forests on GRCA owned lands
- manage Emerald Ash Borer infestation

TABLE 5
GRAND RIVER CONSERVATION AUTHORITY
Forestry & Conservation Land Taxes

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
<u>Expenses:</u>				incr/(decr)
Salary and Benefits	591,083	601,000	619,000	18,000
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	51,767	54,300	54,300	0
Property Taxes	155,946	183,200	183,200	0
Other Operating Expenses	623,989	572,900	590,000	17,100
Amount set aside to Reserves				0
TOTAL EXPENSE	1,422,785	1,411,400	1,446,500	35,100
<u>Funding</u>				(incr)/decr
Donations	64,673	57,000	57,000	-
Self Generated	655,882	650,000	650,000	-
TOTAL FUNDING	720,555	707,000	707,000	0
Net Funded by General Municipal Levy	702,230	704,400	739,500	
Net incr/(decr) to Municipal Levy				35,100

TABLE 6

Conservation Services

The conservation service program includes those activities associated with providing service and/or assistance to private and public landowners and community groups on sound environmental practices that will enhance, restore or protect their properties.

This category includes the Rural Quality program and Forestry extension services.

Specific Activities:

- Co-ordinate the Rural Water Quality Program. This involves landowner contact, promotion/education and providing grants to assist farmers with capital improvements to address manure containment, livestock fencing, soil conservation, and other rural non-point sources of river water pollution. Funding for this important initiative comes from watershed municipalities and other government grants.
- Carry out tree planting, restoration and rehabilitation projects with private landowners
- Co-ordinate community events e.g. children's water festivals and agricultural and rural landowner workshops to promote water and environmental initiatives
- Co-ordinate GRCA Volunteer Program to enable public participation in community and GRCA environmental activities

TABLE 6
GRAND RIVER CONSERVATION AUTHORITY
Conservation Services

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
<u>Expenses:</u>				incr/(decr)
Salary and Benefits	690,240	733,000	715,000	(18,000)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	95,351	100,200	100,200	-
Other Operating Expenses	18,333	52,000	52,000	-
Amount set aside to Reserves	12,000			
TOTAL EXPENSE	815,924	885,200	867,200	(18,000)
<u>Funding</u>				(incr)/decr
Prov & Federal Govt	12,332	30,000	30,000	-
Donations/Other	102,242	87,000	47,000	40,000
Funds taken from Reserves	552	31,000	31,000	-
TOTAL FUNDING	115,126	148,000	108,000	40,000
Net Funded by General Municipal Levy	700,798	737,200	759,200	
Net incr/(decr) to Municipal Levy				22,000

TABLE 7

Communications & Foundation

The Communications department provides a wide range of services and support for the GRCA, the Grand River Conservation Foundation, as well as Lake Erie Region Source Protection Program. This category includes watershed-wide communication and promotion of conservation issues to watershed residents, municipalities and other agencies.

The Grand River Conservation Foundation provides private sector funding for GRCA projects with limited or no other sources of revenue. This category includes operational costs related to fundraising.

Communications - Specific Activities:

- Media relations
- Public relations and awareness building
- Online communications
- Issues management and crisis communications
- Community engagement and public consultation
- Corporate brand management

Foundation - Specific Activities:

- Solicit donors for financial support
- Orient and train volunteers to assist with fundraising
- Provide site tours and other events to stakeholders

TABLE 7
GRAND RIVER CONSERVATION AUTHORITY
Communications & Foundation

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
<u>Expenses:</u>				incr/(decr)
Salary and Benefits	538,567	583,400	601,000	17,600
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	73,568	77,000	77,000	-
Other Operating Expenses	1,250	73,500	23,500	(50,000)
Amount set aside to Reserves	50,000	-	-	-
TOTAL EXPENSE	663,385	733,900	701,500	(32,400)
<u>Funding</u>				
Net Funded by General Municipal Levy	663,385	733,900	701,500	
Net incr/(decr) to Municipal Levy				(32,400)

TABLE 8

Environmental Education

This category includes costs and revenues associated with outdoor education facilities, which provide education and information about conservation, the environment and the Conservation Authority's programs to 50,000 students in 6 school boards and 16,000 members of the general public annually. The majority of funding for this program comes from school boards, the Grand River Conservation Foundation and public program fees.

Specific Activities:

- operate 6 outdoor education centres under contract with watershed school boards, providing hands-on, curriculum-based, outdoor education (App's Mills near Brantford, Taquanyah near Cayuga, Guelph Lake, Laurel Creek in Waterloo, Shade's Mills in Cambridge and Rockwood)
- offer curriculum support materials and workshops to watershed school boards
- offer conservation day camps to watershed children and interpretive community programs to the public (user fees apply)

TABLE 8
GRAND RIVER CONSERVATION AUTHORITY
Environmental Education

OPERATING	Actual 2018	Budget 2019	Budget 2020	Budget change
Expenses:				incr/(decr)
Salary and Benefits	1,023,545	1,000,000	980,000	(20,000)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	95,094	85,800	85,800	0
Insurance	10,637	10,300	12,800	2,500
Property Taxes	12,135	11,000	14,000	3,000
Other Operating Expenses	278,746	275,300	284,000	8,700
Amount set aside to Reserves	30,000			0
TOTAL EXPENSE	1,450,157	1,382,400	1,376,600	(5,800)
Funding				(incr)/decr
Provincial & Federal Grants	58,503	-	-	-
Donations	53,233	50,000	50,000	-
Self Generated	985,178	1,000,500	1,018,000	(17,500)
TOTAL FUNDING	1,096,914	1,050,500	1,068,000	(17,500)
Net Funded by General Municipal Levy	353,243	331,900	308,600	
Net incr/(decr) to Municipal Levy				(23,300)

TABLE 9

CORPORATE SERVICES

This category includes the costs for goods and services, as listed below, that are provided corporately. A small portion of these costs is recovered from provincial grants, namely from source protection program funding and from the MNR operating grant.

Specific Activities:

This category includes the following departments:

- Office of the Chief Administrative Officer and the Assistant Chief Administrative Officer/Secretary-Treasurer
- Finance
- Human Resources
- Payroll
- Health & Safety
- Office Services

In addition, this category includes expenses relating to:

- The General Membership
- Head Office Building
- Office Supplies, Postage, Bank fees
- Head Office Communication systems
- Insurance
- Audit fees
- Consulting, Legal, Labour Relations fees
- Health and Safety Equipment, Inspections, Training
- Conservation Ontario fees
- Corporate Professional Development
- General expenses

TABLE 9
GRAND RIVER CONSERVATION AUTHORITY
Corporate Services

Budget 2020			Corporation available to offset Municipal Levy Increase
Expenses:			
Salary and Benefits	1,904,000		
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	344,000		
Insurance	59,000		
Other Operating Expenses	1,196,388		
Amount set aside to Reserves			
TOTAL EXPENSE	3,503,388		
Funding			
MNR Grant	-		
Recoverable Corporate Services Expenses	70,000		
Funds taken from Reserves	215,000		
TOTAL FUNDING	285,000		
Net Result before surplus adjustments	3,218,388		
Deficit from Other Programs offset by 2018 Surplus Carryforward		(17,100)	
2019 Surplus Carried Forward to 2020 used to reduce Levy		100,000	
Net Funded by General Municipal Levy	3,218,388	82,900	
Budget 2019			Corporation available to offset Municipal Levy Increase
Expenses:			
Salary and Benefits	1,897,000		
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	369,000		
Insurance	57,000		
Property Taxes	-		
Other Operating Expenses	1,544,768		
Amount set aside to Reserves			
TOTAL EXPENSE	3,867,768		
Funding			
Municipal Other			
Recoverable Corporate Services Expenses	70,000		
Funds taken from Reserves	465,000		
TOTAL FUNDING	605,000		
Net Result before surplus adjustments	3,262,768		
Deficit from Other Programs offset by 2018 Surplus Carryforward		(250,400)	
2018 Surplus Carried Forward to 2019 used to reduce Levy		469,695	
Net Funded by General Municipal Levy	3,262,768	219,295	
Budget 2018			Corporation available to offset Municipal Levy Increase
Expenses:			
Salary and Benefits	1,990,000		
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	337,300		
Insurance	55,000		
Other Operating Expenses	1,087,687		
Amount set aside to Reserves			
TOTAL EXPENSE	3,469,987		
Funding			
MNR Grant	70,000		
Recoverable Corporate Services Expenses	70,000		
Funds taken from Reserves	15,000		
TOTAL FUNDING	155,000		
Net Result before surplus adjustments	3,314,987		
Deficit from Other Programs offset by 2017 Surplus Carryforward		(41,700)	
2016 Surplus Carried Forward to 2017 used to reduce Levy		412,314	
Net Funded by General Municipal Levy	3,314,987	370,614	
ACTUAL 2018			Corporation available to offset Municipal Levy Increase
Expenses:			
Salary and Benefits	1,878,053		
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	317,991		
Insurance	53,378		
Other Operating Expenses	739,139		
Amount set aside to Reserves	210,000		
TOTAL EXPENSE	3,198,561		
Funding			
MNR Grant	70,000		
Donations/Other	9,049		
Recoverable Corporate Services Expenses	66,023		
TOTAL FUNDING	145,072		
Net Result before surplus/(deficit) adjustments	3,053,489		
Deficit from Other Programs offset by 2016 Surplus Carryforward		(46,688)	
2017 Surplus Carried Forward to 2018 used to reduce Levy		412,314	
Net Funded by General Municipal Levy	3,053,489	365,626	

TABLE 10 (a)

Conservation Lands, Rental Properties, Forestry & Misc

The Conservation Land Management Program includes all expenses and revenues associated with acquisition and management of land owned/managed by the Authority. This includes protection of *Provincially Significant Conservation Lands*, woodlot management, rental/lease agreements and other revenues generated from managing lands and facilities. These expenses do not include those associated with recreation and education programs on GRCA lands.

Specific Activities:

- acquire and manage significant wetlands and floodplain lands, e.g. the Luther Marsh Wildlife Management Area, the Keldon Source Area, the Bannister-Wrigley Complex, and the Dunnville Marsh
- operate “passive” conservation areas in order to conserve forests and wildlife habitat. Some are managed by municipalities or private organizations (Chicopee Ski Club in Kitchener, Scott Park in New Hamburg, etc.)
- develop and maintain extensive trail network on former rail lines owned by GRCA and municipalities (much of this is part of the Trans-Canada Trail network). Necessary funding is raised by The Grand River Conservation Foundation
- rent 733 cottage lots at Belwood Lake and Conestogo Lake; hold leases on over 1200 hectares of agricultural land and 11 residential units, and over 50 other agreements for use of GRCA lands. Income from these rentals aids in the financing of other GRCA programs
- host controlled hunts at various locations including Luther Marsh Wildlife Management Area and Conestogo Lake
- carry out forestry disease control, woodlot thinning and selective harvesting on GRCA lands in accordance with the Forest Management Plan while generating income from sale of timber. Income generated helps pay for future forest management activities
- where appropriate, dispose of lands that have been declared surplus and continue to identify and plan for disposition of other surplus lands. Proceeds from future dispositions will be used for acquisition of “Environmentally Significant Conservation Lands” and for other core programs
- payment of non-insured losses and deductibles for vandalism, loss or theft; miscellaneous amounts recovered from insurance settlements

- investment income arising from reserves and funds received in advance of program expenses

TABLE 10 (b)

HYDRO PRODUCTION

This program generates revenue from ‘hydro production’.

Specific Activities:

- generate hydro from turbines in 2 large dams, Shand and Conestogo; the income is used to fund GRCA programs and repay reserves accordingly for the cost of building/repairing turbines.

TABLE 10 (c)

CONSERVATION AREAS

These programs include costs and revenues associated with delivering recreational programs on GRCA lands and include the costs and revenues associated with day-use, camping, concessions and other activities at GRCA active Conservation Areas.

Specific Activities:

- operate 11 “active” Conservation Areas (8 camping and 3 exclusively day-use) that are enjoyed by over 1.7 million visitors annually. It is estimated that these visitors also help generate significant revenues for the local tourism industry
- offer camping, hiking, fishing, swimming, boating, picnicking, skiing and related facilities
- provide 2,200 campsites – second only to the provincial park system as a provider of camping accommodation in Ontario

TABLE 10
GRAND RIVER CONSERVATION AUTHORITY
OTHER PROGRAMS - OPERATING - SUMMARY of Results

	Conservation Lands	Property Rentals	MISC	(d) Cons Lands, Rental, Misc	(b) Hydro Production	(c) Conservation Areas	TOTAL Other Programs
Budget 2020 - OPERATING							
Expenses:							
Salary and Benefits	1,159,000	573,000	-	1,732,000	44,500	4,580,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	129,600	74,500	-	204,100	-	216,000	
Insurance	147,300	18,000	-	165,300	-	-	
Property Taxes	-	88,000	-	88,000	-	68,000	
Other Operating Expenses (consulting etc)	576,000	809,700	70,000	1,455,700	25,500	3,071,000	
Amount set aside to Reserves	-	-	-	-	85,000	300,000	
TOTAL EXPENSE	2,011,900	1,563,200	70,000	3,645,100	155,000	8,235,000	12,035,100
Funding							
Donations	50,000	-	-	50,000	-	-	
Self Generated	86,000	2,873,000	148,000	3,107,000	475,000	8,235,000	
Funds taken from Reserves	1,000	150,000	-	151,000	-	-	
TOTAL FUNDING	137,000	3,023,000	148,000	3,308,000	475,000	8,235,000	12,018,000
NET Surplus/(Deficit) for programs not funded by general levy	(1,874,900)	1,459,800	78,000	(337,100)	320,000	-	(17,100)
Budget 2019 - OPERATING							
Expenses:							
Salary and Benefits	1,144,800	576,000	-	1,720,800	43,500	4,502,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	149,600	74,500	-	224,100	-	177,000	
Insurance	147,300	16,500	-	163,800	-	-	
Property Taxes	-	101,000	-	101,000	-	62,000	
Other Operating Expenses (consulting etc)	654,000	826,700	70,000	1,550,700	89,500	2,844,000	
Amount set aside to Reserves	70,000	-	-	70,000	70,000	300,000	
TOTAL EXPENSE	2,165,700	1,594,700	70,000	3,830,400	203,000	7,885,000	11,918,400
Funding							
Provincial Funding	-	-	-	-	-	-	
Donations	50,000	-	-	50,000	-	-	
Self Generated	86,000	2,875,000	148,000	3,109,000	473,000	7,885,000	
Funds taken from Reserves	1,000	150,000	-	151,000	-	-	
Municipal General Levy Funding	-	-	-	-	-	-	
TOTAL FUNDING	137,000	3,025,000	148,000	3,310,000	473,000	7,885,000	11,668,000
NET Surplus/(Deficit) for programs not funded by general levy	(2,028,700)	1,430,300	78,000	(520,400)	270,000	-	(250,400)
Actual 2018 - OPERATING							
Expenses:							
Salary and Benefits	1,107,523	534,906	-	1,642,429	59,521	4,301,700	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	125,881	63,787	-	189,668	538	190,292	
Insurance	136,906	15,106	-	152,012	-	-	
Property Taxes	-	105,575	-	105,575	-	61,812	
Other Expenses	527,556	877,485	63,754	1,468,795	74,618	3,178,210	
Amount set aside to Reserves	42,885	125,000	-	167,885	202,000	841,000	
TOTAL EXPENSE	1,940,751	1,721,859	63,754	3,726,364	336,677	8,573,014	12,636,055
Funding							
Donations	82,988	-	1,009	83,997	-	37,349	
Self Generated	101,132	2,888,225	170,778	3,160,135	556,736	8,536,246	
Funds taken from Reserves	-	214,904	-	214,904	-	-	
TOTAL FUNDING	184,120	3,103,129	171,787	3,459,036	556,736	8,573,595	12,589,367
NET Surplus/(Deficit) for programs not funded by general levy	(1,756,631)	1,381,270	108,033	(267,328)	220,059	581	(46,688)

OTHER INFORMATION

1. INFORMATION SYSTEMS & TECHNOLOGY - COMPUTER CHARGES

The work of the IS&T Group including wages, capital purchases and ongoing maintenance and operations is funded through the Information Systems and Technology Reserve. The IS&T Reserve is sustained through a charge back framework. A “Computer Charge” is allocated to the individual programs based on the number of users and the nature of system usage or degree of reliance on IS&T activities and services.

The *Information Systems and Technology* (IS&T) group leads GRCA’s information management activities; develops and acquires business solutions; and oversees investment in information and communications technology as detailed below:

Specific Activities:

- Develop and implement GRCA's long-term information management, information technology and communications plans.
- Assess business needs and develop tools to address requirements, constraints and opportunities. Acquire and implement business and scientific applications for use at GRCA. Manage information technology and business solutions implementation projects on behalf of GRCA, GRCF and the Lake Erie Source Protection Region.
- Develop, and implement GRCA’s Geographic Information Systems (GIS) technology and spatial data infrastructure. Manage GRCA’s water-related data. Create and maintain standards for the development, use and sharing of corporate data. Develop policies and implement tools to secure GRCA’s data and IT and communications infrastructure.
- Acquire, manage and support GRCA’s server, storage, network and personal computer infrastructure to support geographic information systems (GIS); flood forecasting and warning, including real-time data collection; database and applications development; website hosting; electronic mail; internet access; personal computing applications; and administration systems, including finance, property and human resources.
- Develop and operate a wide area network connecting 14 sites and campus style wireless point-to-multipoint networks at Head Office, Conservation Areas, Nature Centres and Flood Control Structures. Develop and operate an integrated Voice over IP Telephone network covering nine sites and 220 handsets. Support and manage mobile phones, smart phones and pagers. Develop, implement and maintain GRCA’s IS&T disaster recovery plan.
- Operate on-line campsite reservation and day-use systems with computers in 10 Conservation Areas. Provide computers and phone systems for use at outdoor education centres.
- Build and maintain working relationships with all other departments within GRCA. Develop and maintain partnerships and business relationships with all levels of government, Conservation Ontario, private industry and watershed communities with respect to information technology, information management, business solutions and data sharing.

2. VEHICLE, EQUIPMENT – MOTOR POOL CHARGES

Motor Pool charges are allocated to the individual sections based on usage of motor pool equipment. Effectively, motor pool charges are included with administrative costs or other operating expenses, as applicable, on Tables 1 to 10.

Specific Activities:

- Maintain a fleet of vehicles and equipment to support all GRCA programs.
- Purchases of new vehicles and/or equipment.
- Disposal of used equipment.
- Lease certain equipment.

SECTION B

BASE PROGRAMS – CAPITAL

SECTION B – CAPITAL BUDGET

Capital maintenance spending in 2020 includes spending in the following program areas:

- Water Resources Planning
- Flood Forecasting and Warning
- Water Control Structures
- Conservation Areas

Water Resources Planning expenditures will be for water quality monitoring equipment.

Flood forecasting and warning expenditures will be for software systems and gauge equipment.

Water Control Structures major maintenance expenditures on dams and dikes.

Conservation Area capital spending includes expenditures as part of the regular maintenance program as well as spending on major repairs and new construction. In 2020, major capital projects within the Conservation Areas will include:

- Completion of the Elora Gorge Upper Pines seasonal campground
- Expansion of the north side gate house at the Elora Gorge CA.
- New workshop at Brant Park.
- Playground replacements at Brant Park and Laurel Creek respectively.
- Perimeter fencing at the Elora Quarry

Corporate Services capital spending represents the portion of overall Information Services and Motor Pool expenses that are funded by the Information Technology (IT) and Motor Pool (MP) reserve. See “Other Information” above for spending descriptions for IT and MP.

SECTION B - Capital Budget

GRAND RIVER CONSERVATION AUTHORITY

Budget 2020

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	BUDGET TOTAL
Expenses:							
WQ Monitoring Equipment & Instruments	110,000						110,000
Flood Forecasting Warning Hardware and Gauges		190,000					190,000
Flood Control Structures-Major Maintenance			1,500,000				1,500,000
Conservation Areas Capital Projects					1,500,000		1,500,000
Net IT/MP Capital Spending not allocated to Departments						430,000	430,000
TOTAL EXPENSE	110,000	190,000	1,500,000	-	1,500,000	430,000	3,730,000
Funding							
Prov & Federal Govt			700,000				700,000
Self Generated					925,000		925,000
Funding from Reserves	75,000	25,000	50,000		575,000	430,000	1,155,000
TOTAL FUNDING	75,000	25,000	750,000	-	1,500,000	430,000	2,780,000
Net Funded by General CAPITAL Levy	35,000	165,000	750,000	-	-	-	950,000

Budget 2019

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	BUDGET TOTAL
Expenses:							
WQ Monitoring Equipment & Instruments	110,000						110,000
Flood Forecasting Warning Hardware and Gauges		190,000					190,000
Flood Control Structures-Major Maintenance			1,500,000				1,500,000
Conservation Areas Capital Projects					2,590,000		2,590,000
PSAB Project							-
Building Major Maintenance							-
Net IT/MP Capital Spending not allocated to Departments						207,700	207,700
TOTAL EXPENSE	110,000	190,000	1,500,000	-	2,590,000	207,700	4,597,700
Funding							
Municipal Special Levy							-
Prov & Federal Govt			700,000				700,000
Self Generated					965,000		965,000
Funding from Reserves	50,000				1,625,000	207,700	1,882,700
TOTAL FUNDING	50,000	-	700,000	-	2,590,000	207,700	3,547,700
Net Funded by General CAPITAL Levy	60,000	190,000	800,000	-	-	-	1,050,000

ACTUAL 2018 - CAPITAL

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	ACTUAL TOTAL
Expenses:							
WQ Monitoring Equipment & Instruments	97,368						97,368
Flood Forecasting Warning Hardware and Gauges		161,212					161,212
Flood Control Structures-Major Maintenance			1,274,516				1,274,516
Conservation Areas Capital Projects					1,791,805		1,791,805
Funding to Reserves		30,000	60,000			6,189	96,189
Net IT/MP Expenses in excess of chargebacks						237,419	237,419
TOTAL EXPENSE	97,368	191,212	1,334,516	-	1,791,805	243,608	3,658,509
Funding							
Prov & Federal Govt			576,318			6,189	582,507
Self Generated					623,805		623,805
Funding from Reserves					1,168,000	237,419	1,405,419
TOTAL FUNDING	-	-	576,318	-	1,791,805	243,608	2,611,731
Net Funded by General CAPITAL Levy	97,368	191,212	758,198	-	-	-	1,046,778

SECTION C

SPECIAL PROJECTS

SECTION C – SPECIAL PROJECTS

This category of activity represents projects that the GRCA undertakes where special one time and/or multi-year funding is applicable. The duration of these projects is typically one year although in some instances projects may extend over a number years, such as Source Protection Planning. External funding is received to undertake these projects.

The main project in this category is the provincial Source Protection Planning program under the *Clean Water Act, 2006*. Plan development work commenced in 2004, with plan implementation starting in 2015. Work includes research and studies related to the development and updates of a Drinking Water Source Protection Plan for each of the four watersheds in the Lake Erie Source Protection Region. The focus in 2020 continues on completing updates to the Grand River Source Protection Plan, including development of water quantity policies, updating water quality vulnerability assessments, and the development of the annual progress report for the Grand River Source Protection Plan.

Other special projects in the area of watershed stewardship include the “Rural Water Quality Program” grants, Emerald Ash borer infestation management, floodplain mapping projects, Upper Blair subwatershed study, waste water optimization project, water festivals, the Mill Creek Ranger stream restoration project and numerous ecological restoration projects on both GRCA lands and private lands in the watershed.

SECTION C - Special Projects Budget

GRAND RIVER CONSERVATION AUTHORITY

Budget 2020

EXPENDITURES	ACTUAL 2018	BUDGET 2019	BUDGET 2020
Grand River Management Plan	87,714	70,000	
Subwatershed Plans - City of Kitchener	77,683	100,000	100,000
Dunnville Fishway Study	-	30,000	
Natural Heritage Study-Wellington	37,887	-	-
Waste Water Optimization Program	122,831	140,000	140,000
Floodplain Mapping	425,964	560,000	
RWQP - Capital Grants	954,884	800,000	800,000
Brant/Brantford Children's Water Festival	26,187	26,000	26,000
Haldimand Children's Water Festival	27,980	25,000	20,000
Species at Risk	37,510	70,000	
Ecological Restoration	137,911	130,000	100,000
AGGP-UofG Research Buffers	27,741	-	-
Great Lakes SHSM Event	3,004	-	-
Great Lakes Agricultural Stewardship Initiative	4,895	-	-
Trails Capital Maintenance		150,000	
Emerald Ash Borer	350,184	600,000	600,000
Lands Mgmt - Land Purchases/Land Sale Expenses	269,473	-	-
Lands Mgmt - Development Costs	-	50,000	-
Mill Creek Rangers	28,236	35,000	35,000
Parkhill Hydro Turbine Project	80,721	-	-
Dickson Trail and Boardwalk Rehabilitation	15,679	-	-
Total SPECIAL Projects 'Other'	2,716,484	2,786,000	1,821,000
Source Protection Program	1,384,626	835,000	720,000
Total SPECIAL Projects Expenditures	4,101,110	3,621,000	2,541,000
SOURCES OF FUNDING			
Provincial Grants for Source Protection Program	1,384,626	835,000	720,000
OTHER GOVT FUNDING	1,894,028	1,630,000	1,040,000
SELF-GENERATED	154,428	386,000	181,000
FUNDING FROM/(TO) RESERVES	668,028	770,000	600,000
Total SPECIAL Funding	4,101,110	3,621,000	2,541,000

Accounts Payable

GENERAL BILLS & ACCOUNTS APPROVED APRIL 15, 2020

Vendor 000000 Through 999999

Invoice Entry Date 03/12/2020 to 04/08/2020 Paid Invoices Cheque Date 03/12/2020 to 04/08/2020

Account	Vendor Number Name	Invoice Number Item Description	Invoice Date	Entry Date	Chq Nb Item Amount
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Department Summary

01-1000	REVENUE FUND	59,343.51
01-1050	COUNTY OF DUFFERIN	644,393.46
01-1060	SCHOOLS - PUBLIC ENGLISH	306,676.16
01-1070	SCHOOLS - PUBLIC FRENCH	3,409.64
01-1080	SEPARATE ENGLISH & SEPARATE FR	39,385.55
01-1091	GENERAL GOVERNMENT	383.36
01-1092	ADMINISTRATION	33,504.97
01-1093	RECREATION COMPLEX	2,382.68
01-1103	PROTECTIVE INSPECTION	2,991.35
01-1108	POLICE	36,743.57
01-1401	RECREATION AND CULTURE	4,741.32
01-1420	LIBRARY	4,820.78
01-1501	PLANNING AND ZONING	25,328.68
02-8000	WALDEMAR WATER SYSTEM	1,690.23
Report Total		1,165,795.26

\$1,165,795.26***TOTAL GENERAL BILLS & ACCOUNTS APPROVED APRIL 15, 2020******\$1,165,795.26***

Accounts Payable

ROAD BILLS & ACCOUNTS APPROVED APRIL 15, 2020

Vendor 000000 Through 999999

Invoice Entry Date 03/12/2020 to 04/08/2020 Paid Invoices Cheque Date 03/12/2020 to 04/08/2020

Account	Vendor Number Name	Invoice Number Item Description	Invoice Date	Entry Date	Chq Nb Item Amount
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Department Summary

01-1252	ROADWAYS - EXPENSES	37,669.90
Report Total		37,669.90

2020 Payables \$37,669.90

TOTAL ROADS BILLS & ACCOUNTS APPROVED APRIL 15, 2020***\$37,669.90***

As of April 9, 2020 Unaudited



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
<u>COUNCIL</u>			
1091-7106	Salaries	\$ 66,995.00	\$ 66,911.19
1091-7108	Meals	\$ 935.00	\$ 681.49
1091-7110	Employers Health Tax	\$ 1,306.00	\$ 2,217.11
1091-7112	C.P.P.	\$ 2,592.00	\$ 1,874.09
1091-7114	Council Workers Compensation		\$ 2,379.01
1091-7140	Heat & Hydro	\$ 1,500.00	\$ 1,434.78
1091-7190	Supplies & Services & Subscriptions	\$ 1,100.00	\$ 1,128.23
1091-7367	Conference & Conventions	\$ 2,775.00	\$ 3,309.50
1091-7368	Travel/Mileage/Misc Meetings	\$ 4,000.00	\$ 7,389.70
1091-7600	Council Donation/Grants		\$ 25.00
1091-7800	Recognition Policy	\$ 350.00	\$ -
1091-7900	Council - Capital Costs	\$ -	\$ 82.57
	Sub Total	\$ 81,553.00	\$ 87,432.67
<u>ADMINISTRATION</u>			
1092-7101	Salaries (includes Mte. Staff)	\$ 367,392.00	\$ 389,011.14
1092-7200	Office Equipment / Capital Costs	\$ 2,000.00	\$ 6,828.30
1092-7302	Office Supplies / Services / Support	\$ 30,000.00	\$ 39,147.17
1092-7305	Hydro-Laurel	\$ 3,000.00	\$ 3,915.02
1092-7306	Hydro-Sylvanwood	\$ 300.00	\$ 286.93
1092-7307	Hydro-Village Green	\$ 300.00	\$ 295.52
1092-7308	Hydro-Waldemar	\$ 5,000.00	\$ 6,163.24
1092-7310	Hydro - Devonleigh Subdivision	\$ 300.00	\$ 278.57
1092-7312	Street Light Maintenance Contract	\$ 2,000.00	\$ -
1092-7312	Street Light Energy Efficient (Main Street Fu	\$ 24,494.00	\$ 29,945.57
1092-7320	Postage Refill	\$ 6,700.00	\$ 7,741.64
1092-7322	Postage Meter Rental & Service Contract	\$ 1,400.00	\$ 1,148.81
1092-7330	Conventions/Conferences	\$ 1,659.00	\$ 1,753.13
1092-7331	Subscriptions/Memberships	\$ 2,834.00	\$ 3,113.87
1092-7332	Staff Training	\$ 270.00	\$ 301.06
1092-7333	Staff Mileage	\$ 2,000.00	\$ 1,383.96
1092-7334	Courier Fees	\$ 200.00	\$ 98.18
1092-7336	Hydro-Office	\$ 5,800.00	\$ 4,769.53
1092-7337	Heating/Air Conditioning	\$ 1,000.00	\$ 772.57
1092-7338	Advertising	\$ 1,000.00	\$ 3,784.45
1092-7339	Miscellaneous	\$ 1,500.00	\$ 469.93
1092-7340	Election	\$ -	\$ -
1092-7345	Security Monitoring - Alarm System	\$ 400.00	\$ 239.13
1092-7352	Grants/Donations	\$ 3,500.00	\$ 3,132.19
1092-7353	Telephone Expense	\$ 2,200.00	\$ 2,282.47
1092-7354	Bell Cellular Phone/Internet	\$ 2,500.00	\$ 1,658.10
1092-7355	Audit Fees	\$ 34,000.00	\$ 69,686.32
1092-7356	Legal Services (General)	\$ 50,000.00	\$ 25,666.60



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
1092-7357	Tax Sale Proceedings	\$ 6,000.00	\$ 2,559.88
1092-7359	General Insurance	\$ 22,000.00	\$ 24,087.14
1092-7361	Group Insurance	\$ 49,920.00	\$ 31,129.40
1092-7362/7	R.R.S.P./OMERS	\$ 32,734.00	\$ 26,266.98
1092-7364	E.H.T.	\$ 7,876.00	\$ 14,118.74
1092-7367	C.P.P.	\$ 15,158.00	\$ 14,674.09
1092-7369	E.I.	\$ 5,913.00	\$ 6,623.06
1092-7375	Workers Compensation	\$ 11,495.00	\$ 11,379.98
1092-7402	Tax Write Offs	\$ 25,000.00	\$ -
1092-7403	Bank Service Charges	\$ 3,000.00	\$ 340.99
1092-7450	Loan Payment to Development Charge Acc	\$ 9,763.00	\$ -
1092-7480	Snow Blowing-General	\$ 2,500.00	\$ 2,637.61
1092-7490	Asset Management - PSAB & AMP	\$ 6,523.00	\$ 9,800.26
1092-7500	Tfr to Reserves - Working Capital	\$ 50,000.00	\$ -
1092-7501	Tfr to Reserves - Building	\$ 5,000.00	\$ -
1092 7900	Tfr to Reserves - Main Street Funding	\$ -	\$ -
1092-7900	Health & Safety Co-Ordinator	\$ 2,000.00	\$ 1,491.62
1093-7700	Building General Expenses	\$ 3,500.00	\$ 4,126.68
1093-7700	Municipal Facility (Board Room Lighting)	\$ -	\$ -
1092-7910	HR Study	\$ 11,000.00	\$ -
1050-9130	Grant In Lieu - to County of Dufferin	\$ 6,000.00	\$ 11,092.76
	Sub Total	\$ 827,131.00	\$ 764,202.59

RECREATION COMPLEX / PARKS

1093-8500	Baseball Diamonds/Soccer/Park Fence	\$ 500.00	\$ 309.86
1093-8700	Facility General Expenses	\$ 5,000.00	\$ 4,573.16
1093-8700	Building Expenses Doors/Lighting Pavillion	\$ -	\$ -
1093-8760	Materials and Supplies	\$ 1,000.00	\$ 315.46
1093-8850	Snow Removal	\$ 5,500.00	\$ 6,594.06
1093-8930	Hydro	\$ 5,000.00	\$ 3,974.61
1093-8935	Heating/Air Conditioning	\$ 1,200.00	\$ 879.19
1093-8960	Insurance	\$ 4,500.00	\$ 3,366.52
1093-8990	Playground Equipment/ Inspections	\$ 2,000.00	\$ 515.42
1093-8991	Waldemar Park Improvements	\$ 2,000.00	\$ -
1098-	Amaranth Recreation Program (OSRCF 20	\$ 98,200.00	\$ 96,076.49
1093-8993	Canada 150/Canada Day	\$ -	\$ -
1093-8995	Workplace Safety Premium	\$ 86.00	\$ -
1093-8998	Employers Health Tax	\$ 95.00	\$ 951.28
	Sub Total	\$ 125,081.00	\$ 117,556.05

GRAVEL PITS

1094-6110	Licence Fees	\$ 6,733.00	\$ 6,733.15
1094-6120	Stripping		\$ -
1094-6150	Rehabilitation		\$ -
1094-6170	Excavating/Bailing	\$ 14,000.00	\$ 15,253.82



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #	2019 Budget	2019 Actual
Transfer to Gravel Pit Reserve	\$ 10,000.00	\$ 10,000.00
Sub Total	\$ 30,733.00	\$ 31,986.97

FIRE PROTECTION

1101-7305	Meeting Expenses	\$ 3,500.00	\$ 1,860.00
1101-7310	Grand Valley - Operating	\$ 101,866.00	\$ 133,305.00
1101-7310	Grand Valley - Capital	\$ 31,439.00	\$ -
1101-7320	Orangeville	\$ 235,000.00	\$ 243,571.00
1101-7330	Shelburne - Operating	\$ 73,604.00	\$ 95,231.88
1101-7330	Shelburne - Capital	\$ 21,627.00	\$ -
	Sub Total	\$ 467,036.00	\$ 473,967.88

CONSERVATION AUTHORITY

1102-7710	Grand River C.A. - General Levy/Capital	\$ 33,496.00	\$ 36,818.00
	Grand River C.A. - Capital	\$ 3,322.00	\$ -
1102-7720	Nottawasaga Valley C.A. - General Levy	\$ 5,683.00	\$ 5,684.15
1102-7730	Credit Valley C.A. - General Levy	\$ 1,029.00	\$ 1,283.00
	Credit Valley C.A. - Special Levy	\$ 254.00	\$ -
1102-7790	Upper Grand Watershed Committee	\$ 400.00	\$ 240.00
	Sub Total	\$ 44,184.00	\$ 44,025.15

PROTECTION TO PERSONS & PROPERTY

1103-7101	Livestock Valuations	\$ 1,000.00	\$ 560.00
1103-7102	By-Law Enforcement - County Services/Mor	\$ 10,000.00	\$ 6,224.77
1103-7301	Materials & Supplies (Dog Tags & Books)	\$ 500.00	\$ 258.71
1103-7303	Legal Services	\$ 25,000.00	\$ 21,904.67
1103-7305	Services & Rents (Beaver Trapper)	\$ 1,000.00	\$ 469.00
1103-7306	Animals Killed/Injured	\$ 3,500.00	\$ 2,306.88
1103-7307	Canine Control (Olympus)	\$ 3,000.00	\$ 1,854.85
	Sub Total	\$ 44,000.00	\$ 33,578.88

POLICE

1108-7101	Salaries & Meetings	\$ 1,000.00	\$ 964.08
1108-7105	POA Meeting Salaries	\$ 200.00	\$ 120.00
1108-7200	Ride Program/Duty Officer	\$ 7,351.00	\$ 7,350.72
1108-7301	Supplies / Memberships	\$ 400.00	\$ -
1108-7305	Police Contract	\$ 505,307.00	\$ 499,170.30
1108-7305	Credit Previous year/ Year End Adjustment	\$ 1,322.00	\$ -
	Sub Total	\$ 515,580.00	\$ 507,605.10



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
<u>PUBLIC WORKS</u>			
1252-7101	Salaries	\$ 609,851.00	\$ 588,173.19
1252-7200	Radio/Truck Licences	\$ 12,500.00	\$ 12,722.25
1252-7210	Weed Spraying	\$ 2,500.00	\$ -
1252-7220	Calcium/Dust Control	\$ 140,000.00	\$ 118,786.23
1252-7230	Salt & Sand	\$ 38,000.00	\$ 59,760.49
1252-7240	Cold Mix	\$ 2,000.00	\$ 2,346.47
1252-7245	Crack Sealing	\$ 15,000.00	\$ 14,115.08
1252-7250	Culverts	\$ 8,000.00	\$ 9,045.96
1252-7260	Municipal Drains	\$ 1,200.00	\$ -
1252-7270	Line Painting	\$ 12,000.00	\$ 3,297.02
1252-7280	Street Sweeping	\$ 8,500.00	\$ 7,975.44
1252-7301	Materials & Supplies	\$ 12,750.00	\$ 13,667.06
1252-7305	Services & Rents	\$ 16,500.00	\$ 16,055.97
1252-7305	Roadside Cutting	\$ 7,500.00	\$ -
1252-7305	Staff Training & Seminars	\$ 2,500.00	\$ -
1252-7306	Memberships/Conferences	\$ 2,405.00	\$ 2,305.99
1252-7307	Clothing Allowance	\$ 2,701.00	\$ 2,740.22
1252-7308	Insurance (health, life, group)	\$ 75,000.00	\$ 92,441.71
1252-7308	Insurance (general)	\$ 42,795.00	\$ -
1252-7309	R.R.S.P./OMERS	\$ 53,258.00	\$ 52,064.32
1252-7310	Utilities (heat,hydro,propane)	\$ 20,000.00	\$ 19,770.98
1252-7311	Gravel (purchase of)	\$ 50,000.00	\$ 149,558.89
1252-7311	Gravel (hauling/spreading)	\$ 105,037.00	\$ -
1252-7311	Gravel (crushing)	\$ 48,000.00	\$ -
1252-7313	E.H.T.	\$ 14,893.00	\$ 17,633.68
1252-7314	Workers Compensation	\$ 17,344.00	\$ 20,597.35
1252-7316	C.P.P.	\$ 20,164.00	\$ 21,388.86
1252-7318	E.I.	\$ 9,717.00	\$ 8,577.58
1252-7319	New Equipment - Loader	\$ -	\$ 214,984.28
1252-7319	Fleet Manager - Annual Support/Mtce	\$ 4,300.00	\$ -
1252-7319	New Radio System	\$ -	\$ -
1252-7320	Mobile Phone	\$ 2,100.00	\$ 1,955.16
1252-7321	Telephone	\$ 3,100.00	\$ 3,358.54
1252-7330	Advertising	\$ 600.00	\$ -
1252-7335	Health & Safety Equipment & Supplies	\$ 500.00	\$ -
1252-7338	Bridge 15 - 7th Line	\$ -	\$ -
1252-7349	Bridge 17	\$ 94,106.00	\$ 101,548.06
	Bridge # 6 Rehab (10th Line)/Engineering/G	\$ 50,000.00	\$ -
1252-7303	Eng/Constr/Paving (20 Side Rd Project ICIP application)		\$ 7,692.24
1252-7340	Signs	\$ 8,500.00	\$ 7,013.34
1252-7341	Bridge Study	\$ -	\$ -
1252-7343	Health & Safety Co-Ordinator	\$ 2,800.00	\$ 2,237.42
	Trucks & Graders - Fuel	\$ 120,000.00	\$ 116,427.29
	Trucks & Graders - Oil	\$ 4,800.00	\$ 4,793.66



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
	Trucks & Graders - Parts/Repairs	\$ 118,000.00	\$ 91,359.37
	Truck & Graders - Paint		\$ -
1252-7890	Repairs to Float	\$ 700.00	\$ 720.57
1252-7897	Blades	\$ 12,000.00	\$ 20,448.85
1252-7895	Tires	\$ 20,000.00	\$ 17,883.29
1252-8000	Transfer to Capital Reserves - Bridges (MMAH)		\$ -
1252-8001	Transfer to Capital Reserves - Equipment (MMAH)	\$ 100,000.00	\$ -
	Transfer to Reserves - Capital		\$ -
	Transfer to Reserves - Asset Management	\$ 30,000.00	\$ -
	Transfer to Reserves - Building Public Works	\$ -	\$ -
1252-8500	Sand Dome - Inspection & Repairs	\$ 600.00	\$ -
1252-8510	Shop Maintenance	\$ 10,000.00	\$ 6,889.10
	Shop Addition		
	Loan Payments		
	Sub Total	\$ 1,932,221.00	\$ 1,830,335.91
	OCIF TSF TO RESERVES		
	OCIF Top Up Funding Bridge 17 - Tsf to Reserves	\$ -	
	OCIF Formula Tsf to Reserves (2017)	\$ -	
	OCIF Formula Tsf to Reserves (2018/2019)	\$ 100,092.00	
	Sub Total	\$ 100,092.00	\$ -

AMO One Time Gas Tax - Tsf to Reserves	\$ 126,225.00	
AMO Gas Tax - Tsf to Reserves	\$ 123,742.00	
Sub Total	\$ 249,967.00	\$ -

CEMETERY

1300-0001	Grass Cutting	\$ 6,000.00	\$ 10,576.09
1300-0001	Monument Maintenance	\$ 5,000.00	\$ -
1300-0002	Burials	\$ 800.00	\$ 1,962.57
	Sub Total	\$ 11,800.00	\$ 12,538.66

LANDFILL SITE

1321-0150	Materials and Supplies	\$ 1,000.00	\$ 950.00
1321-0175	Monitoring	\$ 22,000.00	\$ 27,324.73
	Sub Total	\$ 23,000.00	\$ 28,274.73

HEALTH

1351-7101	Grand Valley Medical/Dental Centre	\$ 500.00	\$ 360.00
	Sub Total	\$ 500.00	\$ 360.00



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
<u>RECREATION & CULTURE</u>			
1401-7101	Meeting Expense	\$ 3,000.00	\$ 1,200.00
1401-7310	Grand Valley & District Com.Centre	\$ 55,134.00	\$ 55,134.00
1401-7320	Centre Dufferin Recreation Complex	\$ 23,476.00	\$ 49,542.00
	Centre Dufferin Recreation Complex Reserv	\$ 10,488.00	\$ -
	Centre Dufferin Recreation Complex Capita	\$ 13,658.00	\$ -
1401-7325	Non Resident Fee Reimbursement	\$ 1,000.00	\$ 364.92
	Sub Total	\$ 106,756.00	\$ 106,240.92
<u>LIBRARY SERVICES</u>			
1420-0550	Grand Valley Public Library	\$ 55,928.00	\$ 56,078.00
1420-0650	Orangeville Public Library Users	\$ 15,810.00	\$ 11,383.20
1420-0750	Shelburne Public Library	\$ 26,905.00	\$ 26,905.00
1420-0790	Meeting Expense	\$ 1,200.00	\$ 840.00
	Sub Total	\$ 99,843.00	\$ 95,206.20
<u>PLANNING & ZONING</u>			
1501-7101	Salaries	\$ 60,568.00	\$ 81,346.48
1501-7103	CPP	\$ 1,757.00	\$ 1,656.72
1501-7105	EI	\$ 723.00	\$ 656.95
1501-7109	Worker's Compensation	\$ 1,896.00	\$ 2,125.51
1501-7110	E.H.T.	\$ 1,316.00	\$ 3,326.50
1501-7115	Planning - Group RRSP	\$ 7,400.00	\$ 6,486.59
1501-7117	Planning - Group Insurance	\$ 7,200.00	\$ 19,238.53
1501-7120	Planning - Mobile Phones	\$ 500.00	\$ 703.50
1501-7130	Capital Costs / Materials and Supplies	\$ 500.00	\$ 694.00
1501-7302	Planning - Conferences/Training	\$ -	\$ 2,678.57
1501-7303	Planning - Subscriptions & Memberships	\$ 500.00	\$ 427.25
1501-7307	Planning - Development Charge Study	\$ 25,000.00	\$ 18,625.89
1501-7310	Planning - Legal	\$ 80,000.00	\$ 52,589.58
1501-7310	Planning - Consultants	\$ 50,000.00	\$ 49,931.67
1501-7315	Source Protection Implementation	\$ 16,500.00	\$ 11,823.15
1501-7320	Planning - GIS Technician	\$ 5,000.00	\$ -
1501-7355	Drainage Superintendent Fees	\$ 23,542.00	\$ 47,897.26
	Sub Total	\$ 282,402.00	\$ 300,208.15
	Prior Year General Deficit	\$ 549,897.00	
	TOTAL EXPENDITURES	\$ 5,491,776.00	\$ 4,433,519.86



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
<u>REVENUES:</u>			
	Added Assessment	\$ 50,000.00	\$ 31,864.99
1093-9900	Hall Rental Income	\$ 11,000.00	\$ 9,530.00
1093-9930	Insurance Fee Recovered	\$ 1,000.00	\$ 525.00
1093-9950	Ball Diamond/Soccer Field Rentals	\$ -	\$ 80.00
1095-1500	Canada 150 Grant/Canada Day Grant Reve	\$ -	
1103-5320	By-Law Matters Recoverable	\$ -	\$ 11,155.91
	Legal/Consultant Costs Recoverable	\$ 250,000.00	\$ -
1103-5350	Protective Inspections	\$ 5,000.00	\$ 2,026.00
1108-3600	Police Revenue & Ride Grant	\$ 6,630.00	\$ 6,630.00
	Court Security Prisoner Transportation Grar	\$ 2,632.00	\$ 2,632.00
1251-5102	Roads Miscellaneous Revenue	\$ -	
1420-0200	Library Grant	\$ 5,105.00	\$ -
1501-5401	Planning Fees/Consultation Fees	\$ 10,000.00	\$ 16,525.00
1601-5103	Gravel Pit Rebate	\$ 3,000.00	\$ 5,751.02
1601-5104	Drainage Superintendent	\$ 11,771.00	\$ 11,771.23
1601-5105	P.O.A. Revenue	\$ 25,000.00	\$ 13,709.83
1601-5106	Ontario Municipal Partnership Fund (OMPF	\$ 196,100.00	\$ 147,175.00
	MMAH One Time Unconditional Grant	\$ 361,791.00	\$ 361,791.00
1601-5108	Gravel Sales	\$ 50,000.00	\$ 50,000.00
1601-5109	Grant in Lieu	\$ 20,000.00	\$ 17,871.28
1601-5115	OCIF Formula Funding	\$ 100,092.00	\$ 100,092.00
1601-5150	Tax Certificates	\$ 3,500.00	\$ 1,360.00
1601-5310	Dog Licences	\$ 15,000.00	\$ 13,455.81
1601-5320	Kennel Licences	\$ 400.00	\$ 400.00
1601-5640	Taxes - Penalty & Interest	\$ 90,000.00	\$ 79,931.36
1601-5645	Water - Penalty & Interest	\$ 1,400.00	\$ 876.53
1601-5650	NSF Fees	\$ 200.00	\$ 120.00
1601-5750	Investment Income	\$ 2,500.00	\$ 1,663.45
1601-5800	Cemetery Revenue	\$ 1,000.00	\$ 4,804.00
1601-5820	Miscellaneous Revenue	\$ 100.00	\$ 5.00
1601-5850	Tsf from Park Dedication Account	\$ -	\$ -
1601-5850	Transfer from Development Charges	\$ 67,000.00	\$ 67,000.00
1601-5850	Transfer from Working Reserves	\$ 50,000.00	\$ 50,000.00
1601-5850	Transfer from Bldg Reserves	\$ 5,000.00	\$ 5,000.00
1601-5850	Transfer from Equipment Reserve	\$ -	\$ -
1601-5850	Transfer from Bridge Reserves	\$ -	\$ -
1601-5850	Transfer from Landfill Reserves	\$ -	\$ -
1601-5850	Transfer from Gravel Pit Reserves	\$ 10,000.00	\$ 10,000.00
1601-5850	Transfer from Recreation Project Reserves	\$ -	\$ -
1601-5850	Transfer from Gas Tax Account	\$ 144,106.00	\$ 144,106.00
1601-5850	Transfer from Roads Gravel Reserve	\$ -	\$ -
	Transfer from Asset Management Reserve	\$ 30,000.00	\$ 30,000.00
	Transfer from OCIF Formula Funding Rese	\$ 15,000.00	\$ 15,000.00
	Transfer from OCIF Top Up Reserve (Bridg	\$ -	\$ -



CORPORATION OF THE TOWNSHIP OF AMARANTH

G/L #		2019 Budget	2019 Actual
1601-5860	Orangeville Fire Call Recoveries	\$ 75,000.00	\$ 41,745.00
1601-5870	Tax Sale Administration Fees	\$ 6,000.00	\$ 2,559.88
	ICIP Funding top up 20 Sd Rd- Gov Grants	\$ -	
1601-5875	OSRCF Funding (2018/2019)	\$ 15,240.00	\$ 15,240.00
	Camp Revenue	\$ 49,140.00	\$ 23,908.40
1601-5950	Turbine Revenues	\$ 113,500.00	\$ 8,749.00
	County Grant for Signs	\$ -	
	Main Street Improvement Grant	\$ -	\$ -
	Bank Loan Infrastructure		
	Solar Reimbursement		
	Sub Total #1 Revenues	\$ 1,803,207.00	\$ 1,305,054.69

GAS TAX RESERVES

AMO Gas Tax Funding	\$ 123,741.00	\$ 123,741.00
One Time Gas Tax Funding	\$ 126,225.00	\$ 126,225.00
Sub Total #2 Revenues	\$ 249,966.00	\$ 249,966.00
Transfer from Main Street Funding	\$ 24,494.00	\$ 24,494.00
Transfer from OSRCF (Recreation)	\$ 31,332.00	\$ 31,332.00
One Time MMAH Grant		
PRIOR YEAR GENERAL SURPLUS SUB TL # 5		

GRAND TOTAL REVENUES (Totals 1+2+3)	\$ 2,108,999.00	\$ 1,610,846.69
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BUDGET SUMMARY

Estimated Total Expenditures	\$ 5,491,776.00	\$ 4,433,519.86
Estimated Total Receipts	\$ 2,108,999.00	\$ 1,610,846.69
To be Raised by Taxation	\$ 3,382,777.00	\$ 2,822,673.17

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 12 Ending DEC 31,2020

Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget

Fund: 01 REVENUE FUND**Category: 1???****1091 GENERAL GOVERNMENT****Revenue**

01-1091-5401	COUNCIL - GST ALLOWANCE	0.00	0.00	0.00	0.00
Total Revenue		0.00	0.00	0.00	0.00

Expense

01-1091-7106	COUNCIL SALARIES & BENEFITS	66,911.19	66,995.00	16,725.90	0.00
01-1091-7108	COUNCIL DINNERS	681.49	935.00	0.00	0.00
01-1091-7110	COUNCIL EMPLOYERS HEALTH T.	2,217.11	1,306.00	652.33	0.00
01-1091-7112	COUNCIL C.P.P. (TWP.)	1,874.09	2,592.00	482.25	0.00
01-1091-7114	COUNCIL WORKERS COMPENSA	2,379.01	0.00	493.43	0.00
01-1091-7130	COUNCIL CLEANING & MAINTENA	0.00	0.00	0.00	0.00
01-1091-7140	COUNCIL HEAT & HYDRO	1,434.78	1,500.00	310.89	0.00
01-1091-7190	COUNCIL SUPPLIES & SERVICES	1,128.23	1,100.00	0.00	0.00
01-1091-7367	COUNCIL CONF./CONV./SUBSC.	3,309.50	2,775.00	0.00	0.00
01-1091-7368	COUNCIL MEETINGS & MILEAGE	7,389.70	4,000.00	0.00	0.00
01-1091-7500	COUNCIL JOINT STUDY COMMITT	0.00	0.00	0.00	0.00
01-1091-7600	COUNCIL DONATION/GRANTS	25.00	0.00	0.00	0.00
01-1091-7700	SESQUICENTENNAIL/WELCOME S	0.00	0.00	0.00	0.00
01-1091-7800	RECOGNITION POLICY	0.00	350.00	0.00	0.00
01-1091-7900	COUNCIL - CAPITAL PURCHASES	82.57	0.00	0.00	0.00
01-1091-9000	GST REBATES	(278.04)	0.00	0.00	0.00
Total Expense		87,154.63	81,553.00	18,664.80	0.00

Dept Excess Revenue Over (Under) Expenditures	(87,154.63)	(81,553.00)	(18,664.80)	0.00
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1092 ADMINISTRATION**Expense**

01-1092-7101	ADMIN. SALARIES & BENEFITS	389,011.14	367,392.00	90,543.17	0.00
01-1092-7110	SRCE PROT MUN IMP FUND WAG	0.00	0.00	0.00	0.00
01-1092-7150	STAFF SERVICES - EAST GARAFF	0.00	0.00	3,513.50	0.00
01-1092-7200	OFFICE EQUIPMENT - CAPITAL	6,828.30	2,000.00	5,506.23	0.00
01-1092-7302	OFFICE SUPPLES/SERVICES/SUP	39,147.17	30,000.00	10,284.19	0.00
01-1092-7305	UTILITIES: LAUREL	3,915.02	3,000.00	960.00	0.00
01-1092-7306	UTILITIES: SYLVANWOOD ESTAT	286.93	300.00	68.09	0.00
01-1092-7307	UTILITIES: VILLAGE GREEN	295.52	300.00	77.09	0.00
01-1092-7308	UTILITIES: WALDEMAR	6,163.24	5,000.00	1,608.73	0.00
01-1092-7310	UTILITIES: DEVONLEIGH	278.57	300.00	140.30	0.00
01-1092-7312	STREET LIGHT - MAINTENANCE C	29,945.57	26,494.00	0.00	0.00
01-1092-7314	ADMIN. OFFICE CLEANING/MTCE.	0.00	0.00	3.11	0.00
01-1092-7320	POSTAGE REFILL	7,741.64	6,700.00	3,602.12	0.00
01-1092-7322	POSTAGE METER RENTAL	1,148.81	1,400.00	499.72	0.00
01-1092-7330	CONVENTIONS & CONFERENCES	1,753.13	1,659.00	0.00	0.00
01-1092-7331	SUBSCRIPTIONS & MEMBERSHIP	3,113.87	2,834.00	1,970.27	0.00
01-1092-7332	STAFF TRAINING	301.06	270.00	0.00	0.00
01-1092-7333	STAFF MILEAGE	1,383.96	2,000.00	0.00	0.00
01-1092-7334	COURIER FEES	98.18	200.00	4.08	0.00
01-1092-7336	ADMIN. HYDRO	4,769.53	5,800.00	1,687.17	0.00
01-1092-7337	ADMIN. HEATING/AIR CONDITION	772.57	1,000.00	326.55	0.00
01-1092-7338	ADMIN. ADVERTISING	3,784.45	1,000.00	228.96	0.00
01-1092-7339	ADMIN. MISCELLANEOUS	469.93	1,500.00	32.77	0.00

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 12 Ending DEC 31,2020

Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget
01-1092-7340	ADMIN. ELECTIONS	0.00	0.00	0.00	0.00
01-1092-7345	ADMIN. ALARM MONITORING	239.13	400.00	0.00	0.00
01-1092-7352	ADMIN. DONATIONS/GRANTS	3,132.19	3,500.00	500.00	0.00
01-1092-7353	ADMIN. TELEPHONE	2,282.47	2,200.00	1,076.58	0.00
01-1092-7354	ADMIN. CELLULAR PHONE	1,658.10	2,500.00	24.18	0.00
01-1092-7355	ADMIN. PROFESSIONAL (LEGAL &	69,686.32	84,000.00	10,900.68	0.00
01-1092-7356	HAMOUNT LEGAL COSTS INCURF	25,666.60	0.00	2,241.00	0.00
01-1092-7357	ADMIN. TAX SALE PROCEEDINGS	2,559.88	6,000.00	869.51	0.00
01-1092-7358	HAMOUNT LPAT EXPENSES	63,357.23	0.00	5,219.08	0.00
01-1092-7359	INSURANCE COVERAGE	24,087.14	22,000.00	21,577.48	0.00
01-1092-7360	CDN HYDRO LEGALS RECOVERE	0.00	0.00	0.00	0.00
01-1092-7361	GROUP HEALTH INSURANCE	31,129.40	49,920.00	11,514.50	0.00
01-1092-7362	ADMIN. TWP. PORTION OF RRSP	4,362.22	32,734.00	1,023.90	0.00
01-1092-7363	ADMIN. TWP. PORTION OF OMER	21,904.76	0.00	3,880.94	0.00
01-1092-7364	ADMIN. EMPLOYER HEALTH TAX	14,118.74	7,876.00	3,874.27	0.00
01-1092-7365	ADMIN. TWP. PORTION OF LIFE	0.00	0.00	49.92	0.00
01-1092-7367	ADMIN. CPP (TWP PORTION)	14,674.09	15,158.00	3,369.23	0.00
01-1092-7369	ADMIN. EI (TWP PORTION)	6,623.06	5,913.00	1,837.16	0.00
01-1092-7375	ADMIN. WORKERS COMPENSATI	11,379.98	11,495.00	3,199.51	0.00
01-1092-7380	INTEREST ON DEBENTURE LOAN	0.00	0.00	0.00	0.00
01-1092-7401	ADMIN. INTEREST ON TEMPORAF	0.00	0.00	0.00	0.00
01-1092-7402	ADMIN. TAXES WRITTEN OFF	0.00	25,000.00	0.00	0.00
01-1092-7403	ADMIN. BANK SERVICE CHARGES	340.99	3,000.00	0.00	0.00
01-1092-7409	TAX REFUND/TAX GRANTS	0.00	0.00	0.00	0.00
01-1092-7450	LOAN PAYMENT TO DEV CHARGE	0.00	9,763.00	0.00	0.00
01-1092-7480	ADMIN. SNOW BLOWING	2,637.61	2,500.00	2,198.01	0.00
01-1092-7490	PSAB & TCA REPORTING	9,800.26	6,523.00	5,088.00	0.00
01-1092-7500	RESERVES - WORKING CAPITAL	0.00	50,000.00	0.00	0.00
01-1092-7501	RESERVES - BUILDING	0.00	5,000.00	0.00	0.00
01-1092-7800	INFRASTRUCTURE PROJECT	0.00	0.00	0.00	0.00
01-1092-7900	HEALTH & SAFETY CO-ORDINATC	1,491.62	2,000.00	0.00	0.00
01-1092-7910	HR STUDY	0.00	11,000.00	0.00	0.00
01-1092-7950	EXCAVATOR EXPENSES	0.00	0.00	0.00	0.00
01-1092-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		812,340.38	817,631.00	199,500.00	0.00
Dept Excess Revenue Over (Under) Expenditures		(812,340.38)	(817,631.00)	(199,500.00)	0.00
1093 RECREATION COMPLEX					
Revenue					
01-1093-9500	CULTURE & RECREATION GRANT	0.00	0.00	0.00	0.00
01-1093-9800	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
01-1093-9900	RECREATION HALL BOOKING PA	13,924.82	11,000.00	1,020.00	0.00
01-1093-9910	CHILDREN'S DAY CAMP PROGRA	0.00	0.00	0.00	0.00
01-1093-9920	BARTENDER FEES COLLECTED	0.00	0.00	0.00	0.00
01-1093-9930	INSURANCE FEES COLLECTED	1,330.00	1,000.00	125.00	0.00
01-1093-9940	AMARANTH BBALL - LEAGUE FEE	0.00	0.00	0.00	0.00
01-1093-9950	BALL DIAMOND/SOCCER FIELD R	80.00	0.00	0.00	0.00
Total Revenue		15,334.82	12,000.00	1,145.00	0.00
Expense					
01-1093-7700	ADMIN. - BUILDING GENERAL	3,501.09	3,500.00	580.47	0.00
01-1093-7800	GENERAL MTCE WAGES	0.00	0.00	0.00	0.00
01-1093-7820	GENERAL MTCE CPP	0.00	0.00	0.00	0.00
01-1093-7825	GENERAL MTCE EI	0.00	0.00	0.00	0.00
01-1093-7830	GENERAL MTCE BENEFITS	0.00	0.00	0.00	0.00

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01-1093-7835	GENERAL MTCE EHT	0.00	0.00	0.00	0.00
01-1093-7840	GENERAL MTCE WSIB	625.59	0.00	0.00	0.00
01-1093-8000	AMARANTH RECREATION - MAT'S	0.00	0.00	0.00	0.00
01-1093-8005	AMARANTH RECREATION - BANK	0.00	0.00	0.00	0.00
01-1093-8400	DUE FROM RECREATION ACCOUI	5,411.51	0.00	0.00	0.00
01-1093-8500	RECREATION - SOCCER/BASEBAI	309.86	500.00	0.00	0.00
01-1093-8600	RECREATION - CONTINGENCIES	0.00	0.00	0.00	0.00
01-1093-8700	RECREATION - FACILITY GENERA	4,573.16	5,000.00	767.72	0.00
01-1093-8720	RECREATION - MISCELLANEOUS	0.00	0.00	0.00	0.00
01-1093-8740	RECREATION - SERVICE & RENT	0.00	0.00	0.00	0.00
01-1093-8760	RECREATION - MATERIALS & SUF	315.46	1,000.00	0.00	0.00
01-1093-8780	RECREATION - CONFERENCE/ME	0.00	0.00	0.00	0.00
01-1093-8800	RECREATION - GRASS CUTTING	0.00	0.00	0.00	0.00
01-1093-8850	RECREATION - SNOW BLOWING	6,594.06	5,500.00	3,297.03	0.00
01-1093-8900	RECREATION - CLEANING	0.00	0.00	0.00	0.00
01-1093-8930	RECREATION - HYDRO	3,974.61	5,000.00	843.61	0.00
01-1093-8935	RECREATION - HEATING/AIR CON	879.19	1,200.00	237.48	0.00
01-1093-8940	RECREATION - STORAGE BLDG	0.00	0.00	0.00	0.00
01-1093-8960	RECREATION - INSURANCE	3,366.52	4,500.00	3,596.25	0.00
01-1093-8970	RECREATION - BARTENDER FEES	0.00	0.00	0.00	0.00
01-1093-8980	RECREATION - MEETINGS/SALAR	0.00	0.00	0.00	0.00
01-1093-8985	RECREATION - SECRETARIAL SEI	0.00	0.00	0.00	0.00
01-1093-8990	RECREATION - PLAYGROUND/PA'	515.42	2,000.00	0.00	0.00
01-1093-8991	WALDEMAR PARK IMPROVEMENT	0.00	2,000.00	0.00	0.00
01-1093-8993	RECREATION - CANADA 150	0.00	0.00	0.00	0.00
01-1093-8994	RECREATION - WORKERS COMPE	0.00	86.00	0.00	0.00
01-1093-8995	RECREATION - CANADA DAY EXP	0.00	95.00	0.00	0.00
01-1093-8996	RECREATION - CPP (TWP PORTIC	0.00	0.00	0.00	0.00
01-1093-8997	RECREATION - EI (TWP PORTION	0.00	0.00	0.00	0.00
01-1093-8998	RECREATION - EMPLOYERS HEAL	951.28	0.00	0.00	0.00
01-1093-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		31,017.75	30,381.00	9,322.56	0.00
Dept Excess Revenue Over (Under) Expenditures		(15,682.93)	(18,381.00)	(8,177.56)	0.00
1094 GRAVEL PIT OPERATIONS					
Expense					
01-1094-6100	TONNAGE FEES	0.00	0.00	0.00	0.00
01-1094-6110	LICENSE	6,733.15	6,733.00	7,058.52	0.00
01-1094-6120	STRIPPING	0.00	0.00	0.00	0.00
01-1094-6130	CRUSHING	0.00	0.00	0.00	0.00
01-1094-6140	DEBENTURE PAYMENT	0.00	0.00	0.00	0.00
01-1094-6150	REHABILITATION	0.00	0.00	0.00	0.00
01-1094-6170	MISCELLANEOUS	15,253.82	24,000.00	0.00	0.00
01-1094-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		21,986.97	30,733.00	7,058.52	0.00
Dept Excess Revenue Over (Under) Expenditures		(21,986.97)	(30,733.00)	(7,058.52)	0.00
1095 RECREATION PROGRAMS					
Revenue					
01-1095-0500	SOCCER REGISTRATION FEES	4,760.00	0.00	0.00	0.00
01-1095-1000	DONATIONS & SPONSORS	0.00	0.00	0.00	0.00
01-1095-1500	CANADA DAY REVENUE	0.00	0.00	0.00	0.00
01-1095-1550	RECREATION BANK INTEREST	0.00	0.00	0.00	0.00

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Total Revenue		4,760.00	0.00	0.00	0.00
Expense					
01-1095-5500	PROGRAMS - MATERIALS & SUPP	0.00	0.00	0.00	0.00
01-1095-6000	PROGRAMS - ADVERTISING/BULK	0.00	0.00	0.00	0.00
01-1095-6500	PROGRAMS - ANNUAL BBQ	0.00	0.00	0.00	0.00
01-1095-7000	PROGRAMS - BANK SERVICE CH/	0.00	0.00	0.00	0.00
01-1095-7500	RECREATION CO-ORDINATOR	0.00	0.00	0.00	0.00
Total Expense		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		4,760.00	0.00	0.00	0.00
1098					
Revenue					
01-1098-0500	GRANT (OSRCF)	0.00	0.00	0.00	0.00
01-1098-1000	PROGRAM/REGISTRATION FEES	23,908.40	49,140.00	0.00	0.00
01-1098-1550	BANK INTEREST	0.00	0.00	0.00	0.00
Total Revenue		23,908.40	49,140.00	0.00	0.00
Expense					
01-1098-5500	SUPPLIES/EQUIPMENT	12,122.44	98,200.00	0.00	0.00
01-1098-6000	ADVERTISEMENT	1,922.83	0.00	0.00	0.00
01-1098-6500	CAMP/SPACE RENTAL	0.00	0.00	0.00	0.00
01-1098-7000	BANK FEES	0.00	0.00	0.00	0.00
01-1098-7500	STAFFING/INSTRUCTORS	75,046.33	0.00	3,356.10	0.00
01-1098-8400	RECREATION (OSRCF) WAGES	0.00	0.00	0.00	0.00
01-1098-8410	RECREATION (OSRCF) WORKERS	1,573.38	0.00	0.00	0.00
Total Expense		90,664.98	98,200.00	3,356.10	0.00
Dept Excess Revenue Over (Under) Expenditures		(66,756.58)	(49,060.00)	(3,356.10)	0.00
1101 FIRE					
Expense					
01-1101-7305	FIRE - MEETING EXPENSES	1,860.00	3,500.00	0.00	0.00
01-1101-7308	FIRE - EMPLOYERS HEALTH TAX	0.00	0.00	0.00	0.00
01-1101-7310	GRAND VALLEY	133,305.00	133,305.00	0.00	0.00
01-1101-7320	ORANGEVILLE	243,571.00	235,000.00	62,870.75	0.00
01-1101-7330	SHELBURNE	95,231.88	95,231.00	24,378.88	0.00
01-1101-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		473,967.88	467,036.00	87,249.63	0.00
Dept Excess Revenue Over (Under) Expenditures		(473,967.88)	(467,036.00)	(87,249.63)	0.00
1102 CONSERVATION AUTHORITY					
Expense					
01-1102-7710	GRAND RIVER CONSERVATION A	36,818.00	36,818.00	12,645.00	0.00
01-1102-7720	NOTTAWASAGA VALLEY CONS. A	5,684.15	5,683.00	1,447.28	0.00
01-1102-7730	CREDIT VALLEY CONS. AUTH.	1,283.00	1,283.00	1,327.00	0.00
01-1102-7780	ASSIMILATIVE CAPACITY STUDY (I	0.00	0.00	0.00	0.00
01-1102-7790	UPPERGRAND WATERSHED COM	240.00	400.00	0.00	0.00
01-1102-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		44,025.15	44,184.00	15,419.28	0.00
Dept Excess Revenue Over (Under) Expenditures		(44,025.15)	(44,184.00)	(15,419.28)	0.00
1103 PROTECTIVE INSPECTION					

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Revenue					
01-1103-5300	COUNTY BUILDING SURPLUS	0.00	0.00	0.00	0.00
01-1103-5310	BLDG RESERVE FUND DISTRIBUT	0.00	0.00	0.00	0.00
01-1103-5320	BY-LAW MATTERS RECOVERABLE	11,155.91	250,000.00	0.00	0.00
01-1103-5350	PROTECTIVE INSPECTION - GRANT	0.00	5,000.00	0.00	0.00
Total Revenue		11,155.91	255,000.00	0.00	0.00
Expense					
01-1103-7101	LIVESTOCK VALUATIONS & ENFO	560.00	1,000.00	80.00	0.00
01-1103-7102	BYLAW ENFORCEMENT - COUN	6,224.77	10,000.00	0.00	0.00
01-1103-7110	PROT. INSP. EMPLOYERS HEALTH	0.00	0.00	0.00	0.00
01-1103-7301	PROT. INSP. MATERIALS & SUPPL	258.71	500.00	331.95	0.00
01-1103-7303	PROT. INSP. LEGAL SERVICES	21,904.67	25,000.00	2,535.06	0.00
01-1103-7305	PROT. INSP. SERVICES & RENTS	469.00	1,000.00	0.00	0.00
01-1103-7306	ANIMALS KILLED/INJURED	2,306.88	3,500.00	691.65	0.00
01-1103-7307	CANINE CONTROL	1,854.85	3,000.00	472.17	0.00
01-1103-7310	WEED CUTTING	0.00	0.00	0.00	0.00
01-1103-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		33,578.88	44,000.00	4,110.83	0.00
Dept Excess Revenue Over (Under) Expenditures		(22,422.97)	211,000.00	(4,110.83)	0.00
1108 POLICE					
Revenue					
01-1108-3300	POLICE - FALSE ALARMS REVENUE	0.00	0.00	0.00	0.00
01-1108-3600	POLICE - RIDE GRANT REVENUE	0.00	9,262.00	0.00	0.00
Total Revenue		0.00	9,262.00	0.00	0.00
Expense					
01-1108-7101	POLICE - PSB MEETING EXPENSE	964.08	1,000.00	0.00	0.00
01-1108-7105	POLICE - POA MEETING EXPENSE	120.00	200.00	0.00	0.00
01-1108-7200	POLICE - RIDE PROGRAM	7,350.72	7,351.00	7,135.48	0.00
01-1108-7301	POLICE - MATERIALS & SUPPLIES	0.00	400.00	0.00	0.00
01-1108-7305	POLICE - SERVICES & RENTS	499,170.30	505,307.00	121,567.57	0.00
01-1108-9000	GST REBATES	0.00	1,322.00	0.00	0.00
Total Expense		507,605.10	515,580.00	128,703.05	0.00
Dept Excess Revenue Over (Under) Expenditures		(507,605.10)	(506,318.00)	(128,703.05)	0.00
1145 ECONOMIC DEVELOPMENT REVENUE					
Revenue					
01-1145-1500	AMARANTH FLAG SALES REVENUE	0.00	0.00	0.00	0.00
01-1145-1600	EDC GRANT REVENUE	0.00	0.00	0.00	0.00
01-1145-1700	FARMER'S MARKET VENDOR FEE	0.00	0.00	0.00	0.00
01-1145-1800	EDC BREAKFAST TICKET SALES	0.00	0.00	0.00	0.00
Total Revenue		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
1150 ECONOMIC DEVELOPMENT EXPENSES					
Expense					
01-1150-7100	GREATER DUFFERIN AREA CHAM	0.00	0.00	0.00	0.00
01-1150-7200	ECONOMIC DEVELOPMENT COMI	0.00	0.00	0.00	0.00
01-1150-7500	MILEAGE & MISCELLANEOUS EXP	0.00	0.00	0.00	0.00
01-1150-7800	EDC FARMERS MARKET	0.00	0.00	0.00	0.00

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01-1150-7810	EDC FALL BREAKFAST/WEBSITE	0.00	0.00	0.00	0.00
Total Expense		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
1251 ROADWAYS - REVENUE					
Revenue					
01-1251-5101	ROADWAYS - SUBSIDIES	0.00	0.00	0.00	0.00
01-1251-5102	ROADWAYS - OTHER INCOME	3,926.00	0.00	750.00	0.00
01-1251-5103	ROADS TSF FROM CAPITAL	0.00	0.00	0.00	0.00
01-1251-5104	WINTER MAINTENANCE INCOME	0.00	0.00	0.00	0.00
01-1251-5110	ROADWAYS - PREPAID WORKER!	0.00	0.00	0.00	0.00
Total Revenue		3,926.00	0.00	750.00	0.00
Dept Excess Revenue Over (Under) Expenditures		3,926.00	0.00	750.00	0.00
1252 ROADWAYS - EXPENSES					
Expense					
01-1252-7101	ROADS - SALARIES	588,173.19	609,851.00	197,241.74	0.00
01-1252-7200	ROADS - RADIO & TRUCK LICENC	12,722.25	12,500.00	541.64	0.00
01-1252-7210	ROADS - WEED SPRAYING	0.00	2,500.00	0.00	0.00
01-1252-7220	ROADS - CALCIUM/DUST CONTRC	118,786.23	140,000.00	0.00	0.00
01-1252-7230	ROADS - SAND & SALT	59,760.49	38,000.00	1,259.02	0.00
01-1252-7240	ROADS - COLD MIX	2,346.47	2,000.00	1,036.93	0.00
01-1252-7245	ROADS - CRACK SEALING PROG	14,115.08	15,000.00	0.00	0.00
01-1252-7250	ROADS - CULVERTS	9,045.96	8,000.00	0.00	0.00
01-1252-7260	ROADS - DRAINS	0.00	1,200.00	284.42	0.00
01-1252-7270	ROADS - LINE PAINTING	3,297.02	12,000.00	0.00	0.00
01-1252-7280	ROADS - STREET SWEEPING	7,975.44	8,500.00	556.29	0.00
01-1252-7301	ROADS - MATERIALS & SUPPLIES	13,667.06	12,750.00	10,277.68	0.00
01-1252-7302	ROADS - SHOP CLEANING, BLDG	0.00	0.00	0.00	0.00
01-1252-7303	ROADS - ENGINEERING/CONSTR	7,692.24	0.00	0.00	0.00
01-1252-7305	ROADS - SERVICES/TRAINING/RE	16,055.97	26,500.00	615.33	0.00
01-1252-7306	ROADS - MEMBERSHIPS/CONVEN	2,305.99	2,405.00	706.96	0.00
01-1252-7307	ROADS - CLOTHING ALLOWANCE	2,740.22	2,701.00	0.00	0.00
01-1252-7308	ROADS - INSURANCE	92,441.71	117,795.00	65,882.75	0.00
01-1252-7309	ROADS - RRSP (TWP PORTION)	20,649.18	53,258.00	5,243.49	0.00
01-1252-7310	ROADS - UTILITIES	19,770.98	20,000.00	5,396.43	0.00
01-1252-7311	ROADS - GRAVEL	149,520.01	203,037.00	0.00	0.00
01-1252-7312	ROADS - EXCAVATOR #160	38.88	0.00	0.00	0.00
01-1252-7313	ROADS - EMPLOYER HEALTH TA	17,633.68	14,893.00	6,190.92	0.00
01-1252-7314	ROADS - WORKERS COMPENSAT	20,597.35	17,344.00	6,111.69	0.00
01-1252-7315	ROADS - OMERS (TWP PORTION)	31,415.14	0.00	8,023.71	0.00
01-1252-7316	ROADS - CPP (TWP PORTION)	21,388.86	20,164.00	10,275.34	0.00
01-1252-7318	ROADS - EI (TWP PORTION)	8,577.58	9,717.00	4,097.12	0.00
01-1252-7319	ROADS - NEW EQUIPMENT/HOUS	214,984.28	4,300.00	1,693.29	0.00
01-1252-7320	ROADS - MOBILE PHONE	1,955.16	2,100.00	592.92	0.00
01-1252-7321	ROADS - TELEPHONE	3,358.54	3,100.00	614.10	0.00
01-1252-7330	ROADS - ADVERTISING	0.00	600.00	0.00	0.00
01-1252-7335	ROADS - HEALTH & SAFETY EQUI	0.00	500.00	0.00	0.00
01-1252-7338	ROADS - BRIDGE #15 - 7TH LINE	0.00	0.00	0.00	0.00
01-1252-7340	ROADS - SIGNS	7,013.34	8,500.00	1,001.09	0.00
01-1252-7341	ROADS - BRIDGE STUDY	0.00	0.00	0.00	0.00
01-1252-7343	ROADS - HEALTH & SAFETY CO-C	2,237.42	2,800.00	0.00	0.00
01-1252-7346	ROADS - BRIDGE #6 DECK REPAI	0.00	0.00	0.00	0.00
01-1252-7348	ROADS - BRIDGE CONSTRUCTION	0.00	0.00	0.00	0.00

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Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget
01-1252-7349	ROADS - BRIDGE ENGINEERING	101,548.06	144,106.00	11,278.52	0.00
01-1252-7350	TR#50 - PARTS	3,030.28	118,000.00	310.79	0.00
01-1252-7360	TR#50 - REPAIRS	6,258.17	0.00	2,465.37	0.00
01-1252-7370	TR#50 - FUEL	3,836.49	120,000.00	0.00	0.00
01-1252-7380	TR#50 - OIL	417.85	4,800.00	234.15	0.00
01-1252-7400	TR#51 - PARTS	183.70	0.00	0.00	0.00
01-1252-7410	TR#51 - REPAIRS	0.00	0.00	717.30	0.00
01-1252-7420	TR#51 - FUEL	1,008.80	0.00	0.00	0.00
01-1252-7430	TR#51 - OIL	152.59	0.00	0.00	0.00
01-1252-7450	TR#52 - PARTS	215.80	0.00	36.97	0.00
01-1252-7460	TR#52 - REPAIRS	662.60	0.00	1,812.23	0.00
01-1252-7470	TR#52 - FUEL	1,008.80	0.00	0.00	0.00
01-1252-7480	TR#52 - OIL	110.87	0.00	57.98	0.00
01-1252-7500	GR#53 - PARTS	1,022.02	0.00	383.48	0.00
01-1252-7510	GR#53 - REPAIRS	14,938.21	0.00	1,940.90	0.00
01-1252-7520	GR#53 - FUEL	2,098.13	0.00	0.00	0.00
01-1252-7530	GR#53 - OIL	244.33	0.00	234.15	0.00
01-1252-7550	GR#54 - PARTS	283.48	0.00	243.18	0.00
01-1252-7560	GR#54 - REPAIRS	0.00	0.00	682.35	0.00
01-1252-7570	GR#54 - FUEL	2,098.13	0.00	0.00	0.00
01-1252-7580	GR#54 - OIL	244.33	0.00	293.45	0.00
01-1252-7600	GR#55 - PARTS	1,361.62	0.00	0.00	0.00
01-1252-7610	GR#55 - REPAIRS	9,623.46	0.00	0.00	0.00
01-1252-7620	GR#55 - FUEL	3,010.20	0.00	0.00	0.00
01-1252-7630	GR#55 - OIL	0.00	0.00	0.00	0.00
01-1252-7636	GR#59 - PARTS	2,086.98	0.00	528.02	0.00
01-1252-7638	GR#59 - REPAIRS	5,498.23	0.00	594.34	0.00
01-1252-7640	GR#59 - FUEL	2,098.13	0.00	0.00	0.00
01-1252-7642	GR#59 - OIL	974.82	0.00	1,816.96	0.00
01-1252-7650	TR#56 - PARTS	4,443.65	0.00	170.70	0.00
01-1252-7660	TR#56 - REPAIRS	5,649.93	0.00	1,157.98	0.00
01-1252-7670	TR#56 - FUEL	3,836.49	0.00	0.00	0.00
01-1252-7680	TR#56 - OIL	728.18	0.00	234.15	0.00
01-1252-7685	TR#57 - PARTS	244.22	0.00	0.00	0.00
01-1252-7690	TR#57 - REPAIRS	0.00	0.00	0.00	0.00
01-1252-7695	TR#57 - FUEL	3,836.49	0.00	0.00	0.00
01-1252-7698	TR#57 - OIL	0.00	0.00	0.00	0.00
01-1252-7700	TR#58 - PARTS	2,436.99	0.00	356.85	0.00
01-1252-7710	TR#58 - REPAIRS	2,200.83	0.00	913.80	0.00
01-1252-7720	TR#58 - FUEL	0.00	0.00	0.00	0.00
01-1252-7730	TR#58 - OIL	0.00	0.00	0.00	0.00
01-1252-7740	TR#522 - PARTS	275.76	0.00	0.00	0.00
01-1252-7742	TR#522 - REPAIRS	1,508.13	0.00	0.00	0.00
01-1252-7744	TR#522 - FUEL	385.47	0.00	0.00	0.00
01-1252-7746	TR#522 - OIL	0.00	0.00	0.00	0.00
01-1252-7755	TR#503 - PARTS	227.70	0.00	510.43	0.00
01-1252-7756	TR#503 - REPAIRS	74.79	0.00	664.35	0.00
01-1252-7757	TR#503 - FUEL	1,881.42	0.00	0.00	0.00
01-1252-7758	TR#503 - OIL	168.11	0.00	0.00	0.00
01-1252-7785	TR#501 - PARTS	3,986.79	0.00	3,274.88	0.00
01-1252-7786	TR#501 - REPAIRS	7,421.57	0.00	954.16	0.00
01-1252-7787	TR#501 - FUEL	3,836.49	0.00	0.00	0.00
01-1252-7788	TR#501 - OIL	193.54	0.00	0.00	0.00
01-1252-7793	TR#502 - PARTS	2,559.61	0.00	1,179.12	0.00
01-1252-7794	TR#502 - REPAIRS	7,290.22	0.00	3,736.64	0.00
01-1252-7795	TR#502 - FUEL	3,836.51	0.00	0.00	0.00
01-1252-7796	TR#502 - OIL	611.39	0.00	234.15	0.00

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		Actual	Budget	Actual	Budget
01-1252-7800	LOADER 120 - PARTS	519.85	0.00	0.00	0.00
01-1252-7810	LOADER 120 - REPAIRS	7,083.54	0.00	157.73	0.00
01-1252-7820	LOADER 120 - FUEL	2,098.13	0.00	0.00	0.00
01-1252-7830	LOADER 120 - OIL	657.36	0.00	0.00	0.00
01-1252-7850	MOWER - PARTS	264.22	0.00	0.00	0.00
01-1252-7860	MOWER - REPAIRS	0.00	0.00	0.00	0.00
01-1252-7870	MOWER - FUEL	0.00	0.00	0.00	0.00
01-1252-7880	MOWER - OIL	290.29	0.00	0.00	0.00
01-1252-7885	ROADS - EXTENDED WARRANTY	0.00	0.00	0.00	0.00
01-1252-7890	ROADS - FLOAT	720.57	700.00	879.21	0.00
01-1252-7895	ROADS - TIRES	17,883.29	20,000.00	6,846.53	0.00
01-1252-7897	ROADS - BLADES	20,448.85	12,000.00	548.28	0.00
01-1252-7900	EXCAVATOR - PARTS	7.02	0.00	0.00	0.00
01-1252-7910	EXCAVATOR - REPAIRS	0.00	0.00	0.00	0.00
01-1252-7920	EXCAVATOR - FUEL	914.08	0.00	0.00	0.00
01-1252-7930	EXCAVATOR - OIL	0.00	0.00	0.00	0.00
01-1252-7940	FUEL - GASOLINE	8,691.95	0.00	5,392.72	0.00
01-1252-7942	FUEL - COLOURED DIESEL	37,536.96	0.00	10,976.21	0.00
01-1252-7944	FUEL - LOW SULPHUR DIESEL	34,414.62	0.00	20,956.59	0.00
01-1252-8000	ROADS - TRANSFER TO RESERVE	0.00	0.00	0.00	0.00
01-1252-8001	ROADS - TRANSFER TO RESERVE	0.00	130,000.00	0.00	0.00
01-1252-8002	ROADS - TRANSFER TO RESERVE	0.00	0.00	0.00	0.00
01-1252-8005	ROADS - TRANSFERS FROM CAP	0.00	0.00	0.00	0.00
01-1252-8007	ROADS - TRANSFERS TO RESER	0.00	0.00	0.00	0.00
01-1252-8500	ROADS - SAND/SALT DOME MTC	0.00	600.00	0.00	0.00
01-1252-8510	ROADS - SHOP RENOVATIONS	6,889.10	10,000.00	251.09	0.00
01-1252-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		1,830,335.91	1,932,221.00	410,668.57	0.00
Dept Excess Revenue Over (Under) Expenditures		(1,830,335.91)	(1,932,221.00)	(410,668.57)	0.00
1300 CEMETERY					
Expense					
01-1300-0001	CEMETERY - GRASS CUTTING	10,576.09	11,000.00	0.00	0.00
01-1300-0002	CEMETERY - MISC AND BURIALS	1,962.57	800.00	0.00	0.00
01-1300-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		12,538.66	11,800.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		(12,538.66)	(11,800.00)	0.00	0.00
1301 ENVIRONMENT					
Expense					
01-1301-7101	ENVIRONMENT SALARIES & BEN	0.00	0.00	0.00	0.00
01-1301-7301	ENVIRONMENT MATERIALS & SUP	0.00	0.00	0.00	0.00
01-1301-7305	HOUSEHOLD HAZARDOUS WASTE	0.00	0.00	0.00	0.00
01-1301-7314	ENGINEER'S WATER REPORT	0.00	0.00	0.00	0.00
01-1301-7315	GROUNDWATER MANAGEMENT S	0.00	0.00	0.00	0.00
01-1301-7316	C.N. WATSON WATER RATE STUD	0.00	0.00	0.00	0.00
01-1301-7400	TRITON SEPTAGE STUDY	0.00	0.00	0.00	0.00
01-1301-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
1310 LANDFILL SITE					
Revenue					

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01-1310-5000	LANDFILL SITE - GRANTS	0.00	0.00	0.00	0.00
01-1310-6000	LANDFILL SITE - TIPPING FEES(TI	0.00	0.00	0.00	0.00
01-1310-6200	ONTARIO TIRE STEWARDSHIP PF	0.00	0.00	0.00	0.00
01-1310-6500	WASTE MGMT - MISC REVENUE	1,408.00	0.00	140.00	0.00
01-1310-7000	LANDFILL SITE - RECYCLING	0.00	0.00	0.00	0.00
Total Revenue		1,408.00	0.00	140.00	0.00
Dept Excess Revenue Over (Under) Expenditures		1,408.00	0.00	140.00	0.00
1321 LANDFILL SITE					
Expense					
01-1321-0100	LANDFILL SITE - SALARIES & BEN	0.00	0.00	0.00	0.00
01-1321-0112	LANDFILL SITE - C.P.P. (TWP.)	0.00	0.00	0.00	0.00
01-1321-0114	LANDFILL SITE - U.I.C. (TWP.)	0.00	0.00	0.00	0.00
01-1321-0118	LANDFILL SITE - R.R.S.P. (TWP.)	0.00	0.00	0.00	0.00
01-1321-0120	LANDFILL SITE - INSURANCE BEN	0.00	0.00	0.00	0.00
01-1321-0125	LANDFILL SITE - EMPLOYER HEAL	0.00	0.00	0.00	0.00
01-1321-0130	LANDFILL SITE - WORKERS COMF	0.00	0.00	0.00	0.00
01-1321-0150	LANDFILL SITE - MATERIALS/SUP	950.00	1,000.00	0.00	0.00
01-1321-0175	LANDFILL SITE - SERVICES & REP	27,324.73	22,000.00	0.00	0.00
01-1321-0190	LANDFILL SITE - BELL CELLULAR	0.00	0.00	0.00	0.00
01-1321-0200	LANDFILL SITE - LIFT OF BIN	0.00	0.00	0.00	0.00
01-1321-0300	HEALTH & SAFETY CO-ORDINATC	0.00	0.00	0.00	0.00
01-1321-0500	LOADER - PARTS/REPAIRS/FUEL	0.00	0.00	0.00	0.00
01-1321-1000	LANDFILL SITE RESERVES	0.00	0.00	0.00	0.00
01-1321-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		28,274.73	23,000.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		(28,274.73)	(23,000.00)	0.00	0.00
1351 HEALTH					
Expense					
01-1351-7101	HEALTH - MEETING EXPENSES	360.00	500.00	0.00	0.00
01-1351-7110	HEALTH - EMPLOYERS HEALTH T	0.00	0.00	0.00	0.00
01-1351-7301	HEALTH - GVMD MISC EXPENSES	0.00	0.00	0.00	0.00
01-1351-7350	HEALTH & SAFETY EXPENSE	0.00	0.00	0.00	0.00
01-1351-9000	GST REBATES	0.00	0.00	0.00	0.00
Total Expense		360.00	500.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		(360.00)	(500.00)	0.00	0.00
1401 RECREATION AND CULTURE					
Revenue					
01-1401-5101	RECREATION - SUBSIDY	0.00	0.00	0.00	0.00
01-1401-5102	RECREATION - OTHER	0.00	0.00	0.00	0.00
01-1401-5103	RECREATION - LIBRARY	0.00	0.00	0.00	0.00
01-1401-5105	RECREATION - SALE OF LAND	0.00	0.00	0.00	0.00
01-1401-5108	RECREATION - GV DEFICIT BANK	0.00	0.00	0.00	0.00
Total Revenue		0.00	0.00	0.00	0.00
Expense					
01-1401-7101	RECREATION - MEETING EXPENS	1,200.00	3,000.00	0.00	0.00
01-1401-7301	RECREATION - MATERIAL & SUPP	0.00	0.00	0.00	0.00
01-1401-7310	GRAND VALLEY & DIST. COMM C	55,134.00	55,134.00	18,306.60	0.00
01-1401-7320	CENTRE DUFFERIN RECREATION	49,542.00	47,622.00	12,262.65	0.00
01-1401-7325	RECREATION - NON-RESIDENT FI	364.92	1,000.00	143.79	0.00

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		Actual	Budget	Actual	Budget
Total Expense		106,240.92	106,756.00	30,713.04	0.00
Dept Excess Revenue Over (Under) Expenditures		(106,240.92)	(106,756.00)	(30,713.04)	0.00
1420 LIBRARY					
Revenue					
01-1420-0200	LIBRARY - GRANTS	0.00	5,105.00	0.00	0.00
01-1420-0300	TSF FROM RESERVES - LIBRARY	0.00	0.00	0.00	0.00
Total Revenue		0.00	5,105.00	0.00	0.00
Expense					
01-1420-0550	GRAND VALLEY LIBRARY	56,078.00	55,928.00	18,808.82	0.00
01-1420-0650	ORANGEVILLE LIB CARD REFUND	11,383.20	15,810.00	948.60	0.00
01-1420-0750	SHELburne LIBRARY	26,905.00	26,905.00	13,939.50	0.00
01-1420-0790	LIBRARY - MEETING EXPENSES	840.00	1,200.00	0.00	0.00
Total Expense		95,206.20	99,843.00	33,696.92	0.00
Dept Excess Revenue Over (Under) Expenditures		(95,206.20)	(94,738.00)	(33,696.92)	0.00
1501 PLANNING AND ZONING					
Revenue					
01-1501-5401	PLANNING & ZONING FEES	20,100.00	10,000.00	4,475.00	0.00
01-1501-5405	PROVINCIAL GOV'T GRANTS - PL	0.00	0.00	0.00	0.00
01-1501-5408	DEVONLEIGH ADMINISTRATION F	0.00	0.00	0.00	0.00
01-1501-5410	TILE DRAINAGE	40,420.72	0.00	0.00	0.00
01-1501-5411	DEVELOPMENT DEPOSITS	0.00	0.00	0.00	0.00
01-1501-5415	PLANNING RECOVERED	0.00	0.00	0.00	0.00
01-1501-5416	SOURCE WATER PROTECTION RI	0.00	0.00	0.00	0.00
Total Revenue		60,520.72	10,000.00	4,475.00	0.00
Expense					
01-1501-7101	PLANNING - SALARIES & BENEFIT	81,346.48	60,568.00	0.00	0.00
01-1501-7103	PLANNING - CPP (TWP PORTION)	1,656.72	1,757.00	0.00	0.00
01-1501-7105	PLANNING - EI (TWP PORTION)	656.95	723.00	0.00	0.00
01-1501-7109	PLANNING - WORKERS COMPENS	2,125.51	1,896.00	348.07	0.00
01-1501-7110	PLANNING - EMPLOYERS HEALTH	3,326.50	1,316.00	215.47	0.00
01-1501-7115	PLANNING - RRSP (TWP PORTION)	6,486.59	7,400.00	0.00	0.00
01-1501-7116	PLANNING - OMERS (TWP PORTION)	0.00	0.00	0.00	0.00
01-1501-7117	PLANNING - GROUP HEALTH INSUR	19,238.53	7,200.00	0.00	0.00
01-1501-7118	PLANNING - MILEAGE/MEETINGS	0.00	0.00	0.00	0.00
01-1501-7120	PLANNING - MOBILE PHONE	703.50	500.00	0.00	0.00
01-1501-7130	PLANNING - CAPITAL PURCHASES	0.00	500.00	0.00	0.00
01-1501-7301	PLANNING - MATERIAL & SUPPLIES	694.00	0.00	0.00	0.00
01-1501-7302	PLANNING - SERVICE/RENTS/CON	2,678.57	0.00	0.00	0.00
01-1501-7303	PLANNING - SUBSCRIPTIONS & M	427.25	500.00	0.00	0.00
01-1501-7305	PLANNING STUDIES & CONSULTS	7,404.90	0.00	0.00	0.00
01-1501-7307	DEVELOPMENT CHARGE STUDY	18,625.89	25,000.00	0.00	0.00
01-1501-7310	PLANNING - LEGAL/CONSULTANT	102,521.25	130,000.00	34,788.08	0.00
01-1501-7315	SOURCEWATER PROTECTION FE	11,823.15	16,500.00	3,649.01	0.00
01-1501-7320	PLANNING - GIS TECHNICIAN	0.00	5,000.00	0.00	0.00
01-1501-7330	JIM BROWN - OMB EXPENSES	0.00	0.00	0.00	0.00
01-1501-7340	CHAPPLE - OMB EXPENSES	0.00	0.00	0.00	0.00
01-1501-7355	MUN. DRAINAGE SUPERINTENDE	47,897.26	23,542.00	0.00	0.00
01-1501-7360	TILE DRAINAGE LOANS - INTERES	0.00	0.00	0.00	0.00
01-1501-7361	TILE DRAINAGE DEBENTURE PAY	55,168.20	0.00	11,902.03	0.00
01-1501-7362	TILE DRAINAGE INSPECTION FEE	0.00	0.00	0.00	0.00

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Total Expense		362,781.25	282,402.00	50,902.66	0.00
Dept Excess Revenue Over (Under) Expenditures		(302,260.53)	(272,402.00)	(46,427.66)	0.00
1601 OTHER REVENUE					
Revenue					
01-1601-5102	GRAVEL PIT REHABILITATION	0.00	0.00	0.00	0.00
01-1601-5103	GRAVELPIT REBATE GRANT	5,751.02	3,000.00	0.00	0.00
01-1601-5104	DRAINAGE SUPERINTENDENT	0.00	11,771.00	0.00	0.00
01-1601-5105	POA REVENUE	13,709.83	25,000.00	6,414.98	0.00
01-1601-5106	OMPF (ONT MUN PARTNERSHIP F	0.00	557,891.00	0.00	0.00
01-1601-5108	GRAVEL SALES	0.00	50,000.00	0.00	0.00
01-1601-5109	GRANT IN LIEU	6,094.28	20,000.00	0.00	0.00
01-1601-5110	SPECIAL CIRCUMSTANCES FUND	0.00	0.00	0.00	0.00
01-1601-5111	ANNEXED LAND TAXES (SHELBU	0.00	0.00	0.00	0.00
01-1601-5112	GROUNDWATER MGMT STUDY FI	0.00	0.00	0.00	0.00
01-1601-5115	OCIF ANNUAL FUNDING	0.00	100,092.00	0.00	0.00
01-1601-5150	TAX CERTIFICATE FEES	2,240.00	3,500.00	320.00	0.00
01-1601-5200	TRAILER LICENCES	0.00	0.00	0.00	0.00
01-1601-5250	INSURANCE - PUMP HOUSE	0.00	0.00	0.00	0.00
01-1601-5310	DOG LICENCES	13,625.56	15,000.00	13,320.00	0.00
01-1601-5315	TOWNSHIP PINS	0.00	0.00	0.00	0.00
01-1601-5317	COMPOSTING BIN SALES	0.00	0.00	0.00	0.00
01-1601-5320	KENNEL LICENCE	400.00	400.00	400.00	0.00
01-1601-5325	LOTTERY LICENCES	300.00	0.00	0.00	0.00
01-1601-5400	GAS TAX REVENUE	0.00	0.00	0.00	0.00
01-1601-5530	RENTALS	100.00	0.00	100.00	0.00
01-1601-5540	SALE OF LAND	0.00	0.00	0.00	0.00
01-1601-5640	PENALTIES & INTEREST ON TAXE	108,658.50	90,000.00	29,919.84	0.00
01-1601-5645	PENALTIES & INTEREST ON WATI	1,440.07	1,400.00	81.63	0.00
01-1601-5650	NSF FEES	180.00	200.00	30.00	0.00
01-1601-5750	INVESTMENT INCOME	2,919.88	2,500.00	0.00	0.00
01-1601-5760	INTEREST FROM DRAINS	0.00	0.00	0.00	0.00
01-1601-5800	CEMETERY - REVENUE	6,555.50	1,000.00	0.00	0.00
01-1601-5810	SECRETARIAL SERVICES	4,800.00	0.00	0.00	0.00
01-1601-5820	MISCELLANEOUS REVENUE	3,175.36	100.00	53,511.60	0.00
01-1601-5825	CAPITAL COST SHARING REVENU	0.00	0.00	0.00	0.00
01-1601-5830	RENEWABLE ENERGY PROJECT I	0.00	0.00	0.00	0.00
01-1601-5850	TRANSFER FROM OWN FUNDS	0.00	321,106.00	0.00	0.00
01-1601-5855	TRANSFER FROM OWN FUNDS - I	0.00	0.00	0.00	0.00
01-1601-5860	FIRE CALL RECOVERY	86,933.00	75,000.00	4,108.00	0.00
01-1601-5870	TAX SALE ADMINISTRATION FEES	2,559.88	6,000.00	869.51	0.00
01-1601-5875	GOVERNMENT GRANTS	0.00	15,240.00	0.00	0.00
01-1601-5880	COMRIF FUNDING - BRIDGES	0.00	0.00	0.00	0.00
01-1601-5885	SAND DOME FUNDING REVENUE	0.00	0.00	0.00	0.00
01-1601-5890	ELECTION RECOUNT	0.00	0.00	0.00	0.00
01-1601-5900	E.H.T. REFUND	0.00	0.00	0.00	0.00
01-1601-5950	CHD AMENITIES AGR. REVENUE	0.00	113,500.00	0.00	0.00
01-1601-5975	MAIN STREET REVITALIZATION G	0.00	0.00	0.00	0.00
01-1601-6000	LETTER OF CREDIT	0.00	0.00	0.00	0.00
01-1601-6200	ORTHO REVENUE GRCA	0.00	0.00	0.00	0.00
01-1601-6300	WALDEMAR WATER BILLING	0.00	0.00	0.00	0.00
01-1601-6400	HYDRO REIMBURSEMENT	0.00	0.00	0.00	0.00
01-1601-6500	SALES TAX REBATE	0.00	0.00	0.00	0.00
01-1601-6550	HST ALLOWANCES & INTEREST	0.00	0.00	0.00	0.00
01-1601-6600	COUNTY TAX ROOM REVENUE	0.00	0.00	0.00	0.00

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 12 Ending DEC 31,2020

Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget
Total Revenue		259,442.88	1,412,700.00	109,075.56	0.00
Dept Excess Revenue Over (Under) Expenditures		259,442.88	1,412,700.00	109,075.56	0.00
Category Excess Revenue Over (Under) Expenditures		(4,157,622.66)	(2,832,613.00)	(883,780.40)	0.00
Category: 4???					
4100					
Revenue					
01-4100-1050	PARKS CONTRIBUTION	0.00	0.00	0.00	0.00
01-4100-1060	MAIN STREET RESERVE FUND	0.00	0.00	0.00	0.00
01-4100-1070	GRANTS	0.00	0.00	0.00	0.00
01-4100-1100	INVESTMENT INCOME	0.00	0.00	0.00	0.00
01-4100-1210	TRANSFERS FROM REVENUE FUI	0.00	0.00	0.00	0.00
Total Revenue		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Category Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Category: 5???					
5000 MUNICIPAL DRAINS					
Expense					
01-5000-9000	MUN. DRAINS MISCELLANEOUS (0.00	0.00	0.00	0.00
Total Expense		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Category Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Category: 6???					
6000 TANGIBLE CAPITAL ASSETS					
Expense					
01-6000-6919	TCA - ADMIN - AMORTIZATION EX	0.00	0.00	0.00	0.00
01-6000-6929	TCA - TRANS - AMORTIZATION EX	0.00	0.00	0.00	0.00
01-6000-6939	TCA - ENVIRO - AMORTIZATION E	0.00	0.00	0.00	0.00
01-6000-6949	TCA - RECN - AMORTIZATION EXF	0.00	0.00	0.00	0.00
01-6000-8000	GAIN / LOSS ON DISPOSAL OF AS	0.00	0.00	0.00	0.00
Total Expense		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Category Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Fund: 02 WATER REVENUE FUND					
Category: 8???					
8000 WALDEMAR WATER SYSTEM					

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 12 Ending DEC 31,2020

Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget
Revenue					
02-8000-3100	ACCHIONE WATER BILLING - OPE	16,319.00	0.00	4,079.75	0.00
02-8000-3150	GRAND RIVER WATER BILLING - C	62,560.00	0.00	15,640.00	0.00
02-8000-3200	PROVINCIAL & FEDERAL WATER	0.00	0.00	0.00	0.00
02-8000-3250	RECOVERABLE CAPITAL OUTLAY	5,740.00	0.00	1,435.00	0.00
02-8000-3255	WATER LOAN CAPITAL INTEREST	0.00	0.00	0.00	0.00
02-8000-3300	TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00
02-8000-3400	WATER - CAPITAL INTEREST	0.00	0.00	0.00	0.00
02-8000-3500	WATER SYSTEM - MISCELLANEOU	0.00	0.00	0.00	0.00
Total Revenue		84,619.00	0.00	21,154.75	0.00
Expense					
02-8000-4100	OPERATING COSTS - HYDRO	12,800.43	0.00	4,948.83	0.00
02-8000-4200	OPERATING COSTS - PHONE	1,905.11	0.00	480.56	0.00
02-8000-4300	OPERATING COSTS - CONTRACT	84,744.29	0.00	17,911.30	0.00
02-8000-4400	CAPITAL COSTS - BOTH SYSTEMS	0.00	0.00	0.00	0.00
02-8000-4450	WALDEMAR WATER STUDY	0.00	0.00	1,430.81	0.00
02-8000-4500	RESERVES - BOTH SYSTEMS	0.00	0.00	0.00	0.00
02-8000-4600	WATER BANK LOAN INTEREST	0.00	0.00	0.00	0.00
Total Expense		99,449.83	0.00	24,771.50	0.00
Dept Excess Revenue Over (Under) Expenditures		(14,830.83)	0.00	(3,616.75)	0.00
8500 TANGIBLE CAPITAL ASSETS - WATER					
Expense					
02-8500-6939	TCA - WATER - AMORTIZATION E	0.00	0.00	0.00	0.00
02-8500-8000	GAIN / LOSS ON DISPOSAL OF AS	0.00	0.00	0.00	0.00
Total Expense		0.00	0.00	0.00	0.00
Dept Excess Revenue Over (Under) Expenditures		0.00	0.00	0.00	0.00
Category Excess Revenue Over (Under) Expenditures		(14,830.83)	0.00	(3,616.75)	0.00

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 12 Ending DEC 31,2020

Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget
REPORT SUMMARY					
01-1091	GENERAL GOVERNMENT	0.00	0.00	0.00	0.00
01-1093	RECREATION COMPLEX	15,334.82	12,000.00	1,145.00	0.00
01-1095	RECREATION PROGRAMS	4,760.00	0.00	0.00	0.00
01-1098		23,908.40	49,140.00	0.00	0.00
01-1103	PROTECTIVE INSPECTION	11,155.91	255,000.00	0.00	0.00
01-1108	POLICE	0.00	9,262.00	0.00	0.00
01-1145	ECONOMIC DEVELOPMENT REVENUE	0.00	0.00	0.00	0.00
01-1251	ROADWAYS - REVENUE	3,926.00	0.00	750.00	0.00
01-1310	LANDFILL SITE	1,408.00	0.00	140.00	0.00
01-1401	RECREATION AND CULTURE	0.00	0.00	0.00	0.00
01-1420	LIBRARY	0.00	5,105.00	0.00	0.00
01-1501	PLANNING AND ZONING	60,520.72	10,000.00	4,475.00	0.00
01-1601	OTHER REVENUE	259,442.88	1,412,700.00	109,075.56	0.00
01-4100		0.00	0.00	0.00	0.00
Fund 01 Total Revenue		380,456.73	1,753,207.00	115,585.56	0.00
01-1091	GENERAL GOVERNMENT	87,154.63	81,553.00	18,664.80	0.00
01-1092	ADMINISTRATION	812,340.38	817,631.00	199,500.00	0.00
01-1093	RECREATION COMPLEX	31,017.75	30,381.00	9,322.56	0.00
01-1094	GRAVEL PIT OPERATIONS	21,986.97	30,733.00	7,058.52	0.00
01-1095	RECREATION PROGRAMS	0.00	0.00	0.00	0.00
01-1098		90,664.98	98,200.00	3,356.10	0.00
01-1101	FIRE	473,967.88	467,036.00	87,249.63	0.00
01-1102	CONSERVATION AUTHORITY	44,025.15	44,184.00	15,419.28	0.00
01-1103	PROTECTIVE INSPECTION	33,578.88	44,000.00	4,110.83	0.00
01-1108	POLICE	507,605.10	515,580.00	128,703.05	0.00
01-1150	ECONOMIC DEVELOPMENT EXPENSES	0.00	0.00	0.00	0.00
01-1252	ROADWAYS - EXPENSES	1,830,335.91	1,932,221.00	410,668.57	0.00
01-1300	CEMETERY	12,538.66	11,800.00	0.00	0.00
01-1301	ENVIRONMENT	0.00	0.00	0.00	0.00
01-1321	LANDFILL SITE	28,274.73	23,000.00	0.00	0.00
01-1351	HEALTH	360.00	500.00	0.00	0.00
01-1401	RECREATION AND CULTURE	106,240.92	106,756.00	30,713.04	0.00
01-1420	LIBRARY	95,206.20	99,843.00	33,696.92	0.00
01-1501	PLANNING AND ZONING	362,781.25	282,402.00	50,902.66	0.00
01-5000	MUNICIPAL DRAINS	0.00	0.00	0.00	0.00
01-6000	TANGIBLE CAPITAL ASSETS	0.00	0.00	0.00	0.00
Fund 01 Total Expenditure		4,538,079.39	4,585,820.00	999,365.96	0.00

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2020 - From Period 1 To Period 12 Ending DEC 31,2020

Account	Description	Previous Year Total		Current Year To Date	
		Actual	Budget	Actual	Budget
Fund 01 Excess Revenue Over (Under) Expenditures		(4,157,622.66)	(2,832,613.00)	(883,780.40)	0.00
02-8000 WALDEMAR WATER SYSTEM		84,619.00	0.00	21,154.75	0.00
Fund 02 Total Revenue		84,619.00	0.00	21,154.75	0.00
02-8000 WALDEMAR WATER SYSTEM		99,449.83	0.00	24,771.50	0.00
02-8500 TANGIBLE CAPITAL ASSETS - WATER		0.00	0.00	0.00	0.00
Fund 02 Total Expenditure		99,449.83	0.00	24,771.50	0.00
Fund 02 Excess Revenue Over (Under) Expenditures		(14,830.83)	0.00	(3,616.75)	0.00
Report Total Revenue		465,075.73	1,753,207.00	136,740.31	0.00
Report Total Expenditure		4,637,529.22	4,585,820.00	1,024,137.46	0.00
Report Excess Revenue Over (Under) Expenditures		(4,172,453.49)	(2,832,613.00)	(887,397.15)	0.00

THE CORPORATION OF THE TOWNSHIP OF AMARANTH

BY-LAW NO. XX - 2020

A BY-LAW TO AMEND TOWNSHIP BY-LAW 61-2018, BEING A BY-LAW TO GOVERN THE PROCEEDINGS OF THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF AMARANTH

Whereas, *The Municipal Act, 2001*, as amended, was further amended by Bill 187 – *The Municipal Emergency Act, 2020* on March 19, 2020; and

Whereas, section 238(3.3) was amended to provide that, during emergencies declared locally or provincially under the *Emergency Management and Civil Protection Act*, members of Council who participate electronically in open and closed meetings may be counted for purposes of quorum; and

Whereas the Council of the Corporation of the Township of Amaranth deems it advisable to amend the By-law to govern the proceedings of Council, the conduct of its members and the calling of meetings and to provide for procedures and statutory requirements in accordance with the Act;

NOW THEREFORE, THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF AMARANTH ENACTS AS FOLLOWS:

1. That By-law 61-2018 is hereby amended by adding Section 19.2 **Calling a Meeting to Order** with the following wording,

19.2 During an emergency existing in all or part of the municipality declared either by the province or by the local municipality under section 4 or 7.0.1 of the *Emergency Management and Civil Protection Act*, the Municipality shall allow for electronic participation of members in both open and closed Council and such members shall be counted in determining whether or not a quorum of members is present.

2. That by-law 61-2018 is hereby amended by adding Section 9.2 **Open Meetings** with the following wording,

9.2 Virtual meetings held during a declared emergency and posted for the public to view/listen will be deemed to be “open to the public”.

3. That by-law 61-2018 is hereby amended by adding Section 18.7 **Special/Emergency Meetings** with the following wording,

18.7 Electronic Participation During a Declared Emergency

- a) Council members may participate electronically in such meeting, including voting which shall be in accordance with the following:
 - i) All votes shall be a recorded vote in accordance with Section 42 of this by-law.
 - ii) The Clerk or Deputy Clerk shall announce results to the Chair and Council.
- b) Delegations/Presentations, Public Question Period and other means of public participation shall be at the discretion of Council
- c) Recording of an electronic meeting by the Clerk or Deputy Clerk shall be permitted.

- d) If a Member is present in-person or electronically, and their name is called and there is no response to indicate the vote provided, the Clerk or Deputy Clerk will ask one more time, and if there is no indication of a vote, and the Member is present in-person or electronically, the vote is recorded as negative, unless directed otherwise by the Chair
- e) an electronic meeting shall be available in such manner that the public may observe the meeting remotely as it is conducted, when feasible. If circumstances do not permit live electronic access to the meeting, a recording of the audio, or both the audio and video, shall be made available to the public as soon as practical, if feasible.
- f) in the case of a loss of connection, or any connection issue(s) which impedes the ability of a Member(s) to participate in the meeting in real time, the meeting will continue without attempts by either staff or the Member(s) to reconnect unless quorum is compromised.

BY-LAW READ A FIRST AND SECOND TIME THIS 15th DAY OF APRIL 2020

BY-LAW READ A THIRD TIME AND PASSED THIS 15th DAY OF APRIL 2020

Head of Council

Clerk

The Corporation of The Township of Amaranth

By-law Number - 2020

A By-Law to Amend By-law 21-2016 Being a by-law to adopt a Code of Conduct for Members of Council of the Corporation of the Township of Amaranth

WHEREAS the Council of the Corporation of the Township of Amaranth Passed By-Law 21-2016 for the purpose of adopting a Code of Conduct for Member of Council of the Corporation of the Township of Amaranth; and

Whereas the Council of the Corporation of the Township of Amaranth deems it expedient to amend By-Law 21-2016;

Now Therefore the Corporation of The Township of Amaranth by the Municipal Council thereof enacts as follows:

1. THAT Section 9 "Influence on Staff" be amended by changing the section heading to "Council/Staff Relations".
2. THAT Section 9 "Influence on Staff" be amended by changing the section heading to "Council/Staff Relations" by adding the following:
 9. **Council/Staff Relations**
 - 9.2 Members of Council are elected legislators for the Municipality. Employees are accountable only to the Chief Administrative Officer (CAO) or designate and are responsible for implementing the decisions of Council, ensuring the efficient and effective operation of Municipal Services.
 - 9.3 Any questions or issues surrounding operational concerns, complaints and matters respecting staff shall be directed to the CAO, to be managed as appropriate.

By-Law Read A First and Second Time this 15th Day of April, 2020.

By-Law Read A Third Time and Passed this 15th Day of April, 2020.

Head of Council

Clerk

THE CORPORATION OF THE TOWNSHIP OF AMARANTH

BY-LAW NUMBER ____-2020

**BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF THE REGULAR MEETING
OF COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF AMARANTH**

WHEREAS Section 5 (1) of The Municipal Act; 2001, as amended, provides that the powers of a municipality shall be exercised by its Council; and

WHEREAS by Section 5 (3) of The Municipal Act, 2001, as amended, provides that municipal powers shall be exercised by by-law;

NOW THEREFORE The Corporation of The Township of Amaranth by the Municipal Council thereof enacts as follows:

1. All actions of the Council of The Corporation of the Township of Amaranth at its meeting on April 15, 2020, in respect to every report, motion, by-law, or other action passed and taken by the Council, including the exercise of natural person powers, are hereby adopted, ratified and confirmed as if each report, motion, resolution or other action was adopted, ratified and confirmed by its separate by-law.
2. The Head of Council and Officers of the Corporation of the Township of Amaranth are hereby authorized and directed to do all things necessary to give effect to the said action, to obtain approvals where required and except where otherwise provided, to execute all documents necessary in that behalf.

BY-LAW READ A FIRST AND SECOND TIME THIS 15th DAY OF **APRIL 2020**.

BY-LAW READ A THIRD TIME AND PASSED THIS 15th DAY OF **APRIL 2020**.

Head of Council

Clerk