



Township of South Stormont

2017 Budget

**General Government
Protection of Persons and Property
Fire and Rescue
Transportation Services
Parks and Recreation
Planning and Development
Waste Management
Drainage**

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2017 Budget Overview

The following budget outlines the Township of South Stormont's operational and capital requirements for 2017. Management has worked diligently in prioritizing capital projects and has maintained operational costs at reasonable levels in order to provide Council with a realistic approach to 2017.

In 2016, tax revenue from growth resulted in an additional \$147,900 with an overall growth rate of 1.6%. The 2017 budget results in an increased tax rate of 1.8% to reflect the Cost of Living Adjustment (COLA). The outcome is an additional 4.44% of revenues representing \$254,159 over the previous year. The tax rate for the Counties increased by 1.8% however the Education rates are not yet known, therefore the overall change is yet to be determined.

OVERALL BUDGET 2017

	Budget 2016	Budget 2017
Revenues:		
TAXATION	(5,729,220)	(5,983,373)
PAYMENTS IN LIEU	(480,781)	(480,781)
UNCONDITIONAL GRANTS	(1,305,790)	(1,384,681)
CONDITIONAL GRANTS	(304,672)	(221,680)
WORKING CAPITAL RESERVES	(160,081)	(160,000)
OTHER	(3,681,741)	(4,538,151)
	(11,662,285)	(12,768,667)
Expenses:		
GENERAL GOVERNMENT	1,677,120	2,154,076
PROTECTION OF PERSONS AND PROPERTY	487,798	484,215
FIRE AND RESCUE	1,814,080	2,632,369
TRANSPORTATION SERVICES	3,843,345	4,242,896
PARKS AND RECREATION	1,315,901	1,539,677
PLANNING AND DEVELOPMENT	1,310,345	581,350
WASTE MANAGEMENT	1,002,753	979,730
DRAINAGE	210,943	154,354
	11,662,285	12,768,667

South Stormont Township is continuously focusing on financial sustainability over the long-term. This entails balancing services and needs in the future as well as the present.

MPAC 2017

The Municipal Property Assessment Corporation (MPAC) has estimated the current value assessment (CVA) for an average single family dwelling in South Stormont to be \$213,710. This is used to determine the comparable value over the previous year for the current budget. In 2016 the average CVA was \$214,055. Below are the options discussed for tax increases for the 2017 budget:

Options	2017 RT Rate		Based on \$100,000 Assm't			Based on Average CVA \$213,710		
	Tax Rate	% Change (over 2016)	Municipal Taxes	\$ Change (over 2016)	% Change (over 2016)	Municipal Taxes	\$ Change (over 2016)	% Change (over 2016)
1	0.00418073	0.00%	\$ 418	\$ -	0.00%	\$ 893	\$ (1.44)	-0.16%
2	0.00421630	0.85%	\$ 422	\$ 3.56	0.85%	\$ 901	\$ 6.16	0.69%
3	0.00425186	1.70%	\$ 425	\$ 7.11	1.70%	\$ 909	\$ 13.76	1.54%
4 *	0.00425613	1.80%	\$ 426	\$ 7.54	1.80%	\$ 910	\$ 14.67	1.64%
5	0.00428746	2.55%	\$ 429	\$ 10.67	2.55%	\$ 916	\$ 21.37	2.39%
6 **	0.00430630	3.00%	\$ 431	\$ 12.56	3.00%	\$ 920	\$ 25.39	2.84%

* Reflects Cost of Living Adjustment (COLA) 1.8%

** Reflects COLA (1.8%) and Residential Growth (1.2%)

Council has confirmed that the 2017 municipal tax rate will increase by the rate of inflation of 1.8%, increasing the municipal tax dollars by \$7.54 based on \$100,000 of residential assessment.

Donation Requests

Organization	2016 Actuals	2017 Request	2017 Approved
Stormont Plowmen's Association	\$ 200.00	\$ 200.00	\$ 200.00
Upper Canada Playhouse	\$ 400.00	\$ 400.00	400.00
Lost Villages Historical Society (War Monument)	-	\$ 4,000.00	\$ 2,000.00
Parade of Nations (In-Kind Donation)	-	-	-
- Rental of Township Hall April 8, 2017	-	\$ 285.00	-
- Use of Long Sault Arena June 20, 2017	-	\$ 765.00	-
	-	-	-
Ingleside Firefighters Association	\$ 2,500.00	\$ 5,000.00	2,500.00
Royal Canadian Legion	\$ 100.00	\$ 100.00	\$ 100.00
Winchester Memorial Hospital	-	\$ 40,000.00	-
Stormont Agricultural Society (Donation + Waiving of Fees)	-	\$ 500.00	\$ 500.00
Waive Tipping Fees	-	-	-
Waive Water Fees	-	-	-
Use of Garbage Truck	-	-	-
Friends of the Sanctuary	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Discretionary	\$ 2,775.00	-	\$ 700.00
Total	\$ 8,475.00	\$ 53,750.00	\$ 8,900.00

General Government

Description	Budget 2017
REVENUES:	
RENTAL INCOME	(392,529)
REIMBURSEMENT OF EXPENSES	(174,000)
WORKING CAPITAL RESERVES	(160,000)
INTEREST INCOME	(100,000)
PENALTY / INTEREST - TAXES	(261,879)
OTHER REVENUE	(49,500)
OMPF - ONTARIO MUNICIPAL PARTNERSHIP FUND	(857,400)
CONDITIONAL GRANTS	(221,680)
	<u>(2,216,987)</u>
OPERATING EXPENSES:	
WAGES	731,025
BENEFITS	169,500
MISC EXPENSES	17,000
BANK CHARGES/INTEREST ON LTD	131,500
TRAVEL/MEETINGS/MEMBERSHIPS/CONFERENCES	32,300
DONATIONS	33,900
UTILITIES	32,000
COMMUNICATIONS	48,000
OFFICE SUPPLIES	16,500
PROFESSIONAL FEES	96,000
ADVERTISING	18,500
RENTALS/LEASES/MAINTENANCE	26,500
SMALL TOOLS AND EQUIPMENT	23,200
BUILDINGS / GROUND OPERATIONS	33,000
EXPENSES FOR RENTAL BUILDINGS	174,000
CONTRACTS	10,800
INSURANCE	31,586
TAX WRITE-OFFS	100,000
MUNICIPAL BUILDING LOAN REPAYMENT	250,766
TRANSFER TO WORKING CAPITAL RESERVES	106,000
	<u>2,082,076</u>
CAPITAL EXPENSES:	
CAPITAL PROJECTS	72,000
TOTAL EXPENSES	<u>2,154,076</u>
NET REVENUES	<u>(62,911)</u>

GENERAL GOVERNMENT - CAPITAL PROJECTS 2017

Project Name	Project Type	Expense	Revenue	Net Expense	Revenue Source
HD Camera, audio, installation	New	4,500	-	4,500	
Election Reserves	Reserves	20,000	-	20,000	
Building Reserves	Reserves	30,000	-	30,000	
Telephone System	Existing	17,500	10,000	7,500	UCO 2016
		72,000	10,000	62,000	

Protection of Persons and Property

Description	Budget 2017
REVENUES:	
BUILDING REVENUES	(200,000)
BYLAW ENFORCEMENT INCOME	(3,500)
DOG REVENUE	(39,600)
CATTLE CLAIMS REVENUE FROM MINISTRY	(3,700)
FENCEVIEWERS FEES	(625)
TOTAL REVENUES	(247,425)
EXPENSES:	
WAGES	226,000
BENEFITS	47,100
TRAVEL/TRAINING/MEMBERSHIPS	6,300
COMMUNICATIONS	1,870
OFFICE SUPPLIES	4,942
PROFESSIONAL FEES	5,000
RENT/LEASES/MAINTENANCE	1,814
SMALL TOOLS AND EQUIPMENT	7,475
EQUIPMENT CHARGES	20,500
BUILDING LOT UPGRADES	5,000
DOG CONTROL	43,600
CATTLE CLAIMS	3,963
FENCE VIEWERS	500
CONSERVATION AUTHORITY	95,151
	469,215
CAPTIAL PROJECTS	15,000
TOTAL EXPENSES	484,215
NET EXPENSE	236,790

PPP (OTHER) - CAPITAL PROJECTS 2017

Project Name	Project Type	Project Cost	Revenue	Net Expense
SDG Joint Kennel Project	Reserve	10,000.00	-	10,000.00
Cemetery Reserve	Reserve	5,000.00	-	5,000.00
		15,000.00	-	15,000.00

Fire and Rescue

Description	Budget 2017
REVENUES:	
DONATIONS/REBATES	(26,000)
CONTRIBUTIONS FROM RESERVES/UCO 2016	(1,458,996)
TOTAL REVENUES	(1,484,996)
EXPENSES:	
WAGES	294,032
WAGES TRAINING	84,000
BENEFITS	53,200
MISC. EXPENSE	3,600
TRAVEL / TRAINING / MEMBERSHIPS	17,900
UNIFORMS / PERSONAL SUPPLIES	8,750
PPE (BOOTS, GLOVES, HELMETS)	14,000
BUNKER GEAR MAINT. PROGRAM	3,600
MEDICAL RESPONSE SUPPLIES / MAIN	1,875
UTILITIES - HYDRO / HEAT / WATER	28,000
COMMUNICATIONS	17,700
OFFICE SUPPLIES	7,150
PROFESSIONAL FEES	1,500
RENTALS/LEASES/MAINTENANCE	3,820
EQUIPMENT REPAIRS & MAINTENANCE	13,000
WATER TANKER - MAIN / SUPPLIES	16,000
WATER TANKER - FUEL	3,200
RESCUE VAN - MAIN. / SUPPLIES	16,000
RESCUE VAN - FUEL	4,200
PUMPER - MAIN. / SUPPLIES	19,000
PUMPER - FUEL	3,500
FIRE PREVENTION - PUBLIC EDUCATION	4,000
SMALL TOOLS AND EQUIPMENT	22,000
BUILDINGS / GROUNDS OPERATIONS	13,500
CONTRACTED SERVICES	3,000
INSURANCE	25,657
FIRE PREVENTION - INSPECTION SUPPLIES	1,000
FD - CONTRACTED SERVICES - DISPATCH	57,400
FD ADMIN - LOAN REPAYMENT	34,878
FIRE - INTEREST ON LOANS	1,424
FIRE ADMIN. - EQUIPMENT CHARGES	9,000
	785,887
CAPTIAL PROJECTS	1,846,482
TOTAL EXPENSES	2,632,369
NET EXPENSE	1,147,374

FIRE AND RESCUE - CAPITAL PROJECTS 2017

Project Name	Project Type	Project Cost	Revenue	Net Expense	Revenue Source
Bunker Gear Racking - Station 4	Replacement	10,000	10,000	-	UCO 2016, STN 4
Bunker Gear (20 Sets)	Replacement	32,250	-	32,250	
Helmets (Qty 30)	Replacement	8,100	-	8,100	
Portable Radios	New	6,612	-	6,612	
Pagers	Replacement	11,200	1,000	10,200	Rebate from Vendo
St. Andrews Fire Hall - Building	Existing - WIP	1,700,000	1,453,996	246,004	UCO 2016, Reserves
Furnishings - New Fire Hall	New	10,000	-	10,000	
Vehicle Reserves	Reserves	68,320	-	68,320	
		1,846,482	1,464,996	381,486	

Transportation Services

Description	Budget 2017
REVENUES:	
ROADS REVENUES	(24,059)
OTHER REVENUE	(555,000)
FEDERAL GAS TAX REBATE	(383,597)
OCIF FORMULA BASED FUNDING	(143,684)
ROADS REVENUES	(1,106,340)
EXPENSES:	
OSNABRUCK CENTRE WELL MONITORING	16,500
BRIDGES/CULVERTS	80,000
GRASS MOWING	40,000
DITCHING	90,000
ROADSIDE SPRAYING	14,000
OTHER ROADSIDE MTCE	135,000
SECTION REPAIRS	50,000
SIDEWALKS	20,000
STORM SEWERS	8,000
PATCHING HARDTOP	40,000
SWEEPING	15,000
SHOULDER MTCE	8,000
GRADING	70,000
DUST LAYER	74,000
GRAVEL RESURFACING	220,000
SNOW PLOWING	375,000
SANDING/SALTING	125,000
CULVERT THAWING	3,000
WINTER STANDBY	47,000
LOCATES	45,000
SAFETY DEVICES	50,000
TOTAL MAINTENANCE	1,525,500
OVERHEAD	564,900
EAST GARAGE	106,600
WEST GARAGE	8,600
STREET LIGHTS	154,296
	834,396
CAPITAL PROJECTS 2017	1,883,000
TOTAL EXPENSES	4,242,896
NET EXPENSE	3,136,556

TRANSPORTATION SERVICES - CAPITAL PROJECTS 2017

Project Name	Project Type	Expense	Revenue	Net Expense	Revenue Source
<u>WORK IN PROGRESS - 2016 CAPITAL PROJECTS</u>					
MOULINETTE ISLAND ENGINEERING	Existing	40,479	40,479	-	UCO 2016 - WIP
WILBURN ROAD CULVERT	Existing	17,941	17,941	-	UCO 2016 - WIP
GOLDFIELD ROAD CULVERT	Existing	7,511	7,511	-	UCO 2016 - WIP
EAST GARAGE - CAPITAL BUILDINGS/GROUNDS	Replacement	15,000	15,000	-	UCO 2016 - WIP
		80,931	80,931	-	
<u>2017 CAPITAL PROJECTS</u>					
LOADER	Replacement	150,000	150,000	-	Equipment Recovery
EAST GARAGE - FLOOR GRATE UPGRADES	REMOVED	-	-	-	
SIDEWALK REPLACEMENT	Replacement	75,000	-	75,000	
FAIRGROUND DRIVE / CEDAR STREET CULVERT	Replacement	420,000	-	420,000	
WOODLANDS ROAD UPGRADE	New	50,000	-	50,000	
ANDERSON ROAD WEST RECONSTRUCTION	New	373,000	-	373,000	
MACMILLAN BRIDGE APPROACH SLABS	New	65,000	-	65,000	
MILLE ROCHES ROAD RECONSTRUCTION	New	140,000	-	140,000	
SUNSET DRIVE - MOULINETTE ISLAND	New	600,000	-	600,000	
STREET LIGHTING - CAPITAL	New	10,000	-	10,000	
Revenues to be Applied:					
From UCO 2016		-	250,000	(250,000)	
Federal Gas Tax		-	383,597	(383,597)	
OCIF Formula Based Funding		-	143,684	(143,684)	
		1,883,000	927,281	955,719	

Parks and Recreation

Description	Budget 2017
REVENUES:	
PARKS AND RECREATION REVENUES	(436,907)
SPECIAL EVENTS - CANADA DAY CELEBRATIONS	(12,500)
LIBRARY - CONTRIBUTIONS FROM RESERVES	(1,000)
CONTRIBUTIONS FROM RESERVES	(286,053)
TOTAL REVENUES	(736,460)
EXPENSES:	
WAGES	405,200
BENEFITS	88,495
TRAINING/MEETINGS/MEMBERSHIPS	9,500
UNIFORMS	2,000
COMMUNICATIONS	9,900
OFFICE SUPPLIES	1,600
PROFESSIONAL FEES	8,000
RENT / LEASES	2,200
REPAIRS AND MAINTENANCE	154,800
INSURANCE	44,309
MATERIALS AND SUPPLIES	101,500
UTILITIES	178,200
EQUIPMENT CHARGES	8,750
SMALL TOOLS AND EQUIPMENT	800
SENIOR SUPPORT CENTRE PROPERTY TAXES	10,700
BUILDINGS AND GROUNDS	3,000
SHARE OF COSTS - RENT EXPENSE	7,000
COMMUNITY HALL CONTRACTS	1,500
INGLESIDE LIBRARY PROGRAMS	1,000
	1,038,454
CAPITAL PROJECTS	501,223
TOTAL EXPENSES	1,539,677
NET EXPENSE	803,217

Township of South Stormont

PARKS AND RECREATION - CAPITAL PROJECTS 2017

Project Name	Project Type	Project Cost	Revenue	Net Expense	Revenue Source
<u>WORK IN PROGRESS - 2016 CAPITAL PROJECTS</u>					
Bike Path Project - Bird Sanctuary to Upper Canada Village	Existing	112,277	112,277	-	UCO 2016
Lighting Upgrades - St. Andrews West Rink	Existing	6,178	6,178	-	UCO 2016
		118,455	118,455	-	
<u>2017 CAPITAL PROJECTS</u>					
Renovations (lobby walls, floors, washrooms, meeting room)	New	107,500	53,500	54,000	UCO 2016 / Arena Reserves
Bike Path Project - Bird Sanctuary/Upper Canada Village (2016)	Existing	43,723	43,723	-	Ontario Municipal Cycling
Multi-Court Sport Facility	New	138,000	138,000	-	\$138,000 Recreation Reserves / possible Hydro One grant
Large Play Structure / Swings / Landscape	New	175,000	75,000	100,000	Parkland Reserves
Parking Lot & Paths combined with Play Structure project	New	-	-	-	
Replacement of floors - Combined with Arena Renovations	New	-	-	-	Grant Pending for 50% of costs (Ontario 150) - REMOVED GRANT
Purchase of a floor scrubber machine for hall and office floors	New	5,000	-	5,000	
Purchase of accessibility lift to enter the pool	New	8,000	5,037	2,963	UCO 2016
Automatic front doors for accessibility in Long Sault & Ingleside	New	12,000	2,516	9,484	UCO 2016 - Increased from 7,600 to 12,000 - To include increase to
Purchase of spectator bleachers (x3) and park benches (x6)	New	12,000	12,000	-	Parkland Reserves
		501,223	329,776	171,447	

Planning and Development

Description	Budget 2017
REVENUES:	
PLANNING/DEVELOPMENT REVENUES	(52,300)
DEVELOPMENT LAND SALES	(260,000)
TRANSFER FROM RESERVES/UCO	(62,000)
	(374,300)
EXPENSES:	
WAGES	126,000
BENEFITS	22,950
TRAVEL/TRAINING/MEETINGS	6,100
UTILITIES	1,200
COMMUNICATIONS	750
OFFICE SUPPLIES	500
MATERIALS AND SUPPLIES	2,500
PROFESSIONAL FEES	10,000
SITE CERTIFICATION COSTS	10,000
PROMOTIONS	15,000
RENT/LEASES/MAINTENANCE	1,600
SMALL TOOLS & EQUIPEMENT	750
CONTRIBUTIONS / SHARE OF COSTS	2,000
CIP ALLOTMENT	60,000
	259,350
CAPITAL PROJECTS	322,000
TOTAL EXPENSES	581,350
NET EXPENSES	207,050

PLANNING AND DEVELOPMENT - CAPITAL PROJECTS 2017

Project Name	Project Type	Project Cost	Revenue	Net Expense	Revenue Source
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WORK IN PROGRESS - 2016 CAPITAL PROJECTS

Signage	Existing	12,000	12,000	-	UCO 2016
		12,000	12,000	-	

2017 CAPITAL PROJECTS

Development Lands Sales	New	260,000	260,000	-	
Long Sault Industrial Park - Concept Plan	New	25,000	25,000	-	Land Inventory Surplus Reserve
Phase 1&2 ESA - Osnabruck Centre Lots	New	25,000	25,000	-	Land Inventory Surplus Reserve
Ingleside Plaza Parking Lot Improvements	New	12,000	12,000	-	Land Inventory Surplus Reserve
		322,000	322,000	-	

Waste Management

Description	Budget 2017
REVENUES:	
WASTE REVENUES	(24,000)
	(24,000)
EXPENSES:	
GARBAGE COLLECTION	527,500
TRILLIUM LANDFILL SITE	185,690
COUNTY RD 29 LANDFILL SITE	50,840
RECYCLING	215,700
	979,730
CAPITAL PROJECTS	-
TOTAL EXPENSES	979,730
NET EXPENSE	955,730

Drainage

Description	Budget 2017
REVENUES:	
DRAIN MAINTENANCE RATEPAYER REVENUE	(50,350)
TILE DRAIN REVENUE FROM RATEPAYERS	(53,654)
TOTAL REVENUES	(104,004)
EXPENSES:	
WAGES	21,000
BENEFITS	5,900
TRAVEL/MEETINGS/MEMBERSHIPS	500
MATERIALS/SUPPLIES	100
COMMUNICATIONS	100
OFFICE SUPPLIES	100
REPAIRS/MAINTENANCE	35,000
EQUIPMENT CHARGES	3,000
CONTRACTED SERVICES	35,000
TILE DRAINAGE	53,654
TOTAL EXPENSES	154,354
CAPITAL PROJECTS	-
TOTAL EXPENSES	154,354
NET EXPENSE	50,350

Summary of Reserves / Reserve Funds

The Township has approximately \$8.8 million in reserves at December 31, 2016. Of this balance over \$5 million relates to the water and wastewater system (Environmental Services). The Township has not yet adopted a full cost recovery system for the water and wastewater service, the surplus of revenues over expenses are held in reserves specific for the water and wastewater service. The intent is that future capital purchases and future operating deficits should be funded from these reserves rather than through the tax levy. As such, this balance is not available for other uses.

Summary of Reserves – 2017

Department	Opening 2017	TO	FROM	Closing
General Government	(2,309,098)	(106,000)	616,998	(1,798,100)
PPP - Fire and Rescue	(517,088)	(68,320)	91,766	(493,643)
PPP - Other	(74,405)	(15,000)	-	(89,405)
Transportation Services	(148,850)	-	-	(148,850)
Waste Management	(174,250)	-	-	(174,250)
Parks and Recreation	(436,624)	-	255,000	(181,624)
Planning and Development	(8,590)	-	-	(8,590)
Environmental Services	(5,062,199)	-	-	(5,062,199)
Land Inventory Surplus	(102,987)	-	62,000	(40,987)
	(8,834,092)	(189,320.00)	1,025,763.19	(7,997,649)

Summary of Debt

Township of South Stormont Summary of Debt 2017

Lender / Particulars	Interest Rate	Term	Start Date	End Date	Loan Amount	Annual Payment	Dec. 31, 2017 (Anticipated)
General Purpose Loans							
Ontario Infrastructure & Lands Corporation - Building Infrastructure	3.52%	15 years	15-Nov-11	11-Nov-26	2,833,000	244,715	1,873,689
SS Ingleside - Kraft Wastewater Reserve Fund - Fire SCBA's	2.75%	5 years	1-Nov-13	31-Oct-18	169,402	36,302	40,497
Ontario Infrastructure & Lands Corp - Street Light Upgrades	2.69%	10 years	15-Sep-14	12-Sep-24	550,000	63,096	400,138
Ontario Infrastructure and Lands Corporation - Medical Clinic	3.15%	20 years	15-Jun-15	10-Jun-35	1,455,000	98,149	1,319,106
Bank of Montreal - EMS Building Mortgage	2.28%	25 years	17-Jul-16	11-Jul-41	693,180	36,402	665,322
Sub-total					5,875,191	* 478,663	4,298,752
Third Party Loans (does not affect overall tax rate)							
Province of Ontario - Tile Loans			various		various	various	232,580
Ontario Infrastructure Projects - Wales Village OC water line	3.52%	10 years	15-Dec-12	13-Dec-22	154,561	18,470	52,150
Bank of Montreal - Water Plant Upgrades, etc.	5.58%	10 years	30-Nov-07	27-Nov-17	1,442,233	188,262	-
Ontario Strategic Infrastructure Financing Authority (OSIFA) - Water Plant Upgrades, etc.	2.71%	30 years	4-Jul-06	26-Jun-36	5,939,000	290,493	4,291,693
Sub-total					7,557,958	497,226	4,576,423
Totals					13,433,149	975,888	8,875,174

* 2016 Balance of Borrowing Power in Annual Repayment Limit (ARL) as approved by MMAH was \$ 1,840,569 per annum.

Budget Comparison

