

The Corporation of the Township of Horton
AD HOC BUDGET MEETING
AGENDA

Tuesday, January 17, 2017 at 6:00 p.m.

1. CALL TO ORDER
2. DECLARATION OF PECUNIARY INTEREST
3. CAO/CLERK'S REPORT ON NOTICE OF PUBLIC MEETING
 - Advertised in the Renfrew Mercury – January 12, 2017
4. 2017 DRAFT BUDGET PRESENTATION
 - Power Point Presentation by Treasurer
 - Handouts – 2017 Line by Line, 2017 Capital and Reserves, 10 Year Capital Summary and Reserves
5. DELEGATIONS
None
6. PUBLIC COMMENTS/QUESTIONS
7. COUNCIL'S COMMENTS
8. RECOMMENDATIONS
 - Committee recommend forwarding this 2017 levy request of \$2,157,361 to Council for adoption
9. OTHER BUSINESS
10. IN CAMERA (CLOSED) SESSION
None
11. NEXT MEETING
12. ADJOURNMENT



BUDGET 2017

Township of Horton
Public Meeting – January 17, 2017
6 p.m.

Asset Management and Long Term Financial Strategies

- Historically the budget was an exercise to produce a tax rate.
- Through many financial reporting requirements by the Province, municipalities have been forced to use the budget process as a financial management tool.
- Our Asset Management Plan is one of the financial tools used to guide the municipal decision making process.
- Council Adopted the 10 Year Capital Forecast May 3, 2016. This is a living document and as such Council will continue to amend the 10 Year Capital Forecast and incorporate those values into a Long Term Financial Strategy being the Asset Management Plan.
- It is important to note that the Township will be completing a condition assessment on the road network this spring and updating the Asset Management Plan to align with the next Development Charges Study and By-law.

Asset Management and Long Term Financial Strategies Continued

- The budget cannot always be about the annual bottom line % increase. Sufficient funds have to be raised to meet the obligations of the Corporation to ensure our core services have been met and that a source of funding will be available to replace our Tangible Capital Assets.
- The current Asset Management Plan indicates that in order to maintain our roads network the Township should be investing \$625,000 annually. The Township has increased their debt and transfer to Road Infrastructure Reserve in 2016 offsetting this value by \$66,602. It is the Township's strategy to add a 2% increase to this value going forwarding to reduce the road funding gap. The entire 10 year funding gap for the Township for 2017 is forecasted to be \$1,070,563. *(inclusive of roads, buildings, fleet and equipment)*

Asset Management and Long Term Financial Strategies Continued

- Our strategies to date will not ever maintain our road infrastructure without infrastructure funding from other levels of government.
- It is imperative that we address the infrastructure gap.
- Based on our current fiscal index as defined by the Province, we have not been successful in obtaining grant dollars for our deteriorating infrastructure.
- In 2017 the CAO/Clerk will be commencing with a Strategic Plan for the Township which will assist Council when making Long Term Financial decisions.

Budget Process

- Budget Worksheets are distributed to Managers and Committees with Payroll numbers already populated.
- The Treasurer consolidated the Managers budget requests and present the Departmental Summary, 2017 Capital and 10 Year Reserve and Capital schedules to the Ad Hoc Budget Committee.
- The Committee met on several occasions to review all the Schedules and there were subsequent meetings with managers.
- The Committee met once again January 5, 2017 to discuss various tax levy scenarios.
- A Public Budget Meeting was then called for January 17th, 2017 at 6 pm.

Growth

- Residential Assessment Growth is estimated at 6.8% per MPAC from 2012 to 2016.
- The 2017 increase due to growth is equal to a levy increase of approximately \$41,485. This growth is sufficient to cover the Township's cost of living increase on such items as wages, utilities and materials.

Highlights

- Increase in OMPF from \$213,600 to \$216,200 = 0.12%
- 2017 budget includes one summer student.
- 2017 Capital Projects are as follows:
 - Office Parking Lot
 - Map/Drawing Storage System
 - Fire – Pumper Replacement (2 Yr project)
 - Roads – Continue with Gravel Program, Lime Kiln Humphries Rd ditching, Fraser and Johnston Rd Rehabilitation, Tandem and Backhoe/Loader Replacement, Vehicle Exhaust System
 - Landfill Site – Complete Buildings, Compactor Truck, Debris Fence, Soak Pit
 - Recreation – Boat Launch Washroom, Community Hall Parking Lot Drainage

Highlights

- 2017 budget continues to include transfers to Reserves for Maintenance and Replacement of the Townships Infrastructure. The Reserve Balance has grown from \$603,765 in 2010 to a forecasted \$1,332,980 in 2017.
- Increase in OPP costs from \$421,170 to \$462,135 = to a 1.97% levy increase. Since 2007 OPP has increased 143.4%.
- 2017 budget continues with debt payments. Our debt at the end of 2017 will be \$505,082 which is a reduction of \$134,613 from 2016.

Tax Rate Impact on a Typical Residential Property – Township Levy Only

Increase In levy by OPP Increase, Budget Increase, Growth less OPP Growth

(\$40,965 + \$1,992 + \$41,485- \$3,056)

2016 \$212,000 = \$1,861.89

2017 Average \$214,000 = \$1,902.55

Township Tax Increase of \$40.66 or 2.18%



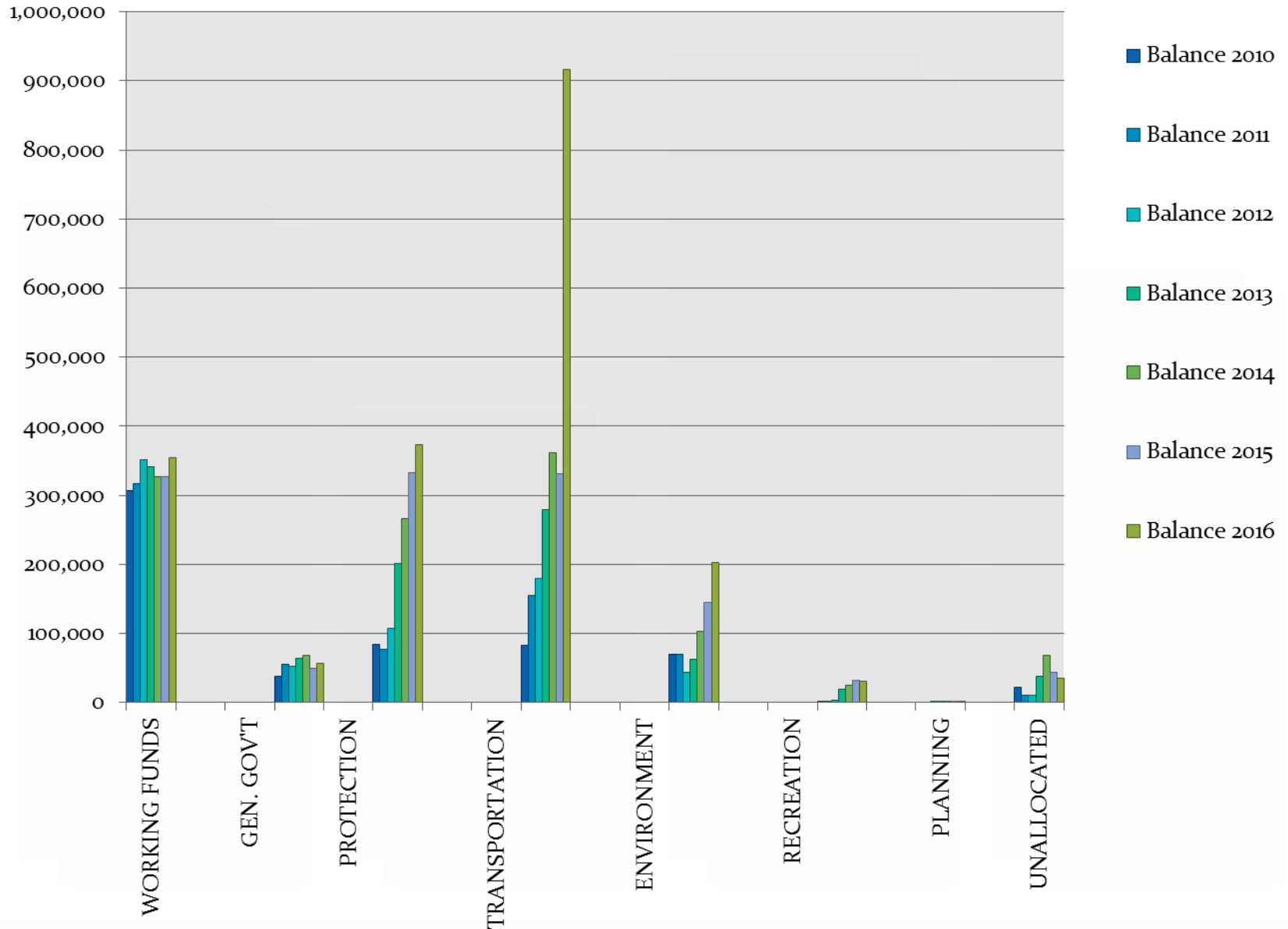
Tax Impacts 1,358 properties will increase an avg. of \$66
 285 properties will decrease an avg. of \$168

- 1,201 will increase an avg of \$ 48
- 107 will increase an avg of \$ 136
- 19 will increase an avg of \$ 243
- 26 will increase an avg of \$ 368
- 4 will increase an avg of \$ 566

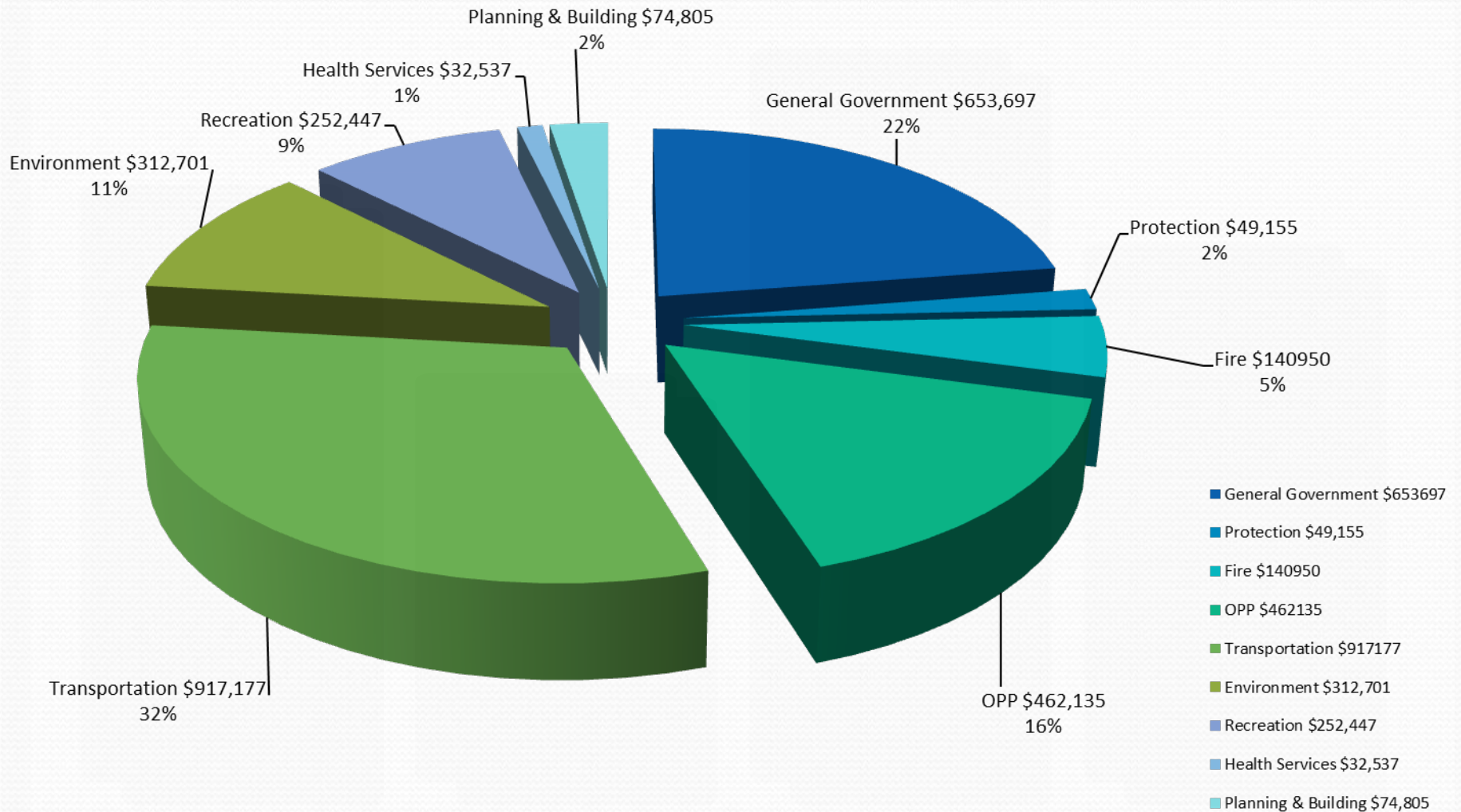
Avg. Single Family Home – 2.18% Avg. Seasonal Recreational – (2.82%)

Note that changes to valuation affect tax burden distribution between classes as well as municipalities when within a two tier structure. The above does not consider the 50% Industrial Levy Restriction nor County and Education Tax Rates. Only the average assessment for a single family home in the above example, it should be understood that there are multiple properties that will see increases or decreases throughout the Township. Residential properties with a percent change from 2012 to 2016 above the average of 6.8% will receive a levy increase regardless of any budget increases.

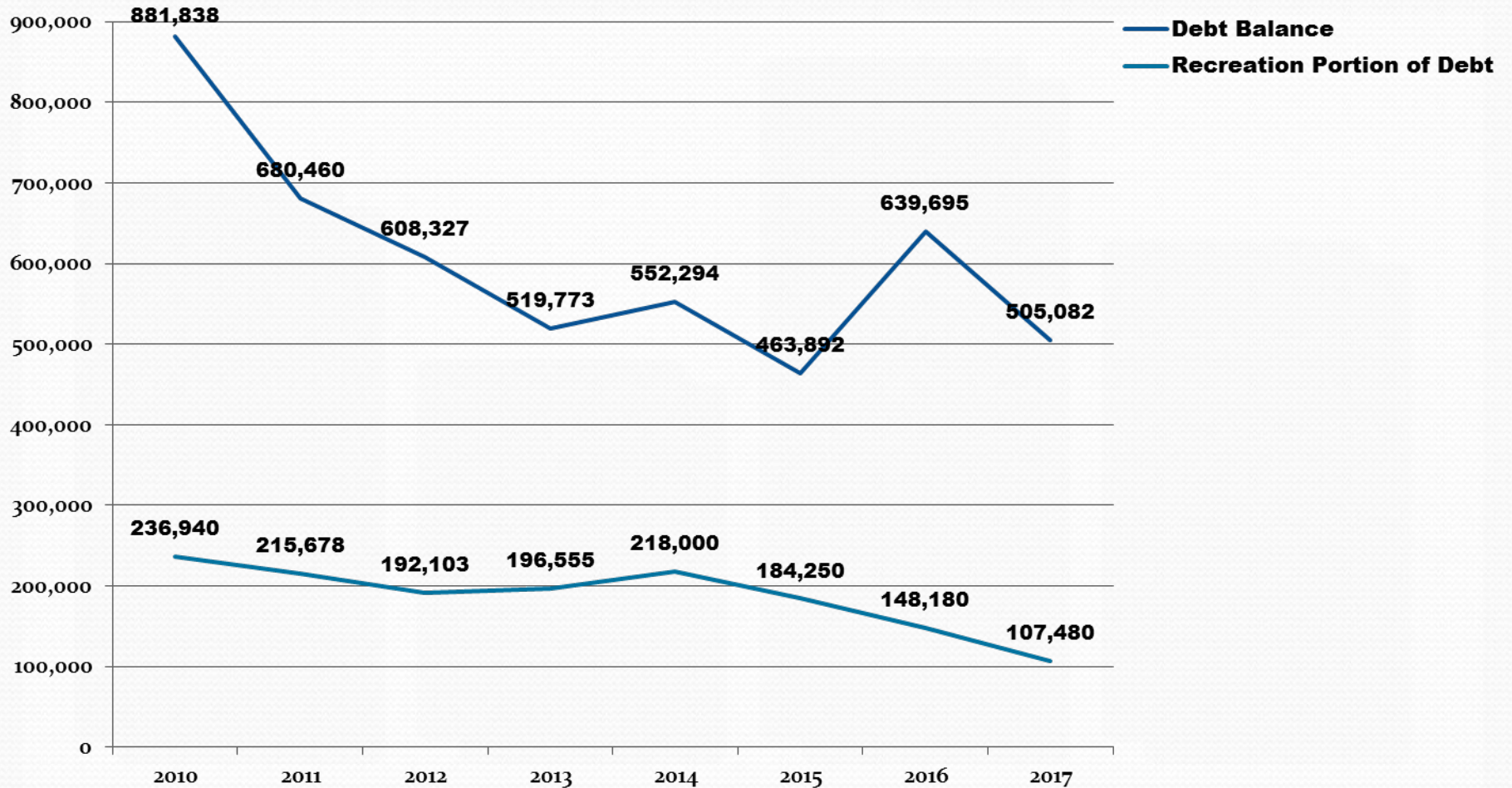
Reserves (Prior to Yr End Audit)



2017 Departmental Operating Budgets



Township Debt



The Township debt was \$881,838 in 2010 and is forecasted to be \$505,082 for the year ending 2017. Since 2010, the Recreation Committee has raised \$128,284 towards the Recreation Debt.

Future Impacts

- OPP Billing Model will continue to impact the annual levy.
- Lack of Long Term Funding and the increase in the Infrastructure Deficit will continue to impact the condition of our Tangible Capital Assets and potentially service levels.

Closing Remarks

- Thank you to Council, committees, and staff for their help in preparing the 2017 budget.
- This presentation is available on our Municipal Website at www.hortontownship.ca
- Questions?

Township of Horton 2017 Working Budget

Description	2016 Budget	2016 YTD at January 11, 2017	2017 Budget Requests
GENERAL GOVERNMENT			
110 00 400010 TAXES - MUNICIPAL	-2,075,975	-2,076,250.06	-2,157,361
110 00 410710 Taxes Supplem. Municipal	-28,000	-39,838.45	-30,000
110 00 420105 PILS Canada Enterprise	-165	-165.79	-165
110 00 420110 PILS Ontario	-25,680	-26,729.55	-26,730
110 00 420120 PIL'S Municipalities		-594.23	-594
110 00 430015 OMPF Funding	-213,600	-213,600.00	-216,200
110 00 440200 Capping - Cty Share	620	554.66	555
110 00 440350 Tax Certificates	-1,500	-1,890.00	-1,600
110 00 440400 Oth Revenue Lottery Lic	-150	-157.50	-150
110 00 440415 Oth Revenue Int Income	-6,500	-8,346.01	-8,500
110 00 440420 Oth Revenue Int on Tax	-56,000	-64,091.83	-56,000
110 00 440431 Other Rev Misc.	-450	-4,721.65	-500
110 00 440601 Transfer from Reserves - Unallocated	-5,000	-4,791.23	
110 00 440604 Transfer from Reserves - Parking Lot			-10,842
110 00 440608 Transfer from Reserves - Working Reserve			-48,264
110 00 440606 Transfer from Reserves - Building/Bldg Inspect			-7,794
Total General Revenue	-2,412,400	-2,440,621.64	-2,564,145
110 00, 700030 Committee Member Fees	500	1,415.00	825
110 00 700040 Legal Expenses	15,000	22,107.06	17,000
110 00 700060 Misc. Expenses	8,000	9,105.55	8,500
110 00 700070 Insurance	11,395	11,368.39	10,846
110 00 700080 Office Supplies	7,750	7,219.86	7,000
110 00 700085 Postage/Courier	13,250	14,697.12	15,000
110 00 700100 Telephone - 5% to Bldg Dept	2,000	2,164.16	2,750
110 00 700110 Hydro - 5% to Bldg Dept	5,500	5,048.57	6,250
110 00 700120 Heat - 5% to Bldg Dept	2,250	855.43	2,100
110 00 700179 Health & Safety	500		3,500
110 00 700180 Office Equip. & Maint. - 5% to Bldg Dept	8,000	8,539.65	9,000
110 00 700190 Building Maintenance - 5% to Bldg Dept	5,000	2,785.09	15,000
110 00 700191 Building Cleaning - 5% to Bldg Dept	2,500	2,356.91	2,600
110 00 700256 Capital - Municipal Parking Lot			50,000
110 00 700250 Capital	5,000	4,791.23	
110 00 700280 Advertising	5,250	4,937.71	2,000
110 00 715010 Bank Charges & Interest	4,500	5,168.16	6,000
110 00 715015 Computers & Prog Maint. - 5% to Bldg Dept	18,000	17,156.68	17,000
110 00 715085 Municipal Tax W/O	11,000	14,529.98	19,000
110 00 716020 Tax Sale Registration	100		100
110 00 718030 Gov Audit	22,000	18,140.80	21,500
110 00 718040 Contracted Services	2,000	2,787.17	10,500
718040 Contracted Services			7,500
110 00 718050 Accessibility Requirements	2,000		
110 00 775010 Library	1,250	1,025.00	1,100
110 00 789035 Transfer to Reserves - Office Equipment	2,120	2,120.00	3,260
110 00 789038 Transfer to Reserves - Building	391	391.00	2,000
110 00 789041 Office - Principle Debt Payment	16,127	16,126.78	16,127
110 00 789042 Office - Interest on Debt	2,330	2,330.09	1,910
110 00 Transfer to Expenses to Bldg Dept			-2,855
Total General Expenses	173,713	177,167.39	255,513
Total General	-2,238,687	-2,263,454.25	-2,308,632
110 10 700010 Council Salaries	81,100	75,251.21	82,800
110 10 700035 Conference/Travel Expenses	9,800	6,353.11	10,000
110 10 700060 Council Misc. Expenses	1,300	3,034.33	4,000
110 10 700100 Council Telephone	400	392.52	425
110 10 700140 Council Benefits	13,500	14,061.37	15,500
110 10 789040 Council - Donations	2,000	1,350.00	1,000

Township of Horton 2017 Working Budget

		<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
Total Council			108,100	100,442.54	113,725
110 11 440461	Transfer from Reserves				-1,600
110 11 700035	Conference/Travel Expenses				1,600
110 11 718040	Contracted Services				
110 11 789036	Transfer to Reserves - Election		3,640	3,640.00	3,710
	Total General Expenses		3,640	3,640	5,310
	Total Election		3,640	3,640.00	3,710
110 15 440601	Transfer from Reserves - Unallocated		-15,775		
	Total Administration Revenue		-15,775	0.00	0
110 15 700010	Admin Salaries		262,725	262,605.12	265,276
110 15 700035	Conference Expenses		7,000	7,569.65	7,500
110 15 700140	Employee Benefits		79,210	71,504.97	72,500
	Total Administration		348,935	341,679.74	345,276
	Total Administration		333,160	341,679.74	345,276
	Total General Government		-1,793,787	-1,817,691.97	-1,845,921

Township of Horton 2017 Working Budget

		<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
PROTECTION				
120 00 440220	Ontario - CSPT Program		-1,560.18	-2,300
120 00 440360	Fees & Charges - Dog Pound		-30.00	
120 00 440395	Livestock - Revenue	-2,000	-3,343.50	-2,000
120 00 440405	Dog License Revenue	-8,200	-9,090.00	-8,750
120 00 440430	Provincial Offences		-50.00	-50
120 00 440461	Transfer from Reserves	-3,905	-3,905.00	-5,000
120 00 440475	9-1-1 Sign Revenue	-1,400	-1,535.00	-1,800
120 00 440480	Tile Drain	-20,000	-13,749.84	-15,000
	Total Protection Revenue	-35,505	-33,263.52	-34,900
120 00 700010	Salaries	630	2,523.04	830
120 00 700060	Misc. Expenses	400	0.00	200
120 00 700065	Dog Tag Collection	4,700	3,861.07	4,250
120 00 700140	Employee Benefits	100	350.97	130
120 00 700260	Agreements	1,490	1,490.00	1,520
120 00 700300	9-1-1 Signs	1,200	1,381.70	1,300
120 00 700310	Ontario Provincial Police	421,170	421,176.00	462,135
120 00 718040	Contracted Services	14,000	8,390.05	12,000
120 00 785010	Veternarian Committee	300	309.17	325
120 00 785020	Tile Drain	20,000	13,749.84	15,000
120 00 785045	Emergency Management Plan	11,000	7,149.05	11,000
120 00 785050	Livestock Valuation	2,400	3,585.78	2,400
120 00 789000	Transfer to Reserves - Emerg. Mngt.		3,850.95	
120 00 789045	Com. Policing Adv. Com.	200		200
	Total Protection Expense	477,590	467,817.62	511,290
	Total Protection	442,085	434,554.10	476,390

Township of Horton 2017 Working Budget

		<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
TRANSPORTATION					
130	30	440100 OSG Roadways MNR	-17,000	-21,078.60	-18,000
130	30	440216 Fines		-20.00	
130	30	440251 WSIB Recovery		-1,506.31	
130	30	440320 Fees & Charges Roadways	-1,500	-925.60	-1,000
130	30	440440 Sale of Equipment		-18,535.00	
130	30	440461 Transfer from Reserves - Equipment	-6,000		-302,000
130	30	440461 Transfer from Reserves - Asset Mngt	-1,000		-19,000
130	30	440461 Transfer from Reserves - Infrastructure	-30,312	-211,520.13	-114,868
130	30	440462 Sale of Land		-564,914.80	
130	30	440464 Ontario Grant OCIF	-25,000	-25,000.00	-50,000
130	30	440464 Ontario Grant CWWF			-75,000
130	30	440464 Ontario Grant OCIF			-636,365
130	30	440465 Other Municipal Grant			-90,482
130	30	440465 Canada Grant	-1,700	-1,577.00	-91,482
130	30	440466 Transfer from Lot Dev Fund		-59,006.44	-57,955
130	30	440467 Gas Tax	-82,666	-160,890.33	-82,666
130	30	440550 Transfer from Reserves - Gas Tax	-139,688	-57,000.00	-82,666
130	30	Transfer from Reserves - Rds Bldg.			-33,000
130	30	440601 Transfer from Reserves - Unallocated			
		Total Transportation Revenue	-304,866	-1,121,974.21	-1,654,484
130	30	700010 Salaries	190,700	183,142.58	206,010
130	30	700030 Com. Member Meeting	1,400	1,485.00	1,400
130	30	700035 Conference/Travel Expenses	3,200	3,385.71	3,200
130	30	700060 Misc. Expenses	1,000	939.36	1,000
130	30	700070 Insurance	15,225	14,561.82	14,577
130	30	700080 Office Supplies	500	527.36	500
130	30	700090 Materials & Supplies	7,000	11,274.41	7,000
130	30	700100 Telephone	1,300	1,275.48	1,200
130	30	700110 Hydro	5,000	6,344.11	6,000
130	30	700120 Heat	3,500	2,680.70	3,500
130	30	700140 Employee Benefits	61,185	65,261.86	64,620
130	30	700181 Clothing Allowance	7,000	6,489.11	4,000
130	30	700190 Building Maintenance	34,500	1,408.64	48,000
130	30	700191 Building Cleaning	1,200	1,290.24	1,200
130	30	700240 Radio License	355	352.00	355
130	30	700250 Transfer to Capital	3,000		325,000
130	30	700250 Transfer to Capital	6,000		6,000
130	30	700280 Advertising	600	594.26	600
130	30	715015 Computer Programs & Maintenance	400	814.08	600
130	30	718040 Contracted Services	2,000		2,000
130	30	730040 TRUCK #2 - 2005 INITER. RPS/MNT	10,000	15,865.02	10,000
130	30	730080 TRUCK #3 - 2000 STERLING - RPS/MNT		20.00	
130	30	730130 EXCAVATOR - REPAIRS/MNT	5,000	1,963.04	5,000
130	30	730150 TRUCK #4 - 2011 INTERN. RPS/MNT	5,000	9,917.92	5,000
130	30	730155 TRUCK #11 - 2013 3/4 TON CHEV	2,500	1,825.07	2,500
130	30	730156 TRUCK #12 - 3 TON - ISUZU	2,500	1,355.31	2,500
130	30	730160 GRADER - REPAIRS/MNT	10,000	2,641.61	10,000
130	30	730200 LOADER - MICHIGAN - REPAIRS/MNT	1,000	24.49	0
130	30	730280 BACKHOE/LOADER - REPAIRS/MNT	5,000	16,422.23	5,000
130	30	730295 TRAILER/MOWER - REPAIRS/MNT	500	269.48	500
130	30	730300 Machinery Fuel	50,000	40,922.09	45,000
130	30	730490 A - Culverts	5,000	2,774.02	5,000
130	30	730500 A- Culverts - Salaries	5,790	9,001.76	6,650
130	30	730550 B - Roadside Maintenance	26,000	9,181.19	26,000
130	30	730560 B- Roadside Maint. - Salaries	21,440	13,433.93	23,095
130	30	730660 C - Road Maintenance - Paved	8,500	12,027.37	12,000
130	30	730780 D - Grading-Gravel-Dust	39,000	36,676.83	39,000
130	30	730870 E - Winter Road Maintenance	35,000	34,300.74	32,000

Township of Horton 2017 Working Budget

		<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
130	30	730880 E - Winter Rd. Maint.-Salaries	37,240	38,582.79	38,340
130	30	730960 F - Safety Devices	10,000	6,695.11	10,000
130	30	730970 F - Safety Devices - Salaries	2,880	2,988.18	4,280
130	30	730995 Gravel Pit		12,903.98	
130	30	731023 Asset Management	4,500	2,765.33	23,000
130	30	731026 Jim Barr Rd		4,320.64	
130	30	731026 Orin Rd		6,162.95	
130	30	731032 Transfer to Reserves Roads - Asset Mngt		1,734.67	
130	30	731033 Transfer to Reserves Roads Equipment	93,600	93,600.00	95,420
130	30	731033 Transfer to Reserves Roads Infrastructure	66,602	618,612.82	14,172
130	30	731035 Transfer to Reserves Gas Tax	82,666	82,666.26	82,666
130	30	731035 Transfer to Reserves Roads Buildings		33,000.00	25,200
130	30	Transfer to Reserves OCIF			50,000
130	30	731036 Gravel Tender	50,000		50,000
130	30	731022 Garden of Eden Rd		8,482.34	
130	30	732005 Humphries Road			50,000
130	30	732024 Lime Kiln Rd			50,000
130	30	731039 Debt Principle Payment	27,785	27,785.00	77,785
130	30	731040 Debt Interest Payment	4,015	4,014.56	7,092
130	30	732000 Johnston Road			707,100
130	30	732001 Capital Financing - Thomson Rd	155,000	655,627.08	
130	30	732015 Eady Rd		19,236.80	
		Fraser Rd			271,718
130	30	785040 Street Lights	3,000	2,726.75	3,000
130	35	700400 Storm Sewer	2,000	1,709.57	2,000
		Total Transportation Expense	1,116,583	2,134,063.65	2,487,780
		Total Transportation	811,717	1,012,089.44	833,296

Township of Horton 2017 Working Budget

<u>ENVIRONMENT</u>	<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
140 00 440220	Ontario Grant	-28,000	-36,310.60	-36,000
140 00 440380	Tipping Fees	-35,500	-47,389.50	-44,000
140 00 440480	Blue Box & Composter	-500	-232.00	-300
140 00 440482	Ontario Stewardship Tires	-1,000		-500
140 00 440483	Electronic Waste	-1,500	-864.22	-750
140 00 440640	Transfer from Reserves - Environment			-58,000
140 00 440640	Transfer from Reserves - Environment	-22,850	-1,663.78	-6,000
	Total Environment Revenue	-89,350	-86,460.10	-145,550
140 00 700010	Salaries	48,300	43,397.38	45,715
140 00 700030	Committee Members Fees	750	1,430.00	750
140 00 700035	Conference/Travel Expense	1,200	1,307.38	1,200
140 00 700060	Misc. Expenses	2,000	1,972.00	2,000
140 00 700070	Insurance	2,780	2,780.22	2,121
140 00 700080	Office Supplies	1,200	1,719.99	1,200
140 00 700090	Material & Supplies	2,750	2,692.30	2,750
140 00 700100	Telephone	300	177.72	300
140 00 700110	Hydro	800	547.28	800
140 00 700140	Employee Benefits	6,200	7,211.56	6,215
140 00 700190	Building Maintenance	500	318.16	500
140 00 700250	Transfer to Capital - Attendant Building	2,000		
140 00 700254	Transfer to Capital - Soak Pit			35,000
	Transfer to Capital - Snow Blower	1,850	1,663.78	
	Transfer to Capital - Compactor Truck	10,000		10,000
	Transfer to Capital - Fencing/Debris Cover	6,000		3,500
140 00 700259	Transfer to Capital - Sea Containers/Bldgs	3,000		3,000
140 00 700280	Advertising	500	594.98	500
140 00 700285	Landfill Equipment	1,500	139.19	1,500
140 00 700400	Contracted Services	1,800	4,431.88	1,800
140 00 745020	Promotion and Education	1,000		1,000
140 00 745021	Recycling - Tires	50		50
140 00 745025	Household Hazardous Waste Days	1,200	1,809.17	1,200
140 00 745026	Garbage/Recycling Pickup	130,000	121,704.96	130,000
140 00 745031	Compaction & Covering	38,000	36,460.57	40,000
140 00 745033	Landfill - Re-grind Waste	14,400	14,246.40	14,400
140 00 745034	Material Transfers	3,000		6,000
140 00 745040	Engineering Fees	25,000	20,532.22	30,500
140 00 789020	Transfer to Reserves - Landfill-Expansion	21,800	21,800.00	22,200
	Total Environment Expenses	327,880	286,937.14	364,201
	Total Environment Expenses	238,530	200,477.04	218,651

Township of Horton 2017 Working Budget

		<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
RECREATION				
150 51 700010	Salaries	42,760	42,490.67	44,175
150 51 700030	Com. Member Meetings	4,200	3,465.00	4,000
150 51 700035	Conference/Travel Expenses	1,500	2,569.01	1,500
150 51 700060	Misc. Expenses	200	28.18	100
150 51 700070	Insurance	8,361	8,350.78	8,337
150 51 700090	Office Supplies	800	775.09	800
150 51 700140	Employee Benefits	10,510	9,319.11	10,860
150 51 700260	Agreements	21,500	21,000.00	22,000
150 51 700280	Advertising	100	356.32	100
	Total Rec Administration Expense	89,931	88,354.16	91,872
	Total Rec Administration	89,931	88,354.16	91,872
150 52 440216	Boat Launch - Fines	-300	-494.00	-500
150 52 440125	Grant	-32,687		-25,630
150 52 440423	Volleyball Revenue		-700.00	
150 52 440428	Soccer		-4,958.91	-10,000
150 52 440429	Trail Donations		-619.00	
150 52 440430	POA - Cty - Boat Launch		-82.00	
150 52 440431	Boat Launch Other Rev Misc.	-5,800	-4,235.12	-4,500
150 52 440466	Transfer from Reserves	-4,070	-4,070.40	-4,260
150 52 440466	Transfer from Lot Development	-4,500		-4,500
	Total Outdoor Facilities Revenue	-47,357	-15,159.43	-49,390
150 52 700010	Salaries	1,225	2,189.23	1,575
150 52 700090	Materials & Supplies	100		
150 52 700140	Employee Benefits	185	524.23	235
150 52 700201	Trail Maintenance	1,000	1,516.32	3,000
150 52 700215	Soccer Maintenance		4,958.91	8,000
150 52 700220	Boat Launch Property Maintenance	3,000	1,977.79	2,000
150 52 700250	Transfer to Capital - Washroom	4,500		34,390
150 52 715070	River Road Property	1,000	408.79	500
150 52 718040	Farrell's Landing	36,757	4,070.40	500
150 52 785083	Volleyball Expense		140.00	
	Total Outdoor Facilities Expenses	47,767	15,785.67	50,200
	Total Outdoor Facilities	410	626.24	810
	Hall Expansion Internal Financing			
150 53 440125	Prov/Fed Grants	-5,833	-5,833.00	-9,800
150 53 440210	County Grant		-8,261.87	
150 53 440425	Rent	-7,000	-8,686.67	-9,000
150 53 440429	Donations		-3,521.70	
150 53 440434	Transfer from Fundraising	-4,900	-9,865.38	-2,400
150 53 440461	Transfer from Reserves	-23,467	-15,094.06	-13,500
150 53 440466	Transfer from Lot Dev Fund	-3,200	-1,913.55	-16,951
150 53 440800	Bar Sales	-20,000	-17,666.64	-20,000
	Total Community Centre Revenue	-64,400	-70,842.87	-71,651
150 53 700010	Salaries	2,220	8,015.77	9,370
150 53 700095	Restock Bar	9,200	7,759.11	9,200
150 53 700096	Net Bar Profit to Expansion Fundraising		201.21	
150 53 700100	Telephone	800	725.70	800
150 53 700110	Utilities	10,000	13,234.40	12,000
150 53 700140	Employee Benefits	350	1,740.51	870
150 53 700190	Building Maintenance	9,500	2,228.55	5,000
150 53 700191	Building Cleaning	10,000	8,620.58	3,000
150 53 700200	Equipment Repairs/Replacement	2,000	642.53	11,800
150 53 700203	Healthy Kids Community Challenge		8,261.87	
150 53 700251	Transfer to Capital - Hall Expansion	17,500	25,840.61	

Township of Horton 2017 Working Budget

		<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
150	53	700252	Transfer to Capital - Parking Lot Drainage	15,000	15,000
150	53	700258	Transfer to Capital - Hall Debt	4,900	9,865.38
150	53	700280	Advertising	400	360.69
150	53	715015	Computer	750	1,526.44
150	53	789000	Transfer to Reserves - Building	10,200	10,200.00
			Total Community Centre Expenses	92,820	99,223.35
			Total Community Centre	28,420	28,380.48
150	54	440429	Donations	-2,000	-240.45
150	54	440433	Rink - Ice Rentals	-3,000	-950.00
150	54	440434	Fundraising Revenue	-10,750	-6,790.72
150	54	440440	Canteen Sales		-115.00
150	54	440444	Recreational Hockey Registrations	-3,000	-1,745.00
			Total Rink Revenue	-18,750	-9,841.17
150	54	700010	Salaries	14,975	14,975.00
150	54	700140	Employee Benefits	1,930	1,930.00
150	54	700110	Utilities	3,000	2,099.49
150	54	700190	Building Maintenance	6,000	848.78
150	54	700191	Building Cleaning	500	147.55
150	54	700200	Equipment Repairs/Maintenance	1,000	917.08
150	54	700250	Capital - Change Rooms	13,600	13,600.00
150	54	700255	Capital Financing - Rink Roof	10,750	6,790.72
150	54	700280	Advertising	700	532.40
150	54	785069	Change Rooms	300	76.93
150	54	785085	Recreational Hky/Public Skating Expense	300	480.82
150	54	786018	Sports Equipment	500	25.00
150	54		Transfer to Reserves - Building		
			Total Rink Expense	53,555	42,423.77
			Total Rink	34,805	32,582.60
150	55	440426	Euchre Revenue	-5,300	-4,035.00
150	55	440427	Country Dance Proceeds	-8,500	-10,109.00
150	55	440431	Dance Lessons	-7,500	-6,625.98
150	55	440446	Aerobics Registrations	-1,700	-1,435.00
150	56	440447	Day Camp		-700.00
150	55	440569	Children's Christmas Party	-200	-200
150	55	440570	Winter Carnival Revenue	-3,600	-4,247.25
150	55	440575	Canada Day Revenue	-5,100	-4,914.00
			Total Annual Events Revenue	-31,900	-32,066.23
150	55	785075	Canada Day Expenses	2,500	2,649.21
150	55	785078	Children's Events	100	50
150	55	785079	Children's Christmas Party	100	150
150	55	785080	Winter Carnival Expenses	1,800	2,021.01
150	55	785081	Country Dance Expense	7,500	8,262.02
150	55	785082	Aerobics Expense	800	774.62
150	55	785087	Dance Lessons	3,800	3,945.58
150	55	785116	Day Camp Expense		733.86
150	55	786000	Euchres Expense	2,300	2,249.72
			Total Annual Events Expenses	18,900	20,636.02
			Total Annual Events	-13,000	-11,430.21
150	56	440429	Donations - Rink Roof	-2,500	-356.60
150	56	440448	Special Project - Cook Book	-100	-150.00
150	56	440449	Quilting Raffle	-1,000	-1,063.00
150	56	440450	Easter Egg Hunt	-1,000	-734.00
150	56	440452	Fruit Fundraiser	-10,000	-10,181.25
150	56	440453	Dinner & Show	-750	-337.00

Township of Horton 2017 Working Budget

		<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
150	56	440455 Murder Mystery	-2,000	-2,263.00	-2,500
150	56	440456 Fundraising Catering	-2,000	-5,899.00	-4,000
150	56	440457 Harvest Dinner	-3,000	-2,717.25	-3,500
150	56	440458 Trivia Night	-1,000	-775.00	-700
150	56	440459 Pancake Supper	-500		-500
150	56	440801 NHL Day	-1,000		
150	56	440802 Craft Day/Bake Sale	-400		-400
150	56	440461 Transfer from Reserves			
		Total Fundraising (Rink Roof) Revenue	-25,250	-24,476.10	-25,100
150	56	785100 Easter Egg Hunt	300	206.44	300
150	56	785102 Fruit Fundraiser	8,000	8,261.91	8,300
150	56	785103 Dinner & Show	500	255.44	300
150	56	785105 Murder Mystery	700	745.08	600
150	56	785106 Fundraising Catering	2,000	4,692.75	4,000
150	56	785107 Harvest Dinner	1,500	1,368.69	1,500
150	56	785108 Trivia Night	550	224.12	400
150	56	785109 Pancake Supper	100		100
150	56	785111 Special Project - Cook Book		29.12	
150	56	785112 NHL Day	500	384.47	
150	56	785114 Quilting	350	311.11	350
150	56	789070 Transfer Profit to Capital - Rink Roof	10,750	6,790.72	9,250
150	56	789071 Transfer Catering Profit to Reserves		1,206.25	
		Total Fundraising (Rink Roof) Expense	25,250	24,476.10	25,100
		Total Fundraising (Rink Roof)	0	0.00	0
150	57	440432 Walkathon Christmas Craft Show	-2,500	-1,533.75	-1,000
150	57	440434 Raffle	-2,300	-1,040.00	-2,300
150	57	440568 Blue Grass Night	-4,500	-2,670.00	-3,500
150	57	440800 Bar Proceeds	-500	-201.21	-250
		Total Fundraising (Hall Expansion) Revenue	-9,800	-5,444.96	-7,050
150	57	785061 Walkathon Christmas Craft Show	400	346.01	150
150	57	785070 Raffle	1,500	894.24	1,500
150	57	785078 Blue Grass Night	3,000	2,547.52	3,000
150	57	789070 Transfer Profit to Capital - Hall Expansion	4,900	1,657.19	2,400
		Total Fundraising (Hall Expansion) Expense	9,800	5,444.96	7,050
		Total Fundraising (Hall Expansion)	0	0.00	0
		Total Recreation	140,566	138,513.27	150,097

Township of Horton 2017 Working Budget

		<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
<u>HEALTH SERVICES</u>				
<u>Description</u>				
160 00 440415	McLaren Cemetery - Int Income on GIC	-100		
	Total Health Services Revenue	-100	0.00	0
160 00 700010	Salaries	180	261.94	300
160 00 700140	Employee Benefits	25	50.57	40
160 00 700222	Cemetery Maintenance - McLaren Cemetery	200	100.00	200
160 00 750020	Soc Serv Home Supp Grant	1,230	1,230.00	1,230
160 00 750025	Golden Age Activity Centre			1,000
160 00 750030	Renfrew Sunshine Coach	1,050	1,050.00	1,050
160 00 750040	Doctor Recruitment	28,154	28,154.00	28,717
	Total Health Services Expenses	30,839	30,846.51	32,537
	Total Health Services	30,739	30,846.51	32,537

Township of Horton 2017 Working Budget

		<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
<u>PLANNING</u>				
170 00 440330	Fees & Charges Planning	-4,500	-6,300.00	-4,700
170 00 440355	Fees & Charges Zoning Compl.	-400	-510.00	-400
	Total Planning Revenue	-4,900	-6,810.00	-5,100
170 00 700060	Com. Member Fees	2,000	2,915.00	2,000
170 00 700090	Materials & Supplies	200	806.97	100
170 00 780010	Contracted Services	2,000	2,700.00	2,000
170 00 780100	Economic Development	1,000	368.52	1,000
	Total Planning Expenses	5,200	6,790.49	5,100
	Total Planning	300	-19.51	0

Township of Horton 2017 Working Budget

		<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
<u>Description</u>				
FIRE				
180 00 440110	Provincial Fees and Charges	-8,000	-6,525.00	-6,000
180 00 440310	Fees & Charges Fire		-2,109.19	
180 00 440466	Transfer from Lot Dev Fund	-5,765	-5,765.00	-33,040
180 00 440461	Transfer from Reserve			-306,960
	Total Fire Revenue	-13,765	-14,399.19	-346,000
180 00 700010	Salaries	30,000	37,674.70	30,000
180 00 700035	Conference/Travel Expenses	1,000	410.14	1,000
180 00 700060	Misc. Expenses	1,000	734.52	1,000
180 00 700070	Insurance	14,000	13,722.43	14,500
180 00 700080	Office Supplies	1,000	547.72	1,000
180 00 700090	Clothing Expense	1,000	673.04	1,000
180 00 700100	Telephone	1,500	1,431.17	1,250
180 00 700110	Utilities	6,250	6,331.83	6,250
180 00 700140	Employee Benefits	4,200	3,851.57	4,200
180 00 700180	Office Equip. & Maint.	800	209.86	800
180 00 700190	Building Maintenance	3,000	896.64	3,000
180 00 700191	Building Cleaning	1,000	1,097.37	1,000
180 00 700200	Fire Equipment Maintenance	18,000	9,166.67	18,000
180 00 700210	Fleet Maintenance	7,000	4,737.56	7,000
180 00 700230	Fuel & Oil	500	554.06	750
180 00 700240	Radio/Communications	2,500	1,309.49	2,600
180 00 700250	Transfer to Capital - Pumphouse	5,765	6,781.80	
180 00 700250	Transfer to Capital - Plumbing/Well Pump	5,500		
180 00 700250	Transfer to Capital - Dry Hydrant	3,000		
180 00 700250	Transfer to Capital - Pumper			340,000
180 00 700260	Extrication Agreement	3,500	2,017.60	3,500
180 00 715015	Computer/Program Maintenance	2,500	2,394.24	2,500
180 00 721045	Admin Mutual Aid			250
180 00 721060	Training	2,000	1,262.14	2,500
180 00 721070	Compressed Air	500		250
180 00 721080	Extinguisher Recharges	250		300
180 00 721210	Communications	4,000	3,800.00	4,000
180 00 721230	Fire Prevention	2,000	1,508.49	2,000
180 00 721240	Hydrant/Water Supply	250	370.17	300
180 00 789005	Transfer to Reserves Fire	21,600	21,600.00	32,000
	Total Fire Expenses	143,615	123,083.21	480,950
	Total Fire	129,850	108,684.02	134,950
BUILDING				
190 00 440385	Septic Permits	-9,000	-13,200.00	-12,205
190 00 440410	Building Permits	-58,000	-48,625.30	-53,000
190 00 440431	Misc. Revenue	-6,000	-2,500.00	-4,500
190 00 440605	Transfer from Reserves	-5,950		-5,000
	Total Building Revenue	-78,950	-64,325.30	-74,705
190 00 700010	Salaries	49,500	49,500.00	49,500
190 00 700035	Conference/Travel Expenses	300	35.67	335
190 00 700060	Misc. Expenses	200		100
190 00 700080	Office Supplies	6,400	162.71	6,200
190 00 700100	Telephone	250	290.41	200
190 00 700140	Employee Benefits	12,800	5,828.02	5,815
190 00 785066	Office Administration	9,500	9,500.00	9,700
190 00 789038	Transfer 5% Expenses from Gen Gov't			2,855
	Total Building Expenses	78,950	65,316.81	74,705
	Total Building	0	991.51	0
	Total (Surplus)/Deficit	0	108,444.41	0

Township of Horton
2017 Working Budget

<u>Description</u>	<u>2016 Budget</u>	<u>2016 YTD at January 11, 2017</u>	<u>2017 Budget Requests</u>
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**TOWNSHIP OF HORTON
2017 PROPOSED CAPITAL BUDGET/FINANCING**

Department	Item	Estimated Opening Unfinanced	2017 Budget	Financing							Estimated Closing Unfinanced
				Taxation	Fees/ Charges/ Donations	Dev. Chgs.	Grants	Gas Tax	Reserves		
Gen. Gov't	Office Construction Loan - 2009	88,697.05		16,127	0	0	0		0	72,570.05	
	Office Parking Lot		50,000	2,000					48,000	0.00	
	Building Dept - Map Storage		5,000						5,000	0.00	
Sub-Total		88,697.05	55,000	18,127	0	0	0	0	53,000	72,570.05	
Fire	Pumper (Two Year Project)		340,000			33,040			306,960	0.00	
Sub-Total		0.00	340,000	0	0	33,040	0	0	306,960	0.00	
Roads	Garden of Eden Rd	152,817.50		27,785						125,032.50	
	Thomson Rd	250,000.00		50,000						200,000.00	
	To Be Determined		50,000	10,000				40,000		0.00	
	Humphries Rd (CWWF)		50,000				37,500		12,500	0.00	
	Lime Kiln Rd (CWWF)		50,000			4,500	37,500		8,000	0.00	
	Fraser Rd (Cnd 150)		271,718			24,455	180,964		66,299	0.00	
	Johnston Rd (OCIF)		707,100				636,365	42,666	28,069	0.00	
	Tandem (trade in ????)		225,000						225,000	0.00	
	Backhoe/Loader (trade in ????)		100,000			29,000			71,000	0.00	
	Vehicle Exhaust System		6,000						6,000	0.00	
Sub-Total		402,817.50	1,459,818	87,785	0	57,955	892,329	82,666	416,868	325,032.50	
Environment	Sea Containers - Siding		3,000						3,000	0.00	
	Debris Fencing		3,500						3,500	0.00	
	Compactor Truck		10,000						10,000	0.00	
	Soak Pit		35,000						35,000	0.00	
Sub-Total		0.00	51,500	0	0	0	0	0	51,500	0	
Recreation	Change Rms Township Debt -2009	34,493.95		13,600						20,893.95	
	Unfinanced from 2009 (Rink Roof)	34,651.76			9,250					25,401.76	
	Hall Expansion	79,034.84			2,400	15,451				61,183.84	
	Washroom - Boat Launch		34,390			4,500	25,630		4,260	0.00	
	Community Hall - Drainage		15,000			1,500			13,500	0.00	
Sub-Total		148,180.55	49,390	13,600	11,650	21,451	25,630	0	17,760	107,479.55	
TOTAL		639,695.10	1,955,708	119,512.00	11,650.00	112,446.00	917,959.00	82,666.00	846,088	505,082.10	

\$ 86,585.60 Fundraising Remaining

Unfinanced Projects	Debt	2017 Payment	Debt	Debt	Debt	Debt	Debt	Debt	12/31/17
Municipal Office - Borrowed 2009	88,697.05	16,127.00	72,570.05						72,570.05
Garden of Eden Rd - Borrowed 2010	152,817.50	27,785.00	125,032.50						125,032.50
Thomson Rd - Borrowed 2016	250,000.00	50,000.00	200,000.00						200,000.00
Change Rooms - 2009		0.00	34,493.95	13,600.00					20,893.95
Rink Roof - 2009		0.00	34,651.76		9,250.00				25,401.76
Community Hall Expansion		0.00	79,034.84		17,851.00				61,183.84
Total Construction Loans	491,514.55	93,912.00	397,602.55	148,180.55	13,600.00	27,101.00	505,082.10		

Department	Debt Balance at Year Ending	Debt Dec. 31, 2010	Debt Dec. 31, 2011	Debt Dec. 31, 2012	Debt Dec. 31, 2013	Debt Dec. 31, 2014	Debt Dec. 31, 2015	Forecasted Debt Dec. 31, 2016	Forecasted Debt Dec. 31, 2017	Forecasted Debt Dec. 31, 2018	Forecasted Debt Dec. 31, 2019	Forecasted Debt Dec. 31, 2020	Forecasted Debt Dec. 31, 2021	Forecasted Debt Dec. 31, 2022
Gen. Gov't	Municipal Office	201,482	186,932	166,159	137,078	120,951	104,824	88,697	72,570	56,443	40,316	24,189	8,062	
Roads	Garden of Eden Rd	443,416	277,850	250,065	236,173	208,388	180,603	152,818	125,033	97,248	69,463	41,678	13,893	
	Thomson Rd							250,000	200,000	150,000	100,000	50,000		
Recreation	Change Rooms	136,250	124,450	110,850	75,294	61,694	48,094	34,494	20,894	7,294	Reallocate to Recreation Building Reserve			
	Rink Roof	100,690	91,228	81,253	62,097	53,712	41,472	34,652	25,402	15,402	5,402			
	Hall Expansion				59,164	102,594	88,900	79,035	61,184	56,184	51,184	41,586	26,586	11,586
TOTAL		881,838	680,460	608,327	569,806	547,339	463,893	639,695	505,082	382,571	266,365	157,453	48,541	11,586

Rink Roof	Recreation Fundraising Committee	100,000.00
	Less: Raised as at Dec 31, 2016	-65,348.24
	Fundraising Remaining	34,651.76
Comm Hall	Recreation Fundraising Committee	141,970.46
	Less: Raised as at Dec 31, 2016	-62,935.62
	Fundraising Remaining	79,034.84

Tax Burden Opened Up		
Excluding Fundraising	In 2022	71,957

Township of Horton
Reserves and Reserve Funds
Budget for the Year 2017

** Denotes Insufficient for 10 Year Capital Forecast

Name	Opening Estimated 2017	Addition 2017	Utilized 2017	Ending Balance 2017
Working Funds	354,300		48,264	306,036
GEN. GOVERNMENT				
Office Equipment	21,338	3,260		24,598
Insurance	10,000			10,000
Parking Lot	10,842		10,842	0
Building	5,794	2,000	7,794	0
Election	8,111	3,710	1,600	10,221
	56,085	8,970	20,236	44,819
PROTECTION				
OPP	10,000		5,000	5,000
Emergency Mngt	15,081			15,081
Fire	305,374	32,000	306,960	30,414
Fire - Buildings **				
Building Inspection	43,434		5,000	38,434
	373,889	32,000	316,960	88,929
TRANSPORTATION				
Roads - Equipment	278,371	92,920	302,000	69,291
Roads - Infrastructure **	576,825	14,172	114,868	476,129
OCIF Grant		50,000		50,000
Asset Management	21,156	2,000	19,000	4,156
Buildings **	33,000	25,200		58,200
Roads - Line Painting	6,637	2,500		9,137
	915,989	186,792	435,868	666,913
ENVIRONMENT				
Landfill Site	191,760	22,200	58,000	155,960
Waste Collection	11,094		6,000	5,094
	202,854	22,200	64,000	161,054
RECREATION				
Building **	25,169	15,000	17,760	22,409
Equipment **				
Kitchen Equipment	5,726			5,726
	30,895	15,000	17,760	28,135
PLANNING				
Planning	2,482			2,482
Unallocated	34,612			34,612
Totals	1,971,106	264,962	903,088	1,332,980

Obligatory Reserve Fund
Budget for the Year 2017

Name	Estimated Balance 2016	Addition 2017	Utilized 2017	Ending Balance 2017
Federal Gas Tax	4,977	82,666	82,666	4,977
Gravel Rehab Program			40,000	
Johnston Road			42,666	
Totals	4,977	82,666	82,666	4,977

Township of Horton
10 Year Capital Forecast - 2017-2027

<i>Adopted May 3, 2016 Res #2016-168 Proposed Amendment Jan. 13 2017</i>	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues											
Municipal Tax Base	119,512	129,955	114,568	134,778	179,434	150,997	171,289	219,721	305,757	367,124	367,124
Gas Tax	82,666	86,603	86,603	86,603	86,603	86,603	86,603	86,603	86,603	86,603	86,603
Transfer from Reserves	846,088	620,338	86,290	292,046	349,560	176,075	228,350	298,060	557,820	9,000	5,000
Transfer from Lot Dev.	112,446	43,263	31,230	44,800	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Fundraising	11,650	15,000	15,000	20,000	20,000	16,250					
Provincial/Federal Funding	917,959	53,851	83,989	83,989	83,989	83,989	83,989	83,989	83,989	83,989	83,989
Total Revenues	2,090,321	949,010	417,680	662,216	754,586	548,914	605,231	723,373	1,069,169	581,716	577,716
Expenditures											
Unfunded Balance Forward		0	537,006	839,032	1,148,649	1,353,269	1,616,142	1,707,965	1,948,664	1,454,495	1,327,279
Gen Gov't	66,127	66,127	37,627	16,127	42,327	16,127	35,063	15,000	30,000	23,000	5,000
Fire	340,000	86,500	120,000	8,500	54,100	3,000	41,000	116,000	0	0	0
Roads	1,537,603	1,170,489	439,785	756,006	792,079	534,660	529,405	748,572	528,000	426,500	316,000
Landfill	51,500	25,000	10,000	10,000	0	0	0	20,000	2,000	0	0
Septage											
Recreation	90,091	137,900	112,294	181,200	70,700	258,000	91,586	64,500	15,000	5,000	0
Health Services											
Planning & Building	5,000	0	0	0	0	0	0	0	0	0	0
Total Expenditures	2,090,321	1,486,016	719,706	971,833	959,206	811,787	697,054	964,072	575,000	454,500	321,000
Debenture											
Balance Unfunded	0	-537,006	-839,032	-1,148,649	-1,353,269	-1,616,142	-1,707,965	-1,948,664	-1,454,495	-1,327,279	-1,070,563

Note: The Capital share of Tax Base from the 10 year operating budget. Assuming a 4% annual levy increase. See Long Term Sustainability File.

Note: Hard top road values have been revised to reflect a condition rating target of 6.