

2020 BUDGET PROCESS

As part of the 2020 Budget process, Council and Staff worked hard to find a balance between the funding needed to provide current/future service levels compared to sources of revenue currently available.

Funding is needed to provide :

- ▶ services
- ▶ maintain infrastructure and assets
- ▶ incorporate requirements relating to growth.

2020 BUDGET PROCESS

Revenue sources are limited with taxation as the main source.

Legislated changes and other requirements are being downloaded to municipalities:

- ▶ Requires additional resources
 - ▶ staff time, reporting, knowledge, contractors, material, etc.
- ▶ Affects all areas of the municipality:
 - ▶ i.e. Minimum Maintenance Standards, Asset Management, Assessment Review Board, Fire and Rescue, Financial Reporting, etc.

2020 BUDGET PROCESS

Upper levels of government are advocating for asset management plans and full-life cycle recovery.

- ▶ O. Reg. 588/17 Asset Management Planning for Municipal Infrastructure
 - ▶ **“Every municipality shall prepare an asset management plan in respect of its core municipal infrastructure assets by July 1, 2021, and in respect of all of its other municipal infrastructure assets by July 1, 2023. “**

Asset management identifies the gap between revenue required to fund municipal infrastructure versus the revenue being raised

- ▶ Reducing this gap must become a long-term goal
- ▶ The Township currently has a plan for approximately 20% of infrastructure; **as deficiencies are identified revenue requirements will increase.**

2020 BUDGET CONTEXT

- ▶ Every municipality is affected
 - ▶ Choices are difficult
 - ▶ Increase/decrease service levels
 - ▶ Defer projects
 - ▶ Debenture, raise taxes, increase direct fees and charges
 - ▶ Defer costs to future users
 - ▶ Preliminary projects and service levels were presented for Council review and consideration
 - ▶ Budget items presented are based on the information gathered during the Goals and Objectives session in Sept. as well as the meetings held with Council in Nov. and Dec. 2019
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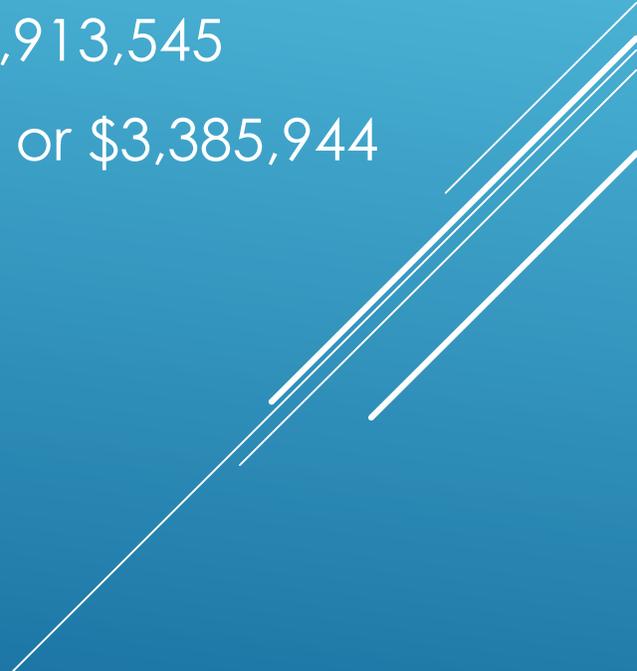
2020 BUDGET GOALS & OBJECTIVES

Top 10 Budget Considerations for 2020

Based on Goals and Priorities Work Completed on Sept. 24/2019

1. Increase reserves and identify funding sources
2. Fleet management & equipment upgrades
3. Ingleside WWTP
4. Asset Management Plan
5. Waste management plan updates
6. Reconstruction of roads, bridges & sidewalks
7. Human Resources planning
8. Waterfront enhancements
9. Setting and costing levels of services
10. Online activity (website, mobile app)

2020 BUDGET OVERVIEW

- ▶ Council with Staff costed service level options and reviewed revenue options, aligning with set goals and objectives
 - ▶ **First budget draft** (as per department presentations Nov 16 & 26; presented to Council Nov 27)
 - ▶ Budget \$16,705,434; Increase over 2019 Budget of \$3,913,545
 - ▶ Taxation revenue would require an increase of 49.6% or \$3,385,944
 - ▶ Taxation rate increase required would be 43.76%
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2020 BUDGET OVERVIEW

- ▶ Council with Staff reviewed the goals and objectives and set priorities for service levels, projects, loan funding/debenture options, grant revenue options and reserves
- ▶ **Final budget draft**
 - ▶ Budget \$16,592,234; Increase over 2019 Budget of \$3,800,345
 - ▶ Taxation revenue increase of 8.2% or \$559,350
 - ▶ Loan Funding/Debentures utilized for funding \$2,595,925
 - ▶ Allows future users of the assets to contribute towards their use of the assets/services
 - ▶ Taxation rate as determined by Council on Dec. 3
 - ▶ 2019 Tax rate + 3.99%

2020 BUDGET

Township of South Stormont



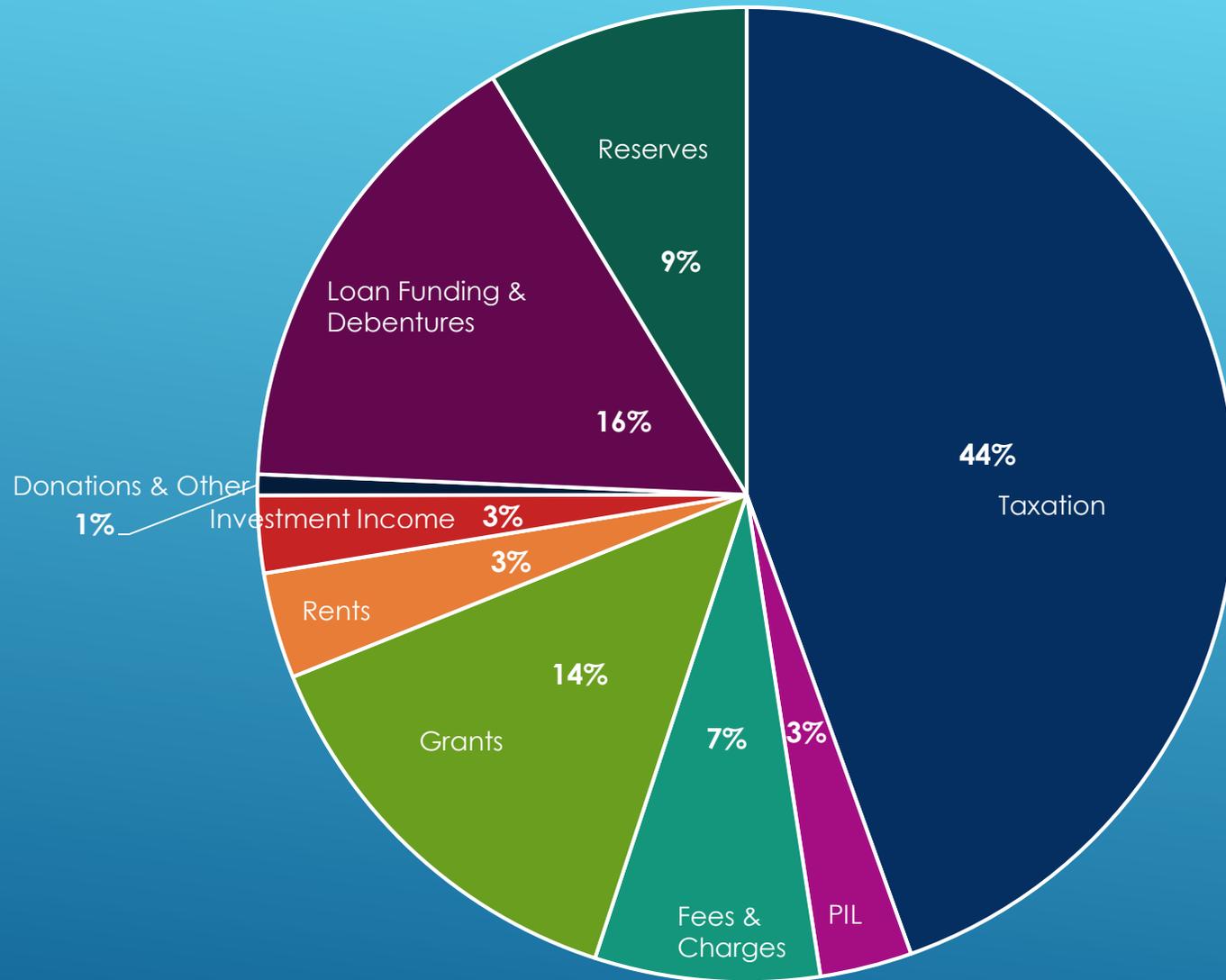
2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

2020 Proposed Budget and 2019 Forecast

	Average 2016 to 2018	Budget 2019	Forecast 2019	Budget 2020
				FINAL
Revenue:				
TAXATION	6,057,103	6,831,865	6,871,083	7,391,215
PAYMENTS IN LIEU	481,399	481,281	504,077	504,670
FEES AND CHARGES	1,147,793	1,195,275	1,238,023	1,232,690
UNCONDITIONAL GRANTS	1,350,431	1,585,175	1,732,577	1,692,700
CONDITIONAL GRANTS	464,946	751,158	782,238	611,325
RENTS	534,860	570,075	590,444	582,856
INVESTMENT INCOME	432,375	370,000	572,994	425,000
DONATIONS AND OTHER	160,432	170,500	148,812	115,000
LOAN FUNDING/DEBENTURES	-	-	-	2,595,925
CONTRIBUTION FROM RESERVES	1,544,487	551,560	568,060	1,440,853
WORKING CAPITAL RESERVES	90,000	285,000	-	-
OTHER	-	-	-	-
TOTAL REVENUE	12,263,826	12,791,889	13,008,308	16,592,234
TOTAL OPERATING EXPENDITURES	8,669,131	9,566,139	9,338,355	10,884,209
TOTAL CONTRIBUTIONS TO RESERVES	373,404	341,000	1,620,218	826,000
TOTAL CAPITAL/PROJECT EXPENDITUR	3,221,291	2,884,750	2,049,735	4,882,025
TOTAL EXPENDITURES	12,263,826	12,791,889	13,008,308	16,592,234

2020 BUDGET REVENUE SOURCES



Taxation	\$ 7,391,215
Payments in Lieu	\$ 504,670
Fees & Charges	\$ 1,232,690
Grants	\$ 2,304,025
Rents	\$ 582,856
Investment Income	\$ 425,000
Donations & Other	\$ 115,000
Loan Funding/Debentures	\$ 2,595,925
Reserves	\$ 1,440,853
Working Capital Reserves	\$ -
TOTAL	\$ 16,592,234

- Taxation
- Payments in Lieu
- Fees & Charges
- Grants
- Rents
- Investment Income
- Donations & Other
- Loan Funding/Debentures
- Reserves
- Working Capital Reserves

2020 VS 2019 BUDGET REVENUE SOURCES

	<u>2020 Budget Revenue</u>	<u>2019 Budget Revenue</u>	<u>Year over Year Increase (Decrease)</u>
Taxation	\$ 7,391,215	\$ 6,831,865	8.2 %
Payments in Lieu	\$ 504,670	\$ 481,281	4.9 %
Fees & Charges	\$ 1,232,690	\$ 1,195,275	3.1 %
Grants	\$ 2,304,025	\$ 2,336,333	(11.8) %
Rents	\$ 582,856	\$ 570,075	2.2 %
Investment Income	\$ 425,000	\$ 370,000	14.9 %
Donations & Other	\$ 115,000	\$ 170,500	(32.6) %
Loan Funding/Debentures	\$ 2,595,925	\$ 0	100 %
Reserves	\$ 1,440,853	\$ 551,560	161.2 %
Working Capital Reserves	\$ -	\$ 285,000	(100) %
TOTAL	\$ 16,592,234	\$ 12,263,826	

Although increased grant funding from MNR Aggregates and the Municipal Modernization One-time Payment and Program have been included in the 2020 budget, overall grant funding has decreased by 11.8% from 2019. This coupled with some major infrastructure projects and equipment replacement set to be completed in 2020 has resulted in a shift in the sources of revenue from prior year. Grant funding is being replaced by use of loans/debentures, reserves and an increase in investment income.

2020 VS 2019 BUDGET REVENUE SOURCES

	2020 Budget Revenue	% of Total
Taxation	\$ 7,391,215	45%
Payments in Lieu	\$ 504,670	3%
Fees & Charges	\$ 1,232,690	7%
Grants	\$ 2,304,025	14%
Rents	\$ 582,856	3%
Investment Income	\$ 425,000	2%
Donations & Other	\$ 115,000	1%
Loan Funding/Debentures	\$ 2,595,925	16%
Reserves	\$ 1,440,853	9%
Working Capital Reserves	\$ -	0%
TOTAL	\$ 16,592,234	

	2019 Budget Revenue	% of Total
Taxation	\$ 6,831,865	54%
Payments in Lieu	\$ 481,281	4%
Fees & Charges	\$ 1,195,275	9%
Grants	\$ 2,336,333	18%
Rents	\$ 570,075	4%
Investment Income	\$ 370,000	3%
Donations & Other	\$ 170,500	1%
Loan Funding/Debentures	\$ 0	0%
Reserves	\$ 551,560	5%
Working Capital Reserves	\$ 285,000	2%
TOTAL	\$ 12,263,826	

As a % of total Revenue, the proportion of revenue source is shifting from grants to other sources such as loan funding/debentures and reserves.

2020 BUDGET

OPERATING EXPENDITURES

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

2020 Proposed Budget and 2019 Forecast

	Average 2016 to 2018	Budget 2019	Forecast 2019	Budget 2020
				FINAL
Operating Expenditures:				
GENERAL GOVERNMENT	1,953,252	2,514,212	2,195,433	2,727,708
PROTECTION OF PERSONS AND PROPI	103,167	132,250	135,370	143,550
FIRE AND RESCUE	741,285	889,702	866,233	998,000
TRANSPORTATION SERVICES	2,522,175	2,674,761	2,625,759	3,176,435
PARKS AND RECREATION	1,028,207	1,248,675	1,214,336	1,463,963
PLANNING AND DEVELOPMENT	499,332	772,289	717,709	798,100
WASTE MANAGEMENT	949,421	1,183,000	933,254	1,420,828
DRAINAGE	174,551	151,250	156,416	155,625
SURPLUS TO TRANSFER TO RESERVES	697,741	-	493,845	
TOTAL OPERATING EXPENDITURES	8,669,131	9,566,139	9,338,355	10,884,209

2020 BUDGET

CONTRIBUTION TO RESERVES

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT 2020 Proposed Budget and 2019 Forecast

	Average 2016 to 2018	Budget 2019	Forecast 2019	Budget 2020
				FINAL
Contribution to Reserves:				
GENERAL GOVERNMENT	60,895	178,000	513,250	40,000
PROTECTION OF PERSONS AND PROPI	8,333	-	21,360	-
FIRE AND RESCUE	153,109	-	-	300,000
TRANSPORTATION SERVICES	-	-	447,394	330,000
PARKS AND RECREATION	21,973	-	71,200	-
PLANNING AND DEVELOPMENT	129,094	153,000	322,014	126,000
WASTE MANAGEMENT	-	10,000	245,000	30,000
DRAINAGE	-	-	-	-
TOTAL CONTRIBUTIONS TO RESERVES	373,404	341,000	1,620,218	826,000

2020 BUDGET

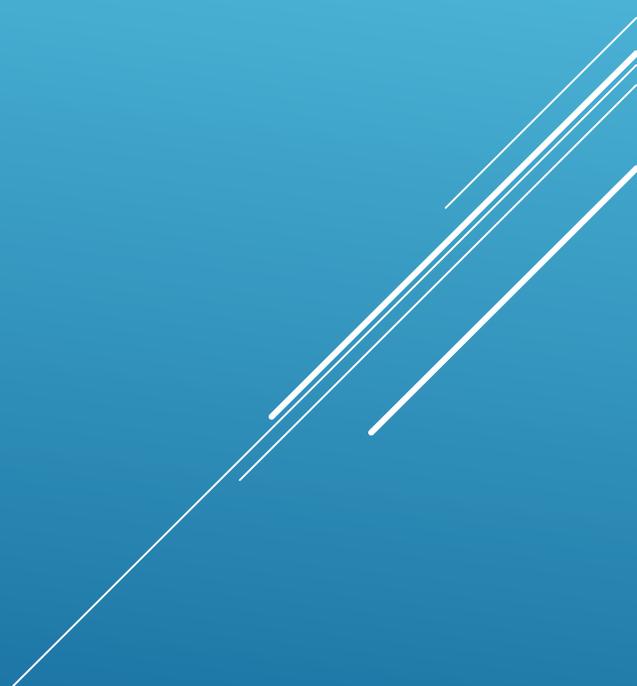
CAPITAL & PROJECTS

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT 2020 Proposed Budget and 2019 Forecast

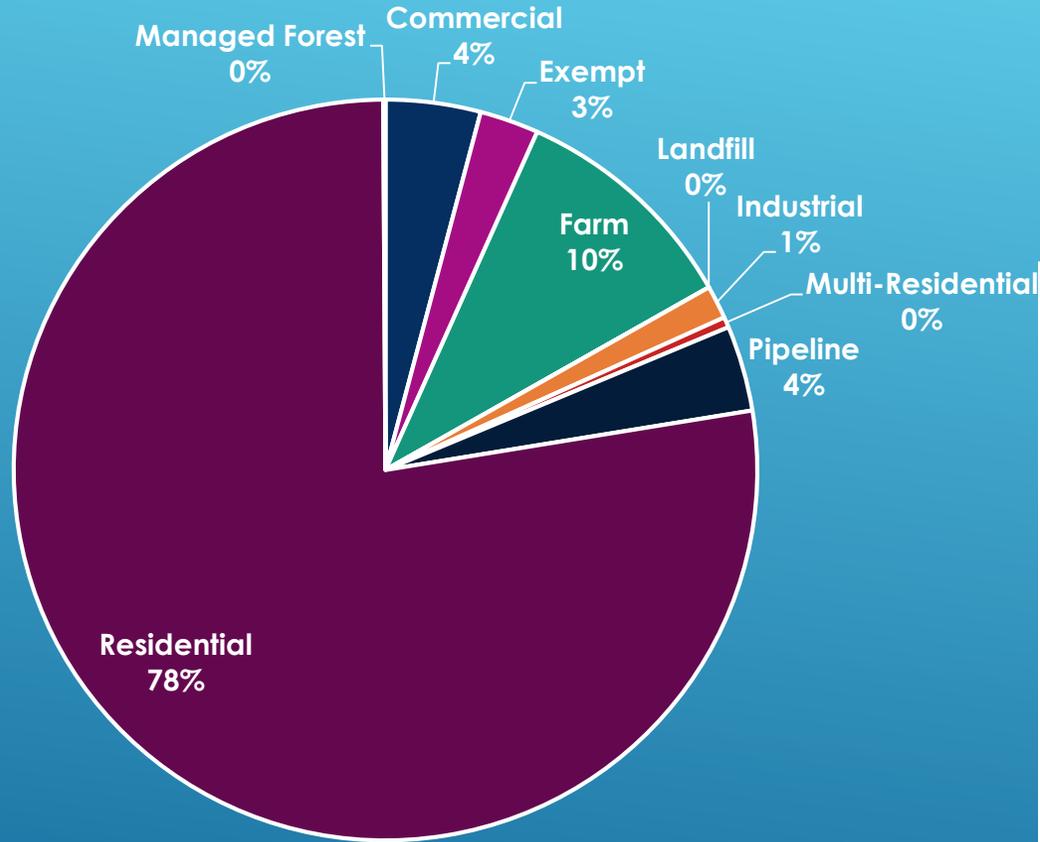
	Average 2016 to 2018	Budget 2019	Forecast 2019	Budget 2020
				FINAL
Capital/Project Expenditures:				
GENERAL GOVERNMENT	17,750	341,250	95,000	505,000
PROTECTION OF PERSONS AND PROPI	-	36,000	28,009	-
FIRE AND RESCUE	951,856	50,500	50,684	560,000
TRANSPORTATION SERVICES	1,715,915	1,946,000	1,565,465	2,895,025
PARKS AND RECREATION	338,770	211,000	206,577	220,000
PLANNING AND DEVELOPMENT	197,000	300,000	104,000	197,000
WASTE MANAGEMENT	-	-	-	505,000
DRAINAGE	-	-	-	-
TOTAL CAPITAL/PROJECT EXPENDITUR	3,221,291	2,884,750	2,049,735	4,882,025

2020 BUDGET – TAXATION REVENUE

Township of South Stormont



2020 ASSESSMENT BY CATEGORY



Commercial	68,172,154
Exempt	42,416,300
Farm	166,810,500
Landfill	48,300
Industrial	23,946,100
Multi-Residential	7,548,000
Pipeline	61,629,000
Residential	1,280,025,413
Managed Forest	1,600,933
Total 2020 Phased In Assessment	1,652,196,700

2020 BUDGET – TAXATION REVENUE

- ▶ According to Municipal Property Assessment Corporation (MPAC):
 - ▶ The median single family residential property value increased from \$206,500 (2018 value for 2019 tax rate) to \$208,650 (2019 Phased-In value).
- ▶ Represents an increase of 1.04% in assessment value for single family residential properties.
- ▶ Based on this, several taxation revenue options and their impact on a median single family residential property were reviewed by Council. These options are on the next few slides
- ▶ Final 2020 tax rate selected 0.00464722
 - ▶ 2019 Tax rate plus a 3.99% increase
 - ▶ Median Residential impact, considering an assessment of 1.04% is \$46.85

2020 BUDGET – TAXATION REVENUE

► Taxation revenue options considered:

**Option 5
selected: Tax
rate increase of
3.99%**

Options		\$ Increase Over Prior Scenario	2020 Total Revenue Options	Increase in Revenue Over 2019 Budget		2020 RT Rate Options	
						Tax Rate	% Rate Change over 2019 Rate
1	2019 Budget \$s	\$ -	\$ 6,831,865	\$ -	0.00%	0.00429553	-3.88%
2	2019 Tax Rate (no change)	\$ 275,433	\$ 7,107,298	\$ 275,433	4.03%	0.00446871	0.00%
3	2019 Tax Rate + 1.0%	\$ 71,202	\$ 7,178,500	\$ 346,635	5.07%	0.00451348	1.00%
4	2019 Tax Rate + CPI*	\$ 70,865	\$ 7,249,365	\$ 417,500	6.11%	0.00455803	2.00%
5	2019 Tax Rate + 3.99%	\$ 141,850	\$ 7,391,215	\$ 559,350	8.19%	0.00464722	3.99%
6	2019 Tax Rate + CPI* + Growth**	\$ 196,476	\$ 7,587,691	\$ 755,826	11.06%	0.00477075	6.76%
7	2019 Tax Rate + 7.5%	\$ 70,500	\$ 7,658,191	\$ 826,326	12.10%	0.00481508	7.75%
8	2019 Tax Rate + 8.5%	\$ 71,000	\$ 7,729,191	\$ 897,326	13.13%	0.00485972	8.75%
9	2019 Tax Rate + 10%	\$ 89,000	\$ 7,818,191	\$ 986,326	14.44%	0.00491568	10.00%

*Consumer Price Index predicted to increase by 2.0% for 2020

** 2019 In-year Growth is 1.49%; Assessment growth from 2019 to 2020 is 3.27%; **Total growth 4.76%**

2020 BUDGET – TAXATION REVENUE

► Taxation revenue options considered:

**Option 5
selected: Tax
rate increase of
3.99%**

Options		Based on \$100,000 Assm't			Year over Year Impact Median Single Family Residential Property \$206,500 (2018); \$208,650 (2019)		
		Municipal Taxes	\$ Change (over 2019)	% Taxes Paid Change (over 2019)	Municipal Taxes - 2019 tax rate at \$206,500 (2018)	Municipal Taxes - 2020 tax rate option at \$208,650 (2019)	\$ Impact 2020 versus 2019
1	2019 Budget \$s	\$ 429.55	\$ (17.32)	-4.03%	\$ 922.79	\$ 896.26	\$ (26.53)
2	2019 Tax Rate (no change)	\$ 446.87	\$ -	0.00%	\$ 922.79	\$ 932.40	\$ 9.61
3	2019 Tax Rate + 1.0%	\$ 451.35	\$ 4.48	1.04%	\$ 922.79	\$ 941.74	\$ 18.95
4	2019 Tax Rate + CPI*	\$ 455.80	\$ 8.93	2.08%	\$ 922.79	\$ 951.03	\$ 28.24
5	2019 Tax Rate + 3.99%	\$ 464.72	\$ 17.85	4.16%	\$ 922.79	\$ 969.64	\$ 46.85
6	2019 Tax Rate + CPI* + Growth**	\$ 477.08	\$ 30.20	7.03%	\$ 922.79	\$ 995.42	\$ 72.63
7	2019 Tax Rate + 7.5%	\$ 481.51	\$ 34.64	8.06%	\$ 922.79	\$ 1,004.67	\$ 81.88
8	2019 Tax Rate + 8.5%	\$ 485.97	\$ 39.10	9.10%	\$ 922.79	\$ 1,013.98	\$ 91.19
9	2019 Tax Rate + 10%	\$ 491.57	\$ 44.70	10.41%	\$ 922.79	\$ 1,025.66	\$ 102.87

*Consumer Price Index predicted to increase by 2.0% for 2020

** 2019 In-year Growth is 1.49%; Assessment growth from 2019 to 2020 is 3.27%; **Total growth 4.76%**

2020 BUDGET – TAXATION REVENUE

- ▶ At this time, the County and the education tax rates for 2020 are not known.
 - ▶ In order to consider the full potential impact on Residential properties, the following sensitivity analysis was run.
 - ▶ These scenarios consider the impact of a 2.99%, 3.99% and 4.99% municipal tax rate increase plus potential increases and decreases in the County and Education Rates.
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2020 BUDGET – TAXATION REVENUE

- ▶ Taxation revenue options considered, Sensitivity Analysis of potential changes in County and Education Rates.

Sensitivity Analysis @ 2.99% Municipal Tax Rate Increase over 2019

	2020 Proposed/Estimated Tax Rates						
	2019 Tax Rate	2019 Tax Rate County 0.00%, Education 0.00%	2019 Tax Rate County - 1.50%, Education 0.00%	2019 Tax Rate County + 1.50%, Education 0.00%	2019 Tax Rate County -1.50%, Education -1.00%	2019 Tax Rate County + 1.50%, Education +1.00%	2019 Tax Rate County -1.70%, Education -2.50%
2020 Proposed Township Tax Rate	0.00446871	0.00460232	0.00460232	0.00460232	0.00460232	0.00460232	0.00460232
2020 Estimated County Tax Rate	0.00579000	0.00579000	0.00570315	0.00587685	0.00570315	0.00587685	0.00569157
2020 Estimated School Board Rate	0.00161000	0.00161000	0.00161000	0.00161000	0.00159390	0.00162610	0.00156975
Combined Rate	0.01186871	0.01200232	0.01191547	0.01208917	0.01189937	0.01210527	0.01186364
Total Potential Combined Taxes per \$100,000 assessment	\$ 1,186.87	\$ 1,200.23	\$ 1,191.55	\$ 1,208.92	\$ 1,189.94	\$ 1,210.53	\$ 1,186.36
Increase (Decrease) over 2019 tax rates per \$100,000	\$ -	\$ 13.36	\$ 4.68	\$ 22.05	\$ 3.07	\$ 23.66	\$ (0.51)
Total Potential Combined Taxes per \$208,650 assessment	\$ 2,476.41	\$ 2,504.28	\$ 2,486.16	\$ 2,522.41	\$ 2,482.80	\$ 2,525.77	\$ 2,475.35
Increase (Decrease) over 2019 tax rates per \$208,650	\$ -	\$ 27.88	\$ 9.76	\$ 46.00	\$ 6.40	\$ 49.36	\$ (1.06)

2020 BUDGET – TAXATION REVENUE

- ▶ Taxation revenue options considered, Sensitivity Analysis of potential changes in County and Education Rates.

Sensitivity Analysis @ 3.99% Municipal Tax Rate Increase over 2019

	2019 Tax Rate	2020 Proposed/Estimated Tax Rates					
		2019 Tax Rate County 0.00%, Education 0.00%	2019 Tax Rate County - 1.50%, Education 0.00%	2019 Tax Rate County + 1.50%, Education 0.00%	2019 Tax Rate County -1.50%, Education -1.00%	2019 Tax Rate County + 1.50%, Education +1.00%	2019 Tax Rate County -1.70%, Education -2.50%
2020 Proposed Township Tax Rate	0.00446871	0.00464722	0.00464722	0.00464722	0.00464722	0.00464722	0.00464722
2020 Estimated County Tax Rate	0.00579000	0.00579000	0.00570315	0.00587685	0.00570315	0.00587685	0.00569157
2020 Estimated School Board Rate	0.00161000	0.00161000	0.00161000	0.00161000	0.00159390	0.00162610	0.00156975
Combined Rate	0.01186871	0.01204722	0.01196037	0.01213407	0.01194427	0.01215017	0.01190854
Total Potential Combined Taxes per \$100,000 assessment	\$ 1,186.87	\$ 1,204.72	\$ 1,196.04	\$ 1,213.41	\$ 1,194.43	\$ 1,215.02	\$ 1,190.85
Increase (Decrease) over 2019 tax rates per \$100,000	\$ -	\$ 17.85	\$ 9.17	\$ 26.54	\$ 7.56	\$ 28.15	\$ 3.98
Total Potential Combined Taxes per \$208,650 assessment	\$ 2,476.41	\$ 2,513.65	\$ 2,495.53	\$ 2,531.77	\$ 2,492.17	\$ 2,535.13	\$ 2,484.72
Increase (Decrease) over 2019 tax rates per \$208,650	\$ -	\$ 37.25	\$ 19.12	\$ 55.37	\$ 15.77	\$ 58.73	\$ 8.31

2020 BUDGET – TAXATION REVENUE

- ▶ Taxation revenue options considered, Sensitivity Analysis of potential changes in County and Education Rates.

Sensitivity Analysis @ 4.99% Municipal Tax Rate Increase over 2019

	2020 Proposed/Estimated Tax Rates						
	2019 Tax Rate	2019 Tax Rate County 0.00%, Education 0.00%	2019 Tax Rate County - 1.50%, Education 0.00%	2019 Tax Rate County + 1.50%, Education 0.00%	2019 Tax Rate County -1.50%, Education -1.00%	2019 Tax Rate County + 1.50%, Education +1.00%	2019 Tax Rate County -1.70%, Education -2.50%
2020 Proposed Township Tax Rate	0.00446871	0.00469170	0.00469170	0.00469170	0.00469170	0.00469170	0.00469170
2020 Estimated County Tax Rate	0.00579000	0.00579000	0.00570315	0.00587685	0.00570315	0.00587685	0.00569157
2020 Estimated School Board Rate	0.00161000	0.00161000	0.00161000	0.00161000	0.00159390	0.00162610	0.00156975
Combined Rate	0.01186871	0.01209170	0.01200485	0.01217855	0.01198875	0.01219465	0.01195302
Total Potential Combined Taxes per \$100,000 assessment	\$ 1,186.87	\$ 1,209.17	\$ 1,200.48	\$ 1,217.85	\$ 1,198.87	\$ 1,219.46	\$ 1,195.30
Increase (Decrease) over 2019 tax rates per \$100,000	\$ -	\$ 22.30	\$ 13.61	\$ 30.98	\$ 12.00	\$ 32.59	\$ 8.43
Total Potential Combined Taxes per \$208,650 assessment	\$ 2,476.41	\$ 2,522.93	\$ 2,504.81	\$ 2,541.05	\$ 2,501.45	\$ 2,544.41	\$ 2,494.00
Increase (Decrease) over 2019 tax rates per \$208,650	\$ -	\$ 46.53	\$ 28.41	\$ 64.65	\$ 25.05	\$ 68.01	\$ 17.59

2020 BUDGET – TAXATION REVENUE

- ▶ Taxation revenue for 2020 is proposed at a tax rate increase of 3.99% over 2019
- ▶ Increases taxation revenue raised over 2019 by 8.2% or \$559,350

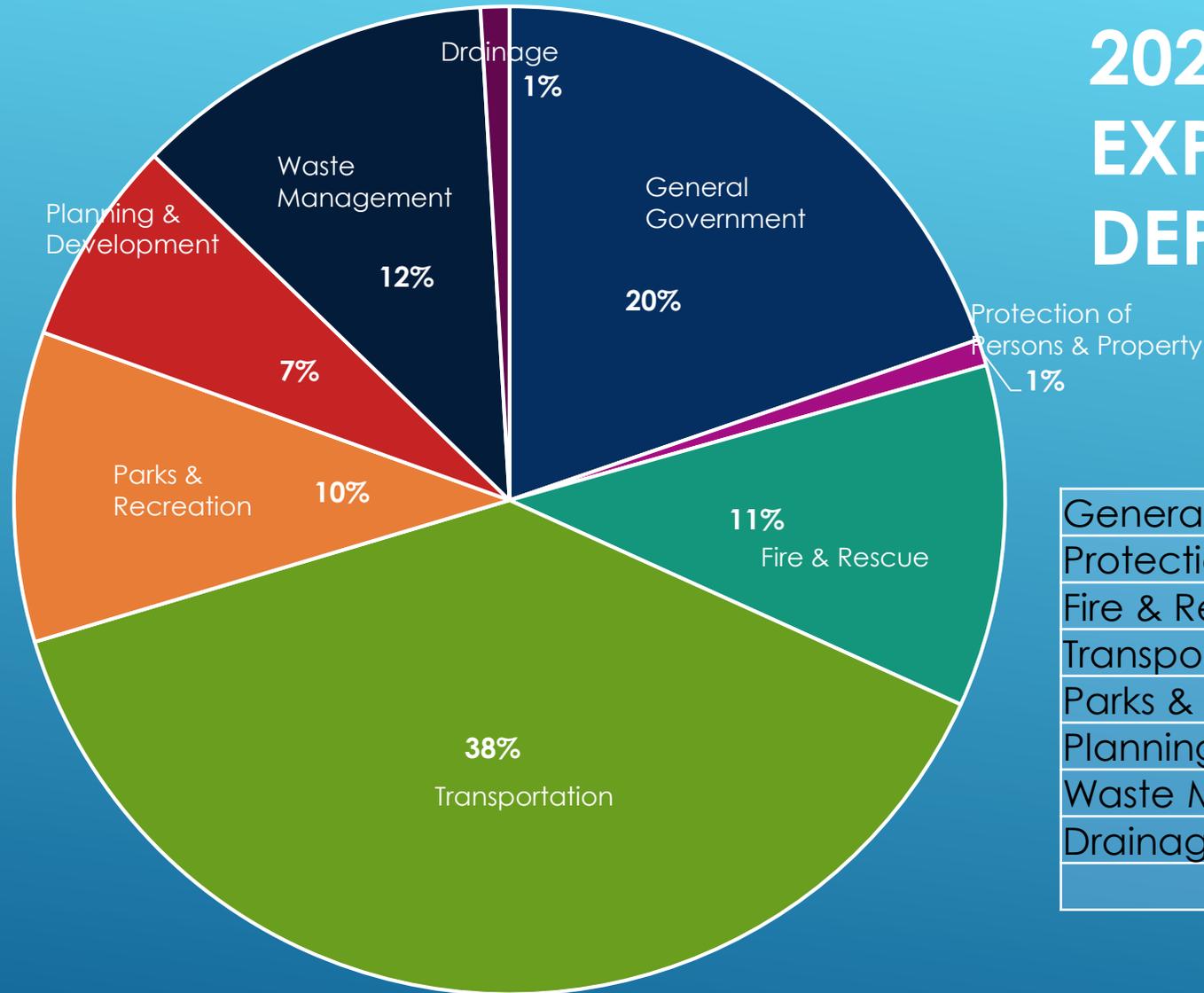
Impact on Tax Bill to Residential Ratepayer			
	2020 Proposed Tax Rate	2019 Tax Rate	Change
Residential Rate	0.00464722	0.00446871	0.00017851
Percentage change on rate			3.99%
Tax dollars raised	\$ 7,391,215	\$ 6,831,865	\$ 559,350
Percentage change on dollars raised through taxation			8.19%
Assesment for 2020 vs 2019; Median Single Family Residential Property	208,650	206,500	2,150
% Assessment increase for 2020 over 2019			1.04%
	2019 Tax Rate	2020 Proposed Tax Rate	\$ Increase (Decrease)
Median Assessment (2020)	\$ 208,650	\$ 969.64	
Median Assessment (2019)	\$ 206,500	\$ 922.79	
Annual Increase on a Residential Bill			\$ 46.85

2020 BUDGET BY DEPARTMENT

Township of South Stormont



2020 BUDGET EXPENDITURES BY DEPARTMENT



General Government	\$ 3,272,708
Protection of Persons & Property	\$ 143,550
Fire & Rescue	\$ 1,858,000
Transportation Services	\$ 6,401,460
Parks & Recreation	\$ 1,683,963
Planning & Development	\$ 1,121,100
Waste Management	\$ 1,955,828
Drainage	\$ 155,625
TOTAL	\$ 16,592,234

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

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT
General Government
2020 Proposed Budget and 2019 Forecast

	General Government			
	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:				
RENTAL INCOME	\$ 510,647	\$ 540,350	\$ 549,090	\$ 549,400
REIMBURSEMENT OF EXPENSES	27,193	20,000	26,000	20,000
INTEREST INCOME	135,658	120,000	248,802	175,000
PENALTY / INTEREST - TAXES	296,717	250,000	324,192	250,000
OTHER REVENUE	53,199	53,200	50,200	54,200
OMPF - ONTARIO MUNICIPAL PARTNERSHIP FUND	841,467	821,700	890,300	887,700
CONDITIONAL GRANTS	14,875	18,000	43,000	155,000
CONTRIBUTION FROM RESERVES	301,422	181,000	181,000	268,353
TOTAL REVENUE	2,181,178	2,004,250	2,312,584	2,359,653
Expenditures:				
COUNCIL	120,712	178,000	176,200	180,000
SALARIES, WAGES & BENEFITS	668,666	744,032	687,687	793,600
CONTRACTS	17,725	15,000	15,000	15,500
TRAVEL/TRAINING/MEETINGS/MEMBERSHIPS	20,837	45,000	48,550	65,600
UTILITIES & TELECOMMUNICATIONS	75,090	55,000	64,150	69,750
OFFICE SUPPLIES AND EQUIPMENT	18,026	65,680	46,100	64,500
SMALL TOOLS, EQUIP, MATERIAL & SUPPLIES	21,697	5,000	4,500	5,000
RENTALS/LEASES/MAINTENANCE	20,378	16,000	12,000	12,000
IT HARDWARE & EQUIPMENT	-	32,000	20,000	49,000
IT SOFTWARE & LICENCES	20,777	168,000	75,000	198,000
IT RENTALS/LEASES/MAINTENANCE	3,201	10,000	8,000	2,800
PROFESSIONAL FEES & SERVICES	116,685	244,000	161,470	319,400
BLDG/GROUNDS OPS	47,713	60,000	60,000	60,000
INSURANCE	29,687	31,500	40,171	44,000
CAPITAL MAINTENANCE	-	50,000	-	50,000
TAX WRITE-OFFS	83,265	100,000	80,001	100,000
MISC, BANK CHARGES, CAPPING ADJUSTMENT	2,859	13,000	14,500	15,000
GRANTS TO OTHERS	40,273	35,000	32,400	35,000
OSNABRUCK CENTRE WELL MONITORING	9,285	7,000	7,000	5,000
CONSERVATION AUTHORITY	93,256	94,300	97,008	97,000
EXPENSES FOR RENTAL BUILDINGS	181,444	202,700	202,696	203,558
MUNICIPAL BUILDINGS LOAN REPAYMENT AND INTEREST	342,864	343,000	343,000	343,000
CONTRIBUTION TO RESERVES	60,895	35,000	513,250	40,000
TOTAL EXPENDITURES	2,014,147	2,549,212	2,708,683	2,767,708
TOTAL CAPITAL PROJECTS	17,750	341,250	95,000	505,000
CURRENT YEAR SURPLUS/ (DEFICIT-Reliance on Tax Levy)	\$ 149,281	\$ (886,212)	\$ (491,099)	\$ (913,055)

** Certain figures have been reclassified to better align operational costs and capital costs for comparison purposes.*

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT
Protection of Property and Persons
2020 Proposed Budget and 2019 Forecast

	Fire Rescue				Other Protection of Persons and Property				TOTAL Fire & Rescue and Protection Services			
	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:												
FEES AND CHARGES	\$ 37,569	\$ 27,000	\$ 26,000	\$ 26,000	\$ 41,914	\$ 46,825	\$ 49,764	\$ 53,200	\$ 79,483	\$ 73,825	\$ 75,764	\$ 79,200
DONATIONS	11,480	10,000	5,063	10,000	-	-	-	-	11,480	10,000	5,063	10,000
PROCEEDS FROM SALE OF EQUIPMENT	11,437	-	-	-	-	-	-	-	11,437	-	-	-
LOANS/DEBENTURES	-	-	-	560,000	-	-	-	-	-	-	-	560,000
TRANSFERRED FROM RESERVES	623,949	30,000	30,000	-	-	-	-	-	623,949	30,000	30,000	-
TOTAL REVENUE	684,435	67,000	61,063	596,000	41,914	46,825	49,764	53,200	726,349	113,825	110,827	649,200
Operating Expenditures:												
SALARIES, WAGES & BENEFITS	453,243	499,000	480,200	554,400	58,127	59,500	73,160	78,000	511,370	558,500	553,360	632,400
CONTRACTED SERVICES	46,757	47,000	44,000	49,000	25,109	39,500	49,500	31,000	71,866	86,500	93,500	80,000
TRAVEL/TRAINING/MEETINGS/MEMBERSHIPS	16,329	14,500	20,200	21,500	620	2,500	1,360	3,800	16,949	17,000	21,560	25,300
OFFICE SUPPLIES	2,139	6,250	3,300	10,500	194	500	500	500	2,333	6,750	3,800	11,000
UTILITIES & TELECOMMUNICATIONS	46,703	52,400	52,600	54,100	2,697	3,650	750	3,650	49,400	56,050	53,350	57,750
UNIFORMS, PPEs, PERSONAL/MEDICAL SUPPLIES	16,303	28,250	28,150	32,000	-	-	-	-	16,303	28,250	28,150	32,000
SMALL TOOLS, EQUIP, MATERIAL & SUPPLIES	15,645	51,000	46,000	58,000	9,946	18,500	2,000	18,500	25,591	69,500	48,000	76,500
ADVERTISING & PUBLIC EDUCATION	1,446	4,000	4,000	4,000	-	-	-	-	1,446	4,000	4,000	4,000
PROFESSIONAL FEES & SERVICES	4,328	12,000	29,500	12,000	-	-	-	-	4,328	12,000	29,500	12,000
MISCELLANEOUS CHARGES	3,228	7,000	6,000	7,500	-	-	-	-	3,228	7,000	6,000	7,500
RENTALS/LEASES/MAINTENANCE	4,127	26,000	28,100	2,900	285	-	-	-	4,412	26,000	28,100	2,900
EQUIPMENT REPAIRS & MAINTENANCE	12,573	13,000	10,500	14,000	-	-	-	-	12,573	13,000	10,500	14,000
FLEET CHARGES - FUEL, MTCE, REPAIRS	51,183	62,500	52,114	64,900	6,190	8,100	8,100	8,100	57,373	70,600	60,214	73,000
BLDG/GROUNDS OPERATIONS	18,593	37,000	28,000	37,500	-	-	-	-	18,593	37,000	28,000	37,500
INSURANCE	25,751	29,802	33,569	34,500	-	-	-	-	25,751	29,802	33,569	34,500
LOAN REPAYMENT	22,936	-	-	41,200	-	-	-	-	22,936	-	-	41,200
CONTRIBUTIONS TO RESERVES	153,109	-	-	300,000	8,333	-	21,360	-	161,442	-	21,360	300,000
TOTAL OPERATING EXPENDITURES	894,394	889,702	866,233	1,298,000	111,500	132,250	156,730	143,550	1,005,895	1,021,952	1,022,963	1,441,550
TOTA CAPITAL EXPENDITURES	951,856	50,500	50,684	560,000	-	36,000	28,009	-	951,856	86,500	78,693	560,000
CURRENT YEAR SURPLUS/ (DEFICIT - Reliance on Tax Levy)	\$(1,161,815)	\$(873,202)	\$(855,854)	\$(1,262,000)	\$(69,586)	\$(121,425)	\$(134,975)	\$(90,350)	\$(1,231,402)	\$(994,627)	\$(990,829)	\$(1,352,350)

* Certain figures have been redassed to better align operational costs and capital costs for comparison purposes.

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT
Public Works
Proposed 2020 Budget and 2019 Forecast

	Transportation Services			
	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:				
FEEs AND CHARGES	\$ 29,146	\$ 11,000	\$ 55,520	\$ 30,500
VEHICLE & EQUIPMENT CHARGES (FLEET)	218,041	226,000	185,000	210,000
UNCONDITIONAL GRANTS	508,964	763,475	842,277	805,000
CONDITIONAL GRANTS	271,406	479,640	479,640	156,700
OTHER	15,266	-	1,875	-
SALE OF VEHICLES/EQUIPMENT	6,754	-	-	-
LOANS/DEBENTURES	-	-	-	2,035,925
CONTRIBUTION FROM RESERVES	471,977	136,360	136,360	132,000
TOTAL REVENUE	1,521,554	1,616,475	1,700,672	3,370,125
Expenditures:				
BRIDGES/CULVERTS	93,010	82,000	86,500	195,082
OTHER ROADSIDE MAINTENANCE	142,755	139,000	146,956	156,488
SECTION REPAIRS	54,886	103,000	93,253	94,250
SIDEWALKS	18,600	26,000	31,181	26,000
STORM SEWERS	16,880	26,000	18,160	26,000
PATCHING HARDDTOP	37,350	42,000	42,076	45,728
SHOULDER MAINTENANCE	887	5,200	5,200	5,330
RESURFACING	1,412	-	-	33,200
GRADING	70,566	72,000	69,600	73,575
DUST LAYER	69,710	78,000	61,672	80,525
GRAVEL RESURFACING	221,809	231,000	176,680	237,225
LOCATES	39,757	41,000	45,545	43,075
SAFETY DEVICES	55,494	57,000	57,200	68,960
SUMMER MAINTENANCE				
GRASS MOWING	43,894	51,250	50,000	52,530
DITCHING	99,999	91,000	66,300	90,625
ROADSIDE SPRAYING	9,996	10,000	8,840	10,000
SWEEPING	7,898	10,300	10,431	11,550
WINTER MAINTENANCE				
SNOW PLOWING/SANDING/SALTING	575,965	735,000	765,000	782,825
WINTER STANDBY	46,694	53,000	53,860	55,600
CULVERT THAWING	1,649	3,000	10,518	6,575
EAST GARAGE	104,864	129,200	126,610	113,404
WEST GARAGE	8,230	11,200	10,000	11,225
STREET LIGHTS	165,011	168,111	168,111	168,100
ADMINISTRATION OVERHEAD	634,858	510,500	522,066	788,564
CONTRIBUTIONS TO RESERVES	-	-	447,394	330,000
TOTAL EXPENDITURES	2,522,175	2,674,761	3,073,153	3,506,435
TOTAL CAPITAL PROJECTS	1,715,915	1,946,000	1,565,465	2,895,025
CURRENT YEAR SURPLUS/ (DEFICIT-Reliance on Tax Levy)	(2,716,536)	(3,004,286)	(2,937,946)	(3,031,335)

** Certain figures have been reclassified to better align operational costs and capital costs for comparison purposes.*

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

Parks & Recreation

Proposed 2020 Budget and 2019 Forecast

	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:				
FEES AND CHARGES	\$ 426,630	\$ 430,650	\$ 443,193	\$ 443,700
RENTS	12,624	16,725	28,354	33,456
CONDITIONAL GRANTS	32,642	6,000	7,000	147,000
DONATIONS	23,132	10,500	21,874	3,000
LIBRARY - CONTRIBUTION FROM RESERVES	-	1,000	980	1,000
OTHER	-	-	-	12,000
CONTRIBUTION FROM RESERVES	107,139	89,200	95,720	92,500
TOTAL REVENUE	602,167	554,075	597,121	732,656
Expenditures:				
SALARIES, WAGES & BENEFITS	505,515	660,175	626,504	671,765
TRAVEL/TRAINING/MEETINGS/MEMBERSHIPS	8,467	11,000	8,660	12,950
UTILITIES & TELECOMMUNICATIONS	182,174	192,400	185,289	187,400
OFFICE SUPPLIES AND EQUIPMENT	3,301	1,250	7,060	6,800
SMALL TOOLS, EQUIP, MATERIAL & SUPPLIES	94,911	114,800	130,124	114,570
EQUIPMENT REPAIRS & MAINTENANCE	156,673	158,000	168,012	204,000
OTHER	2,616	5,650	11,736	3,200
PROFESSIONAL FEES & SERVICES	5,930	5,000	5,000	9,500
FLEET CHARGES - FUEL, MTCE, REPAIRS	15,138	9,000	8,500	8,500
BLDG/GROUNDS OPS	4,120	5,000	5,000	12,000
INSURANCE	39,671	43,800	47,071	51,778
PROPERTY TAXES	7,973	9,200	8,000	8,000
COMMUNITY HALL CONTRACTS	1,719	2,400	2,400	2,500
INGLESIDE LIBRARY PROGRAMS	-	1,000	980	1,000
CAPITAL MAINTENANCE	-	30,000	-	170,000
CONTRIBUTIONS TO RESERVES	21,973	-	71,200	-
TOTAL EXPENDITURES	1,050,180	1,248,675	1,285,536	1,463,963
TOTAL CAPITAL PROJECTS	338,770	211,000	206,577	220,000
CURRENT YEAR SURPLUS/ (DEFICIT-Reliance on Tax Levy)	\$ (786,783)	\$ (905,600)	\$ (894,992)	\$ (951,307)

** Certain figures have been reclassified to better align operational costs and capital costs for comparison purposes.*

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

Planning & Economic Development

Proposed 2020 Budget and 2019 Forecast

	Planning & Economic Development			
	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:				
FEES AND CHARGES	\$ 180,221	\$ 233,500	\$ 271,880	\$ 227,690
CONDITIONAL GRANTS	35,921	121,243	126,323	15,000
RENTS	11,589	13,000	13,000	-
DEVELOPMENT LAND SALES	92,363	150,000	120,000	90,000
TRANSFERRED FROM RESERVES	40,000	124,000	124,000	207,000
TOTAL REVENUE	360,093	641,743	655,203	539,690
Expenditures:				
SALARIES, WAGES & BENEFITS	378,264	521,402	495,721	548,100
TRAVEL/MEETINGS/MEMBERSHIPS/CONFERENCES	13,564	26,117	20,750	29,000
OFFICE SUPPLIES	2,092	3,200	3,200	2,700
UTILITIES & TELECOMMUNICATIONS	3,967	7,620	6,050	6,850
SMALL TOOLS, EQUIP, MATERIAL & SUPPLIES	6,262	5,750	5,750	3,250
ADVERTISING & PUBLIC EDUCATION	17,665	43,000	43,000	73,000
PROFESSIONAL FEES & SERVICES	7,108	52,000	47,031	31,000
RENTALS/LEASES/MAINTENANCE	2,266	-	-	-
IT EQUIPMENT, LEASES, SOFTWARE/LICENSES	2,276	-	-	-
FLEET CHARGES - FUEL, MTCE, REPAIRS	12,062	14,000	14,000	14,000
PROPERTY TAXES	2,042	2,200	2,207	2,200
MUNICIPAL LANDS DEVELOPMENT	17,812	40,000	32,000	20,000
SIGNAGE & LIGHTING	173	12,000	13,000	8,000
GRANTS TO OTHERS - CIP ALLOTMENT	33,778	45,000	35,000	60,000
CONTRIBUTIONS TO RESERVES	129,094	153,000	325,014	126,000
TOTAL EXPENDITURES	628,426	925,289	1,042,723	924,100
TOTAL CAPITAL EXPENDITURES	197,000	300,000	104,000	197,000
CURRENT YEAR SURPLUS/ (DEFICIT) - (Reliance on Tax Levy)	\$ (465,333)	\$ (583,546)	\$ (491,520)	\$ (581,410)

** Certain figures have been reclassified to better align operational costs and capital costs for comparison purposes.*

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

Public Works

Proposed 2020 Budget and 2019 Forecast

	Waste Management			
	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:				
FEEs AND SERVICE CHARGES	\$ 30,868	\$ 37,200	\$ 30,500	\$ 80,400
CONDITIONAL GRANTS	99,987	105,000	105,000	117,625
CONTRIBUTION FROM RESERVES	-	-	-	740,000
TOTAL REVENUE	130,855	142,200	135,500	938,025
Expenditures:				
GARBAGE COLLECTION	515,833	531,750	515,094	541,500
TRILLIUM LANDFILL SITE	176,640	386,350	173,935	409,720
COUNTY RD 29 LANDFILL SITE	41,319	38,000	27,825	33,108
RECYCLING	215,628	226,900	216,400	436,500
CONTRIBUTION TO RESERVES	-	10,000	245,000	30,000
TOTAL EXPENDITURES	949,421	1,193,000	1,178,254	1,450,828
TOTAL CAPITAL	-	-	-	505,000
CURRENT YEAR SURPLUS/ (DEFICIT-Reliance on Tax Levy)	\$ (818,565)	\$ (1,050,800)	\$ (1,042,754)	\$ (1,017,803)

** Certain figures have been reclassified to better align operational costs and capital costs for comparison purposes.*

2020 BUDGET

CORPORATION OF THE TOWNSHIP OF SOUTH STORMONT

Public Works

Proposed 2020 Budget and 2019 Forecast

	Drainage			
	Average 2016 to 2018	2019 Budget	2019 Forecast	2020 Budget
Revenue:				
MUNICIPAL DRAINS	\$ 20,574	\$ 60,000	\$ 55,000	\$ 50,000
CONDITION GRANT - MUNICIPAL DRAINS	10,115	21,275	21,275	20,000
TILE DRAINAGE - ANNUAL DEBENTURE PYMT	45,371	39,900	44,966	37,000
TILE DRAINAGE - NEW DEBENTURES	37,067	-	-	-
TRANSFERRED FROM RESERVES	-	-	-	-
TOTAL REVENUE	113,127	121,175	121,241	107,000
Expenditures:				
SALARIES, WAGES & BENEFITS	18,964	18,500	24,100	24,125
CONTRACTED SERVICES	36,403	40,000	35,000	40,000
TRAVEL/MEMBERSHIPS/TRAINING/CONFERENCES	309	1,000	500	1,000
OFFICE SUPPLIES	16	-	-	-
UTILITIES & TELECOMMUNICATIONS	237	350	350	500
SMALL TOOLS, EQUIP, MATERIAL & SUPPLIES	1,205	1,500	1,500	1,500
EQUIPMENT REPAIRS & MAINTENANCE	26,965	45,000	45,000	45,000
PROFESSIONAL FEES & SERVICES	-	-	-	1,500
FLEET CHARGES - FUEL, MTCE, REPAIRS	3,922	5,000	5,000	5,000
TILE DRAINAGE - DEBENTURE PAYMENTS	49,546	39,900	10,446	37,000
TILE DRAINAGE - PAYOUTS	-	-	14,720	-
TILE DRAINAGE - NEW DEBENTURES	36,983	-	19,800	-
TOTAL EXPENDITURES	174,551	151,250	156,416	155,625
CURRENT YEAR SURPLUS/ (DEFICIT-Reliance on Tax Levy)	\$ (61,424)	\$ (30,075)	\$ (35,175)	\$ (48,625)

** Certain figures have been reclassified to better align operational costs and capital costs for comparison purposes.*

2020 BUDGET - PROJECTS

Township of South Stormont



2020 BUDGET PROJECTS

Department	Department Sub-Group	Project	Project Cost for this year	Grants	Donations	Carry forwards/ Work in progress (Reserves)	Reserves/ Reserve Funds/ Surplus'	Other	Debentures	2019 Tax dollars	Notes	Priority Ranking
Public Works - Transportation	Roads	Sunset Drive Drainage Outlet	\$ 52,000			\$ (52,000)				\$ -	Carry-over project from 2019	Cont...
Public Works - Transportation	Bridges and Culverts	NLRW Culvert - Replace	\$ 360,000	\$ (360,000)						\$ -	Federal Gas Tax Funding	High
Public Works - Transportation	Roads	St. Andrews School - Pedestrian Crossover	\$ 25,000							\$ (25,000)	Potential funding from school to offset costs	High
Public Works - Transportation	Equipment	Sidewalk Snow Plow	\$ 138,000	\$ (118,500)				\$ (19,500)		\$ -	Municipal Modernization Payment Funding Portion of rental to be credited	High
Public Works - Transportation	Equipment	Sidewalk Boom Mower attachment	\$ 28,000	\$ (28,000)						\$ -	Municipal Modernization Payment Funding	High
Public Works - Transportation	Equipment	Sidewalk Sweeper attachment	\$ 10,200	\$ (10,200)						\$ -	Municipal Modernization Payment Funding	High
Public Works - Transportation	Roads	Dafoe Road - Reconstruction	\$ 493,000					\$ (493,000)		\$ -		Med
Public Works - Transportation	Bridges and Culverts	Valade-Lefebvre Rd. - Engineering (from 2019)	\$ 20,000			\$ (20,000)				\$ -	Carry-over project from 2019	Cont...
Public Works - Transportation	Roads	St. Andrews Sidewalk	\$ 150,900							\$ (150,900)		Med
Public Works - Transportation	Roads	Sidewalks (Annual)	\$ 75,000	\$ (75,000)						\$ -	Federal Gas Tax Funding	Med
Public Works - Transportation	Roads	Lakeside Drive	\$ 1,165,825					\$ (1,165,825)		\$ -		Low
Public Works - Transportation	Roads	Sandtown Road (West) - Reconstruction	\$ 377,100					\$ (377,100)		\$ -		Low
Public Works - Transportation	Roads	OCIF Formula Funding	\$ -	\$ (250,000)						\$ 250,000	Funding stream is under review and the amount is to be confirmed at a later date	High
			\$ 2,895,025	\$ (841,700)	\$ -	\$ (72,000)	\$ -	\$ (19,500)	\$ (2,035,925)	\$ 74,100		
Public Works - Transportation	Waste Management	Garbage Truck	\$ 380,000				\$ (380,000)		\$ -	\$ -	End of service life; maintenance costs increased	High
Public Works - Transportation	Waste Management	Garbage Truck - Cab and Chassis	\$ 125,000				\$ (125,000)			\$ -	End of service life	High
		SUB-TOTAL	\$ 505,000	\$ -	\$ -	\$ -	\$ (505,000)	\$ -	\$ -	\$ -		
General Government	Corporate Services	Secure IT Managed Services	\$ 10,000			\$ (10,000)				\$ -	Project continuation from 2019 - IT Project listing	Cont...
General Government	Corporate Services	Fire & Rescue Management System	\$ 15,000			\$ (9,000)				\$ (6,000)	Project continuation from 2019 - IT Project listing	Cont...
General Government	Corporate Services	Website Development	\$ 70,000			\$ (40,750)				\$ (29,250)	Project continuation from 2019 (multi-year project funding) - IT Project listing	Cont...
General Government	Corporate Services	Administration Building Renovations - Phase 2	\$ 25,000							\$ (25,000)	Create efficiencies in usage of space	High
General Government	CAO/HR	Service Delivery Review	\$ 100,000	\$ (50,000)						\$ (50,000)	Municipal Modernization Grant (New Grant adjusted based new information)	High
General Government	CAO/HR	Human Resources Policy	\$ 40,000	\$ (20,000)						\$ (20,000)	Municipal Modernization Grant (New Grant adjusted based new information)	High
General Government	CAO/HR	Human Resources/Payroll Updates	\$ 75,000	\$ -		\$ (50,000)				\$ (25,000)	Funding allocation committed \$50,000 in 2019 & 2020 for an overall of \$100,000; Cost adjusted based on preliminary quotes	High
General Government	CAO/HR	Benefit Review	\$ 20,000				\$ (20,000)			\$ -	To be funded through professional services carried forward from 2019	High
General Government	CAO/HR	St. Lawrence Medical Clinic Renovations	\$ 150,000	\$ (45,000)						\$ (105,000)		High
			\$ 505,000	\$ (115,000)	\$ -	\$ (109,750)	\$ (20,000)	\$ -	\$ -	\$ (260,250)		

2020 BUDGET

PROJECTS

Department	Department Sub-Group	Project	Project Cost for this year	Grants	Donations	Carry forwards/ Work in progress (Reserves)	Reserves/ Reserve Funds/ Surplus¹	Other	Debentures	2019 Tax dollars	Notes	Priority Ranking
Planning & Economic Dev		Waterfront Plan	\$ 30,000			\$ (30,000)				\$ -	Project continuation from 2019 - Multi-year project	High
Planning & Economic Dev		Long Sault Secondary Plan	\$ 90,000			\$ (90,000)				\$ -	Project continuation from 2019 - Multi-year project	High
Planning & Economic Dev		LS East Industrial Park	\$ 26,000			\$ (26,000)				\$ -	Project continuation from 2019 - Multi-year project	High
Planning & Economic Dev		Development Charges Background Study	\$ 45,000			\$ (45,000)				\$ -	Grant funding is reducing and other revenue options should be identified and reviewed.	Low
Planning & Economic Dev		Plaza Improvements	\$ 6,000			\$ (6,000)				\$ -	Few items remain to complete early in 2020	Cont...
			\$ 197,000	\$ -	\$ -	\$ (197,000)	\$ -	\$ -	\$ -	\$ -		
Parks & Recreation	Administration	Parks and Recreation Master Plan	\$ 30,000			\$ (30,000)				\$ -	Continuation of 2019 Project	Cont...
Parks & Recreation	Arena	Ice Resurfacer (Replacement)	\$ 90,000				\$ (50,000)	\$ (12,000)		\$ (28,000)	Other - expected proceeds from sale of equipment	Med
Parks & Recreation	Parks	Play Structure Equipment Replacement - MacLennan Park - Rosedale Terrace	\$ 50,000				\$ (12,500)			\$ (37,500)	Applied for ICIP grant but currently not included in funding model, if received funding will be \$37,500.	High
Parks & Recreation	Administration	Purchase of new Truck	\$ 50,000	\$ (50,000)						\$ -	Municipal Modernization Payment Funding	High
			\$ 220,000	\$ (50,000)	\$ -	\$ (30,000)	\$ (62,500)	\$ (12,000)	\$ -	\$ (65,500)		
Fire Rescue	Fire Rescue	Pumper/Tanker Replacement	\$ 560,000						\$ (560,000)	\$ -	To maintain accreditation	Med
		SUB-TOTAL	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (560,000)	\$ -		
TOTAL PROJECTS			\$ 4,882,025	\$ (1,006,700)	\$ -	\$ (408,750)	\$ (587,500)	\$ (31,500)	\$ (2,595,925)	\$ (251,650)		

2020 BUDGET

PROJECTS DEFERRED

Deferred Projects, Capital, Capital Maintenance, Other

The following projects and initiatives were considered by Council and Staff and recommended to be deferred to future years.

Department	Department Sub-Group	Project	Project Cost	Notes
Public Works - Transportation	Roads	Railway St. - Asphalt Overlay	\$ 59,000	Defer
Public Works - Transportation	Roads	Savings Street - Reconstruction	\$ 396,000	Defer
Public Works - Transportation	Roads	Maloney Road - Reconstruction	\$ 454,000	Defer
Public Works - Transportation	Roads	Myers Road - Reconstruction	\$ 782,500	Defer
Public Works - Transportation	Roads	Simcoe Street - Storm Only	\$ 1,304,885	Defer
Public Works - Transportation	Roads	Headline Road - Asphalt Overlay	\$ 388,500	Defer
Public Works - Transportation	Bridges and Culverts	O'Keefe Road - Guiderail	\$ 52,800	Defer
		SUB-TOTAL	\$ 3,437,685	
General Government	Corporate Services	Human Resources Management Software	\$ 25,000	New project; delay to 2021, once Service Review results are available
General Government	Corporate Services	Pet Licensing Software	\$ 7,000	Defer
General Government	Corporate Services	Mobile App	\$ 18,000	Defer
Parks & Recreation	Parks	Construction of a Basketball Court / Rink - Ingleside Park	\$ 40,000	As per Donation stipulation; project will need to be completed before the end of 2021.
		SUB-TOTAL	\$ 90,000	
		TOTAL PROJECTS	\$ 3,527,685	

2020 BUDGET

PROJECTS DEFERRED

Deferred Projects, Capital, Capital Maintenance, Other

The following projects and initiatives were considered by Council and Staff and recommended to be deferred to future years.

Department	Department Sub-Group	Project	Item Cost	Notes
Public Works - Transportation	Roads	North Lunenburg Road West Asphalt Overlay	\$ 72,200	Deferred
Protection of Persons and Property	Bylaw Enforcement	Animal Control Shelter (to reserves)	\$ 50,000	Deferred
Protection of Persons and Property	Bylaw Enforcement	Mobile Spay/Neuter program	\$ 5,000	Deferred
Parks & Recreation	Pools	Close Wading Pool	\$ 17,000	Closure due to limited use versus cost to operating. Splash pads in Long Sault and Ingleside as well as the St. Andrews community pool will remain available.
Planning & Economic Dev		Ingleside Signage	\$ 12,000	Deferred
TOTAL PROJECTS			\$ 156,200	

2020 BUDGET – RESERVES & DEBT

Township of South Stormont



2020 BUDGET – RESERVES

Increase in reserve contributions over 2019
Budget of 2.4% (not considering reserves/carry
overs used for 2020 Budget Funding.

Summary of Reserves - 2020 Based on Final Budget for 2020 and Forecast for 2019

Department	Opening Balance	Deductions	Additions	Closing Balance
Working Capital Reserve	\$ (1,401,370)	\$ -	\$ -	\$ (1,401,370)
Federal Gas Tax	(887,982)	435,000	(397,708)	(850,690)
Efficiency Funding	(602,025)	296,700	-	(305,325)
Building Reserve	(397,229)	-	(5,000)	(402,229)
General Government	(711,895)	268,353	(35,000)	(478,542)
PPP - Fire and Rescue	(389,337)	-	(300,000)	(689,337)
PPP - Other	(46,000)	-	-	(46,000)
Transportation Services	(573,263)	637,000	(330,000)	(266,263)
Waste Management	(278,173)	235,000	(30,000)	(73,173)
Parks and Recreation	(236,671)	93,500	-	(143,171)
Planning and Development	(685,183)	207,000	(126,000)	(604,183)
Environmental Services (Water and Sewer only)	(7,011,325)	-	-	(7,011,325)
	\$ (13,220,453)	\$ 2,172,553	\$ (1,223,708)	\$ (12,271,608)

2020 BUDGET – SUMMARY OF DEBT

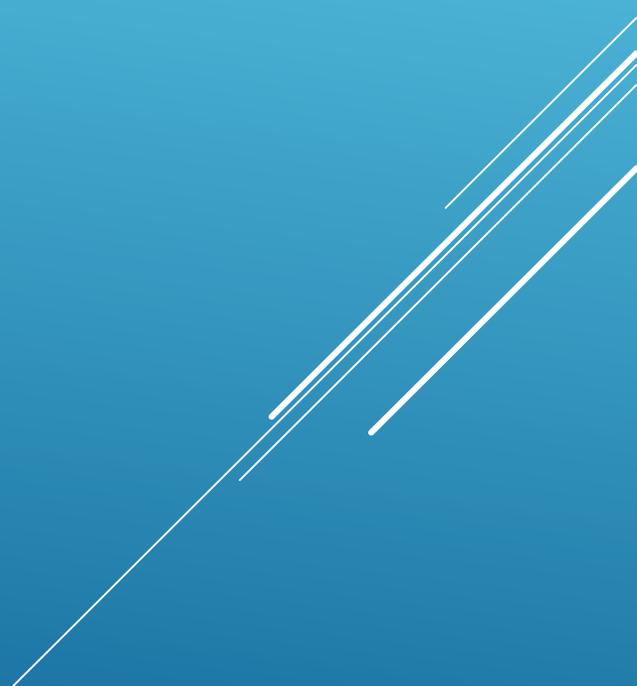
Expectation to acquire new debt in 2020; still within ARL.

Summary of Debt Forecasted as at the end of December 31, 2020									
Lender / Particulars	Interest Rate	Term	Start Date	End Date	Loan Amount	Annual Payment*	Principle	Interest	Dec. 31, 2020 (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	\$193,368	\$ 51,346	\$ 1,313,250
Ontario Infrastructure and Lands Corporation - Street Light Upgrades	2.69%	10 years	15-Sep-14	12-Sep-24	550,000	63,096	55,576	7,520	237,767
SS Ingleside Inflow Reserve Fund for Pine/Maple Streets Capital Project	2.60%	2 years	01-Jan-15	31-Dec-16	174,609	-	-	-	-
Ontario Infrastructure and Lands Corporation - Medical Clinic	3.15%	20 years	15-Jun-15	10-Jun-35	1,455,000	98,149	61,150	36,999	1,141,277
Bank of Montreal - EMS Building Mortgage	2.28%	25 years	17-Jul-16	11-Jul-41	693,180	36,402	22,456	13,946	599,461
Sub-total - Prior Debt					5,705,789	442,362	332,551	109,810	3,291,755
NEW: Pumper/Tanker (estimated)	4.00%	20 years			560,000	41,200	18,700	22,500	541,300
NEW: Lakeside Drive (estimated)	4.00%	15 years			1,165,825	105,000	58,300	46,700	1,107,525
NEW: Sandtown Road (West) (estimated)	4.00%	10 years			377,100	46,500	31,500	15,000	345,600
NEW: Dafoe Road Reconstruction (estimated)	4.00%	15 years			493,000	44,500	24,800	19,700	468,200
Sub-total - Potential New Debt (estimates)					2,595,925	237,200	133,300	103,900	2,462,625
Third Party Loans (does not affect overall tax rate)									
Province of Ontario - Tile Loans				various	various	various			151,366
Ontario Infrastructure Projects Corporation - Wales Village / OC water line extension	2.04%	5 years	15-Dec-12	14-Dec-17	22,164	-			
Ontario Infrastructure Projects - Windermere Drive water line extension (Estimated)	2.80%	30 years	31-Dec-19	31-Dec-39	294,800	14,568	6,389	8,179	288,345
Ontario Infrastructure Projects - Wales Village OC water line extension	3.52%	10 years	15-Dec-12	13-Dec-22	154,561	18,470	17,993	476	-
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	185,069	105,425	3,936,171
Sub-total - Third Party Loans					6,410,525	323,531	209,451	114,080	4,375,882
Totals					\$14,712,239	\$1,003,093	\$675,301	\$327,791	\$10,130,262

*The 2019 Annual Repayment Limit (ARL) effective February 20, 2019, as provided to MMAH is \$ 2,177,453

2020 BUDGET - CONCLUSION

Township of South Stormont



2020 BUDGET

Corporation of the Township of South Stormont

Corporate Operating and Capital Budget

For the twelve-month period ending December 31, 2020

	Operating	Reserves	Capital	2020 Budget
Revenue:				
TAXATION	\$ 6,313,565	\$ 826,000	\$ 251,650	\$ 7,391,215
PAYMENTS IN LIEU	504,670	-	-	504,670
FEES AND CHARGES	1,232,690	-	-	1,232,690
GRANTS	1,297,325	-	1,006,700	2,304,025
RENTS	582,856	-	-	582,856
INVESTMENT INCOME	425,000	-	-	425,000
DONATIONS AND OTHER	83,500	-	31,500	115,000
LOAN FUNDING/DEBENTURES	-	-	2,595,925	2,595,925
RESERVES	444,603	-	996,250	1,440,853
WORKING CAPITAL RESERVES	-	-	-	-
TOTAL REVENUE	\$ 10,884,209	\$ 826,000	\$ 4,882,025	\$ 16,592,234
Expenditures:				
GENERAL GOVERNMENT	2,727,708	40,000	505,000	3,272,708
PROTECTION OF PERSONS AND PROPERTY	143,550	-	-	143,550
FIRE AND RESCUE	998,000	300,000	560,000	1,858,000
TRANSPORTATION SERVICES	3,176,435	330,000	2,895,025	6,401,460
PARKS AND RECREATION	1,463,963	-	220,000	1,683,963
PLANNING AND DEVELOPMENT	798,100	126,000	197,000	1,121,100
WASTE MANAGEMENT	1,420,828	30,000	505,000	1,955,828
DRAINAGE	155,625	-	-	155,625
TOTAL EXPENDITURES	\$ 10,884,209	\$ 826,000	\$ 4,882,025	\$ 16,592,234

Total Population	Total Households	Median Annual Income (2015)	2020 Twp Taxes/HH	2020 Twp Expenditures/HH	2018 CAO's TV, Internet, Cell Expenditures
13,110	5,548	\$76,092	\$1,332.23	\$2,990.66	\$3,729.84

South Stormont Services/HH

Council, Road maintenance, Snow clearing – roads and sidewalks, Road construction, Sidewalk construction, Drainage, Building services, Planning services, Waste collection, Recycling, Fire protection, Emergency management, Parks, Recreation programming, Recreation facilities, By-law enforcement, Animal control, Economic development, Heritage, Communications, Tax collection, Bill payments, Asset management, Fire safety education/training and inspections, Health and safety, Parking lots, Compliance with Provincial standards/regulations, Human resources, Compliance with Federal laws, standards, regulations, Financial reporting, Grant applications, Elections, Birth/Death registrations, Corporate secretariat functions, Corporate financial functions, Financial management, Risk management, Storm water, Loan payments, Grants to community, Medical responses, Information technology, Records management, Services locates, Procurement, Parks construction, Parks maintenance, Committees, Community groups, Advocacy to provincial and federal government ...