



Town of Aylmer

Budget Summary for Public Input 2020

2020 Budget Process

- February 3rd - Budget Overview Presented
- February 24th – Council Q&A with Department Heads
- March 2nd - Council Deliberations on 2020 Projects
- **March 16th – Public Meeting Date for 2020 Budget**
- April 6th - Council adopts the 2020 Budget by by-law
- April - Tax rates are calculated for each individual tax class

This timeline can be amended to suit the needs of Council

2019 Budget Review

- Transition from tax stabilization / reserve funding to levy ✓
- Prepare for changes in OMPF and other grant funding ✗
- Four year plan (2.5%-3.5% annually) ✓
- Continuing to extend long range budgeting through asset management schedules ✓
- Strategic use of term debt if necessary to address capital asset replacement ✗
- Establishing a reserve policy to support reserve fund replenishment ✓
- Strong asset management commitment to increase reserve funded capital projects in future ✓
- Continue to explore all areas for efficiencies and potential additional revenue streams ✓

Municipal Budgeting



2020 Budget Highlights

- Ongoing commitment to Asset Management - \$650k in 2020
- Clarence Street Reconstruction Project – \$1.2m
- Caverly Road / Talbot Street West - Traffic light installation
- Municipal Modernization projects totalling over \$120k including a new website for the Town and EECC, Fire Service Level Review and Accounting Software Upgrades
- Fire Pumper delivery expected mid-2020
- Completion of the Smart Meter Installation Project
- Water system controls upgrades – SCADA System

2020 Assessment Growth

Assessment growth is starting to help keep Aylmer tax rates in check

- 2019 saw increased supplemental taxation to **\$253k** (prior three year average \$62k)
- 2020 Assessment growth in weighted CVA is **5.93%**
- Therefore, current 2020 Draft Budget would equate to an approximately **-0.96%** reduction in Aylmer Tax Rate for residential properties

However, please keep in mind:

- Growth does require additional operating funding to maintain service levels
- Growth in assessed value of individual properties will affect year over year total taxes payable
- Total property taxes payable is made up of multiple components:
Assessed Value x (Aylmer + Elgin County (+0.3% rate) + Education (-4.97% rate))

Average Residential Property



- Based on the 2020 Assessment Roll – the average single detached residential property is assessed at:

\$ 212,728

Versus

\$209,938 in 2019 (+1.3%)

- MPAC Calculates 4-year phase in amounts and 2020 is the final year of the current 2016 calculated phase-in period.

2020 Tax Billing Comparison

Residential Tax Billing Comparison-For Draft Budget

2019 Billing		2020 Billing	
Total Aylmer Tax Levy	\$5,573,965	Increase levy of 4.85%	\$5,844,055
Average House Assessed at:	\$209,938	Average House Assessed at:	\$209,938
2019 Aylmer Rate	0.841151	2020 Aylmer Rate	0.832040
2019 County Rate	0.605733	2020 County Rate	0.607403
2019 Education Rate	0.161000	2020 Education Rate	0.153000
Total	1.607884	Total	1.592443
			-0.96%
Total Tax Bill	\$ 3,375.56	Total Tax Bill	\$ 3,343.14
Town of Aylmer Portion	\$ 1,765.90	Town of Aylmer Portion *	\$ 1,746.77
County Portion	\$ 1,271.66	County Portion	\$ 1,275.17
Education Portion	\$ 338.00	Education Portion	\$ 321.21
		Total Tax Bill Cost over 2019	\$ (32.42)
		Total % Cost over 2019	-0.96%

Tax Billing Comparison – With Phase-In Assessment

Residential Tax Billing Comparison-For Draft Budget

2019 Billing		2020 Billing	
Total Aylmer Tax Levy	\$5,573,965	Increase levy of 4.85%	\$5,844,055
Average House Assessed at:	\$209,938	Average House Assessed at:	\$212,728
2019 Aylmer Rate	0.841151	2020 Aylmer Rate	0.832040
2019 County Rate	0.605733	2020 County Rate	0.607403
2019 Education Rate	0.161000	2020 Education Rate	0.153000
Total	1.607884	Total	1.592443
			-0.96%
Total Tax Bill	\$ 3,375.56	Total Tax Bill	\$ 3,387.57
Town of Aylmer Portion	\$ 1,765.90	Town of Aylmer Portion *	\$ 1,769.98
County Portion	\$ 1,271.66	County Portion	\$ 1,292.12
Education Portion	\$ 338.00	Education Portion	\$ 325.47
		Total Tax Bill Cost over 2019	\$ 12.01
		Total % Cost over 2019	0.36%

Draft Projects - Operations

2020 - 2023



DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
OPERATIONS											
VICTORIA ST. PROJECT - WARREN TO PINE E.		102,174				102,174			102,174		102,174
COMPUTER REPLACEMENT		7,800				7,800			7,800		7,800
TALBOT ST. W. PROJECT - MYRTLE TO HOLLAND - SURFACE TREATMENT/ CONCRETE/ LANDSCAPING		364,000				364,000			364,000		364,000
#10 TRACKLESS TRACTOR		130,000				130,000			130,000		130,000
TALBOT & CAVELRY TRAFFIC LIGHTS		250,000				250,000		225,000	25,000		250,000
MYRTLE STREET BRIDGE REPAIRS		50,000				50,000			50,000		50,000
CLARENCE ST. PROJECT - ROADWORK/ WATERMAIN/ SANITARY		1,236,000				1,236,000			1,236,000		1,236,000
SURFACE TREATMENT & MISC ASPHALT REPAIRS 2020		42,000				42,000	42,000				42,000
#4 1 TON TRUCK			60,000			60,000					0
VEHICLE			50,000			50,000					0
PINE ST. E. PROJECT - QUEEN S. TO VICTORIA S.			1,911,312			1,911,312					0
FATH AVE - TREELAWN TO JOHN S. - ROADWORK/ WATERMAIN			301,300			301,300					0
FATH AVE - TREELAWN TO JOHN S. - ENGINEERING			40,000			40,000					0
FATH AVE - TREELAWN TO JOHN S. - ROADWORK/ WATERMAIN/ SANITARY			591,000			591,000					0
FATH AVE - TREELAWN TO JOHN - SURFACE TREATMENT			66,000			66,000					0
SURFACE TREATMENT & MISC ASPHALT REPAIRS 2021			25,000			25,000					0
LOCATE SOFTWARE				9,600		9,600					0
#16 TRACTOR				114,500		114,500					0
ELK ST. - VICTORIA TO TALBOT - ROADWORK/ WATERMAIN				785,450		785,450					0
ELK ST. - JOHN S. TO TALBOT - ROADWORK/ WATERMAIN				1,941,000		1,941,000					0
ELK STREET - JOHN TO VICTORIA - ROADWORK/ WATERMAIN/ STORM/ SANITARY*				1,068,350		1,068,350					0
FOURTH AVE - CLARENCE TO FATH - ROADWORK/ WATERMAIN				589,000		589,000					0
SURFACE TREATMENT & MISC ASPHALT REPAIRS				25,000		25,000					0
PUBLIC WORKS BUILDING ASPHALT PAVEMENT REPLACEMENT				82,550		82,550					0
SPRUCE ST. - ELM TO JOHN N. - ROADWORK/ WATERMAIN					222,000	222,000					0
SYDENHAM ST. - ELGIN TO VICTORIA - ROADWORK/ WATERMAIN					417,000	417,000					0
SURFACE TREATMENT & MISC ASPHALT REPAIRS #2					25,000	25,000					0
SOUTH ST. E. PROJECT - QUEEN S. TO VICTORIA S.					2,063,100	2,063,100					0

Draft Projects – Water / Sewer 2020 - 2023



DRAFT PROJECT LIST	DRAFT BUDGET FORECAST					TOTAL BUDGET	CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023		TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
OPERATIONS - 411 (SANITARY SEWER)											
WASTE WATER FACILITY EA REVIEW				50,000		50,000					0
OPERATIONS - 412 (LAGOONS)											
MCC INSPECTION BLOWER BLDG/ISF BLDG		1,000				1,000			1,000		1,000
BLOWER BUILDING EXHAUST FANS & LIGHTING		7,500				7,500			7,500		7,500
TURBO BLOWER & AERATOR MAINTENANCE		7,500				7,500			7,500		7,500
FILTER SAND REPLACEMENT		125,000				125,000			125,000		125,000
LAGOON CONDITION ASSESSMENT		45,000				45,000			45,000		45,000
LAGOON BLOWER BUILDING ELECTRICAL - UPGRADE ELECTRICAL DISTRIBUTION SYSTEM				27,517		27,517					0
LAGOON BLOWER BUILDING FORCE FLOW HEATERS				1,651		1,651					0
LAGOON TANK BUILDING CUSHION TANK				7,154		7,154					0
LAGOON TANK BUILDING EXTERIOR WALLS				3,852		3,852					0
LAGOON TANK BUILDING FLOORS				1,101		1,101					0
LAGOON TANK BUILDING FORCE FLOW HEATERS				1,651		1,651					0
LAGOON TANK BUILDING GALVANIZED PIPE REMOVAL				3,852		3,852					0
LAGOON TANK BUILDING HOLDING TANK				3,302		3,302					0
LAGOON TANK BUILDING INTERIOR WALLS				2,201		2,201					0
LAGOON TANK BUILDING SEALANT				220		220					0
OPERATIONS - 413 (PUMPING STATIONS)											
ELM PUMP STATION PORTABLE GENSET		180,000				180,000			180,000		180,000
ELM STREET PUMP REBUILD		35,000				35,000			35,000		35,000
CAVERLY RD PUMP STATION MAINTENANCE		15,000				15,000			15,000		15,000
ELM ST PUMP STATION MAINTENANCE		12,500				12,500			12,500		12,500
CONDITION ASSESSMENT WASTEWATER PUMPING STATION		35,000				35,000			35,000		35,000
MAIN PUMPING STATION FORCE FLOW HEATERS				1,651		1,651					0
OPERATIONS - 431 (WATER)											
PHASE 1 SMART METERS (C/O)		305,130				305,130			305,130		305,130
BOOSTER PUMPING ENGINEERING REPORT		5,000				5,000			5,000		5,000
WATER TOWER GREEN STREAM GRANT APPLICATION		5,000				5,000			5,000		5,000
WATER & WASTEWATER STUDY		60,000				60,000			60,000		60,000
CHAMBER LEAK		5,000				5,000			5,000		5,000
SCADA CONTROLS UPGRADE/ REPLACEMENT		80,000	80,000			160,000			80,000		80,000
WATER TOWER SHELL REFURBISHMENT AND SCADA UPDATE		350,000	280,000			630,000			350,000		350,000
TALBOT STREET EAST WATERMAIN			745,470			745,470					0
BOOSTER STATION ELECTRICAL SYSTEM - PANELBOARD				4,403		4,403					0
BOOSTER STATION EMERGENCY LIGHTING/ EXITS				826		826					0
BOOSTER STATION EXTERIOR LIGHTING REPLACEMENT				550		550					0
BOOSTER STATION FORCE FLOW HEATERS				3,302		3,302					0
BOOSTER STATION VENTILATION SYSTEM				5,503		5,503					0

Draft Projects- Parks / EECC

2020 - 2023



DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
OPERATIONS - PARKS											
DOWNTOWN IMPROVEMENT		10,000				10,000			10,000		10,000
POOL DIVING WELL LINER		35,000				35,000			35,000		35,000
CENETAPH GAZEBO		15,000				15,000		15,000			15,000
MASTER PLAN			60,000			60,000					0
MOWER			18,000			18,000					0
TENNIS COURT EXTERIOR LIGHTING UPGRADE				26,416		26,416					0
OPTIMIST/ KINSMEN PAVILION CONCRETE REPAIRS				2,201		2,201					0
OPTIMIST/ KINSMEN PAVILION REFINISHING				11,007		11,007					0
POOL BATH HOUSE PAINTING				11,007		11,007					0
POOL FILTER BUILDING EXTERIOR LIGHTING UPGRADES				16,510		16,510					0
PARK TRAILS EXPANSION						50,000					0
EECC											
EECC WEBSITE		10,000				10,000		5,000	5,000		10,000
EECC SKATE TILE 2020		50,000				50,000		25,000	25,000		50,000
EECC ICE RESURFACER 2021			105,000			105,000					0
EECC SKATE TILE 2021			60,000			60,000					0
EECC PARKING LOT				52,500	595,500	648,000					0
EECC COMPRESSOR SYSTEM - CONDENSER				75,000		75,000					0
EECC SKATE TILE 2022				35,000		35,000					0
EECC HOT WATER HEATERS - 4 UNITS				32,000		32,000					0
EECC ANCILLARY FLOORING				10,000		10,000					0
EECC COMPUTER SERVER 2023					13,000	13,000					0
EECC SOUND SYSTEM					10,000	10,000					0
EECC BOOKING SOFTWARE					25,000	25,000					0
EECC HEAT EXCHANGE PUMP					100,000	100,000					0

Draft Projects – Corporate Services 2020 - 2023

DRAFT PROJECT LIST	DRAFT BUDGET FORECAST						CURRENT YEAR FUNDING SOURCES				
	2019	2020	2021	2022	2023	TOTAL BUDGET	TAX	ONE TIME FUNDING	RESERVES & RESERVE FUNDS	DEBT	TOTAL FUNDING
CORPORATE SERVICES											
BOUNDARY ADJUSTMENT STUDY		20,500				20,500			20,500		20,500
OP/ ZONING REVIEWS / DC STUDY		40,000				40,000			40,000		40,000
TALBOT E DEMO (TAX CLEARING)		250,000				250,000			250,000		250,000
CIP APPLICATIONS		5,000				5,000			5,000		5,000
GP UPDATE 2018		15,000				15,000			15,000		15,000
ELGINCENTIVES		2,000				2,000			2,000		2,000
WEBSITE UPDATE		30,000				30,000		30,000			30,000
BAR CODE SCANNER FOR GP		3,700				3,700			3,700		3,700
46 TALBOT CLOCK TOWER - ROOF & CLOCK FACE REPAIR		15,000				15,000			15,000		15,000
OLD TOWN HALL PAINTING - EXTERIOR		8,500				8,500		4,250	4,250		8,500
REFERENCE PLAN DOWNLOAD DATA		10,000				10,000		10,000			10,000
SERVER UPGRADE - TOWN HALL		10,000				10,000			10,000		10,000
OLD TOWN HALL HVAC 2020		95,000				95,000			95,000		95,000
POLICE STATION ROOF - REWORK		25,000				25,000			25,000		25,000
46 TALBOT INTERIOR LAYOUT CHANGES - MAIN FLOOR		50,000				50,000		50,000			50,000
TOWN HALL HVAC 2020				12,000		12,000					0
TOWN HALL ELEVATOR				100,000		100,000					0
WORK FLOW SOFTWARE IMPLEMENTATION				15,000		15,000					0
DOG TAG MANAGEMENT SYSTEM				5,000		5,000					0
COUNCIL COMPUTER UPGRADES				3,000		3,000					0
HOT WATER HEATER					5,000	5,000					0
TOWN HALL ROOF MEMBRANE - COUNCIL CHAMBERS					6,000	6,000					0
TOWN HALL ROOF MEMBRANE - TOWN HALL					6,000	6,000					0
TOWN HALL EMERGENCY LIGHTING					5,000	5,000					0
TOWN HALL ROOFTOP UNITS					66,040	66,040					0
POLICE STATION CARPET					11,007	11,007					0
POLICE STATION DOORS & WALLS REPAINTED					14,309	14,309					0
POLICE STATION ROOFTOP UNITS					37,422	37,422					0
POLICE STATION VCT TILE					5,503	5,503					0
POLICE STATION STANDBY GENERATOR REPLACEMENT					55,033	55,033					0
BANDSHELL PAINTING					2,752	2,752					0
COMMUNITY SERVICES ROOFTOP UNITS					41,825	41,825					0
PHONE SYSTEM INTEGRATION - FIRE HALL/PW/OTH/CELL RENEWAL					25,000	25,000					0

Draft Projects - Municipal Modernization Grant 2020-2025



MODERNIZATION GRANT PROJECT FORECAST ESTIMATES							
PROJECT	2020	2021	2022	2023	2024	2025	TOTAL BUDGET
TOWN WEBSITE UPDATE	30,000						30,000
REFERENCE PLAN DATA DOWNLOAD - GIS updates	10,000						10,000
FIRE SERVICE LEVEL REVIEW	15,000						15,000
GREAT PLAINS 2018 UPDATE	15,000						15,000
BAR CODE SCANNING FOR GREAT PLAINS TAX BILLS	3,700						3,700
46 TALBOT INTERIOR LAYOUT CHANGES - Main Floor	50,000						50,000
46 TALBOT INTERIOR LAYOUT CHANGES - Elevator		100,000					100,000
WORK FLOW SOFTWARE		15,000					15,000
DOG TAG MANAGEMENT SYSTEM		5,000					5,000
PARKS AND RECREATION MASTER PLAN		60,000					60,000
COMPUTER UPGRADES - COUNCIL		3,000					3,000
RECORDS MANAGEMENT SYSTEM			90,000				90,000
HRIS SYSTEM			10,000				10,000
PHONE SYSTEM INTEGRATION AND DIGITIZATION				25,000			25,000
							431,700

FUNDING 553,810

UNALLOCATED 122,110

Unaudited 2020 Reserve Balances

		TOTAL	TOTAL		
<u>TOWN OF AYLMER</u>		UNRESTRICTED	RESTRICTED	TOTAL	
<u>RESERVE AND RESERVE FUNDS</u>	WORKING	RESERVE	RESERVE	OBLIGATORY	GRAND
	CAPITAL	FUNDS	FUNDS	RESERVE FUNDS	TOTAL
BALANCE AT DECEMBER 31, 2019	303,000.00	5,126,744.15	1,179,063.28	1,859,006.43	8,467,813.86
		\$ -	\$ -	\$ -	\$ -
TOTAL TO RESERVE	-	\$ 1,759,883.00	\$ 662,294.00	\$ 327,279.06	\$ 2,749,456.06
FROM RESERVE	0	(2,760,424.00)	(1,273,630.00)	(940,768.00)	(4,974,822.00)
CHANGES FROM CURRENT BUDGET	0	(1,000,541.00)	(611,336.00)	(613,488.94)	(2,225,365.94)
BALANCE AT DECEMBER 31, 2020	303,000.00	\$ 4,126,203.15	\$ 567,727.28	\$ 1,245,517.49	\$ 6,242,447.92