

2021 Consolidated Budget Overview Report

Recommendation:

THAT Council adopt the 2021 Municipal Budget and direct staff to finalize the tax rates following adoption of Huron County tax rates and ratios and bring back By-Law number 19 – 2021 for adoption at the next meeting following finalization of the County rates.

Background:

Starting December 21, 2020 Council reviewed the Departmental Capital Budget requests and directed that staff incorporate into the draft budget. At the same meeting, staff from KPMG reviewed the Finance Model that had been prepared to assist Council in reviewing capital financing needs and projecting the impact of possible scenarios. The unedited first draft was reviewed in detail by the CAO and Senior Leadership Team and revisions made to the Capital listing to create a second draft that was presented in the Budget Binders on January 18th, 2021. Council revised the circulated draft budget document and continued to consult and revise until the last budget meeting on February 4th, 2021. Following direction provided to date, staff incorporated the Council resolutions which resulted in the proposed 2021 levy increase in the amount of \$389,192.90 or 2.88%, less the 2020 increase in assessment from Growth of 0.78% which gives a net levy increase of 2.10%.

A review of the levy increase notes the following:

2021 Item Impact		
2020 Levy	8,172,053	
2021 Levy	8,407,720	2.88%
2020 Municipal Growth Rate		0.78%
		2.10%
Non-Discretionary Items	2021 Change	Percentage Change
Policing Costs	(9,677)	-0.12%
Total Conservation Costs	(3,673)	-0.04%
Hydro Increases	31,294	0.38%
Insurance	17,342	0.21%
Water	2,234	0.03%
Total Non-discretionary	37,519	0.46%
Revenue from 2020 Growth:	63,742	
2020 Discretionary Levy Change:	134,094	1.64%
CPI as per Policy:		0.60%
Net Impact of Discretionary Levy:	85,061	1.04%
Levy Increase Amount:	235,355	

The budget document was originally drafted on the basis of maintaining the same level of service where possible and providing a list of capital projects to support sustainability in operations. The Ontario CPI of 0.6% as at September 30, 2020 has been incorporated into the 2021 budget. This is reflective of municipal policy. Staff referenced our asset management plan, our outstanding applications for Ministry funding, direction of Council from the 2020 council proceedings and budget process while considering municipal capacity to complete the proposed projects.

The Capital projects are items that we have built into the current document allowing Council to see the list of projects needed. \$81,720.53 equates to 1% on the levy. The Municipality experienced a major “Crunch” in the 2016 budget from the loss or end of funding for numerous capital projects that we had been completing. As a result, there was a significant reduction in the capital spending with transfers to reserves providing funding for anticipated capital projects over several budget years. While the reserves that fund many of our capital projects have been depleted, (i.e. Fleet, Capital Buildings, Rec & Park Reserves) there have not been any transfer to these reserves for sustainability purposes. As part of an overall comprehensive financial plan, the municipality needs to finish the storm sewer, fleet and building component of the asset management plan and establish financial policies to sustain operations.

Each year our budget is composed of discretionary and non-discretionary expenditures. Reviewing discretionary items enables Council and Staff to “trim” the budget. However, in order for operations to be sustainable, we must also consider the non-discretionary spending. Often, the non-discretionary items account for a significant portion of any requested budgetary increase. The historical causes of budget increases were increases in costs for heat, hydro and water as well as levies imposed on Bluewater through the Ontario Provincial Police (OPP) and the Ausable Bayfield Conservation Authority (ABCA). This year the levies have decreased from the OPP and ABCA however we are in a second year of pressure from Insurance rates on the levy amount. The combined impact of projections for these responsibilities in 2021, is approximately 0.46% or \$37,519.

In June of 2019 Bluewater Council updated their policy for the application of Vibrancy funds received from Industrial Wind Turbines as Bluewater now receives funds from Grand Bend Wind, Goshen Wind and Varna Wind. The Municipality will receive \$567,050 in vibrancy funds for the operational year of 2020 with an established allocation whereby 10% of the funds are applied towards community grant requests, 60% of the funds are used towards current year projects, and 30% of the funds are maintained in the reserve to fund future sustainability.

Council must spend these funds in accordance with Section 4 of the agreement with Grand Bend Wind and Section 5 of the agreements with Goshen Wind and Varna Wind which set out general categories for the use of these funds. As such, Council proposes to use the 2021 portion of the funding as follows:

2021 Grant Summary - Update with info	STATUS (Community Group or Non-Profit)	Initial Amount Approved
Association		
Community Grants		
		-
Bayfield Agricultural Society	Non-profit organization	1,000.00
Bayfield Area Chamber of Commerce- includes In Kind	Non-profit organization	2,000.00
Bayfield Farmers Market	Non-profit organization	1,500.00
Bayfield's Forgotten Felines	Non-profit organization	2,000.00
Bayfield Historical Society	Community Group/Non-Profit	2,000.00
Bayfield River Valley Trail Assoc/Bayfield Tree Project	Community Group/Non-Profit	2,000.00
Huron County Plowman's Association	Strictly volunteer group	150.00
Pioneer Park Association	Private Ownership	2,000.00
Zurich Agricultural Society	Non-profit organization	1,000.00
Zurich & District Chamber of Commerce	Non-profit organization	1,000.00
Zurich Lions Club	Non-profit organization	2,000.00
	Balance Unallocated:	40,055.00
Vibrancy Funding -Funded from Current Year Funds		
Ausable Bayfield Conservation Foundation	Community Group/Non-Profit	-
Bayfield International Croquet Club (B.I.C.C.)	Community Group/Non-Profit	-
Bayfield Centre for the Arts	Community Group/Non-Profit	
Bluewater Dog Owners Association	Community Group/Non-Profit	
	Total of both Streams Allocated:	16,650.00

10% of annual Vibrancy receipts from **all** sources is \$56,705. Less \$16,650, leaves \$40,055.00.

This balance was added to the 60% of the annual allocation for use towards current year projects as follows:

				2021 VIBRANCY FUNDS ALLOCATION/RECAP			
					Gr. Bend %	Varna %	Goshen %
60% of Annual Amount to apply for current Projects:				\$ 340,230.00	61.72%	28.99%	9.28%
Balance of unallocated 10% per resolution:				\$ 40,055.00			
Total 2020 amount eligible to distribute:				\$ 380,285.00			
Total Amount of Available Funding:				\$ 380,285.00		Approved	
Items to consider for funding:				Requested:		Amount	
Bayfield Centre for the Arts				\$ 10,000.00		\$ 10,000.00	
In Kind:	Use of facilities, resources - expertise, equ			\$ 2,500.00		\$ -	
	Bluewater Dog Owners Association			\$ 1,562.50		\$ -	
In Kind:	Survey of Property			\$ 2,500.00		\$ -	
MoB Use:	Staff Training: Placeholder to match last y			\$ 84,256.00		\$ 78,515.00	
Balance of Funding for Babylon Line Paving:						\$ 217,300.00	
Hensall Complex HVAC						\$ 24,000.00	
Zurich Complex HVAC (1 of 3)						\$ 20,000.00	
Second Zurich Arena Dehumidifier						\$ 30,470.00	
				\$ 100,818.50		\$ 380,285.00	
Balance to allocate:				\$ 279,466.50		\$ -	
(decreases by Community Grants approved)							

It should be noted that the Vibrancy Funds are being applied across all municipal departments to fund staff training that will help Bluewater move towards the strategic goal of operational excellence.

Council has approved the creation of a Development Services Coordinator position with the costs split as 50% Development Services and 50% Planning Services. These costs are incorporated in the respective budgets.

General Government – 2021 will see continued focus on upgrading our software programs as well as an amount set aside annually in order to fund future upgrades with reduced impact on the levy by “smoothing” the investment across the useful life of the systems (both software and hardware). Spending for General Government has increased by \$5,003 or 0.24% which is relatively consistent with 2020. We continue to leverage the balance of the efficiency funding received in March of 2019 to upgrade our programs; we are looking to complete a new website design and will continue investing in digitization of municipal records.

Fire – The 2021 Fire Budget supports 4 stations within the Bluewater Fire Services as well as supporting/purchasing service from Central Huron, South Huron and Lambton Shores. Bluewater stations provide protection to Central Huron and Huron East. The Fire Chief position is provided as a shared service with Central Huron. This draft budget supports the proposed renovations to the Zurich

Firehall (\$675,000) to be funded from Reserves and spread over four (4) budget years. Other Capital items for the Fire Services includes installation of a repeater on each rescue truck (4) at a total cost of \$18,000. In addition, Fire is transferring \$256,000 to Reserves distributed as \$200,000 to the Fleet department as a contribution towards fleet capital costs, \$13,000 for the future replacement of 30 sets of firefighter bunker gear with a life cycle of 10 years and \$43,000 to fund the dispatching system replacement scheduled for 2023.

Development Services – Proposing to transfer funds to fleet as finance for the difference in asset value of upgrading the existing 2019 pickup truck with a newer model. Line item # 6005 – Intermunicipal purchases contains 2021 operating costs for fleet vehicles operated by the Protective Services Department. This Department provides Police Services, Conservation Authority Services, Source Water Protection, Building, By-law Enforcement, Animal Control, Health & Safety and Emergency Management. Contracted services are used for some By-law enforcement in addition to animal control. This Department also oversees Planning Services, but those costs are included in the respective budget.

Roads – Proposed Bridge maintenance of \$40,000 for culvert repair has been included in this budget. The proposed replacement of Bridge B35 on Airport Line is currently scheduled for 2022 with funding approved under the Investing in Canada Infrastructure Program (ICIP). Proposed Capital construction of \$3,359,667 includes: Oxford Street top coat in Hensall (\$40,900); Highway #21 Sidewalk (with MTO \$51,500); assumption of Bayview Subdivision Roads (Phase 1 & 2 of 3 \$83,400); Tuyl Street Storm Drain (\$150,000); Delage Street Sea Wall (\$20,000); Hay Fuel Tank Removal (\$20,000); and Bayfield Main Street Revitalization (\$1,866,360); Pave Moore Court and Babylon Line (83 to Pepper). There is also a transfer to reserves in amount of \$269,610 towards the Bayfield Main Street Project (\$85,000), Replenish reserve for overage of Oxford Street project (\$109,610), and Road Assumption Reserve (\$75,000). Roads will transfer \$322,074 to the Fleet department as a contribution towards fleet capital costs (\$252,074); Depreciation on truck from Development Services (\$18,000) and a Sweeper Purchase (\$52,000). This departmental budget also includes \$30,000 for sidewalk maintenance and \$100,000 for the Hamlet Sidewalk Project funded by ICIP – Covid-19.

Fleet – The Fleet department is proposing to complete the purchase of several new vehicles and pieces of equipment in 2021 at a total cost of \$926,994 and is identified as 2 replacement 1500 series pickup truck (\$72,000) 1 is delivery of the vehicle ordered in 2020; delivery of the new plow truck for public works less cost of cab & chassis paid in 2020 (\$292,551); a Sweeper for Roads (\$52,000); delivery of the new Rescue Vehicle for the Bayfield Fire Station (less deposit paid in 2020 - \$170,443) and a new Rescue Vehicle for the Brucefield Fire Station (\$340,000). To offset these purchases and daily operating expenses, the fleet department is receiving contributions from the Fleet Reserve and the respective operating departments.

Utilities – The Water, Sewer and Street Lights are self-funding operations that do not impact on the levy. We are proceeding with the Update to the Water Financial Plan (\$20,000), Compliance/Health & Safety work on the Bayfield Water tower (\$15,000) and engineering for Zurich Water System (\$95,696). Sewer capital work will include work on the Bayfield STP EA (\$43,000) and Zurich Lift Pump maintenance (\$25,000). Bluewater has implemented LED retrofits for our Streetlights in an effort to find efficiencies and reduce costs. We will levy the pre-project amounts to the systems and payback the self-funded costs of the project from savings in operations.

Marina – Operation of the Marina has been contracted out, but the Municipality will still look after the dredging operations and billings to other Marinas.

Landfill –Continuing to set aside \$24,000 per annum towards future closure costs for all the landfills and monitoring work as per the Provincial Order for the Hensall Landfill site. Staff have implemented “Wheelie Bins” throughout the municipality and are reviewing adjustments to this service. Additionally, we are using efficiency funding received in 2019 to prepare a Landfill Master Plan (\$34,000).

Cemeteries – Bluewater is responsible for running 3 active cemeteries and maintaining several inactive cemeteries. In 2018, Municipal staff assumed responsibility for all cemetery activities with the exception of grave openings and closings.

Rec/Park/Facilities – The 2021 Draft Budget for Facilities contains funding for both Capital and Operating projects/activities.

2021 proposed capital projects:

Zurich CC HVAC	\$20,000
Zurich HVAC replenish reserves	15,000
Zurich Arena Dehumidifier	35,000
Hensall CC HVAC	24,000
Hensall Arena Dehumidifier	35,000
Stanley Complex Generator	70,000
Lake Access Stairs	40,000
Old Zurich Library – Demolish	80,696
Hensall Complex Event Stage	22,500
Total proposed project cost	\$342,196

2021 proposed transfer to reserves

Hensall Arena floor and dressing room – 1/3 of municipal share	128,152
Rec Master Plan	10,000
Repayment for Zurich Arena Loan	153,204
BFIT Capital Contribution	35,000
Replenish Reserve for 2020 HVAC replacement	15,000
Lake Access Stair Repair	40,000
Annual Fleet Contribution	50,347
TOTAL proposed transfer to reserves	\$431,703

Rollovers from 2020 total \$18,000 for the 2021 projects and \$20,000 for future proposed projects.

These costs are offset with transfers from reserves and/or government funding totalling \$98,696. This department also funds Communities in Bloom.

Planning & Culture Services – Council has approved community grants in amount of \$16,650.00 this year through the Community Funding Agreement in place with Grand Bend, Goshen and Varna Wind Companies. Under the Blue Flag Program, Bluewater is planning educational activities at the Marina for 2021: Promote/participate in Flare return day, Star gazing event, participate in Earth Day Wetland Planting, Children’s program on protozoa/pond scum, promote litterless lunch and install LID demonstration plot of soakaway for lot level stormwater management. In addition, Bluewater is working with the Huron County Planning Department to continue development of a Secondary Plan for Bayfield and will be reaching out for public input.

Funding for the Heritage Committee, municipal drains, tile drains and Economic Development also shows up in this department. The Economic Development portfolio is working with staff and Council to implement activities/policies as identified in our Strategic Plan.

Financial Impact:

This budget allows the Treasury Department to generate tax notices to fund our operations.

The 2021 Budget results in a 2.88% increase to the levy and a net impact of 2.10% when growth is included. Of this amount, 0.46% is non-discretionary costs that include OPP, Conservation Authority, Hydro and Insurance. The discretionary amount is 1.64%, less CPI of 0.6%, for a net of 1.04% in discretionary costs.

Relationship to the Strategic Plan:

The budget supports the Municipality of Bluewater’s Strategic Plan goals and is a core function of municipal operations.

Attachments:

1. 2021 Budget

Submitted By: Ansberth Willert, Manager of Finance

Approved for Submission: Laurie Spence Bannerman, Chief Administrative Officer

EXECUTIVE SUMMARY

2021 Departmental Budgets

Department Revenue Fund	2020 BUDGET	2020 ACTUALS	PROJECTED VARIANCE	2021 BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Members of Council	(158,253)	(138,684)	19,569	(158,308)	(55)	0.03%
General Government	9,303,895	8,174,082	(1,129,813)	355,866	(8,948,029)	-96.18%
Fire	(786,231)	(585,637)	200,594	(968,387)	(182,156)	23.17%
Protection to Persons	(2,041,370)	(1,663,047)	378,323	(1,943,169)	98,201	-4.81%
Roads	(3,504,293)	(2,484,156)	1,020,137	(3,221,841)	282,452	-8.06%
Fleet	0	(390,664)	(390,664)	(48,843)	(48,843)	0.00%
Marina	(4,113)	(26,583)	(22,470)	(4,407)	(294)	7.15%
Environment	(445,282)	(291,991)	153,291	(434,980)	10,302	-2.31%
Cemeteries	(4,177)	(4,767)	(590)	(9,350)	(5,173)	123.85%
Rec & Park	(2,068,796)	(1,642,782)	426,014	(2,149,470)	(80,674)	3.90%
Planning & Culture	(291,380)	(352,183)	(60,803)	(214,023)	77,357	-26.55%
Current Taxation surplus (deficit)	0	593,588	593,588	(8,796,913)	(8,796,913)	
Self-funding Operations:						
Streetlights	0	(208,549)	(208,549)	0	0	0.00%
Water	0	670,705	670,705	(0)	0	0.00%
Sewer	0	352,358	352,358	(0)	(1)	0.00%
Current surplus (deficit)	0	1,408,102	1,408,102			
Surplus (deficit) for Utilities:	0.00	814,514	814,514			

Reduction

389,192.90 Balance Surplus 2016-2018

-8,407,719.95 2021 Funding requirements

-8,172,053.03 2020 Levy

235,666.92 Levy Change 2.88%

Growth Rate 0.78%

Net tax impact: 2.10%

Non-discretionary + **CPI** 1.06%

MUNICIPALITY OF BLUEWATER BUDGET SUMMARY FOR 2021

The Municipality of Bluewater's PRELIMINARY 2021 budget, represents proposed net expenditures in the amount of \$ -8,407,720

This represents a 2.88% change from the 2020 levy collected through taxation of \$8,172,053.

The Bluewater Current Value Assessment (CVA) for taxation purposes for 2021 increased over the 2020 CVA for taxation purposes by 20,650,300 due to growth in the municipality or 0.78%

The 2020 CVA was 2,650,912,609 and the 2021 CVA is 2,671,562,909 for taxation purposes.

This increase in CVA results directly from growth as Market Value Reassessment was postponed.

We have assumed the tax ratios remain unchanged for the 2021 taxation year. The County of Huron sets these ratios as the upper tier municipality.

We have updated the Huron County tax rate to current proposed and assumed no change in Education as no CVA increase.

For \$100,000 of assessment on a residential property, the amount of taxes for the year 2021 changes to

\$ 1,064.27 from \$ 1,052.46 in 2020. The municipal portion moves from \$442.44 to \$ 450.71

This is a 1.87% change in the municipal portion and an overall change of 1.12% in total taxes.

Year	Bluewater	County	School Board	Total Taxes
2020	\$ 442.44	\$ 457.02	\$ 153.00	\$ 1,052.46
2021	\$ 450.71	\$ 460.56	\$ 153.00	\$ 1,064.27
Difference	\$ 8.27	\$ 3.54	\$ -	\$ 11.80
% increase/decrease	1.87%	0.77%	0.00%	1.12%

Note:

The 2021 Notional or revenue neutral rate for Bluewater is: 0.0043821
 The current proposed tax rate for Bluewater is: 0.0045071
 The change in the levy is skewed by the increase in CVA for taxation purposes.

0.0044244 2020 Rate
 0.00012499 2.85% increase to notional rate
 0.00008268 1.87% increase to 2020 tax rate

MUNICIPALITY OF BLUEWATER BUDGET SUMMARY FOR 2021

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We have assumed the tax ratios remain unchanged for the 2021 taxation year. The County of Huron sets these ratios as the upper tier municipality.

We have updated the Huron County tax rate to current proposed and assumed no change in Education as no CVA increase.

For the average assessment on a residential property, the amount of taxes for the year 2021 changes to

\$ 3,154.58 from \$ 3,085.94 in 2020. The municipal portion moves from \$442.44 to \$ 1,335.94

This is a 2.98% change in the municipal portion and an overall change of 2.22% in total taxes.

Year	Bluewater	County	School Board	Total Taxes
\$293,212 for 2020	\$ 1,297.29	\$1,340.04	\$ 448.61	\$ 3,085.94
\$296,408.87 for 2021	\$ 1,335.94	\$1,365.14	\$ 453.51	\$ 3,154.58
Difference	\$ 38.65	\$ 25.09	\$ 4.89	\$ 68.64
% increase/decrease	2.98%	1.87%	1.09%	2.22%

Note:

The 2021 Notional or revenue neutral rate for Bluewater is: 0.0043821

The current proposed tax rate for Bluewater is: 0.0045071

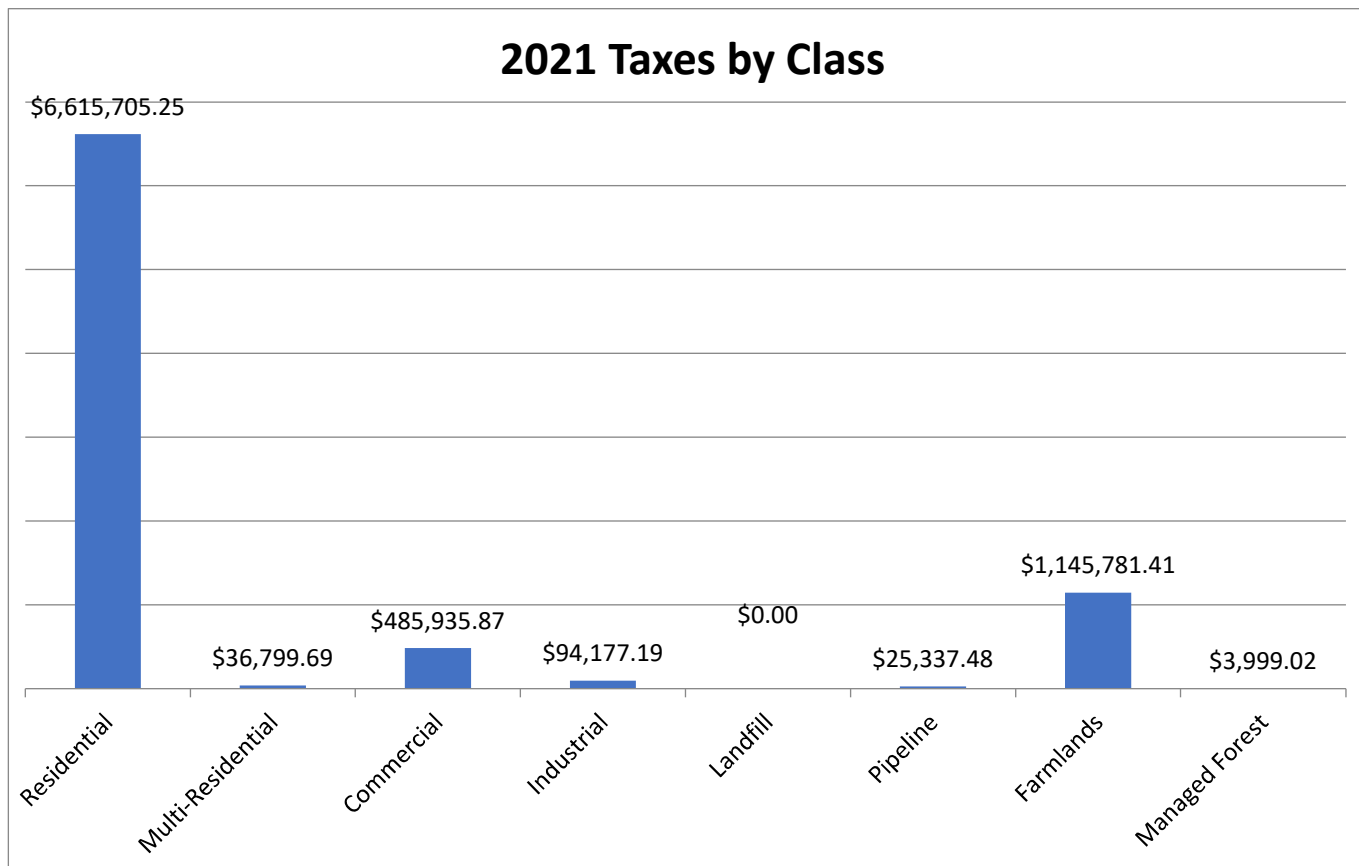
The change in the levy is skewed by the increase in average CVA for taxation purposes.

0.0044244 2020 Rate

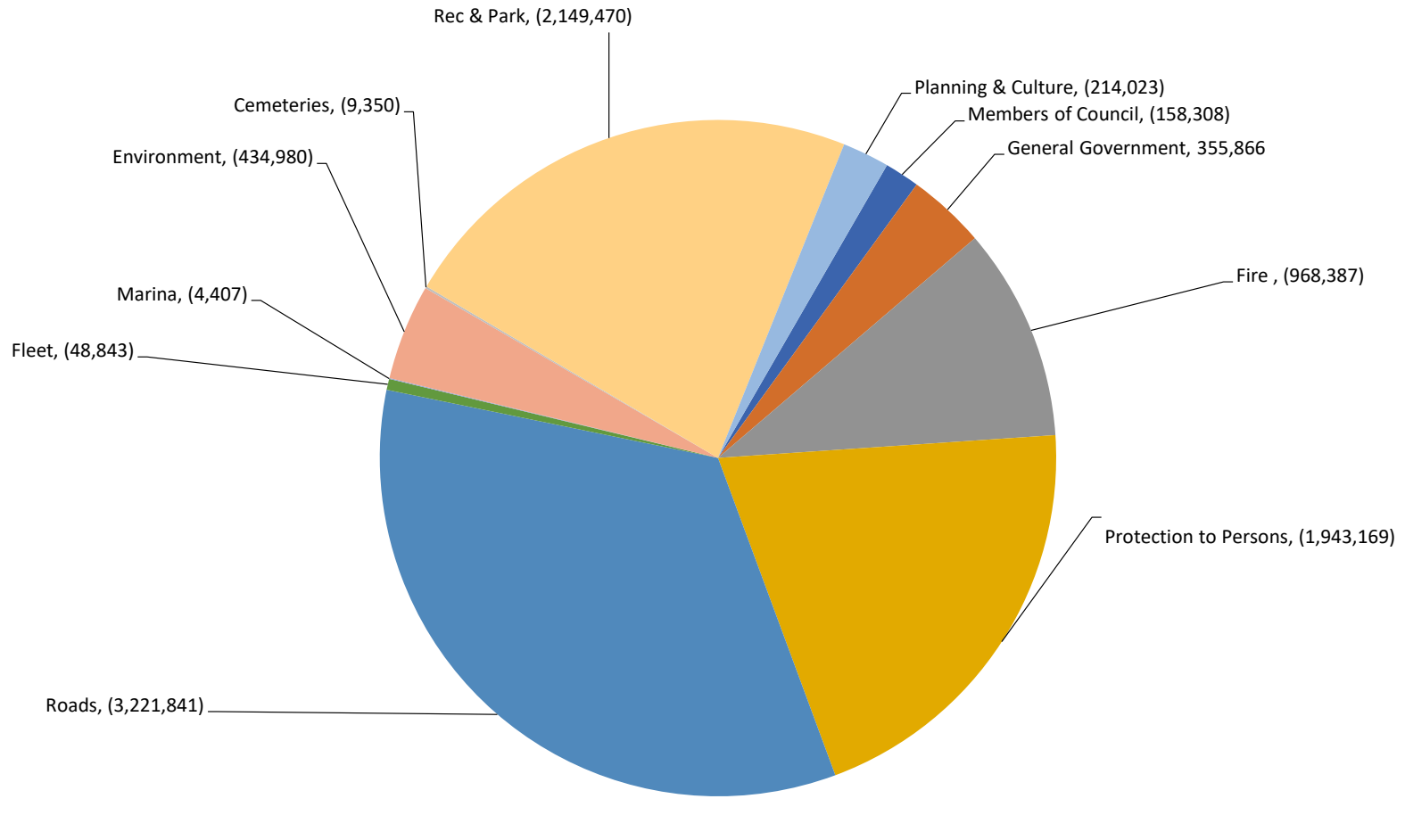
0.00012499 2.85% increase to notional rate

0.00008268 1.87% increase to 2020 tax rate

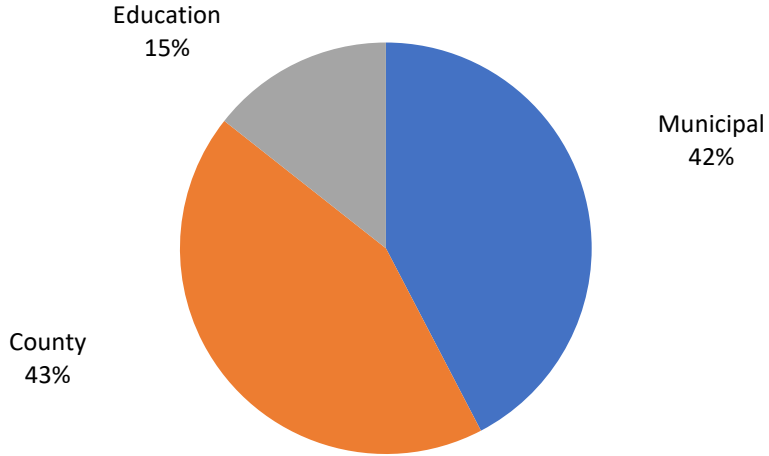
Tax Class	Levy	%
Residential	\$6,615,705.25	78.6859%
Multi-Residential	\$36,799.69	0.4377%
Commercial	\$485,935.87	5.7796%
Industrial	\$94,177.19	1.1201%
Landfill	\$0.00	0.0000%
Pipeline	\$25,337.48	0.3014%
Farmlands	\$1,145,781.41	13.6277%
Managed Forest	\$3,999.02	0.0476%
	<u>\$8,407,735.91</u>	<u>100%</u>



Municipality of Bluewater 2021 Levy Distribution



2021 Tax Rate Distribution



Tax Class	2020	2021	2020	2021	Difference	Difference
	Levy	Levy	%	%	\$	%
Residential	\$6,420,451.38	\$6,615,705.25	78.5659%	78.6859%	\$195,253.87	0.1201%
Multi-Residential	\$36,124.61	\$36,799.69	0.4421%	0.4377%	\$675.08	-0.0044%
Commercial	\$475,131.45	\$485,935.87	5.8141%	5.7796%	\$10,804.42	-0.0345%
Industrial	\$92,248.23	\$94,177.19	1.1288%	1.1201%	\$1,928.96	-0.0087%
Large Industrial	\$0.00	\$0.00	0.0000%	0.0000%	\$0.00	0.0000%
Pipeline	\$24,761.16	\$25,337.48	0.3030%	0.3014%	\$576.32	-0.0016%
Farmlands	\$1,119,959.43	\$1,145,781.41	13.7047%	13.6277%	\$25,821.98	-0.0770%
Managed Forest	\$3,386.99	\$3,999.02	0.0414%	0.0476%	\$612.03	0.0061%
	<u>\$8,172,063.25</u>	<u>\$8,407,735.91</u>	<u>100%</u>	<u>100%</u>	<u>\$235,672.66</u>	<u>0%</u>

**Consolidated
Operating vs Capital**

MUNICIPALITY OF BLUEWATER

	1	9	10	11
		2020 Proposed Budget	2020 Operating Budget	2020 Capital Budget
Current Year Surplus		0		
Prior Year Deficit/(Surplus)		(755,492)	(755,492)	
Taxation Revenue		(116,150)	(116,150)	
Members of Council Revenues		(3,616)	(3,616)	
Members of Council Expenditures		161,870	161,870	
General Government Revenue-Operating		(2,314,713)	(2,314,713)	
General Government Expenditures-Operating		2,024,815	2,024,815	
General Government Revenue-Capital		0		0
General Government Expenditures-Capital		29,700		29,700
Fire Department Revenue-Operating		(168,444)	(168,444)	
Fire Department Expenditures-Operating		663,194	663,194	
Fire Department Revenue-Capital		(5,000)		(5,000)
Fire Department Expenditures-Capital		296,481		296,481
Protection to Persons & Property Revenue-Operati		(334,277)	(334,277)	
Protection to Persons & Property Expenditures-Op		2,329,578	2,329,578	
Protection to Persons & Property Revenue-Capital		0		0
Protection to Persons & Property Expenditures-Ca		46,069		46,069
Roads Revenue-Operating		(80,550)	(80,550)	
Roads Expenditures-Operating		2,667,461	2,667,461	
Roads Revenue-Capital		(3,060,357)		(3,060,357)
Roads Expenditures-Capital		3,977,739		3,977,739
Fleet Revenue-Operating		(1,000)	(1,000)	
Fleet Expenditures-Operating		(0)	(0)	
Fleet Revenue-Capital		(912,000)		(912,000)
Fleet Expenditures-Capital		913,000		913,000
Street Lights Revenue - Operating		(166,416)	(166,416)	
Street Lights Expenditures - Operating		42,391	42,391	
Street Lights Revenue - Capital		(305,325)		(305,325)
Street Lights Expenditures - Capital		429,351		429,351
Marina Revenue		(84,857)	(79,857)	(5,000)
Marina Expenditures		88,970	83,970	5,000
Environment Revenue - Operating		(700,700)	(700,700)	
Environment Expenditures - Operating		1,019,482	1,019,482	
Environment Revenue - Capital		(74,000)		(74,000)
Environment Expenditures - Capital		200,500		200,500
Cemeteries Revenue		(19,899)	(19,899)	0
Cemeteries Expenditures		24,076	24,076	0
Recreation & Parks & Facilities Revenue-Operating		(430,366)	(430,366)	
Recreation & Parks & Facilities Expenditures-Oper		1,847,767	1,847,767	
Recreation & Parks & Facilities Revenue-Capital		(144,696)		(144,696)
Recreation & Parks & Facilities Expenditures-Capit		796,091		796,091
Planning & Culture Revenue		(554,693)	(554,693)	0
Planning & Culture Expenditures		846,073	811,820	34,253
Water Revenue-Operating		(2,169,524)	(2,169,524)	
Water Expenditures-Operating		2,141,367	2,141,367	
Water Revenue-Capital		(1,058,655)		(1,058,655)
Water Expenditures-Capital		1,086,812		1,086,812
Sewer Revenue- Operating		-1,019,058.	(1,019,058)	
Sewer Expenditures- Operating		859,095.	859,095	
Sewer Revenue- Capital		-372,920.		-372,920.
Sewer Expenditures- Capital		532,883.		532,883
Raised from Taxation:				
Totals:		8,172,053.99	5,762,127.82	2,409,926.17
Overall Change in Levy:		0.0656	0.0077	0.2353
Total Revenues:		(14,852,709.39)	(8,914,756.55)	(5,937,952.84)
Overall change in Revenues:		0.1923	0.2744	0.0871
Total Expenditures:		23,024,763.38	14,676,884.37	8,347,879.01
Overall change in Expenditures:		0.1440	0.1544	0.1261
Current Year Deficit/(Surplus)		8,172,053.99	5,762,127.82	2,409,926.17

**Consolidated
Operating vs Capital**

MUNICIPALITY OF BLUEWATER

1	9	10	11
	2021 Proposed Budget	2021 Operating Budget	2021 Capital Budget
Current Year Surplus	0		
Prior Year Deficit/(Surplus)	(389,193)	(389,193)	0
Taxation Revenue	(111,939)	(111,939)	0
Members of Council Revenues	(3,626)	(3,626)	0
Members of Council Expenditures	161,934	161,934	0
General Government Revenue-Operating	(2,268,445)	(2,268,445)	
General Government Expenditures-Operating	2,024,518	2,024,518	
General Government Revenue-Capital	(35,000)		(35,000)
General Government Expenditures-Capital	35,000		35,000
Fire Department Revenue-Operating	(168,336)	(168,336)	
Fire Department Expenditures-Operating	695,723	695,723	
Fire Department Revenue-Capital	(5,000)		(5,000)
Fire Department Expenditures-Capital	446,000		446,000
Protection to Persons & Property Revenue-Operati	(403,710)	(403,710)	
Protection to Persons & Property Expenditures-Op	2,328,983	2,328,983	
Protection to Persons & Property Revenue-Capital	0		0
Protection to Persons & Property Expenditures-Ca	17,896		17,896
Roads Revenue-Operating	(45,500)	(45,500)	
Roads Expenditures-Operating	2,901,816	2,901,816	
Roads Revenue-Capital	(3,680,827)		(3,680,827)
Roads Expenditures-Capital	4,046,351		4,046,351
Fleet Revenue-Operating	(624,281)	(624,281)	
Fleet Expenditures-Operating	673,125	673,125	
Fleet Revenue-Capital	(926,994)		(926,994)
Fleet Expenditures-Capital	926,994		926,994
Street Lights Revenue - Operating	(166,417)	(166,417)	
Street Lights Expenditures - Operating	41,946	41,946	
Street Lights Revenue - Capital	0		0
Street Lights Expenditures - Capital	124,471		124,471
Marina Revenue	(85,912)	(80,912)	(5,000)
Marina Expenditures	90,319	85,319	5,000
Environment Revenue - Operating	(885,559)	(885,559)	
Environment Expenditures - Operating	1,120,539	1,120,539	
Environment Revenue - Capital	0		0
Environment Expenditures - Capital	200,000		200,000
Cemeteries Revenue	(20,650)	(20,650)	0
Cemeteries Expenditures	30,000	30,000	0
Recreation & Parks & Facilities Revenue-Operating	(454,922)	(454,922)	
Recreation & Parks & Facilities Expenditures-Oper	1,987,659	1,987,659	
Recreation & Parks & Facilities Revenue-Capital	(173,166)		(173,166)
Recreation & Parks & Facilities Expenditures-Capit	789,899		789,899
Planning & Culture Revenue	(323,003)	(323,003)	0
Planning & Culture Expenditures	537,026	537,026	0
Water Revenue-Operating	(2,081,083)	(2,081,083)	
Water Expenditures-Operating	2,674,641	2,674,641	
Water Revenue-Capital	(861,912)		(861,912)
Water Expenditures-Capital	268,355		268,355
Sewer Revenue- Operating	-1,750,304.	(1,750,304)	
Sewer Expenditures- Operating	1,817,888.	1,817,888	
Sewer Revenue- Capital	-219,292.		-219,292.
Sewer Expenditures- Capital	151,709.		151,709
Raised from Taxation:			
Totals:	8,407,720.08	7,303,235.86	1,104,484.22
Overall Change in Levy:	0.0288	0.2675	-0.5417
Total Revenues:	(15,685,072.31)	(9,777,881.34)	(5,907,190.97)
Overall change in Revenues:	0.0560	0.0968	-0.0052
Total Expenditures:	24,092,792.38	17,081,117.19	7,011,675.19
Overall change in Expenditures:	0.0464	0.1638	-0.1601
Current Year Deficit/(Surplus)	8,407,720.08	7,303,235.86	1,104,484.22

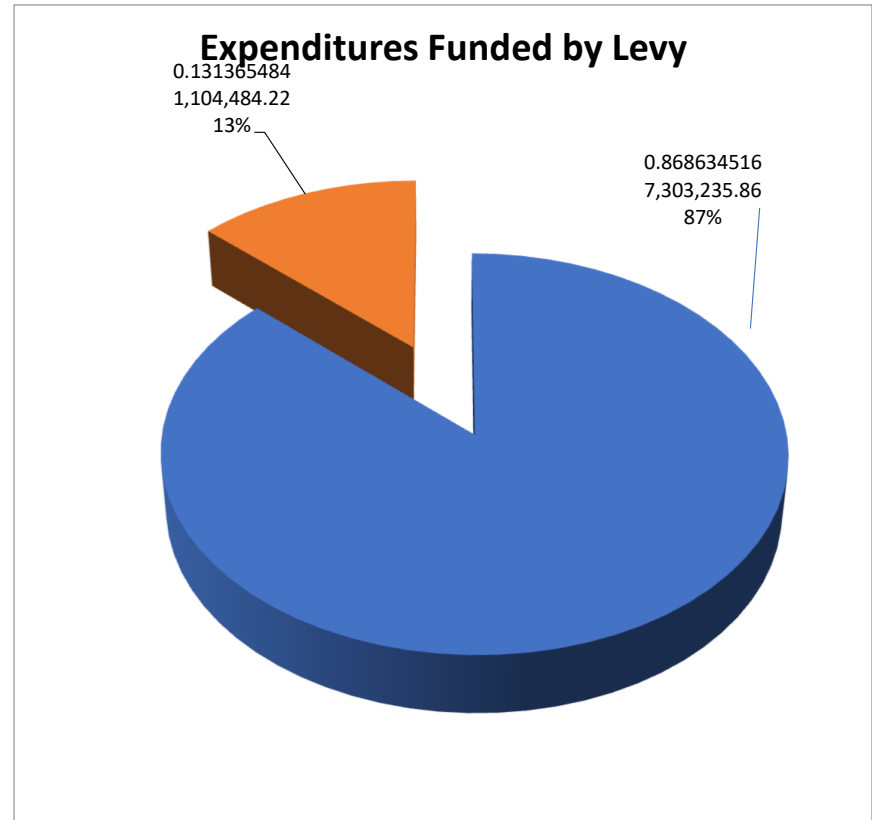
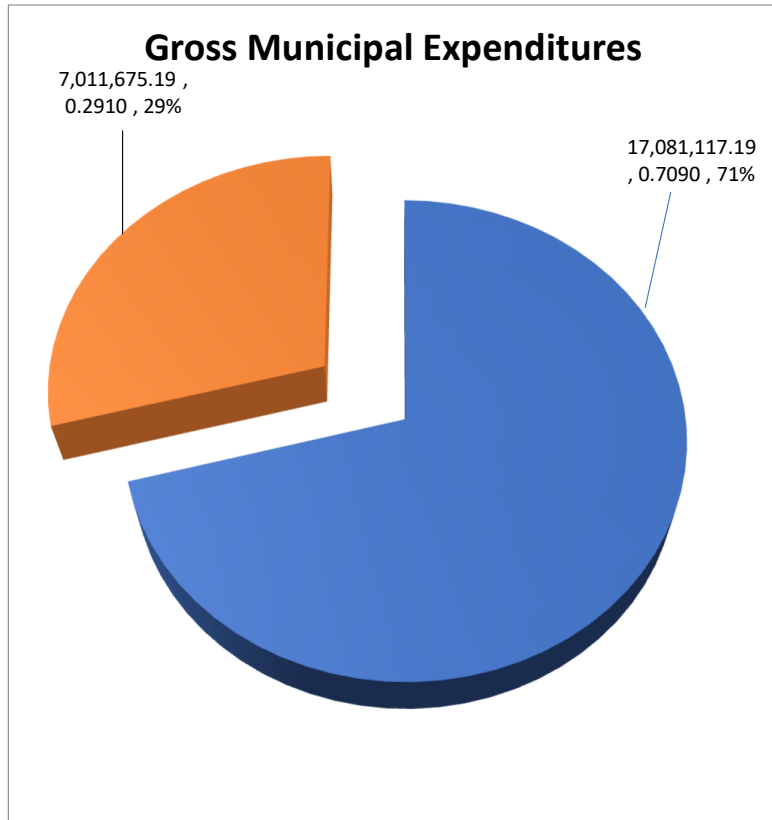
OPERATING TO CAPITAL COMPARISON

Capital 29.10%

Operating 70.90%

Capital 13.14%

Operating 86.86%



THE MUNICIPALITY OF BLUEWATER
MEMBERS OF COUNCIL

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
REVENUE								
OTHER MUNICIPAL REVENUE								
5337 Other Recoveries	5,164	5,747	1,616	1,509	93.35%	1,626	10	0.61%
Total Other Municipal Revenue	5,164	5,747	1,616	1,509	93.35%	1,626	10	0.61%
TRANSFER FROM RESERVES & RESERVE FUNDS								
5950 Transfer from Reserves/Reserve Funds	843	140	2,000	0	0.00%	2,000	0	0.00%
Total Transfer from Reserves & Reserve Funds	843	140	2,000	0	0.00%	2,000	0	0.00%
TOTAL REVENUE	6,007	5,887	3,616	1,509	41.72%	3,626	10	0.27%

EXPENDITURES

WAGES & BENEFITS

Total Wages & Benefits	115,300	133,031	150,761	133,150	88.32%	157,260	6,499	4.31%
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THE MUNICIPALITY OF BLUEWATER
MEMBERS OF COUNCIL

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
OPERATIONS								
	Intra Municipal							
6002	(9,393)	(7,503)	(9,892)	0	0.00%	(9,951)	(59)	0.60%
	Recoveries							
	Convention - John							
6318	334	0	0	0	0.00%	0	0	0.00%
6319	1,267	0	0	0	0.00%	0	0	0.00%
	Convention - Jim							
6320	2,626	1,681	3,000	90	2.98%	2,000	(1,000)	-33.33%
	Convention - Alwyn							
6322	0	542	1,500	66	4.39%	1,000	(500)	-33.33%
	Convention - Scott Harris							
6323	0	0	1,500	530	35.30%	1,000	(500)	-33.33%
6324	1,196	2,146	3,500	2,442	69.78%	2,500	(1,000)	-28.57%
	Convention - Shawn							
6326	0	0	1,500	0	0.00%	1,000	(500)	-33.33%
	Convention - George							
6327	2,400	1,507	1,500	825	55.00%	1,000	(500)	-33.33%
	Convention - Bill							
6328	0	2,637	1,500	631	42.07%	1,000	(500)	-33.33%
	Convention - John Becker							
6330		0	1,500	0	0.00%	1,000	(500)	-33.33%
	Convention - Tyler Hessel							
6332	3,680	0	0	0	0.00%	0	0	0.00%
	Convention - Peter							
6333	0	0	1,500	66	4.39%	1,000	(500)	-33.33%
6354	1,730	557	1,000	321	32.13%	500	(500)	-50.00%
6370	843	140	2,000	1,781	89.04%	2,000	0	0.00%
6374	912	432	0	111	0.00%	124	124	0.00%
6378	1,717	601	1,000	181	18.12%	500	(500)	-50.00%
	7,312	2,739	11,108	7,043	63.40%	4,673	(6,435)	-57.93%
	Total Operations							
<hr/>								
TOTAL EXPENDITURES								
	122,612	135,770	161,869	140,193	86.61%	161,934	65	0.04%

THE MUNICIPALITY OF BLUEWATER
MEMBERS OF COUNCIL

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
SURPLUS/ (DEFICIT)	(116,605)	(129,883)	(158,253)	(138,684)	87.63%	(158,308)	(55)	0.03%

THE MUNICIPALITY OF BLUEWATER
GENERAL GOVERNMENT/TAXATION
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
REVENUE								
PRIOR YEAR SURPLUS/DEFICIT								
4101			755,492		0.00%	0	(755,492)	-100.00%
TAXATION REVENUE								
4105	37,893	38,160	38,160	38,160	100.00%	38,160	0	0.00%
	6,161,952	6,133,181	6,589,580	6,589,573	100.00%	0	(6,589,580)	-100.00%
	56,957	50,560	51,340	121,551	236.76%	52,689	1,349	2.63%
	(11,601)	(11,241)	(12,440)	(212,217)	1705.92%	(30,499)	(18,059)	145.17%
	1,538,008	1,539,253	1,582,474	1,586,164	100.23%	0	(1,582,474)	-100.00%
	13,256	12,352	0	29,009	0.00%	0	0	0.00%
4249	0	0	0	0	0.00%	12,443	12,443	0.00%
	(2,276)	(3,064)	0	(51,468)	0.00%	(7,040)	(7,040)	0.00%
	48,103	44,198	39,090	52,876	135.27%	46,186	7,096	18.15%
	7,829,036	7,791,047	8,288,204	8,124,639	98.03%	111,939	(8,176,265)	-98.65%
PROVINCE OF ONTARIO UNCONDITIONAL GRANTS								
5030	1,239,863	1,236,191	1,402,138	1,213,681	86.56%	1,210,600	(191,538)	-13.66%
5035	0	0	0	330,000	0.00%	66,000	66,000	0.00%
	1,239,863	1,236,191	1,402,138	1,543,681	110.09%	1,276,600	(125,538)	-8.95%

THE MUNICIPALITY OF BLUEWATER
GENERAL GOVERNMENT/TAXATION
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
PROVINCE OF ONTARIO CONDITIONAL GRANTS								
5109 Province of Ontario - Funding	0	0	0	75,000	0.00%	0	0	0.00%
Total Province of Ontario Conditional Grants	0	0	0	75,000	0.00%	0	0	0.00%
OTHER MUNICIPAL REVENUE								
5337 Other Recoveries	413,397	523,898	567,050	3,795	0.67%	570,000	2,950	0.52%
Total Other Municipal Revenue	413,397	523,898	567,050	3,795	0.67%	570,000	2,950	0.52%
UNALLOCATED REVENUE								
5040 Investment Income Interest & Penalty	95,898	165,062	100,000	72,226	72.23%	100,000	0	0.00%
5042 Revenue - Taxation	154,292	140,838	158,535	126,504	79.80%	133,671	(24,864)	-15.68%
5044 Lottery Licences	1,572	964	1,000	665	66.51%	800	(200)	-20.00%
5046 Marriage Licences	2,600	1,700	2,000	2,000	100.00%	2,000	0	0.00%
5048 Sale of Publications, Equipment	13	0	0	0	0.00%	0	0	0.00%
5064 Other Revenue	297	41	375	74	19.68%	75	(300)	-80.00%
5066 Burial Permits	140	140	140	150	107.14%	175	35	25.00%
5068 Finance Charges Revenue	553	1,915	1,685	4,579	271.73%	2,000	315	18.69%
Total Unallocated Revenue	255,365	310,660	263,735	206,198	78.18%	238,721	(25,014)	-9.48%
FEES & SERVICE CHARGES								

THE MUNICIPALITY OF BLUEWATER
GENERAL GOVERNMENT/TAXATION
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
5402 General Administration - Fees	322	454	400	308	77.05%	300	(100)	-25.00%
5404 Tax & Zoning Certificate Fees	21,706	25,685	23,000	27,375	119.02%	26,530	3,530	15.35%
5486 Sale of Municipal Owned Land	0	0	0	89,276	0.00%	0	0	0.00%
Total Fees & Service Charges	22,028	26,139	23,400	116,959	499.82%	26,830	3,430	14.66%
TRANSFER FROM RESERVES & RESERVE FUNDS								
5950 Transfer from Reserves/Reserve Funds	50,522	301,119	58,391	1,411	2.42%	191,294	132,903	227.61%
Total Transfer from Reserves & Reserve Funds	50,522	301,119	58,391	1,411	2.42%	191,294	132,903	227.61%
TOTAL REVENUE								
	9,810,211	10,189,053	11,358,410	10,071,683	88.67%	2,415,384	(8,943,026)	-78.73%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	809,408	753,316	875,920	859,050	98.07%	929,786	53,866	6.15%
OPERATIONS								
6002 Intra Municipal Recoveries	(55,318)	(69,055)	(54,286)	(1,236)	2.28%	(55,304)	(1,018)	1.88%
6302 Advertising	588	1,791	5,085	1,170	23.01%	2,000	(3,085)	-60.67%

THE MUNICIPALITY OF BLUEWATER
GENERAL GOVERNMENT/TAXATION
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6304 Association/ Memberships - Municipal	6,344	11,756	7,276	994	13.66%	1,000	(6,276)	-86.26%
6306 Association/ Memberships - Staff	3,027	3,535	5,043	2,615	51.86%	2,631	(2,412)	-47.83%
6308 Audit	28,500	28,500	23,391		0.00%	0	(23,391)	-100.00%
6314 Staff Appreciation	740	4,427	3,595	1,317	36.64%	1,325	(2,270)	-63.14%
6338 Conventions/Conferences Equipment	5,690	6,459	8,110	1,751	21.60%	6,500	(1,610)	-19.85%
6339 Replacement/New	0	0	24,700	10,366	41.97%	8,645	(16,055)	-65.00%
6342 Gifts & Donations	406	250	500	531	106.10%	400	(100)	-20.00%
6350 Insurance	29,536	33,624	43,088	42,274	98.11%	44,388	1,300	3.02%
6354 Meals	414	134	610		0.00%	300	(310)	-50.82%
6357 Election Expenses	29,137	1,656	1,656	1,603	96.78%	1,612	(44)	-2.64%
6360 Office Supplies	17,616	14,710	17,289	16,314	94.36%	15,000	(2,289)	-13.24%
6361 Logos, Pins, Photos, Promotions	173	371	300	36	11.85%	150	(150)	-50.00%
6364 Postage & Box Rentals	27,558	32,124	28,643	32,126	112.16%	32,319	3,676	12.83%
6366 Printing & Stationery Publications &	1,067	1,318	1,340	903	67.36%	908	(432)	-32.24%
6367 Subscriptions Marriage License	1,950	1,590	2,027	1,673	82.56%	1,683	(344)	-16.95%
6369 Expenses	1,440	720	1,440	1,440	100.00%	1,440	0	0.00%
6370 Staff Education/Training	10,472	14,528	28,391	6,905	24.32%	20,500	(7,891)	-27.79%
6371 Health & Safety	50	0	50	0	0.00%	1,198	1,148	2296.00%
6374 Telephone	9,360	11,125	9,729	11,293	116.07%	11,361	1,632	16.77%
6377 Meetings	15	13	5,000	153	3.05%	150	(4,850)	-97.00%
6378 Travel	2,874	3,205	3,525	277	7.87%	1,800	(1,725)	-48.94%
7304 Admin - Costs of Mun. Land Sales	0	0	5,000	941	18.83%	0	(5,000)	-100.00%
7305 Costs Awarded/Bad Debt Expense	1,132	387	5,000	179	3.58%	5,000	0	0.00%
7306 Tax Billing & Collection Costs	1,826	2,003	3,500	12,219	349.11%	19,571	16,071	459.17%
7311 Administration - COVID- 19 Costs	0	0	0	12,845	0.00%	4,500	4,500	0.00%
8810 Depreciation Expense	86,985	87,094	0	0	0.00%	0	0	0.00%
Total Operations	211,582	192,266	180,002	158,688	88.16%	129,076	(50,926)	-28.29%

**CONTRACTED
SERVICES**

THE MUNICIPALITY OF BLUEWATER
GENERAL GOVERNMENT/TAXATION
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6401 Legal Fees	10,369	7,381	10,777	8,507	78.94%	15,000	4,223	39.19%
6402 Equipment Contract Services/Maintenance Professional/Engineering Fees	126,917	113,453	326,386	226,857	69.51%	237,446	(88,940)	-27.25%
Total Contracted Services	165,456	130,044	357,163	237,394	66.47%	318,446	(38,717)	-10.84%
RENTS & FINANCIAL EXPENSES								
6502 Financial Charges - Bank/Visa	372	(611)	1,220	2,259	185.19%	2,000	780	63.93%
Total Rents & Financial Expenses	372	(611)	1,220	2,259	185.19%	2,000	780	63.93%
EXTERNAL TRANSFERS								
6640 Brucefield Water	37,893	38,160	38,160	38,160	100.00%	38,160	0	0.00%
Total External Transfers	37,893	38,160	38,160	38,160	100.00%	38,160	0	0.00%
CAPITAL EXPENSE								
6906 Capital - Equipment		9,194	5,000	0	0.00%	45,000	40,000	800.00%
Total Capital Expense	0	9,194	5,000	0	0.00%	45,000	40,000	800.00%
TRANSFER TO RESERVES & RESERVE FUNDS								
7902 Transfer to Reserves	441,400	541,528	597,050	602,050	0.00%	597,050	0	0.00%
Total Transfer to Reserves & Reserve Funds	441,400	541,528	597,050	602,050	0.00%	597,050	0	0.00%

THE MUNICIPALITY OF BLUEWATER
 GENERAL GOVERNMENT/TAXATION
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
TOTAL EXPENDITURES	1,666,112	1,663,898	2,054,515	1,897,602	63.06%	2,059,518	5,003	0.24%
SURPLUS/ (DEFICIT)	8,144,098	8,525,156	9,303,895	8,174,082	94.33%	355,866	(8,948,029)	-96.18%

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER FIRE DEPARTMENTS
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
REVENUE								
OTHER MUNICIPAL REVENUE								
5312								
Operations - Central Huron - Bayfield	25,000	25,000	25,000	0	0.00%	25,000	0	0.00%
5314								
Operations - Huron East - Brucefield	47,843	55,481	46,284	0	0.00%	51,662	5,378	11.62%
5316								
Operations - Huron East - Hensall	39,551	39,124	36,888	0	0.00%	39,338	2,450	6.64%
5320								
Capital - Central Huron - Bayfield	5,000	5,000	5,000	0	0.00%	5,000	0	0.00%
5324								
Fire Calls - Central Huron - Bayfield	6,035	6,619	6,000	4,600	76.67%	5,000	(1,000)	-16.67%
5326								
Fire Calls - Huron East - Brucefield	7,100	5,850	7,200	2,600	36.11%	5,000	(2,200)	-30.56%
5327								
Donations - General Public	0	0	0	400	0.00%	0	0	#DIV/0!
5334								
Other Revenue - Bluewater	20,157	41,879	32,072	28,353	88.40%	27,336	(4,736)	-14.77%
Total Other Municipal Revenue	150,686	178,953	158,444	35,953	22.69%	158,336	(108)	-0.07%
TRANSFER FROM RESERVES & RESERVE FUNDS								
5950								
Transfer from Reserves/Reserve Funds	8,220	8,920	15,000	0	0.00%	15,000	0	0.00%
Total Transfer from Reserves & Reserve Funds	8,220	8,920	15,000	0	0.00%	15,000	0	0.00%

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER FIRE DEPARTMENTS
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
TOTAL REVENUE	158,906	187,872	173,444	35,953	20.73%	173,336	(108)	-0.06%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	273,386	310,714	302,934	256,337	84.62%	293,766	(9,168)	-3.03%
OPERATIONS								
6004 Intra Municipal Purchases		24,083	35,700	0	0.00%	25,000	(10,700)	-29.97%
6302 Advertising Association/	209	126	500	118	23.62%	250	(250)	-50.00%
6306 Memberships - Staff	100	500	300	200	66.67%	300	0	0.00%
6307 Mutual Aid Membership Building/Site	2,381	2,360	2,400	2,593	108.06%	2,716	316	13.17%
6312 Maintenance	19,231	15,064	16,000	13,718	85.74%	16,096	96	0.60%
6338 Conventions/Conferences Equipment		62	300		0.00%	300	0	0.00%
6339 Replacement/New			40,000	40,043	100.11%	40,240	240	0.60%
6344 Grounds Maintenance	1,674	2,409	2,500	2,534	101.35%	2,700	200	8.00%
6346 Heating Fuels	6,911	5,803	7,048	6,019	85.40%	6,913	(135)	-1.91%
6348 Hydro	8,285	7,598	8,584	6,297	73.35%	7,422	(1,162)	-13.54%
6350 Insurance	24,296	23,665	28,055	24,222	86.34%	28,223	168	0.60%
6351 Licenses	2,510	2,510	2,573	2,565	99.70%	2,582	9	0.35%
6352 Materials	4,969	5,563	6,002	6,519	108.61%	6,200	198	3.30%
6360 Office Supplies	1,726	1,063	1,400	346	24.73%	1,000	(400)	-28.57%
6370 Staff Education/Training	8,220	8,920	15,000	17,245	114.97%	15,000	0	0.00%
6372 Taxes		(4,393)		70	0.00%	0	0	0.00%
6374 Telephone	6,572	7,563	6,061	6,133	101.19%	6,408	347	5.73%
6378 Travel	1,865	2,155	2,928	675	23.05%	2,928	0	0.00%
6388 Water	4,422	4,019	4,474	4,428	98.98%	4,763	289	6.46%

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER FIRE DEPARTMENTS
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
7310 Personal Protective Equipment	15,590	21,689	16,900	8,271	48.94%	17,000	100	0.59%
7312 Answering Service - City of Stratford	21,117	21,600	21,965	22,006	100.19%	22,200	235	1.07%
7314 Awards	3,806	4,262	3,852	3,515	91.26%	4,000	148	3.84%
7316 Public Education & Prevention	2,839	563	3,200		0.00%	3,200	0	0.00%
8810 Depreciation Expense	176,660	174,435			0.00%	0	0	0.00%
Total Operations	313,382	331,618	225,742	167,519	74.21%	215,441	(10,301)	-4.56%
CONTRACTED SERVICES								
6402 Equipment Contract Services/Maintenance	77,057	84,511	91,967	71,849	78.13%	92,518	551	0.60%
6408 Contract & Fire Calls - South Huron (Dashwood)	25,687	24,781	41,285	45,221	109.53%	44,938	3,653	8.85%
6410 Contract & Fire Calls - Lambton Shores (Grand Bend)	18,465	18,723	19,384	19,173	98.91%	19,500	116	0.60%
6412 Contract & Fire Calls - South Huron (Exeter)	19,122	15,214	15,382	10,940	71.12%	23,060	7,678	49.92%
6414 Contract & Fire Calls - Central Huron	6,500	6,500	6,500	6,500	100.00%	6,500	0	0.00%
Total Contracted Services	146,832	149,728	174,518	153,683	88.06%	186,516	11,998	6.87%
CAPITAL EXPENSE								
6901 Capital Expense			43,481	43,452	99.93%	190,000	146,519	336.97%
Total Capital Expense	0	0	43,481	43,452	99.93%	190,000	146,519	336.97%
TRANSFER TO RESERVES & RESERVE FUNDS								
7902 Transfer to Reserves	188,000	188,000	213,000	600	0.28%	256,000	43,000	20.19%

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER FIRE DEPARTMENTS
 For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE
Total Transfer to Reserves & Reserve Funds	188,000	188,000	213,000	600	0.28%	256,000	43,000	20.19%
TOTAL EXPENDITURES	921,600	980,060	959,675	621,590	64.77%	1,141,723	182,048	18.97%
SURPLUS/ (DEFICIT)	(762,695)	(792,188)	(786,231)	(585,637)	74.49%	(968,387)	(182,156)	23.17%

THE MUNICIPALITY OF BLUEWATER
PROTECTION TO PERSONS & PROPERTY
For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT	
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE	
REVENUE									
PROVINCE OF ONTARIO CONDITIONAL GRANTS									
5109	Province of Ontario - Funding	15,009	5,834		0.00%	0	(5,834)	-100.00%	
	Total Province of Ontario Conditional Grants	0	15,009	5,834	0	0.00%	0	(5,834)	-100.00%
OTHER MUNICIPAL REVENUE									
5334	Other Revenue - Bluewater	1,600	2,580	1,800	2,600	144.44%	2,250	450	25.00%
5337	Other Recoveries	7,971	10,022	0	14,866	0.00%	0	0	0.00%
	Total Other Municipal Revenue	9,571	12,602	1,800	17,466	970.32%	2,250	450	25.00%
UNALLOCATED REVENUE									
5050	Building Permits	214,533	237,122	215,000	220,385	102.50%	225,000	10,000	4.65%
5054	Dog Licences & Fines	11,230	10,350	10,500	10,420	99.24%	10,500	0	0.00%
5056	Fines Revenue	520	505	500	220	44.00%	1,000	500	100.00%
5057	Bldg Dept Fines Revenue	0	5,750	0	0	0.00%	0	0	0.00%
5058	Parking Fines Revenue	589	752	600	2,882	480.33%	2,500	1,900	316.67%
5060	Septic System Permits	18,250	21,500	17,000	23,000	135.29%	20,000	3,000	17.65%
5061	Plumbing System Permits	0	0	30,383	52,848	173.94%	50,000	19,617	64.57%
5064	Other Revenue	0	0	0	268	0.00%	0	0	0.00%
5070	Sign & Pool Permits	475	1,405	500	2,730	546.00%	1,000	500	100.00%
	Total Unallocated Revenue	245,597	277,384	274,483	312,753	113.94%	310,000	35,517	12.94%

THE MUNICIPALITY OF BLUEWATER
 PROTECTION TO PERSONS & PROPERTY
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
FEES & SERVICE CHARGES								
Specific Fees - Inspection								
5407 Fees	1,569	227			0.00%	0	0	0.00%
5411 Fence Viewing	0	0	0	0	0.00%	0	0	0.00%
Total Fees & Service Charges	1,569	227	0	0	0.00%	0	0	0.00%
TRANSFER FROM RESERVES & RESERVE FUNDS								
Transfer from Reserves/Reserve Funds	52,290	76,086	52,160		0.00%	91,460	39,300	75.35%
Total Transfer from Reserves & Reserve Funds	52,290	76,086	52,160	0	0.00%	91,460	39,300	75.35%
TOTAL REVENUE								
	309,026	381,308	334,277	330,218	98.79%	403,710	69,433	20.77%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	202,643	256,480	275,339	269,295	97.81%	332,193	56,854	20.65%
OPERATIONS								
6004 Intra Municipal Purchases	19,238	14,222	11,868	497	4.19%	11,962	94	0.79%
6005 Intermunicipal Purchases	2,625	57	48,048	4,470	9.30%	5,450	(42,598)	-88.66%
6302 Advertising	1,025	1,202	850	4	0.48%	1,050	200	23.53%

THE MUNICIPALITY OF BLUEWATER
 PROTECTION TO PERSONS & PROPERTY
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6306 Association/ Memberships - Staff Equipment	397	1,032	7,639	574	7.51%	2,100	(5,539)	-72.51%
6339 Replacement/New	124	0	5,950	4,485	75.37%	9,300	3,350	56.30%
6352 Materials	1,005	1,569	2,000	1,038	51.91%	2,000	0	0.00%
6360 Office Supplies	584	576	1,162	613	52.75%	1,050	(112)	-9.64%
6370 Staff Education/Training	10,572	10,127	14,260	3,152	22.11%	15,460	1,200	8.42%
6374 Telephone	1,098	1,493	800	1,371	171.33%	2,352	1,552	194.00%
6378 Travel	64	0	0	0	0.00%	0	0	0.00%
6380 Uniforms & Clothing Costs Awarded/Bad Debt	407	390	500	211	42.12%	750	250	50.00%
7305 Expense	5,850	175	0	5,000	0.00%	0	0	0.00%
7326 Veterinary Fees	48	0	1,000	1,095	109.49%	1,100	100	10.00%
8810 Depreciation Expense	7,523	6,914	0	0	0.00%	0	0	0.00%
Total Operations	50,560	37,756	94,077	22,509	23.93%	52,574	(41,503)	-44.12%
CONTRACTED SERVICES								
6401 Legal Fees	4,702	12,188	11,000	10,282	93.48%	11,000	0	0.00%
6402 Equipment Contract Services/Maintenance Professional/Engineering	12,316	24,428	15,406	10,463	67.91%	10,885	(4,521)	-29.35%
6404 Fees Bluewater Operating	0	338	0	1,026	0.00%	2500	2,500	0.00%
6416 Agreement	0	0	14,650	15,094	103.03%	8,100	(6,550)	-44.71%
6420 Policing Costs	1,522,173	1,536,029	1,582,466	1,318,720	83.33%	1,572,789	(9,677)	-0.61%
6424 By-law Enforcement	0	686	20,000	15,431	77.16%	20,000	0	0.00%
6426 Animal Control	14,033	23,225	23,201	20,012	86.25%	23,201	0	0.00%
6428 Fence Viewing Animal Control - Dog	0	0	300	0	0.00%	300	0	0.00%
6430 Count and Tags	245	268	300	294	97.94%	325	25	8.33%
Total Contracted Services	1,553,469	1,597,162	1,667,323	1,391,321	83.45%	1,649,100	(18,223)	-1.09%
EXTERNAL TRANSFERS								
6602 Conservation Authority Levy Cost	205,844	224,357	237,451	237,451	100.00%	245,055	7,604	3.20%

THE MUNICIPALITY OF BLUEWATER
 PROTECTION TO PERSONS & PROPERTY
 For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE
6604 Conservation Authority Project Cost	99,356	84,479	72,688	72,688	100.00%	50,061	(22,627)	-31.13%
Total External Transfers	305,200	308,836	310,139	310,139	100.00%	295,116	(15,023)	-4.84%
TRANSFER TO RESERVES & RESERVE FUNDS								
7904 Transfer to Reserves - Equipment		13,357	28,769		0.00%	17,896	(10,873)	-37.79%
Total Transfer to Reserves & Reserve Funds	0	13,357	28,769	0	0.00%	17,896	(10,873)	-37.79%
TOTAL EXPENDITURES	2,111,872	2,213,591	2,375,647	1,993,265	83.90%	2,346,879	(28,768)	-1.21%
SURPLUS/ (DEFICIT)	(1,802,846)	(1,832,283)	(2,041,370)	(1,663,047)	81.47%	(1,943,169)	98,201	-4.81%

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER ROADS DEPARTMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
REVENUE									
PROVINCE OF ONTARIO CONDITIONAL GRANTS									
5104	Province of Ontario - Grants	169,834	259,374	2,309,884	238,650	10.33%	942,760	(1,367,124)	-59.19%
	Total Province of Ontario Conditional Grants	169,834	259,374	2,309,884	238,650	10.33%	942,760	(1,367,124)	-59.19%
OTHER MUNICIPAL REVENUE									
5334	Other Revenue - Bluewater	108,006	180,831	800	(1,957)	-244.59%	800	0	0.00%
	Total Other Municipal Revenue	108,006	180,831	800	(1,957)	-244.59%	800	0	0.00%
FEES & SERVICE CHARGES									
5412	Snow Removal	0	0	0	0	0.00%	0	0	0.00%
5418	Public Road Grading Fees	7,865	5,606	4,500	4,950	110.00%	4,500	0	0.00%
5420	Patronage/Member/Other Fees (Roads)	2,664	3,632	2,500	2,249	89.98%	3,000	500	20.00%
	Total Fees & Service Charges	10,529	9,239	7,000	7,199	102.85%	7,500	500	7.14%
TRANSFER FROM RESERVES & RESERVE FUNDS									
5910	Transfer from Obligatory Deferred Revenue	0	0	224,358	0	0.00%	1,019,217	794,859	354.28%
5950	Transfer from Reserves/Reserve Funds	321,985	70,053	598,865	0	0.00%	1,756,050	1,157,185	193.23%

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER ROADS DEPARTMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
Total Transfer from Reserves & Reserve Funds	321,985	70,053	823,223	0	0.00%	2,775,267	1,952,044	237.12%	
TOTAL REVENUE	610,354	519,497	3,140,907	243,893	7.77%	3,726,327	585,420	18.64%	
EXPENDITURES									
WAGES & BENEFITS									
Total Wages & Benefits	795,655	796,026	1,043,026	753,741	72.26%	1,067,371	24,345	2.33%	
OPERATIONS									
6002 Intra Municipal Recoveries	(15,000)	(10,819)	(11,000)	(12,602)	114.57%	0	11,000	-100.00%	
6004 Intra Municipal Purchases	158,259	158,872	379,998	112	0.03%	382,280	2,282	0.60%	
6302 Advertising	692	3,429	4,000	72	1.79%	2,600	(1,400)	-35.00%	
6306 Association/ Memberships - Staff	705	607	1,500	723	48.19%	1,500	0	0.00%	
6310 Building Equipment - Repairs/Maintenance	0	0	0	17	0.00%	0	0	0.00%	
6312 Building/Site Maintenance	6,748	17,390	25,000	2,755	11.02%	40,410	15,410	61.64%	
6338 Conventions/Conferences	3,237	4,181	4,500	2,682	59.60%	3,500	(1,000)	-22.22%	
6339 Equipment Replacement/New	0	0	10,450	4,596	43.98%	6,500	(3,950)	-37.80%	
6346 Heating Fuels	5,840	4,652	4,645	4,402	94.78%	4,850	205	4.41%	
6348 Hydro	20,733	21,390	23,538	17,094	72.62%	21,799	(1,739)	-7.39%	
6350 Insurance	16,308	15,267	23,753	15,099	63.56%	24,941	1,188	5.00%	
6351 Licenses	2,872	2,294	2,921	1,266	43.35%	2,939	18	0.60%	
6352 Materials	444,037	460,231	454,133	481,075	105.93%	484,858	30,725	6.77%	
6354 Meals	95	60	100	100	0.00%	100	0	0.00%	
6360 Office Supplies	917	2,723	1,650	1,498	90.79%	1,866	216	13.10%	
6364 Postage & Box Rentals	38	40	120	24	19.72%	120	0	0.00%	
6368 Roads Operations - Rentals	288,954	239,155	0	355,759	0.00%	0	0	0.00%	
6370 Staff Education/Training	6,060	6,556	5,750	8,136	141.50%	5,200	(550)	-9.57%	

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER ROADS DEPARTMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
6374 Telephone	6,190	7,413	6,945	6,586	94.82%	6,950	5	0.07%	
6376 Tools		1,727	1,756	1,598	90.99%	1,767	11	0.60%	
6378 Travel	470	236	219	104	47.55%	235	16	7.31%	
6380 Uniforms & Clothing Rental to Operation -	6,384	4,981	6,671	5,654	84.75%	6,671	0	0.00%	
6381 Vehicles	0	0	0	(12,700)	0.00%	0	0	0.00%	
6386 Vehicle Maintenance - Repairs	0	473	0	0	0.00%	0	0	0.00%	
6388 Water	4,003	3,534	3,329	4,539	136.35%	3,398	69	2.07%	
7305 Costs Awarded/Bad Debt Expense	4,905	3,597	2,971	1,113	37.45%	2,850	(121)	-4.07%	
7320 Lakeshore Grants	130,683	0	127,183	112,893	88.76%	127,183	0	0.00%	
8810 Depreciation Expense	865,704	866,268	0	0	0.00%	0	0	0.00%	
8812 Gain or Loss on Disposal of TCA	160,483	(2,500)	0	0	0.00%	0	0	0.00%	
Total Operations	2,119,318	1,811,757	1,080,132	1,002,492	92.81%	1,132,516	52,384	4.85%	
CONTRACTED SERVICES									
6402 Equipment Contract Services/Maintenance Professional/Engineering	313,126	356,203	408,352	363,699	89.07%	428,830	20,478	5.01%	
6404 Fees	7,991	35,138	146,400	5,380	3.68%	198,100	51,700	35.31%	
Total Contracted Services	321,117	391,342	554,752	369,079	66.53%	626,930	72,178	13.01%	
CAPITAL EXPENSE									
6914 Capital - Bridges & Culverts	1,465	0	2,486,252	39,379	1.58%	40,000	(2,446,252)	-98.39%	
6915 Capital - Construction Contracts	3,828	19,135	778,476	563,357	72.37%	3,359,667	2,581,191	331.57%	
6916 Capital - Sidewalks	0	1,455	30,000	0	0.00%	130,000	100,000	333.33%	
Total Capital Expense	5,293	20,590	3,294,728	602,736	18.29%	3,529,667	234,939	7.13%	
TRANSFER TO RESERVES & RESERVE FUNDS									
7902 Transfer to Reserves	0	75,000	0	0	0.00%	109,610	109,610	0.00%	
7907 Transfer to Reserves - Bridges & Culverts	0	287,374	0	0	0.00%	0	0	0.00%	

THE MUNICIPALITY OF BLUEWATER
 BLUEWATER ROADS DEPARTMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
Transfer to Reserves - Roads & Streets - 7908 Lakeshore	76,165	5,112	75,000	0	0.00%	75,000	0	0.00%	
Transfer to Reserves - Roads & Streets - Paving & Construction 7909	362,864	0	345,488	0	0.00%	85,000	(260,488)	-75.40%	
Transfer to Reserves - Roads & Streets - 7910 Equipment	245,142	245,142	252,074	0	0.00%	322,074	70,000	27.77%	
Total Transfer to Reserves & Reserve Funds	684,171	612,628	672,562	0	0.00%	591,684	(80,878)	-12.03%	
TOTAL EXPENDITURES	3,925,554	3,632,342	6,645,200	2,728,048	41.05%	6,948,167	302,967	4.56%	
SURPLUS/ (DEFICIT)	(3,315,200)	(3,112,845)	(3,504,293)	(2,484,156)	70.89%	(3,221,841)	282,452	-8.06%	

THE MUNICIPALITY OF BLUEWATER
FLEET OPERATIONS

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
REVENUE				0					
OTHER MUNICIPAL REVENUE									
Other Revenue -									
5334 Bluewater	0	0	0	0	0.00%	0	0	0.00%	
5338 Sale of Equipment	0	0	1,000	27,000	0.00%	25,000	24,000	2400.00%	
Total Other Municipal Revenue	0	0	1,000	27,000	0.00%	25,000	24,000	2400.00%	
TRANSFER FROM RESERVES & RESERVE FUNDS									
Transfer from									
5950 Reserves/Reserve Funds	160,200	392,555	912,000	0	0.00%	926,994	14,994	1.64%	
Total Transfer from Reserves & Reserve Funds	160,200	392,555	912,000	0	0.00%	926,994	14,994	1.64%	
TOTAL REVENUE	160,200	392,555	913,000	27,000	0.00%	951,994	38,994	4.27%	
EXPENDITURES									
WAGES & BENEFITS									
Total Wages & Benefits	85,461	112,501	84,031	85,912	102.24%	98,460	14,429	17.17%	
OPERATIONS									

THE MUNICIPALITY OF BLUEWATER
FLEET OPERATIONS

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
Intra Municipal									
6002 Recoveries	(358,680)	(299,514)	(595,707)	0	0.00%	(599,281)	(3,574)	0.60%	
Equipment									
6339 Replacement/New	0	0	0	90	0.00%	0	0	0.00%	
6350 Insurance	18,189	19,532	21,559	21,706	100.68%	22,637	1,078	5.00%	
6351 Licenses	102	14,138	14,488		0.00%	14,575	87	0.60%	
6352 Materials	106,064	158,457	95,318	123,359	129.42%	124,099	28,781	30.19%	
Roads Operations -									
6368 Rentals	2,256	4,328	0	4,222	0.00%	0	0	0.00%	
Rental to Operation -									
6381 Vehicles	(335,279)	(302,628)	0	(399,868)	0.00%	0	0	0.00%	
Vehicle Maintenance -									
6382 Fuel	210,634	202,241	174,650	121,004	69.28%	188,929	14,279	8.18%	
Vehicle Maintenance -									
6384 Oil	13,320	28,688	13,546	2,383	17.59%	16,537	2,991	22.08%	
Vehicle Maintenance -									
6386 Repairs	174,639	183,915	192,115	206,094	107.28%	182,888	(9,227)	-4.80%	
Total Operations	(168,756)	9,157	(84,031)	78,989	-94.00%	(49,616)	34,415	-40.96%	
CONTRACTED SERVICES									
Equipment Contract									
6402 Services/Maintenance	1,587	8,346	0	30,712	0.00%	0	0	0.00%	
Total Contracted Services	1,587	8,346	0	30,712	0.00%	0	0	0.00%	
RENTS & FINANCIAL EXPENSES									
Financial Charges -									
6502 Bank/Visa	0	46	0	0	0.00%	0	0	0.00%	
Total Rents & Financial Expenses	0	46	0	0	0.00%	0	0	0.00%	
CAPITAL EXPENSE									
Capital -									
6908 Vehicle/Equipment	216	0	912,000	222,052	24.35%	926,994	14,994	1.64%	

THE MUNICIPALITY OF BLUEWATER
FLEET OPERATIONS

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
Total Capital Expense	216	0	912,000	222,052	24.35%	926,994	14,994	1.64%	
TRANSFER TO RESERVES & RESERVE FUNDS									
7902 Transfer to Reserves	173,541	435,240	1,000	0	0.00%	25,000	24,000	2400.00%	
Total Transfer to Reserves & Reserve Funds	173,541	435,240	1,000	0	0.00%	25,000	24,000	2400.00%	
<hr/>									
TOTAL EXPENDITURES	92,049	565,290	913,000	417,664	45.75%	1,000,838	87,838	9.62%	
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SURPLUS/ (DEFICIT)	68,151	(172,735)	0	(390,664)	0.00%	(48,843)	(48,843)	0.00%	

THE MUNICIPALITY OF BLUEWATER
STREET LIGHTS

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
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REVENUE

**PRIOR YEAR
SURPLUS/DEFICIT**

**TAXATION
REVENUE**

4115	Dashwood Street Lights Dinsley Terrace Street	8,481	8,745	9,101	9,101	100.00%	9,101	0	0.00%
4116	Lights	1,907	1,949	2,046	2,046	100.00%	2,046	0	0.00%
4120	Bayview Street Lights	2,600	2,736	2,888	2,888	100.00%	2,888	0	0.00%
4125	Bachand Street Lights	400	409	429	429	100.00%	429	0	0.00%
4127	Harris Avenue Lights	400	1,110	1,166	1,278	109.63%	1,166	0	0.00%
4130	Lakewood Street Lights	2,416	2,469	2,592	2,592	100.00%	2,592	0	0.00%
4135	Brucefield Street Lights	8,478	8,738	9,098	9,098	100.00%	9,098	0	0.00%
4140	Kippen Street Lights	2,243	2,292	2,407	2,407	100.00%	2,407	0	0.00%
4145	Varna Street Lights	3,216	3,396	3,570	3,564	99.83%	3,570	0	0.00%
4150	Bayfield Street Lights	57,413	67,265	69,485	70,320	101.20%	69,485	0	0.00%
4155	Hensall Street Lights	32,322	33,291	34,685	34,536	99.57%	34,685	0	0.00%
4160	Zurich Street Lights	24,140	27,699	28,950	29,034	100.29%	28,950	0	0.00%
	Total Taxation Revenue	144,016	160,098	166,417	167,294	100.53%	166,417	0	0.00%

**OTHER
MUNICIPAL
REVENUE**

5305	IESO Funding	0	0	36,300	36,300	0.00%	0	(36,300)	-100.00%
	Total Other Municipal Revenue	0	0	36,300	36,300	0.00%	0	(36,300)	-100.00%

THE MUNICIPALITY OF BLUEWATER
STREET LIGHTS

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
TRANSFER FROM RESERVES & RESERVE FUNDS									
5950	Transfer from Reserves/Reserve Funds	0	0	269,025	0	0.00%	0	(269,025)	-100.00%
	Total Transfer from Reserves & Reserve Funds	0	0	269,025	0	0.00%	0	(269,025)	-100.00%
<hr/>									
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TOTAL REVENUE									
	144,016	160,098	471,742	203,594	35.46%	166,417	(305,325)	-64.72%	
EXPENDITURES									
WAGES & BENEFITS									
	Total Wages & Benefits	473	130	791	1,031	130.30%	1,037	246	31.12%
OPERATIONS									
6348	Hydro	68,986	75,147	23,600	56,030	230.52%	30,059	6,459	27.37%
6352	Materials	42,188	37,193	3,000	22,180	550.48%	10,000	7,000	233.33%
6368	Roads Operations - Rentals	94	15	0	192	0.00%	100	100	0.00%
	Total Operations	111,268	112,354	26,600	78,401	267.33%	40,159	13,559	50.97%
CONTRACTED SERVICES									
6406	Service Agreements	305	237	15,000	15,574	103.83%	750	(14,250)	-95.00%

THE MUNICIPALITY OF BLUEWATER
STREET LIGHTS

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
Total Contracted Services	305	237	15,000	15,574	103.83%	750	(14,250)	-95.00%	
CAPITAL EXPENSE									
6906 Capital - Equipment	0	0	305,325	317,138	103.87%	0	(305,325)	-100.00%	
Total Capital Expense	0	0	305,325	317,138	103.87%	0	(305,325)	-100.00%	
TRANSFER TO RESERVES & RESERVE FUNDS									
7902 Transfer to Reserves	0	0	124,026	0	0.00%	124,471	445	0.36%	
Total Transfer to Reserves & Reserve Funds	0	0	124,026	0	0.00%	124,471	445	0.36%	
CURRENT YEAR SURPLUS/DEFICIT									
9999 Current Year Surplus/Deficit	31,981	49,414	0	0	0.00%	0	0	0.00%	
Total Current Year Surplus/Deficit	31,981	49,414	0	0	0.00%	0	0	0.00%	
TOTAL EXPENDITURES									
	144,026	162,135	471,742	412,144	85.82%	166,417	(305,325)	-64.72%	
SURPLUS/ (DEFICIT)									
	(10)	(2,037)	0	(208,549)	0.00%	0	0	0.00%	

THE MUNICIPALITY OF BLUEWATER
MARINA

For the Twelve Months Ending Thursday, December 31, 2020

		2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT
		ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE
REVENUE									
FEDERAL GOVERNMENT GRANTS									
	Federal Government -								
5210	Federal Grants	29,589	22,984	31,000	24,861	80.20%	30,000	(1,000)	-3.23%
	Total Federal Government Grants	29,589	22,984	31,000	24,861	80.20%	30,000	(1,000)	-3.23%
OTHER MUNICIPAL REVENUE									
	Other Revenue -								
5334	Bluewater	5,000	5,241	5,000	5,343	106.86%	5,000	0	0.00%
	Total Other Municipal Revenue	5,000	5,241	5,000	5,343	106.86%	5,000	0	0.00%
FEES & SERVICE CHARGES									
5452	Docking Fees	12,083	12,630	12,845	13,249	103.14%	12,922	77	0.60%
5454	Berthing Fees	380	380	380	380	100.00%	380	0	0.00%
5462	Dredging Portioned Fees	32,564	26,110	35,632		0.00%	37,610	1,978	5.55%
	Total Fees & Service Charges	45,027	39,121	48,857	13,629	27.90%	50,912	2,055	4.21%
TRANSFER FROM RESERVES & RESERVE FUNDS									

THE MUNICIPALITY OF BLUEWATER
MARINA

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
5950 Transfer from Reserves/Reserve Funds				5,408	0.00%	0	0	0.00%
Total Transfer from Reserves & Reserve Funds	0	0	0	5,408	0.00%	0	0	0.00%
TOTAL REVENUE	79,616	67,346	84,857	49,241	58.03%	85,912	1,055	1.24%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	103	946	1,000	1,567	156.70%	1,000	0	0.00%
OPERATIONS								
6004 Intra Municipal Purchases Building/Site	0	0	0	0	0.00%	0	0	0.00%
6312 Maintenance Equipment	0	195	0	653	0.00%	0	0	0.00%
6339 Replacement/New	0	164	0	0	0.00%	0	0	0.00%
6344 Grounds Maintenance	0	272	0	217	0.00%	0	0	0.00%
6348 Hydro	554	375	500	0	0.00%	500	0	0.00%
6350 Insurance	2,993	3,164	3,221	3,405	105.72%	3,382	161	5.00%
6351 Licenses	600	0	600	0	0.00%	600	0	0.00%
6352 Materials	0	202	0	41	0.00%	0	0	0.00%
Roads Operations -								
6368 Rentals	20	136	0	359	0.00%	0	0	0.00%
8320 Program Expense	2,975	3,367	3,424	3,612	105.49%	6,612	3,188	93.11%

THE MUNICIPALITY OF BLUEWATER
MARINA

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Total Operations	7,141	7,876	7,745	8,286	106.99%	11,094	3,349	43.24%
CONTRACTED SERVICES								
6402 Equipment Contract Services/Maintenance	59,178	46,344	62,000	49,997	80.64%	60,000	(2,000)	-3.23%
Total Contracted Services	59,178	46,344	62,000	49,997	80.64%	60,000	(2,000)	-3.23%
RENTS & FINANCIAL EXPENSES								
6510 Lease to Federal Government	12,159	12,706	13,225		0.00%	13,225	0	0.00%
Total Rents & Financial Expenses	12,159	12,706	13,225	0	0.00%	13,225	0	0.00%
CAPITAL EXPENSE								
6948 Capital - Marina				15,974	0.00%	0	0	0.00%
Total Capital Expense	0	0	0	15,974	0.00%	0	0	0.00%
TRANSFER TO RESERVES & RESERVE FUNDS								
7930 Transfer to Reserves - Marina	5,000	5,000	5,000	0	0.00%	5,000	0	0.00%
Total Transfer to Reserves & Reserve Funds	5,000	5,000	5,000	0	0.00%	5,000	0	0.00%

THE MUNICIPALITY OF BLUEWATER
MARINA

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
TOTAL EXPENDITURES	83,581	72,872	88,970	75,825	85.22%	90,319	1,349	1.52%
SURPLUS/ (DEFICIT)	(3,965)	(5,526)	(4,113)	(26,583)	646.32%	(4,407)	(294)	7.15%

THE MUNICIPALITY OF BLUEWATER

Sanitary Sewer

For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT	2021 CPI
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE	1.006

REVENUE

**TAXATION
REVENUE**

4166	Hensall Sewage/ Frontage/Connect	0	53,090	106,180	106,180	100.00%	106,180	0	0.00%
4170	Sewer - 2013 Zurich Lagoon Debenture - 20 yrs	113,112	113,112	113,112	113,112	100.00%	113,112	0	0.00%
	Total Taxation Revenue	113,112	166,202	219,292	219,291	100.00%	219,292	0	0.00%

**PROVINCE OF
ONTARIO
CONDITIONAL
GRANTS**

5114	Province of Ontario - Grants - OMAFRA Funding	13,538	7,536	6,000	5,797	96.61%	0	(6,000)	-100.00%
	Total Province of Ontario Conditional Grants	13,538	7,536	6,000	5,797	96.61%	0	(6,000)	-100.00%

**FEDERAL
GOVERNMENT
GRANTS**

5214	Federal Government - BCF - Bayfield	27,072	15,071	12,000	11,593	96.61%	0	(12,000)	-100.00%
	Total Federal Government Grants	27,072	15,071	12,000	11,593	96.61%	0	(12,000)	-100.00%

THE MUNICIPALITY OF BLUEWATER

Sanitary Sewer

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
FEES & SERVICE CHARGES - UTILITIES									
5510									
Repairs/Maintenance Recoveries	0	37	0	10	0.00%	0	0	0.00%	
5544									
Land Rental Revenue - Hensall Lagoon	2,240	0	2,240	0	0.00%	2,240	0	0.00%	
5560									
Sewer Billings Dumping at Bayfield Lagoon	785,425	818,974	832,467	858,555	103.13%	1,094,463	261,996	31.47%	
5566									
Lagoon	1,750	1,750	1,500	2,920	194.67%	1,500	0	0.00%	
5568									
Deposits for Future Capacity - Bayfield Sewer	45,979	54,451	50,739	37,929	74.75%	51,043	304	0.60%	
5590									
Billings to Reserve	23,979	149,267	303,108	305,324	100.73%	600,058	296,950	97.97%	
Total Fees & Service Charges - Utilities									
	859,373	1,024,480	1,190,054	1,204,738	101.23%	1,749,304	559,250	46.99%	
TRANSFER FROM RESERVES & RESERVE FUNDS									
5950									
Transfer from Reserves/Reserve Funds	279,189	144,619	70,812	0	0.00%	1,000	(69,812)	-98.59%	
Total Transfer from Reserves & Reserve Funds									
	279,189	144,619	70,812	0	0.00%	1,000	(69,812)	-98.59%	
TOTAL REVENUE									
	1,292,284	1,357,908	1,498,158	1,441,419	96.21%	1,969,596	471,438	31.47%	

EXPENDITURES

THE MUNICIPALITY OF BLUEWATER

Sanitary Sewer

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
WAGES & BENEFITS									
Total Wages & Benefits	44,732	56,013	86,985	62,271	71.59%	92,303	5,318	6.11%	
OPERATIONS									
6004 Intra Municipal Purchases	14,045	22,292	14,613	0	0.00%	14,905	292	2.00%	
6302 Advertising	0	386	200	99	49.61%	200	0	0.00%	
6306 Association/ Memberships - Staff	75	0	400	0	0.00%	400	0	0.00%	
6312 Building/Site Maintenance Equipment	309	459	21,000	7,666	36.51%	21,000	0	0.00%	
6339 Replacement/New	0	0	1,000	0	0.00%	1,000	0	0.00%	
6344 Grounds Maintenance	3,520	4,535	1,200	56	4.64%	2,685	1,485	123.75%	
6346 Heating Fuels	312	266	518	289	55.79%	497	(21)	-4.08%	
6348 Hydro	88,854	97,457	106,492	78,560	73.77%	98,101	(8,391)	-7.88%	
6350 Insurance	11,479	11,840	12,627	11,619	92.02%	13,860	1,233	9.76%	
6352 Materials	16,430	21,948	12,289	17,275	140.57%	19,208	6,919	56.31%	
6360 Office Supplies	704	334	463	230	49.75%	414	(49)	-10.67%	
Roads Operations -									
6368 Rentals	396	112	0	4,006	0.00%	1,300	1,300	0.00%	
6370 Staff Education/Training	356	0	1,000	0	0.00%	1,000	0	0.00%	
6372 Taxes	33,266	23,135	22,717	38,013	167.33%	24,291	1,574	6.93%	
6374 Telephone	7,949	8,834	8,084	8,179	101.18%	8,887	803	9.93%	
6386 Vehicle Maintenance - Repairs	0	0	0	1,068	0.00%	0	0	0.00%	
7305 Costs Awarded/Bad Debt Expense	14,640	7,320	5,000	0	0.00%	5,000	0	0.00%	
7313 Utility Billings - Write-offs	0	0	0	1,792	0.00%	0	0	0.00%	
8810 Depreciation Expense	365,267	367,094	0	0	0.00%	0	0	0.00%	
Total Operations	557,601	566,010	207,603	168,853	81.33%	212,748	5,145	2.48%	

CONTRACTED SERVICES

THE MUNICIPALITY OF BLUEWATER

Sanitary Sewer

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	2021 CPI 1.006
6401 Legal Fees	0	0	5,000	0	0.00%	5,000	0	0.00%	
Professional/Engineering									
6404 Fees	2,200	0	132,000	41,432	31.39%	114,000	(18,000)	-13.64%	
6405 Contractor's Expensees	8,664	18,099	36,905	4,540	12.30%	18,429	(18,476)	-50.06%	
OCWA									
6460 Agreement/Operating	253,974	227,568	233,689	233,689	100.00%	233,689	0	0.00%	
6462 OCWA Cost Plus	82,630	109,596	85,000	114,944	135.23%	95,000	10,000	11.76%	
Total Contracted Services	347,468	355,262	492,594	394,605	80.11%	466,118	(26,476)	-5.37%	
LONG-TERM DEBT CHARGES- PRINCIPAL									
6808 Debenture Debt Charges - Sewer - Principal	62,163	64,585	146,775	67,102	45.72%	150,709	3,934	2.68%	
Total Long-Term Debt Charges - Principal	62,163	64,585	146,775	67,102	45.72%	150,709	3,934	2.68%	
LONG-TERM DEBT CHARGES- INTEREST									
6208 Debenture Debt Charges - Sewer - Interest	51,344	48,922	72,913	46,405	63.64%	68,980	(3,933)	-5.39%	
Total Long-Term Debt Charges - Interest	51,344	48,922	72,913	46,405	63.64%	68,980	(3,933)	-5.39%	
CAPITAL EXPENSE									
6901 Capital Expense	55,474	33,743	67,000		0.00%	0	(67,000)	-100.00%	
6906 Capital - Equipment	29,897	29,655	15,000	6,572	43.81%	0	(15,000)	-100.00%	
Total Capital Expense	85,371	63,398	82,000	6,572	8.01%	0	(82,000)	-100.00%	

THE MUNICIPALITY OF BLUEWATER

Sanitary Sewer

For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT	2021 CPI
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE	1.006
TRANSFER TO RESERVES & RESERVE FUNDS									
7902	Transfer to Reserves	73,647	0	106,180	0	0.00%	378,682	272,502	256.64%
8902	Transfer to Reserve Funds	45,979	54,451	0	37,929	0.00%	0	0	0.00%
8904	Transfer from Billings	23,979	149,267	303,108	305,324	75.78%	600,058	296,950	97.97%
	Total Transfer to Reserves & Reserve Funds	143,605	203,718	409,288	343,253	65.39%	978,740	569,452	139.13%
TOTAL EXPENDITURES									
		1,292,284	1,357,908	1,498,158	1,089,061	67.65%	1,969,597	471,439	31.47%
SURPLUS/ (DEFICIT)									
		0	0	0	352,358	0.00%	(0)	(0)	0.00%

THE MUNICIPALITY OF BLUEWATER

Water

For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT	
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE	
REVENUE									
TAXATION									
REVENUE									
4164	Bayfield Waterline	224,224	224,224	224,224	224,224	100.00%	224,224	(0)	0.00%
4169	Hensall Waterline	606,132	606,132	606,132	606,132	100.00%	606,132	0	0.00%
4173	Varna Water Debenture			31,556	31,557	100.00%	31,556	0	0.00%
	Total Taxation								
	Revenue	830,356	830,356	861,912	861,912	100.00%	861,912	(0)	0.00%
PROVINCE OF									
ONTARIO									
CONDITIONAL									
GRANTS									
5112	Province of Ontario - OSTAR	25,001	50,002	25,001	0	0.00%	25,001	0	0.00%
5114	Province of Ontario - Grants - CWWF Funding	10,403	377	553	553	99.97%	0	(553)	-100.00%
	Total Province of								
	Ontario Conditional								
	Grants	35,404	50,379	25,554	553	2.16%	25,001	(553)	-2.16%
FEDERAL									
GOVERNMENT									
GRANTS									
5214	Federal Government - CWWF - Hensall	20,807	755	1,106	1,106	99.97%	0	(1,106)	-100.00%
	Total Federal								
	Government Grants	20,807	755	1,106	1,106	99.97%	0	(1,106)	-100.00%

THE MUNICIPALITY OF BLUEWATER

Water

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
OTHER MUNICIPAL REVENUE								
5337 Other Recoveries	10,174	6,543	0	1,235	0.00%	1,000	1,000	0.00%
5338 Sale of Equipment	0	7,671	0	1,522	0.00%	0	0	0.00%
Total Other Municipal Revenue	10,174	14,214	0	2,757	0.00%	1,000	1,000	0.00%
FEES & SERVICE CHARGES - UTILITIES								
Repairs/Maintenance								
5510 Recoveries	3,033	32,392	5,000	10,743	214.87%	5,000	0	0.00%
5520 Hook-up Charges	14,906	2,956	15,000	23,390	155.93%	15,000	0	0.00%
5526 Water Billings	1,228,215	1,252,850	1,268,219	1,312,234	103.47%	1,400,810	132,591	10.45%
5534 Water Permit	1,900	2,250	1,600	1,850	115.63%	1,817	217	13.54%
5538 Disconnect/Reconnect	4,675	4,700	4,250	3,875	91.18%	4,492	242	5.69%
Water Penalty & Interest								
5540 Earned	18,687	21,564	17,439	21,400	122.71%	19,145	1,706	9.78%
5590 Billings to Reserve	482,161	556,036	631,145	638,108	101.10%	607,819	(23,326)	-3.70%
Total Fees & Service Charges - Utilities	1,753,577	1,872,746	1,942,653	2,011,600	103.55%	2,054,082	111,429	5.74%
TRANSFER FROM RESERVES & RESERVE FUNDS								
Transfer from								
5950 Reserves/Reserve Funds	476,931	773,454	1,000	0	0.00%	1,000	0	0.00%
5986 Water - Transfer from Reserve Fund	0	0	427,510	0	0.00%	0	(427,510)	-100.00%

THE MUNICIPALITY OF BLUEWATER

Water

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Total Transfer from Reserves & Reserve Funds	476,931	773,454	428,510	0	0.00%	1,000	(427,510)	-99.77%
TOTAL REVENUE	3,127,248	3,541,904	3,259,735	2,877,929	88.29%	2,942,995	(316,740)	-9.72%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	74,126	100,508	114,967	106,937	93.02%	123,383	8,416	7.32%
OPERATIONS								
6004 Intra Municipal Purchases	32,773	42,573	44,098	243	0.55%	34,779	(9,319)	-21.13%
6302 Advertising Association/	603	744	1,144	912	79.69%	1,000	(144)	-12.59%
6306 Memberships - Staff Building/Site	75		400	0	0.00%	400	0	0.00%
6312 Maintenance Equipment	97	5,164	13,500	0	0.00%	7,000	(6,500)	-48.15%
6339 Replacement/New	0	0	1,000	0	0.00%	14,500	13,500	1350.00%
6344 Grounds Maintenance	213	244	100	(17)	-16.98%	100	0	0.00%
6346 Heating Fuels	1,785	1,494	1,020	1,284	125.85%	0	(1,020)	-100.00%
6348 Hydro	35,047	32,711	38,205	27,909	73.05%	0	(38,205)	-100.00%
6350 Insurance	11,078	11,677	12,685	12,313	97.06%	13,319	634	5.00%
6351 Licenses	0	0	750	0	0.00%	0	(750)	-100.00%
6352 Materials	30,608	66,208	45,000	19,193	42.65%	0	(45,000)	-100.00%
6360 Office Supplies	1,557	794	1,052	632	60.06%	0	(1,052)	-100.00%

THE MUNICIPALITY OF BLUEWATER

Water

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6364 Postage & Box Rentals	0	14	0	0	0.00%	0	0	0.00%
Roads Operations -								
6368 Rentals	3,154	5,777	0	11,780	0.00%	3,919	3,919	0.00%
6370 Staff Education/Training	356	0	1,000	0	0.00%	1,000	0	0.00%
6372 Taxes	6,554	4,279	5,500	5,327	96.85%	5,500	0	0.00%
6374 Telephone	3,808	4,443	5,000	4,863	97.27%	0	(5,000)	-100.00%
6376 Tools	0	0	500	0	0.00%	500	0	0.00%
6380 Uniforms & Clothing	0	0	300	0	0.00%	300	0	0.00%
Costs Awarded/Bad Debt								
7305 Expense	1,263	0	5,000	0	0.00%	5,000	0	0.00%
Utility Billings - Write-								
7313 offs	20	365	300	4,301	1433.70%	300	0	0.00%
Water Consumption								
8334 Charges	240,169	274,590	246,756	258,054	104.58%	251,043	4,287	1.74%
8810 Depreciation Expense	394,491	401,783	0	0	0.00%	0	0	0.00%
Total Operations	763,651	852,860	423,310	346,793	81.92%	338,660	(84,650)	-20.00%
CONTRACTED SERVICES								
6401 Legal Fees	0	0	3,000	0	0.00%	3,000	0	0.00%
Equipment Contract								
6402 Services/Maintenance	9,216	38,830	34,000	10,288	30.26%	0	(34,000)	-100.00%
Professional/Engineering								
6404 Fees	3,836	1,374	640,000	11,001	1.72%	370,000	(270,000)	-42.19%
6405 Contractor's Expenses	4,926	9,633	35,000	2,902	8.29%	0	(35,000)	-100.00%
OCWA								
6460 Agreement/Operating	397,489	376,032	350,533	385,768	110.05%	350,533	0	0.00%
6462 OCWA Cost Plus	140,479	113,539	87,818	96,151	109.49%	67,700	(20,118)	-22.91%
Total Contracted Services	555,946	539,408	1,150,351	506,110	44.00%	791,233	(359,118)	-31.22%
LONG-TERM DEBT CHARGES- PRINCIPAL								

THE MUNICIPALITY OF BLUEWATER

Water

For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT	
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE	
6814	Debenture Debt Charges - Bayfield Water - Principal	89,638	92,311	95,064	95,064	100.00%	187,285	92,221	97.01%
6824	Debenture Debt Charges - Varna Water - Principal	0	0	0	0	100.00%	22,762	22,762	0.00%
6830	Debenture Debt Chgs - Principal - Hensall WtrRatpyr	121,651	128,021	134,725	134,725	100.00%	141,781	7,056	5.24%
6831	Debenture Debt Chgs - Principal - Hensall WtrGFE	75,851	80,096	84,578	84,578	100.00%	89,311	4,733	5.60%
	Total Long-Term Debt Charges - Principal	287,140	300,428	314,367	314,367	100.00%	253,855	34,552	10.99%
	LONG-TERM DEBT CHARGES- INTEREST								
6214	Debenture Debt Charges - Bayfield Water - Interest	44,621	41,948	39,195	39,195	100.00%	37,616	(1,579)	-4.03%
6224	Debenture Debt Charges - Varna Water - Interest	0	0	0	0	100.00%	8,794	8,794	0.00%
6230	Debenture Debt Chgs - Interest - Hensall WtrRatpyr	94,355	87,985	81,281	81,281	100.00%	74,225	(7,056)	-8.68%
6231	Debenture Debt Chgs - Interest - Hensall WtrGFE	339,990	335,745	333,263	331,263	99.40%	326,530	(6,733)	-2.02%
	Total Long-Term Debt Charges - Interest	478,967	465,678	453,739	451,739	99.56%	409,549	(4,995)	-1.10%

THE MUNICIPALITY OF BLUEWATER

Water

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
CAPITAL EXPENSE								
6906 Capital - Equipment	82,083	15,705	140,300	654	0.47%	0	(140,300)	-100.00%
Total Capital Expense	82,083	15,705	140,300	654	0.47%	0	(140,300)	-100.00%
TRANSFER TO RESERVES & RESERVE FUNDS								
7902 Transfer to Reserves	172,873	73,100	31,556	0	0.00%	243,435	211,879	671.44%
8902 Transfer to Reserve Funds	148,218	34,900	0	1,235	0.00%	0	0	0.00%
8904 Transfer from Billings	482,161	556,036	631,145	479,388	75.96%	607,819	(23,326)	-3.70%
Total Transfer to Reserves & Reserve Funds	803,252	664,035	662,701	480,623	72.52%	851,254	188,553	28.45%
TOTAL EXPENDITURES								
	3,045,165	2,938,623	3,259,735	2,207,223	67.71%	2,767,934	(357,542)	-10.97%
SURPLUS/ (DEFICIT)								
	82,083	603,281	0	670,705	0.00%	175,061	40,802	0.00%

THE MUNICIPALITY OF BLUEWATER
ENVIRONMENT

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	
REVENUE									
FEES & SERVICE CHARGES									
5467	Landfill Tipping Fees	233,859	177,916	165,000	174,549	105.79%	175,174	10,174	6.17%
5470	Sale of Blue Boxes/Cones	405	330	100	10	10.00%	0	(100)	-100.00%
5472	Garbage Bag Tags	167,954	162,776	62,500	37,264	59.62%	0	(62,500)	-100.00%
5473	Wheelie Bin Revenue	44,500	44,740	468,100	338,700	72.36%	671,385	203,285	43.43%
	Total Fees & Service Charges	446,718	385,761	695,700	550,523	79.13%	846,559	150,859	21.68%
TRANSFER FROM RESERVES & RESERVE FUNDS									
5950	Transfer from Reserves/Reserve Funds	2,794	3,878	79,000	0	0.00%	39,000	(40,000)	-50.63%
	Total Transfer from Reserves & Reserve Funds	2,794	3,878	79,000	0	0.00%	39,000	(40,000)	-50.63%
TOTAL REVENUE									
		449,512	389,640	774,700	550,523	71.06%	885,559	110,859	14.31%

EXPENDITURES

WAGES & BENEFITS

THE MUNICIPALITY OF BLUEWATER
ENVIRONMENT

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Total Wages & Benefits	20,682	38,452	41,602	40,137	96.48%	38,287	(3,315)	-7.97%
OPERATIONS								
Intra Municipal								
6004 Purchases		37		30	0.00%	0	0	0.00%
6302 Advertising	1,301	556	1,000	33	3.31%	800	(200)	-20.00%
Building/Site								
6312 Maintenance	215	830	750	22	2.87%	500	(250)	-33.33%
Equipment								
6339 Replacement/New	0	0	500	580	116.00%	600	100	20.00%
6346 Heating Fuels		259	200	116	58.06%	200	0	0.00%
6348 Hydro	2,132	4,564	4,000	4,206	105.15%	4,000	0	0.00%
6350 Insurance	629	678	747	731	97.79%	700	(47)	-6.29%
6352 Materials	4,071	9,191	10,000	6,996	69.96%	6,500	(3,500)	-35.00%
6360 Office Supplies	209	204	200	272	135.80%	250	50	25.00%
Roads Operations -								
6368 Rentals	22	824	0	3,372	0.00%	0	0	0.00%
6370 Staff Education/Training	2,794	3,878	5,000	204	4.07%	5,000	0	0.00%
6372 Taxes	13,004	13,841	12,500	15,051	120.41%	14,877	2,377	19.02%
6374 Telephone	86	350	305	327	107.17%	300	(5)	-1.64%
6380 Uniforms & Clothing	127	130	1,000	92	9.19%	1,000	0	0.00%
Costs Awarded/Bad Debt								
7305 Expense	42	21	0	0	0.00%	0	0	0.00%
7358 Lab Analysis	8,445	5,976	9,178	4,426	48.22%	8,000	(1,178)	-12.84%
Contribution to Waste								
7390 Site - Current	1,900	1,900	0	1,900	0.00%	0	0	0.00%
7392 Pre-Post Closure Costs	24,000	25,900	24,000	0	0.00%	24,000	0	0.00%
Total Operations	58,975	69,138	69,380	38,356	55.28%	66,727	(2,653)	-3.82%
CONTRACTED SERVICES								
Equipment Contract								
6402 Services/Maintenance	542,199	583,455	715,408	690,758	96.55%	765,494	50,086	7.00%

THE MUNICIPALITY OF BLUEWATER
ENVIRONMENT

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6404 Professional/Engineering Fees	96,793	112,730	193,592	73,262	37.84%	150,031	(43,561)	-22.50%
Total Contracted Services	638,992	696,185	909,000	764,020	84.05%	915,525	6,525	0.72%
CAPITAL EXPENSE								
6901 Capital Expense	0	0	200,000	0	0.00%	300,000	100,000	50.00%
Total Capital Expense	0	0	200,000	0	0.00%	300,000	100,000	50.00%
TRANSFER TO RESERVES & RESERVE FUNDS								
7904 Transfer to Reserves - Equipment	40,616	125,000	0	0	0.00%	0	0	0.00%
Total Transfer to Reserves & Reserve Funds	40,616	125,000	0	0	0.00%	0	0	0.00%
TOTAL EXPENDITURES	759,265	928,775	1,219,982	842,513	69.06%	1,320,539	100,557	8.24%
SURPLUS/ (DEFICIT)	(309,753)	(539,136)	(445,282)	(291,991)	65.57%	(434,980)	10,302	-2.31%

THE MUNICIPALITY OF BLUEWATER
CEMETERIES

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	
REVENUE									
OTHER MUNICIPAL REVENUE									
Donations - General									
5327	Public	200	0	100	0	0.00%	0	-100	-100.00%
5337	Other Recoveries	0	0	0	0	0.00%	0	0	0.00%
	Total Other Municipal Revenue	200	0	100	0	0.00%	0	(100)	-100.00%
FEES & SERVICE CHARGES									
5463	Interment Rights	4,080	3,450	3,000	6,150	205.00%	5,500	2,500	83.33%
5464	Interment Fees	16,100	12,243	11,000	13,675	124.32%	12,000	1,000	9.09%
5465	Installation Fee Bayfield Cemetery	0	0	150	2,400	1600.00%	150	0	0.00%
5496	Revenue	0	0	150	0	0.00%	0	(150)	-100.00%
	Total Fees & Service Charges	20,180	15,693	14,300	22,225	155.42%	17,650	3,350	23.43%
TRANSFER FROM RESERVES & RESERVE FUNDS									
Transfer from									
5950	Reserves/Reserve Funds	0	10,493	3,000	0	0.00%	3,000	0	0.00%
	Total Transfer from Reserves & Reserve Funds	0	10,493	3,000	0	0.00%	3,000	0	0.00%

THE MUNICIPALITY OF BLUEWATER
CEMETERIES

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
TRUST FUND REVENUE								
5810 Transfer from Trust Funds	3,149	4,049	2,499	0	0.00%	0	(2,499)	-100.00%
Total Transfer from Trust Funds	3,149	4,049	2,499	0	0.00%	0	(2,499)	-100.00%
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TOTAL REVENUE	23,529	30,235	19,899	22,225	111.69%	20,650	751	3.77%
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EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	0	4,710	0	0	0.00%	0	0	0.00%
OPERATIONS								
6004 Intra Municipal Purchases	25,818	10,820	11,000	12,602	114.57%	14,340	3,340	30.36%
6302 Advertising	78	100	101		0.00%	100	(1)	-0.99%
6312 Maintenance	45	22	704		0.00%	0	(704)	-100.00%
6344 Grounds Maintenance	119				0.00%	0	0	0.00%
6350 Insurance	1,192	1,339	1,283	1,366	106.43%	1,187	(97)	-7.52%
6351 Licenses	327	375	388	291	75.00%	390	2	0.60%
6352 Materials	0	0	0	0	0.00%	156	156	0.00%
6360 Office Supplies	4	174	200		0.00%	200	0	0.00%
6364 Postage and Bos Rentals	0	0	0	0	0.00%	0	0	0.00%

THE MUNICIPALITY OF BLUEWATER
CEMETERIES

For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6370 Staff Education/Training	0	0	3,000	0	0.00%	3,000	0	0.00%
6378 Travel	0	0	0	0	0.00%	0	0	0.00%
8370 Grave - Openings	0	0	0	0	0.00%	0	0	0.00%
8812 Gain or Loss on Disposal of TCA	0	0	0	0	0.00%	0	0	0.00%
Total Operations	27,585	12,829	16,676	14,259	85.50%	19,372	2,696	16.17%
CONTRACTED SERVICES								
6402 Equipment Contract Services/Maintenance	11,133	6,750	7,400	12,733	172.07%	10,628	3,228	43.62%
Total Contracted Services	11,133	6,750	7,400	12,733	172.07%	10,628	3,228	43.62%
TRANSFER TO RESERVES & RESERVE FUNDS								
7902 Transfer to Reserves	12,000	0	0	0	0.00%	0	0	0.00%
Total Transfer to Reserves & Reserve Funds	12,000	0	0	0	0.00%	0	0	0.00%
TOTAL EXPENDITURES								
	50,718	24,289	24,076	26,992	112.11%	30,000	5,924	24.61%
SURPLUS/ (DEFICIT)								
	(27,189)	5,945	(4,177)	(4,767)	114.13%	(9,350)	(5,173)	123.85%

THE MUNICIPALITY OF BLUEWATER
RECREATION/PARKS/FACILITIES
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
REVENUE								
PROVINCE OF ONTARIO CONDITIONAL GRANTS								
	Province of Ontario - Grants - OMAFRA Funding							
5114	24,520	10	0	0	0.00%	0	0	0.00%
	Total Province of Ontario Conditional Grants							
	24,520	10	0	0	0.00%	0	0	0.00%
FEDERAL GOVERNMENT GRANTS								
	Federal Government - Summer Career Placement							
5205	3,360	9,800	6,000	5,292	88.20%	7,000	1,000	16.67%
	Federal Government - Federal Grants							
5210	0	58,500	0	0	0.00%	0	0	0.00%
	Total Federal Government Grants							
	3,360	68,300	6,000	5,292	88.20%	7,000	1,000	16.67%
OTHER MUNICIPAL REVENUE								
	Donations - General Public							
5327	17,000	13,081	5,000	2,958	59.15%	5,000	0	0.00%
5331	34,000	34,000	34,000	36,833	108.33%	34,000	0	0.00%
	Other Revenue - Bluewater Contract Agreement							
5334	12,094	37,612	12,000	12,630	105.25%	12,000	0	0.00%
5335	9,698	919	10,000	2,400	24.00%	10,000	0	0.00%
5337	12,555	6,002	2,000	27,463	1373.15%	28,000	26,000	1300.00%
	Total Other Municipal Revenue							
	85,347	91,614	63,000	82,284	130.61%	89,000	26,000	41.27%

THE MUNICIPALITY OF BLUEWATER
RECREATION/PARKS/FACILITIES
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE	
FEES & SERVICE CHARGES									
5421	Pavillion Rentals	0	650	650	240	36.92%	300	(350)	-53.85%
5423	Hall/Office Rental	0	89	0	17	0.00%	0	0	0.00%
	Contract Deposits								
5424	Revenue	234	107	250	357	142.60%	250	0	0.00%
5425	Security Recoveries	9,035	12,910	12,910		0.00%	12,910	0	0.00%
5426	Bar Sales Revenue	1,524	2,148	1,678	309	18.41%	1,756	78	4.65%
	Community Centre								
5428	Revenue	40,767	44,668	23,198	12,062	52.00%	25,000	1,802	7.77%
5430	Ice Surface Revenue	323,777	330,868	255,059	244,835	95.99%	257,000	1,941	0.76%
	Concession Booth								
5432	Revenue	26,840	27,090	23,391	13,342	57.04%	12,000	(11,391)	-48.70%
	Vending Machine								
5434	Revenue	1,689	1,210	2,000	996	49.78%	3,000	1,000	50.00%
5436	Ball Park Revenue	4,389	3,645	4,500	854	18.98%	4,500	0	0.00%
5438	Seniors Revenue	0	0	200	0	0.00%	200	0	0.00%
5440	Fundraising	0	0	0	0	0.00%	0	0	0.00%
	Summer Program								
5444	Revenue	19,044	18,551	19,000	0	0.00%	19,000	0	0.00%
	Playground - Chicken								
5445	Fundraiser	4,963	4,630	5,000	0	0.00%	5,000	0	0.00%
	Display Sign Advertising								
5446	Revenue	12,426	13,524	13,524	13,175	97.42%	10,000	(3,524)	-26.06%
5471	Land Rental	1	0	6	0	0.00%	6	0	0.00%
	Total Fees & Service Charges	444,690	460,090	361,366	286,186	79.20%	350,922	(10,444)	-2.89%
TRANSFER FROM RESERVES & RESERVE FUNDS									
	Transfer from								
5950	Reserves/Reserve Funds	25,166	55,830	38,000	0	0.00%	163,166	125,166	329.38%
	Transfer from Reserves -								
	Rec & Park - Contingency								
5955	Transfer from Hay HEU	165,245	136,749	106,696	0	0.00%	18,000	(88,696)	-83.13%
	Reserve Fund								
5960	Reserve Fund	0	51,729	0	0	0.00%	0	0	0.00%

THE MUNICIPALITY OF BLUEWATER
RECREATION/PARKS/FACILITIES
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Total Transfer from Reserves & Reserve Funds	190,411	244,307	144,696	0	0.00%	181,166	36,470	25.20%
TOTAL REVENUE	748,328	864,322	575,062	373,762	65.00%	628,088	53,026	9.22%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	729,687	843,172	922,932	715,256	77.50%	1,000,000	77,068	8.35%
OPERATIONS								
6002 Intra Municipal Recoveries	(2,318)				0.00%	0	0	0.00%
6004 Intra Municipal Purchases	181,182	104,570	39,881	130	0.33%	39,881	0	0.00%
6302 Advertising Association/	665	900	1,017	287	28.20%	1,017	0	0.00%
6306 Memberships - Staff Building Equipment -	1,418	1,185	2,034	1,505	73.98%	4,460	2,426	119.27%
6310 Repairs/Maintenance Building/Site	22,473	24,613	15,339	41,024	267.45%	32,000	16,661	108.62%
6312 Maintenance Equipment	69,348	25,767	77,360	40,036	51.75%	77,360	0	0.00%
6339 Replacement/New	0	0	25,000	20,542	82.17%	16,000	(9,000)	-36.00%
6344 Grounds Maintenance		24	509		0.00%	500	(9)	-1.77%
6346 Heating Fuels	52,442	40,348	4,648	39,555	851.02%	45,332	40,684	875.30%
6348 Hydro	203,046	221,623	186,044	175,974	94.59%	210,529	24,485	13.16%
6350 Insurance	45,353	46,576	48,811	52,361	107.27%	51,252	2,441	5.00%
6351 Licenses	400	300	509	311	61.10%	500	(9)	-1.77%
6352 Materials	51,008	44,364	39,596	68,343	172.60%	50,000	10,404	26.28%
6354 Meals	184	186	150	212	141.47%	200	50	33.33%
6360 Office Supplies	2,215	867	1,500	930	62.01%	1,600	100	6.67%
6364 Postage & Box Rentals	17	14	50		0.00%	50	0	0.00%

THE MUNICIPALITY OF BLUEWATER
RECREATION/PARKS/FACILITIES
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6366 Printing & Stationery	0	61	100	346	346.26%	300	200	200.00%
Roads Operations -								
6368 Rentals	43,245	46,113	30,768	52,850	171.77%	43,971	13,203	42.91%
6370 Staff Education/Training	7,610	5,656	8,000	2,782	34.78%	8,000	0	0.00%
6372 Taxes	2,962	2,080	2,900	2,143	73.91%	2,900	0	0.00%
6374 Telephone	15,676	15,795	13,390	12,994	97.04%	15,899	2,509	18.74%
6376 Tools	20	2,635	2,000	5,543	277.17%	4,000	2,000	100.00%
6378 Travel	1,092	2,495	1,500	38	2.55%	1,500	0	0.00%
6380 Uniforms & Clothing	7,707	3,374	9,000	2,966	32.96%	9,000	0	0.00%
Vehicle Maintenance -								
6382 Fuel	0	0	0	497	0.00%	0	0	0.00%
Vehicle Maintenance -								
6384 Oil	0	0	0	1,297	0.00%	0	0	0.00%
Vehicle Maintenance -								
6386 Repairs	305	0	0	7,119	0.00%	0	0	0.00%
6388 Water	21,802	28,924	20,273	24,130	119.02%	24,470	4,197	20.70%
Equipment Rental								
6522 Expense	183	2,265	2,000	1,768	88.40%	2,000	0	0.00%
Costs Awarded/Bad Debt								
7305 Expense	3,475	672	3,000	2	0.07%	2,346	(654)	-21.80%
Rec Facilities - Christmas								
7357 Decorations	1,077	6,426	5,000	0	0.00%	5,000	0	0.00%
7368 Bar Supplies	(15)	0	0	0	0.00%	0	0	0.00%
7374 Park Maintenance	40,346	28,321	70,000	33,178	47.40%	50,000	(20,000)	-28.57%
7375 Program Costs	21,307	23,431	22,374	8,821	39.43%	15,000	(7,374)	-32.96%
7376 Summer Program	3,454	3,305	3,000		0.00%	3,500	500	16.67%
Playground Chicken								
7378 fundraiser costs	4,153	3,865	4,000	0	0.00%	4,000	0	0.00%
7386 Communities in Bloom	13,754	3,519	2,300	2,841	123.53%	4,025	1,725	75.02%
8810 Depreciation Expense	293,227	310,298	0	0	0.00%	0	0	0.00%
Gain or Loss on Disposal								
8812 of TCA	0	5,888	0	0	0.00%	0	0	0.00%
Total Operations	1,108,814	1,006,459	642,053	600,529	93.53%	726,592	84,539	13.17%
CONTRACTED SERVICES								
6401 Legal Fees	481	0	10,000	2,175	21.75%	5,000	(5,000)	-50.00%
Equipment Contract								
6402 Services/Maintenance	87,983	116,935	111,264	115,989	104.25%	118,149	6,885	6.19%
6403 Security Services	(2,393)		12,910		0.00%	12,910	0	0.00%
Professional/Engineering								
6404 Fees	890	2,976	30,000	359	1.20%	30,000	0	0.00%

THE MUNICIPALITY OF BLUEWATER
RECREATION/PARKS/FACILITIES
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
6406 Service Agreements	0	4,853	5,000	8,677	173.54%	7,400	2,400	48.00%
6416 Bluewater Operating Agreement	29,962	0	115,682	65,000	56.19%	80,682	(35,000)	-30.26%
Total Contracted Services	116,924	124,765	284,856	192,200	67.47%	254,141	(30,715)	-10.78%
RENTS & FINANCIAL EXPENSES								
6502 Financial Charges - Bank/Visa	0	0	0	120	0.00%	0	0	0.00%
Total Rents & Financial Expenses	0	0	0	120	0.00%	0	0	0.00%
EXTERNAL TRANSFERS								
6610 Donations	34,760	44,400	22,926	16,565	72.25%	22,926	0	0.00%
Total External Transfers	34,760	44,400	22,926	16,565	72.25%	22,926	0	0.00%
CAPITAL EXPENSE								
6901 Capital Expense	77,854	2,844	442,848	338,670	76.48%	342,196	(100,652)	-22.73%
Total Capital Expense	77,854	2,844	442,848	338,670	76.48%	342,196	(100,652)	-22.73%
TRANSFER TO RESERVES & RESERVE FUNDS								
7902 Transfer to Reserves	276,706	311,208	328,243	153,204	46.67%	381,356	53,113	16.18%
7910 Transfer to Reserves - Roads & Streets - Equipment	0	61,923	0	0	0.00%	50,347	50,347	0.00%
Total Transfer to Reserves & Reserve Funds	276,706	373,131	328,243	153,204	46.67%	431,703	103,460	31.52%

THE MUNICIPALITY OF BLUEWATER
RECREATION/PARKS/FACILITIES
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
TOTAL EXPENDITURES	2,344,745	2,394,771	2,643,858	2,016,544	76.27%	2,777,558	133,700	5.06%
SURPLUS/ (DEFICIT)	(1,596,417)	(1,530,449)	(2,068,796)	(1,642,782)	79.41%	(2,149,470)	(80,674)	3.90%

THE MUNICIPALITY OF BLUEWATER
CULTURE, PLANNING & DEVELOPMENT
For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
REVENUE								
PROVINCE OF ONTARIO CONDITIONAL GRANTS								
5104	17,750	0	0	0	0.00%	0	0	0.00%
5107	21,644	34,166	40,000	0	0.00%	18,000	(22,000)	-55.00%
	39,394	34,166	40,000	0	0.00%	18,000	(22,000)	-55.00%
FEDERAL GOVERNMENT GRANTS								
5209	0	0	0	0	0	6,000	6000	0%
	0	0	0	0	0	6,000	6,000	0%
OTHER MUNICIPAL REVENUE								
5305	4,370	0	10,000	0	0.00%	0	(10,000)	-100.00%
5327	2,600	300	0	4,325	0.00%	0	0	0.00%
5334	1,643	1,730	2,000	2,540	127.00%	2,500	500	25.00%
5337	0	2,385	200	0	0.00%	200	0	0.00%

THE MUNICIPALITY OF BLUEWATER
 CULTURE, PLANNING & DEVELOPMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
5340 Tile Drain Debenture Debt Revenue	41,902	41,413	38,926	45,889	117.89%	28,953	(9,973)	-25.62%
Total Other Municipal Revenue	50,515	45,828	51,126	52,754	103.19%	31,653	(19,473)	-38.09%
FEES & SERVICE CHARGES								
5482 Planning Fees - Other Municipalities	33,380	41,393	35,000	55,798	159.42%	37,500	2,500	7.14%
Total Fees & Service Charges	33,380	41,393	35,000	55,798	159.42%	37,500	2,500	7.14%
5950 Transfer from Reserves/Reserve Funds	143,908	18,764	428,567	3,000	0.70%	229,850	(198,717)	-46.37%
Total Transfer from Reserves & Reserve Funds	143,908	18,764	428,567	3,000	0.70%	229,850	(198,717)	-46.37%
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TOTAL REVENUE	267,197	140,151	554,693	111,552	20.11%	323,003	(231,690)	-41.77%
EXPENDITURES								
WAGES & BENEFITS								
Total Wages & Benefits	83,132	97,193	97,994	94,034	95.96%	158,779	60,785	62.03%
OPERATIONS								

THE MUNICIPALITY OF BLUEWATER
 CULTURE, PLANNING & DEVELOPMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Intra Municipal								
6002 Recoveries	(10,033)	(2,041)	(2,000)	(646)	32.31%	(1,000)	1,000	-50.00%
Intra Municipal								
6004 Purchases	19,426	11,342	11,892	869	7.30%	12,643	751	6.32%
6005 Intermunicipal Purchases	17,680	15,861	20,000	19,740	98.70%	25,000	5,000	25.00%
6302 Advertising	1,887	2,187	7,000	4,509	64.42%	10,216	3,216	45.94%
Association/								
6304 Memberships - Municipal	1,875	1,875	1,875	1,875	100.00%	4,225	2,350	125.33%
Association/								
6306 Memberships - Staff	793	553	750	697	92.96%	750	0	0.00%
Equipment								
6339 Replacement/New	468	0	3,900	0	0.00%	1,000	(2,900)	-74.36%
6352 Materials	5,419	689	15,775	725	4.59%	7,500	(8,275)	-52.46%
6360 Office Supplies	771	514	1,300	376	28.96%	1,100	(200)	-15.38%
Publications &								
6370 Subscriptions	0	0	0	1875	0.00%	0	0	0.00%
6370 Staff Education/Training	315	948	1,855	0	0.00%	2,355	500	26.95%
6374 Telephone	0	0	0	0	0.00%	0	0	0.00%
6378 Travel	3,855	2,604	5,625	901	16.02%	750	(4,875)	-86.67%
Bluewater Share of								
7362 Municipal Drains	0	0	368,157	155,673	42.28%	144,920	(223,237)	-60.64%
7375 Program Costs	2,195	3,269	31,000	2,556	8.25%	0	(31,000)	-100.00%
Bluewater Heritage								
7380 Committee (LACAC)	3,912	3,952	3,095	188	6.06%	3,686	591	19.10%
7384 Bluewater CIP	0	3,931	0	0	0.00%	5,000	5,000	0.00%
7385 Hensall Upper Room	0	0	0	0	0.00%	0	0	0.00%
Total Operations	48,563	45,685	470,224	189,337	39.87%	218,145	(252,079)	-53.61%
CONTRACTED SERVICES								
6401 Legal Fees	870	4,332	25,000	(411)	-1.64%	50,000	25,000	100.00%
Equipment Contract								
6402 Services/Maintenance	58,468	60,500	58,724	38,055	64.80%	0	(58,724)	-100.00%
Professional/Engineering								
6404 Fees	46,667	70,502	98,499	45,246	45.94%	54,499	(44,000)	-44.67%
6405 Contractor's Expensees	2,035	0	0	0	0.00%	0	0	0.00%

THE MUNICIPALITY OF BLUEWATER
 CULTURE, PLANNING & DEVELOPMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018 ACTUALS	2019 ACTUALS	2020 Budget	2020 ACTUALS	PERCENT CHANGE	2021 DRAFT BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Total Contracted Services	108,040	135,334	182,223	82,889	45.49%	104,499	(77,724)	-42.65%
EXTERNAL TRANSFERS								
6610 Donations	131,174	16,431	56,705	52,124	91.92%	26,650	(30,055)	-53.00%
Total External Transfers	131,174	16,431	56,705	52,124	91.92%	26,650	(30,055)	-53.00%
LONG-TERM DEBT CHARGES- PRINCIPAL								
6803 Municipal Dr Debenture - Principal	2,564	2,662	0	0	0.00%	0	0	0.00%
6804 Tile Drainage - Principal	32,623	31,091	30,353	30,470	100.39%	22,201	(8,152)	-26.86%
Total Long-Term Debt Charges - Principal	35,187	33,753	30,353	30,470	100.39%	22,201	(8,152)	-26.86%
LONG-TERM DEBT CHARGES- INTEREST								
6204 Tile Drainage - Interest Administration - Municipal Dr. Debent - Interest	9,279	10,361	8,574	8,456	98.62%	6,753	(1,821)	-21.24%
6203 Interest	174	82	0	0	0.00%	0	0	0.00%
Total Long-Term Debt Charges - Interest	9,453	10,442	8,574	8,456	98.62%	6,753	(1,821)	-21.24%

THE MUNICIPALITY OF BLUEWATER
 CULTURE, PLANNING & DEVELOPMENT
 For the Twelve Months Ending Thursday, December 31, 2020

	2018	2019	2020	2020	PERCENT	2021 DRAFT	DOLLAR	PERCENT	
	ACTUALS	ACTUALS	Budget	ACTUALS	CHANGE	BUDGET	CHANGE	CHANGE	
TRANSFER TO RESERVES & RESERVE FUNDS									
7902	Transfer to Reserves	0	96,398	0	6,425	0.00%	0	0	0.00%
7906	Transfer to Reserves - Economic Development	0	1,850	0	0	0.00%	0	0	0.00%
7934	Transfer to Reserves - Economic Development	0	0	0	0	0.00%	0	0	0.00%
	Total Transfer to Reserves & Reserve Funds	0	98,248	0	6,425	0.00%	0	0	0.00%
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	TOTAL EXPENDITURES	415,550	437,086	846,073	463,736	54.81%	537,026	(309,047)	-36.53%
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	SURPLUS/ (DEFICIT)	(148,352)	(296,935)	(291,380)	(352,183)	120.87%	(214,023)	77,357	-26.55%