



**COMMITTEE OF THE WHOLE
“SPECIAL” AGENDA**

Tuesday, November 3rd, 2015 – 5:30 p.m.
Municipal Office – Council Chambers – 217 Harper Road

5:00 p.m. *Public Meeting – Zoning By-Law Amendment*
5:30 p.m. *“Special” Committee of the Whole - Budget*
7:00 p.m. *Committee of the Whole Meeting*

Chair, Councillor Jennifer Dickson

- 1. CALL TO ORDER**
- 2. DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**
- 3. DELEGATIONS & PRESENTATIONS**
 - i) **2016 Preliminary Budget Presentation – *attached, page 3.***
Angela Millar, Treasurer.
 - ii) **2016 Operating Budget Presentation and Discussion – *attached, page 10.***
Angela Millar, Treasurer.
- 4. ADJOURNMENT**

DELEGATIONS & PRESENTATIONS



BUDGET 2016

**TAY VALLEY TOWNSHIP
2016 OPERATING AND CAPITAL BUDGET DRAFT**

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2016 OPERATING AND CAPITAL BUDGET DRAFT

The 2016 Draft Budget proposes that the Township provide the same level of services and operations as were provided in 2015. The impact of this year's draft budget upon taxpayers proposes a 5.62% tax levy increase. The total 2016 tax requirement of \$5,005,109 is \$266,454 more than was required in 2015.

This levy increase is primarily attributable to the 2016 OPP Billing costs which has increased the Township's police contract costs by 31.57% to \$878,560. This represents 4.45% of the overall draft levy increase or \$210,830 for policing services.

The remainder of the draft levy increase is due to Operational increases of \$55,624. For ease of reference, a summary of the operational increases and decreases has been provided and can be found on Page 5 "Budget Impacts on Levy". This summary and beginning on Page 6 the "Program Expenditures Summary" and "Revenue" details have been highlighted to reflect **increases**, **decreases** and expenses / revenues that are offset by **grant funding** (i.e. in and out with no impact on the levy).

This draft has been prepared much earlier than in previous years and therefore some vital information that is heavily relied on for budget purposes, is not yet available. The new assessment figures are not available until early December. Estimated assessment based on previous year's growth have been explored and are not part of this package.

As the Ontario Municipal Partnership Fund (OMPF) grant notification of results will not be received until mid-November, this draft only includes the same allocation as 2015.

In accordance with the Township's Strategic Plan, staff will continue to enhance the Township's Asset Management Plan, which is considered a "live" document and be amended as new or additional information becomes available. The amended 10 Year Capital Plan has been included in this package and will be reviewed in detail, with Council on November 10th. The impact of the Capital Replacements is reflected in the estimated year-end balances of the Township reserves, several of which are estimated to have negative balances in the next few years. The reserves are being depleted as our capital replacement spending exceeds the annual contributions to these funds. In order to be sustainable, the Township needs to increase the annual contribution to these reserves or find alternative revenue sources. The 2016 Capital Budget includes projects that are realistic and target the replacements that have the highest priority. Following the completion of the 2016 Budget process, Staff will further review the Replacement Schedules and Asset Management Plan with the Township Auditors to develop a Long Range Financial Plan that reviews existing policies and identify any required changes that may be necessary in order to attain sound financial management. This Plan will examine and develop strategies to achieve adequate reserve balances with a ten year financial forecast including any recommendations for Council's consideration on strategies to achieve adequate fund balances. This review will also take into consideration re-assessment, growth, tax rates and analysis of existing tax rates in relation to household income to verify affordability for our residents. It is anticipated that the Auditor would present their findings and the Long Range Financial Plan to Council in the spring or early summer of 2016.

The Township's 2016 \$1.05 million infrastructure renewal and replacement program is funded by reserves plus \$25,000 from the Ontario Community Infrastructure Fund – Formula Based Funding. The capital and special programs are funded primarily by reserves and grants. Therefore, the over or under expenditures of individual projects or in total have a minimal, if any impact upon the year-end bottom line.

TAY VALLEY TOWNSHIP
2016 OPERATING AND CAPITAL BUDGET
SUMMARY - Draft

	2015	2015 YTD	2016	BUDGET CHANGES	
	BUDGET	SEPT. 30/15	BUDGET	\$	%
EXPENDITURES:					
General Government	940,525	716,088	1,019,818	79,293	8.43%
Protection Services	1,451,430	903,660	1,675,221	223,791	15.42%
Transportation Services	1,568,250	1,134,998	1,593,935	25,685	1.64%
Environmental Services	689,100	383,256	685,090	(4,010)	-0.58%
Recreation, Cultural & Social Services	449,750	309,376	449,045	(705)	-0.16%
Planning & Development	255,700	181,082	276,700	21,000	8.21%
Transfers to Reserves	847,100	896,328	855,180	8,080	0.95%
Capital out of Revenue	30,000	215	53,615	23,615	78.72%
Debt Financing	63,100	39,675	63,100	-	0.00%
	6,294,955	4,564,679	6,671,704	376,749	5.98%
REVENUES:					
Grants	790,700	624,915	867,115	76,415	9.66%
Fees & Service Charges	158,500	164,794	162,800	4,300	2.71%
Other Revenue	581,600	472,595	605,180	23,580	4.05%
Transfers from Operating/other Reserves	50,500	0	56,500	6,000	11.88%
	1,581,300	1,262,304	1,691,595	110,295	6.97%
INFRASTRUCTURE REPLACEMENT:					
Capital Program	1,553,650	526,586	1,049,040	(504,610)	-32.48%
Transfers from Infrastructure Reserves	(1,528,650)	(369)	(1,024,040)	504,610	-33.01%
2015/16 - RE: OCIF Funding applied to Roads Project	25,000	526,217	25,000	-	0.00%
TAX LEVY	4,738,655	3,828,592	5,005,109	266,454	5.62%

				*** includes OPP Contract increase	210,830 4.45%
				Operational Increase	55,624 1.17%

TAY VALLEY TOWNSHIP			
2016 BUDGET - Draft			2015 Tax Levy 4,738,655
IMPACTS ON LEVY			1% on Tax Levy 47,387
		% Impact on Levy	
Levy Increase from 2015 Budget	\$ 266,454	5.62	
<u>Operational Expense Increases</u>			
OPP Costing	210,830	4.45	
Salaries & Benefits <i>(all departments, including Council)</i>	37,080	0.78	
Training <i>(all departments, including Council)</i>	20,400	0.43	
Hydro	1,690	0.04	
Heat	590	0.01	
Fuel	2,380	0.05	
GIS Services	2,500	0.05	
Computer Maintenance, support & licenses	4,700	0.10	
Township Office - Security Services	300	0.01	
Conservation Authorities (MVCA, RVCA) - <i>estimate only</i>	1,761	0.04	
Vehicle & Equipment - Garage Time Materials, Repair Parts	-	0.00	<i>* no increase proposed</i>
Bridge and Culvert Maintenance - <i>OSIM required for all structures</i>	3,500	0.07	
Roadside Maintenance - Mowing - <i>increase for wild parsnip</i>	500	0.01	
Roadside Maintenance - Brushing - <i>in lieu of purchase of escavator</i>	4,000	0.08	
Hardtop Maintenace - Line Painting - <i>to paint all roads each year</i>	1,400	0.03	
Hardtop Maintenance - Shoulder Maint. - <i>material</i>	1,000	0.02	
Gravel - <i>to include rental of packer</i>	4,000	0.08	
Winter Control - Sand	5,000	0.11	
Winter Control - Culvert Thawing - <i>labour not budgeted before</i>	3,350	0.07	
Glen Tay Waste Disposal - Other Contracted Services - <i>CAZ Assistance</i>	4,000	0.08	
Glen Tay Waste Disposal - Materials & Supplies	1,000	0.02	
Stanleyville Waste Disposal - Misc. Rentals <i>(toilets)</i>	1,750	0.04	
Other Waste Disposal - Advertising - <i>implentation of clear bags</i>	1,000	0.02	
Recycling - Container Rental	3,000	0.06	
Perth Recreation Facilities Agreement	1,850	0.04	
Lanark Library	70	0.00	
Misc. Road Activities - Legal and Survey Services	14,000	0.30	
Tax Mitigation Program	12,500	0.26	
Strategic Plan - <i>update</i>	1,000	0.02	

TAY VALLEY TOWNSHIP			
2016 BUDGET - Draft			2015 Tax Levy 4,738,655
IMPACTS ON LEVY			1% on Tax Levy 47,387
		% Impact on Levy	
Operational Expense Decreases			
Insurance	(2,692)	(0.06)	
Legal Fees	(2,500)	(0.05)	
Cell Phones / Internet Services	(175)	(0.00)	
Building Inspection - Office supplies, materials	(500)	(0.01)	
Animal Control - Insurance Other	(150)	(0.00)	
Vehicle & Equipment - Oil, Lubricants, Coolants	(1,000)	(0.02)	
Public Works Admin - Engineering & Surveying Services	(1,000)	(0.02)	
Bridge and Culvert Maintenance -Water Level Control	(1,500)	(0.03)	
Loosetop Maintenance - patching & washouts - materials	(3,000)	(0.06)	
Street Lighting - reduced hydro & contracted services	(2,000)	(0.04)	
Glen Tay Site Waste Disposal - Container Rent	(1,000)	(0.02)	
Stanleyville Waste Disposal - Monitoring & Engineering reduced	(8,600)	(0.18)	
Maberly Waste Disposal - Monitoring & Engineering reduced	(1,700)	(0.04)	
Other Waste Disposal - Monitoring & Engineering reduced	(8,600)	(0.18)	
Recreation - Hockey Arena Rental	(1,500)	(0.03)	
Recreation - Tennis Program not curently offered	(400)	(0.01)	
Recreation Facilities - Maberly Hall - Caretaker Services	(2,000)	(0.04)	
Planning & Development - Planning Services	(500)	(0.01)	
Planning & Development - Memberships	(300)	(0.01)	
Revenue Increases			
Payment in Lieu of Taxes	(6,100)	(0.13)	
Eco. & Tourism Dev. - Grants and Contributions	(500)	(0.01)	
Planning & Zoning Fees	(2,000)	(0.04)	
Civic Addressing Fees	(500)	(0.01)	
Entrance Permits	(200)	(0.00)	
Tax Certificates	(500)	(0.01)	
Building Permit Fees	(3,000)	(0.06)	
Federal Gas Tax Increase	(8,080)	(0.17)	
Investment Income	(2,000)	(0.04)	
Septic Comment Application Fees	(5,000)	(0.11)	
Tax Penalties	(5,000)	(0.11)	
Recycling - Waste Diversion Revenue (WDO)	(9,000)	(0.19)	
Human Resources - Summer Students	(200)	(0.00)	
Other Misc. Revenue	(500)	(0.01)	
Revenue Decreases			
Source Water Protection Grant	3,000	0.06	

TAY VALLEY TOWNSHIP					Increase
2016 OPERATING AND CAPITAL BUDGET					Decrease
PROGRAM EXPENDITURES SUMMARY - Draft					Grant Offset
	2015	2015 YTD	2016	BUDGET CHANGES	
	BUDGET	SEPT. 30/15	BUDGET	\$	%
GENERAL GOVERNMENT:					
Governance					
Council	141,075	114,724	157,450	16,375.00	11.61%
Elections	3,000	1,343	1,500	(1,500.00)	-50.00%
Community Relations	21,750	18,061	21,250	(500.00)	-2.30%
Appreciation Dinners	1,000	0	1,000	-	0.00%
Strategic Plan	0	0	1,000	1,000.00	100.00%
200th Anniversary Celebrations (y/e adjustment req'd)	0	20,335	2,000	2,000.00	100.00%
Events & Promotions Coordinator	0	14,618	36,600	36,600.00	100.00%
	166,825	169,082	220,800	53,975.00	32.35%
Corporate Management					
Administration	627,250	460,112	648,950	21,700.00	3.46%
Contracted Services	71,500	41,345	70,068	(1,431.97)	-2.00%
Records Management (RM) (Previous Years as Minor Capital)	0	0	2,500	2,500.00	100.00%
Computer Services	33,400	27,676	35,200	1,800.00	5.39%
Township Office Building	36,550	13,999	37,300	750.00	2.05%
Old Fire Hall Building	0	0	0	-	0.00%
Land Sale for Tax Arrears	5,000	3,876	5,000	-	0.00%
	773,700	547,007	799,018	25,318.03	3.27%
Total General Government	940,525	716,088	1,019,818	79,293.03	8.43%
PROTECTION SERVICES:					
Fire Services	501,200	242,967	501,200	-	0.00%
Police Services					
OPP Contract and RIDE Program	673,730	496,884	884,560	210,830.00	31.29%
Police Services Board	9,500	3,636	9,500	-	0.00%
	683,230	500,520	894,060	210,830.00	30.86%
Building Inspection Services	104,500	69,395	105,850	1,350.00	1.29%
Conservation Authorities					
Mississippi Valley	17,700	17,361	18,231	531.00	3.00%
Rideau Valley	41,000	41,045	42,230	1,230.00	3.00%
	58,700	58,406	60,461	1,761.00	3.00%
Emergency Measures	2,000	521	2,000	-	0.00%
Other Protection Services					
Property Safety Enforcement	0	0	0	-	
Animal Control	22,300	7,192	22,150	(150.00)	-0.67%
Property Identification	6,600	4,508	6,600	-	0.00%
Livestock Losses	14,900	13,920	14,900	-	0.00%
Risk Management Officer (source water)	3,000	2,631	3,000	-	0.00%
Source Water Protection	0	0	10,000	10,000.00	100.00%
Septic Inspections	35,000	3,600	35,000	-	0.00%
Septic Re-inspection Program	20,000	0	20,000	-	0.00%
	101,800	31,851	111,650	9,850.00	9.68%
Total Protection Services	1,451,430	903,660	1,675,221	223,791.00	15.42%

TAY VALLEY TOWNSHIP
2016 OPERATING AND CAPITAL BUDGET
PROGRAM EXPENDITURES SUMMARY - Draft

Increase
Decrease
Grant Offset

		2015	2015 YTD	2016	BUDGET CHANGES	
		BUDGET	SEPT. 30/15	BUDGET	\$	%
TRANSPORTATION SERVICES						
Public Works Overhead						
Public Works Administration						
	Administration	389,300	273,649	395,040	5,740.28	1.47%
	Roads Patrol	17,000	9,521	15,000	(2,000.00)	-11.76%
	Health and Safety Equipment	7,000	5,060	7,000	-	0.00%
	McVeigh Pit operations	1,200	188	1,200	-	0.00%
		414,500	288,418	418,240	3,740.28	0.90%
Garages and Yards Maintenance						
	Bathurst (Glen Tay) Garage	32,250	15,291	32,680	430.00	1.33%
	Burgess Garage	21,650	10,370	21,985	335.00	1.55%
	Sherbrooke Garage	1,450	1,604	1,800	350.00	24.14%
		55,350	27,265	56,465	1,115.00	2.01%
Vehicles & Equipment Maintenance						
	Truck #2, 1988 International dump truck	16,700	3,844	5,000	(11,700.00)	-70.06%
	Truck #3, 2004 Ford Ranger	7,400	2,823	7,400	-	0.00%
	Truck #4, 1996 Ford club van	2,000	1,600	2,000	-	0.00%
	Truck #7, 2007 Ford F150 pickup	10,400	8,812	10,400	-	0.00%
	Truck #8, 2000 Sterling tandem	24,900	2,431	24,900	-	0.00%
	Truck #9, 2001 Sterling tandem	22,100	2,066	21,500	(600.00)	-2.71%
	Truck #10, 2003 International tandem	22,700	19,001	21,500	(1,200.00)	-5.29%
	Truck #11, 2011 GMC 3/4 ton	9,500	2,255	9,000	(500.00)	-5.26%
	Truck #12, 2012 International tandem	17,200	5,966	16,000	(1,200.00)	-6.98%
	Truck #14, 2012 RAM 1500 pickup	7,500	3,064	7,000	(500.00)	-6.67%
	Truck #17, 2013 International tandem	11,100	2,310	11,100	-	0.00%
	Truck #18, 2015 Western Star tandem	0	0	11,100	11,100.00	100.00%
	Truck #19, 2015/2016 3 Ton Truck	0	0	6,500	6,500.00	100.00%
	Truck #20, 2016 New Tandem	0	0	5,000	5,000.00	100.00%
	2009 Kamatsu backhoe	9,600	2,491	8,500	(1,100.00)	-11.46%
	1990 steamer (BU)	650	11	650	-	0.00%
	1988 culvert trailer	200	0	200	-	0.00%
	1990 steamer (SH)	500	54	500	-	0.00%
	2007 Volvo grader	25,250	711	25,250	-	0.00%
	1995 Champion grader	24,200	2,074	22,200	(2,000.00)	-8.26%
	1998 Cat backhoe	4,050	2,407	3,000	(1,050.00)	-25.93%
	2012 CASE backhoe	8,100	1,988	8,500	400.00	4.94%
	1998 brush chipper	500	0	500	-	0.00%
	Air compressor/rock drill	700	0	700	-	0.00%
	Road water pumps	750	385	750	-	0.00%
	2014 Riding Lawnmower	0	341	600	600.00	100.00%
	2010 Husqvarna lawn tractor	900	58	900	-	0.00%
	Sweeper broom	1,000	1,838	1,000	-	0.00%
	Emergency Generator - 30kwh	750	819	750	-	0.00%
	Brush head	500	0	500	-	0.00%
	Minor equipment & supplies	19,000	11,552	19,000	-	0.00%
	Vehicle & equipment overhead	24,000	62,655	23,430	(570.00)	-2.38%
	Total Vehicle & Equipment Maintenance	272,150	141,556	275,330	3,180.00	1.17%
	Total Public Works Overhead	742,000	457,238	750,035	8,035.28	1.08%

TAY VALLEY TOWNSHIP					Increase	
2016 OPERATING AND CAPITAL BUDGET					Decrease	
PROGRAM EXPENDITURES SUMMARY - Draft					Grant Offset	
		2015	2015 YTD	2016	BUDGET CHANGES	
		BUDGET	SEPT. 30/15	BUDGET	\$	%
Roadways Maintenance						
Bridges & Culverts						
	Bridge & Culvert Maintenance	43,200	11,321	46,700	3,500.00	8.10%
	Water Level Control	13,300	4,149	11,800	(1,500.00)	-11.28%
		56,500	15,470	58,500	2,000.00	3.54%
Roadside Maintenance						
	Mowing	9,800	8,853	10,300	500.00	5.10%
	Brushing	27,000	23,094	31,000	4,000.00	14.81%
	Ditching	10,500	4,418	10,500	-	0.00%
	Fencing	0	0	0	-	-
	Litter Pick-up	4,000	2,344	3,500	(500.00)	-12.50%
		51,300	38,709	55,300	4,000.00	7.80%
Hardtop Maintenance						
	Surface & shoulder maintenance	25,000	13,077	26,000	1,000.00	4.00%
	Line Painting	6,000	0	7,400	1,400.00	23.33%
	Street Cleaning	3,000	1,983	3,000	-	0.00%
	Crack Sealing Program	15,000	15,264	15,000	-	0.00%
		49,000	30,324	51,400	2,400.00	4.90%
Loosetop Maintenance						
	Patching & Washouts	19,000	6,772	17,500	(1,500.00)	-7.89%
	Grading	32,000	19,749	32,000	-	0.00%
	Dust Layer	92,300	98,358	92,300	-	0.00%
	Road Water	11,600	15,234	11,600	-	0.00%
	Gravelling	252,100	262,473	256,500	4,400.00	1.75%
	Seasonal Roads	5,000	0	5,000	-	0.00%
		412,000	402,586	414,900	2,900.00	0.70%
Traffic Control		28,200	24,074	28,200	-	0.00%
Total Roadways Maintenance		597,000	511,162	608,300	11,300.00	1.89%
Winter Control						
	Snowplowing	45,000	32,510	45,000	-	0.00%
	Sanding & Salting	175,000	125,565	180,000	5,000.00	2.86%
	Culvert Thawing	750	4,044	4,100	3,350.00	446.67%
		220,750	162,119	229,100	8,350.00	3.78%
Street Lighting		8,500	4,478	6,500	(2,000.00)	-23.53%
Total Transportation Services		1,568,250	1,134,998	1,593,935	25,685.28	1.64%
ENVIRONMENTAL SERVICES:						
Waste Disposal						
	Glen Tay Site	259,600	150,720	266,625	7,025.00	2.71%
	Stanleyville Site	93,900	52,674	88,190	(5,710.00)	-6.08%
	Maberly Site	87,500	54,310	86,875	(625.00)	-0.71%
	Closed Waste Sites	12,600	11,808	12,600	-	0.00%
	Other Waste Disposal Costs	50,500	7,090	42,800	(7,700.00)	-15.25%
		504,100	276,602	497,090	(7,010.00)	-1.39%
Recycling						
	Glen Tay Site	131,000	80,312	134,000	3,000.00	2.29%
	Stanleyville Site	29,500	15,546	29,500	-	0.00%
	Maberly Site	18,000	10,797	18,000	-	0.00%
	Other Recycling Services	6,500	0	6,500	-	0.00%
		185,000	106,654	188,000	3,000.00	1.62%
Total Environmental Services		689,100	383,256	685,090	(4,010.00)	-0.58%

TAY VALLEY TOWNSHIP					Increase
2016 OPERATING AND CAPITAL BUDGET					Decrease
PROGRAM EXPENDITURES SUMMARY - Draft					Grant Offset
	2015	2015 YTD	2016	BUDGET CHANGES	
	BUDGET	SEPT. 30/15	BUDGET	\$	%
RECREATION, CULTURAL & SOCIAL SERVICES:					
Recreation Programs					
Program Administration	9,200	5,590	9,100	(100.00)	-1.09%
Soccer Program	2,500	1,043	2,500	-	0.00%
Hockey Program	16,500	6,834	15,000	(1,500.00)	-9.09%
Karate Program	1,950	896	1,950	-	0.00%
Tennis Program	400	0	0	(400.00)	-100.00%
Intergenerational Choir	5,000	2,427	5,000	-	0.00%
	35,550	16,790	33,550	(2,000.00)	-5.63%
Recreation Facilities					
Maberly Rink	3,100	1,320	3,180	80.00	2.58%
Maberly Hall	25,300	9,221	23,560	(1,740.00)	-6.88%
Ballfields and Parks	26,700	23,668	27,100	400.00	1.50%
Glen Tay Rink	2,000	355	2,025	25.00	1.25%
Burgess Hall	7,600	2,329	7,710	110.00	1.45%
Agreement with Other Municipalities	188,600	96,196	190,450	1,850.00	0.98%
	253,300	133,089	254,025	725.00	0.29%
Libraries					
Perth Library	158,000	156,580	158,000	-	0.00%
Lanark Library	2,900	2,917	2,970	70.00	2.41%
	160,900	159,497	160,970	70.00	0.04%
Social Agency Support					
Municipal Drug Strategy-TVT/DNE/Perth	0	0	500	500.00	100.00%
	0	0	500	500.00	
Total Recreation, Cultural & Social Services	449,750	309,376	449,045	(705.00)	-0.16%
PLANNING & DEVELOPMENT:					
Land Use Planning & Zoning					
General Planning	200,100	137,726	204,500	4,400.00	2.20%
OMB Hearings	0	0	0	-	0.00%
Committee of Adjustment	2,800	225	4,800	2,000.00	71.43%
Zoning Amendment Applications	7,000	168	7,000	-	0.00%
Site Plan Applications	8,000	2,139	8,000	-	0.00%
	217,900	140,258	224,300	6,400.00	2.94%
Agricultural Programs & Services					
Municipal Drains	5,500	751	5,500	-	0.00%
Tile Drainage -	11,000	19,251	12,100	1,100.00	10.00%
	16,500	20,002	17,600	1,100.00	6.67%
Other Planning					
Economic & Tourism Development	5,300	3,316	4,800	(500.00)	-9.43%
Road Closure Applications	5,000	0	5,000	-	0.00%
Septic Consent Applications	5,000	0	5,000	-	0.00%
Miscellaneous Road Activities	6,000	16,366	20,000	14,000.00	233.33%
Rideau Bluffs Subdivision	0	0	0	-	
Tay Side Subdivision	0	1,140	0	-	
	21,300	20,821	34,800	13,500.00	63.38%
Total Planning & Development	255,700	181,082	276,700	21,000.00	8.21%

TAY VALLEY TOWNSHIP					Increase	
2016 OPERATING AND CAPITAL BUDGET					Decrease	
PROGRAM EXPENDITURES SUMMARY - Draft					Grant Offset	
		2015	2015 YTD	2016	BUDGET CHANGES	
		BUDGET	SEPT. 30/15	BUDGET	\$	%
TRANSFERS TO RESERVES						
	Contingency (yr-end surplus)	0	0	0	-	
	200th Anniversary Celebrations	2,500	2,500	2,500	-	0.00%
	Official Plan	10,000	10,000	10,000	-	0.00%
	Asset Management Plan	5,000	5,000	5,000	-	0.00%
	Bridges	129,500	129,500	129,500	-	0.00%
	Burgess Hall / Garage	5,200	5,200	5,200	-	0.00%
	Cemeteries	500	500	500	-	0.00%
	Elections	8,500	8,500	8,500	-	0.00%
	Federal Gas Tax	161,300	161,300	169,380	8,080.00	5.01%
	Improve Municipal Building Access	6,000	6,000	6,000	-	0.00%
	Maberly Community Hall	5,200	5,200	5,200	-	0.00%
	Office Equipment	10,500	10,500	10,500	-	0.00%
	Recreation Programing	2,100	2,100	2,100	-	0.00%
	Recreation Equipment (Capital)	0	10,000	0	-	
	Recreation Fund Raising	0	0	0	-	
	Roads	287,500	287,500	287,500	-	0.00%
	Salt Shed	10,400	10,400	10,400	-	0.00%
	Sherbrooke Garage	5,200	5,200	5,200	-	0.00%
	Source Water Protection	0	0	0	-	
	South Sherbrooke Fire Hall and Equipment	52,300	52,300	52,300	-	0.00%
	Special Cont (Boundary Restructure - ends 2014)	0	0	0	-	
	Township Offices/Garage	10,500	10,500	10,500	-	0.00%
	Road (Public Works) Equipment	131,800	131,800	131,800	-	0.00%
	Waste Sites	3,100	42,328	3,100	-	0.00%
Total Transfers to Reserves		847,100	896,328	855,180	8,080.00	0.95%

TAY VALLEY TOWNSHIP					Increase
2016 OPERATING AND CAPITAL BUDGET					Decrease
PROGRAM EXPENDITURES SUMMARY - Draft					Grant Offset
	2015	2015 YTD	2016	BUDGET CHANGES	
	BUDGET	SEPT. 30/15	BUDGET	\$	%
CAPITAL:					
Capital out of Revenue/Other					
Records Management project (See Corp. Admin)	5,000	62	0	(5,000.00)	-100.00%
Official Plan 2015 / Zoning By-law 2016	10,000	153	10,000	-	0.00%
Age Friendly Grant			24,115	24,115.00	100.00%
Canadian Heritage - 200th Anniversary - TVT Portion Only			9,500	9,500.00	100.00%
Long Term Financial Plan - Asset Management Plan Enhanc	0	0	10,000	10,000.00	100.00%
Energy Efficient Project - Streetlights (estimated 2 year payb	15,000		0	(15,000.00)	-100.00%
	30,000	215	53,615	23,615.00	78.72%
Infrastructure Replacement					
ROADS					
Road Deficiencies Elimination program	60,000	1,356	60,000	-	0.00%
Norris Road	0	0	57,500	57,500.00	100.00%
Clarchris Road	0	0	190,925	190,925.00	100.00%
less OCIF- Formula Based Funding (see above Grant section)				-	
Muttons Road	0	0	121,615	121,615.00	100.00%
Harper Road	343,000	359,690	0	(343,000.00)	-100.00%
Allan's Side Road	134,100	43,372	0	(134,100.00)	-100.00%
Merkley Road	36,300	25,194	0	(36,300.00)	-100.00%
BRIDGES					
Various bridge analyses/repairs	50,000	0	70,000	20,000.00	40.00%
Replace guardrails - 5 year project	50,000	0	30,000	(20,000.00)	-40.00%
Bolingbroke Bridge-structural evaluation, etc.	65,000	63,237		(65,000.00)	-100.00%
Second Line Road Bridge-girders, deck, handrail, etc.	160,000	5,914		(160,000.00)	-100.00%
Glen Tay Road Bridge - deck condition survey	16,000	14,653		(16,000.00)	-100.00%
Allan Mill Road Bridge - deck condition survey	10,000	8,141	0	(10,000.00)	-100.00%
Adam's Mill Road Bridge	12,500	0	0	(12,500.00)	-100.00%
Anderson Road Bridge	5,000	0	0	(5,000.00)	-100.00%
Bowes Side Road Bridge	18,000	0	0	(18,000.00)	-100.00%
Doran Road Culvert	31,000	0	224,000	193,000.00	622.58%
Noonans Side Road Bridge	30,000	0	0	(30,000.00)	-100.00%
ROADS (PUBLIC WORKS) EQUIPMENT					
Replace 2000 Sterling Tandem Dump Truck (#8)			235,000	235,000.00	100.00%
Rubber Tire Excavator	150,000	0	0	(150,000.00)	-100.00%
Replace 1988 International Dump Single Axle includes GPS uni	212,000	0	0	(212,000.00)	-100.00%
Replace 2007 Ford F150 4X4 3/4 ton replace with 3 ton Truck	90,000	0	0	(90,000.00)	-100.00%
GPS Indicators for Plows (5 trucks)	10,000	0	0	(10,000.00)	-100.00%
WASTE SITE					
Glen Tay Waste Site - Compactor (additional unit)	35,000	0	40,000	5,000.00	14.29%
MINOR CAPITAL / FACILITIES / MISC.					
Tennis Court / Outdoor Rink Repairs			20,000	20,000.00	100.00%
Great Plains Financial System Upgrade	7,500	0	0	(7,500.00)	-100.00%
Back-up Server & VMWare	8,200	0	0	(8,200.00)	-100.00%
VMWare for Municipal Office (required with above)	3,400	0	0	(3,400.00)	-100.00%
Postage Machine	6,650	0	0	(6,650.00)	-100.00%
Glen Tay Re-Use Centre	0	369	0	-	0.00%
Fallriver Room projector, screen, etc.	10,000	4,660	0	(10,000.00)	-100.00%
	1,553,650	526,586	1,049,040	(504,610.00)	-32.48%
DEBT FINANCING:					
	63,100	39,675	63,100	-	0.00%
TOTAL EXPENDITURES	7,848,605	5,091,265	7,720,744	(127,860.69)	-1.63%

TAY VALLEY TOWNSHIP			Increased Revenue			
2016 OPERATING AND CAPITAL BUDGET			Decreased Revenue			
REVENUES			Grant Offset			
	2015	2015 YTD	2016	BUDGET CHANGES		
	BUDGET	SEPT. 30/15	BUDGET	\$	%	
TAXES:						
Own-use Taxation:						
Residential	4,180,832	4,185,945	4,180,832	-	0.00%	
Non-residential	503,723	528,374	503,723	-	0.00%	
	4,684,555	4,714,319	4,684,555	-	0.00%	
Payments-in-lieu of Taxes:						
Ontario	38,700	44,602	45,000	(6,300)	-16.28%	
Waste-sites	2,000		2,000	-	0.00%	
Railroad	11,300	11,024	11,000	300	2.65%	
Hydro	2,100	2,153	2,200	(100)	-4.76%	
	54,100	57,779	60,200	(6,100)	-11.28%	
	4,738,655	4,772,099	4,744,755	(6,100)	-0.13%	
GRANTS:						
Ontario Municipal Partnership Fund	679,300	509,475	679,300	-	0.00%	
Other Provincial Grants (OCIF - Formula Based)	25,000	25,000	25,000	-	0.00%	
Other Provincial Grants	-	600	-	-	0.00%	
Ontario Trillium Grant - Events Coordinator	-	21,600	36,600	(36,600)	-100.00%	
Age Friendly Grant			24,115	(24,115)	-100.00%	
Canadian Heritage - 200th Anniversary - TVT Portion Only			9,500	(9,500)	-100.00%	
Livestock Losses	12,000	11,893	12,000	-	0.00%	
WDO Recycling	68,000	37,513	77,000	(9,000)	-13.24%	
Human Resources Development (summer students)	2,400	2,640	2,600	(200)	-8.33%	
Source Water Protection	3,000	15,000	-	3,000	100.00%	
Drainage Superintendent	1,000	1,195	1,000	-	0.00%	
	790,700	624,915	867,115	(76,415)	-9.66%	
FEES & SERVICE CHARGES:						
Planning & Zoning Fees & Charges	47,000	55,041	49,000	(2,000)	-4.26%	
Civic Addressing Fees	3,000	3,367	3,500	(500)	-16.67%	
Recreation Program Fees & Activities	26,500	24,871	26,500	-	0.00%	
Entrance Permits and Other	1,000	1,459	1,200	(200)	-20.00%	
Subdivision Cost-Recoveries	-	-	-	-	0.00%	
Tax Certificates	5,000	5,120	5,500	(500)	-10.00%	
Tile Drainage (in an out only)	11,000	19,251	12,100	(1,100)	-10.00%	
Waste Disposal Fees and Charges	64,750	55,334	64,750	-	0.00%	
Zoning Compliance Certificates	250	350	250	-	0.00%	
	158,500	164,794	162,800	(4,300)	-2.71%	
OTHER REVENUE:						
Building Permit Fees	71,000	76,721	74,000	(3,000)	-4.23%	
Burgess Garage Land Lease-Communications Tower	3,600	2,411	3,600	-	0.00%	
Community Hall Rentals	2,500	3,260	2,500	-	0.00%	
Contributions from Other Municipalities	-	-	-	-	0.00%	
Dog Licenses, Fines, etc.	600	405	600	-	0.00%	
Federal Gas Tax	161,300	80,655	169,380	(8,080)	-5.01%	
Investment Income	77,000	64,688	79,000	(2,000)	-2.60%	
Interest Earned - FGT (transferred to reserve)	-	-	-	-	0.00%	
Livestock cost recovery	600	90	600	-	0.00%	
Refreshment Vehicle Licences	300	300	300	-	0.00%	
Provincial Offences Act (POA)	80,000	100,663	80,000	-	0.00%	
OPP - RIDE Program	6,000	6,513	6,000	-	0.00%	
OPP Service Charges	5,000	2,169	5,000	-	0.00%	
False Alarm Charges	-	500	-	-	0.00%	
Fire Calls (transferred to reserve)	-	-	-	-	0.00%	
Perth Boundary Compensation (final pay in 2014)	-	-	-	-	0.00%	
Pits & Quarries Royalties	2,000	2,104	2,000	-	0.00%	
Recycling Sales	25,200	12,777	25,200	-	0.00%	

TAY VALLEY TOWNSHIP		Increased Revenue			
2016 OPERATING AND CAPITAL BUDGET		Decreased Revenue			
REVENUES		Grant Offset			
Septic Permits	30,000	3,410	30,000	-	0.00%
Septic Comment Applications -			5,000	(5,000)	-100.00%
Tax Penalties	100,000	94,361	105,000	(5,000)	-5.00%
Tax Sale Cost Recoveries	5,000	(1,261)	5,000	-	0.00%
Vehicle & Equipment Rentals	8,500	4,911	8,500	-	0.00%
200th Anniversary Donations (y/e adjustment req'd)		1,685		-	0.00%
200th Anniversary Book Sales (y/e adjustment req'd)		6,910		-	0.00%
200th Anniversary Clothing Sales (y/e adjustment req'd)		1,440		-	0.00%
200th Anniversary Legacy Farm Signs (y/e adjustment req'd)		3,850		-	0.00%
Other	3,000	4,032	3,500	(500)	-16.67%
	581,600	472,595	605,180	(23,580)	-4.05%

TAY VALLEY TOWNSHIP		Increased Revenue				
2016 OPERATING AND CAPITAL BUDGET		Decreased Revenue				
REVENUES		Grant Offset				
TRANSFERS FROM RESERVES:						
Infrastructure - New and Replacement:						
Vehicles & Equipment:						
	Replace 2000 Sterling Tandem Dump Truck (#8)			235,000	235,000	100.00%
	Rubber Tire Excavator	150,000	-	-	(150,000)	-100.00%
	Replace 1988 International Dump Single Axle #2	212,000	-	-	(212,000)	-100.00%
	Replace 2007 Ford F150 4X4 3/4 ton with 3 ton t	90,000	-	-	(90,000)	-100.00%
	GPS Indicators for Plows	10,000	-	-	(10,000)	-100.00%
		462,000	-	235,000	(227,000)	-49.13%
Roads:						
	Deficiencies Elimination Program	60,000	-	60,000	-	0.00%
	Norris Road			57,500	57,500	100.00%
	Clarchris Road			190,925	190,925	100.00%
	<i>less OCIF- Formula Based Funding (see above Grant section)</i>		-	(25,000)	(25,000)	-100.00%
	Muttons Road			121,615	121,615	100.00%
	Harper Road major repair	343,000	-	-	(343,000)	-100.00%
	<i>less OCIF- Formula Based Funding (see above</i>	(25,000)	-	-	25,000	-100.00%
	Allan's Side Road	134,100	-	-	(134,100)	-100.00%
	Merkley Road	36,300	-	-	(36,300)	-100.00%
		548,400	0	405,040	(143,360)	-26.14%
Bridges:						
	Various condition analyses	50,000	-	70,000	20,000	40.00%
	Replace guardrails - 5 year project	50,000	-	30,000	(20,000)	-40.00%
	Doran Road Culvert			224,000	224,000	100.00%
	Adam's Mill Road	12,500	-	-	(12,500)	-100.00%
	Anderson Road	5,000	-	-	(5,000)	-100.00%
	Bowes Side Road	18,000	-	-	(18,000)	-100.00%
	Doran Road Culvert	31,000	-	-	(31,000)	-100.00%
	Glen Tay Road	16,000	-	-	(16,000)	-100.00%
	Noonans Side Road	30,000	-	-	(30,000)	-100.00%
	Second Line Road	160,000	-	-	(160,000)	-100.00%
	Bolingbroke	65,000	-	-	(65,000)	-100.00%
	Allan Mill Road	10,000	-	-	(10,000)	-100.00%
		447,500	0	324,000	(123,500)	-27.60%
Office Equipment:						
	Fallbrook Room projector, screen, etc.	10,000	-	-	10,000	100.00%
	Financial System Upgrade	7,500	-	-	7,500	100.00%
	Back-up Server & VMWare @BBDE (shared cos	8,200	-	-	8,200	100.00%
	VMWare for Township Office	3,400	-	-	3,400	100.00%
	Postage Machine	6,650	-	-	6,650	100.00%
		35,750	-	-	35,750	100.00%
Waste Sites:						
	Glen Tay - Compactor (additional)	35,000	-	40,000	(5,000)	-14.29%
		35,000	-	40,000	(5,000)	-14.29%
Special Contingency:						
	Re-Use Centre	-	369	-	-	
		0	369	0	-	
Parkland Reserve:						
	Tennis Court/Outdoor Rink Repairs	-	-	20,000	20,000	100.00%
		-	-	20,000	20,000	100.00%
	Total Infrastructure - New and Replacement	1,528,650	369	1,024,040	504,610	33.01%

TAY VALLEY TOWNSHIP		Increased Revenue			
2016 OPERATING AND CAPITAL BUDGET		Decreased Revenue			
REVENUES		Grant Offset			
Operating Reserves:					
Contingency - tax reduction	37,500	-	25,000	12,500	33.33%
200th Anniversary	-	-	-	-	
Source Water Protection Reserve	-	-	10,000	(10,000)	
Official Plan / Zoning By-law Reserve	10,000	-	10,000	-	0.00%
Long Term Financial Plan - Asset Management Plan Enhancements			10,000	(10,000)	
Elections	3,000	-	1,500	1,500	50.00%
	50,500	-	56,500	(6,000)	-11.88%
TOTAL REVENUES	7,848,605	6,034,771	7,460,390	388,215	4.95%

TAY VALLEY TOWNSHIP			
Possible Requests for 2016 Budget Consideration from Outside Agencies			
	2015 TOTAL REQUESTS APPROVED		
	\$ 16,000		
The Table Community Food Centre	2,500	Governance - Com	Governance
Perth & District Chamber of Commerce	1,750	Tourism Developm	Tourism (Includes Membership at \$500)
Big Brothers Big Sisters	3,000	Governance - Community Relations	
Municipal Drug Strategy Network Days	250	Governance - Community Relations	
Rideau Ferry Yacht Club - "International Vintage Race Boat Regatta"	1,000	Governance - Community Relations	
Youth Activity Kommittee (YAK)	6,000	Governance - Community Relations	
Historically			
Rideau Heritage Route Tourism	1,000	Tourism Development	
Municipal Drug Strategy Committee	500	Governance - Community Relations	
Funding Available within 2015 Budget and Draft 2016			
Governance - Community Relations	\$ 16,750	(\$13,250 above plus \$3,500 extras during 2015)	
Tourism Development	2,750	(\$2,750 above - includes Perth Chamber Membership @ \$500)	
	\$ 19,500		
PLUS: (Approved after Budget)			
2015		\$3,500	(Above)
Memorial Contributions (3)	\$300		
Town of Perth- Sports Hall of Fame	\$200		
Fallbrook Assoc. - July 1st Activities	\$500		
		\$2,500	Remaining Funds as at Sept 30/15

TAY VALLEY TOWNSHIP							
DRAFT RESERVE FUNDS, RESERVES & DEFERRED REVENUES							
	Balance at Dec 31 '14	2015 Revenue	Anticipated Expenses for 2015	Estimated Balance at Dec 31 '15	2016 Revenue	Draft Anticipated Expenses for 2016	Estimated Balance at Dec 31 '16
<u>Infrastructure Reserve Funds & Reserves</u>							
Federal Gas Tax Reserve Fund	23,396	161,300	-	184,696	169,380	-	354,076
Northland Solar Farm Reserve	136,676	-	-	136,676	-	-	136,676
New Infrastructure Reserve	4,745	-	-	4,745	-	-	4,745
Improve Municipal Building Access Reserve	28,129	6,000	-	34,129	6,000	-	40,129
Office Equipment Reserve	24,223	10,500	29,250	5,473	10,500	-	15,973
Maberly Community Hall	32,991	5,200	-	38,191	5,200	-	43,391
Recreation Program Reserve	19,931	2,100	-	22,031	2,100	-	24,131
Recreation Equipment Reserve	-	10,000	-	10,000	-	-	10,000
South Sherbrooke Fire Department Reserve	366,785	52,300	-	419,085	52,300	-	471,385
Waste Sites Reserve	6,200	42,328	-	48,528	3,100	40,000	11,628
Road Equipment Reserve	619,775	131,800	462,000	289,575	131,800	235,000	186,375
Road Construction Reserve	982,995	287,500	548,400	722,095	287,500	405,040	604,555
Cemetery Reserve	7,253	500	-	7,753	500	-	8,253
Bridge Construction	640,679	129,500	447,500	322,679	129,500	324,000	128,179
Township Office / Garage Reserve	45,641	10,500	-	56,141	10,500	-	66,641
Burgess Hall / Garage Reserve	40,937	5,200	-	46,137	5,200	-	51,337
Sherbrooke Garage Reserve	45,561	5,200	-	50,761	5,200	-	55,961
Salt Sheds Reserve	74,013	10,400	-	84,413	10,400	-	94,813
	4,217,384	870,328	1,487,150	2,483,107	829,180	1,004,040	2,308,247
<u>Operating Reserves</u>							
	-						
200th Anniversary Reserve	5,761	2,500	-	8,261	2,500	-	10,761
Asset Management Plan Reserve	5,000	5,000	-	10,000	5,000	10,000	5,000
Election Reserve	(0)	8,500	1,500	7,000	8,500	1,500	14,000
Official Plan / Zoning By-Law Reserve	17,228	10,000	10,000	17,228	10,000	10,000	17,228
Source Water Protection	25,733	-	-	25,733	-	10,000	15,733
Insurance Reserve	30,000	-	-	30,000	-	-	30,000
Working Funds	450,000	-	-	450,000	-	-	450,000
	552,976	26,000	11,500	548,221	26,000	31,500	542,721
<u>Contingency Reserves</u>							
Contingency	341,756	-	37,500	304,256	-	25,000	279,256
Special Contingency Reserve	233,334	-	-	233,334	-	-	233,334
	469,357	-	37,500	537,590	-	25,000	512,590
GRAND TOTAL	5,239,718	896,328	1,536,150	3,568,918	855,180	1,060,540	3,363,558
<u>Deferred Revenues</u>							
		<i>Estimate</i>			<i>Estimate</i>		<i>Estimate</i>
Development Charges	184,002	27,000	-	211,002	27,000	-	238,002
Cash-in-lieu of Parkland	40,980	1,800	-	42,780	1,800	20,000	24,580
	224,982	28,800	-	253,782	28,800	20,000	262,582