



# **2010 Budget Presentation**

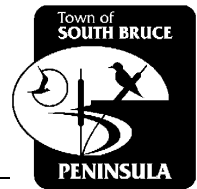
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**by  
Tracey Neifer  
Manager of Financial Services**



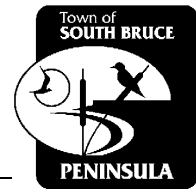
## 2010 Budget Package

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- Tax Rate Review
- Deferred Revenue
- Reserves
- Reserve Funds
- Departmental Revenues and Expenses
- Capital Fund

# 2010 Budget



## Tax Rate Review

	<b>Increase</b>	<b>2010</b>	<b>2009</b>
Current Value Assessment	\$96,082,788	\$1,367,667,283	\$1,271,584,495
Tax dollars raised through increased assessment \$515,976			
Levy Requirement	\$662,585	\$7,477,074	\$6,814,489
Increase in tax levy 9.72%			
Base Tax Rate	2.00%	.00553558	.00542704

# 2010 Budget



## Tax Rate Review

	2007	2008	2009	2010	4 Year Average
<b>Town of South Bruce Peninsula</b>	0.00%	5.12%	-4.51%	2.00%	<b>0.65%</b>
<b>County of Bruce</b>	5.00%	4.59%	-4.32%	-5.82%	<b>-0.14%</b>
<b>Schools</b>	0.00%	0.00%	-4.55%	-4.37%	<b>-2.23%</b>
<b>Total Residential Tax Rate</b>	1.73%	3.85%	-4.45%	-2.11%	<b>-0.24%</b>

# 2010 Budget



## Impact on a Residential Home

	<u>2010</u>		<b>Increase (Decrease)</b>	<b>% Change</b>
Current Value Assessment		\$ 100,000.00		
Municipal Rate	0.00553558	\$ 553.56	\$ 10.85	<b>2.00%</b>
County Rate	0.00422042	\$ 422.04	\$ (26.10)	<b>-5.82%</b>
School Rate	0.00241000	\$ 241.00	\$ (11.00)	<b>-4.37%</b>
		<u>\$ 1,216.60</u>	<u>\$ (26.24)</u>	<u><b>-2.11%</b></u>
 <u>2009</u>				
Current Value Assessment		\$ 100,000.00		
Municipal Rate	0.00542704	\$ 542.70		
County Rate	0.00448138	\$ 448.14		
School Rate	0.00252000	\$ 252.00		
		<u>\$ 1,242.84</u>		

# 2010 Budget



## Impact on a Residential Home

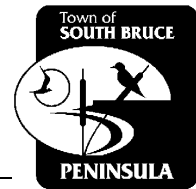
	<b>Current Value Assessment</b>				
	<b>BASE CVA</b>	<b>*****Increases due to Assessment*****</b>			
	\$ 100,000	\$ 110,000	\$ 120,000	\$ 130,000	\$ 140,000
Municipal Rate	553.56	608.91	664.27	719.63	774.98
County Rate	422.04	464.25	506.45	548.65	590.86
School Rate	241.00	265.10	289.20	313.30	337.40
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	1,216.60	1,338.26	1,459.92	1,581.58	1,703.24
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	(26.24)	121.66	243.32	364.98	486.64
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<b>Net Increase</b>		\$ 95.42	\$ 217.08	\$ 338.74	\$ 460.40
<b>2009</b>					
Municipal Rate	\$ 542.70	\$ 596.97	\$ 651.24	\$ 705.52	\$ 759.79
County Rate	\$ 448.14	\$ 492.95	\$ 537.77	\$ 582.58	\$ 627.39
School Rate	\$ 252.00	\$ 277.20	\$ 302.40	\$ 327.60	\$ 352.80
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	\$ 1,242.84	\$ 1,367.13	\$ 1,491.41	\$ 1,615.69	\$ 1,739.98

# 2010 Budget - Capital



	2009 Expenditures	2010 Budget	Increase (Decrease)	Sources of Financing	Expenditures	Budget	(Decrease)
General Government	\$ 18,422	\$ 70,500	\$ 52,078	Grants	\$ 1,572,780	\$ 11,084,319	\$ 9,511,539
Fire	\$ 30,410	\$ 358,000	\$ 327,590	Taxation	\$ 256,161	\$ 1,869,412	\$ 1,613,251
Building Inspection	\$ -	\$ 11,000	\$ 11,000	User Fees	\$ -	\$ 364,500	\$ 364,500
Paid Parking	\$ -	\$ 25,000	\$ 25,000	Reserves	\$ 282,137	\$ 1,147,082	\$ 864,946
Emergency Management	\$ -	\$ 41,300	\$ 41,300	Other Revenue	\$ 78,881	\$ 110,000	\$ 31,119
Public Works - Roads/Bridges	\$ 569,168	\$ 3,243,116	\$ 2,673,949	Long-term Financing	\$ 461,461	\$ 4,270,041	\$ 3,808,580
Public Works - Equipment	\$ 453,287	\$ 350,000	\$ (103,287)		\$ 2,651,420	\$ 18,845,354	\$ 16,193,934
Town Streetlighting Systems	\$ 71,866	\$ 155,000	\$ 83,134	Increase (Decrease) to Unfinanced Capital	\$ 807,140	\$ (385,345)	
Wiar-ton-Keppel District Airport	\$ 9,271	\$ 20,729	\$ 11,459				
Wiar-ton Sewer System	\$ 147,364	\$ 90,000	\$ (57,364)				
Sauble Sewer System	\$ 862,065	\$ 9,627,386	\$ 8,765,321				
Wiar-ton Water System	\$ 97,056	\$ 611,500	\$ 514,444				
Amabel Water System	\$ 878,582	\$ 60,000	\$ (818,582)				
Garbage Disposal	\$ 14,769	\$ 100,000	\$ 85,231				
Parks & Recreation	\$ 191,745	\$ 101,500	\$ (90,245)				
Bluewater Park	\$ 55,202	\$ 1,408,453	\$ 1,353,250				
Arena	\$ 189	\$ 2,142,000	\$ 2,141,811				
Planning & Economic Development	\$ 59,163	\$ 44,525	\$ (14,638)				
	\$ 3,458,560	\$ 18,460,010	\$ 15,001,450				

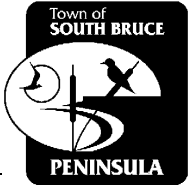
## Capital Fund Schedule



## 2010 Budget - Revenue

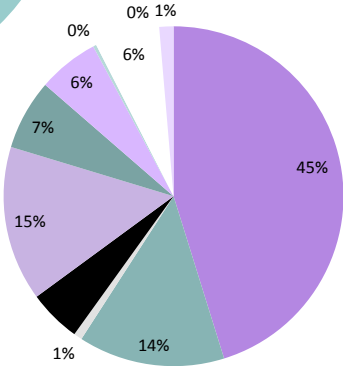
### General Revenue, excluding Capital

	<b>Budget</b>	<b>2009</b>
<b>General Government</b>	\$ 3,476,413	\$ 2,313,412
<b>Protection Services</b>	\$ 1,069,726	\$ 1,074,609
<b>Public Works</b>	\$ 62,409	\$ 195,596
<b>Airport</b>	\$ 384,607	\$ 464,884
<b>Water (Wiarion &amp; Sauble)</b>	\$ 1,134,320	\$ 995,003
<b>Sewer (Wiarion &amp; Sauble)</b>	\$ 514,209	\$ 437,690
<b>Garbage &amp; Recycling</b>	\$ 447,666	\$ 475,307
<b>Cemeteries</b>	\$ 23,400	\$ 27,153
<b>Parks &amp; Recreation</b>	\$ 474,780	\$ 603,106
<b>Grants</b>	\$ -	\$ -
<b>Planning and Development</b>	\$ 103,306	\$ 119,824
	<b>\$ 7,690,836</b>	<b>\$ 6,706,585</b>



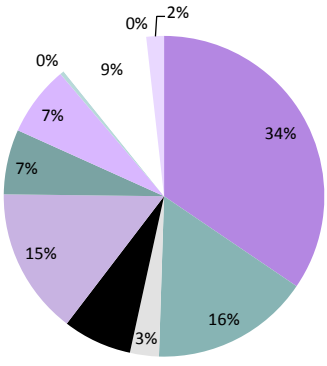
# 2010 Budget - Revenue

### 2010 Budget



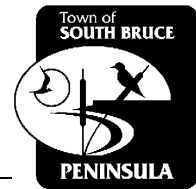
- General Government
- Protection Services
- Public Works
- Airport
- Water (Warton & Sauble)
- Sewer (Warton & Sauble)
- Garbage & Recycling
- Cemeteries
- Parks & Recreation
- Grants
- Planning and Development

### 2009



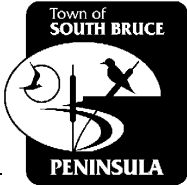
- General Government
- Protection Services
- Public Works
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## 2010 Budget - Expenditures



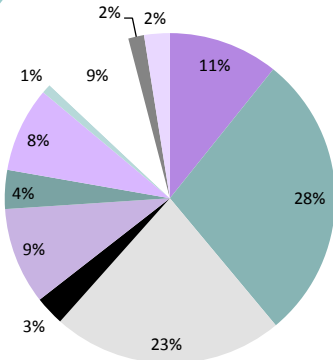
General Expenditures, excluding Capital

			<b>Budget</b>		<b>2009</b>	
<b>General Government</b>	\$	1,453,755	11%	\$	368,567	2%
<b>Protection Services</b>	\$	3,822,841	28%	\$	3,872,893	25%
<b>Public Works</b>	\$	3,066,974	23%	\$	5,068,525	33%
<b>Airport</b>	\$	393,878	3%	\$	464,884	3%
<b>Water (Wiarion &amp; Sauble)</b>	\$	1,283,405	9%	\$	1,345,232	9%
<b>Sewer (Wiarion &amp; Sauble)</b>	\$	514,209	4%	\$	840,782	5%
<b>Garbage &amp; Recycling</b>	\$	1,127,654	8%	\$	1,016,140	7%
<b>Cemeteries</b>	\$	123,616	1%	\$	165,453	1%
<b>Parks &amp; Recreation</b>	\$	1,210,159	9%	\$	1,541,078	10%
<b>Grants</b>	\$	209,965	2%	\$	272,169	2%
<b>Planning and Development</b>	\$	341,976	3%	\$	499,149	3%
	\$	13,548,432	100%	\$	15,454,871	100%



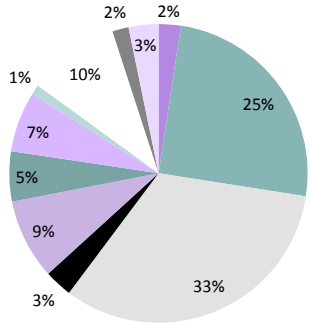
# 2010 Budget - Expenditures

### Budget



- General Government
- Protection Services
- Public Works
- Airport
- Water (Wiarion & Sauble)
- Sewer (Wiarion & Sauble)
- Garbage & Recycling
- Cemeteries
- Parks & Recreation
- Grants
- Planning and Development

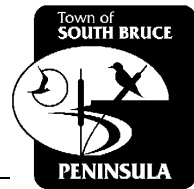
### 2009



- General Government
- Protection Services
- Public Works
- Airport
- Water (Wiarion & Sauble)
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## 2010 Budget

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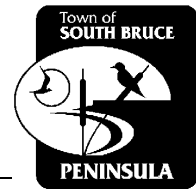


### Reserves

○ December 31, 2009	\$4,498,965
○ Increase to Reserves	\$ 492,898
○ Apply to Operations	\$ 200,130
○ Apply to Capital Projects	\$ 872,082
○ December 31, 2010	\$3,919,651

[Reserve Schedule](#)

# 2010 Budget



## Reserve Fund Schedules

### Obligatory Reserve Funds

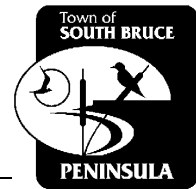
- |                            |           |
|----------------------------|-----------|
| ○ Subdivider Contributions | \$ 41,570 |
| ○ Parking                  | \$ 11,578 |
| ○ Recreational Land        | \$ 9,183  |

### Discretionary Reserve Funds

- |   |           |
|---|-----------|
| ○ Chesley Lake  | \$ 3,362  |
| ○ Capital Expenditures  | \$ 8,101  |
| ○ Wiarton Sewers  | \$966,423 |
| • \$99,207 applied to 2010 operating deficit                    |           |
| ○ Wiarton Waterworks  | \$725,780 |
| • \$125,658 applied from 2010 operating surplus                 |           |
| • \$275,000 applied to 2010 capital expenditures – water meters |           |
| ○ Amabel Waterworks   | \$ NIL    |
| • \$218,630 applied to operating deficit in 2009                |           |

# 2010 Budget

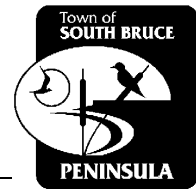
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## Departmental Highlights

- Change in presentation of capital expenditures
  - PSAB TCA
  - 2009 Budgeted Capital Expenditures
  - 2009 Actual Expenditures – Balance Sheet Asset
  
- Depreciation Expense – not reflected in Budget
  - Later in 2010 the budget will be reformatted to reflect “depreciation” expense as the cost of capital asset replacement.
  
- 2010 Budget – Reflects Operating and Capital
  
- Changes for HST – 100% GST and 78% PST
  - 1.78% of PST reflected in expenses

# 2010 Budget



## Departmental Highlights

### ○ Council

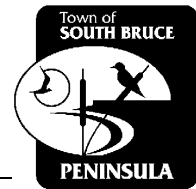
- increase in computer & software enhancements as a move towards "paperless", and allowing for legal and professional fees from 2009

### ○ General Government

- Decrease in OMPF funding \$81,500
- 2009 Surplus \$294,687, consisting of:
  - General Government \$457,013
  - Wiarton Water (\$ 1,876)
  - Amabel Water (\$155,238)
  - Wiarton Sewer (\$ 2,386)
  - Sauble Sewer (\$ 2,826)
  - **Net Surplus \$294,687**
- 2009 Depreciation Reserve \$490,000
- Decrease in salaries with the delay in filling the CAO position
- Increase in R&M – Accessibility standards initiated

# 2010 Budget

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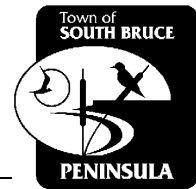


## Departmental Highlights

- **Elections**
  - costs are offset by the annual reserve allocation over the past 4 years
- **Fire Protection**
  - change in agreement with Georgian Bluffs resulted in reduced revenues \$32,540
  - Purchase of a new fire truck has been offset by reserves of \$260,000
- **Police Protection**
  - OPP Surplus from 2009 \$250,030, of which \$50,000 is being transferred to a reserve to assist with future expected increases. ***(Change to reflect as revenue in 2009 and part of surplus carry forward)***
  - Increase in OPP Levy \$69,459

# 2010 Budget

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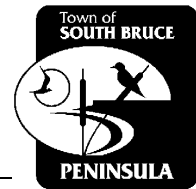
## Departmental Highlights

- **Grey Sauble Conservation Authority**
  - Budgeted increase
- **Building Inspection**
  - Chief Building Official in full time position
  - Capital equipment purchase offset with reserve allocation
  - Self-sustaining department, surplus to reserve
- **Animal Control**
  - Nothing significant
- **By-law Enforcement**
  - Fines and offences revenue was higher than expected in 2009; have not reflected in 2010
- **Paid Parking**
  - Increase in fines and offences to reflect additional staff
  - Self-sustaining department, surplus to reserve



# 2010 Budget

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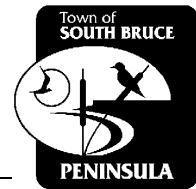


## Departmental Highlights

- **Emergency Management Program**
  - Generator for Sauble Beach Community Centre, partially offset by \$10,000 grant
- **Public Works**
  - Large increase in capital grants and transfers
    - \$349,060 from Investing in Ontario and Roads & Bridge Infrastructure Investment Program, applied to 15<sup>th</sup> Side Road Bridge
    - \$559,825 from Building Canada Fund, Federal and Provincial contributions for Howdenvale/Sunset Drive
    - \$700,000 from Infrastructure Stimulus Fund for 15<sup>th</sup> Side Road Bridge
    - Reserve transfers - \$52,159 towards Winter Maintenance and \$143,346 for Streetlights at Hepworth

# 2010 Budget

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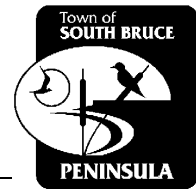


## Departmental Highlights

- **"A" Bridges and Culverts**
  - 2009 included transfer to Reserve of \$95,000 for capital projects not completed
- **"B" Shoulder Maintenance**
  - More time allotted for work not completed in 2009
- **Hardtop Maintenance**
  - Allocation of \$100,000 for road resurfacing required
- **Loosetop Maintenance**
  - Regular operating expenditures
- **Winter Maintenance**
  - Reduced sand and salt in 2009, budget for normal levels

# 2010 Budget

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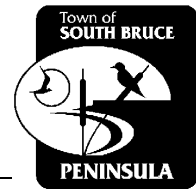


## Departmental Highlights

- **Safety Devices**
  - Regular operating expenditures
- **Trf. To Capital and Road Construction**
  - Large increase in capital projects – Howdenvale Sunset Drive and 15<sup>th</sup> Side Road Bridge
  - Completion of Boat Lake Road and improvements to Elm Road
- **Roads Equipment & Housing**
  - Debt – interest – expected interest cost of deferring the financing of capital projects, \$70,456; (***this savings can now be applied to the unfinanced capital costs for Bluewater Park***)
  - Capital equipment \$350,000

# 2010 Budget

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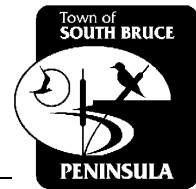


## Departmental Highlights

- **Roads - Vehicles**
  - Rental revenue represents internal allocations for the use of public works vehicles to other Town departments; with the offsetting vehicle operating costs
- **Health & Safety Committee**
  - Continuing with training; ie. WHMIS trainer on staff
- **Town Street Lighting Systems**
  - Hepworth Streetlights to be completed for \$155,000, financed by offsetting transfer from reserves of \$143,346
- **Wiar-ton-Keppel District Airport**
  - Decrease in revenue and corresponding expense for Big Music Fest not continuing in 2010
  - 2009 Surplus of \$32,506 included in revenue
  - 2009 and 2010 capital costs are being financed
  - Self-sustaining department

# 2010 Budget

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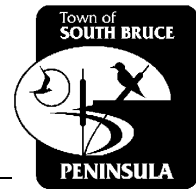


## Departmental Highlights

- **Wiaraton Waterworks**
  - 1.3% inflationary increase in user fees effective March 1<sup>st</sup>
  - Capital projects include water meters, water main and road construction, and various pieces of equipment for the water system
  - \$238,085 from reserves to finance Watson Street capital previously completed – provincial grant
  - \$275,000 from the reserve fund to cover the cost of the water meters to be installed in 2010; in addition \$25,000 from OSWAP
  - Self-sustaining department – expected surplus of \$125,658 transferred to reserve

# 2010 Budget

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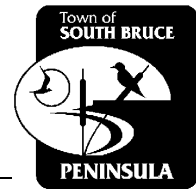


## Departmental Highlights

- **Amabel Waterworks**
  - 1.3% inflationary increase in user fees effective March 1<sup>st</sup>
  - Current expectation is an operating deficit of \$264,970; including 2009 deficit of \$155,238 – due to depreciation expense
  - Debt – interest – on bank financing
  - Capital represents the final stage under OSTAR
  - Self-sustaining department
- **Garbage Collection & Disposal**
  - Anticipate an increase from Bag Tag system

# 2010 Budget

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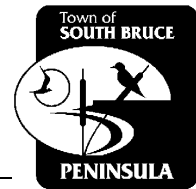


## Departmental Highlights

- **Garbage Disposal (Landfill Site)**
  - Landfill Study
  - Capital – cell opening as needed
  - Transfer to reserve – for landfill closure and expansion
- **Recycling**
  - Regular operating expenditures
- **Warton Sewer System**
  - Capital includes a backup generator, \$80,000
  - Current expectation is an operating deficit of \$99,207; including 2009 deficit of \$2,386
  - Self-sustaining department – operating deficit funded by reserve fund

# 2010 Budget

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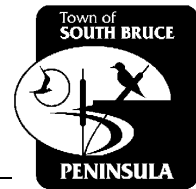


## Departmental Highlights

- **Sauble Sewer System**
  - Capital includes the Sauble Beach Sewer Project \$9,627,386 plus legal and professional fees
  - Project is funded by Building Canada Fund for \$6,240,000
  - Current expectation is an operating deficit of \$83,076; including 2009 deficit of \$2,826
  - Self-sustaining department – operating deficit funded by future users
- **Cemetery**
  - Proceeding with Edgehill Cemetery

# 2010 Budget

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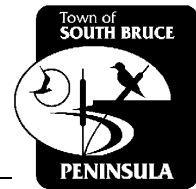


## Departmental Highlights

- **Parks and Information Centre**
  - Includes Infrastructure Stimulus Funds \$913,764 for Bluewater Park
  - Impact on camping fees
  - Bluewater Park expected to be financed by debt
  - Transfer from reserves, \$170,517 for capital projects
  - Additional costs expected with finalizing pay equity, a dog park, phragmites weed control
- **Recreation**
  - Reduced programming and corresponding expenditures

# 2010 Budget

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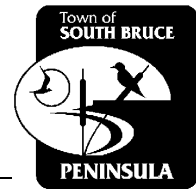


## Departmental Highlights

- **Grants**
  - Determined from a review of annual grant and donation program applications
- **Sauble Community School**
  - Regular operating expenditures
- **Community Centre Sauble Beach**
  - Regular operating expenditures
- **Sauble and Wiaraton Library**
  - Regular operating expenditures
  - \$10,000 for windows at the Ross Whicher Center

# 2010 Budget

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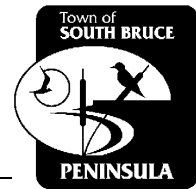


## Departmental Highlights

- **Information Centre – Sauble Beach**
  - Regular operating expenditures
- **Pool**
  - General fee increases
  - Regular operating expenditures
  - New solar blanket and diving board planned
- **Arena**
  - Capital renovations \$2,142,000 financed by RINC funding \$1,428,000 and \$100,000 in donations; balance expected to be financed by debt
  - Expected completion to allow for 2010/2011 hockey season

# 2010 Budget

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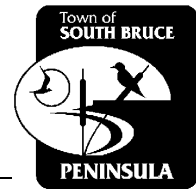


## Departmental Highlights

- **Wiarion Information Centre & Campground**
  - Regular operating expenditures
- **Wiarion Willie**
  - Budget previously approved re Feb 2010
  - Enhanced sponsorship and improvements to prediction morning and days events
- **Planning & Economic Development**
  - Proceeding with capital projects initiated in 2009, with reserve transfer of \$58,759

# 2010 Budget

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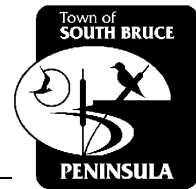


## Departmental Highlights

- **Drainage**
  - Regular operating expenditures
- **Warton BIA**
  - Regular operating expenditures

# 2010 Budget

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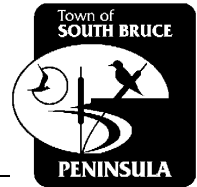


## Budget Amendments

- **No tax rate implications**
- Amendment as posted
  - \$3,520 increase for Youth Focus Group Activities
  - Offsetting increase in Bluewater Park financing
- Additional amendments from 2009 audit
  - OPP Surplus 10-12-904000 \$250,030 to 2009 revenue, thus increase to surplus carried forward 10-04-963100
  - Prepaid Insurance \$112,532, thus increase to surplus carried forward by 10-04-963100 and other self-sustaining departments
- Amendment for Generator
  - EMC Report 3-2010

## Questions & Comments

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- Thank you.
- Any Questions?