



AGENDA

Council Meeting

4:00 PM - Wednesday, February 12, 2020
Municipal Office

Page

1. CALL TO ORDER

2. DISCLOSURE OF PECUNIARY INTEREST

3. NEW BUSINESS

3.1. Draft 2020 Budget

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[STAFF REPORT - 2020 BUDGET Discussion -Feb 12 2020](#)
[2020-Brooke-Alvinston-Budget - updated](#)
[2020-Brooke-Alvinston-Capital Detail](#)
[2020-Brooke-Alvinston-Reserve Budget](#)
[2020-Brooke-Alvinston-Budget - updated tax rate calculation](#)

4. ADJOURNMENT



**TREASURER
STAFF REPORT
Open Report**

Report to: Mayor Ferguson and Members of Council
 From: Stephen Ikert, Treasurer
 SUBJECT: 2020 Proposed Budget - update
 Presented to Council: February 12, 2020

Background:

The Draft 2020 Budget highlights presented at the January 16, 2020 special budget meeting:

- A 6.4% tax increase; or approximately \$180,000 more taxes raised than 2019
- This translates into approximately a 1% Tax Rate decrease.
- The Lorne Street Storm Sewer/Road Project was deferred from 2019 to 2020

Enclosed are schedules showing:

- updated year-to-date results
- minor fine-tuning in 2020 budgeted amounts
- Updated Capital Proposals – with minor adjustments for new information
- Updated Reserves Schedule

Recommendations:

1. In order to improve and move up the budget process, that Council approve that a new Budget Surplus Reserve Account be created and that any Surplus or Deficit be transferred to this Reserve and used to either reduce the tax rate for the following Budget year calculations or be Allocated to General Reserves, at Council's discretion.
2. That the Council of the Municipality of Brooke-Alvinston review and approve the 2020 Proposed Budgets (Operating and Capital – including General and Water & Sewer Budgets and Reserves Budget) as proposed by staff.

RELATIONSHIP TO STRATEGIC PLAN:

The Proposed Budget supports our Strategic Plan in that it “Exercises Fiscal Responsibility” and “Invests in our Infrastructure”.

Stephen Ikert
 Stephen Ikert, Treasurer

February 12, 2020
 Date

BROOKE-ALVINSTON COMBINED

OPERATIONS

CAPITAL

TOTAL BUDGET

CLASSIFICATION	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 to 2020 BUDGET DIFF
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		(13)
2020 GENERAL BUDGET EXPENDITURES																
GENERAL GOVERNMENT																
1	COUNCIL	66,400	46,287	(20,113)	59,660			-			66,400	46,287	(20,113)	59,660		(6,740)
2	COUNCIL SUPPORT	161,000	155,563	(5,437)	171,250			-			161,000	155,563	(5,437)	171,250		10,250
3	ADMINISTRATION	347,840	303,494	(44,346)	339,250	15,000	19,885	4,885	38,000		362,840	323,379	(39,461)	377,250		14,410
		575,240	505,343	(69,897)	570,160	15,000	19,885	4,885	38,000		590,240	525,228	(65,012)	608,160		17,920
PROTECTION																
4	FIRE - ALVINSTON	202,508	207,544	5,036	209,143	31,500	25,151	(6,349)	32,000		234,008	232,695	(1,313)	241,143		7,135
5	FIRE - INWOOD	131,667	121,380	(10,287)	103,894	16,000	15,783	(217)	165,500		147,667	137,163	(10,504)	269,394		121,727
6	FIRE - WATFORD	4,467	4,031	(436)	4,775			-			4,467	4,031	(436)	4,775		308
7	FIRE - ADMINISTRATION	69,150	55,731	(13,419)	66,250			-			69,150	55,731	(13,419)	66,250		(2,900)
8	POLICE	399,119	385,501	(13,618)	408,226			-			399,119	385,501	(13,618)	408,226		9,107
9	CONSERVATION AUTHORITY	15,385	19,914	4,529	23,191			-			15,385	19,914	4,529	23,191		7,806
10	INSPECTIONS & CONTROL	29,000	78,164	49,164	42,825			-			29,000	78,164	49,164	42,825		13,825
11	EMERGENCY MEASURES	2,150	655	(1,495)	2,100			-			2,150	655	(1,495)	2,100		(50)
		853,446	872,919	19,473	860,404	47,500	40,935	(6,565)	197,500		900,946	913,854	12,908	1,057,904		156,958
TRANSPORTATION SERVICES																
12	ROADS - MATERIALS & SERVICES	863,000	792,876	(70,124)	675,250	808,000	109,298	(698,702)	1,126,000		1,671,000	902,174	(768,826)	1,801,250		130,250
13	PUBLIC WORKS OVERHEAD	551,625	529,003	(22,622)	578,675			-			551,625	529,003	(22,622)	578,675		27,050
14	VEHICLES & EQUIP	179,450	132,107	(47,343)	163,450	45,000	46,874	1,874	375,000		224,450	178,981	(45,469)	538,450		314,000
15	SNOW REMOVAL	35,000	33,813	(1,187)	35,000	-		-			35,000	33,813	(1,187)	35,000		-
16	STREET LIGHTS - ALVINSTON	14,500	10,652	(3,848)	14,500			-			14,500	10,652	(3,848)	14,500		-
17	STREET LIGHTS - INWOOD	6,750	5,495	(1,255)	6,750			-			6,750	5,495	(1,255)	6,750		-
		1,650,325	1,503,946	(146,379)	1,473,625	853,000	156,172	(696,828)	1,501,000		2,503,325	1,660,118	(843,207)	2,974,625		471,300
ENVIRONMENTAL																
18	STORM SEWER	68,252	68,252	-	68,252						68,252	68,252	-	68,252		-
19	WASTE COLLECTION/DISPOSAL	78,800	80,229	1,429	81,537	-	-	-	-		78,800	80,229	1,429	81,537		2,737
20	RECYCLING	69,240	69,240	(0)	77,999	-	-	-	-		69,240	69,240	(0)	77,999		8,759
		216,292	217,722	1,429	227,788	-	-	-	-		216,292	217,722	1,429	227,788		11,496
HEALTH																
21	HOSPITAL/CEMETERIES - DONATIONS	5,850	5,450	(400)	850			-			5,850	5,450	(400)	850		(5,000)
22	CEMETERY OPERATIONS	83,124	73,839	(9,285)	85,425	-	2,143	2,143	-		83,124	75,982	(7,142)	85,425		2,301

BROOKE-ALVINSTON COMBINED

OPERATIONS

CAPITAL

TOTAL BUDGET

CLASSIFICATION	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 to 2020 BUDGET DIFF
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		(13)
	88,974	79,289	(9,685)	86,275		-	2,143	2,143	-		88,974	81,432	(7,542)	86,275		(2,699)
RECREATION AND CULTURAL																
23	CANADA DAY	20,750	17,957	(2,793)	18,250	-	-	-	-		20,750	17,957	(2,793)	18,250		(2,500)
24	COMMUNITY CENTER -ARENA	421,088	429,570	8,482	464,900	118,500	192,421	73,921	255,000		539,588	621,990	82,402	719,900		180,312
25	CC - CONCESSION/VENDING	4,500	1,643	(2,857)	4,500	-	-	-	-		4,500	1,643	(2,857)	4,500		-
26	INWOOD REC	6,218	5,221	(997)	6,450	-	-	-	-		6,218	5,221	(997)	6,450		232
27	LIBRARY - ALVINSTON	7,359	5,852	(1,507)	7,600	12,000	11,580	(420)	-		19,359	17,432	(1,927)	7,600		(11,759)
28	LIBRARY - INWOOD	5,222	4,083	(1,139)	5,310	-	-	-	-		5,222	4,083	(1,139)	5,310		88
		465,137	464,325	(812)	507,010	130,500	204,001	73,501	255,000		595,637	668,325	72,688	762,010		166,373
PLANNING AND DEVELOPMENT																
29	PLANNING & ZONING	5,250	5,212	(38)	5,750	-	-	-	-		5,250	5,212	(38)	5,750		500
30	COMMERCIAL INDUSTRIAL	12,500	5,557	(6,943)	12,500	-	35,941	35,941	-		12,500	41,498	28,998	12,500		-
31	POST OFFICE	50,000	46,983	(3,017)	46,200			-			50,000	46,983	(3,017)	46,200		(3,800)
32	AGRICULTURE & REFORESTATION	22,800	15,593	(7,207)	21,300			-			22,800	15,593	(7,207)	21,300		(1,500)
33	MUNICIPAL DRAIN LOANS	1,250	857	(393)	1,250			-			1,250	857	(393)	1,250		-
34	MUNICIPAL DRAIN WORK	755,000	267,241	(487,759)	640,000						755,000	267,241	(487,759)	640,000		(115,000)
35	TILE DRAIN LOANS	12,000	12,552	552	12,000			-			12,000	12,552	552	12,000		-
		858,800	353,995	(504,805)	739,000	-	35,941	35,941	-		858,800	389,935	(468,865)	739,000		(119,800)
OTHER/RESERVES																
36	RESERVES	153,000	1,043,000	890,000	3,000		-	-			153,000	1,043,000	890,000	3,000		(150,000)
37	RESERVE FUNDS		-	-	-			-			-	-	-	-		-
		153,000	1,043,000	890,000	3,000	-	-	-	-		153,000	1,043,000	890,000	3,000		(150,000)
38	TOTAL EXPENDITURES	4,861,214	5,040,538	179,324	4,467,262	1,046,000	459,076	(586,924)	1,991,500		5,907,214	5,499,614	(407,600)	6,458,762		551,548
REVENUES																
FEES AND CHARGES																
39	GENERAL GOVERNMENT	8,400	14,200	5,800	15,650			-			8,400	14,200	5,800	15,650		7,250
40	INSPECTIONS & CONTROL	27,500	77,711	50,211	41,500			-			27,500	77,711	50,211	41,500		14,000
41	TRANSPORTATION	1,500	7,386	5,886	3,000			-			1,500	7,386	5,886	3,000		1,500
42	WASTE COLLECTION & RECYCLING	-	-	-	-			-			-	-	-	-		-
43	CEMETERY	83,124	73,839	(9,285)	85,425			-			83,124	73,839	(9,285)	85,425		2,301
44	COMMUNITY CENTER - ALVINSTON	188,500	203,405	14,905	190,500			-			188,500	203,405	14,905	190,500		2,000
45	CC - CONCESSION/VENDING	3,100	1,851	(1,249)	2,600			-			3,100	1,851	(1,249)	2,600		(500)

BROOKE-ALVINSTON COMBINED

OPERATIONS

CAPITAL

TOTAL BUDGET

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	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		(13)
46 COMMUNITY CENTER - INWOOD	250	558	308	500				-			250	558	308	500		250
47 CANADA DAY	20,750	17,846	(2,904)	18,250				-			20,750	17,846	(2,904)	18,250		(2,500)
48 PLANNING FEES	5,500	13,840	8,340	7,000				-			5,500	13,840	8,340	7,000		1,500
49 HANGING BASKETS/COMMUNITY GROUP	2,400	2,640	240	2,520				-			2,400	2,640	240	2,520		120
50 POST OFFICE	65,000	60,971	(4,029)	60,000				-			65,000	60,971	(4,029)	60,000		(5,000)
51 TREE PROGRAM	5,000	3,669	(1,331)	3,500				-			5,000	3,669	(1,331)	3,500		(1,500)
52 MUNICIPAL DRAIN BILLINGS	560,000	195,128	(364,872)	450,000				-			560,000	195,128	(364,872)	450,000		(110,000)
53 TILE DRAIN LOANS	12,000	12,468	468	12,000				-			12,000	12,468	468	12,000		-
	983,024	685,512	(297,512)	892,445		-	-	-	-		983,024	685,512	(297,512)	892,445		(90,579)
MUNICIPAL																
54 ALVINSTON FIRE	35,560	53,368	17,808	44,958		5,828	7,455	1,627	5,920		41,388	60,823	19,435	50,878		9,490
55 INWOOD FIRE	13,083	10,554	(2,529)	12,400		960	1,924	964	19,860		14,043	12,479	(1,564)	32,260		18,217
56 COUNTY POLICING GRANT, etc	11,910	11,910	-	11,910		-	-	-	-		11,910	11,910	-	11,910		-
57 DONATIONS	-	2,250	2,250	-		-	-	-	-		-	2,250	2,250	-		-
	60,553	78,083	17,530	69,268		6,788	9,379	2,591	25,780		67,341	87,461	20,120	95,048		27,707
ONTARIO																
58 OCIF - GRANT	-	-	-	-		136,547	-	(136,547)	273,968		136,547	-	(136,547)	273,968		137,421
59 EFFICIENCY FUNDING	-	-	-	-		-	119,039	119,039	105,000		-	119,039	119,039	105,000		105,000
60 MAIN STREET FUND	-	-	-	-		29,778	29,778	-	-		29,778	29,778	-	-		(29,778)
61 CANNABIS GRANT	-	15,000	15,000	-					-		-	15,000	15,000	-		-
62 OMRFA DRAIN SUPERINTENDENT GRANT	7,500	5,342	(2,158)	7,500				-	-		7,500	5,342	(2,158)	7,500		-
63 OMAFRA - DRAIN SUBSIDY GRANTS	195,000	72,113	(122,887)	190,000				-	-		195,000	72,113	(122,887)	190,000		(5,000)
64 OMPF - GRANT	772,300	772,300	-	678,100				-	-		772,300	772,300	-	678,100		(94,200)
	974,800	864,755	(110,045)	875,600		166,325	148,817	(17,508)	378,968		1,141,125	1,013,572	(127,554)	1,254,568		113,443
CANADA																
65 CANADA BFC			-			-	-	-	-		-	-	-	-		-
66 FEDERAL - ACCESSABLITY						9,392	-	(9,392)	9,392		9,392	-	(9,392)	9,392		-
67 FEDERAL GAS TAX			-			73,141	-	(73,141)	228,949		73,141	-	(73,141)	228,949		155,809
	-	-	-	-		82,533	-	(82,533)	238,341		82,533	-	(82,533)	238,341		155,809
OTHER																
68 LICENCES, PERMITS, RENTS	16,520	15,751	(769)	16,083				-			16,520	15,751	(769)	16,083		(437)
69 FINES AND PENALTIES	55,000	63,031	8,031	55,000				-			55,000	63,031	8,031	55,000		-
70 OTHER REVENUES	45,000	82,825	37,825	60,500				-			45,000	82,825	37,825	60,500		15,500

BROOKE-ALVINSTON COMBINED

OPERATIONS

CAPITAL

TOTAL BUDGET

CLASSIFICATION	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 to 2020 BUDGET DIFF
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		(13)
AREA RATINGS																
71 ALVINSTON AREA RATING	46,422	46,033	(390)	44,202				-			46,422	46,033	(390)	44,202		(2,220)
72 INWOOD AREA RATING	16,750	16,547	(203)	14,474				-			16,750	16,547	(203)	14,474		(2,276)
	63,172	62,580	(592)	58,676		-	-	-	-		63,172	62,580	(592)	58,676		(4,496)
RESERVES/RESERVE FUNDS/FINANCING																
73 RESERVES	5,000	5,000	-	-		-	-	-	820,500		5,000	5,000	-	820,500		815,500
74 OTHER			-			-	86,519	86,519	-		-	86,519	86,519	-		-
75 FINANCING			-			-	-	-	-		-	-	-	-		-
	5,000	5,000	-	-		-	86,519	86,519	820,500		5,000	91,519	86,519	820,500		815,500
TAXATION																
76 ADJUSTMENTS/WRITE-OFFS	(31,000)	(45,628)	(14,628)	(45,500)				-			(31,000)	(45,628)	(14,628)	(45,500)		(14,500)
77 SUPPLEMENTAL	5,000	5,014	14	5,000				-			5,000	5,014	14	5,000		-
78 UTILITY TRANSMISSION	14,500	14,856	356	14,500				-			14,500	14,856	356	14,500		-
	(11,500)	(25,758)	(14,258)	(26,000)		-	-	-	-		(11,500)	(25,758)	(14,258)	(26,000)		(14,500)
79 TOTAL REVENUES	2,191,569	1,831,778	(359,792)	2,001,572		255,646	244,715	(10,931)	1,463,589		2,447,216	2,076,493	(370,723)	3,465,162		1,017,946
80 NET EXPENDITURES OVER REVENUE	(2,669,645)	(3,208,760)	(539,115)	(2,465,690)		(790,354)	(214,362)	575,992	(527,911)		(3,459,999)	(3,423,122)	36,877	(2,993,601)		466,398
81 PRIOR YEAR SURPLUS / (DEFICIT)				-							651,240					
82 ADJUSTMENTS																
Remove Cemetry Operations (self supporting)											(4,665)			(0)		
83 NET ADJUSTMENTS	-	-	-	-		-	-	-	-		(4,665)	-	-	(0)		-
84 TO BE RAISED BY TAXES											2,813,424			2,993,601		

180,177
6.40%

BROOKE-ALVINSTON COMBINED

OPERATIONS

CAPITAL

TOTAL BUDGET

CLASSIFICATION	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 BUDGET	2019 YTD ACTUAL	OVER (UNDER)	2020 BUDGET	!	2019 to 2020 BUDGET DIFF
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)		(13)
2020 WATER & SEWER BUDGET																
WATER & SEWER REVENUE																
1	ONTARIO - Grants		-			-	8,599	8,599	75,116		-	8,599	8,599	75,116		75,116
2	FEDERAL - Grants		-			-	-	-	-		-	-	-	-		-
3	RESERVES		-			-	-	-	-		-	-	-	-		-
4	RESERVE FUND	-	-	-	-	82,100	-	(82,100)	72,577		82,100	-	(82,100)	72,577		(9,523)
5	WASTE WATER - ALVINSTON	202,500	205,525	3,025	202,500			-			202,500	205,525	3,025	202,500		-
6	ALVINSTON OTHER SEWER CHGS	5,933	6,213	280	5,933			-			5,933	6,213	280	5,933		-
7	WASTE WATER - INWOOD	58,950	61,956	3,006	58,950			-			58,950	61,956	3,006	58,950		-
8	INWOOD SEWER CAPITAL & CONNECTION	65,338	80,482	15,144	62,974			-			65,338	80,482	15,144	62,974		(2,364)
9	WATER - ALVINSTON	332,380	350,841	18,461	332,380			-			332,380	350,841	18,461	332,380		-
10	WATER - ALVINSTON - OTHER CHGS	-	-	-	-			-			-	-	-	-		-
TOTAL WATER & SEWER REVENUES																
		665,101	705,017	39,916	662,737		82,100	8,599	(73,501)	147,693		747,201	713,616	(33,585)	810,430	63,229
WATER & SEWER EXPENDITURES																
11	WASTE WATER - ALVINSTON	172,634	156,439	(16,194)	171,011		150,000	40,631	(109,369)	110,000		322,634	197,070	(125,564)	281,011	(41,623)
12	WASTE WATER - INWOOD	121,860	116,053	(5,806)	119,441		-	-	-		121,860	116,053	(5,806)	119,441		(2,419)
13	WATER - ALVINSTON	302,708	365,707	62,999	305,716		-	8,599	75,116		302,708	374,306	71,598	380,832		78,124
14	RESERVE FUND	-	-	-	29,147		-	-	-		-	-	-	29,147		29,147
TOTAL WATER & SEWER EXPENDITURES																
		597,201	638,200	40,999	625,315		150,000	49,229	(100,771)	185,116		747,201	687,429	(59,772)	810,430	63,229
NET WATER & SEWER EXPENDITURES (SURPLUS)																
		67,900	66,817	(1,083)	37,423		(67,900)	(40,631)	27,269	(37,423)		(0)	26,186	26,187	-	0

2020 - CAPITAL - PROPOSALS - DETAIL by DEPARTMENT

<u>DEPARTMENT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
GENERAL GOVERNMENT	MUNICIPAL BLDG	23,000	Front steps - railing and sealing quote 17,600 plus hst plus epoxy
	EQUIPMENT	<u>15,000</u>	Copier, chairs, ipads, TV for council presentations, etc
		<u>38,000</u>	
ALVINSTON - FIRE	BUNKER GEAR	10,000	4 sets
	AIR PACKS	7,000	1 set
	AIR CONDITIONER	5,000	Air conditioner
	EQUIPMENT	<u>10,000</u>	tools, nozzles, etc
	<u>32,000</u>		
INWOOD - FIRE	BUILDING	200,000	New Building
	BUNKER GEAR	2,500	1 set
	AIR PACKS	3,000	share 1 set with Alvinston
	VEHICLE	- 50,000	Sell Rescue and replace with 4x4 pickup rescue
	EQUIPMENT	5,000	tools, nozzles, etc
	SOFTWARE	<u>5,000</u>	Propane Heater
	<u>165,500</u>		
PUBLIC WORKS	BUILDING IMPROVEMENTS	50,000	Repair salt shed - \$25k; Roll up doors shop - \$25k
	GUARD RAILS	16,000	Guard Rails
	MAJOR CULVERTS	100,000	Hilly Road
	MAJOR CULVERTS	50,000	Sutorville @ Campbell
	MAJOR CULVERTS	50,000	Rokeyby @ Boyds
	MAJOR CULVERTS	35,000	Shiloh @ Sutorville
	ROAD IMPROVEMENTS	170,000	Petrolia Line - Tar and Chip
	TOWN CONSTRUCTION	625,000	Lorne St, Storms & Rd
	ENGINEERING	15,000	Engineer Railroad St. Drain
	CONSTRUCTION MATERIAL	15,000	Sidewalks
	GRADER	<u>375,000</u>	Grader 435,000, less 60,000 trade
		<u>1,501,000</u>	
RECREATION & CULTURE	Playground Climber	30,000	Playground Climber
	BUILDING UPGRADES	80,000	Contribution to washrooms (grant writer)
	FENCING	5,000	Fencing, not completed in 2019
	LIGHTING	10,000	Lobby & Dressing Room Lighting
	FURNACE/BOILER	10,000	Hot Water System
	BUILDING UPGRADES	12,000	Entrance to Olympia Room & bldg Doors
	AUD/ARENA UPGRADES	75,000	Auditorium upgrades
	ARENA SOUND SYS	25,000	Arena sound system
	EQUIPMENT	<u>8,000</u>	Scubber
	<u>255,000</u>		
TOTAL CAPITAL - TAXATION BUDGET		<u>1,991,500</u>	

CAPITAL - WATER & SEWER

ALVINSTON SEWER	PLANT EQUIPMENT	110,000	UV Sys ~ \$150k total
WATER	EQUIPMENT	9,197	Water reader equip & software
WATER	WATER PLANT	<u>65,918</u>	Decommission clear well
TOTAL CAPITAL - WATER AND SEWER		<u>185,116</u>	

2020 RESERVE CONTRIBUTION/WITHDRAWAL PROPOSALS

	2018	-----2019 Budgeted-----		-----2019 Actual-----		-----2020 Budgeted-----			
	CLOSING	Contributions	Withdrawals	CLOSING	Adjustments	CLOSING	Contributions	Withdrawals	CLOSING
RESERVES									
BUDGET SURPLUS	-	-	-	-	375,000	375,000		(315,500)	59,500
WORKING CAPITAL	874,612	-	-	874,612		874,612			874,612
ELECTION	-	3,000	-	3,000		3,000	3,000		6,000
GENERAL	430,000	-	-	430,000		430,000	-		430,000
MUNICIPAL BUILDING	40,000	-	-	40,000		40,000	-		40,000
FIRE - ALVINSTON STATION	5,000	-	-	5,000		5,000	-		5,000
FIRE - INWOOD STATION	5,000	-	-	5,000		5,000	-	(5,000)	-
ROADS	564,282	150,000	-	714,282	500,000	1,214,282	-	(400,000)	814,282
COMMUNITY CENTER	175,000	-	-	175,000		175,000	-	(100,000)	75,000
CANNABIS IMPLEMENTATION	-	-	-	-	15,000	15,000	-	-	15,000
HOSPITAL/CEMETERY	8,150	-	(5,000)	3,150		3,150	-		3,150
ALVINSTON LIGHTING	5,000	-	-	5,000	-	5,000	-	-	5,000
TOTAL RESERVES	<u>2,107,044</u>	<u>153,000</u>	<u>(5,000)</u>	<u>2,255,044</u>	<u>890,000</u>	<u>2,770,044</u>	<u>3,000</u>	<u>(820,500)</u>	<u>2,268,044</u>
RESERVE FUND		Bluewater Power -Est. Int. & Div.					Bluewater Power -Est. Int. & Div.		
ALVINSTON GENERAL	<u>92,647</u>	<u>24,410</u>	<u>(82,100)</u>	<u>34,957</u>	<u>82,100</u>	<u>117,057</u>	<u>20,000</u>	<u>(72,577)</u>	<u>44,480</u>
TOTAL	<u>2,199,691</u>	<u>177,410</u>	<u>(87,100)</u>	<u>2,290,001</u>	<u>972,100</u>	<u>2,887,101</u>	<u>23,000</u>	<u>(893,077)</u>	<u>2,312,524</u>

Tax Rate - Whole Municipality

BROOKE-ALVINSTON - 2020 TAX RATE CALCULATIONS - OWN PURPOSE

PROPERTY CLASS	CODE	AMOUNT TO BE RAISED				2020 MUNICIPAL	
		2020 ASSESSMENT	TAX RATIO	% OF FULL RATE	WEIGHTED ASSESSMENT	TAX RATE *	TAX LEVY
Residential & Farm	RT	173,192,600	1.000000	100%	173,192,600	0.00741160	1,283,634
Multi-Residential	MT	2,073,000	2.000000	100%	4,146,000	0.01482320	30,728
Commercial (occupied)	CT	6,394,100	1.627101	100%	10,403,847	0.01205942	77,109
Commercial New Construction Taxable Full	XT	1,670,600	1.627101	100%	2,718,235	0.01205942	20,146
Commercial Vacant Units Excess Land	CU	133,000	1.627101	70%	151,483	0.00844160	1,123
Commercial New Construction Taxable Excess Land	XU	4,900	1.627101	70%	5,581	0.00844160	41
Commercial Vacant Land	CX	121,600	1.091161	100%	132,685	0.00808725	983
Commercial Taxable Full, Shared PIL	CH	32,000	1.627101	100%	52,067	0.01205942	386
Commercial - On Farm Business	C7	16,600	0.406775	100%	6,752	0.00301485	50
Industrial Occupied	IT	134,500	2.047572	100%	275,398	0.01517578	2,041
Industrial New Construction Taxable Full	JT	956,100	2.047572	100%	1,957,684	0.01517578	14,510
Industrial Vacant Units Excess Land	IU	22,300	2.047572	65%	29,680	0.00986426	220
Industrial Taxable Full, Shared PIL	IH	14,900	2.047572	100%	30,509	0.01517578	226
Industrial - On Farm Business	I7	33,400	0.511893	100%	17,097	0.00379395	127
Pipelines	PT	57,386,000	1.342355	100%	77,032,384	0.00994900	570,933
Farmland	FT	591,631,900	0.226000	100%	133,708,809	0.00167502	990,995
Managed Forests	TT	188,100	0.250000	100%	47,025	0.00185290	349
		834,005,600			403,907,836		2,993,601
EXEMPT		10,425,700			0.00741160		0
COMMERCIAL PIL - FULL		746,600			2019 amount raised		2,813,424
COMMERCIAL TAXABLE - FULL, SHARED PIL		above			Increase (Decrease)		180,177
INDUSTRIAL TAXABLE FULL, SHARED PIL		above					6.40%
		845,177,900					
TOTAL PER MPAC		845,177,900					
		0					