

Agenda
For the Special Meeting of the
Committee of the Whole
of the Municipality of West Grey
To be Held on Tuesday, January 10, 2017 at 9:00 a.m.
At the Council Chambers – West Grey Municipal Office

1. **Call to Order** **9:00 a.m.**

2. **Declarations of Pecuniary Interest and General Nature Thereof**

3. **Items of Business**
 - 1) 2017 Preliminary Budget (attachment)
 - a. West Grey Library Board 2017 Budget update
 - b. Director of Finance/Treasurer Report FTR#01/10/17

4. **Adjournment**

	1000	2000	3000	4000	5000	WGPL	2,017	2,016	\$\$ BUDGET	% BUDGET	
	ELMWOOD	NEUSTADT	NORMANBY	DURHAM	BOARD		TOTAL	BUDGET	CHANGE	CHANGE	
REVENUE											
24?0003076	Transfer from LL Grant	0	0	0	0		0	0	0	#DIV/0!	
24?0003076	Transfer from General Reserve						0	0	0	#DIV/0!	
24?0003076	Transfer from Provincial Grant Reserve						0	0	0	#DIV/0!	
24?0005300	Annual Provincial Grant					(24,190)	(24,190)	(24,190)	0	0.00%	
24?0005300	Provincial Grant (for automation)					(6,107)	(6,107)	(6,500)	0	0.00%	
24?0005310	Library Provincial Rev - Connectivity					(800)	(800)	(800)	0	0.00%	
24?0005320	Library Federal Rev - WIL/CAP					0	0	0	0	0.00%	
24?0005350	Library Donations - recommend'n after Jan. 7/15 mtg					0	0	0	0	0.00%	
24?0005410	Lib. Revenue					(1,050)	(1,050)	(1,050)	0	0.00%	
24?0005411	Lib. Rev/Service Fee					(1,250)	(1,250)	(1,250)	0	0.00%	
24?0005412	Lib. Fines					(1,800)	(1,800)	(2,100)	300	-14.29%	
24?0005415	Lib. Computer Use Fee					(1,350)	(1,350)	(1,350)	0	0.00%	
2494?06540	Transfer from Capital Reserve						0	0	0	0.00%	
	TOTAL REVENUES	0	0	0	0	0	(36,547)	(36,547)	(37,240)	693	-1.86%
EXPENDITURES											
25?0001010	Lib. Wages					182,084	182,084	174,956	7,128	4.07%	
25?0001015	Lib. Benefits					27,464	27,464	26,533	931	3.51%	
25?0002011	Lib. Office Supplies					2,100	2,100	2,000	100	5.00%	
25?0002015	Lib. Bldg. Maintenance					4,000	4,000	4,500	(500)	-11.11%	
25?0002021	Lib. Courier Mileage/Compensation					2,000	2,000	2,500	(500)	-20.00%	
25?0002022	Lib. Durham Copier Lease					1,900	1,900	1,800	100	5.56%	
25?0002035	Lib. Equip./Maint.					1,500	1,500	1,500	0	0.00%	
25?0002036	Lib. Automation					8,107	8,107	8,500	(393)	-4.62%	
25?0003043	Lib. Book Processing					3,000	3,000	3,200	(200)	-6.25%	
25?0002044	Lib. Purchase Books					24,000	24,000	24,000	0	0.00%	
25?0002045	Lib. Purchase Videos					800	800	1,300	(500)	-38.46%	
25?0002046	Lib. Purchase Periodicals					800	800	1,300	(500)	-38.46%	
25?0003077	Lib. Transfer to Capital					0	0	0	0	0.00%	
	Lib. Security					2,000	2,000	3,000	(1,000)	-33.33%	
2550002012	Lib. Volunteer Recog.					300	300	300	0	0.00%	
2550002013	Lib. Advertising					600	600	700	(100)	-14.29%	
2550002020	Lib. Gen. Memberships					350	350	350	0	0.00%	
2550002023	Lib. Program Develop.					2,500	2,500	2,500	0	0.00%	
2550002026	Lib. Overdrive/e-books					2,800	2,800	2,400	400	16.67%	
2550002027	Lib. KOHA support					5,000	5,000	5,500	(500)	-9.09%	
2550002028	Lib. IT support					2,500	2,500	2,500	0	0.00%	
2550002077	Lib. Confer/Training					3,000	3,000	3,000	0	0.00%	
2550003011	Lib. Board Admin. Costs					3,400	3,400	3,400	0	0.00%	
SUBTOTAL		0	0	0	0	3,400	276,805	280,205	275,739	4,466	
BRANCH EXPENSES											
25?0002008	Lib. Utilities Water/Sewer		600	0	775		1,375	1,375	0	0.00%	
25?0002009	Lib. Utilities Heat		3,600	2,500	1,500		7,600	7,600	0	0.00%	
25?0002014	Lib. Utilities Hydro		1,700	1,800	4,600		8,100	7,300	800	10.96%	
25?0002016	Lib. Telephone/Fax	400	700	700	2,000		3,800	4,200	(400)	-9.52%	
25?0002017	Lib. Connect/Internet		700	700	2,100		3,500	3,332	168	5.04%	
25?0002025	Lib. Insurance		955	955	955		2,865	2,865	0	0.00%	
25?0002050	Lib. Lot/Grass Maint.			400	2,000		2,400	2,200	200	9.09%	
25?0003011	Lib. Contract Labour		900	900	4,800		6,600	7,100	(500)	-7.04%	
SUBTOTAL BRANCH EXPENSES		400	9,155	7,955	18,730	0	36,240	35,972	268		
TOTAL EXPENDITURES		400	9,155	7,955	18,730	3,400	316,445	311,711	4,734	1.52%	
West Grey Library Levy		400	9,155	7,955	18,730	3,400	279,898	274,471	5,427	1.98%	
							2016 reserve transfers	(20,200)			
							Actual 2016 levy	<u>254,271</u>	26,027	10.24%	



**Report
Committee of the Whole
Director of Finance/Treasurer – Report FTR#01/10/17**

Date: January 10, 2017.

Item Deferred from Previous Meeting

Staffing Considerations – request for discussion from Nov. 21 Special Committee of the Whole Budget meeting.

FTR#1 Recommendation: For Committee review and discussion.

2017 Preliminary Budget

The following reports are attached for Committee review.

1. 2017 Overall Budget Summary
2. 2017 Capital Budget Summary
3. OMPF Loss Revenue Stabilization Summary
4. Reserve Summary (will be circulated once available)

FTR#2 Recommendation: For Committee review and discussion.

Respectfully submitted:
Kerri Mighton
Director of Finance/Treasurer

2017 DRAFT BUDGET

	2017 DRAFT BUDGET				PRELIMINARY DRAFT 2017 CAPITAL			
	Operating Revenues	Operating Expenses	Transfers to (from) Reserves	Operating Levy	Capital Revenues	Capital Expense	Transfers to (from) Reserves	Capital Levy
Council	(6,400)	198,000	12,500	204,100		0		0
Admin	(433,700)	1,118,150	167,500	851,950	0	20,000	190,000	210,000
Elmwood Fire	(75,629)	191,869		116,240	(20,140)	56,400	(6,000)	30,260
Fire Other	(1,598)	113,087	40,000	151,489				0
Fire, Emerg.Meas., H&S	(54,000)	566,335	0	512,335		93,900	35,000	128,900
Police	(217,600)	3,174,819		2,957,219		48,000		48,000
SVCA		235,702		235,702				0
Roads	(87,000)	2,800,362	(70,000)	2,643,362	(508,533)	1,777,533	(19,000)	1,250,000
Streetlighting	0	59,650		59,650	0	0	63,550	63,550
<i>Airport/Disability Transit</i>	(3,700)	123,110		119,410				0
Waste Management	(461,000)	526,325		65,325		221,000	(121,000)	100,000
Library	(214,234)	512,537		298,303		10,000	25,000	35,000
Other Protection*	(35,550)	58,750		23,200				0
Recreation	(412,545)	912,475	0	499,930	(46,000)	388,750	(92,500)	250,250
Environmental/Water/Sewer	(1,259,681)	1,111,349	148,832	500	(487,517)	468,042	19,475	0
Building, Property Stds, Septic, SWP	(175,452)	188,202	25,000	37,750				0
Planning	(57,868)	130,538	(7,500)	65,170	0	0		0
Economic Development	0	15,050	34,950	50,000	0	0	0	0
Cemetery	(44,037)	48,037	(700)	3,300				0
Revenue Stabilization Reserve Transfer			(75,000)	(75,000)				
TOTAL	(3,539,994)	12,084,347	275,582	8,819,935	(1,062,190)	3,083,625	94,525	2,115,960
GROWTH	(53,314)							-
OMPF	(1,625,800)			(1,625,800)				-
PRIOR YEAR (SURPLUS)				0				-
LEVY TOTAL				7,194,135				2,115,960
PRIOR YEAR LEVY	(8,906,684)							
ADDITIONAL LEVY REQUIREMENT	(14,231,878)	To Reserve	434,982			To Reserve	388,025	
		(From Reserve)	(159,400)			(From Reserve)	(293,500)	
			275,582				94,525	

*includes Canine Control, Fence Viewing, Livestock Claims, OSPCA, Crossing Guard

2017 DRAFT BUDGET

	2017 Op./Cap. TOTAL	2016 BUDGET	YR OVER YR TOTAL LEVY CHANGE	
Council	204,100	200,250	3,850	1.9%
Admin	1,061,950	1,013,145	48,805	4.8%
Elmwood Fire	146,500	143,580	2,920	2.0%
Fire Other	151,489	150,457	1,032	0.7%
Fire, Emerg.Meas., H&S	641,235	624,743	16,492	2.6%
Police	3,005,219	2,947,502	57,717	2.0%
SVCA	235,702	231,009	4,693	2.0%
Roads	3,893,362	3,817,022	76,340	2.0%
Streetlighting	123,200	123,200	0	0.0%
<i>Airport/Disability Transit</i>	119,410	116,183	3,227	2.8%
Waste Management	165,325	328,975	(163,650)	-49.7%
Library	333,303	301,459	31,844	10.6%
Other Protection*	23,200	18,200	5,000	27.5%
Recreation	750,180	673,350	76,830	11.4%
Environmental/Water/Sewer	500	500	0	0.0%
Building, Property Stds, Septic, SWP	37,750	32,750	5,000	15.3%
Planning	65,170	67,763	(2,593)	-3.8%
Economic Development	50,000	49,850	150	0.3%
Cemetery	3,300	3,300	0	0.0%
Revenue Stabilization Reserve Transfer	(75,000)	(161,500)	86,500	
TOTAL	10,935,895	10,681,738	254,157	2.4%
GROWTH	(53,314)	(102,454)	49,140	-
OMPF	(1,625,800)	(1,672,600)	46,800	-2.8%
PRIOR YEAR (SURPLUS)	0	0	0	
LEVY TOTAL	9,256,781	8,906,684	350,097	
PRIOR YEAR LEVY	8,906,684			
ADDITIONAL LEVY REQUIREMENT	350,097	3.9%	incr. to notional tax rate	
			1% tax rate incr. = approx.	
			approx. \$90,000 in 2017	

*includes Canine Control, Fence Viewing,

Consolidated 2017 DRAFT Capital Budget Projects

General Ledger

Department	BUDGETED Expense	BUDGETED Tsfr to Reserve	Revenue Source					
			Levy	User Fees	Reserves	Gas Tax Grant Gas Tax \$355,746	Other Grants OCIF \$116,688	Other
Finance & Personel <i>G/L 5-95-10-3000</i>								
Vadim OPEN - online customer portal (PL, PT, UB, PMT)	\$10,000					(\$10,000)		
Photocopier	\$10,000		(\$10,000)					
Transfer to General Capital Reserve		\$50,000	(\$50,000)					
Transfer Growth to General Capital Reserve								
new Police Station - tsfr to reserve		\$150,000	(\$150,000)					
Total Finance & Personel	\$20,000	\$200,000	(\$210,000)	\$0	(\$10,000)	\$0	\$0	\$0
Fire								
Ayton Station #1 <i>G/L 5-95-15-3000</i>								
4 sets Turnout Gear complete w/boots,helmets,gloves	\$13,000		(\$13,000)					
Smart Fill Cascade System	\$5,600		(\$5,600)		\$0			
Thermal Imaging Camera	\$8,700		(\$8,700)					
Various Nozzles	\$4,100		(\$4,100)					
			\$0					
Transfer to truck reserve		\$10,000	(\$10,000)					
Subtotal Normanby	\$31,400	\$10,000	(\$41,400)	\$0	\$0	\$0	\$0	\$0
Neustadt Station #2 <i>G/L 5-95-16-3000</i>								
2 sets Turnout Gear complete w/boots,helmets,gloves	\$10,000		(\$10,000)					
Thermal Imaging Camera	\$8,700		(\$8,700)					
Hydrant Assist Valve	\$4,500		(\$4,500)					
Various Nozzles	\$4,100		(\$4,100)					
			\$0					
Transfer to truck reserve		\$10,000	(\$10,000)					
Subtotal Neustadt	\$27,300	\$10,000	(\$37,300)	\$0	\$0	\$0	\$0	\$0
West Grey								
Transfer to pickup truck reserve		\$5,000	(\$5,000)					
Total West Grey	\$0	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$0
Durham Station #3 <i>G/L 5-95-14-3000</i>								
4 sets Turnout Gear complete w/boots,helmets,gloves	\$15,000		(\$15,000)					
Thermal Imaging Camera	\$8,700		(\$8,700)					
Hydrant Assist Valve	\$4,500		(\$4,500)					
Various Hose	\$7,000		(\$7,000)					
			\$0					
Transfer to truck reserve		\$10,000	(\$10,000)					
Subtotal Durham	\$35,200	\$10,000	(\$45,200)	\$0	\$0	\$0	\$0	\$0
Total Fire	\$93,900	\$35,000	(\$128,900)	\$0	\$0	\$0	\$0	\$0
Police								trade-in
Police Cruiser	\$48,000		(\$48,000)					
Total Police	\$48,000	\$0	(\$48,000)	\$0	\$0	\$0	\$0	\$0

Consolidated 2017 DRAFT Capital Budget Projects

General Ledger

Department	BUDGETED Expense	BUDGETED TsfR to Reserve	Revenue Source						
			Levy	User Fees	Reserves	Gas Tax Grant Gas Tax \$355,746	Other Grants OCIF \$116,688	Other	
Street Lighting									
Transfer to Reserve for LED Streetlight Payback	\$0	\$63,550	(\$63,550)				\$0		
	\$0		\$0					\$0	
Total Street Lighting	\$0	\$63,550	(\$63,550)	\$0	\$0	\$0	\$0	\$0	\$0
Public Works									Trade-ins
New Half Ton Pickup - Utilities Supervisor	\$35,000		(\$35,000)						
New One Ton Dump Truck	\$45,000		(\$45,000)						
New Tandem Plow Truck	\$265,000		(\$174,000)						(\$91,000)
New Loader	\$175,000		(\$156,000)			(\$19,000)		Pub. Wks. Equipment Reserve	
Misc. Equipment	\$10,000		(\$10,000)						
New Shed at old Grey County Shop	\$80,000		(\$80,000)						hydro rebate
Housing Improvements - LED Lighting, insulate attic, power wash	\$24,000		(\$20,000)						(\$4,000)
Transfer to Equipment Reserve		\$0	\$0						
Subtotal Equipment/Housing/Other	\$634,000	\$0	(\$520,000)	\$0	(\$19,000)	\$0	\$0	\$0	(\$95,000)
Roads Capital Hot Mix Paving	\$150,000		(\$150,000)						
Roads Capital Surface Treatment	\$100,000		(\$60,000)						
Kennedy Bridge Replacement	\$523,533		(\$150,000)				(\$373,533)		OCIF
Bridge Rehab.	\$200,000		(\$200,000)						
Heritage Walkway Bridge	\$150,000		(\$150,000)						
Sidewalk Replacement	\$20,000		(\$20,000)						
Subtotal Roads/Bridges/Sidewalks	\$1,143,533	\$0	(\$730,000)	\$0	\$0	(\$373,533)	(\$40,000)		\$0
Total Public Works	\$1,777,533	\$0	(\$1,250,000)	\$0	(\$19,000)	(\$373,533)	(\$40,000)		(\$95,000)
Water									
Neustadt Water									
Water Reservoir Safety Upgrades	\$35,000			(\$35,000)					
Subtotal Neustadt	\$35,000	\$0	\$0	(\$35,000)	\$0	\$0	\$0	\$0	\$0
Durham Water									
Concrete Reservoir Seal Lid & Safety Equipment	\$35,000			(\$35,000)				\$0	\$0
George St pumping station capital upgrade (OCIF)	\$165,042							(\$165,042)	OCIF
Hwy 6 Connecting Link Project pending grant approval				\$0					
Subtotal Durham	\$200,042	\$0	\$0	(\$35,000)	\$0	\$0	(\$165,042)		\$0
Total Water	\$235,042	\$0	\$0	(\$70,000)	\$0	\$0	(\$165,042)		\$0
Sewer									
Neustadt Sewer									
Lagoon Cleanout Reserve		\$19,475		(\$19,475)					
Subtotal Neustadt	\$0	\$19,475	\$0	(\$19,475)	\$0	\$0	\$0	\$0	\$0
Durham Sewer									
UV Treatment (CWWF grant)	\$233,000			(\$89,344)				(\$143,656)	loan
Hwy 6 Connecting Link Project pending grant approval				\$0					CWWF
Subtotal Durham	\$233,000	\$0	\$0	(\$89,344)	\$0	\$0	(\$143,656)		\$0
Total Sewer	\$233,000	\$19,475	\$0	(\$108,819)	\$0	\$0	(\$143,656)		\$0

Consolidated 2017 DRAFT Capital Budget Projects

General Ledger

Department	BUDGETED Expense	BUDGETED Tsfr to Reserve	Revenue Source						
			Levy	User Fees	Reserves	Gas Tax Grant Gas Tax \$355,746	Other Grants OCIF \$116,688	Other	
Environmental Services									
Household Hazardous Waste Project	\$41,000				(\$41,000)				
Bentinck Weigh Scales	\$150,000		(\$50,000)		(\$100,000)				
Repair 816 CAT Trash Compactor - Durham	\$30,000		(\$30,000)						
Transfer to Reserve		\$20,000	(\$20,000)						
Total Environmental	\$221,000	\$20,000	(\$100,000)	\$0	(\$141,000)	\$0	\$0	\$0	\$0
Recreation									
Normanby Arena - Replace Interior Steel & Insulate Walls	\$30,000		(\$10,000)		(\$20,000)				
Normanby Arena - Emergency Alarm System	\$25,000		(\$25,000)						
Normanby Arena - Exterior Steel & Insulation	\$100,000		(\$75,000)					(\$25,000)	
Transfer to Reserve	\$0		\$0						
			\$0						
Normanby Cenn. Hall - new bleacher seats	\$10,000				(\$10,000)		Nby Rec. Fundraising		
Normanby Cenn. Hall - new Christmas Street Lights in Ayton	\$15,000				(\$15,000)		Nby Rec. Fundraising		
Normanby Cenn. Hall - Playground Equipment tsfr to reserve		\$5,000	(\$5,000)						
			\$0						
Total Normanby Recreation	\$180,000	\$5,000	(\$115,000)	\$0	(\$45,000)	\$0	(\$25,000)	\$0	\$0
Neustadt Arena -repave parking lot	\$25,000				(\$25,000)				
Neustadt Arena - fire alarm system	\$27,000		(\$27,000)						
Neustadt Arena - paint & repair ceiling	\$25,000		(\$12,500)		(\$12,500)		Neu. Rec. Fundraising		
Neustadt Hall - reserve for Hall roof		\$5,000	(\$5,000)						
Neustadt Hall - Playground Equipment tsfr to reserve	\$0	\$5,000	(\$5,000)						
			\$0						
Total Neustadt Recreation	\$77,000	\$10,000	(\$49,500)	\$0	(\$37,500)	\$0	\$0	\$0	\$0
Dur.Arena - New siding south-end wall over compressor room	\$10,000		(\$10,000)						hydro rebate
Dur.Ball Diamonds - LED lighting on A&B, new steel std on A	\$35,000		(\$24,000)						(\$11,000)
Dur. Ball - Reconstruct Infield on Diamond A with Mar-co Clay	\$17,750		(\$17,750)						
Durham Arena - Transfer to Reserve			\$0						
Dur. Ball Dia. - Playground Equipment (Diamond Project)	\$30,000				Parkland Ded'n, DC Reserves				(\$10,000)
LED Lighting for Tennis Courts	\$15,000		(\$15,000)		(\$20,000)				
Durham Town Hall - Playground Equipment to reserve		\$5,000	(\$5,000)						
Total Durham Recreation	\$107,750	\$5,000	(\$71,750)	\$0	(\$20,000)	\$0	\$0	\$0	(\$21,000)
Neustadt Lions Park -	\$0								
Tsfr to Reserve - Neustadt Lions Park playground equipment		\$5,000	(\$5,000)						
Parks - Entrance Signs	\$9,000		(\$9,000)						Brockton?
Mighton Estate Parks - Charles Mighton Park (by Tennis Courts)	\$15,000				(\$15,000)				\$0
			\$0						
Total Parks	\$24,000	\$5,000	(\$14,000)	\$0	(\$15,000)	\$0	\$0	\$0	\$0
Total Recreation	\$388,750	\$25,000	(\$250,250)	\$0	(\$117,500)	\$0	(\$25,000)	(\$21,000)	

Consolidated 2017 DRAFT Capital Budget Projects

General Ledger

Department	BUDGETED Expense	BUDGETED Tsfr to Reserve	Revenue Source					
			Levy	User Fees	Reserves	Gas Tax Grant Gas Tax \$355,746	Other Grants OCIF \$116,688	Other
Durham Cemetery								
Total Durham Cemetery	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Planning & Development								
Total Planning & Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Elmwood Fire - West Grey Share 50%								
Capital Expense	\$56,400		(\$30,260)		(\$6,000)			Brockton (\$20,140)
Transfer to Reserve			\$0					\$0
Total Elmwood Fire	\$56,400	\$0	(\$30,260)	\$0	(\$6,000)	\$0	\$0	(\$20,140)
Library								
Library Buildings Capital - to be determined eg windows, etc.	\$10,000		(\$10,000)			\$0		
Library Expansion Transfer to Reserve		\$25,000	(\$25,000)					
Total Library	\$10,000	\$25,000	(\$35,000)	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$3,083,625	\$388,025	(\$2,115,960)	(\$178,819)	(\$293,500)	(\$373,533)	(\$373,698)	(\$136,140)
Unfinanced Capital								
Total Unfinanced Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total 2017 Capital Budget	\$3,083,625	\$388,025	(\$2,115,960)	(\$178,819)	(\$293,500)	(\$373,533)	(\$373,698)	(\$136,140)
2016 Capital Budget for Comparison	1,376,950	\$609,429	(\$1,201,551)	(\$153,475)	(\$84,000)	(\$365,000)	\$0	(\$182,353)
Change	1,706,675	(221,404)	914,409	25,344	209,500	8,533	373,698	(46,213)

Tax Year	OMPF Reduction	Stabilization Reserve	Tax Levy Increase	Tax Year	2015 OMPF loss	2016 OMPF Loss	2017 OMPF Loss	2018 OMPF Loss	Total OMPF Loss Recognized	Stabilization Reserve Used	Estimated % Tax Levy Increase
									Opening Reserve Balance	607,884	
2015	348,900	(151,095)	197,805	2015	348,900	-	-	-	197,805	151,095	2.55
2016	215,100	(161,500)	204,695	2016	-	215,100	-	-	204,695	161,500	2.41
2017	46,800	(75,000)	133,300	2017	-	-	46,800	-	133,300	75,000	1.57
2018	-	-	75,000	2018	-	-	-	-	75,000	-	0.88
	<u>610,800</u>	<u>(387,595)</u>	<u>610,800</u>		<u>348,900</u>	<u>215,100</u>	<u>46,800</u>	<u>-</u>	<u>610,800</u>	<u>387,595</u>	
									-		
									Reserve Balance	220,289	