



Council Budget Committee Meeting
Elgin County Administration Building, Council Chambers
January 26, 2021, 1:00 P.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. Budget Presentation – Budget Committee #6
- 7th Other Business
- 8th Correspondence – none
- 9th Date of Next Meeting
- 10th Adjournment



Council Budget Committee
DRAFT Meeting Minutes

Elgin County Administration Building
 Council Chambers/Webex
 January 12, 2021 at 1:00 P.M.

ATTENDEES: Warden Tom Marks (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
 Brian Lima, Director of Engineering Services
 Brian Masschaele, Director of Community and Cultural Services
 Nancy Pasato, Manager of Planning
 Jennifer Ford, Senior Financial Analyst
 Katherine Thompson, Supervisor of Legislative Services
 Carolyn Krahn, Legislative Services Coordinator

1. CALL TO ORDER

The Council Budget Committee met this 12th day of January, 2021 in the Council Chambers, at the County Administration Building, St. Thomas at 1:05 p.m. Some Councillors and staff participated electronically.

2. APPROVAL OF THE AGENDA

Moved by: Councillor Ketchabaw
 Seconded by: Councillor Giguère

RESOLVED THAT the agenda be approved as presented.

Recorded Vote

	Yes	No
Councillor French	Yes	
Councillor Giguère	Yes	
Councillor Ketchabaw	Yes	
Warden Marks	Yes	
	4	0

- Motion Carried.

3. APPROVAL OF THE MINUTES

Moved by: Councillor French
Seconded by: Councillor Ketchabaw

RESOLVED THAT the minutes of the meeting held on December 10, 2020 be approved.

Recorded Vote

	Yes	No
Councillor French	Yes	
Councillor Giguère	Yes	
Councillor Ketchabaw	Yes	
Warden Marks	Yes	
	4	0

- Motion Carried.

4. DISCLOSURE OF PECUNIARY INTEREST

None.

5. DELEGATIONS

None.

6. BRIEFINGS AND REPORTS

6.1 Presentation – Budget Committee Meeting #5 – Director of Financial Services

The Director of Financial Services provided an update on taxes, uses of surplus, and reserves.

The Budget Committee directed staff to present budget options at the next meeting for a tax rate increase of 3.2% or lower with any residual to be shown as a reserve.

7. OTHER BUSINESS

None.

8. CORRESPONDENCE

None.

9. DATE OF NEXT MEETING

The Committee will meet again on January 26, 2021 at 1:00 p.m.

10. ADJOURNMENT

Moved by: Councillor French
Seconded by: Councillor Giguère

Resolved that we do now adjourn at 1:19 p.m. to meet again on January 26, 2021 at 1:00 p.m.

Recorded Vote

	Yes	No
Councillor French	Yes	
Councillor Giguère	Yes	
Councillor Ketchabaw	Yes	
Warden Marks	Yes	
	4	0

- Motion Carried.

Julie Gonyou,
Chief Administrative Officer.

Tom Marks,
Chair.

Budget Presentation

Budget Committee # 6

January 26, 2021



ElginCounty
Progressive by Nature

TAXES

	Ten-Year \$mils	2021	2022 - 2029	2030
January 12, 2021 Steering Committee Presentation		3.3%	3.6%	2.0%
Terrace Lodge Redevelopment	1.6	0.4%		
Preliminary Average Tax Increase	<u>1.6</u>	<u>2.9%</u>	<u>3.6%</u>	<u>2.0%</u>

- ▶ A home assessed at \$259,243 would have paid \$1,575 in County tax in 2020
- ▶ If a tax rate increase of 2.9% were approved, taxes on that home would increase to \$1620 or a \$45 increase
- ▶ The new tax rate would add \$1,096,000 to last year's \$37,275,000 levy amount
- ▶ New construction would add a further \$689,000 to the levy as a result of 1.9% growth
- ▶ Total 2021 Levy would be \$39,060,000 or a total increase of 4.8%

Tax Impact

- ▶ A home assessed at \$259,243 would have paid \$1,575 in County tax in 2020
- ▶ If a tax rate increase of 2.9% were approved taxes on that home would increase to \$1620 or a \$45 increase
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- ▶ Total 2021 Levy would be \$39,060,000 or a total increase of 4.8%

Terrace Lodge Redevelopment

- ▶ Provincial Per Diem Increase adds \$0.1 million annually in revenue which will support \$1.9 million in debt
- ▶ Provincial Development Grant will provide funding of up to \$2.5 million
 - ▶ Details of program are still under development by the province
 - ▶ With Elgin's significant investment, staff believe that we will receive significant portion of the maximum available
 - ▶ Assuming 40% to be conservative, \$1.0 million in grant has been included in the budget
- ▶ With the increase in available funding, \$0.9 million in separate price allowance (such as chapel, millwork, refurbishing existing building components) can be included in the project, as well as a small increase to FF&E of \$0.4 million
- ▶ The net impact is a surplus of \$1.6 million (equivalent to 0.4% on the levy)

Debt

Year	Estimated Amount of New Debentures(\$mils)
2020	6.0
2021	6.0
2022	8.0
2023	13.0
2024	5.5
2025	5.5
2031	8.0

- 2020 plan included \$35 million in debt with ten year terms
- Current plan includes a significant increase in capital spending of \$9 million as a result of the facility audit and a corresponding increase in debt
- Total debt acquired from 2020-2030 would be \$44 million with a 2030 residual level of debt of \$7.7 million after debt repayments
- Further debt of approximately \$8.0 million would be required in 2031 to partially offset previous debt repayments

Preliminary 2020 Operating Budget Performance

	\$mils
Engineering/Facilities	0.7
Economic Development	0.3
Cultural Services	0.4
Interest Income	0.4
PIs and Supplemental Taxes	0.2
Social Service	0.2
Benefits	0.1
Ambulance	0.2
Misc	0.1
Total	2.6

2020 Closed Capital Budget Performance

	\$ mils
Engineering	2.5
Facilities	0.6
Other	0.1
Total	3.2

- Spending on projects being closed was \$15.0 million against a budget of \$18.2 million

Carry-Forward Projects

- ▶ Projects do not always have a one calendar year life-cycle
- ▶ Projects that extend beyond the end of the year will have:
 - ▶ A component of the previously approved budget that has already been spent is considered as a carry-forward work-in-progress budget
 - ▶ Capital projects cost \$20.6 mil
 - ▶ Remaining budget that needs to be carried into the following year
 - ▶ Capital projects cost \$40.5 mil
 - ▶ Operating projects net revenue (Port Bruce Bridge) 2.5 mil

2020 Financial Position Balances

Description	\$ millions		
	Opening Balance	Change	Closing Balance
Capital Assets in Service	182.4	3.9	186.3
Capital Asset Work-In-Progress	7.7	12.9	20.6
Reserve for Completion of Work-In-Progress	44.3	(3.8)	40.5
Capital Fund	(23.7)	(6.0)	(29.7)
Net Investment in Capital Assets	210.7	7.0	217.7
Operating Reserves	1.1	0.0	1.1
Millrate Stabilization Reserve	7.6	5.3	12.9
Total Operating Reserves	8.6	5.3	13.9
Total Financial Position	219.3	12.3	231.6

- Positive net income of \$12.3 million increases the financial position to \$231.6 million
- The Financial Position is comprised of:
 - Net investment for capital assets (increased \$7.0 million to \$217.7 million)
 - Operating Reserves (increase of \$5.3 million to \$13.9 million)

Cash

- ▶ Maintaining cash equivalent to one quarter levy payment ensures Elgin has funds available to pay suppliers between levy payments and is available for emergencies
- ▶ Council has built a cash reserve over the past years to fund major capital investments such as Terrace Lodge
- ▶ Cash and investments at the end of 2020 stood at \$34 million
- ▶ This cash, combined with debt of \$44 million and annual levy receipts, will allow Council to invest \$243 million in infrastructure over the next ten years.
- ▶ At the end of 2030 cash levels will have dropped to \$14 million or the equivalent of one quarterly levy payment
- ▶ Residual debt at the end of 2030 will be \$7.7 million and a further \$8 million in debt will be required in 2031 to maintain cash levels

USE OF SURPLUS

SRF/COVID Plan and Unallocated Reserve

SRF Carry-Forward	899,736
2020 Operating Budget Performance	2,600,000
Estimated Capital Project Surplus	3,200,000
2021 SRF Funding	256,000
2020 SRF and Performance Carry-Forward	6,955,736
SRF Uses	609,413
Unallocated 2020 Performance Reserve (Available for Future Spending or Tax Reductions)	6,346,324

- Uses for reserve funding could include COVID costs, Service Delivery Review Initiatives and broadband funding
- Every \$0.4 million allocated to tax reduction would result in a lowering of taxes by 0.1%

Options

- ▶ Every \$0.4 million reduction in the \$6.3 million potential unallocated reserve funding will result in reduced 2021 taxes of 0.1%

	Options				
	A	B	C	D	E
<u>Use of Reserve (\$ millions)</u>					
Tax Reduction	-	1.2	2.4	3.6	4.8
Future Spend	6.3	5.1	3.9	2.7	1.5
<u>Tax Impact</u>					
Resulting Tax Reduction	0.0%	0.3%	0.6%	0.9%	1.2%
Net Tax Increase	2.9%	2.6%	2.3%	2.0%	1.7%
Tax Increase on the Average Home	\$ 45	\$ 41	\$ 36	\$ 32	\$ 27

- ▶ Tax increase on the average home range from \$27 or 1.7% to \$45 or 2.9%
- ▶ Money set aside for future spend (such as COVID costs, Service Delivery Review Initiatives and broadband funding) ranges from \$1.5 mil to \$6.3 mil

Recommendation

- ▶ THAT a x.x% tax increase on the average home be presented to Council on February 9, 2021 along with associated operating budgets, capital budgets and tax rate schedules

NEXT STEPS

- ▶ February 9 – Council approval of operating and capital budgets and tax rates

Budget Report

Cost/(Revenue)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Grand Total
I) Net Income												
0) CORPORATE ACTIVITIES	(35,482,640)	(35,097,402)	(36,822,853)	(37,741,969)	(38,913,425)	(40,352,430)	(42,102,041)	(43,848,198)	(45,684,106)	(47,613,057)	(48,567,442)	(452,225,561)
1) WARDEN AND COUNCIL	420,784	421,284	427,473	434,296	441,257	448,355	455,596	462,982	470,515	478,200	486,037	4,946,780
2) ADMINISTRATIVE SERVICES	689,414	815,956	825,686	829,712	852,834	865,778	880,894	898,786	908,654	931,978	947,130	9,446,823
3) FINANCIAL SERVICES	662,577	723,412	732,369	751,634	776,497	788,795	804,300	820,042	833,007	852,427	869,154	8,614,213
4) HUMAN RESOURCES	593,330	674,294	624,184	636,593	654,143	664,667	677,946	691,371	702,442	719,150	733,491	7,371,612
5) ADMINISTRATION BUILDING	666,280	664,798	958,569	978,230	1,005,899	1,107,354	1,062,675	1,069,337	1,085,090	1,105,746	1,194,366	10,898,344
6) CORPORATE SERVICES	817,686	918,942	1,016,939	1,041,626	1,067,353	1,094,167	1,122,116	1,151,250	1,181,623	1,213,289	1,246,305	11,871,296
7) ENGINEERING SERVICES	5,636,845	9,201,468	10,836,899	11,257,250	11,569,381	11,795,458	11,807,210	12,246,253	12,536,208	12,938,846	14,771,460	124,597,278
8) HOMES FOR SENIORS SERVICES	5,026,005	5,237,353	5,763,528	6,341,589	5,364,624	6,171,911	6,152,229	6,289,624	6,477,269	6,585,607	6,901,444	66,311,183
9) MUSEUM/ARCHIVES	352,521	657,408	481,801	490,055	501,690	508,794	517,626	526,629	534,070	545,154	563,372	5,679,120
10) LIBRARY SERVICES	2,898,908	2,911,519	2,981,877	3,114,008	3,196,664	3,250,546	3,312,283	3,372,935	3,424,685	3,496,906	3,560,518	35,520,849
11) INFORMATION TECHNOLOGIES	1,053,594	1,238,892	1,296,666	1,354,592	1,420,918	1,434,033	1,485,999	1,459,835	1,482,622	1,535,662	1,555,214	15,318,028
12) PROVINCIAL OFFENSES & COLLECTI	(121,141)	(135,778)	(135,989)	(134,014)	(135,829)	(138,281)	(140,961)	(142,560)	(144,035)	(147,012)	(149,741)	(1,525,341)
13) AMBULANCE & EMERGENCY SERVI	3,256,362	3,619,574	3,598,332	3,658,241	3,729,835	3,762,940	3,835,145	3,908,719	3,982,839	4,060,357	4,138,394	41,550,739
14) ECONOMIC DEVELOPMENT & TOU	1,513,147	1,080,850	1,015,775	1,003,422	1,023,658	1,036,012	1,134,129	1,066,848	1,079,838	1,098,937	1,115,513	12,168,129
I) Net Income Total	(12,016,329)	(7,067,431)	(6,398,743)	(5,984,735)	(7,444,501)	(7,561,899)	(8,994,855)	(10,026,146)	(11,129,276)	(12,197,809)	(10,634,784)	(99,456,507)
II) Capital												
0) CORPORATE ACTIVITIES	25,000	108,000	409,950	223,050	11,500	2,065,200	34,800	18,070	783,550	-	668,700	4,347,820
2) ADMINISTRATIVE SERVICES									40,204	-		40,204
5) ADMINISTRATION BUILDING	3,415,001	1,399,000	413,000	1,815,000	248,500	503,000	157,000	619,000	719,000	710,000	618,000	10,616,501
7) ENGINEERING SERVICES	20,834,001	22,698,868	17,994,907	12,604,748	11,799,401	15,641,668	15,671,911	15,956,244	14,712,843	16,241,177	16,526,110	180,681,878
8) HOMES FOR SENIORS SERVICES	1,343,149	3,570,476	611,556	1,170,353	2,468,728	2,022,577	641,896	917,596	637,196	879,445	7,233,871	21,496,840
9) MUSEUM/ARCHIVES	40,000	40,001	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	440,001
10) LIBRARY SERVICES	372,628	339,979	346,759	398,674	360,717	367,915	375,272	382,792	435,479	398,335	405,601	4,184,152
11) INFORMATION TECHNOLOGIES	778,978	748,441	460,729	587,965	507,421	736,156	532,740	637,086	640,751	563,619	816,750	7,010,636
13) AMBULANCE & EMERGENCY SERVI	485,780	676,687	538,527	679,850	470,853	500,837	958,540	499,673	606,469	765,622	552,519	6,735,356
14) ECONOMIC DEVELOPMENT & TOURISM		10,000	-	14,100	-		11,041	6,062	8,500	-		49,702
II) Capital Total	27,294,537	29,591,452	20,815,428	17,533,740	15,907,120	21,877,352	18,423,199	19,076,523	18,623,991	19,598,197	26,861,550	235,603,090
III) Balance Sheet												
0) CORPORATE ACTIVITIES	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(10,000)	-			(150,000)
III) Balance Sheet Total	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(10,000)	-			(150,000)
Grand Total	15,258,208	22,504,021	14,396,685	11,529,005	8,442,619	14,295,452	9,408,345	9,040,377	7,494,715	7,400,388	16,226,767	135,996,582

Carry-Forward/Closed Preliminary Project Report

	Starting Carry-Forward WIP	Starting Carry-Forward Budget Reserve	Budget added in 2020	Cum Budget	Actual	Remaining Budget
						Carry-Forward Budget Reserve for 2021
Carry-Forward					Actual Carry-Forward WIP	
1) Revenue	(10,851,853)	(21,370)	(10,383,744)	(21,256,967)	(19,733,941)	(1,523,026)
2) Wages	-	-	227,624	227,624	1,621,053	(1,393,428)
3) Benefits	-	-	56,907	56,907	229,052	(172,146)
4) Operating Costs	3,176,585	151,629	1,940,740	5,268,953	4,639,714	629,240
	<i>Net Income</i> (7,675,269)	<i>130,259</i>	<i>(8,158,473)</i>	<i>(15,703,483)</i>	<i>(13,244,123)</i>	<i>(2,459,360)</i>
5) Capital WIP	4,800,480	40,758,124	15,503,418	61,062,022	20,604,840	40,457,182
D) Loans Receivable	150,000	(150,000)	(20,000)	(20,000)	150,000	(170,000)
Total Carry-Forward	(2,724,788)	40,738,383	7,324,945	45,338,539	7,510,717	37,827,822
						Cost to be Closed
Closed						Surplus
1) Revenue	(45,093)	(125,201)	(1,688,360)	(1,858,654)	(1,847,363)	(11,291)
2) Wages	18,104	7,380	652,730	678,214	715,371	(37,157)
3) Benefits	1,926	-	162,957	164,883	161,900	2,983
4) Operating Costs	36,607	91,143	2,447,014	2,574,764	1,812,916	761,848
	<i>Net Income</i> 11,545	<i>(26,678)</i>	<i>1,574,341</i>	<i>1,559,207</i>	<i>842,824</i>	<i>716,383</i>
5) Capital WIP	2,562,422	3,821,878	11,791,118	18,175,418	14,963,292	3,212,125
D) Loans Receivable	-	-	-	-	-	-
Total Closed Projects	2,573,967	3,795,199	13,365,459	19,734,625	15,806,117	3,928,508
	0	-	-	-	-	-

Carry-Forward/Closed Preliminary Project Report

	Starting Carry-Forward WIP	Starting Carry-Forward Budget Reserve	Budget added in 2020	Cum Budget	Actual	Remaining Budget
Carry-Forward						
I) Net Income						
Administrative Building Total			(25,000)	(25,000)	(61,518)	36,517
Administrative Services Total	(105)	105	(164,972)	(164,972)	(42,109)	(122,863)
Ambulance Total			(90,000)	(90,000)		(90,000)
Archives Total			4,885	4,885	4,966	(81)
Bobier Villa Dietary Total			0	0	622	(622)
Bobier Villa General & Admin Total			(64,479)	(64,479)	(141,419)	76,940
Bobier Villa Housekeeping Total			0	0	1,311	(1,311)
Bobier Villa Laundry Total			0	0	463	(463)
Bobier Villa Nursing & Personal Care Total			0	0	51,517	(51,517)
Bobier Villa Program & Support Total			0	0	2,874	(2,874)
Corporate Activities Total	1,996,555	-	(528,917)	1,467,638	1,254,320	213,318
Economic Development Total	44,159	40,188	448,301	532,648	222,378	310,270
Elgin Manor Dietary Total			0	0	5,477	(5,477)
Elgin Manor General & Admin Total			(72,861)	(72,861)	(106,645)	33,784
Elgin Manor Housekeeping Total			0	0	5,778	(5,778)
Elgin Manor Nursing & Personal Care Total			0	0	109,339	(109,339)
Elgin Manor Program & Support Total			0	0	(23,536)	23,536
Engineering Services Total	(9,543,974)	-	(7,455,065)	(16,999,039)	(14,055,693)	(2,943,346)
Financial Services Total	1,140	6,310	3,500	10,950	1,140	9,810
Human Resources Total	6,701	26,597	-	33,299	6,701	26,597
Information Technology Total	(33,457)	17,058	0	(16,399)	(33,457)	17,058
Library Services Total	(9,525)	0	6,750	(2,775)	(9,525)	6,751
Museum Total			(131,559)	(131,559)	(232,847)	101,288
Planning Total	120,000	30,000	40,000	190,000	160,000	30,000
Police Services Board Total			-	-	(2,233)	2,233
Provincial Offenses Act Total		10,000	10,000	20,000		20,000
Terrace Lodge Building & Property Total	(257,180)	-	1	(257,179)	(252,816)	(4,364)
Terrace Lodge Dietary Total			0	0	850	(850)
Terrace Lodge General & Admin Total			(110,000)	(110,000)	(153,292)	43,292
Terrace Lodge Nursing & Personal Care Total			(29,057)	(29,057)	60,714	(89,771)
Terrace Lodge Program & Support Total			0	0	(17,902)	17,902
Warden Total	418	-	-	418	418	-
I) Net Income Total	(7,675,269)	130,259	(8,158,473)	(15,703,483)	(13,244,123)	(2,459,360)
II) Capital						
Administrative Building Total		1,428,799	3,340,000	4,768,799	675,053	4,093,746
Archives Total			30,000	30,000	17,803	12,197

Carry-Forward/Closed Preliminary Project Report

	Starting Carry- Forward WIP	Starting Carry- Forward Budget Reserve	Budget added in 2020	Cum Budget	Actual	Remaining Budget
Bobier Villa Building & Property Total	579	137,421	369,478	507,478	149,992	357,486
Bobier Villa Dietary Total			27,620	27,620	18,745	8,875
Bobier Villa Nursing & Personal Care Total		31,120	35,000	66,120		66,120
Corporate Activities Total			-	-		-
Elgin Manor Building & Property Total	31,077	38,923	120,000	190,000	48,113	141,887
Elgin Manor Dietary Total			42,500	42,500	11,237	31,263
Elgin Manor Laundry Total		23,000	-	23,000		23,000
Elgin Manor Nursing & Personal Care Total	779	48,221	20,000	69,000	11,453	57,547
Engineering Services Total	3,561,703	7,503,797	10,849,000	21,914,500	17,242,895	4,671,605
Information Technology Total	1,136	46,374	464,929	512,439	228,769	283,670
Library Services Total	8,795	96,230	39,296	144,321	8,795	135,526
Museum Total			10,000	10,000	403	9,597
Terrace Lodge Building & Property Total	1,179,643	31,401,007	81,538	32,662,188	2,145,759	30,516,429
Terrace Lodge Housekeeping Total	16,767	3,233	20,000	40,000	16,767	23,233
Terrace Lodge Nursing & Personal Care Total			54,057	54,057	29,057	25,000
II) Capital Total	4,800,480	40,758,124	15,503,418	61,062,022	20,604,840	40,457,182
III) Balance Sheet						
Corporate Activities Total	150,000	(150,000)	(20,000)	(20,000)	150,000	(170,000)
III) Balance Sheet Total	150,000	(150,000)	(20,000)	(20,000)	150,000	(170,000)
Carry-Forward Total	(2,724,788)	40,738,383	7,324,945	45,338,539	7,510,717	37,827,822
Closed						
I) Net Income						
Administrative Building Total	13,335	50,665	37,000	101,000	63,631	37,368
Administrative Services Total			(141,028)	(141,028)	(228,396)	87,368
Agriculture Total			2,000	2,000	(1,000)	3,000
Ambulance Total			-	-	(29,005)	29,005
Archives Total	(7,734)	9,601	26,377	28,244	794	27,449
Bobier Villa Building & Property Total			46,000	46,000	17,389	28,611
Bobier Villa Dietary Total			(0)	(0)	217	(218)
Bobier Villa General & Admin Total			18,009	18,009	11,058	6,951
Bobier Villa Housekeeping Total			(0)	(0)		(0)
Bobier Villa Nursing & Personal Care Total			120,872	120,872	110,940	9,932
Bobier Villa Program & Support Total			49,196	49,196	47,625	1,571
Corporate Activities Total			318,000	318,000	228,251	89,749
Economic Development Total	2,790	6,210	315,264	324,264	86,430	237,834
Elgin Manor Building & Property Total			73,000	73,000	29,124	43,876
Elgin Manor Dietary Total			1,848	1,848	9,180	(7,331)
Elgin Manor General & Admin Total			(325,640)	(325,640)	(325,024)	(616)

Carry-Forward/Closed Preliminary Project Report

	Starting Carry- Forward WIP	Starting Carry- Forward Budget Reserve	Budget added in 2020	Cum Budget	Actual	Remaining Budget
Elgin Manor Housekeeping Total			3,389	3,389	9,448	(6,059)
Elgin Manor Nursing & Personal Care Total			140,886	140,886	188,986	(48,101)
Elgin Manor Program & Support Total			76,519	76,519	82,206	(5,687)
Emergency Measures Total			-	-		-
Engineering Services Total	731	(90,731)	622,084	532,084	319,725	212,359
Human Resources Total			(18,000)	(18,000)	(32,453)	14,453
Information Technology Total			(70,000)	(70,000)	(95,038)	25,038
Library Services Total			(7,500)	(7,500)	(6,319)	(1,181)
Museum Total			17,253	17,253	(7,261)	24,514
Terrace Lodge Adult Day Total			(1)	(1)		(1)
Terrace Lodge Building & Property Total			10,000	10,000	322	9,678
Terrace Lodge Dietary Total	2,422	(2,422)	997	997	20,711	(19,715)
Terrace Lodge General & Admin Total			22,674	22,674	15,108	7,566
Terrace Lodge Housekeeping Total			(0)	(0)	6,470	(6,470)
Terrace Lodge Nursing & Personal Care Total			150,344	150,344	233,744	(83,401)
Terrace Lodge Program & Support Total			84,799	84,799	85,961	(1,162)
I) Net Income Total	11,545	(26,678)	1,574,341	1,559,207	842,824	716,383
II) Capital						
Administrative Building Total	115,288	397,947	75,000	588,235	319,253	268,982
Ambulance Total		729,300	485,780	1,215,080	1,229,795	(14,715)
Bobier Villa Building & Property Total	39,555	155,445	145,500	340,500	231,178	109,322
Bobier Villa Housekeeping Total		8,000	7,000	15,000	14,199	801
Bobier Villa Nursing & Personal Care Total			11,194	11,194	11,194	0
Corporate Activities Total		50,000	25,000	75,000	407	74,593
Elgin Manor Building & Property Total	109,528	227,507	298,300	635,335	460,684	174,651
Elgin Manor Housekeeping Total		10,000	7,500	17,500	17,188	311
Elgin Manor Nursing & Personal Care Total		4,730	-	4,730	2,023	2,707
Engineering Services Total	2,298,050	2,196,950	9,985,001	14,480,001	12,022,778	2,457,223
Information Technology Total			314,049	314,049	235,709	78,340
Library Services Total			333,332	333,332	325,345	7,987
Terrace Lodge Building & Property Total		30,000	103,462	133,462	80,633	52,830
Terrace Lodge Housekeeping Total		12,000	-	12,000	12,907	(907)
II) Capital Total	2,562,422	3,821,878	11,791,118	18,175,418	14,963,292	3,212,125
Closed Total	2,573,967	3,795,199	13,365,459	19,734,625	15,806,117	3,928,508
Grand Total	(150,822)	44,533,582	20,690,404	65,073,164	23,316,834	41,756,330