



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

Tuesday, November 7th, 2017
5:30 p.m.

Municipal Office – Council Chambers – 217 Harper Road

5:30 p.m. *“Special” Committee of the Whole - Budget*
7:00 p.m. *Committee of the Whole Meeting*

Chair, Councillor Fred Dobbie

- 1. CALL TO ORDER**
- 2. DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**
- 3. DELEGATIONS & PRESENTATIONS**
 - i) **2018 Preliminary Budget Presentation – attached, page 3.**
Angela Millar, Treasurer.
 - ii) **2018 Operating Budget Presentation and Discussion – attached, page 10.**
Angela Millar, Treasurer.
- 4. ADJOURNMENT**

DELEGATIONS & PRESENTATIONS



BUDGET 2018

TAY VALLEY TOWNSHIP						
TABLE OF CONTENTS						
	Page 5	Budget Narrative				
	Page 7	Budget Summary				
	Page 8	Budget Impacts on Levy				
	Page 10	Program Expenditures Summary				
	Page 17	Revenues				
	Page 21	Requests from Outside Agencies				
November 14th Agenda	Page 22	Reserve Funds, Reserves and Deferred Revenues				
November 14th Agenda	Page 23	2018 Capital Budget Summary with Funding Sources				

2018 DRAFT OPERATING AND CAPITAL BUDGET

The 2018 Draft Budget proposes that the Township provide the same level of services and operations as were provided in 2017, with some modest changes. The impact of this year's draft budget upon taxpayers proposes a 3.39% tax levy increase. The total 2018 tax requirement of \$5,453,364 is \$178,603 more than was required in 2017.

Since 2015, our budget increases have been largely due to the increased OPP Billing costs. For 2018, the OPP Billing has increased by 2.5% to \$1,097,248. This represents 0.5% of the overall draft levy increase or \$26,502 for policing services.

The 2018 draft levy increase is primarily attributable to increased contributions to reserves for future asset replacements. As reserves have been depleting at a faster rate than their replenishment, this draft proposes that an additional \$50,000 be added to the Infrastructure Reserve and \$50,000 be allocated to the South Sherbrooke Fire Reserve for required SCBA (Self Contained Breathing Apparatus) replacements. *The Township's Strategic Plan's vision for the future included "Financial Sustainability". The goal is to have stable tax rates and debt ratios, and be able to fund our desired programs and infrastructure.*

The remainder of the draft levy increase is due to Operational increases of \$52,101. 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". Beginning on Page 7 the "Program Expenditures" and "Revenue" details have been highlighted to reflect **increases**, **decreases** and expenses / revenues and those items that are offset by **grant funding** (i.e. in and out with no impact on the levy).

As previously stated, this Draft Budget proposes the same level of service and operations as were provided in 2017, with a few modest changes. Some new initiatives or expenses have been included for Council's consideration. These include: additional staff to meet legislative requirements; additional monies included for building maintenance to complete landscaping / stone work at the Municipal Office; and a layer of stone dust to be added to the Township ballfields. *The Township's Strategic Plan's vision for the future included "Recreation and Culture". The goal is to have recreation and cultural programs that continue to flourish for young and old alike.*

These increases, along with the recommended contributions to reserves have been offset with various savings achieved in operating expenses and increases to our revenues.

As the draft budget is prepared at this time of year, 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 has not been explored and is 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 includes the same allocation amount as received in 2017.

The Draft Capital Budget will be reviewed in detail with Council on November 14th. The impact of the current Capital Replacements, as identified in the 10 Year Capital Plan 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 is required to increase the annual contribution to these reserves or find alternative revenue sources. The 2018 Capital Budget includes equipment replacements that have the highest priority. The Draft Budget includes road construction projects as identified in the 10 Year Capital Plan. Each of these road construction projects will be re-evaluated to ensure the scope of the required work is consistent with the funds included in the draft budget. *The Township's Strategic Plan's vision for the future included "Infrastructure". The goal is to have roads, bridges, trails, buildings, landfills and communications systems that are efficient and well-maintained.*

Following the completion of the 2018 Budget process, Staff will further review the Replacement Schedules and Asset Management Plan with the to-be appointed Public Works Manager and Township Auditors to continue developing the Long Range Financial Plan. This will include reviewing existing policies and identifying 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 2018. This information will assist the Township in future budget processes.

The 2018 Draft Capital Budget includes \$5,076,990 for infrastructure and asset replacements. In 2017, Tay Valley along with the Township of Drummond / North Elmsley was successful in obtaining funding through the Ontario Community Infrastructure Funding (OCIF) Program. The joint application was approved for the rehabilitation of the Otty Lake Side Road. This project is included in the total infrastructure renewal for 2018. This project is estimated to cost \$2,847,660. OCIF will provide 90% toward this project's cost with the remaining 10% to be split between the Township of Drummond / North Elmsley and Tay Valley equally.

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
2018 OPERATING AND CAPITAL BUDGET
SUMMARY

	2017	2017 YTD	2018 DRAFT	BUDGET CHANGES	
	BUDGET	SEPT. 30/17	BUDGET	\$	%
EXPENDITURES:					
General Government	1,065,575	769,528	1,140,850	75,275	7.06%
Protection Services	1,882,886	1,022,086	1,916,397	33,511	1.78%
Transportation Services	1,547,400	1,267,887	1,553,820	6,420	0.41%
Environmental Services	756,630	508,535	743,780	(12,850)	-1.70%
Recreation, Cultural & Social Services	458,720	318,399	474,817	16,097	3.51%
Planning & Development	281,500	210,768	272,000	(9,500)	-3.37%
Transfers to Reserves	852,680	852,680	960,742	108,062	12.67%
Capital out of Revenue	42,200	1	70,000	27,800	65.88%
Debt Financing	63,100	31,509	63,100	-	0.00%
	6,950,691	4,981,392	7,195,506	244,815	3.52%
REVENUES:					
Grants	910,200	2,038,705	3,776,517	2,866,317	314.91%
Fees & Service Charges	157,800	141,788	168,600	10,800	6.84%
Other Revenue	611,430	446,672	625,692	14,262	2.33%
Transfers from Operating/other Reserves	46,500	0	108,250	61,750	132.80%
	1,725,930	2,627,165	4,679,059	2,953,129	171.10%
INFRASTRUCTURE REPLACEMENT:					
Capital Program	853,750	3,169	5,076,990	4,223,240	494.67%
Transfers from Infrastructure Reserves	(803,750)	0	(2,140,073)	(1,336,323)	166.26%
OCIF and MDR Funding applied to Roads Projects	50,000	3,169	2,936,917	2,886,917	5773.83%
TAX LEVY	5,274,761	2,357,395	5,453,364	178,603	3.39%

				*** includes OPP Contract increase	26,502 0.50%
				Operational Increase	152,101 2.88%

TAY VALLEY TOWNSHIP		
2018 BUDGET - IMPACTS ON LEVY		
		% Impact on Levy
Levy Increase from 2017 Budget	\$ 178,853	3.39%
<u>Operational Expense Increases</u>		
OPP Costing	26,502	0.50
Salaries & Benefits <i>(all departments, including Council, based on Collective Agreement increase, and benefit changes)</i>	38,000	0.72
Election Expense - <i>net \$22,000 from Election Reserve</i>	11,500	0.22
Other Contracted Services - <i>Integrity Commissioner, Retainer Fee for Closed Meeting Investigator, By-Law Enforcement</i>	4,850	0.09
Promotional Materials - <i>net TV Guide offset with advertising sales</i>	2,500	0.05
Appreciation Dinners - <i>for Twp. volunteers once every 4 years</i>	5,000	0.09
Computer Services - <i>website support, hardware, software</i>	6,000	0.11
Municipal Office - <i>Building Maint. (roof repairs)</i>	5,000	0.09
Fire - <i>as per draft budget received</i>	10,149	0.19
Conservation Authorities (MVCA, RVCA) - <i>estimate only</i>	1,485	0.03
Perth Library	2,700	0.05
Lanark Library	40	0.00
Insurance - <i>estimated 3% increase - RFP results pending</i>	3,945	0.07
Hardtop Maintenance - <i>Shoulder Maint. - material & Labour</i>	17,000	0.32
Loosetop Maintenance - <i>materials</i>	8,200	0.16
Winter Control - <i>materials</i>	2,500	0.05
Recycling - <i>C&D Trucking</i>	10,000	0.19
Recycling - <i>Container Rentals</i>	2,000	0.04
Recreation Programs - <i>Other Materials for all programs includes Pond Hockey</i>	3,875	0.07
Recreation Facilities - <i>Ballfields - stone dust to be added</i>	6,000	0.11
Recreation Cost-Sharing Agreements <i>(Perth & LH)</i>	1,982	0.04
<u>New Initiatives /Expenses Included in Draft Budget for Council's Consideration:</u>		
Salaries & Benefits <i>(additional staff requirement)</i>	61,275	1.16
Municipal Office - <i>Building Maint. (finish flower bed and additional stone work)</i>	9,000	0.17
Fire Reserve - <i>additional contribution to reserves for SCBA replacements in 2019</i>	50,000	0.95
Infrastructure Reserve - <i>additional contribution for future assets</i>	50,000	0.95
<u>Revenue Increases</u>		
Payment in Lieu of Taxes	(3,400)	(0.06)
Planning & Zoning Fees	(6,000)	(0.11)
Recreation Program Fees & Activities	(1,500)	(0.03)
OMPF Grant Increase - <i>to match actual received 2017</i>	(11,200)	(0.21)
Recycling - <i>Waste Diversion Revenue (WDO)</i>	(43,000)	(0.82)
Waste Disposal Fees and Charges	(5,000)	(0.09)
Septic Permits	(5,000)	(0.09)
Other Misc. Revenue - <i>tax certificates etc.</i>	(2,050)	(0.04)

Operational Expense Decreases		
Requests from Outside Agencies	-1,000	(0.02)
Heat	(1,700)	(0.03)
Hydro	(680)	(0.01)
Canada 150 Celebrations	(2,000)	(0.04)
Legal Fees	(7,500)	(0.14)
Strategic Plan	(1,000)	(0.02)
Advertising	(4,000)	(0.08)
GIS Services	(1,000)	(0.02)
Records Management Initiatives	(2,150)	(0.04)
Cell Phones / Internet Services	(1,495)	(0.03)
Corp. Admin - <i>Other Contracted Services</i>	(4,000)	(0.08)
Emergency Management - <i>training</i>	(500)	(0.01)
Animal Control	(4,475)	(0.08)
Civic Addressing	(600)	(0.01)
Livestock Losses	(800)	(0.02)
Vehicle & Equipment - <i>Garage Time Materials, Repair Parts, Fuel</i>	(8,550)	(0.16)
Office Supplies/Shop Supplies/ Small Tools /Other	(3,700)	(0.07)
Bridge and Culvert Maintenance	(15,200)	(0.29)
Water Level Control - <i>contracted services</i>	(1,000)	(0.02)
Ditching - <i>equipment rentals</i>	(500)	(0.01)
Waste - <i>Bldg Maintenance reduced</i>	(5,300)	(0.10)
Waste - <i>equipment rentals (Stanleyville & Maberly)</i>	(2,000)	(0.04)
Waste Disposal - <i>Other Contracted Services/ Trucking/ Monitoring</i>	(12,300)	(0.23)
Waste Sites - <i>Container Rentals</i>	(3,850)	(0.07)
Recycling - <i>hazardous waste and e-disposal</i>	(1,500)	(0.03)
Recreation Facilities - <i>Maberly Hall - Minor Capital - refridgerator 2017</i>	(3,500)	(0.07)
Committee of Adjustment - <i>training</i>	(1,000)	(0.02)
Revenue Decreases		
Human Resources Funding - summer students	2,600	0.05
Recycling Sales - reduced to actuals	5,200	0.10

TAY VALLEY TOWNSHIP				Increase	
2018 OPERATING AND CAPITAL BUDGET				Decrease	
PROGRAM EXPENDITURES SUMMARY				Grant Offset	
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
GENERAL GOVERNMENT:					
	Governance				
	Council	159,750	114,026	164,700	4,950
	Elections	1,500	2,035	35,000	33,500
	Community Relations	26,250	23,944	32,750	6,500
	Appreciation Dinners	1,000	0	6,000	5,000
	Strategic Plan	1,000	0	0	(1,000)
	Canada 150th Celebrations	2,000	2,642	0	(2,000)
	200th Anniversary Legacy Cottage Plaques (2017)	0	13,912	0	(13,912)
	Pending Tay Valley Roots Festival (Ontario 150 if approved)	28,250	0	0	(28,250)
	Events & Promotions Coordinator	21,750	0	0	(21,750)
		241,500	156,558	238,450	(3,050)
	Corporate Management				
	Administration	672,575	529,473	736,950	64,375
	Contracted Services	71,800	47,109	69,000	(2,800)
	Records Management (RM) <i>(Previous Years as Minor Capital)</i>	2,500	305	350	(2,150)
	Computer Services	35,200	17,199	41,200	6,000
	Township Office Building	37,000	14,523	49,900	12,900
	Land Sale for Tax Arrears	5,000	4,360	5,000	-
		824,075	612,970	902,400	78,325
	Total General Government	1,065,575	769,528	1,140,850	75,275
PROTECTION SERVICES:					
	Fire Services	513,700	129,991	523,849	10,149
	Police Services				
	OPP Contract and RIDE Program	1,076,746	713,849	1,103,248	26,502
	Police Services Board	9,500	5,499	9,500	-
		1,086,246	719,348	1,112,748	26,502
	Building Inspection Services	111,350	76,562	111,100	(250)
	Conservation Authorities				
	Mississippi Valley	18,305	18,078	18,650	345
	Rideau Valley	43,360	42,856	44,500	1,140
		61,665	60,934	63,150	1,485
	Emergency Measures	2,000	289	1,500	(500)
	Disaster Recovery	0	21,440	0	-
	Other Protection Services				
	Property Safety Enforcement	0	0	2,000	2,000
	Animal Control	18,425	7,574	13,950	(4,475)

TAY VALLEY TOWNSHIP				Increase	
2018 OPERATING AND CAPITAL BUDGET				Decrease	
PROGRAM EXPENDITURES SUMMARY				Grant Offset	
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
	Property Identification	6,600	5,761	6,000	(600)
	Livestock Losses	14,900	188	14,100	(800)
	Risk Management Officer (source water)	3,000	0	3,000	-
	Source Water Protection	10,000	0	10,000	-
	Septic Inspections	35,000	0	35,000	-
	Septic Re-inspection Program	20,000	0	20,000	-
		107,925	13,522	104,050	(3,875)
	Total Protection Services	1,882,886	1,022,086	1,916,397	33,511
	TRANSPORTATION SERVICES				
	Public Works Overhead				
	Public Works Administration				
	Administration	362,670	230,714	372,820	10,150
	Roads Patrol	15,000	8,741	15,000	-
	Health and Safety Equipment	7,000	7,455	7,000	-
	McVeigh Pit operations	1,200	0	700	(500)
		385,870	246,910	395,520	9,650
	Garages and Yards Maintenance				
	Bathurst (Glen Tay) Garage	30,610	14,954	26,300	(4,310)
	Burgess Garage	20,370	10,290	18,600	(1,770)
	Sherbrooke Garage	1,850	1,329	2,250	400
		52,830	26,573	47,150	(5,680)
	Vehicles & Equipment Maintenance				
	Truck #2, 1988 International dump truck	0	51	0	-
	Truck #3, 2004 Ford Ranger	7,400	2,671	7,400	-
	Truck #4, 1996 Ford club van	0	245	0	-
	Truck #7, 2007 Ford F150 pickup	10,400	4,150	8,900	(1,500)
	Truck #8, 2000 Sterling tandem	22,500	9,843	21,100	(1,400)
	Truck #9, 2001 Sterling tandem	20,500	9,314	20,500	-
	Truck #10, 2003 International tandem	21,500	2,197	20,500	(1,000)
	Truck #11, 2011 GMC 3/4 ton	8,000	2,430	6,500	(1,500)
	Truck #12, 2012 International tandem	16,000	3,576	13,000	(3,000)
	Truck #14, 2012 RAM 1500 pickup	6,000	2,999	5,750	(250)
	Truck #17, 2014 International tandem	10,100	1,864	11,000	900
	Truck #18, 2015 Western Star tandem	11,600	14,646	12,000	400
	Truck #19, 2015/2016 3 Ton Truck	7,500	1,938	7,000	(500)
	2017 New Tandem	5,000	0	5,000	-
	2009 Kamatsu backhoe	8,500	31,417	10,000	1,500
	1990 steamer (BU)	650	0	400	(250)
	1988 culvert trailer	200	0	200	-
	1990 steamer (SH)	500	485	650	150
	2007 Volvo grader	27,250	21,323	32,000	4,750
	1995 Champion grader	22,200	3,193	16,000	(6,200)
	1998 Cat backhoe	3,000	4,003	5,000	2,000
	2012 CASE backhoe	9,500	6,236	8,500	(1,000)
	1998 brush chipper	500	0	500	-
	Air compressor/rock drill	700	0	700	-

TAY VALLEY TOWNSHIP				Increase	
2018 OPERATING AND CAPITAL BUDGET				Decrease	
PROGRAM EXPENDITURES SUMMARY				Grant Offset	
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
	Road water pumps	750	0	750	-
	2014 Riding Lawnmower	600	567	600	-
	2010 Husqvarna lawn tractor	600	0	600	-
	Sweeper broom	3,000	2,276	3,000	-
	Emergency Generator - 30kwh	1,000	1,213	1,600	600
	Brush head	1,500	0	1,500	-
	Minor equipment & supplies	17,000	6,710	14,500	(2,500)
	Vehicle & equipment overhead	25,050	61,497	25,500	450
	Total Vehicle & Equipment Maintenance	269,000	194,845	260,650	(8,350)
	Total Public Works Overhead	707,700	468,328	703,320	(4,380)
	Roadways Maintenance				
	Bridges & Culverts				
	Bridge & Culvert Maintenance	40,200	1,739	25,000	(15,200)
	Water Level Control	11,800	10,696	10,800	(1,000)
		52,000	12,435	35,800	(16,200)
	Roadside Maintenance				
	Mowing	11,300	9,871	11,300	-
	Brushing	31,000	26,981	33,000	2,000
	Ditching	9,000	1,328	6,500	(2,500)
	Fencing	0	0	0	-
	Litter Pick-up	3,500	2,464	3,500	-
		54,800	40,644	54,300	(500)
	Hardtop Maintenance				
	Surface & shoulder maintenance	28,000	53,201	45,000	17,000
	Line Painting	10,000	10,272	10,000	-
	Street Cleaning	3,000	2,130	3,000	-
	Crack Sealing Program	15,000	15,264	15,000	-
		56,000	80,866	73,000	17,000
	Loosetop Maintenance				
	Patching & Washouts	17,500	10,170	15,000	(2,500)
	Grading	32,000	31,286	32,000	-
	Dust Layer	92,300	86,301	92,000	(300)
	Road Water	11,600	8,433	11,600	-
	Gravelling	256,500	263,508	267,500	11,000
	Seasonal Roads	5,000	106	5,000	-
		414,900	399,804	423,100	8,200
	Traffic Control	28,200	20,959	28,200	-
	Total Roadways Maintenance	605,900	554,708	614,400	8,500
	Winter Control				
	Snowplowing	45,000	18,788	42,000	(3,000)
	Sanding & Salting	180,000	221,327	187,000	7,000
	Culvert Thawing	4,100	445	2,600	(1,500)
		229,100	240,561	231,600	2,500

TAY VALLEY TOWNSHIP				Increase	
2018 OPERATING AND CAPITAL BUDGET				Decrease	
PROGRAM EXPENDITURES SUMMARY				Grant Offset	
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
	Street Lighting	4,700	4,289	4,500	(200)
Total Transportation Services		1,547,400	1,267,887	1,553,820	6,420
ENVIRONMENTAL SERVICES:					
	Waste Disposal				
	Glen Tay Site	320,800	222,103	312,650	(8,150)
	Stanleyville Site	95,755	59,019	92,155	(3,600)
	Maberly Site	96,575	56,699	90,975	(5,600)
	Closed Waste Sites	12,600	6,155	12,600	-
	Other Waste Disposal Costs	42,900	33,721	36,900	(6,000)
		568,630	377,697	545,280	(23,350)
	Recycling				
	Glen Tay Site	134,000	97,441	144,000	10,000
	Stanleyville Site	29,500	20,465	30,500	1,000
	Maberly Site	18,000	12,931	19,000	1,000
	Other Recycling Services	6,500	0	5,000	(1,500)
		188,000	130,837	198,500	10,500
Total Environmental Services		756,630	508,535	743,780	(12,850)
RECREATION, CULTURAL & SOCIAL SERVICES:					
	Recreation Programs				
	Program Administration	9,375	8,971	9,450	75
	Soccer Program	2,500	5,359	4,000	1,500
	Hockey Program	15,000	6,128	16,500	1,500
	Pond Hockey	0	0	1,500	
	Karate Program	1,950	1,470	2,500	550
	Intergenerational Choir	5,000	3,332	5,000	-
		33,825	25,260	38,950	5,125
	Recreation Facilities				
	Maberly Rink	4,465	2,454	4,465	-
	Maberly Hall	27,330	9,556	23,830	(3,500)
	Ballfields and Parks	27,700	21,802	37,450	9,750
	Glen Tay Rink	2,050	563	2,050	-
	Burgess Hall	7,825	3,551	7,825	-
	Agreement with Other Municipalities	192,365	94,133	194,347	1,982
		261,735	132,058	269,967	8,232
	Libraries				
	Perth Library	159,600	158,054	162,300	2,700
	Lanark Library	3,060	3,027	3,100	40
		162,660	161,081	165,400	2,740
	Social Agency Support				
	Municipal Drug Strategy-TVT/DNE/Perth	500	0	500	-
		500	0	500	-
Total Recreation, Cultural & Social Services		458,720	318,399	474,817	16,097
PLANNING & DEVELOPMENT:					

TAY VALLEY TOWNSHIP				Increase	
2018 OPERATING AND CAPITAL BUDGET				Decrease	
PROGRAM EXPENDITURES SUMMARY				Grant Offset	
	2017	2017 YTD	2018 DRAFT	BUDGET	BUDGET CHANGES
	BUDGET	SEPT. 30/17			\$
Land Use Planning & Zoning					
General Planning	210,300	146,379	205,800		(4,500)
OMB Hearings	0	25,510	0		-
Committee of Adjustment	4,800	520	3,400		(1,400)
Zoning Amendment Applications	7,000	1,411	6,000		(1,000)
Site Plan Applications	8,000	6,440	8,000		-
	230,100	180,259	223,200		(6,900)
Agricultural Programs & Services					
Municipal Drains	5,500	3,613	5,500		-
Tile Drainage -	12,100	9,416	9,500		(2,600)
	17,600	13,028	15,000		(2,600)
Other Planning					
Economic & Tourism Development	3,800	1,676	3,800		-
Road Closure Applications	5,000	6,788	5,000		-
Septic Consent Applications	5,000	0	5,000		-
Miscellaneous Road Activities	20,000	7,154	20,000		-
Rideau Bluffs Subdivision	0	0	0		-
Tay Side Subdivision	0	1,862	0		-
	33,800	17,480	33,800		-
Total Planning & Development	281,500	210,768	272,000		(9,500)
TRANSFERS TO RESERVES					
Contingency (yr-end surplus)	0	0	0		-
Infrastructure Reserve	0	0	50,000		50,000
Official Plan	10,000	10,000	10,000		-
Asset Management Plan	5,000	5,000	5,000		-
Bridges	129,500	129,500	129,500		-
Burgess Hall / Garage	5,200	5,200	5,200		-
Cemeteries	500	500	500		-
Elections	8,500	8,500	8,500		-
Federal Gas Tax	169,380	169,380	177,442		8,062
Maberly Community Hall	5,200	5,200	5,200		-
Office Equipment	10,500	10,500	10,500		-
Recreation Programing	2,100	2,100	2,100		-
Recreation Equipment (Capital)	11,200	11,200	11,200		-
Roads	287,500	287,500	287,500		-
Salt Shed	10,400	10,400	10,400		-
South Sherbrooke Fire Hall and Equipment	52,300	52,300	102,300		50,000
Township Offices/Garage	10,500	10,500	10,500		-
Road (Public Works) Equipment	131,800	131,800	131,800		-
Waste Sites	3,100	3,100	3,100		-
Total Transfers to Reserves	852,680	852,680	960,742		108,062
CAPITAL:					
<i>Capital out of Revenue/Other</i>					

TAY VALLEY TOWNSHIP				Increase	
2018 OPERATING AND CAPITAL BUDGET				Decrease	
PROGRAM EXPENDITURES SUMMARY				Grant Offset	
	2017	2017 YTD	2018 DRAFT	BUDGET	BUDGET CHANGES
	BUDGET	SEPT. 30/17	BUDGET	BUDGET	\$
Official Plan 2015 / Zoning By-law 2016	10,000	0	10,000		-
Source Water			10,000		10,000
EODP - Community Hub Feasibility Study	0	0	15,000		15,000
Canada 150 - Memorial Wall (If approved)	12,600	0	0		(12,600)
Canada 150 - Tennis Courts (If approved)	19,600	0	0		(19,600)
Recreation Master Plan			10,000		10,000
Long Term Financial Plan - Asset Management Plan Enhancement	0	0	25,000		25,000
	42,200	1	70,000		27,800
Infrastructure Replacement					
ROADS					
Road Deficiencies Elimination program	60,000	0	60,000		-
Otty Lake Side Road (shared)	0	753	2,847,660		2,847,660
2017 - less OCIF- Formula Based Funding (see above Grant section)	50,000				
Somerville Drive (2)	129,200	0	129,200		-
Armstrong Line			52,000		52,000
Cameron Side Road			165,300		165,300
Ferrier Road			29,100		29,100
Menzie Munro Road			59,110		59,110
Powers Road			48,300		48,300
Stanley Road			43,010		43,010
Brooke Valley Road			27,550		27,550
Christie Lake North Shore Road			167,260		167,260
BRIDGES					
Various bridge analyses/repairs	50,000	0	50,000		-
Replace guardrails - 5 year project	50,000	0	50,000		-
Menzies Munro Side Road Bridge	18,000	0	18,000		-
Noonans Side Road Bridge	110,000	0	110,000		-
Glen Tay Road Bridge			202,000		202,000
Upper Scotch Line (New)			178,000		178,000
ROADS (PUBLIC WORKS) EQUIPMENT					
Replace 1995 Champion Grader			280,000		280,000
Replace 2000 Sterling Tandem			235,000		235,000
Replace 2001 Sterling Tandem (#9)	235,000	0	235,000		-
Purchase Covered Trailer (replaces cube van)	13,000	0	0		(13,000)
WASTE SITE					
Glen Tay Waste Site - COA Requirements	0	0	40,000		40,000
Glen Tay Waste Site - Compactor (additional unit)	40,000	0	0		(40,000)
MINOR CAPITAL / FACILITIES / MISC.					
Burgess Garage - Drain	30,000		0		(30,000)
Bathurst Garage - Drain	30,000		0		(30,000)
Fencing - McVeigh Pit required	5,500	0	5,500		-
Tennis Court Repairs	20,000		0		(20,000)
Postage Machine	6,650	0	0		(6,650)
Council Computers	0	0	10,000		10,000
Land Transferred to Twp. (Survey and legal costs)			7,500		7,500

TAY VALLEY TOWNSHIP				Increase
2018 OPERATING AND CAPITAL BUDGET				Decrease
PROGRAM EXPENDITURES SUMMARY				Grant Offset
	2017	2017 YTD	2018 DRAFT	BUDGET
	BUDGET	SEPT. 30/17	BUDGET	CHANGES
				\$
Outdoor Rink Repairs			20,000	20,000
Burgess Hall - Furnace Replacement	0	0	7,500	7,500
Website Enhancements	6,400	2,416	0	(6,400)
	853,750	3,169	5,076,990	4,273,240
DEBT FINANCING:	63,100	31,509	63,100	-
TOTAL EXPENDITURES	7,804,441	4,984,560	12,272,496	4,468,055

TAY VALLEY TOWNSHIP 2018 OPERATING AND CAPITAL BUDGET REVENUES		Increased Revenue			
		Decreased Revenue			
		Grant Offset			
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
TAXES:					
Own-use Taxation:					
	Residential	4,716,281	4,718,230	4,716,281	-
	Non-residential	496,280	493,713	496,280	-
		5,212,561	5,211,943	5,212,561	-
Payments-in-lieu of Taxes:					
	Ontario	47,000	52,145	52,000	(5,000)
	Waste-sites	2,000	-	-	2,000
	Railroad	11,000	11,366	11,400	(400)
	Hydro	2,200	2,153	2,200	-
		62,200	65,664	65,600	(3,400)
		5,274,761	5,277,607	5,278,161	(3,400)
GRANTS:					
	Ontario Municipal Partnership Fund	712,400	542,700	723,600	(11,200)
	Other Provincial Grants (OCIF - Formula Based)	50,000	50,000	100,000	(50,000)
	Other Provincial Grants (OCIF - Joint Application - DNE)		1,409,592	2,562,894	(2,562,894)
	DNE Portion of OCIF Joint Project			142,383	(142,383)
	Ontario Trillium Grant - Events Coordinator	-	-	-	-
	Pending Ontario 150 (Events Coordinator 2017)	21,750		-	21,750
	Pending Ontario 150 (Tay Valley Roots Festival 2017)	28,250		-	28,250
	Pending Canada 150 (Memorial Wall 2017)	12,600		-	12,600
	Pending Canada 150 CIP (Tennis Courts)	19,600		-	19,600
	Age Friendly Grant	-	4,068	-	-
	Canadian Heritage - 200th Anniversary - TVT Portion On	-	-	-	-
	Livestock Losses	12,000	1,250	12,000	-
	WDO Recycling	50,000	25,027	93,000	(43,000)
	Human Resources Development (summer students)	2,600	-	-	2,600
	Source Water Protection	-	-	-	-
	EODP Funding (Community Hub Feasibility Study)	-	-	10,000	(10,000)
	Municipal Disaster Relief Funding			131,640	(131,640)
	Other		5,000	-	-
	Drainage Superintendent	1,000	1,068	1,000	-
		910,200	2,038,705	3,776,517	(2,866,317)
FEES & SERVICE CHARGES:					
	Planning & Zoning Fees & Charges	44,000	44,655	50,000	(6,000)
	Civic Addressing Fees	3,500	2,294	3,500	-
	Recreation Program Fees & Activities	26,500	22,547	28,000	(1,500)
	Entrance Permits and Other	1,200	1,280	1,200	-
	Subdivision Cost-Recoveries	-	1,862	-	-
	Tax Certificates	5,500	5,850	6,000	(500)
	Tile Drainage (in an out only)	12,100	9,416	9,500	2,600
	Waste Disposal Fees and Charges	64,750	53,384	70,000	(5,250)
	Zoning Compliance Certificates	250	500	400	(150)
		157,800	141,788	168,600	(10,800)
OTHER REVENUE:					
	Building Permit Fees	80,000	77,032	80,000	-
	Burgess Garage Land Lease-Communications Tower	3,600	2,409	3,600	-
	Community Hall Rentals	2,500	1,520	2,500	-
	Dog Licenses, Fines, etc.	600	535	600	-
	Federal Gas Tax	169,380	87,687	177,442	(8,062)
	Investment Income	79,000	54,596	79,000	-

TAY VALLEY TOWNSHIP		Increased Revenue			
		Decreased Revenue			
2018 OPERATING AND CAPITAL BUDGET		Grant Offset			
REVENUES					
	2017	2017 YTD	2018 DRAFT	BUDGET	BUDGET
	BUDGET	SEPT. 30/17	BUDGET		CHANGES
					\$
Livestock cost recovery	600	30	500		100
Refreshment Vehicle Licences	300	300	300		-
Provincial Offences Act (POA)	60,000	50	60,000		-
OPP - RIDE Program	6,000	6,627	6,000		-
OPP Service Charges	5,000	5,613	5,000		-
False Alarm Charges	-	-	-		-
Pits & Quarries Royalties	2,000	2,044	2,000		-
Recycling Sales	25,200	11,896	20,000		5,200
Septic Permits	30,000	31,750	35,000		(5,000)
Septic Comment Applications -	10,000	5,375	10,000		-
Tax Penalties	120,000	104,818	120,000		-
Tax Sale Cost Recoveries	5,000	3,511	5,000		-
Vehicle & Equipment Rentals	8,500	7,126	8,500		-
200th Anniversary Donations (y/e adjustment req'd)		-			-
200th Anniversary Book Sales (y/e adjustment req'd)		4,130			-
200th Anniversary Clothing Sales (y/e adjustment req'd)		55			-
200th Anniversary Legacy Cottage Signs		14,118			-
200th Anniversary Calendar Sales (y/e adjustment req'd)		-			-
200th Anniversary Coffee Mug Sales		-			-
200th Anniversary SHD - Donations		-			-
200th Anniversary Betwixt & Between					-
200th Anniversary Scholarship Donations		2,180			-
Misc. Road Revenue (2016 - 511 Detour Reimbursement)		7,307			-
Land Sales		-			-
Commissioner of Oath	250	177	250		-
Other	3,500	15,788	10,000		(6,500)
	611,430	446,672	625,692		(14,262)

TAY VALLEY TOWNSHIP 2018 OPERATING AND CAPITAL BUDGET REVENUES		Increased Revenue			
		Decreased Revenue			
		Grant Offset			
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
TRANSFERS FROM RESERVES:					
Infrastructure - New and Replacement:					
Infrastructure Replacement:					
	Street Lights - additional lights identified to replace	-	-	-	-
		-	-	-	-
Vehicles & Equipment:					
	Replace 1995 Champion Grader			280,000	280,000
	Replace 2000 Sterling Tandem			235,000	235,000
	Replace 2001 Sterling Tandem			235,000	235,000
	Replace 2001 Sterling Tandem (#9)	235,000			(235,000)
	Purchase Covered Trailer (replaces cube van)	13,000			(13,000)
		248,000	-	750,000	502,000
Roads:					
	Deficiencies Elimination Program	60,000	-	60,000	-
	Otty Lake Side Road (shared)	50,000		42,383	(7,617)
	2017 - less OCIF- Formula Based Funding (see above Grant section)	(50,000)	-		50,000
	Somerville Drive (2) - not completed 2017	129,200	-	129,200	-
	Armstrong Line			52,000	52,000
	Cameron Side Road			165,300	165,300
	Ferrier Road			29,100	29,100
	Menzie Munro Road			59,110	59,110
	Powers Road			48,300	48,300
	Stanley Road			43,010	43,010
	Brooke Valley Road			27,550	27,550
	Christie Lake North Shore Road			35,620	35,620
		189,200	0	691,573	502,373
Bridges:					
	Various condition analyses	50,000	-	50,000	-
	Replace guardrails - 5 year project	50,000	-	50,000	-
	Noonan Side Road Bridge	110,000	-	110,000	-
	Menzies Munro Side Road Bridge	18,000	-	18,000	-
	Glen Tay Road Bridge			202,000	202,000
	Upper Scotch Line Culvert (New)	-	-	178,000	178,000
		228,000	0	608,000	380,000
Building:					
	Burgess Garage - Drain	30,000			(30,000)
	Bathurst Garage - Drain	30,000			(30,000)
	Burgess Hall - furnace replacement	0	0	7,500	7,500
		60,000		7,500	-60,000
Office Equipment:					
	Council Computers	-	-	10,000	10,000
	Postage Machine 2017	6,650	-	-	(6,650)
		6,650	-	10,000	3,350
Waste Sites:					
	Glen Tay - COA Requirements			40,000	40,000
	Glen Tay - Compactor (additional)	40,000	-	-	(40,000)
		40,000	-	40,000	-

TAY VALLEY TOWNSHIP		Increased Revenue			
2018 OPERATING AND CAPITAL BUDGET		Decreased Revenue			
REVENUES		Grant Offset			
		2017	2017 YTD	2018 DRAFT	BUDGET
		BUDGET	SEPT. 30/17	BUDGET	CHANGES
					\$
Special Contingency:					
	Website Enhancements	6,400	-		(6,400)
	Fencing - McVeigh Pit - required	5,500	-	5,500	-
		11,900	0	5,500	(6,400)
Parkland Reserve:					
	Outdoor Rink Repairs	-	-	20,000	20,000
	Land Transferred to Twp. (survey and legal costs)	-	-	7,500	7,500
	Tennis Court Repairs -2017 Unsuccessful CIP Grant	20,000	-	-	(20,000)
		20,000	-	27,500	7,500
	Total Infrastructure - New and Replacement	803,750	-	2,140,073	(1,336,323)
Operating Reserves:					
	Contingency - tax reduction	25,000	-	25,000	-
	Source Water Protection Reserve	10,000	-	10,000	-
	EODP - Community Hub Feasibility Study	-	-	5,000	
	Official Plan / Zoning By-law Reserve	10,000	-	10,000	-
	Long Term Financial Plan - Asset Management Plan Enh	-	-	25,000	25,000
	Recreation Master Plan - Recreation Reserve	-	-	10,000	10,000
	Recreation Fund Raising Reserve	-	-	1,250	1,250
	Elections	1,500	-	22,000	20,500
		46,500	-	108,250	(61,750)
	TOTAL REVENUES	7,804,441	7,904,772	12,097,293	(4,292,852)

