



***The Corporation of the
County of Prince Edward***

2009 Final Budget

April 8, 2009

***Prepared by the Treasury Department
332 Main Street, Picton, ON***

Budget 2009 Executive Summary

Council provided staff with a specific guideline – a 3.5% budget increase. Staff met that guideline and the first draft of Budget 2009 was presented at a budget increase of 3.45%.

After six budget meetings and thorough deliberation, Council moved towards a sustainable future and has approved Budget 2009 at a budget increase of 4.37%. This budget increase when combined with the impact of new assessment plus the reduced education tax rate results in a tax decrease of 4.28% on \$100,000 of assessment, as shown below:

2008 Municipal Taxes					
Assessment	Mun Tax Rate	Total Mun Levy	Educ Tax Rate	Total Educ Levy	Total Taxes
100,000	0.00971489	971.49	0.00264000	264.00	1,235.49
2009 Municipal Taxes					
Assessment	Mun Tax Rate	Total Mun Levy	Educ Tax Rate	Total Educ Levy	Total Taxes
100,000	0.00930558	930.56	0.00252000	252.00	1,182.56
Dollar Change		(40.93)			(52.93)
Percentage Change		-4.21%			-4.28%

The impact on individual tax bills will depend on the changes in assessment for each property. The average increase of assessment in the County is 28%, a 2.42 property tax increase. The impact on a range of assessment changes are shown in the table below.

2009 Municipal Taxes								
Assessment		Mun Tax Rate	Total Mun Levy	Education Tax Rate	Total Educ Levy	Total Taxes	Change from 2008	
4-year change	\$ value						Dollar	Percentage
-16.00%	96,000	0.00930558	893.34	0.00252000	241.92	1,135.26	(100.23)	-8.11%
-12.00%	97,000	0.00930558	902.64	0.00252000	244.44	1,147.08	(88.41)	-7.16%
-8.00%	98,000	0.00930558	911.95	0.00252000	246.96	1,158.91	(76.58)	-6.20%
-4.00%	99,000	0.00930558	921.25	0.00252000	249.48	1,170.73	(64.76)	-5.24%
0.00%	100,000	0.00930558	930.56	0.00252000	252.00	1,182.56	(52.93)	-4.28%
4.00%	101,000	0.00930558	939.86	0.00252000	254.52	1,194.38	(41.11)	-3.33%
8.00%	102,000	0.00930558	949.17	0.00252000	257.04	1,206.21	(29.28)	-2.37%
12.00%	103,000	0.00930558	958.47	0.00252000	259.56	1,218.03	(17.45)	-1.41%
16.00%	104,000	0.00930558	967.78	0.00252000	262.08	1,229.86	(5.63)	-0.46%
20.00%	105,000	0.00930558	977.09	0.00252000	264.60	1,241.69	6.20	0.50%
24.00%	106,000	0.00930558	986.39	0.00252000	267.12	1,253.51	18.02	1.46%
28.00%	107,000	0.00930558	995.70	0.00252000	269.64	1,265.34	29.85	2.42%
32.00%	108,000	0.00930558	1,005.00	0.00252000	272.16	1,277.16	41.67	3.37%
36.00%	109,000	0.00930558	1,014.31	0.00252000	274.68	1,288.99	53.50	4.33%
40.00%	110,000	0.00930558	1,023.61	0.00252000	277.20	1,300.81	65.32	5.29%

➤ **Increased Assessment:** The increase in assessment for the 2009 taxation year due to growth is \$27,581,710, an increase of 1.18%.

Property Class	2008 CVA as Returned	2008 CVA as Revised	Change/Growth	
	Jan. 1, 2008	Dec. 31, 2008	Value	Percent
Residential/Farm	2,007,632,915	2,038,642,935	31,010,020	1.54%
Multi Residential	28,430,670	28,746,990	316,320	1.11%
Commercial	109,095,989	113,133,272	4,037,283	3.70%
Industrial Occupied	22,999,186	16,801,858	(6,197,328)	-26.95%
Pipeline	4,008,000	4,153,000	145,000	3.62%
Farmlands	168,456,135	166,698,750	(1,757,385)	-1.04%
Managed Forest	963,030	990,830	27,800	2.89%
Total	2,341,585,925	2,369,167,635	27,581,710	1.18%

The above assessment increase is strictly new assessment due to real growth prior to the return of the roll in December 2008. This assessment growth will raise a total of \$332,320 of additional tax dollars not available in 2008.

The Province introduced a four-year reassessment cycle, complemented by an assessment phase-in program. The 2009 taxation year is the first year of the new four-year assessment cycle and phase-in program. The new assessment will be based on property values as of January 1, 2008 (the valuation date used for last year's budget was January 1, 2005). The table below shows the phase-in by class.

Property Class	2009 Phased CVA	2010 Phased CVA	2011 Phased CVA	2012 Phased CVA
	Value Change	Value Change	Value Change	Value Change
Residential/Farm	2,204,024,395	2,368,171,175	2,532,317,955	2,696,464,735
Multi Residential	29,394,540	30,778,353	32,162,167	33,545,980
Commercial	117,505,403	122,703,133	127,900,862	133,098,592
Industrial	17,234,458	17,798,417	18,362,377	18,926,336
Pipeline	4,306,000	4,459,000	4,612,000	4,765,000
Farmlands	178,787,515	190,819,599	202,851,683	214,883,767
Managed Forest	1,028,123	1,235,915	1,443,708	1,651,500
Total	2,552,280,434	2,735,965,593	2,919,650,751	3,103,335,910

➤ **Additional Tax Room due to decrease in Education Tax Rate:** The Province has announced a 4.54% reduction in the education tax rate for 2009. For every \$100,000 of assessment, the residential taxpayer will pay \$12 less for education on the property tax bill. This is a continuation of previous provincial policy to decrease the education tax rate in years of reassessment.

➤ **Addressing Fiscal Policy**

The combination of increased assessment and a decrease in the education tax rate gave Council the opportunity to address two critical areas of fiscal policy:

1. Creating a sustainable debt servicing plan for the roads program;
2. Moving to a corporate-wide perspective for capital:
 - where the estimated total project cost can be viewed along with financing, and
 - the status of all funding sources are monitored on a corporate basis.

1. Sustainable Debt Servicing Plan for Roads:

Since 2004 \$10.98 Million of long term borrowings have been made relating to roads. To date, repayments totaling \$2,324,251 have been drawn from the Utility Sale Reserve Fund which is within a year of being depleted if the current practice continues.

The debt servicing costs for roads in 2009 will be \$1,008,628. The first draft of the budget split the payments into two parts – funding \$535,000 from the operating fund, simply because the Public Works budget allowed it within the 3.5% guideline, and funding the balance of \$473,628 From the Utility Sale Reserve Fund.

Staff recommended that the \$473,628 proposed to be drawn from the Utility Sales Reserve Fund be added to the budget and levied from taxes so the entire cost of long term borrowing for the roads program could be made from the operating budget relieving the pressure on the reserve fund.

Council adopted this approach which accounts for an overall budget increase that was in excess of the original guideline.

2. Corporate Capital and Financing Plan:

A new “**Capital Spending and Financing & Funding Summary**” was developed. This approach allows Council to view the entire \$32.7 Million capital program for all departments whether the source of funds is tax levy or water and sewer user paid at a glance. This spreadsheet is attached to this report.

In summary, the \$32,757,808 in capital spending in 2009 will be financed as follows:

Property Taxes	\$	560,764
Water/Waste Water Users		610,000
Senior Levels of Government		15,751,414
Reserve & Reserve Funds		1,606,130
External Sources		699,500
Long Term Borrowing		13,500,000
Total Capital Financing		\$ 32,727,808

A new “**Government Funding and Reserve & Reserve Fund Continuity Schedule**” was also prepared. This format allows Council to view all active funding sources for Budget 2009 (both tax levy and water and sewer user paid) on two concise pages and Council will always know the County’s entire projected fiscal picture. This spreadsheet is attached to this report.

The ending balance is \$19,618,194; however, the uncommitted balance is \$8,385,939.

Committed Funds:

Municipal Road & Bridge Infrastructure Investment	\$	1,531,433
COMRIF		3,802,822
Building Canada Fund		5,898,000
		\$ 11,232,255

➤ **Downloaded Services Impact:** The affordability of policing, land ambulance and social services continues to be an issue. The Ontario Municipal Partnership Funding (OMPF) payment the County will receive from the Province in 2009 totals \$4,719,500 (\$637,087 less than in 2008). Now that the average assessment for the County (now \$198,209) is higher than the Provincial average, some of the funding opportunities once available through OMPF have ended.

Staff developed a financing strategy for 2009 to 2018 for social services which Council adopted eliminating any impact on the tax levy for provincial changes in social service delivery.

Conclusion:

Council has improved the fiscal position of the municipality and has adopted a reduced tax rate for 2009. This reduction in tax rate is a first for Prince Edward County.

COUNTY OF PRINCE EDWARD OPERATING BUDGET								
5/1/2009 11:59	2008 Budget			2009 Budget			Change vs 2008 Budget	% Change
Revenue	Expenditures	Net To be Raised	Revenue	Expenditures	Net To be Raised			
Total Government Funding	(\$6,165,699)	\$809,112	(\$5,356,587)	(\$6,337,723)	\$1,618,223	(\$4,719,500)	\$637,087	11.89%
Total Corporate Services Operating	(\$7,101,919)	\$11,505,931	\$4,404,012	(\$7,320,513)	\$11,956,254	\$4,635,741	\$231,729	5.26%
Total Public Works Operating	(\$1,785,791)	\$9,854,455	\$8,068,664	(\$1,084,850)	\$9,959,425	\$8,874,575	\$805,911	9.99%
Total Rec/Pks/Culture Operating	(\$957,263)	\$3,312,871	\$2,355,608	(\$915,275)	\$3,458,732	\$2,543,457	\$187,849	7.97%
Total Planning/Building Operating	(\$1,448,340)	\$2,193,986	\$745,646	(\$1,606,978)	\$2,406,375	\$799,397	\$53,751	7.21%
Total Internal Operating Budgets	(\$17,459,012)	\$27,676,355	\$10,217,343	(\$17,265,339)	\$29,399,009	\$12,133,670	\$1,916,327	18.76%
Libraries	\$0	\$793,791	\$793,791	\$0	\$818,539	\$818,539	\$24,748	3.12%
Police Services	(\$7,500)	\$4,015,380	\$4,007,880	(\$13,800)	\$4,032,503	\$4,018,703	\$10,823	0.27%
Health Unit	\$0	\$444,755	\$444,755	\$0	\$463,441	\$463,441	\$18,686	4.20%
Land Ambulance	(\$1,139,285)	\$2,222,155	\$1,082,870	(\$1,133,576)	\$2,254,529	\$1,120,953	\$38,083	3.52%
Social Services	\$0	\$3,985,400	\$3,985,400	(\$469,522)	\$3,893,722	\$3,424,200	(\$561,200)	-14.08%
Conservation Authority	\$0	\$250,226	\$250,226	\$0	\$251,243	\$251,243	\$1,017	0.41%
Total External Operating Budgets	(\$1,146,785)	\$11,711,707	\$10,564,922	(\$1,616,898)	\$11,713,977	\$10,097,079	(\$467,843)	-4.43%
TOTAL OPERATING BUDGET	(\$18,605,797)	\$39,388,062	\$20,782,265	(\$18,882,237)	\$41,112,986	\$22,230,749	\$1,448,484	6.97%

COUNTY OF PRINCE EDWARD CAPITAL BUDGET								
2008 Budget			2009 Budget			Change vs 2008 Budget	% Change	
Revenue	Expenditures	Net To be Raised	Revenue	Expenditures	Net To be Raised			
Total Corporate Services Capital	(\$389,665)	\$773,864	\$384,199	(\$871,290)	\$1,117,790	\$246,500	(\$137,699)	-35.84%
Total Public Works Capital	(\$4,674,775)	\$4,838,193	\$163,418	(\$9,537,232)	\$9,664,782	\$127,550	(\$35,868)	-21.95%
Total Rec/Pks/Culture Capital	(\$717,984)	\$1,199,892	\$481,908	(\$5,346,786)	\$5,508,000	\$161,214	(\$320,694)	-66.55%
Total Planning/Building Capital	(\$164,000)	\$164,000	\$0	(\$118,594)	\$118,594	\$0	\$0	0.00%
Total Internal Capital Budgets	(\$5,946,424)	\$6,975,949	\$1,029,525	(\$15,873,902)	\$16,409,166	\$535,264	(\$494,261)	-48.01%
Land Ambulance	(\$34,000)	\$34,000	\$0	(\$10,000)	\$10,000	\$0	\$0	0.00%
Total External Capital Budget	(\$34,000)	\$34,000	\$0	(\$10,000)	\$10,000	\$0	\$0	0.00%
TOTAL CAPITAL BUDGET	(\$5,980,424)	\$7,009,949	\$1,029,525	(\$15,883,902)	\$16,419,166	\$535,264	(\$494,261)	-48.01%

USER PAID SERVICES OPERATING BUDGET								
2008 Budget			2009 Budget			Change vs 2008 Budget	% Change	
Revenue	Expenditures	Net To be Raised	Revenue	Expenditures	Net To be Raised			
To/From Reserves	\$0	\$68,244	\$0	\$0	\$73,931	\$0	\$0	0.00%
Water/Sewer Overhead	\$0	\$332,233	\$332,233	\$0	\$21,276	\$21,276	(\$310,957)	-93.60%
Water/Sewer Debt Repayment	\$0	\$279,004	\$279,004	\$0	\$898,032	\$898,032	\$619,028	221.87%
Water/Sewer Debt Repayment	(\$600,191)	\$600,191	\$0	(\$772,444)	\$772,444	\$0	\$0	0.00%
Water Systems	(\$2,116,934)	\$1,770,810	(\$346,124)	(\$2,468,512)	\$1,855,957	(\$612,555)	(\$266,431)	-76.98%
Sanitary Sewer Systems	(\$1,370,000)	\$1,104,887	(\$265,113)	(\$1,480,000)	\$1,173,247	(\$306,753)	(\$41,640)	-15.71%
TOTAL USER PAID OPERATING	(\$4,087,125)	\$4,087,125	\$0	(\$4,720,956)	\$4,720,956	\$0	\$0	0.00%

USER PAID SERVICES CAPITAL BUDGET								
2008 Budget			2009 Budget			Change vs 2008 Budget	% Change	
Revenue	Expenditures	Net To be Raised	Revenue	Expenditures	Net To be Raised			
Water/Sewer Capital Program	(\$11,849,000)	\$11,849,000	\$0	(\$16,460,000)	\$16,460,000	\$0	\$0	0.00%
TOTAL USER PAID CAPITAL	(\$11,849,000)	\$11,849,000	\$0	(\$16,460,000)	\$16,460,000	\$0	\$0	0.00%
TOTAL USER PAID SERVICES	(\$9,280,998)	\$9,280,998	\$0	(\$21,180,956)	\$21,180,956	\$0	\$0	0.00%

TOTAL 2009 COUNTY BUDGET	(\$33,867,219)	\$55,679,009	\$21,811,790	(\$55,947,095)	\$78,713,108	\$22,766,013	\$954,223	4.37%
---------------------------------	-----------------------	---------------------	---------------------	-----------------------	---------------------	---------------------	------------------	--------------

PLANNING & BUILDING SERVICES DEPARTMENT

5/1/2009 12:00

	2008 Budget			2009 Budget			Change vs 2008 Budget	% Change
	Revenue	Expenditures	Net To Be Raised	Revenue	Expenditures	Net To Be Raised		
INTERNAL OPERATING BUDGET								
Planning Services	(\$479,920)	\$1,055,454	\$575,534	(\$568,200)	\$1,173,000	\$604,800	\$29,266	5.09%
Building Services	(\$683,269)	\$683,269	\$0	(\$693,833)	\$693,833	\$0	\$0	0.00%
By-law Enforcement	(\$90,000)	\$194,042	\$104,042	(\$140,500)	\$266,620	\$126,120	\$22,078	21.22%
Canine Control	(\$106,271)	\$153,741	\$47,470	(\$105,000)	\$158,906	\$53,906	\$6,436	13.56%
Parking Control	(\$88,880)	\$88,880	\$0	(\$97,295)	\$97,295	\$0	\$0	0.00%
Heritage Advisory Board	\$0	\$7,450	\$7,450	(\$2,150)	\$4,500	\$2,350	(\$5,100)	-68.46%
Crossing Guards	\$0	\$11,150	\$11,150	\$0	\$12,221	\$12,221	\$1,071	9.61%
Total Internal Operating Budget	(\$1,448,340)	\$2,193,986	\$745,646	(\$1,606,978)	\$2,406,375	\$799,397	\$53,751	7.21%
INTERNAL CAPITAL BUDGET								
Planning Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Building Services	(\$150,000)	\$150,000	\$0	(\$71,064)	\$71,064	\$0	\$0	0.00%
Parking Control	(\$14,000)	\$14,000	\$0	(\$47,530)	\$47,530	\$0	\$0	0.00%
Canine Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Internal Capital Budget	(\$164,000)	\$164,000	\$0	(\$118,594)	\$118,594	\$0	\$0	0.00%
TOTAL INTERNAL BUDGETS	(\$1,612,340)	\$2,357,986	\$745,646	(\$1,725,572)	\$2,524,969	\$799,397	\$53,751	7.21%
EXTERNAL OPERATING BUDGET								
Conservation Authority	\$0	\$250,226	\$250,226	\$0	\$251,243	\$251,243	\$1,017	0.41%
TOTAL PLNG/BLDG BUDGET	(\$1,612,340)	\$2,608,212	\$995,872	(\$1,725,572)	\$2,776,212	\$1,050,640	\$54,768	5.50%

RECREATION, PARKS & CULTURE DEPARTMENT

5/1/2009 12:01

	2008 Budget			2009 Budget			Change vs 2008 Budget	% Change
	Revenue	Expenditures	Net To Be Raised	Revenue	Expenditures	Net To Be Raised		
INTERNAL OPERATING BUDGET								
General Administration Overhead	(\$500)	\$379,098	\$378,598	(\$750)	\$489,995	\$489,245	\$110,647	29.23%
Physical Properties	\$0	\$246,352	\$246,352	\$0	\$253,098	\$253,098	\$6,746	2.74%
Satellite Offices/Main St. Bldg	(\$4,300)	\$6,838	\$2,538	\$0	\$0	\$0	(\$2,538)	-100.00%
Specialized Transit	(\$85,000)	\$116,340	\$31,340	(\$86,094)	\$112,303	\$26,209	(\$5,131)	-16.37%
Community Halls	(\$23,900)	\$229,271	\$205,371	(\$26,700)	\$229,738	\$203,038	(\$2,333)	-1.14%
Marina/Harbours & Docks	(\$175,800)	\$183,780	\$7,980	(\$173,800)	\$230,400	\$56,600	\$48,620	609.27%
Parks	(\$43,699)	\$643,785	\$600,086	(\$52,149)	\$708,074	\$655,925	\$55,839	9.31%
Cemeteries	(\$21,000)	\$112,956	\$91,956	(\$25,700)	\$113,783	\$88,083	(\$3,873)	-4.21%
P.E.C.C -Arena, Hall & Canteen	(\$304,950)	\$493,724	\$188,774	(\$296,750)	\$459,788	\$163,038	(\$25,736)	-13.63%
Wellington Arena	(\$165,831)	\$269,943	\$104,112	(\$165,831)	\$255,428	\$89,597	(\$14,515)	-13.94%
Rec. & Culture Administration	(\$30,000)	\$205,220	\$175,220	(\$9,000)	\$186,520	\$177,520	\$2,300	1.31%
Recreation Committees Per Capita	\$0	\$68,244	\$68,244	\$0	\$73,931	\$73,931	\$5,687	8.33%
Active Living	(\$9,550)	\$10,230	\$680	\$0	\$2,500	\$2,500	\$1,820	267.65%
Museums	(\$92,733)	\$347,090	\$254,357	(\$78,501)	\$343,174	\$264,673	\$10,316	4.06%
TOTAL OPERATING BUDGET	(\$957,263)	\$3,312,871	\$2,355,608	(\$915,275)	\$3,458,732	\$2,543,457	\$187,849	7.97%
INTERNAL CAPITAL BUDGET								
General Admin	\$0	\$0	\$0	(\$9,500)	\$32,000	\$22,500	\$22,500	100.00%
Physical Properties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Community Halls	(\$9,048)	\$138,798	\$129,750	(\$138,000)	\$148,000	\$10,000	(\$119,750)	-92.29%
Marina/Harbours & Docks	(\$356,186)	\$446,186	\$90,000	(\$32,786)	\$43,500	\$10,714	(\$79,286)	-88.10%
Parks	(\$170,408)	\$328,408	\$158,000	(\$940,300)	\$963,800	\$23,500	(\$134,500)	-85.13%
P.E.C.C -Arena, Hall & Canteen	(\$170,000)	\$216,500	\$46,500	(\$491,000)	\$505,000	\$14,000	(\$32,500)	-69.89%
Wellington Arena	(\$10,342)	\$36,500	\$26,158	(\$20,000)	\$20,000	\$0	(\$26,158)	-100.00%
Wellington Community Centre	\$0	\$0	\$0	(\$3,195,000)	\$3,225,000	\$30,000	\$30,000	0.00%
Rec. & Culture Administration	\$0	\$0	\$0	(\$3,500)	\$8,000	\$4,500	\$4,500	0.00%
Museums	(\$2,000)	\$33,500	\$31,500	(\$516,700)	\$562,700	\$46,000	\$14,500	46.03%
TOTAL CAPITAL BUDGET	(\$717,984)	\$1,199,892	\$481,908	(\$5,346,786)	\$5,508,000	\$161,214	(\$320,694)	-66.55%
TOTAL INTERNAL BUDGETS	(\$1,675,247)	\$4,512,763	\$2,837,516	(\$6,262,061)	\$8,966,732	\$2,704,671	(\$132,845)	-4.68%
Libraries	\$0	\$793,791	\$793,791	\$0	\$818,539	\$818,539	\$24,748	3.12%
TOTAL REC/PKS/CULTURE BUDGET	(\$1,675,247)	\$5,306,554	\$3,631,307	(\$6,262,061)	\$9,785,271	\$3,523,210	(\$108,097)	-2.98%

PUBLIC WORKS DEPARTMENT								
5/1/2009 12:01	2008 Budget			2009 Budget				
INTERNAL OPERATING BUDGET	Revenue	Expenditures	Net To Be Raised	Revenue	Expenditures	Net To Be Raised	Change vs 2008 Budget	% Change
Overhead	(\$160,000)	\$1,211,748	\$1,051,748	(\$176,850)	\$1,140,240	\$963,390	(\$88,358)	-8.40%
Roads Debt Repayment	(\$635,791)	\$885,791	\$250,000	\$0	\$1,008,628	\$1,008,628	\$758,628	303.45%
Roads Maintenance	\$0	\$3,089,829	\$3,089,829	\$0	\$3,150,602	\$3,150,602	\$60,773	1.97%
Winter Control Maintenance	\$0	\$2,254,411	\$2,254,411	\$0	\$2,254,411	\$2,254,411	\$0	0.00%
Equipment	\$0	\$223,476	\$223,476	\$0	\$253,700	\$253,700	\$30,224	13.52%
Street Lights	\$0	\$174,500	\$174,500	\$0	\$172,000	\$172,000	(\$2,500)	-1.43%
Loyalist Parkway Contribution	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
Waste Management	(\$984,000)	\$1,580,650	\$596,650	(\$902,000)	\$1,567,000	\$665,000	\$68,350	11.46%
Recycling	(\$6,000)	\$431,050	\$425,050	(\$6,000)	\$409,844	\$403,844	(\$21,206)	-4.99%
Total Internal Operating Budget	(\$1,785,791)	\$9,854,455	\$8,068,664	(\$1,084,850)	\$9,959,425	\$8,874,575	\$805,911	9.99%
INTERNAL CAPITAL BUDGET								
Roads Capital Works	(\$3,978,217)	\$4,016,885	\$38,668	(\$6,127,224)	\$6,127,224	\$0	(\$38,668)	-100.00%
Public Works Overhead Capital	\$0	\$124,750	\$124,750	(\$2,800,000)	\$2,927,550	\$127,550	\$2,800	2.24%
Equipment Capital	(\$401,000)	\$401,000	\$0	(\$317,000)	\$317,000	\$0	\$0	0.00%
Equipment Debt Repayment	(\$146,858)	\$146,858	\$0	(\$146,858)	\$146,858	\$0	\$0	0.00%
Waste Capital	(\$148,700)	\$148,700	\$0	(\$146,150)	\$146,150	\$0	\$0	0.00%
Total Internal Capital Budget	(\$4,674,775)	\$4,838,193	\$163,418	(\$9,537,232)	\$9,664,782	\$127,550	(\$35,868)	-21.95%
TOTAL INTERNAL BUDGETS	(\$6,460,566)	\$14,692,648	\$8,232,082	(\$10,622,082)	\$19,624,207	\$9,002,125	\$770,043	9.35%
USER PAID SERVICES/OPERATING BUDGET								
To/From Reserves	\$0	\$332,233	\$332,233	\$0	\$21,276	\$21,276	(\$310,957)	-93.60%
Water/Sewer Overhead	\$0	\$279,004	\$279,004	\$0	\$898,032	\$898,032	\$619,028	221.87%
Water/Sewer Debt Repayment	(\$600,191)	\$600,191	\$0	(\$772,444)	\$772,444	\$0	\$0	0.00%
Water Systems	(\$2,116,934)	\$1,770,810	(\$346,124)	(\$2,468,512)	\$1,855,957	(\$612,555)	(\$266,431)	-76.98%
Sanitary Sewer Systems	(\$1,370,000)	\$1,104,887	(\$265,113)	(\$1,480,000)	\$1,173,247	(\$306,753)	(\$41,640)	-15.71%
TOTAL USER PAID/OPERATING	(\$4,087,125)	\$4,087,125	\$0	(\$4,720,956)	\$4,720,956	\$0	\$0	0.00%
USER PAID SERVICES/CAPITAL BUDGET								
Water/Sewer Capital Program	(\$11,849,000)	\$11,849,000	\$0	(\$16,460,000)	\$16,460,000	\$0	\$0	0.00%
TOTAL USER PAID CAPITAL	(\$11,849,000)	\$11,849,000	\$0	(\$16,460,000)	\$16,460,000	\$0	\$0	0.00%
TOTAL USER PAID BUDGETS	(\$15,936,125)	\$15,936,125	\$0	(\$21,180,956)	\$21,180,956	\$0	\$0	0.00%
TOTAL PUBLIC WORKS BUDGET	(\$22,396,691)	\$30,628,773	\$8,232,082	(\$31,803,038)	\$40,805,163	\$9,002,125	\$770,043	9.35%

CORPORATE SERVICES DEPARTMENT

5/1/2009 12:00	2008 Budget			2009 Budget			Change vs 2008 Budget	% Change
	Revenue	Expenditures	Net To Be Raised	Revenue	Expenditures	Net To Be Raised		
Federal Funding-Gas Tax	(\$809,112)	\$809,112	\$0	(\$1,618,223)	\$1,618,223	\$0	\$0	0.00%
Provincial Funding-OMPF	(\$5,356,587)	\$0	(\$5,356,587)	(\$4,719,500)	\$0	(\$4,719,500)	\$637,087	11.89%
Provincial Funding - Investing in Ontario	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Provincial Funding - Roads & Bridges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Government Funding	(\$6,165,699)	\$809,112	(\$5,356,587)	(\$6,337,723)	\$1,618,223	(\$4,719,500)	\$637,087	11.89%

INTERNAL OPERATING BUDGET								
General Govt Revenue	(\$1,865,093)	\$0	(\$1,865,093)	(\$1,849,700)	\$0	(\$1,849,700)	\$15,393	0.83%
Council	\$0	\$656,974	\$656,974	\$0	\$610,070	\$610,070	(\$46,904)	-7.14%
Administration	\$0	\$3,046,445	\$3,046,445	\$0	\$3,170,949	\$3,170,949	\$124,504	4.09%
Elections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Information Technology	\$0	\$349,260	\$349,260	\$0	\$355,760	\$355,760	\$6,500	1.86%
Fire Dept	(\$54,715)	\$1,514,336	\$1,459,621	(\$38,250)	\$1,552,923	\$1,514,673	\$55,052	3.77%
H. J. McFarland Home	(\$4,514,473)	\$4,747,355	\$232,882	(\$4,755,449)	\$5,015,162	\$259,713	\$26,831	11.52%
H. J. McFarland Home-Debt Repayment	\$0	\$88,175	\$88,175	\$0	\$88,715	\$88,715	\$540	0.61%
Economic Development	(\$218,752)	\$535,425	\$316,673	(\$387,050)	\$755,576	\$368,526	\$51,853	16.37%
Economic Development L.A.I.	(\$288,000)	\$288,000	\$0	(\$129,500)	\$124,990	(\$4,510)	(\$4,510)	0.00%
Econ. Dev.-Other Organizations	\$0	\$119,075	\$119,075	\$0	\$121,545	\$121,545	\$2,470	2.07%
Picton B.I.A.	(\$132,180)	\$132,180	\$0	(\$131,858)	\$131,858	\$0	\$0	0.00%
Tile Drainage Program	(\$28,706)	\$28,706	\$0	(\$28,706)	\$28,706	\$0	\$0	0.00%
Total Internal Operating Budget	(\$7,101,919)	\$11,505,931	\$4,404,012	(\$7,320,513)	\$11,956,254	\$4,635,741	\$231,729	5.26%

INTERNAL CAPITAL BUDGET								
Administration	(\$257,290)	\$266,200	\$8,910	(\$604,790)	\$604,790	\$0	(\$8,910)	-100.00%
Information Technology	\$0	\$67,000	\$67,000	(\$28,500)	\$80,000	\$51,500	(\$15,500)	-23.13%
Fire Dept.	(\$92,375)	\$365,664	\$273,289	(\$90,000)	\$285,000	\$195,000	(\$78,289)	-28.65%
H. J. McFarland Home	(\$40,000)	\$75,000	\$35,000	(\$148,000)	\$148,000	\$0	(\$35,000)	-100.00%
Total Internal Capital Budget	(\$389,665)	\$773,864	\$384,199	(\$871,290)	\$1,117,790	\$246,500	(\$137,699)	-35.84%
TOTAL INTERNAL BUDGETS	(\$13,657,283)	\$13,088,907	(\$568,376)	(\$14,529,526)	\$14,692,267	\$162,741	\$731,117	71.37%

EXTERNAL OPERATING BUDGET								
Police Services	(\$7,500)	\$4,015,380	\$4,007,880	(\$13,800)	\$4,032,503	\$4,018,703	\$10,823	0.27%
Health Unit	\$0	\$444,755	\$444,755	\$0	\$463,441	\$463,441	\$18,686	4.20%
Land Ambulance	(\$1,139,285)	\$2,222,155	\$1,082,870	(\$1,133,576)	\$2,254,529	\$1,120,953	\$38,083	3.52%
Social Services	\$0	\$3,985,400	\$3,985,400	(\$469,522)	\$3,893,722	\$3,424,200	(\$561,200)	-14.08%
Total External Operating Budget	(\$1,146,785)	\$10,667,690	\$9,520,905	(\$1,616,898)	\$10,644,195	\$9,027,297	(\$493,608)	-5.18%

EXTERNAL CAPITAL BUDGET								
Land Ambulance	(\$34,000)	\$34,000	\$0	(\$10,000)	\$10,000	\$0	\$0	0.00%
Total External Capital Budget	(\$34,000)	\$34,000	\$0	(\$10,000)	\$10,000	\$0	\$0	0.00%
TOTAL EXTERNAL BUDGETS	(\$1,180,785)	\$10,701,690	\$9,520,905	(\$1,626,898)	\$10,654,195	\$9,027,297	(\$493,608)	-5.18%

TOTAL CORPORATE SERV. BUDGET	(\$14,838,068)	\$23,790,597	\$8,952,529	(\$16,156,424)	\$25,346,462	\$9,190,038	\$237,509	2.65%
-------------------------------------	-----------------------	---------------------	--------------------	-----------------------	---------------------	--------------------	------------------	--------------

Prince Edward County 2009 Budget
Capital Spending and Funding Summary -- April 9, 2009

	Gross Estimated Project Cost	AMOUNT TO BE RAISED FROM TAXES	WATER & SEWER USER PAID	CAPITAL FINANCING						
				Investing in Ontario Act	Municipal Road and Bridge Infrastructure Investment (2008)	Federal Gas Tax Revenue	Gov't Funding- Connecting Link, JEPP, COMRIF, Build Canada, etc	Reserves	Reserve Funds	External Sources
CAPITAL SPENDING AND FINANCING										
Corporate Services										
Back Up Generator- CTY RD 32	16,200	-					7,290	8,910		
Shire Hall- Exterior Paint/Soffit Repair	14,000	-					-		14,000	
Shire Hall- Back Up Generator	40,000	-					10,000		30,000	
Shire Hall- Window Replacement	7,500	-							7,500	
Shire Hall- Roof Service Ladders	5,000	-							5,000	
Shire Hall- Breaker Maintenance	6,000	-							6,000	
Shire Hall- Energy Audit	12,000	-							12,000	
Shire Hall- Shingle Roof & Repairs	18,000	-							18,000	
Shire Hall- Accessibility Items	23,500	-							23,500	
Shire Hall- Access Control & Video Protection	16,359	-							16,359	
Shire Hall- New Elevator	250,000	-		250,000						
Shire Hall- Boiler Replacement	85,000	-		85,000						
Shire Hall- Replace A/C Unit	75,000	-		75,000						
Edward Building- Fibre Optic Completion	25,000	-							25,000	
Edward Building- Blinds	6,500	-							6,500	
Edward Building- Bal of Const & Misc	4,731	-							4,731	
Information Technology - New Server Hardware	15,000	-		15,000						
Information Technology - Misc Hardware & Software	5,000	5,000								
Information Technology - Network Infrastructure	15,000	15,000								
Information Technology - Phone System Upgrades	5,000	5,000								
Information Technology - GIS	40,000	26,500						13,500		
Fire Department - New Bunker Suits for all Districts	18,000	-		18,000						
Fire Department - Outfitting, hose etc for all Districts	82,000	82,000								
Fire Department - Picton- Used Mechanic's Van	30,000	30,000								
Fire Department - Wellington- Siding & Insulation	25,000	-		25,000						
Fire Department - Hallowell- Used Rescue Van	30,000	13,000						17,000		
Fire Department - Hillier- Hall Renovations	40,000	40,000								
Fire Department - Sophiasburgh- New Rescue Van	60,000	30,000		30,000						
McFarland Home - First Floor Flooring	23,000	-		23,000						
McFarland Home - New Elevator	125,000	-		125,000						
Land Ambulance- Tough Books	10,000	-						10,000		
Total Corporate Services	1,127,790	246,500	-	646,000	-	-	17,290	49,410	168,590	-
Public Works										
Roads Construction Capital Program	5,427,224	-	-	-	2,265,000	1,368,224	1,445,000	349,000	-	-
McDonald Drive	700,000	-						225,000		475,000
Buildings Capital	127,550	127,550								
Pits & Quarries Capital	2,800,000									2,800,000
Equipment Capital	317,000	-						300,500	16,500	
Waste Management Capital	146,150	-						146,150		
Total Public Works	\$ 9,517,924	\$ 127,550	\$ -	\$ -	\$ 2,265,000	\$ 1,368,224	\$ 1,445,000	\$ 1,020,650	\$ -	\$ 16,500
\$ 3,275,000										
Recreation, Parks & Culture										
72 King Street - New Ramp	9,500	-		9,500						
72 King Street - Renovations & Accessibility	22,500	22,500								
Picton Town Hall- Chairlift Replacement	80,000	-		80,000						
Benson Hall/House- Structural Repairs	30,000	-		30,000						
Bloomfield Hall- Replace Roof & Soffits	21,500	-		21,500						
Sophiasburgh Hall- Paint & Lighting	10,000	10,000								
Mount Tabor- Window Repairs & Paint	6,500	-						6,500		
Picton Marina- New Dock	26,000	-		26,000				-		
Wellington Harbour- Beach Dock Power	7,500	7,500								
Boat Launches- Dock Repairs & Roadway Upgrades	10,000	3,214						6,786		

	CAPITAL FINANCING										
	Gross Estimated Project Cost	AMOUNT TO BE RAISED FROM TAXES	WATER & SEWER USER PAID	Investing in Ontario Act	Municipal Road and Bridge Infrastructure Investment (2008)	Federal Gas Tax Revenue	Gov't Funding-Connecting Link, JEPP, COMRIF, Build Canada, etc	Reserves	Reserve Funds	External Sources	Long Term Borrowing
Millenium Trail- Smokes Point Bridge	43,000	-		8,000				35,000			
Bloomfield Mill Street Park	7,000	(300)						4,300		3,000	
Wellington Parks- Light Standards	69,600	-		65,000				4,600			
Wellington Park- Washrooms	59,200			59,200							
Ameliasburgh Parks- Light Standards	30,000	-		30,000							
Sophiasburgh Parks- Lights	5,000	5,000									
Exhibition Grounds- Curling Club Roof	75,000	-		75,000							
Youth Park	600,000	-		150,000				145,000		305,000	
Crystal Palace	25,000	18,800						6,200			
Recycling Strategy – Urban Centres and Parks	50,000	-		50,000							
P.E.Community Centre- March 19, 2009 Report	400,000	-		400,000							
P.E.Community Centre- Roof	70,000	-		70,000				-			
P.E.Community Centre- Rubber Flooring	21,000	-		10,700				10,300			
P.E.Community Centre- Parking Lot Lines	7,000	7,000									
P.E.Community Centre- Ice Edger	7,000	7,000									
Wellington Arena	20,000	-						20,000			
Wellington Community Centre- Land Purchase	195,000			195,000							
Wellington Community Centre- Construction	3,055,500	55,500		-			2,000,000			375,000	625,000
Rec. & Culture Administration	8,000	4,500						3,500			
Macauley Museum- Structural Repairs	500,000	-		500,000							
Macauley Museum- Feasibility Study	25,000	15,000					10,000				
Macauley Museum- Fungal Repairs/drainage	25,000	25,000									
Macauley Museum- Purlin	6,700	-						6,700			
Rose House Museum	6,000	6,000									
Total Recreation, Parks & Culture	\$ 5,533,500	\$ 186,714	\$ -	\$ 1,779,900	\$ -	\$ -	\$ 2,010,000	\$ 248,886	\$ -	\$ 683,000	\$ 625,000
Planning Services											
Building Services - Purchase Trucks	71,064								71,064		
Parking Control- Picton Parking Study	32,530								32,530		
Parking Control- Meter Replacement	15,000	-						\$ -	15,000		
Total Planning Services	\$ 118,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,594	\$ -	\$ -
Water & Sewer User Paid											
Picton WWTP	10,200,000		-				6,000,000				4,200,000
Blm WD/Picton WD transmission connection Construction	90,000		90,000								
Document Management/GIS drawings/database	15,000		15,000								
Pctn- Water/Sewer Servicing Study Talbot-Johnson	25,000		25,000								
Hill St. Pumping Station Generator upgrades	40,000		40,000								
Automate Water meter reading	35,000		35,000								
Water Rates Study	10,000		10,000								
Nutrient Mangement Strategy External assistance	40,000		40,000								
Quality Management System External Assistance 6 water systems	60,000		60,000								
EA/Design backwash water treatment system Picton WTP	90,000		90,000								
Construct Residue management system/ MOE Baffle Factor	3,700,000		-			250,000					3,450,000
Macauley Village Booster Station Engineering	30,000		30,000								
Construct Macauley Village Booster Station	1,500,000		-								1,500,000
Union St. Watermain Replacement/Redgate extension	450,000		-								450,000
Replace Gas Chlorine electronic Controllers	30,000		30,000								
Transformer Relacement Picton WTP	45,000		45,000								
Internal renovations/shelving for shop supplies and inventory	45,000		45,000								
Purchase Ford ranger 4X4 lease from planning, surplus GMC Sonoma with bad driveshaft.	16,000		16,000								
Install safety Kick plate around balance of tanks at Wellington WWTP, MOL order item in 2007	9,000		9,000								
Project Designs	30,000		30,000								
Total Water & Sewer User Paid	\$ 16,460,000	\$ -	\$ 610,000	\$ -	\$ -	\$ 250,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 9,600,000
TOTAL CAPITAL BUDGET	\$ 32,757,808	\$ 560,764	\$ 610,000	\$ 2,425,900	\$ 2,265,000	\$ 1,618,224	\$ 9,472,290	\$ 1,318,946	\$ 287,184	\$ 699,500	\$ 13,500,000

	PROJECTED ANNUAL ACTIVITY																										
	Government Funding				Reserves														Reserve Funds								
TOTAL Gov't Funding, Reserves and Reserve Funds Available	Investing in Ontario Act	Federal Gas Tax Revenue	Municipal Road & Bridge Infrastructure Investment (2008)	Gov't Funding Connecting Link, JEPP COMRIF Build Canada	Contingency	Social Services Contingency	Information Technology	Fire Equipment	Land Ambulance	Reserves Planning Purposes	PW-Equipment Replacement Public Works	PW-Roads Construction	PW- Waste Reserve Accounts	Youth Initiatives	Arena Reserves	Parks - Wellington	Museum Reserves	Industrial Park Development	Other Reserves (No Spending)	Capital Reserve Fund	Picton Parking Meter Reserve Fund	Building Services Reserve Fund	A-Capital Reserve Utility Sale (RF)	PW Water/ Sewer-Internal External Systems (RF)	Cemetery Reserve Funds	Other Reserve Funds (No Spending)	
Public Works																											
Roads Construction Capital Program		(1,368,224)	(2,265,000)	(1,445,000)								(349,000)						(225,000)									
McDonald Drive											(300,500)		(146,150)														
Equipment Capital																											
Waste Management Capital																											
Recreation, Parks & Culture																											
72 King Street - New Ramp	(9,500)																										
Picton Town Hall- Chairlift Replacement	(80,000)																										
Benson Hall/House- Structural Repairs	(30,000)																										
Bloomfield Hall- Replace Roof & Soffits	(21,500)																										
Picton Marina- New Dock	(26,000)																										
Millenium Trail- Smokes Point Bridge	(8,000)																										
Wellington Parks- Light Standards	(65,000)															(4,600)											
Wellington Park- Washrooms	(59,200)																										
Ameliasburgh Parks- Light Standards	(30,000)																										
Exhibition Grounds- Curling Club Roof	(75,000)																										
Youth Park	(150,000)													(145,000)													
Recycling Strategy – Urban Centres and Parks	(50,000)																										
P.E.Community Centre- March 19, 2009 Report	(400,000)																										
P.E.Community Centre- Roof	(70,000)																										
P.E.Community Centre- Rubber Flooring	(10,700)																										
Wellington Arena																											
Wellington Community Centre- Land Purchase	(195,000)																										
Wellington Community Centre- Construction				(2,000,000)																							
Macauley Museum- Structural Repairs	(500,000)																										
Macauley Museum- Feasibility Study				(10,000)																							
Planning Services																											
Building Services - Purchase Trucks																											
Parking Control- Picton Parking Study																											
Parking Control- Meter Replacement																											
Water & Sewer User Paid																											
Picton WWTP				(6,000,000)																							
Picton Water Plant Residue management system		(250,000)																									
Total Uses During the Year	(19,129,072)	(2,425,900)	(1,618,224)	(2,265,000)	(9,472,290)	(396,522)	(173,000)	(13,500)	(17,000)	(10,000)	(205,000)	(447,358)	(349,000)	(146,150)	(145,000)	(30,300)	(4,600)	(2,900)	(300,000)	(208,590)	(47,530)	(71,064)		(772,444)	(7,700)		
BALANCE at DECEMBER 31, 2009	\$19,618,194	\$0	\$0	\$1,531,433	\$9,700,823	\$1,873,978	\$861	\$72,500	\$345	\$306,322	\$14,971	\$90,917	\$34,719	\$1,021,526	\$570	\$50,904	\$0	\$79,018	\$16,572	\$1,405,149	(\$136,628)	\$21,162	\$188,086	\$1,432,239	\$1,070,355	\$126,431	\$715,943

Less Committed Funds:	
Investing in Ontario	\$ -
Gas Tax	-
Municipal Road & Bridge	1,531,433
COMRIF	3,802,822
Build Canada	5,898,000
	<u>11,232,255</u>
UNCOMMITTED BALANCE	\$ 8,385,939

Summary of Other Reserves as at Dec 31, 2009:	
Working Capital	\$ 575,309
Elections	40,000
Administration Countingencies and Reserves	78,780
McFarland Home - Willow Wing Exp	22,177
Pits & Quarries	231,556
Misc Public Works Reserves	13,463
Specialized Transit	71,125
Properties (RPC)	56,683
Recreation & Misc Reserves	32,987
Cenetaph Project	57,175
Parks	15,075
Town Halls	35,251
Harbours, Marinas Docks	139,844
Business Improvement Area	35,725
Total Other Reserves	\$ 1,405,149

Summary of Other Reserve Funds as at Dec 31, 2009:	
Picton Arena Capital Reserve Fund	\$ 64,435
Fire Reserve Funds	4,748
Water and Sewer Reserve Funds	170,439
Wellington Development Charges	41,197
Road Construction Reserve Fund	8,895
Wellington Museum Reserve Fund	14,995
Parkland Reserve Funds	143,104
Development Charges	268,130
Total Other Reserve Funds	\$ 715,943