



## Staff Report

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**Report To:** Dan Best, Chief Administrative Officer  
**From:** **Sandy Becker, Director of Financial Services**  
**Date:** November 9 2020  
**Report:** FIN.BUD.20.01  
**Subject:** 2021 Proposed Operating and Capital Budgets

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### **Recommendations:**

**That** the South Huron Committee of the Whole receives the report from S.Becker, Director of Financial Services/Treasurer re 2021 Proposed Operating and Capital Budgets

### **Purpose:**

2021 Proposed Operating and Capital Budgets for Council consideration.

### **Background and Analysis:**

#### **Levy Based Budgets**

On September 28, 2020, Council passed the following resolution;

#### **Motion – 366-2020**

***That South Huron Council directs staff to move towards a 0% tax rate increase budget in 2021 for current services at the current service levels.***

#### **Levy Based Budgets**

The proposed levy based budget presented is within the preliminary framework proposed by Council.

The re-assessment of properties proposed for the 2021 taxation year has been deferred at this time, therefore the tax rate has been calculated based on the assumption that we will not realize any increased assessment values.

It is anticipated that any assessment increases realized from growth will be impacted by write offs from Assessment Review Board (ARB) decisions and/or requests for assessment reconsiderations by property owners.

The attached Budget Impacts and Priorities report provides a summary of both annualized and one time operating initiatives included in the 2021 Operating budgets which impacted the overall levy.

### **User Fee Based Budgets**

The user fee based budgets have been prepared on full cost recovery basis. Any in year operating surplus/deficit is transferred to/from operating reserves for the respective division.

### **Operational Considerations:**

Operational budgets were prepared based on current service levels.

### **Financial Impact:**

The proposed Levy based budgets presented represents a -0.04% levy decrease over the previous year.

### **Consultation:**

Dan Best, CAO

Rebekah Msuya-Collison, Director of Legislative Services/Clerk

Don Giberson, Director of Infrastructure & Development

Dwayne McNab, Chief Building Official

Shawn Young, Manager of Environmental Services

Jeremy Becker, Emergency Services/Fire Chief

Scott Currie, Manager of Community Services

Shane Timmermans, Acting Public Works Manager

Julia Roberts, Deputy Treasurer

### **Related Documents:**

2021 Draft Operating & Capital Budgets

Respectfully submitted,

**Sandy Becker, Director of Financial Services**



### Report Approval Details

Document Title:	FIN.BUD.20.01.docx
Attachments:	- 0-2021 Draft Operating_Capital Budgets.pdf
Final Approval Date:	Nov 5, 2020

This report and all of its attachments were approved and signed as outlined below:

**Rebekah Msuya-Collison - Nov 3, 2020 - 1:48 PM**

**Dan Best - Nov 5, 2020 - 3:40 PM**