



Council Budget Committee
Meeting

Elgin County Administration Building
Council Chambers
October 27, 2020
11:30 A.M.

Agenda

- 1st Meeting Called to Order
- 2nd Approval of the Agenda
- 3rd Approval of the Minutes
- 4th Disclosure of Pecuniary Interest
- 5th Delegations – none
- 6th Briefings and Reports
 - 1. 2021 Budget Review and Approval Stages
 - 2. Review of Departmental Presentation Template
- 7th Other Business
- 8th Correspondence - none
- 9th Closed Session - none
- 10th Date of Next Meeting
- 11th Adjournment



Council Budget Committee

DRAFT Meeting Minutes

Elgin County Administration Building
3rd Floor Administration Board Room
January 29, 2020 at 2:00 P.M.

ATTENDEES: Warden Dave Mennill (Budget Committee Chair)
Councillor Mary French (Budget Committee Member)
Councillor Ed Ketchabaw (Budget Committee Member)
Councillor Dominique Giguère (Budget Committee Member)
Jim Bundschuh, Director of Financial Services
Julie Gonyou, Chief Administrative Officer

1. CALL TO ORDER

The Council Budget Committee met this 29th day of January, 2020 in the Council Chambers, at the County Administration Building, St. Thomas at 2:00 p.m.

2. APPROVAL OF THE AGENDA

Moved by: Councillor French
Seconded by: Councillor Ketchabaw

Resolved that the agenda of the meeting held on January 29, 2020 be approved.

- Motion Carried.

3. APPROVAL OF THE MINUTES

Moved by: Councillor Giguère
Seconded by: Councillor French

Resolved that the minutes of the meeting held on January 14, 2020 be approved.

- Motion Carried.

4. DISCLOSURE OF PECUNIARY INTEREST

None.

5. DELEGATIONS

None.

6. BRIEFINGS AND REPORTS

6.1 Tax increase/Services Levels/Debt – Director of Financial Services

The Director of Financial Services recommended a strategy which utilizes reserves and debt to ensure a measured tax increase is rolled out over a ten (10) year period (2020-2029). This strategy will avoid double digit tax increase.

OMPF transitional funding is only guaranteed in 2020-2021 and the preliminary budget includes phasing out this fund over 5 years.

One-time Federal Tax Gas Funding was received (Government Infrastructure Funding) as well as one-time Municipal Modernization Funding and cannabis funding. These funds are not reflected in successive years.

When combined with the impacts (both known and unknown) of the provincial modernization initiatives, an anticipated \$4.5M in provincial funding reduction is reflected as a phased-in impact to the budget.

This plan results in a net cost of \$6M. The Director of Financial Services reviewed adjustments required to ensure we have “cash outflow”. Over the course of the plan, we will have \$14.5M of amortization, but we will actually spend \$22M. There’s an \$8M difference, the cash outflow before levy increase and debt is \$13,512,000.

Positive growth of 2.7% was realized in 2019, but over the last 10 years the averaged was approximately 1% of growth. It is suggested that this growth be used to support new and improved infrastructure (e.g. Ambulance) – it was recommended that, of the \$6M, approx. 50% set aside for growth related funding to support Asset Management Plan.

Operating Reserves

Operating reserves represent net cash available that has not been planned for future capital expenditures.

The County’s reserve policy targets an operating reserve of 25% of the annual levy. Allows for fluctuations in cashflow between quarter levy payments without having to draw on a line of credit and provides much needed flexibility to address emerging needs.

Capital Reserves

Capital reserves represent cash reserved for infrastructure investment. The County will have no capital reserves by 2029. Capital funds represents funds borrowed to finance infrastructure spending. Plan includes debt increased by \$12M in 2021, \$12M in 2022, \$11M in 2023, all with 10-year repayment terms at a rate of 2.4% (current Infrastructure Ontario rate). Elgin will have \$7.5M remaining in debt/capital funds by 2029 and this debt will be fully paid off by the end of 2023.

Impact on average household (assuming no shifts between classes) would result in a tax increase of \$55 (3.6%) on an average household assessed at \$250k. \$1.26M increase over last year, levy generated no new buildings (2.7%) results in \$944,828 (based on what's in the assessment base now).

Alternatives Considered by Committee

The following four (4) options were considered by the Budget Committee:

Base Option:

Maintain service levels (in real terms) – 3.6% on average property over next ten years, increase on average home in 2020 of \$55.

Option A:

Service is not adjusted to accommodate population growth. Eliminate the \$3M increase in service costs. Tax increase reduced to just above 3% (less than \$50 average home).

Option B:

Plan for increases in taxes on average property for next ten years of 4%. Increase on average home in 2020 of \$55. Add approximately \$1.5M in cost in outlying years to enhance service levels.

Option C:

Increase 3.6% increase on average property over next ten years, reduce service in the short-term in real terms to allow for acceleration of debt repayment by end of 2027 instead of 2032.

Conclusion:

Measured tax increases over the 10-year window to avoid double digit tax increase (using debt and measured tax increase).

Tax Increase Recommendation

The Budget Committee recommends the “Base Option” based on the flexibility it affords in the case of new initiatives without having to rely on debt.

THAT the Budget Committee, following their review of the 2020 Draft Operating Budget and Carry-Forward Operating Project Spend information, hereby recommends that Elgin County Council as part of their 2020 budget deliberations, maintain service with a tax increase on the average property of 3.6%, a 2020 levy of \$37,275,313 and \$35 million of debt repaid by 2032 be included in the 2020 budget deliberations for final approval by Council.

Moved by: Councillor French
Seconded by: Councillor Ketchabaw

- Motion Carried.

THAT carry-forward operating project spending of \$138,000 in 2020 be included in the 2020 budget for final approval by Council; and

Moved by: Councillor Giguère
Seconded by: Councillor Ketchabaw

- Motion Carried.

THAT in addition to the carry-forward operating project spend, a 2020 Operating Budget with positive net income of \$9,649,00, based on the recommend tax rate changes from the base option of 3.6%, be included in the 2020 budget for final approval by Council.

Moved by: Councillor French
Seconded by: Councillor Giguère

- Motion Carried.

6.2 Tax Ratios – Director of Financial Services

Historically, Farm Tax Ratios were set at 25%, was reduced to 23% in 2019 to avoid a shift between property classes. Council indicated that they wished to consider avoiding tax shifts in future years with a tax ratio in 2020 of 21%.

Had the ratio remained at 23%, the tax increase on the average home in this plan of 3.6% or \$55 would have been reduced to 2.4% or \$37.

Following discussion of the Elgin Federation of Agriculture's letter received by Elgin County Council on January 28, 2020, the Budget Committee recommends the following:

THAT the Farm Tax Ratios remain at 23% for 2020 to take some pressure off of the residential class

Moved by: Councillor Giguère
Seconded by: Councillor French

- Motion Carried.

Small Value-Added Farm Ratio

THAT the Budget Committee recommend that Elgin County Council incorporate the optional 75% reduction in the Small Value-Added Farm Sub-Class ratios be included in the 2020 budget;

Moved by: Councillor Ketchabaw
Seconded by: Councillor French

- Motion Carried.

THAT all other property tax ratios remain the same.

Moved by: Councillor Giguère
Seconded by: Councillor French

- Motion Carried.

6.3 Next Steps – Director of Financial Services

Incorporation of recommended changes by the Budget Committee to the budget document in advance of Council's consideration of the budget information.

Email distribution of revised budgets to Budget Committee.

Approval of tax ratios, tax rates and budgets at the February 11, 2020 Council meeting.

7. **OTHER BUSINESS**

Small Business Enterprise Centre/SCOR

The Committee recommends that the CAO provide a report for Elgin County Council that includes additional information with respect to the Small Business Enterprise Centre, SCOR, and other initiatives.

8. **CORRESPONDENCE**

None.

9. **DATE OF NEXT MEETING**

Meet in May/September and November 2020.

10. **ADJOURNMENT**

Moved by: Councillor French
Seconded by: Councillor Ketchabaw

Resolved that we do now adjourn at 3:40 p.m. to meet again at a date to be confirmed in May 2020.

- Motion Carried.

Julie Gonyou,
Chief Administrative Officer.

Dave Mennill,
Chair.



REPORT TO BUDGET COMMITTEE

FROM: Julie Gonyou, Chief Administrative Officer

DATE: October 23, 2020

SUBJECT: 2021 Budget Process – Preliminary Discussion

RECOMMENDATION:

THAT the reports from the Chief Administrative Officer be received and that staff be directed to amend the following as required by the Budget Committee in advance of 2021 Budget Review Kick-Off Meeting:

- 2021 Departmental Presentation;
- Supplementary and supporting budget material to support Departmental Presentation; and
- Guiding Principles: Elgin County 2021 Budget “Investing in our Community” 2021 Budget Review and Approval Stages.

INTRODUCTION:

Feedback was collected from Members of the Budget Committee and incorporated into the following materials (attached):

- *Elgin County 2021 Budget “Investing in our Community” 2021 Budget Review and Approval Stages*
- *New 2021 Departmental Presentation Template* (sample provided for illustrative purposes), along with 2021 Draft County Council and Warden budgets (supplementary and supporting budget material)

DISCUSSION:

The Elgin County Budget Committee is committed to focusing on continuous improvement through its comprehensive review of the 2021 Operating and Capital Budgets and long-range budget plans. The Committee is interested in offering our community an opportunity to learn about the municipal budget process, provide input on priorities and influence the allocation of public resources. Transparent and inclusive budgeting facilitates citizen understanding of issues and government processes, ensures transparency and accountability, improves the quality of decisions made and increases support for the decisions made. Information and outreach are essential

components of any budget engagement strategy. The attached *Elgin County 2021 Budget “Investing in our Community” 2021 Budget Review and Approval Stages* details meetings, consultation process and proposed feedback to citizens regarding suggestions received and rationale for decisions made. The proposed plan includes a budget engagement process that focuses initially on informative outreach with some consultative engagement and it is anticipated that these efforts will be further enhanced when considering the 2022 budget.

Suggested actions:

1. It is recommended that the Committee review the *Elgin County 2021 Budget “Investing in our Community” 2021 Budget Review and Approval Stages* document and confirm the Budget Committee’s commitment/guiding principles as well as the ways staff will support the Committee in their review of the 2021 Budgets;
2. It is also recommended that the Committee review the *Departmental Template and Supporting Materials* and provide suggestions for changes to ensure alignment with the Committee’s expectations and the *Elgin County 2021 Budget “Investing in our Community” 2021 Budget Review and Approval Stages* document.

FINANCIAL IMPLICATIONS:

No financial impacts to report at this time.

ALIGNMENT WITH STRATEGIC PRIORITIES:

Serving Elgin	Growing Elgin	Investing in Elgin
<input checked="" type="checkbox"/> Ensuring alignment of current programs and services with community need. <input checked="" type="checkbox"/> Exploring different ways of addressing community need. <input checked="" type="checkbox"/> Engaging with our community and other stakeholders.	<input checked="" type="checkbox"/> Planning for and facilitating commercial, industrial, residential, and agricultural growth. <input checked="" type="checkbox"/> Fostering a healthy environment. <input checked="" type="checkbox"/> Enhancing quality of place.	<input checked="" type="checkbox"/> Ensuring we have the necessary tools, resources, and infrastructure to deliver programs and services now and in the future. <input checked="" type="checkbox"/> Delivering mandated programs and services efficiently and effectively.



Additional Comments: The Committee's review of the 2021 and long-range budgets support Council's Strategic Plan in its entirety.

LOCAL MUNICIPAL PARTNER IMPACT:

No impact to Local Municipal Partners resulting from the Committee's preliminary review.

COMMUNICATION REQUIREMENTS:

Elgin County's Chief Administrative Officer and Director of Finance will communicate Committee's feedback to the County's leadership team.

CONCLUSION:

The Committee's ability to confidently review the 2021 and Long-Range Budgets requires that staff make changes to how the budget is presented, both to the Committee and the public. Committee engagement and feedback will help to improve staff's ability to meet the Committee's expectations.

All of which is Respectfully Submitted

Julie Gonyou

Chief Administrative Officer



Elgin County 2021 Budget “Investing in our Community”

2021 Budget Review and Approval Stages

The Elgin County Budget Committee is committed to focusing on continuous improvement through its comprehensive review of the 2021 Operating and Capital Budgets and long-range budget plans. This review requires staff to set goals based on future plans for process and operational improvements, rather than creating budgets based on the previous year’s budget.

The Budget Committee is committed to:

1. Reviewing the goals of the Budget Committee and establishing key dates for meetings and activities.
2. Being accountable and transparent. All budget documents will be available in accessible formats and use easy-to-understand language for public consumption.
3. Engaging the public in the budget review process.
4. Aligning the 2021 Capital and Operating Budgets with Elgin County’s 2020-2022 Strategic Plan and the 2020 Municipal Service Delivery Review.
5. Undertaking a complete review of all budget materials to ensure prudent appropriation of funds.

This will be supported by staff in the following ways:

1. Preparing and promoting budget materials in the following ways:
 - a. Publishing materials to engage and inform Committee Members and the public.
 - b. Ensuring accessible formats are available.
 - c. Educating the public on the County’s budget (2-min video: Municipal Budgeting 101).
 - d. Surveying the public at the beginning and end of the process. (Part 1 – What do you want to see in the budget process? Part 2 – Have we met your expectations?)
 - e. Promoting meeting dates and opportunities for public engagement.
 - f. Developing a 2021 Budget Toolkit to increase public awareness (including expenditures and a 2021 overview of key investments).
 - g. Develop a communications plan and talking notes for staff and Council to champion the completed budget.
2. Planning and review of materials, including:
 - a. Preparing departmental budgets, strategies and priorities; providing explanation of expenditures as required to explain variances (changes over previous year) through a review of past performance (overspend/underspend).
 - b. Identifying priority areas and opportunities for improvement (proceed as-is/change/stop) as part of a County-wide approach, rather than a departmental specific approach; presenting options to achieve the best possible outcome.

3. Preparing agendas and providing the public with as much notice as possible for Committee meetings and targeted approval date(s), for example:

Date	Budget Activity
Oct 27, 2020	Steering Meeting: Timeline review, Department Template review
Nov 10, 2020	Steering Meeting: Department reviews
To Be Determined (if needed)	Steering Meeting: Second Department reviews (presentations will include Committee feedback)
Dec 8, 2020	Steering Meeting: Consolidated budget review (Operating and Capital)
Jan 12, 2021	Council Meeting: Budget overview Steering Meeting: Follow up from Council actionable items, tax rate discussion
January 26, 2021	Steering Meeting: Review final details of Capital and Operating ten-year plans, set proposed tax rates
February 9, 2021	Council Meeting: Approval of Operating and Capital budgets and tax rates

**Draft - for discussion
purposes only**

2021 Budget Council & Warden

Julie Gonyou

Oct 26, 2020



ElginCounty
Progressive by Nature

COMMITTEE SUGGESTIONS

- ▶ The following **draft(*)** is presented to the Committee in advance of the 2021 Budget Review process to seek feedback from Committee Members on the template presentation to support Departmental Presentations and to confirm whether the supporting budget materials meet Committee Members' expectations.
- ▶ (*) note: this has been drafted for illustrative purposes only and information contained herein should not be considered to be accurate.

County Council & Warden



This slide will include a description of the leadership team.



TEMPLATE: Workforce

- X FT, X PT staff (permanent)
- X contract
- Note: any changes in staffing over 2020
- Note: any shared positions

Example: Elgin County is governed by County Council, which is made up of 9 members from our 7 area municipalities. Each municipality located within Elgin County is represented at County Council by their elected representatives: Mayors and Deputy Mayors of the Township of Malahide and Municipality of Central Elgin.

Annually, County Council elects a Warden from among the Councillors. The Warden is the executive officer of the corporation and the head of County council. The Warden chairs County Council meetings, sits as a member on all Standing Committees, and represents the County at a wide range of functions and activities.

TEMPLATE: Department Summary

- ▶ Brief description of services included in the budget
- ▶ Include key challenges (e.g. resourcing, changes in legislation (LTC recruitment, asset management, etc.))
- ▶ Describe any links to other departments (e.g. facilities link to EMS/LTCH) if applicable
- ▶ Include 2020 successes (high level efficiencies achieved)

TEMPLATE: Budget Notes

- ▶ Brief description of budget lines that require additional explanation (e.g. Memberships (detail which memberships)
 - ▶ Example: 1) Revenue “Recoveries” is for Southwestern Public Health Board Remuneration
 - ▶ Example: 4) Operating costs Miscellaneous includes additional expenses incurred including joint-meetings/reception costs (hall rentals), Council photos, engraving, support for Golf Tournament, printing costs (2020 example: Strategic Plan print-based survey), facilitator costs (as-needed). **Other:** to be confirmed.

EXAMPLE: County Council & Warden Department Summary

- ▶ Brief description of services included in the budget
 - ▶ **For example:** The County Council and Warden Budgets support the activities of Council and the Warden. Budgets include Council compensation (wages & benefits) and operating costs including uniforms, professional development and conferences, meals, mileage and recognition.
 - ▶ Each County Councillor is appointed to Committees or various organizational Committees or Boards. County Council meets twice a month at the County Administration Building (or virtually).
- ▶ Include key challenges (e.g. resourcing, changes in legislation (LTC recruitment, asset management, etc.))
 - ▶ For example: Most conferences and meetings have moved from in-person to virtual, resulting in savings in mileage, meals, and development. **Changes to policy** are required to adjust development budget. It is recommended that allocations remain unchanged from 2020.
 - ▶ The pandemic is accelerating the need to enhance skills across the corporation. It is anticipated that conference uptake may increase in 2021 as Members continue to adopt fully digitized approaches to in-person conferences and seminars through virtual meetings.
- ▶ Describe any links to other departments (e.g. facilities link to EMS/LTCH) if applicable
 - ▶ For example: Council and Warden Budget should be considered as one presentation.
- ▶ Include 2020 successes (high level efficiencies achieved)
 - ▶ For example: Council and Warden 2020 Budgets are underspent in development, meals and mileage as a result of the restriction on in-person meetings, events and conferences.
 - ▶ **Note: 2020 (interim) actuals will be provided to Committee Members to support each presentation.**

TEMPLATE: Overview – Changes over 2020

- ▶ Proposed high-level alterations to programs, projects and services (include financial implications)
- ▶ Include any new programs/services
- ▶ Include a high-level description of additional expenditures over 2021

EXAMPLE: Overview – Changes over 2020

- ▶ Proposed high-level alterations to programs, projects and services (include financial implications)
 - ▶ Example: No changes to programs and services proposed in 2021.
- ▶ Include any new programs/services
 - ▶ Example: No new programs or services proposed in 2021.
- ▶ Include a high-level description of additional expenditures over 2020
 - Example: 2020 forecasted operating costs significantly below budget due to the pandemic. 2021 operating budget assumes that inflationary increases will be absorbed

TEMPLATE: Overall 2021 Variance over 2020 Budget

- ▶ Summarize standard changes such as Cost of living (wages, new projects, etc.)
- ▶ Highlight any other major variances/changes year over year
- ▶ Identify any additional “major” items or “asks” (be prepared to explain them in greater detail)
 - ▶ Identify items which are “**high risk**” without additional or continued investment (e.g. delaying infrastructure projects) & please be clear (they will likely be most interested in the risk associated with public safety and health)!
 - ▶ PROVIDE OPTIONS and rank these options
- ▶ Identify any items that you have eliminated from 2020 budget & why
 - ▶ (note: use this to highlight your deliberate attempts to find efficiencies – don’t use this to highlight completed projects, etc.)

(note: use as many slides as needed)

EXAMPLE: Overall 2021 Variance over 2020 Budget

- ▶ Summarize standard changes such as Cost of living (wages, new projects, etc.)
 - ▶ Example: Modest increases in wages (increase of 2%) and benefits (increase of 2%) over 2020 (details available once interim actuals are available)
- ▶ Highlight any other major variances/changes year over year
 - ▶ Example: No other variances or changes are noted.
- ▶ Identify any additional “major” items or “asks” (be prepared to explain them in greater detail)
 - ▶ Identify items which are “**high risk**” without additional or continued investment (e.g. delaying infrastructure projects)
 - ▶ PROVIDE OPTIONS and RANK OPTIONS (Example: Training/Development could be adjusted and Committee may direct that staff present amendments to policy)
 - ▶ Identify any items that you have eliminated from 2020 budget & why (Example: no items eliminated)
 - ▶ (note: use this to highlight your attempts to find efficiencies – don’t use this to highlight completed projects, etc.) (Example: these budgets have remained relatively unchanged year over year)

(note: use as many slides as needed)

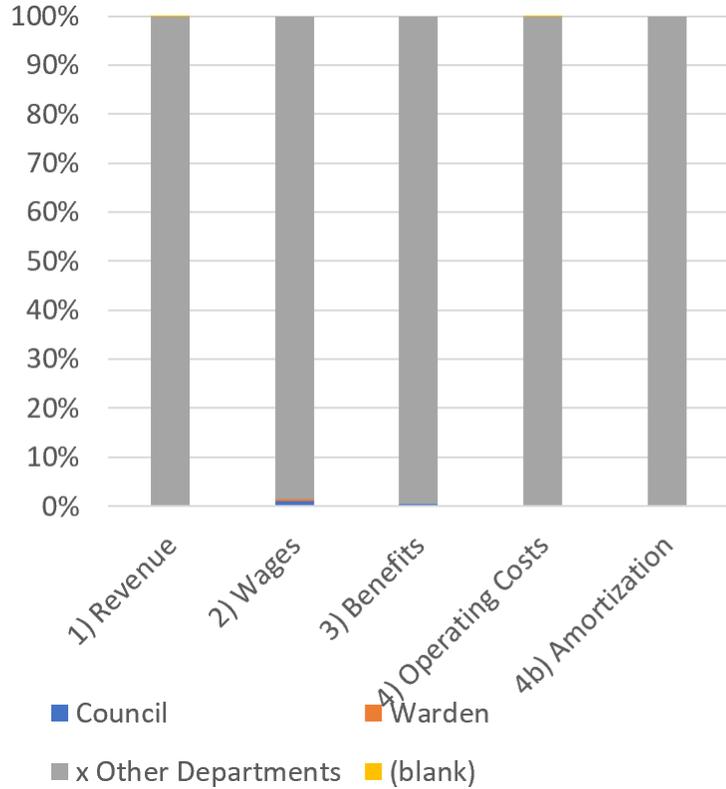
TEMPLATE: Consultants

- Include any purchase for service/consultants
 - Example: No purchase for service included in the Council/Warden Budgets, with the exception of occasional facilitator support (contained within the miscellaneous budget line)

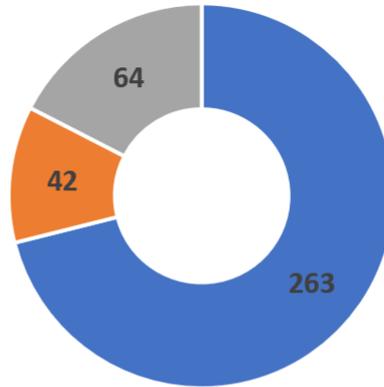
TEMPLATE & EXAMPLE: Budget Process

- ▶ Personalize this slide to inform the Committee of your approach to your department's budget.
 - ▶ Suggested comments: perhaps you considered an enhancement in an area, but opted to exclude it based on higher priority needs within your department. On the flip side, the budget process may have been very straightforward for you.
 - ▶ Note: Indicate your support for a collective/interdisciplinary approach to budgeting (e.g. knowing there are other departments with significant increases, you are recommending that your departmental budget increase by inflation only)
- ▶ Example: Changes in Council and Warden Budget over 2020 limited to cost of living increases (wages) and increase in benefits. (again, interim actuals will form part of this description).

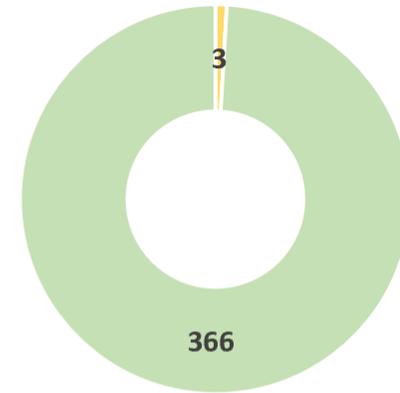
Financial Position (2018-2020 Average Actual)



Expenses (\$000)



Funding (\$000)



- 2) Wages
- 3) Benefits
- 4) Operating Costs
- Provincial
- Inter-Municipal
- Grants
- Federal
- User Fees
- Property Tax

Wages for Council & Warden of \$263,000 represent 1.4% of total wages paid by County

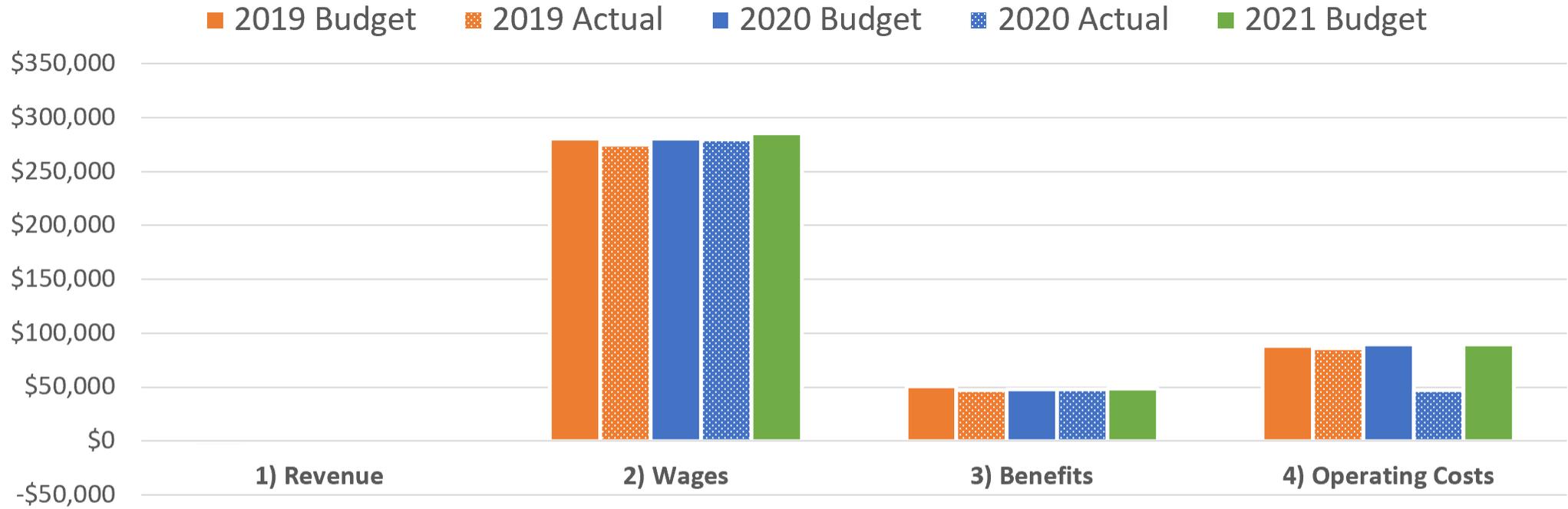
Revenue is for SWPH Board remuneration

TEMPLATE & EXAMPLE: 2021

Revenues & Expenditures

- ▶ Clearly identify all sources of revenue/high level expenditures
 - ▶ Example: Revenue limited to Southwestern Public Health Board of Health remuneration
 - ▶ Note: this is supported by the full budget package and all Committee Members will have copies
 - ▶ Consider this a “snap shot”

Budget Summary (2019 – 2021)



2021 Budget	(3,036)	285,875	48,599	89,346
Upcoming Budget vs Current Budget	- 0.0%	(5,605) 2.0%	(953) 2.0%	- 0.0%

- 2020 forecasted operating costs significantly below budget due to Covid
- 2021 operating budget assumes that inflationary increases will be absorbed

TEMPLATE & EXAMPLE: 2021

Highlights Summary

- ▶ Recap challenges and risks (legislative requirements/health/safety risks, etc.)
- ▶ Example: Council's ongoing efforts to reduce the spread of COVID-19 in our Community will likely result in ongoing hybrid (in-person and virtual) meetings in 2021.
- ▶ Recap efficiencies identified (Example: Mileage/Conferences/Meals – option to adjust – policy changes required)
- ▶ Did you include anything new/exciting/innovative? (Example: not at this time)
- ▶ What efficiencies have you identified? (Example: limited opportunities exist save and except for adjustments to meals/refreshments, mileage, miscellaneous, recognition)

TEMPLATE & EXAMPLE:

Recommendations

- ▶ E.g. THAT a 2% increase in total expenditures (\$XXX) for Long Term Care be included in the 2021 budget.
- ▶ Example: That a 2% increase in wages and 2% increase in benefits be included in the 2021 County Council and Warden Budgets.

TEMPLATE & EXAMPLE: Options

- ▶ Include suggestions for changes (and explain why you would/wouldn't recommend those changes including the risk associated with making the changes)
 - ▶ Note: Identify areas for potential savings (Example: None identified at this time)
 - ▶ Note: If opportunities for savings are not identified, provide an explanation. (Example: additional time is required to assess impacts of the pandemic on in-person meetings (impacting meals, mileage, miscellaneous) and impact on development budget.)

Description OpCap	Council I) Net Income										
Sum of Budget Row Labels	Column Labels 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1) Revenue											
Recoveries											
Recoveries	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)
2) Wages											
Wages											
Wages Council	208,954	213,132	217,395	221,744	226,178	230,701	235,316	240,022	244,822	249,719	254,713
3) Benefits											
Benefits											
Wages Council	35,522	36,233	36,957	37,696	38,450	39,219	40,004	40,804	41,620	42,452	43,301
4) Operating Costs											
Corp Clothing/Gifts											
Ties, Crests, Pens, Gifts	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300	7,300
Development											
Development	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Meals/Refreshments											
Meals/Refreshments	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Mileage											
Mileage	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Miscellaneous											
Miscellaneous	9,046	9,046	9,046	9,046	9,046	9,046	9,046	9,046	9,046	9,046	9,046
Recognition											
Recognition	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Grand Total	308,036	312,925	317,912	323,000	328,188	333,481	338,880	344,386	350,002	355,731	361,574

Description	Warden
OpCap	I) Net Income

Sum of Budget	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2) Wages											
Wages											
Wages Warden	71,316	72,743	74,198	75,681	77,195	78,739	80,314	81,920	83,559	85,230	86,934
3) Benefits											
Benefits											
Wages Warden	12,124	12,366	12,614	12,866	13,123	13,386	13,653	13,926	14,205	14,489	14,779
4) Operating Costs											
Development											
Development	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Election Reception											
Election Reception	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Mileage											
Mileage	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Miscellaneous											
Miscellaneous	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Recognition											
Recognition	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750
Travel - Other											
Travel-Other	600	600	600	600	600	600	600	600	600	600	600
Grand Total	106,190	107,859	109,561	111,297	113,068	114,875	116,717	118,596	120,514	122,469	124,463