



Township of South Stormont
2018 Budget – DRAFT (as amended)

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

Draft Presented: December 6, 2017
Draft as amended by Council: December 6, 2017

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2018 Budget Overview

The following budget outlines the Township of South Stormont’s operational and capital requirements for 2018. Management has worked diligently in prioritizing objectives and capital projects while maintaining the budget at a sustainable level.

During the tax year 2017, Municipal Property Assessment Corporation (MPAC) has estimated a growth rate of 2.36% for residential single-family detached properties. In addition to this, according to Statistics Canada, there has been a 1.4% increase in cost of living in the past 12 month period ending October 2017. With these considerations, the proposed budget includes an increase in taxes raised of 3.76% or \$224,959 over the 2017 budget. Due to increased assessment values, this will result in a decrease in the municipal tax rate of 0.83% over 2017. A 1% change in the tax levy would result in a change in taxes raised of \$59,800.

As amended by Council, the budget figures presented below includes an increase in taxes raised of 4.63% or \$277,029 over the 2017 budget due to increased assessment values. There will be no change in municipal tax rate over 2017.

BUDGET SUMMARY 2018

	Budget 2017	Budget 2018
Revenue:		
TAXATION	5,983,373	6,260,402
PAYMENTS IN LIEU	480,781	480,781
UNCONDITIONAL GRANTS	1,384,681	1,426,402
CONDITIONAL GRANTS	221,680	1,805,699
WORKING CAPITAL RESERVES	160,000	-
OTHER	4,538,152	4,164,793
	12,768,667	14,138,077
Expenses:		
GENERAL GOVERNMENT	2,154,076	2,179,093
PROTECTION OF PERSONS AND PROPERTY	484,215	497,254
FIRE AND RESCUE	2,632,369	1,798,950
TRANSPORTATION SERVICES	4,242,896	6,416,281
PARKS AND RECREATION	1,539,677	1,363,938
PLANNING AND DEVELOPMENT	581,350	736,890
WASTE MANAGEMENT	979,730	979,250
DRAINAGE	154,354	166,421
	12,768,667	14,138,077

South Stormont Township has prepared this budget with a short and long term focus on financial sustainability, balancing services and needs to continue our levels of service.

MPAC 2018

In order to determine the impact of the proposed 2018 tax rate on a single family dwelling, various rates are applied against a \$100,000 assessment and the average current value assessment (CVA).

MPAC estimated in 2017 the CVA for an average single family dwelling in South Stormont to be \$213,710. In 2018, based on 2018 Phased CVA figures from MPAC's Municipal Connect 2.0, the CVA for an average single family dwelling is calculated to be \$217,085.

Below are six options for tax increases for the 2018 budget, with option 5b added to adjust Revenues to the 2017 Tax Rate as amended by Council. Option 5b is the approved option.

Options		Change	Total Revenue	% Revenue Change (over 2017)		2018 RT Rate	
						Tax Rate	% Change (over 2017)
1	Deduct *	(84,000)	5,983,332	(41)	0.00%	0.00406777	-4.43%
2	Deduct **	(41,000)	6,067,332	83,959	1.40%	0.00412488	-3.08%
3	Deduct	(100,000)	6,108,332	124,959	2.09%	0.00415275	-2.43%
4	Current Draft Budget ***	-	6,208,332	224,959	3.76%	0.00422073	-0.83%
5a	Add	50,000	6,258,332	274,959	4.60%	0.00425473	-0.03%
5b	2017 Tax Rate	52,070	6,260,402	277,029	4.63%	0.00425613	0.00%
6	Add	100,000	6,358,332	374,959	6.27%	0.00432271	1.56%

Options		Based on \$100,000 Assm't			Based on Average Residential Property \$217,085		
		Municipal Taxes	\$ Change (over 2017)	% Change (over 2017)	Municipal Taxes	\$ Change (over 2017)	% Change (over 2017)
1	Deduct *	\$ 407	\$ (18.84)	-4.43%	\$ 883	\$ (26.53)	-2.92%
2	Deduct **	\$ 412	\$ (13.13)	-3.08%	\$ 895	\$ (14.13)	-1.55%
3	Deduct	\$ 415	\$ (10.34)	-2.43%	\$ 901	\$ (8.08)	-0.89%
4	Current Draft Budget ***	\$ 422	\$ (3.54)	-0.83%	\$ 916	\$ 6.68	0.73%
5a	Add	\$ 425	\$ (0.14)	-0.03%	\$ 924	\$ 14.06	1.55%
5b	2017 Tax Rate	\$ 426	\$ -	0.00%	\$ 924	\$ 14.36	1.58%
6	Add	\$ 432	\$ 6.66	1.56%	\$ 938	\$ 28.82	3.17%

* Comparable to 2017 Tax Revenue Budget

** Reflects Cost of Living Adjustment (COLA) 1.4% for the twelve-month period ending October 2017

*** Reflects COLA (1.4%) and Residential Growth for Single-family detached (2.36%)

Based on the proposed tax increase:

Assessment x Tax Rate = Property Taxes

	2017	2018	2018 Amended Rate	Change \$	Change %
Residential Tax Rate	0.425613%	0.422073%	0.425613%	-	-0.83%
Total Tax Dollars	\$ 5,983,373	\$ 6,208,332	\$ 6,260,402	\$ 224,959	3.76%
Total Taxable Assessment	\$ 1,424,372,352	\$ 1,501,242,966	\$ 1,501,242,966	\$ 76,870,614	5.40%
Taxes based on \$100,000 Residential	\$ 426	\$ 422	\$ 426	(4)	-0.83%
Average Residential Assessment	\$ 213,710	\$ 217,085	\$ 217,085	\$ 3,375	1.58%
Municipal Taxes	\$ 910	\$ 916	\$ 924	\$ 6.68	0.73%

RESIDENTIAL TAX RATES
Percentage Increase (Decrease)
From 2014 to 2018

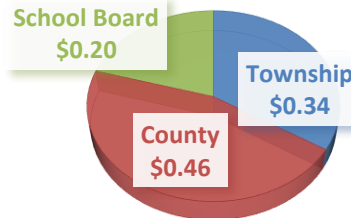
	2014		2015		2016		2017		2018 - As amended	
	Tax Rate	% Increase (Decrease)	Tax Rate	% Increase (Decrease)	Tax Rate	% Increase (Decrease)	Tax Rate	% Increase (Decrease)	Tax Rate	% Increase (Decrease)
Township	0.412023%	0.00%	0.423911%	2.89%	0.418073%	-1.38%	0.425613%	1.80%	0.425613%	0.00%
County	0.614200%	-3.25%	0.601800%	-2.02%	0.585800%	-2.66%	0.593300%	1.28%	0.593300%	0.00%
School Board	0.203000%	-4.25%	0.195000%	-3.94%	0.188000%	-3.59%	0.179000%	-4.79%	0.179000%	0.00%
Totals	1.229223%	-2.35%	1.220711%	-0.69%	1.191873%	-2.36%	1.197913%	0.51%	1.197913%	0.00%

REVENUE FROM TAXATION
Percentage Increase (Decrease)
For 2014 to 2018

	2014		2015		2016		2017		2018 - As amended	
	Revenue from Taxes	% Increase (Decrease)	Revenue from Taxes	% Increase (Decrease)	Revenue from Taxes	% Increase (Decrease)	Revenue from Taxes	% Increase (Decrease)	Revenue from Taxes	% Increase (Decrease)
Township	4,960,706	6.36%	5,454,976	9.96%	5,729,220	5.03%	5,983,373	4.44%	6,260,402	4.63%
County	7,394,696	2.91%	7,744,158	4.73%	8,027,766	3.66%	8,340,795	3.90%	8,340,795	0.00%
School Board	3,542,370	1.62%	3,626,364	2.37%	3,743,209	3.22%	3,750,650	0.20%	3,750,650	0.00%
Totals	15,897,772	3.66%	16,825,498	5.84%	17,500,195	4.01%	18,074,818	3.28%	18,351,847	1.53%

2018 REVENUE FROM TAXES

AS AMENDED



Note: The SD&G Counties and Education rates for 2018 are not yet known. Budget 2017 figures have been used for illustration purposes.

General Government

GENERAL GOVERNMENT BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
RENTAL INCOME	367,529	392,529	393,149
REIMBURSEMENT OF EXPENSES	126,305	174,000	164,500
WORKING CAPITAL RESERVES	110,000	170,000	-
INTEREST INCOME	102,104	100,000	110,000
PENALTY / INTEREST - TAXES	300,730	261,879	225,000
OTHER REVENUE	101,554	49,500	103,000
OMPF - ONTARIO MUNICIPAL PARTNERSHIP FUND	845,300	857,400	821,700
CONDITIONAL GRANTS	203,695	221,680	1,805,699
	2,157,217	2,226,987	3,623,048
OPERATING EXPENSES:			
WAGES	497,001	731,025	734,346
BENEFITS	114,801	169,500	164,047
MISC EXPENSES	(3,995)	17,000	12,000
BANK CHARGES/INTEREST ON LTD	121,896	131,500	112,000
TRAVEL/MEETINGS/MEMBERSHIPS/CONFERENCES	29,143	32,300	54,000
DONATIONS	33,475	33,900	35,000
UTILITIES	34,103	32,000	32,000
COMMUNICATIONS	37,021	48,000	43,000
OFFICE SUPPLIES	15,901	16,500	16,500
PROFESSIONAL FEES	66,804	96,000	166,000
ADVERTISING	19,240	18,500	23,000
RENTALS/LEASES/MAINTENANCE	24,119	26,500	31,480
SMALL TOOLS AND EQUIPMENT	14,709	23,200	21,350
BUILDINGS / GROUND OPERATIONS	45,820	33,000	33,000
EXPENSES FOR RENTAL BUILDINGS	8,524	174,000	177,000
CONTRACTS	10,111	10,800	10,200
INSURANCE	31,586	31,586	38,100
TAX WRITE-OFFS	89,415	100,000	100,000
MUNICIPAL BUILDING LOAN REPAYMENT	222,098	250,766	234,000
TRANSFER TO WORKING CAPITAL RESERVES	335,979	106,000	52,070
	1,747,751	2,082,076	2,089,093
CAPITAL PROJECTS	43,800	72,000	90,000
TOTAL EXPENSES	1,791,551	2,154,076	2,179,093
SURPLUS	365,666	72,911	1,443,955

GENERAL GOVERNMENT - CAPITAL PROJECTS 2018

Project Name	2018 Project Cost	2018 Revenue	2018 Net Expense	Revenue Source
ELECTION RESERVE EXPENSE	60,000	50,000	10,000	Reserve
CONTRIBUTIONS TO BUILDING RESERVES	30,000	-	30,000	As per 5 Year Capital Plan (reduced from 60,000 to 30,000)
	90,000	50,000	40,000	

Protection of Persons and Property

PROTECTION OF PERSONS AND PROPERTY - OTHER BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
BUILDING REVENUES	124,249	200,000	186,000
BYLAW ENFORCEMENT INCOME	2,620	3,500	3,000
DOG REVENUE	39,206	39,600	39,600
CATTLE CLAIMS REVENUE FROM MINISTRY	2,637	3,700	3,700
FENCEVIEWERS FEES	-	625	625
	168,712	247,425	232,925
EXPENSES:			
WAGES	182,346	226,000	237,200
BENEFITS	48,168	47,100	56,900
TRAVEL/TRAINING/MEMBERSHIPS	5,668	6,300	13,551
COMMUNICATIONS	2,191	1,870	3,350
OFFICE SUPPLIES	1,275	4,942	2,530
PROFESSIONAL FEES	4,232	5,000	7,000
RENT/LEASES/MAINTENANCE	568	1,814	1,479
SMALL TOOLS AND EQUIPMENT	5,615	7,475	8,710
EQUIPMENT CHARGES	20,492	20,500	21,400
BUILDING LOT UPGRADES	-	5,000	5,000
DOG CONTROL	29,519	43,600	36,900
CATTLE CLAIMS	2,760	3,963	4,000
FENCE VIEWERS	-	500	500
CONSERVATION AUTHORITY	93,285	95,151	93,734
	396,119	469,215	492,254
CAPITAL PROJECTS	30,000	15,000	5,000
TOTAL EXPENSES	426,119	484,215	497,254
(DEFICIT)	(257,407)	(236,790)	(264,329)

PROTECTION OF PERSONS AND PROPERTY - OTHER - CAPITAL PROJECTS 2018

Project Name	2018 Project Cost	2018 Revenue	2018 Net Expense	Revenue Source
Cemetery Reserve	5,000	-	5,000	
	5,000	-	5,000	

Fire and Rescue

FIRE AND RESCUE BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
DONATIONS/REBATES	31,324	26,000	51,000
CONTRIBUTION FROM RESERVES	710,000	1,458,996	487,000
	741,324	1,484,996	538,000
EXPENSES:			
WAGES	316,673	294,032	326,600
WAGES TRAINING	87,993	84,000	96,500
BENEFITS	115,522	53,200	64,400
MISC. EXPENSE	2,455	3,600	4,800
TRAVEL / TRAINING / MEMBERSHIPS	16,313	17,900	17,500
UNIFORMS / PERSONAL SUPPLIES	7,949	8,750	8,800
PPE (BOOTS, GLOVES, HELMETS)	4,958	14,000	8,500
BUNKER GEAR MAINT. PROGRAM	1,889	3,600	6,000
MEDICAL RESPONSE SUPPLIES / MAIN	228	1,875	2,000
UTILITIES - HYDRO / HEAT / WATER	25,942	28,000	27,000
COMMUNICATIONS	16,198	17,700	18,200
OFFICE SUPPLIES	1,395	7,150	7,750
PROFESSIONAL FEES	261	1,500	3,500
RENTALS/LEASES/MAINTENANCE	3,590	3,820	3,700
EQUIPMENT REPAIRS & MAINTENANCE	5,827	13,000	11,000
WATER TANKER - MAIN / SUPPLIES	11,058	16,000	14,500
WATER TANKER - FUEL	1,790	3,200	3,650
RESCUE VAN - MAIN. / SUPPLIES	16,868	16,000	15,000
RESCUE VAN - FUEL	3,729	4,200	4,900
PUMPER - MAIN. / SUPPLIES	13,883	19,000	14,500
PUMPER - FUEL	2,378	3,500	4,200
FIRE PREVENTION - PUBLIC EDUCATION	1,386	4,000	4,000
SMALL TOOLS AND EQUIPMENT	15,556	22,000	21,500
BUILDINGS / GROUNDS OPERATIONS	18,880	13,500	13,000
CONTRACTED SERVICES	1,285	3,000	4,000
INSURANCE	19,651	25,657	28,350
VFIS INSURANCE	120	-	200
FIRE PREVENTION - INSPECTION SUPPLIES	-	1,000	2,000
FD - CONTRACTED SERVICES - DISPATCH	50,529	57,400	36,000
FD ADMIN - LOAN REPAYMENT	33,932	34,878	28,245
FIRE - INTEREST ON LOANS	2,369	1,424	655
FIRE ADMIN. - EQUIPMENT CHARGES	8,999	9,000	9,000
	809,606	785,887	809,950
CAPITAL PROJECTS	1,117,186	1,846,482	989,000
TOTAL EXPENSES	1,926,792	2,632,369	1,798,950
(DEFICIT)	(1,185,468)	(1,147,374)	(1,260,950)

FIRE AND RESCUE - CAPITAL PROJECTS 2018

Project Name	2018 Project Type	2018 Project Cost	2018 Revenue	2018 Net Expense	Revenue Source
Station 1 Roof Repair	New	22,000		22,000	
Station 1 Drywall and painting	New	15,000		15,000	
Extrication Tool x 2	New	26,000	26,000	-	Reserves/MTO Rebates
Pumper: Replace Foam System and Emergency Lights	New	21,000		21,000	
PPE: Bunker Gear, PPE Boots, gloves, balaclavas	New	35,000		35,000	
Tanker Pumper	Existing	495,000	461,000	34,000	
Vehicle Reserve	New	100,000		100,000	
Building Reserve	New	100,000		100,000	
Station 4 Demolition	New	150,000		150,000	
Equipment	New	25,000		25,000	
		989,000	487,000	502,000	

Transportation Services

TRANSPORTATION SERVICES BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
ROADS REVENUES	24,323	24,059	14,800
OTHER REVENUE	732,428	555,000	1,405,000
FEDERAL GAS TAX REBATE	352,006	383,597	401,863
OCIF FORMULA BASED FUNDING	76,899	143,684	202,839
	1,185,656	1,106,340	2,024,502
EXPENSES:			
OSNABRUCK CENTRE WELL MONITORING	2,843	16,500	12,000
BRIDGES/CULVERTS	77,125	80,000	80,000
GRASS MOWING	37,213	40,000	45,000
DITCHING	96,253	90,000	90,000
ROADSIDE SPRAYING	10,173	14,000	12,000
OTHER ROADSIDE MTCE	137,803	135,000	135,000
SECTION REPAIRS	52,477	50,000	50,000
SIDEWALKS	13,781	20,000	20,000
STORM SEWERS	-	8,000	18,000
PATCHING HARDTOP	31,822	40,000	40,000
SWEEPING	8,059	15,000	10,000
SHOULDER MTCE	-	8,000	5,000
GRADING	66,561	70,000	70,000
DUST LAYER	69,714	74,000	75,500
GRAVEL RESURFACING	174,594	220,000	224,000
SNOW PLOWING	413,814	375,000	399,000
SANDING/SALTING	169,876	125,000	135,000
CULVERT THAWING	598	3,000	3,000
WINTER STANDBY	44,294	47,000	50,000
LOCATES	40,226	45,000	45,500
SAFETY DEVICES	37,879	50,000	55,000
TOTAL MAINTENANCE	1,485,105	1,525,500	1,574,000
OVERHEAD	725,987	564,900	596,625
EAST GARAGE	88,186	106,600	133,200
WEST GARAGE	7,020	8,600	9,200
STREET LIGHTS	180,490	154,296	155,897
	1,001,683	834,396	894,922
CAPITAL PROJECTS 2017	4,075,341	1,883,000	3,947,359
TOTAL EXPENSES	6,562,129	4,242,896	6,416,281
(DEFICIT)	(5,376,473)	(3,136,556)	(4,391,779)

TRANSPORTATION SERVICES - CAPITAL PROJECTS 2018

Project Name	Project Type	Expense	Revenue	Net Expense	Revenue Source
Transportation- Road Reconstruction					
Anderson Rd. East Reconstruction DST w. Fog Seal	New	\$ 257,000	\$ -	\$ 257,000	
Delaney Rd. DST w. Fog Seal	New	94,400	-	94,400	
Island Rd. East Reconstruction DST w. Fog Seal	New	314,400	-	314,400	
Lawson Road	Existing	-	-	-	Recommend deferring project and assigning funds to Sunset Drive as originally intended in 2017 Budget \$104K
Sunset Drive - Moulinette Island - Asphalt	Existing	600,000	-	600,000	Tender Ready
		<u>1,265,800</u>	<u>-</u>	<u>1,265,800</u>	
Engineering					
Moulinette Island Ph.2	New	60,000	-	60,000	
Bridges and Culverts					
Goldfield Road Culvert	New	600,000	-	600,000	Tender Ready
Cedar St. Culvert Replacement	Existing	1,749,559	1,470,559	279,000	OCIF Top-up Grant
		<u>2,349,559</u>	<u>1,470,559</u>	<u>879,000</u>	
Sidewalk Maintenance					
Various Locations	New	75,000	-	75,000	
Misc. Projects					
Streetlights - new locations	New	15,000	-	15,000	
East Garage - Lighting Project	Existing	-	15,000	(15,000)	Scope of Project has changed and will now be part of operational expenses. Recommend transferring these funds from UCO-Roads to Building Reserves to fund Garage Renovations
Main Garage Renovations - New Well/Pressure System	New	15,000	-	15,000	
		<u>30,000</u>	<u>15,000</u>	<u>15,000</u>	
Vehicle - Equipment Replacement - 2018					
Loader	Existing	125,000	125,000	-	Equipment Recovery Revenue
Half Ton	New	42,000	42,000	-	Equipment Recovery Revenue
		<u>167,000</u>	<u>167,000</u>	<u>-</u>	
Revenues to be Applied					
From Reserves/UCO		-	1,100,000	(1,100,000)	
Federal Gas Tax		-	401,863	(401,863)	
OCIF Formula Based Funding		-	202,839	(202,839)	
		<u>-</u>	<u>1,704,702</u>	<u>(1,704,702)</u>	
		\$ 3,947,359	\$ 3,357,261	\$ 590,098	
Additional Projects for Consideration					
Anderson Rd. - Aultsville to McLeod	New	\$ 161,600	\$ -	\$ 161,600	
Anderson Rd. - McLeod to Farran Point	New	265,500	-	265,500	
Anderson Rd. - Section 152	New	180,000	-	180,000	
Lawson Rd	Existing	104,000	-	104,000	
North Lunenburg Road West Sect.124C- Resurfacing Asphalt		62,400	-	62,400	Roads Needs Study
North Lunenburg Road West Sect.124A Resurfacing SST w. Fog Seal		120,000	-	120,000	4400m x 6.5m = 28,600m ² x 4.20/m ² = \$120,000
Aultsville Rd. Reconstruction DST w. Fog Seal	New	114,600	-	114,600	
		<u>\$ 1,008,100</u>	<u>\$ -</u>	<u>\$ 1,008,100</u>	

Parks and Recreation

PARKS AND RECREATION BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
PARKS AND RECREATION REVENUES	379,997	436,907	425,748
SPECIAL EVENTS - CANADA DAY CELEBRATIONS	9,070	12,500	11,000
LIBRARY - CONTRIBUTIONS FROM RESERVES	910	1,000	1,000
CONTRIBUTION FROM RESERVES	50,071	286,053	12,500
	440,048	736,460	450,248
OPERATING EXPENSES:			
WAGES	370,983	405,200	425,915
BENEFITS	78,551	88,495	91,529
TRAINING/MEETINGS/MEMBERSHIPS	5,649	9,500	10,000
UNIFORMS	2,557	2,000	2,000
COMMUNICATIONS	12,989	9,900	9,200
OFFICE SUPPLIES	1,417	1,600	1,600
PROFESSIONAL FEES	13,701	8,000	24,500
RENT / LEASES	1,936	2,200	3,000
REPAIRS AND MAINTENANCE	147,266	154,800	162,500
INSURANCE	38,226	44,309	46,430
MATERIALS AND SUPPLIES	88,628	101,500	92,300
UTILITIES	182,922	178,200	180,600
EQUIPMENT CHARGES	13,134	8,750	9,000
SMALL TOOLS AND EQUIPMENT	849	800	-
SENIOR SUPPORT CENTRE PROPERTY TAXES	-	10,700	-
BUILDINGS AND GROUNDS	4,069	3,000	5,000
SHARE OF COSTS - RENT EXPENSE	3,904	7,000	8,000
COMMUNITY HALL CONTRACTS	1,257	1,500	1,500
INGLESIDE LIBRARY PROGRAMS	944	1,000	1,000
	968,982	1,038,454	1,074,074
CAPITAL PROJECTS	303,124	501,223	289,864
TOTAL EXPENSES	1,272,106	1,539,677	1,363,938
(DEFICIT)	(832,058)	(803,217)	(949,690)

PARKS AND RECREATION - CAPITAL PROJECTS 2018

Project Name	2018 Project Type	2018 Project Cost	2018 Revenue	2018 Net Expense	Revenue Source
Multi-Court Sport Facility; Ingleside Community sport court surfacing	Existing	12,500	12,500	-	Reserve/UCO 2017
Arena Reserves for replacement of ice resurfacers (Zamboni) in 2019	Existing	20,000		20,000	Tax Revenue
Ingleside Community Splash Pad	New	157,864	90,000	67,864	Grant \$70K; Fundraising \$20K, Tax Revenue \$68K
Ingleside Community Park Landscaping	New	22,500		22,500	Tax Revenue
Mille Roches Play Structure Relocation	New	19,500	19,500	-	Sale of Land
Park Bleachers and Picnic Tables - Simon Fraser Community Park	New	16,000		16,000	Tax Revenue
Replacement of arena dehumidifier	New	36,500		36,500	Tax Revenue
SSSSC Building Reserve	New	5,000		5,000	
		289,864	122,000	167,864	
<u>Additional Projects for Consideration</u>					-
Lost Villages Museum Roof Repairs	New	25,000		25,000	Proposed in AMP; defer
Outdoor Rinks Furnace Replacement	New	11,000		11,000	Proposed in AMP; defer
Moulinette Island: Purchase and Install of Play Structure	New	30,000	-	30,000	
Lakeview Heights: Development, Purchase, and Install of Play Structure & Swings	New	46,500	-	46,500	
Chase Meadows: Development, Purchase, and Install of Play Structure & Swings	New	46,500	-	46,500	
Arrowhead Estates : Development, Purchase, and Install of Play Structure & Swings	New	46,500	-	46,500	
Long Sault (Arnold Bethune Memorial Park): Install of new path	New	29,500	-	29,500	
Rosedale Terrace (McLennan Park): Purchase and Install of a Gazebo/Shelter	New	33,025	-	33,025	
		268,025	-	268,025	

Planning and Development

PLANNING AND DEVELOPMENT BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
PLANNING/DEVELOPMENT REVENUES	47,043	52,300	53,000
DEVELOPMENT LAND SALES	21,681	260,000	200,000
CONTRIBUTION FROM RESERVES	-	62,000	130,000
	68,724	374,300	383,000
OPERATING EXPENSES:			
WAGES	119,089	126,000	138,700
BENEFITS	31,210	22,950	35,050
TRAVEL/TRAINING/MEETINGS	5,155	6,100	7,000
UTILITIES	196	1,200	2,000
COMMUNICATIONS	419	750	750
OFFICE SUPPLIES	217	500	500
MATERIALS AND SUPPLIES	1,722	2,500	1,000
PROFESSIONAL FEES	1,048	10,000	10,000
SITE CERTIFICATION COSTS	-	10,000	10,000
PROMOTIONS	12,087	15,000	18,000
RENT/LEASES/MAINTENANCE	1,546	1,600	2,500
SMALL TOOLS & EQUIPEMENT	1,165	750	750
CONTRIBUTIONS / SHARE OF COSTS	1,924	2,000	2,000
CIP ALLOTMENT	35,362	60,000	60,000
	211,140	259,350	288,250
CAPITAL PROJECTS	804,384	322,000	448,640
TOTAL EXPENSES	1,015,524	581,350	736,890
(DEFICIT)	(946,800)	(207,050)	(353,890)

PLANNING AND DEVELOPMENT - CAPITAL PROJECTS 2018

Project Name	2018 Project Type	2018 Project Cost	2018 Revenue	2018 Net Expense	Description
Development Lands Sales	Existing	200,000	200,000	-	Land Sales
	New -				
Phase 1&2 ESA - Osnabruck Centre Lots	Carry Forward	25,000	25,000	-	Reserves
	Existing - carry				
Long Sault Industrial Park - Concept Plan	forward	25,000	25,000	-	Reserves
Ingleside Plaza Parking Lot Improvements	Existing	8,000	8,000	-	Reserves
Development Charges Study	New	35,000	-	35,000	Recovered through future development charges
Beaches Property Environmental Studies	Existing	120,000	120,000	-	Land Sales \$60K and Green Municipal Fund Grant \$60K
Signage (intial setup)	Existing	12,000	12,000	-	Reserves
Floodplain mapping	New	11,140	-	11,140	To South Nation for Support of grant application; St. Lawrence Hazard Mapping Project
Bike Racks/Parking	New	12,500	25,000	(12,500)	OMCCP Grant; remainder to partially fund Bike path paving, crossings, paths/athways
				-	
		448,640	415,000	33,640	

Waste Management

WASTE MANAGEMENT BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
WASTE REVENUES	23,478	24,000	24,200
EXPENSES:			
GARBAGE COLLECTION	574,974	527,500	531,600
TRILLIUM LANDFILL SITE	155,158	185,690	185,050
COUNTY RD 29 LANDFILL SITE	28,484	50,840	33,000
RECYCLING	242,017	215,700	219,600
	1,000,633	979,730	969,250
CAPITAL PROJECTS	19,553	-	10,000
TOTAL EXPENSES	1,020,186	979,730	979,250
(DEFICIT)	(996,708)	(955,730)	(955,050)

WASTE MANAGEMENT - CAPITAL PROJECTS 2018

Project Name	2018 Project Type	2018 Project Cost	2018 Revenue	2018 Net Expense	Revenue Source
2018 CAPITAL PROJECTS					
TRILLIUM - CAPITAL - BUILDINGS / GROUNDS	New	10,000		10,000	
		10,000	-	10,000	

Drainage

DRAINAGE BUDGET 2018

Description	Actual 2016 (Budget Purposes)	Budget 2017	Budget 2018
REVENUE:			
DRAIN MAINTENANCE RATEPAYER REVENUE	5,030	50,350	71,900
TILE DRAIN REVENUE FROM RATEPAYERS	54,021	53,654	49,071
	59,051	104,004	120,971
EXPENSES:			
WAGES	19,400	21,000	21,000
BENEFITS	5,643	5,900	5,900
TRAVEL/MEETINGS/MEMBERSHIPS	201	500	500
MATERIALS/SUPPLIES	60	100	1,500
COMMUNICATIONS	188	100	350
OFFICE SUPPLIES	48	100	100
REPAIRS/MAINTENANCE	14,785	35,000	45,000
EQUIPMENT CHARGES	210	3,000	3,000
CONTRACTED SERVICES	33,440	35,000	40,000
TILE DRAINAGE	54,171	53,654	49,071
TOTAL EXPENSES	128,146	154,354	166,421
(DEFICIT)	(69,095)	(50,350)	(45,450)

Summary of Reserves / Reserve Funds

The Township is estimating to have \$9.8 million in reserves at December 31, 2017. 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 water and wastewater service with the intent that future capital purchases and future operating deficits would be funded from these reserves. As such, this balance is not available for other uses. Also included in this balance are Transportation projects carried forward from 2017 to 2018.

Summary of Reserves - 2018

Department	Opening 2018	TO	FROM	Closing
General Government	\$ (2,188,619)	\$ (82,070)	\$ 53,645	\$ (2,217,044)
PPP - Fire and Rescue	(552,623)	(250,000)	487,303	(315,320)
PPP - Other	(89,405)	(13,000)	-	(102,405)
Transportation Services	(1,274,850)	-	1,100,000	(174,850)
Waste Management	(174,250)	(10,000)	-	(184,250)
Parks and Recreation	(225,892)	-	13,500	(212,392)
Planning and Development	-	-	-	-
Environmental Services	(5,200,496)	-	-	(5,200,496)
Land Inventory Surplus	(67,987)	-	-	(67,987)
	\$ (9,774,122)	\$ (355,070)	\$ 1,654,447	\$ (8,474,744)

There has been no consideration of working capital reserves for 2017 in the 2018 opening figures above. Also note, the above is an estimate pending final figures for 2017 and budget approvals.

Summary of Debt

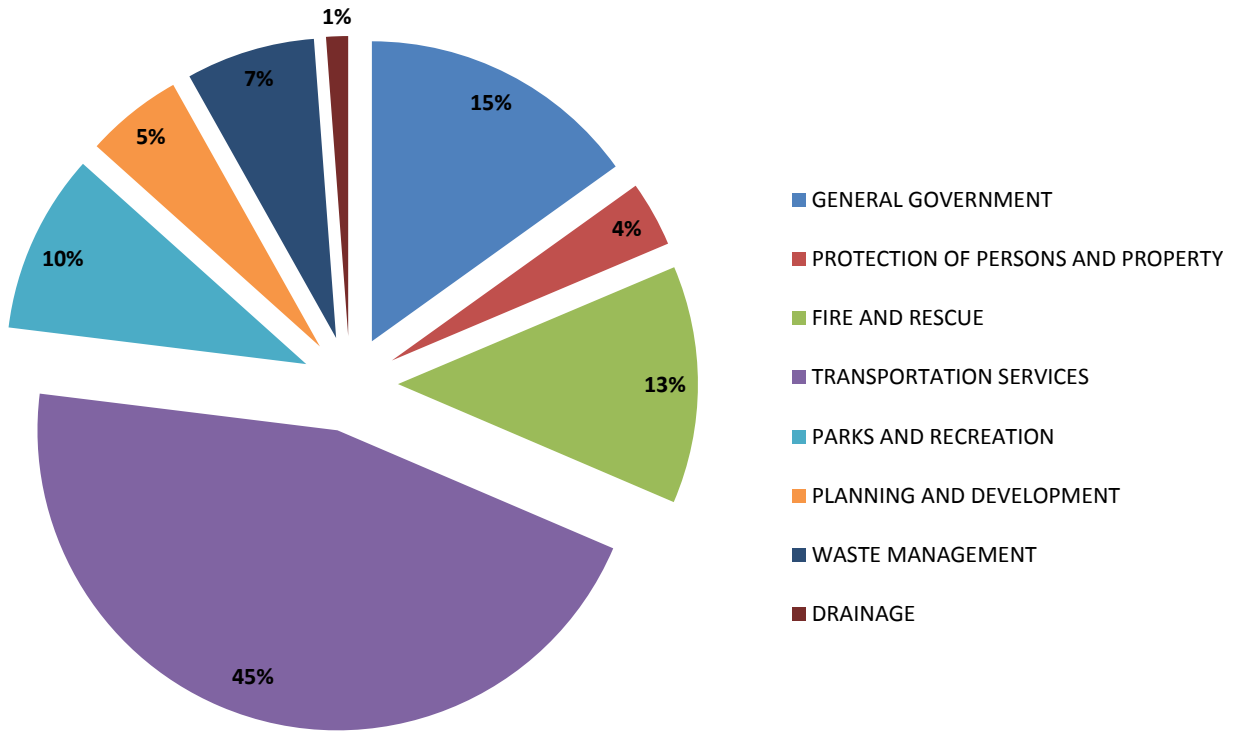
Township of South Stormont Summary of Debt 2018

Lender / Particulars	Interest Rate	Term	Start Date	End Date	Loan Amount	Annual Payment	Principle	Interest	Dec. 31, 2018 (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	\$ 180,334	\$ 64,381	\$ 1,693,355
SS Ingleside - Kraft Wastewater Reserve Fund for Fire & Rescue SCBAs	2.75%	5 years	01-Nov-13	31-Oct-18	169,402	28,244	27,599	645	-
Ontario Infrastructure and Lands Corporation - Street Light Upgrades	2.69%	10 years	15-Sep-14	12-Sep-24	550,000	63,096	52,684	10,412	347,454
Ontario Infrastructure and Lands Corporation - Medical Clinic	3.15%	20 years	15-Jun-15	10-Jun-35	1,455,000	98,149	57,421	40,728	1,261,685
Bank of Montreal - EMS Building Mortgage	2.28%	25 years	17-Jul-16	11-Jul-41	693,180	36,402	21,456	14,946	643,866
Sub-total					5,875,191	470,606	339,494	131,112	3,946,360
Third Party Loans (does not affect overall tax rate)									
Province of Ontario - Tile Loans			various		various	various			313,890
Ontario Infrastructure Projects - Wales Village OC water line extension	3.52%	10 years	15-Dec-12	13-Dec-22	154,561	18,470	16,781	1,689	35,370
Ontario Strategic Infrastructure Financing Authority (OSIFA) - Water Plant Upgrades, etc.	2.71%	30 years	04-Jul-06	26-Jun-36	5,939,000	290,493	175,368	115,125	4,116,324
Sub-total					6,115,725	308,963	192,149	116,814	4,465,584
Totals					\$ 11,990,915	\$ 779,569	\$ 531,643	\$ 247,926	\$ 8,411,944

The Estimated Annual Repayment Limit (ARL) effective January 01, 2018, as noted in the FIR2016, provided to MMAH is \$ 2,062,038.

Budget Comparison

2018 Budget Expenses By Department



2017 Budget Expenses By Department

