



Staff Report

Department: Finance
To: Mayor and Members of Council
Meeting Date: February 22, 2021
Report No.: CSR-2021-9
Report Title: Budget 2021 Approval

Recommendation:

That Staff Report CSR-2021-9, Budget 2021 Approval, dated February 22, 2021, be received; and

1. That Council approves the 2021 tax supported base operating budget, with total gross expenditures of \$31,338,565 and a net property tax levy requirement of \$23,264,790, with the following amendments to reflect changes since the 2021 draft budget was prepared:
 - a. Insurance \$5,000 increase, and
 - b. Eliminate budget of \$50,000 for Community Safety Task Force and eliminate associated draw from Police Reserve by an equivalent amount.
2. That the Change Request Forms as outlined on page 20 of the 2021 draft budget with a net tax funded cost of \$278,745 be approved.
3. That the Council request as outlined on page 21 of the 2021 draft budget with a net tax funded cost of \$100,000 be approved.
4. That Council approves the 2021 water supported municipal operating budget, with total gross expenditures of \$3,357,337.
5. That Council approves the 2021 wastewater supported municipal operating budget, with total gross expenditures of \$3,693,574.
6. That Council approves the 2021 municipal capital budget, with total gross expenditures of \$8,888,680, with the following amendments to reflect changes since the 2021 draft budget was prepared.
 - a. MBL Site preparation Improvements project 505-3517 be increased by \$125,000 in 2021 with funding from the MBL Reserve,
 - b. #7822 Street Sweeper (2007) Replacement listed under project 315-1111-5520 forecasted for 2022 at cost of \$240,000 be advanced to 2021 and added to the approved 2021 Capital Budget,

- c. #7979 Sterling Tri-axle Dump Truck listed under project 315-1111-5520 forecasted for 2022 at a cost of \$60,000 (in addition to the \$180,000 carried-forward from 2019) be advanced to 2021 and added to the approved 2021 Capital Budget,
 - d. Trail/bike lane construction project 325-32000-2210 currently included in the 2021 Capital Budget be deferred to 2022 as a forecast,
 - e. Retaining Wall 353 Gloucester project 325-B011 currently included in the 2021 Capital Budget be deferred to 2022 as a forecast,
 - f. King Street Recon Bayshore to Yonge project 325-3239 funding plan be amended as presented in the analysis section of Staff Report CSR-2021-9,
 - g. Hannah Street Reconstruction project 505-B005 funding plan be amended as presented in the analysis section of Staff Report CSR-2021-9, and
 - h. Playgrounds project 390-1111-5520 funding plan be amended as presented in the analysis section of Staff Report CSR-2021-9.
7. That Council approves the capital project adjustments for 2019 carryforward and 2020 approved projects as identified in Attachment 1.
 8. That a new reserve entitled Development Charges Discounts and Exemptions Reserve be established with initial funding of \$300,000 from the MPUC Legacy Reserve to be used toward funding discretionary discounts and exemptions provided for under the Town's development charges by-law approved in 2019 and grants equivalent to development charges.
 9. That pursuant to Ontario Regulation 284/09, Staff Report CSR-2020-9 serve as the method for communicating the exclusion of the following estimated expenses from the 2021 budget:
 - a. Amortization expense - \$4.2 million
 10. That in accordance with s.s.5(1) of the *Development Charges Act, 1997* and s.5 of Ontario Regulation 82/98, it is Council's clear intention that any excess capacity provided by any of the above-referenced capital works will be paid for by future development charges.
 11. That Council herein approves the fees and charges presented in the 2021 draft budget and directs Staff to bring forward the appropriate by-laws before the end of 1Q2021 to implement the new fees and charges.
 12. That Staff be authorized to submit applications for grants that would reduce the net cost associated with projects, programs and services approved as part of the 2021 budget.
 13. That Staff be directed to present the 2021 tax rate by-law for all classes of property assessment for Council's consideration.

Background:

The purpose of this report is to report is to recommend the Town's:

- 2021 Tax-supported Operating Budget,
- 2021 Water and Wastewater Rate-supported Operating Budget, and
- 2021 Capital Budget

The amounts presented in this report serve as a baseline for any additional amendments to the Draft 2021 Budget that Council may choose to make.

On February 3, 2021, copies of the 2021 Draft Operating Budget and Capital Plan were distributed to members of Council. The same information was posted to the Town’s website. A presentation highlighting the key information contained in the 2021 Draft Budget was also received by Council at their February 3, 2021 meeting.

The following table highlights the processes and timelines related to the 2021 Operating and Capital Budget. As at the date of this report, the process is nearing completion.

Budget Timeline & Process

Date	Item
Feb. 3	Budget Binder + Presentation
Feb. 11	Agencies, Boards, and Commissions presentations
Feb. 17	Public Meeting
Feb. 22 - 24	Budget Deliberations/Approval + Staff Report
Feb. 4 - 19	Budget Q&A period for Council and Public
Mar. 3	Backup date for budget approval

The details of the Town’s 2021 Draft Budget are extensive. The budget binders presented to Council and made available to the public are intended to provide the level of detail necessary for Council to make informed decisions about the Draft Operating and Capital Budgets.

The focus of this staff report is to advise Council of any recommended changes to the Draft 2021 Budget since the release of the budget binders.

Analysis:

Property Tax-Supported Operating Budget:

The binder and presentation provided by staff at the meeting of Council on Feb. 3rd included a slide indicating that an additional \$1M property tax levy would be required to fund the Draft 2021 Tax-funded Operating Budget and that this would require an estimated 3.27% blended tax rate increase.

Since the time this information was prepared, staff have identified budget adjustments. The table below presents the adjustments, the impact on the tax levy, tax rate, and per \$100K of residential assessment. As shown in the table, the net impact of the adjustments does not significantly change the required tax levy or estimated tax rate increase.

Estimated tax rate impact of change in required levy:

	Tax Levy Impact	Town Tax Rate Impact	Blended Tax Rate Impact
Base Operating Budget	\$698,492	3.17%	2.23%
One Time	(\$129,081)	(0.60%)	(0.42%)
Change Requests	\$278,745	1.19%	0.83%
Council Additions	\$100,000	0.49%	0.35%
Agencies, Boards, and Commissions	\$84,295	0.40%	0.28%
Tax Levy Impact before amendments	\$1,032,451	4.65%	3.27%
Amendments:			
Insurance	\$5,000	-	-
Community Safety Task Force	(\$50,000)	(0.20%)	(0.14%)
Draw from Police Reserve	\$50,000	0.20%	0.14%
Tax Levy Impact after amendments	\$1,037,451	4.65%	3.27%

Estimated residential property taxes per \$100,000 of assessment after amendments:

	2020 Taxes	2021 Taxes	Change (\$)	Change (%)
Town Purposes	\$1,011	\$1,058	\$47	4.65%
County Purposes	\$274	\$274	-	-
Education (set by Province)	\$153	\$153	-	-
Total	\$1,438	\$1,485	\$47	3.27%

Insurance:

Based on conversations with the Town's insurance provider, additional coverage is required for the bus servicing facility. This will require an additional \$5K for insurance premiums in 2021.

Community Safety Task Force:

The Community Safety Task Force ("CSTF") was an ad-hoc committee of Council created in the spring of 2018. With the completion of its mandate in the fall of 2018 the CSTF is no longer active. The 2021 draft budget includes \$50K for the CSTF with funding from the Police Reserve. Eliminating the funding for the CSTF and the associated draw from the Police Reserve is a 'housekeeping item' that will not have an impact on the tax levy. The Police Reserve will also not benefit from the from the elimination of budgeted draw as there has been no activity to warrant a draw from the reserve.

Total tax levy requirement including adjustments:

The table below breaks down the required 2021 municipal tax levy based on the motion recommended in this staff report:

	Tax Levy Requirement
Base Budget	\$23,264,790
Amendments (net)	\$5,000
Change Request Forms	\$278,745
Council Requests	\$100,000
Total tax levy requirement	\$23,648,535

User Rate-Supported Operating Budget:

The Draft 2021 User Rate-supported Operating Budget presented to Council reflects rate increases of 4% for Wastewater and 5% for Water. This applies to both the monthly fixed fee and the variable charge per cubic meter of consumption.

There are no additional changes proposed to the water and wastewater operating budgets. The table below presents the recommended user rates for water and wastewater, the year-over-year percentage increases, and the impact for a typical user consuming 170 cubic meters per year.

	Water			Wastewater		
	2020	2021	Increase	2020	2021	Increase
Monthly Fixed Fee	\$11.60	\$12.18	5%	\$13.47	\$14.01	4%
Variable Rate per m3	\$1.55	\$1.63	5%	\$1.82	\$1.89	4%
Typical User (170 m3/year)	\$402.70	\$422.84	5%	\$471.04	\$489.88	4%

Capital:

The proposed 2021 Capital Budget as presented in the budget binder has a total value of approximately \$34.5M including \$8.9M of new requests, \$4.8M carried-forward from 2019 and prior, and \$20.8M approved budget from 2020.

As noted, the 2021 Capital Budget includes a reset of projects approved for 2020 and projects carried forward from 2019 and prior based on new information gained through developing the capital plan (i.e. reprioritization). These adjustments result in net reduction of \$4.8M to the previously approved capital budget and include project deferrals, partial project deferrals, project deletions, and funding adjustments. Attachment 1 presents a listing projects and outlines the associated adjustments. As noted, these adjustments are currently reflected in the proposed capital budget.

Recommended Adjustments to the 2021 Capital Budget impacting the overall cost of the plan:

Additional recommended adjustments to the Draft 2021 Capital Budget have been identified since the published Draft 2021 Capital Budget was prepared. As shown in the table below, these changes will add a net \$330,000 resulting a total 2021 Capital Budget of \$34.8M.

	Capital	Budget
2021 Capital Budget per budget binder		\$34,523,120
Recommended Adjustments:		
MBL Site preparation Improvements (505-3517)	\$125,000	
#7822 Street Sweeper (2007) Replacement (315-1111-5520)	\$240,000	
#7979 Sterling Tri-axle Dump Truck (315-1111-5520)	\$60,000	
Trail/bike lane construction (325-3200-2210)	(\$60,000)	
Retaining Wall 353 Gloucester (325-B011)	(\$35,000)	\$330,000
2021 Capital Budget after adjustments		\$34,853,120

MBL Site preparation Improvements (505-3517)

The increase pertains to Seawall Engineering (\$50K) and Functional Servicing Review (\$75K) requested by the MBLDC Board as part of their 2021 capital budget request. The projects were inadvertently removed during the preparation of the capital budget and need to be added back to align with MBLDC 2021 budget request. These costs would normally be incurred by a developer. However, it is the determination of the MBLDC Board that undertaking this work will improve the marketability of the property.

The MBLDC Board originally requested \$50K for Functional Servicing Review; however, the Town's Engineering Department recommends \$75K as a more appropriate budget for this work. Funding for this project will come from the MBL Reserve.

#7822 Street Sweeper (2007) Replacement and #7979 Sterling Tri-axle Dump Truck (315-1111-5520)

Both pieces of equipment have exceeded their economic useful life. In the last 12 months alone, more than \$60K has been spent on repairs to keep this equipment in service. The repairs undertaken are not expected to significantly extend the life of these assets.

These adjustments will advance \$240,000 from 2022 for the replacement of the street sweeper and \$60,000 from 2022 for the tri-axle dump truck (\$180,000 is already included as a carryforward from 2019 for the dump truck). Both purchases will be funded from the PW vehicle/equipment reserve.

Tendering for both pieces of equipment will take place in 2021. However, delivery under normal circumstances takes more than one year. COVID-19 has resulted in a delivery backlog that will likely delay delivery even further.

Trail/bike lane construction (325-3200-2210) and Retaining Wall 353 Gloucester (325-B011)

Both of these projects have been identified as 'nice to have' but not critical for the 2021 Capital Budget. Both are new installations that have minimal impact on existing service levels.

These adjustments would defer trail/bike lane construction and construction of the retaining wall at 353 Gloucester to 2022 and change the project status to 'forecast' from 'request' (i.e., request for spending approval would be removed). The funding sources associated with these projects will be uncommitted for 2021.

Recommended Adjustments to the 2021 Capital Budget not impacting the overall cost of the plan:

Alternate funding opportunities have been identified for a number of projects from the time the original 2021 Capital Budget funding plan was prepared. These adjustments do not impact the overall cost of the plan.

King St Reconstruction - Bayshore to Yonge (325-3239)

As noted in Staff Report CSR-2021-5, Public Art Policy, presented to Council on February 17, 2021. Staff were successful in securing funding through the Rural Economic Development (RED) program as per the memorandum dated January 28, 2020. A portion of these funds are available for the King Street Rejuvenation Project for street furnishings, trees, and plantings, and for the installation of public artwork.

The recommend adjustment to the King Street funding plan is shown in the table below:

Funding Source	Current	Proposed	Change
Debt Financing	\$14,000,000	\$13,850,000	(\$150,000)
Wastewater	\$6,000	\$6,000	\$0
Water	\$7,000	\$7,000	\$0
PW Capital/Construction Reserve	\$52,000	\$52,000	\$0
Grants	\$0	\$150,000	\$150,000
TOTAL	\$14,065,000	\$14,065,000	\$0

Hannah Street Reconstruction (505-B005)

Staff conducted a review of projects prioritized for the 2021 Capital Budget to identify projects best suited for the use of Federal Gas Tax ("FGT") grant funding.

Staff determined the Hannah Street Reconstruction project is well suited to the use of FGT funding.

The recommended adjustment to the Hannah Street Reconstruction funding plan is shown in the table below:

Funding Source	Current	Proposed	Change
Water	\$322,500	\$322,500	\$0
Wastewater	\$286,667	\$286,667	\$0
Construction Res.	\$627,083	\$227,083	(\$400,000)
Storm	\$268,750	\$68,750	(\$200,000)
FGT	\$0	\$600,000	\$600,000
TOTAL	\$1,505,000	\$1,505,000	\$0

Playgrounds (390-1111-5520)

As noted, staff conducted a review of projects prioritized for the 2021 Capital Budget to identify projects best suited for the use of Federal Gas Tax (“FGT”) grant funding.

Staff determined the Playgrounds project is well suited to the use of FGT funding.

The recommended adjustment to the Playgrounds project funding plan is shown in the table below:

Funding Source	Current	Proposed	Change
Parks Equipment	\$390,000	\$190,000	(\$200,000)
FGT	\$0	\$200,000	\$200,000
TOTAL	\$390,000	\$390,000	\$0

Development Charges Discounts & Exemptions Reserve

Council has approved discretionary development charge discounts and exemptions under By-law 2019-80, as amended. These discounts/exemptions broadly fall into the following categories:

- Phase-in of non-residential rates, and
- Non-profit housing exemptions

In addition, Council may, from time-to-time, choose to approve a grant equivalent to development charges.

Discretionary discounts/exemptions are intended to encourage specific strategic growth objectives over the long-term. However, there is an immediate cost to the Town resulting from the requirement to keep development charge reserve funds ‘whole’, i.e., Council cannot place the financial burden of discretionary discounts/exemptions benefitting today’s development onto future development.

The Town’s operating budget does not include a provision for these costs, nor does the Town have reserves set aside for this purpose.

The amount required is indeterminant because it is very difficult to predict the specific type and timing of development. However, it is prudent to set funds aside for this purpose.

The motion in this staff report recommends establishing a reserve as a funding source for discretionary development charge discounts/exemptions and grants equivalent to development charges.

The motion also recommends initial funding for the reserve be sourced from the MPUC Legacy Reserve.

The MPUC Legacy Fund is a perpetual fund established based on the desire of Council to keep the MPUC legacy alive for current and future residents. The intention is the MPUC Legacy Fund

will be used for the benefit of the community and as recognition of the community benefit that the MPUC provided.

On an annual basis, Council approves the annual capital contribution and transfer from the funds' investment earnings.

In 2020, under Report FIN-2020-09, MPUC Sale Proceeds Investment Committee Report to Council, Council approved an amendment to the investment policy that now reads as follows:

At no time will a transfer from the MPUC Legacy Fund be permitted that will cause the value in the Legacy Fund to fall below the initial capital investment of \$10,500,000 adjusted for cumulative inflation unless authorized unanimously by Council.

Adjusted for inflation (0.8% at December 2020 - CPI, Ontario, all items excluding food) the initial capital investment is approximately \$10,584,000. The forecasted balance in December 2020, including investment earnings, is approximately \$10,900,000. This leaves approximately \$300,000 available for disbursement without the unanimous consent of Council.

Staff are recommending the use of MPUC Legacy Fund investment earnings for this purpose at this time. However, Council will eventually need to approve a permanent funding source for this financial exposure.

O. Reg. 284/09 – Expenses not included in the Draft 2021 Budget:

The Provincial regulation requirement is for municipalities to disclose the amounts that are reported on their financial statements, but not included in their budgets. For the Town of Midland, this includes:

- Amortization expense - \$4.2 million

This amount is the gradual writing-off of the original cost of the Town's assets as they are used-up. Replacement costs for these same assets will be significantly higher which is why it is important to set aside as much funding as possible for their eventual replacement.

Stakeholder Consideration/Impacts:

Staff will formally notify Agencies, Boards, and Commissions regarding the amounts approved by Council affecting their 2021 budget requests.

Options/Alternatives:

Option 1:

Council could change the recommended tax levy requirement by:

- Eliminating specific services,
- Reducing service levels for specific services,
- Increasing user fees, and/or
- Removing one or more of the recommended change requests

This option is not recommended as the draft budget presented represents staff's and SLT's best efforts to provide appropriate service levels, while only asking for the bare minimum to try to achieve long-term sustainability. Departments prioritized collaboratively (across divisional/departmental lines) in order to support the corporate reset and initiatives identified by Council in Report CSR-2020-47, CAO 100+ Day Report Back, and as well to address the internal corporate health of the Town which has been neglected.

Option 2:

Council could change the recommended tax levy by directing staff to draw funds from reserves.

This option may be suitable for addressing one-time or short-lived pressures that have a reasonable expectation of being resolved quickly, thereby removing the pressure and allowing time/funds to replenish the reserve.

However, this option is not well suited to address permanent pressures (e.g., ongoing cost of service delivery). The basic idea is that 'permanent pressures require permanent solutions'.

Option 3:

Council could change the recommended tax levy by challenging base budget and additional requests from agencies, boards, and commissions and/or requiring reductions where possible.

In general, this option will require additional follow-up with the impacted party to determine the implications of the proposed budget reduction.

Financial Impact:

The financial impacts of the Draft 2021 Operating and Capital budget are addressed in the Analysis section of this staff report.

Council's Strategic Priorities:

This recommendation is consistent with the following Council Strategic Priorities:

Pillar One - Accountable, Responsive and Innovative Governance

Conclusions:

The 2021 Draft Budget represents Staff and SLT's best efforts to continue providing current services at current service levels with a minimal tax increase, taking into account impacts of prior decisions and cost increases as a result of market adjustments, bargained agreements, and the pandemic, beyond the control of practical reductions.

The 2021 Draft Budget also includes service change requests reflecting SLT's recommendations to support some of the organization's most pressing operational and strategic needs, base budget and additional requests from Agencies, Boards, and Commissions, and Council requests.

As noted, recommended amendments to operating budgets since the preparation of the 2021 Draft Budget are minimal. Recommended amendments to the Draft Capital Budget reflect information gathered since the preparation of the 2021 Draft Capital Budget and the deployment of alternate funding sources.

Staff are recommending the approval of the Draft 2021 Operating and Capital Budget with the amendments noted in this report.

Prepared by: Michael Jerney, Chief Financial Officer

Reviewed by: Tina Lococo, Executive Director of Corporate Services / Town Solicitor

Approved by: David Denault, Chief Administrative Officer

Attachment:

1. Capital Budget Adjustments for 2019 Carryforward and 2020 Approved Projects

Capital Budget Adjustments for 2019 Carryforward and 2020 Approved Projects

Project#	Project Description	2019 Carry forward	2020 approved project	Total approved budget	Expenditure or adj. in 2020	Adjustments	Revised Budget	Funding Adjustments	Comments
129-1111-5410	Window Replacement (Old Section)		\$ 20,000	\$ 20,000		\$ (20,000)	\$ -		Project deferred to 2023
129-1111-5410	Carpet Replacement (10year life)		\$ 20,000	\$ 20,000		\$ (20,000)	\$ -		Project deferred to 2024
211-1111-5410	Windows Fire Hall		\$ 30,000	\$ 30,000		\$ (30,000)	\$ -		Project deleted
315-1111-5520	Refurbishing of grader		\$ 30,000	\$ 30,000		\$ (30,000)	\$ -		Project deleted
325-3200-2210	Trail/bike lane construction	\$ 52,053		\$ 52,053	\$ (1,170)	\$ (50,053)	\$ 830		Project deleted
325-3202-2210	Controller Upgrades (Replacement)		\$ 25,000	\$ 25,000		\$ (25,000)	\$ -		Project deleted
325-3225-2220	William Street		\$ 90,000	\$ 90,000		\$ (90,000)	\$ -		Project deleted
325-3230-2210	Various Areas plus EAB plantings	\$ 17,000	\$ 9,000	\$ 26,000	\$ (9,158)	\$ (16,000)	\$ 842		Project deleted
325-3236	Noreen St. Reconstruction	\$ 410,331	\$ -	\$ 410,331	\$ (430,408)	\$ 20,077	\$ -	Extra cost funded from	additional cost in 2020
325-3243	Bay St & Aberdeen Blvd		\$ 60,000	\$ 60,000		\$ (60,000)	\$ -		Project deferred to 2024
335-1111	Vaious Sidewalks	\$ 182,050		\$ 182,050		\$ (182,050)	\$ -		Project deleted
335-1111	Midland: w/s Hugel to Elizabeth	\$ 28,410		\$ 28,410		\$ (28,410)	\$ -		Project deleted
355-1111	Street Lighting equipment	\$ 9,698		\$ 9,698		\$ (9,698)	\$ -		Project deleted
375-4332	William St. Culvert Replace	\$ 25,000		\$ 25,000		\$ (25,000)	\$ -		Project deferred to 2024
390-1111-5520	Shade		\$ 75,000	\$ 75,000		\$ (75,000)	\$ -		Project deferred to 2024
390-1111-5520	Bicycle parking		\$ 15,000	\$ 15,000		\$ (15,000)	\$ -		Project deferred to 2024
390-1111-5520	Signage & wayfinding		\$ 90,000	\$ 90,000		\$ (90,000)	\$ -		Project deferred to 2024
390-1111-5520	Urban forestry plan		\$ 60,000	\$ 60,000		\$ (60,000)	\$ -		Project deferred to 2024
390-1111-5600	2008 truck #5		\$ 45,000	\$ 45,000		\$ (45,000)	\$ -		Project deleted
390-7221-5450	Tennis Court Resurfacing		\$ 100,000	\$ 100,000		\$ (100,000)	\$ -		Project deferred to 2022
390-7221-5450	Parking Lot		\$ 55,000	\$ 55,000		\$ (55,000)	\$ -		Project deferred to 2025
390-7222-5520	Playground Equipment replacement		\$ 12,650	\$ 12,650		\$ (12,650)	\$ -		Project deleted
390-7224-5450	Playground Equipment replacement		\$ 23,040	\$ 23,040		\$ (23,040)	\$ -		Project deleted
390-7226	Sports Fields Grounds	\$ 40,146		\$ 40,146		\$ (40,146)	\$ -		Project deleted
390-7230	Bayview Park Equipment	\$ 23,040		\$ 23,040		\$ (23,040)	\$ -		Project deleted
390-7230	Bayview Park Grounds Improve	\$ 15,000		\$ 15,000		\$ (15,000)	\$ -		Project deleted
390-7230-5450	Basketball Court resurfacing		\$ 25,000	\$ 25,000		\$ (25,000)	\$ -		Project deferred to 2023
390-7241-5450	Trail Repairs		\$ 15,000	\$ 15,000		\$ (15,000)	\$ -		Project deleted
390-7252-2220	Splash pad		\$ 320,000	\$ 320,000		\$ (320,000)	\$ -		Project deferred to 2022
505-1111-5520	Level/Survey Equipment	\$ 2,000	\$ 5,000	\$ 7,000		\$ (7,000)	\$ -		Project deleted
505-3507	Yonge St (King to Eighth)	\$ 731,632		\$ 731,632		\$ (731,632)	\$ -		Project deleted
505-3510	Traffic Calming	\$ 12,285	\$ 15,000	\$ 27,285		\$ (27,285)	\$ -		Project deleted
505-3512	Hugel Reconstruction	\$ 645,089		\$ 645,089	\$ (39,000)	\$ (605,089)	\$ 1,000		Project deleted
505-3515	Town Asset Mgmt Program	\$ 65,665		\$ 65,665	\$ (24,459)	\$ (40,665)	\$ 541		Project deleted
505-3516	Balm Beach Road Servicing		\$ 1,700,000	\$ 1,700,000		\$ (1,550,000)	\$ 150,000		Construction deferred to 2023
505-3517	MBL Site Improvement		\$ 250,000	\$ 250,000		\$ (250,000)	\$ -	funded from MBL Reserve	Project deferred to 2021
505-3521	Community Energy Plan		\$ 80,000	\$ 80,000		\$ (80,000)	\$ -		Project deferred to 2024
820-1111-5541	Tablets for Inspector		\$ 10,000	\$ 10,000		\$ (2,500)	\$ 7,500		Project reduced by \$2.5K
Total		\$ 2,259,399	\$ 3,179,690	\$ 5,439,089	\$ (504,195)	\$ (4,774,181)	\$ 160,713		