

October 25, 2021

Kevin Williams, CAO
Municipality of Lambton Shores
Box 610, 7883 Amtelecom Pkwy
Forest, ON, N0N 1J0

Re: Proposed 2022 Budget and Municipal Levies

Adelaide Metcalfe

Bluelwater

Central Huron

Huron East

Lambton Shores

Lucan Biddulph

Middlesex Centre

North Middlesex

Perth South

South Huron

Warwick

West Perth

The Ausable Bayfield Conservation Authority (ABCA) Board of Directors and Staff are pleased to provide you with a copy of its proposed 2022 Budget and Municipal Levies for your information. In 2022, the ABCA will leverage each local dollar to bring in almost three additional dollars for conservation activities. All member municipalities, watershed residents and the local economy will benefit.

After realizing a reduction in the combined levy for 2021 of \$7,574 or 0.56 percent, the proposed increase in 2022 for the combined general and project levies is 2.43 percent or \$32,409. Over the two years the proposed increase is \$24,835 or 0.94 percent annually. The actual change for individual municipalities will vary based on the Modified Current Value Assessment formula used by the Province.

Enclosed are the following reports:

- ▶ *Proposed 2022 Combined General and Project Levy by Municipality*
- ▶ *Proposed Special Benefitting Levy Summary*
- ▶ *Consolidated 2022 Budget with and without the Drinking Water Source Protection Program*
- ▶ *Revenue & Expenditure charts*
- ▶ *Levy Apportionment Analysis*

This notice is provided as per the Joint Protocol developed by the Association of Municipalities and Conservation Ontario in 1996 and effective in 1997.

It is the Board of Directors intention to finalize the budget and levy at its **December 16, 2021** meeting. Along with your representative, I would be pleased to attend and review the proposed budget at a council meeting.

Sincerely,

AUSABLE BAYFIELD CONSERVATION AUTHORITY



Brian Horner, CPA,CA
General Manager/Secretary-Treasurer

Encl.

cc: Janet Ferguson, Treasurer - Box 340 Grand Bend, ON N0M 1T0
Doug Cook

71108 Morrison Line, RR 3 Exeter, Ontario N0M 1S5
P: 519.235.2610 • F: 519.235.1963 • info@abca.ca • www.abca.ca

AUSABLE BAYFIELD CONSERVATION AUTHORITY



2022 Proposed General and Project Levy by Municipality

Oct. 14 '21, Oct. 21 '21

Municipality	2020 MCVA % Apportionment	2021 MCVA % Apportionment	2020 General and Project Levy	2021 General and Project Levy	2022 MCVA % Apportionment	2022		2022 Total General & Project Levy Amount	2022 %
						General Levy	Project Levy		
Adelaide Metcalfe	2.2672	2.2715	\$ 30,470	\$ 30,356	2.2519	\$ 25,203	\$ 5,621	\$ 30,824	1.54%
Bluewater	22.2323	22.0834	\$ 298,790	\$ 295,116	22.0943	\$ 247,276	\$ 55,146	\$ 302,422	2.48%
Central Huron	3.4943	3.4425	\$ 46,961	\$ 46,005	3.4666	\$ 38,798	\$ 8,652	\$ 47,450	3.14%
Huron East	4.6317	4.6955	\$ 62,247	\$ 62,749	4.6942	\$ 52,537	\$ 11,716	\$ 64,253	2.40%
Lambton Shores	17.0339	16.8452	\$ 228,926	\$ 225,114	16.9379	\$ 189,566	\$ 42,276	\$ 231,842	2.99%
Lucan Biddulph	5.6462	5.8182	\$ 75,882	\$ 77,753	5.9083	\$ 66,125	\$ 14,747	\$ 80,872	4.01%
Middlesex Centre	8.1446	8.1292	\$ 109,459	\$ 108,636	8.1739	\$ 91,481	\$ 20,402	\$ 111,883	2.99%
North Middlesex	11.7549	11.9204	\$ 157,979	\$ 159,301	11.7664	\$ 131,688	\$ 29,368	\$ 161,056	1.10%
Perth South	0.1979	0.2001	\$ 2,660	\$ 2,674	0.1965	\$ 2,199	\$ 490	\$ 2,690	0.58%
South Huron	18.8567	18.7964	\$ 253,423	\$ 251,189	18.6981	\$ 209,266	\$ 46,670	\$ 255,936	1.89%
Warwick	0.4681	0.4789	\$ 6,291	\$ 6,400	0.4726	\$ 5,289	\$ 1,180	\$ 6,469	1.08%
West Perth	5.2721	5.3188	\$ 70,854	\$ 71,079	5.3394	\$ 59,758	\$ 13,327	\$ 73,085	2.82%
TOTAL	100.00	100.00	\$ 1,343,944	\$ 1,336,370	100.00	\$ 1,119,184	\$ 249,595	\$ 1,368,779	2.43%

**Ausable Bayfield Conservation Authority
Proposed Special Benefiting Levy Summary for**

2022

Municipality of Lambton Shores

Cost Sharing Agreement for Maintenance of Flood Control Structures	Annual Maintenance		Reserve Costs		Lambton Shores Total Flood Control Cost Share
	Total Cost	Municipal Share	Total to Reserve	Municipal Share	
4202 Mud Creek Cleanout	4,301	3,085	250	225	3,310
4203 Parkhill Dam	60,070	11,275	6,000	1,398	12,673
Total	\$64,371	\$14,360	\$6,250	\$1,623	\$15,983

	Annual Maintenance				Lambton Shores Total Ice Monitoring Cost Share
	Total Cost	Municipal Share	Total to Reserve	Municipal Share	
4401 Ice Monitoring	\$3,800	\$2,721	\$0	\$0	\$2,721

Cost Sharing Agreement for Maintenance of Erosion Control Structures	Annual Maintenance		Reserve Costs		Lambton Shores Total Erosion Control Cost Share
	Total Cost	Municipal Share	Total to Reserve	Municipal Share	
4103 Grand Bend Area A	831	606	250	225	831
4104 Grand Bend Area B	857	632	250	225	857
4105 Grand Bend Area C	563	243	100	90	333
4106 Grand Bend Area E	906	661	250	225	886
4109 Pt. Franks Plan 41	1,516	1,108	500	450	1,558
4111 Pt. Franks River Mgt.	2,496	1,923	250	225	2,148
4113 Walker Drain	1,883	511	1,000	333	844
4403 Armstrong West	7,244	6,520	3,500	3,150	9,670
Total	\$16,296	\$12,204	\$6,100	\$4,923	\$17,127

Projects	Total Cost		Lambton Shores Total Project Cost Share
Parkhill Dam Electrical Repairs	12,000		1,864
Total	\$12,000		\$1,864

Total Special Benefiting	\$37,695
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Ausable Bayfield Conservation Authority

Proposed 2022 Budget

Oct. 14 '21, Oct. 21 '21

Account	2021 Budget	2021 Est Actual	2022 Budget	Difference	Change
Difference Between 2022 & 2021 Budgets					
ABCA 2022 Budget - Consolidated					
REVENUE					
Revenue from Operations					
Grants	\$481,602	\$531,387	\$341,706	(\$139,896)	-29.0%
Levy, General	\$1,109,679	\$1,109,678	\$1,119,184	\$9,505	0.9%
Levy, Projects	\$226,691	\$226,696	\$249,595	\$22,903	10.1%
Levy, Special Benefit	\$96,673	\$81,583	\$82,703	(\$13,970)	-14.5%
Levy, Special Benefit, WECI	\$95,600	\$37,875	\$6,000	(\$89,600)	-93.7%
Rental	\$67,200	\$71,745	\$62,700	(\$4,500)	-6.7%
Conservation Area User Fees	\$184,900	\$189,457	\$110,200	(\$74,700)	-40.4%
Sales & Service	\$603,124	\$669,026	\$639,009	\$35,885	5.9%
Donations	\$500	\$6,625	\$400	(\$100)	-20.0%
Interest	\$16,000	\$19,206	\$18,400	\$2,400	15.0%
Partnership Contributions	\$672,614	\$1,718,170	\$984,036	\$311,422	46.3%
Deferred from Prior Year	\$1,045,627	\$1,147,340	\$1,167,733	\$122,106	11.7%
From Reserve	\$117,684	\$106,933	\$146,407	\$28,722	24.4%
TOTAL REVENUE	\$4,717,895	\$5,916,396	\$4,928,073	\$210,178	4.5%
EXPENSES					
Purchased Services	\$352,582	\$376,936	\$419,228	\$66,645	18.9%
Advertising	\$9,133	\$9,134	\$8,327	(\$806)	-8.8%
Memberships, Dues, Licenses	\$56,497	\$59,108	\$57,902	\$1,404	2.5%
Maintenance & Repair	\$203,721	\$56,798	\$74,429	(\$129,293)	-63.5%
Property Taxes	\$62,096	\$62,065	\$62,096	(\$0)	0.0%
Office Operations	\$125,281	\$127,424	\$125,406	\$125	0.1%
Rental	\$11,012	\$9,746	\$11,244	\$231	2.1%
Training and Development	\$17,811	\$10,631	\$22,963	\$5,152	28.9%
Travel Costs & Accom	\$17,416	\$5,426	\$14,353	(\$3,063)	-17.6%
Uniforms	\$8,854	\$5,037	\$8,408	(\$446)	-5.0%
Utilities	\$41,534	\$36,851	\$38,597	(\$2,937)	-7.1%
Vehicles & Field Equipment	\$93,897	\$85,130	\$92,184	(\$1,713)	-1.8%
Program	\$502,511	\$1,239,067	\$715,592	\$213,081	42.4%
Board of Director's	\$22,150	\$20,171	\$25,221	\$3,071	13.9%
Wages & Benefits	\$2,493,656	\$2,476,225	\$2,590,315	\$96,659	3.9%
Capital Purchases	\$91,600	\$94,916	\$52,096	(\$39,505)	-43.1%
Amortization	\$182,479	\$177,045	\$178,955	(\$3,524)	-1.9%
Deferred to Future Year	\$525,629	\$1,167,733	\$564,661	\$39,032	7.4%
To Reserves	\$82,514	\$102,142	\$45,055	(\$37,460)	-45.4%
TOTAL EXPENDITURE	\$4,900,373	\$6,121,586	\$5,107,028	\$206,654	4.2%
Surplus/(Deficit)	(\$182,478)	(\$205,190)	(\$178,955)	\$3,524	-1.9%

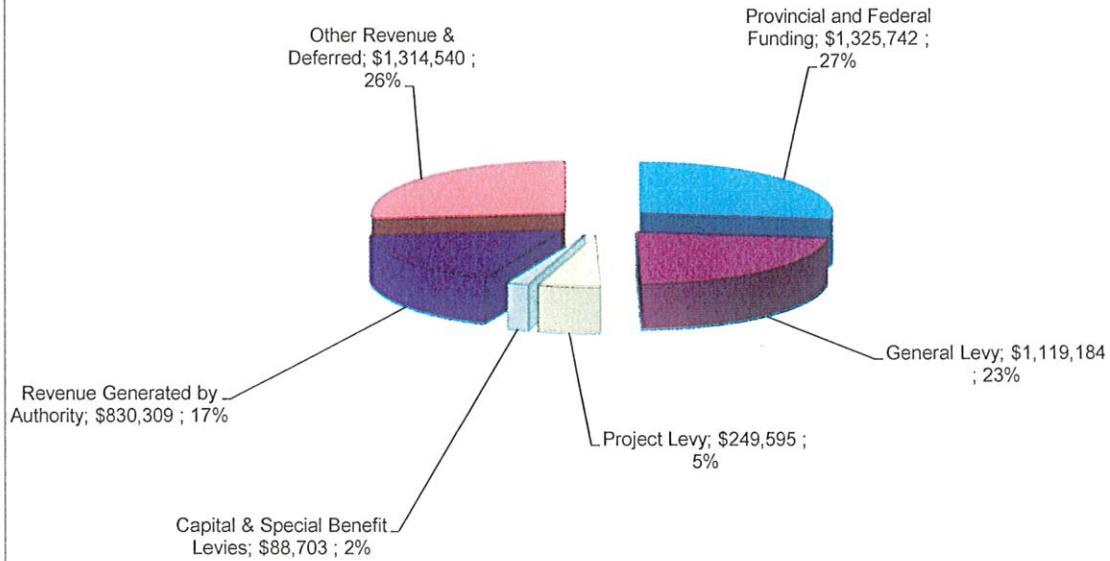
Ausable Bayfield Conservation Authority

Proposed 2022 Budget

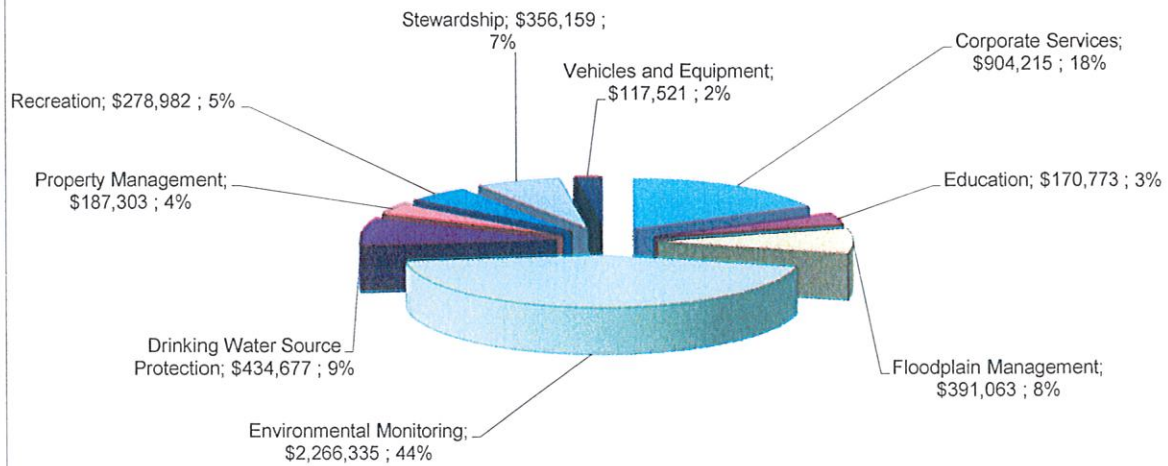
Oct. 14 '21, Oct 21 '21

Account	2021 Budget	2021 Est Actual	2022 Budget	Difference	Change
Difference Between 2022 & 2021 Budgets					
ABCA 2021 Budget - Excluding Drinking Water Source Protection					
REVENUE					
Revenue from Operations					
Grants	\$266,602	\$304,827	\$99,044	(\$167,558)	-62.8%
Levy, General	\$1,109,679	\$1,109,678	\$1,119,184	\$9,505	0.9%
Levy, Projects	\$226,691	\$226,696	\$249,595	\$22,903	10.1%
Levy, Capital	\$0	\$0	\$0	\$0	0.0%
Levy, Special Benefit	\$96,673	\$81,583	\$82,703	(\$13,970)	-14.5%
Levy, Special Benefit, WECI	\$95,600	\$37,875	\$6,000	(\$89,600)	-93.7%
Rental	\$67,200	\$71,745	\$62,700	(\$4,500)	-6.7%
Conservation Area User Fees	\$184,900	\$189,457	\$110,200	(\$74,700)	-40.4%
Sales & Service	\$603,124	\$669,026	\$639,009	\$35,885	5.9%
Donations	\$500	\$6,625	\$400	(\$100)	-20.0%
Interest	\$15,000	\$18,206	\$17,400	\$2,400	16.0%
Partnership Contributions	\$616,614	\$1,662,170	\$928,036	\$311,422	50.5%
Deferred from Prior Year	\$866,180	\$983,979	\$1,032,719	\$166,539	19.2%
From Reserve	\$117,684	\$106,933	\$146,407	\$28,722	24.4%
TOTAL REVENUE	\$4,266,447	\$5,469,476	\$4,493,396	\$226,949	5.3%
EXPENSES					
Purchased Services	\$328,582	\$353,936	\$395,228	\$66,645	20.3%
Advertising	\$9,033	\$9,134	\$8,327	(\$706)	-7.8%
Memberships, Dues, Licenses	\$56,497	\$59,108	\$57,902	\$1,404	2.5%
Maintenance & Repair	\$203,721	\$56,798	\$74,429	(\$129,293)	-63.5%
Property Taxes	\$62,096	\$62,065	\$62,096	(\$0)	0.0%
Office Operations	\$102,128	\$105,604	\$104,206	\$2,078	2.0%
Rental	\$2,687	\$2,842	\$2,940	\$252	9.4%
Training and Development	\$16,511	\$10,164	\$21,663	\$5,152	31.2%
Travel Costs & Accom	\$14,916	\$4,226	\$11,778	(\$3,138)	-21.0%
Uniforms	\$8,154	\$4,337	\$7,708	(\$446)	-5.5%
Utilities	\$38,984	\$35,321	\$36,967	(\$2,017)	-5.2%
Vehicles & Field Equipment	\$91,897	\$84,630	\$90,184	(\$1,713)	-1.9%
Program	\$502,011	\$1,239,067	\$715,592	\$213,581	42.5%
Board of Director's	\$11,900	\$10,863	\$12,079	\$179	1.5%
Wages & Benefits	\$2,213,839	\$2,229,748	\$2,313,466	\$99,627	4.5%
Capital Purchases	\$91,600	\$94,916	\$52,096	(\$39,505)	-43.1%
Amortization	\$182,479	\$177,045	\$178,955	(\$3,524)	-1.9%
Deferred to Future Year	\$429,376	\$1,032,719	\$481,685	\$52,308	12.2%
To Reserves	\$82,514	\$102,142	\$45,055	(\$37,460)	-45.4%
TOTAL EXPENDITURE	\$4,448,925	\$5,674,666	\$4,672,351	\$223,425	5.0%
Surplus/(Deficit)	(\$182,478)	(\$205,190)	(\$178,955)	\$3,524	-1.9%

2022 Revenue Budget - \$4,928,073



2022 Expense Budget - \$5,107,028



Ausable Bayfield Conservation Authority
Levy Apportionment Analysis
Values Determined by MNR - Based on Data provided by MPAC

<u>Year</u>	<u>% In Watershed</u>	<u>Current Value Assessment Provided by MNR in the ABCA Watershed</u> <u>Municipality</u>	<u>CVA Based %</u>	<u>Combined General & Project Levy</u>	<u>Overall Increase (Decrease) \$</u>	<u>%</u>
2018	55	Lambton Shores	17.5689%	227,809		
		Other Municipalities	82.4311%	1,068,852		
		Total	100.00%	1,296,661		
2019	55	Lambton Shores	17.3487%	229,721	1,912	0.84%
		Other Municipalities	82.6513%	1,094,420	25,568	2.39%
		Total	100.00%	1,324,141	27,480	2.12%
2020	55	Lambton Shores	17.0339%	228,926	(795)	-0.35%
		Other Municipalities	82.9661%	1,115,018	20,598	1.88%
		Total	100.00%	1,343,944	19,803	1.50%
2021	55	Lambton Shores	16.8452%	225,114	(3,812)	-1.67%
		Other Municipalities	83.1548%	1,111,256	(3,762)	-0.34%
		Total	100.00%	1,336,370	(7,574)	-0.56%
2022	55	Lambton Shores	16.9379%	231,842	6,728	2.99%
		Other Municipalities	83.0621%	1,136,937	25,681	2.31%
		Total	100.00%	1,368,779	32,409	2.43%