

**THE CORPORATION OF THE TOWNSHIP OF TAY
SPECIAL COMMITTEE OF ALL COUNCIL MEETING
GENERAL GOVERNMENT/ FINANCE**

APRIL 21, 2009

7:00 P.M.

**OAKWOOD COMMUNITY CENTRE – VICTORIA HARBOUR
AGENDA**

1. **CALL TO ORDER**

2. **DECLARATION OF PECUNIARY INTEREST**

3. **CONSIDERATION OF BUSINESS FOR WHICH NOTICE WAS GIVEN**
 - 3.1 Report from the Director of Finance - 2009 Operating and Capital Budget

 - 3.2 Review of Build Canada Intake 2, Infrastructure Stimulus Fund and Small Projects Enabling Accessibility Grant Applications

4. **ADJOURNMENT**

STAFF REPORT

MEMO TO: Mayor Scott Warnock, Members of Council
FROM: Joanne Sanders, Treasurer
DATE: April 21, 2009
SUBJECT: 2009 Operating and Capital Budget

BACKGROUND:

Council reviewed the preliminary budget in the fall of 2008, along with a Staff report itemizing further possible reductions to bring the percentage increase to a more favorable rate. Recommendations were passed November 25, 2009 to authorize expenditures in 2009. It was hoped that some of these areas could be re-instated should the policing figures and the OMPF grant allocation be favorable. This has not been the case. Items to be reviewed with the final budget included:

- Policing adjustment and budget
- OMPF Grant Allocation
- Significant changes resulting from the 2008 total costs or 2009 cost projections
- Assessment and tax rate information
- Updated DCA funding

The 2009 budget has been a particularly difficult one in trying to keep the percentage increase down while incorporating some fairly substantial additional costs including:

Increase reserves transfer for equipment replacement	\$54,000.
Additions to Staff Compliment (IT & Fire)	\$78,021.
By-law Officer (extra weeks)	\$3,836.
Animal Control Contract	\$9,860.
Merit Increases(Staff moving on grid)	\$51,417.
Increase to Student wage rates	\$22,322.
3% Change in Salary Administration	\$84,156.
Additions of vehicles(fuel, insurance, repairs)	\$14,000.

At the same time we are anticipating a reduction in revenues of approx. 70,000 in building and planning fees and 10,000 in grants in lieu of taxes on hydro properties due to the reassessment.

BUDGET PROCESS:

Staff have reviewed the preliminary budget incorporating the final 2009 figures. Changes are summarized on page 11 and 12 of the report.

The budget attached is presented as follows:

- Green sheets indicate operating expenditures
- Yellow sheets indicate capital expenditures

Department notes distributed with the preliminary budget have not been included. If you would like another copy of these, please feel free to ask.

The budget is presented in a summary format. Council members wishing to see the line by line detail that supports the summary format or to review more detailed notes should contact the Treasurer.

COMMENTS ON SPECIFIC ITEMS

Included in the preliminary budget was an increase in the budget for roadside maintenance of \$60,000. This was removed during the final budget review based on actual expenditures during 2008. It is felt that is an area of risk as the Public Works Superintendent has indicated that sufficient work has not been done in this area in the past and this budget may in fact be insufficient.

At the same time we have now received our renewal rates from Mosey and Mosey Consultants for our Benefit Plan. In 2009 they have re-shopped a portion of our plan and been able to get us a reduced rate that will in effect save us approximately \$23,000 in costs. The consultant has advised that we are likely to see an increase of about ½ that back again next year. No adjustment has been made in the 2009 budget for this reduction. We have also applied for several student grants and are hopeful that we will receive between 10,000 and 15,000 in subsidy in 2009.

We would like to monitor the expenditures in the roadside maintenance along with the savings in wages and benefits this year and adjust the budget accordingly for 2010.

An amount of \$3,000.00 has been included in the final budget to enable staff to equip the snack shack with, sink, fridge, microwave, etc. at the ball diamond in Talbot Park in order to allow for its' use.

THE TAX RATE

The tax rate in total will decrease 3.2% from 1.281174 to 1.240024. The municipal tax rate will decrease 2% from .627855 to .615352.

The assessment office reports that an average single family residential property assessed at \$141,979 in 2008 would be assessed at \$149,599 in 2009(5.37%). There are 3126 properties in this property category.

The impact on a property in Tay Township with an assessment going from \$141,979 to 149,599(5.37%) would have a tax increase \$36 is shown below.

Impact on the "Average" Property Property code 301 Single Family Residential				
2008 Assessment of 141,979 to 2009 of 149,599 (5.37% increase)				
	2,008	2,009	\$ increase	% increase
Municipal	891	921	30	3.37%
County	409	424	15	3.67%
County - Waste	144	133	11	-7.64%
Education	375	377	2	0.53%
Total	1,819	1,855	36	1.98%

There are 410 residential properties coded as Single family detached on water, which have seen an average increase from 265,305 to 288,003(8.56%).

The impact on a property in Tay Township with an assessment going from \$265,305 to 288,003 (8.56%) would have a tax increase of \$172 as shown below.

Impact on the "Average" Property Property code 410 Single Family Detached on Water				
2008 Assessment of 265,305 to 2009 of 288,003 (8.56% increase)				
	2,008	2,009	\$ increase	% increase
Municipal	1,666	1,772	106	6.36%
County	765	816	51	6.67%
County - Waste	268	257	11	-4.10%
Education	700	726	26	3.71%
Total	3,399	3,571	172	5.06%

Each individual property will vary depending on the neighborhood and its' individual traits.

A history of tax rates is attached on page 20 and a comparison of 2008 rates from other municipalities is attached on page 21 for Council's information

BUDGET/TAX RATE IMPACT

The municipal budget, as written, has an increase of \$281,589(preliminary_budget was 340,132). Of the \$281,589, \$94,726 is absorbed by growth related assessment(newly assessed properties) with the balance translating to a 3.8% increase in taxation on the general municipal rate and 2.3% overall. The reassessment effective for the 2009 tax year means that the percentage increase will vary from property to property depending on their percentage increase in assessment.

The budget to budget comparison is shown below:

	2008 budget	2009 budget	\$ increase	% increase
Municipal Levy	\$5,012,780	\$5,294,369	\$281,589	5.6%
County Levy	\$2,275,150	\$2,417,769	\$142,619	6.27%
County - Waste Levy	\$798,378	\$760,637	(\$37,741)	-4.73%
Total County	\$3,073,528	\$3,178,406	\$104,878	3.4%
Education	\$2,467,757	\$2,511,640	\$43,883	2.3%
Total Taxation	\$10,554,065	\$10,984,415	\$420,350	4.1%

*Increased taxation due to growth represents 1.8% leaving a 2.3% increase in taxation

STREETLIGHTING CHARGE

The preliminary budget included the same rate as in 2008 of \$26.00 for street lighting to cover the costs of operating. This rate will be included in the final tax rate by-law.

VACANT WATER AND SEWER LOT CHARGES

The rate for the vacant lot charges of 55.90 will be included in the tax rate by-law.

WASTE MANAGEMENT COSTS *(see page 19)*

The detail included with the Waste Levy request has been attached for council's information. A surplus of \$57,074 is being carried forward from 2008 to 2009 year which has reduced the amount of the waste levy required in 2009.

FINANCIAL ANALYSIS

2008 Surplus

2008 saw several projects carried forward which were discussed with the Financial Summary March 18, 2009. Council passed motions April 8, 2009 to fund the following projects leaving a balance in the 2008 Surplus of \$60,736.50: to be determined. The surplus is \$52,513.50 higher than reported in April due to a year end entry relating to Interest Accrual.

Administration Capital	\$653,604.00
Roads Capital	\$335,000.00
PP&P Capital	\$ 6,000.00
Operating Fund	\$37,381.00

Funding for the municipal building expansion was originally set up with \$100,000 coming from the tax rate in 2008 and 2009. During the preliminary budget discussions the 2009 amount coming from the tax rate was decreased to \$50,000 leaving a little over \$50,000 to be financed in 2010.

It is recommended that the balance of the Surplus be used to fund the Municipal Building expansion in the amount of \$51,711 and the Community Room and parking lot renovations at the mini mall on Albert Street in the amount of \$9,025.

Salaries and Benefits

No Amendments were made to Salaries and Benefits from the preliminary budget.

Reserve Transfers *(see pages 13 to 14)*

The reserves for financial purposes (working funds) are adequate to offset Accounts Receivable (predominantly outstanding taxes and water, and in some cases, capital grants receivable). It is not recommended that the municipality increase its transfers to reserve for financial purposes.

The 5-Year Capital Plan examines the adequacy of transfers to reserves for the replacement of assets. Transfers to reserves for equipment were set in October, 2008 and these are reflected in the budget. This will again be examined in the summer of 2009 as part of the 5-Year Plan exercise.

Development Charges *(see page 15)*

The review of the Development Charges calculations was completed in 2008, and a new DCA by-law was enacted by Council.

The 2009 proposed budget includes the following transfers from the Development Charges Reserve Funds:

➤ Roads	\$ 62,115.
➤ Planning – Growth Study	\$ 15,235.
➤ Parks & Recreation	\$ 16,152.
➤ Libraries services	\$ 15,175.
➤ Fire	\$ 14,529.
➤ Water Treatment Plant	\$ 82,930.
➤ Sewer – debt	\$146,200.
➤ Sewer – equalization storage for the Port McNicoll STP	\$719,220.

With the amount of work done in Parks over the last few years and amounts budgeted to be spent in 2009 on water and wastewater projects, some of the DCA balances will have a negative balance. Should DCA receipts not be adequate in 2009 so that the balance of the DCA funds in total falls below zero it will be necessary for the DCA fund to borrow from reserves.

Parkland Dedication

Developers, upon a severance or development application, can elect to contribute to the municipality 5% of a predetermined value for parkland, rather than providing parkland within their development. The municipality currently has 94,284.26 in the reserve for parkland fund.

It is recommended that Parkland Reserve Funds in the amount of \$94,000 be used for the purchase of the Waldie property.

Investment Income, Tay Hydro Inc.

The Township receives income from Tay Hydro Inc. each year as an interest payment (currently \$108,926) on the loan which was established at the time of the Hydro Incorporation. This loan represents the value of assets that were owned by the Township that were transferred to the Corporation. These funds continue to be applied to the Water System for 2009.

Policing Costs *(see page 18)*

The Ontario Provincial Police provide policing services, and each year the Township budget reflects their budget projections for the year:

- 2009 Budget \$1,497,389 (an increase of 235,281 over 2008)
- 2008 Credit \$ 222,747

The prior year credit is the Township's share of the amount that the OPP actual costs for the previous year, are under budget.

Due to the budget being increased for 2009 and the 2008 credit being lower than the previous year the net budget amount of \$1,274,642 is higher than the previous year by 235,281.

During 2008 budget discussions the average cost policing was looked at and an additional transfer to reserves for the building expansion was set up to offset the unusually low policing costs. This along with an estimated increase in POA revenue of \$10,000 results in the increase to be raised through taxation being reduced to \$75,281.

Library Budget

The contribution to Library remains the same as in the preliminary budget at \$273,732 an increase of 1.4% over 2008.

Capital Expenditures *(page 17; yellow sheets throughout the document)*

The 2009 budget provides for \$8.89M in capital expenditures, including the Library, Water and Wastewater budgets.

Gas Tax Rebate Program

The federal government has announced the following minimum flow of funds to Tay Township:

2009	\$297,702
2010 – 2013	\$299,849

During capital budget discussions in 2006, consideration was given to using the Gas Tax Rebate for water projects. The Gas Tax Rebate program has been extended to 2013. The use of the Gas tax rebate for 2010 onward will be discussed as part of the capital budget discussion this fall.

Infrastructure Grant

The balance of funds from the Municipal Road and Bridge Infrastructure grant in the amount of \$223,543 have been included in the Public Works Capital. The Director of Public Works

will prepare a report for council with his recommendations for work to be undertaken with these funds.

Summary

This final draft of the 2009 budget contains some revisions, although I was pleased to see that much of the work that was done in the fall remained the same. It gives us confidence to move forward in maintaining this budget schedule, by approving the bulk of the budget items in the fall before the year end actual results are known. This budget schedule has also enabled the Directors to proceed with their capital work early in the year, and better balances the workload in the treasury department.

Recommendations resulting from the budget report are listed on page 10 of the report.

Department Heads look forward to discussing this report further with you, with a view to preparing the tax bylaw for presentation to Council at the meeting of May 13, 2009.

Respectfully submitted

Joanne Sanders
Treasurer

Township of Tay – 2009 Budget Recommendations

1. PRIOR YEARS SURPLUS

THAT THE BALANCE OF THE SURPLUS BE USED TO FUND THE MUNICIPAL BUILDING EXPANSION IN THE AMOUNT OF \$51,711 AND THE COMMUNITY ROOM AND PARKING LOT RENOVATIONS AT THE MINI MALL ON ALBERT STREET IN THE AMOUNT OF \$9,025.

2. RESERVE TRANSFERS

THAT THE TREASURER IS HEREBY AUTHORIZED TO MAKE THE FOLLOWING TRANSFERS RELATED TO RESERVES AND RESERVE FUNDS:

Transfer to Reserves	\$718,166.
Transfers from Reserves	\$3,205,326.
Transfer from Development Charges Fund	1,071,556.

3. PARKLAND RESERVE FUND TRANSFER

THAT PARKLAND RESERVE FUNDS IN THE AMOUNT OF \$94,000, BE USED FOR THE PURCHASE OF THE WALDIE PROPERTY

4. WATER AND SEWER VACANT LOT CHARGES

THAT THE 2009 VACANT LOT CHARGE FOR WATER AND SEWER BE SET AT 55.90 EACH.

5. STREET LIGHTING LEVY

THAT THE 2009 STREET LIGHT LEVY BE SET AT \$26.00.

6. CAPITAL EXPENDITURES

THAT THE 2009 TOTAL CAPITAL EXPENDITURES OF \$8,894,190 BE APPROVED.

7. BUDGET APPROVAL

THAT THE 2009 BUDGET AS AMENDED, BE APPROVED, AND THAT STAFF ARE HEREBY DIRECTED TO PROCEED WITH THE PREPARATION OF THE TAX RATE BY-LAW FOR 2009.

Township of Tay	Increase/	Total
Changed from Preliminary to Final	-Decrease	Change
2009 Operating Budget		
Unassigned Revenues	-1,296,402	
Increase in OMPF Grant	-72,400	
Changes in debt payments	953	
PSAB (Retire Benefits Liability)	-4,489	
2009 Unassigned Revenues		-\$1,372,338
Total Preliminary Operating Budget		\$6,788,564
General Government		
Reduce Land Sales transfer to reserve	-8,300	
Reduce transfer to reserves for elections	-5,000	
Reduce transfer to building financing	-50,000	
Mileage/Training	-3,500	
Increase Penalties & Interest Revenue	-10,000	
Reduction in Retirees Benefits	-500	
Reduction in Transfer to building funding(policing)	-150,000	
Total Decrease to General Government		-\$227,300
Protections to Persons and Property		
Mileage/Training	-600	
Fire - Bldg repairs & maintenance	-1,100	
Emergency Preparedness Simulation done in house	-3,000	
Increase in POA revenue	-10,000	
Increase in Policing Costs	235,280	
Reduction in cost of first aid	-6,650	
Insurance	-900	
Add in amount for Heritage Rebates		
Total Increase to Protections to Persons and Property		\$213,030
Public Works - Roads		
Mileage/Training	-500	
Roadside Maintenance reduced	-35,000	
Loosetop maintenance reduced	-25,000	
Insurance/Licencing	1,600	
Total decrease to Public Works		-\$58,900

Township of Tay	Increase/	Total
Changed from Preliminary to Final	-Decrease	Change
Public Works - Waste Water		
Reduce Vacant Lot Charges	-1,394	
Increase funding of debt by DCA	86,200	\$84,806
Public Works - Water		
Reduce Vacant Lot Charges	-1,389	
Add cost of re-locating water line on Albert street	5,000	
Reduce Transfer to reserve/capital	-5,000	-\$1,389
Public Works - Parks		
Mileage/Training	-850	
Utilities for Parkettes	-500	
Add in cost of new Banners	3,000	
Add cost to repair and hang Christmas wreaths	7,000	
Waverly rink	4,200	
Total increase to Parks		\$12,850
Planning and Zoning Department		
Mileage/Training	-1,400	
Septic Re-inspection program removed	-35,000	
Community Improvement Program	-10,000	
Heritage Committee - adding error	8,710	
Increase revenue application & permit file fees	-16,000	
Remove Sustainability Plan Funding	-5,847	
Remove Tree Program funding	-2,000	
Total decrease to Planning and Zoning		-\$61,537
Capital - not affecting tax rate due to financing from grants or reserves		
Added Community Room renovation	12,500	
Updated amount remaining for bldg expansion	1,498,297	
Updated amount remaining to be spent on EOC center	91,150	
Added Land Purchase and construction of retaining wall - Waldie	125,000	
Talbot Park Snack Shack	3,000	
Added remaining Infrastructure grant	223,543	
Add in 2008 projects carried forward	335,000	
Updated DCA funding to new by-law		
Total Changes affecting tax rate		-\$121,857
TOTAL TO BE RAISED BY TAXATION		\$6,666,707

2009 Operating and Capital Budget

Transfers to Reserves

Committee/Function	Reserve Name	Amount
General Government	Contingency	35,700
Asset Replacement	Municipal Building and Equipment	50,000
	By-Law Vehicle	3,000
	Fire	130,000
	Municipal Fleet	169,000
	Building Vehicles	7,000
	Street Lighting	1,557
Land Sales	Recreation Facilities and Equipment	189,000
Public Works - Roads	Bridge Reconstruction	83,000
General Government	Arena Grants	10,000
Planning and Development	OMB Hearings and Studies	10,000
Asset Replacement	Environmental Vehicle	16,000
Asset Replacement	Sewer Infrastructure	45
Asset Replacement	Water Infrastructure	9,864
Subtotal		714,166
Asset Replacement	Library Equipment and Facilities	4,000
Total		718,166

Transfers from Reserves

Elections	Contingency	
Computer Equipment	Municipal Building and Equipment	43,490
Building Expansion	Municipal Building and Equipment	325,000
Waste Reserve	Municipal Building and Equipment	20,506
Unexpended Capital	Municipal Building and Equipment	76,217
Albert St Minimall Parking/Community Room	Recreation Facilities and Equipment	72,551
Pumper Truck/Pickup Truck	Fire	352,971
Bridge Reconstruction	Roads Infrastructure	40500
Park Development	Recreation Facilities and Equipment	84,848
Roads Equipment	Municipal Fleet	270,000
Sewer	Sewer Infrastructure	1,856,478
Growth & Settlement/Urban Forest Study	Studies & Hearings	19,765
OMB Hearings	P&D Studies and Hearings	35,000
Subtotal		3,197,326
Computer Acquisition	Library Reserve	8,000
Total		3,205,326

CORPORATION OF THE TOWNSHIP OF TAY

Reserve Transactions 2009 Budget

	Balance Jan. 1/09	DCA Adjustment Trans to Reserve	Transfer to Reserve	Transfer from Reserve	Balance Dec. 31/09
Financial Purposes					
Working Funds	1,185,043	-	-	-	1,185,043
Contingencies	510,374	-	35,700	-	546,074
Waste Management(to be used for bldg exp)	20,506	-	-	20,506	-
Unexpended Capital(to be used for bldg exp.)	76,217	-	-	76,217	-
Policing	132,071	-	-	-	132,071
	1,924,212		35,700	96,723	1,863,188
Building and Equipment Reserve	470,904		50,000	368,490	152,414
Vehicles, and Equipment Reserves	397,911		309,000	622,971	83,940
Recreation Programs & Facilities					
Recreation Facilities and Equipment(Park Development)	281,118	177,721	189,000	157,399	490,440
Arena Grants	20,000		10,000	-	30,000
	301,118	177,721	199,000	157,399	520,440
Works					
Roads Infrastructure	351,783	85,081	83,000	40,500	479,364
Streetlighting	16,666		1,557	-	18,223
	368,449	85,081	84,557	40,500	497,587
Environmental:					
Vehicle	23,875		16,000	-	39,875
Wastewater	2,175,289	522,755	45	1,856,478	841,611
Water Treatment	881,048	277,105	9,864	-	1,168,017
VH Sewer Plant Outfall Reserve	321,000			-	321,000
	3,401,212	799,860	25,909	1,856,478	2,370,503
Planning					
Studies and Hearings	95,413	18,319	10,000	54,765	68,967
SUB TOTAL	6,959,219	1,080,981	714,166	3,197,326	5,557,039
Library	69600.46	14644	14,000	17977.22	80267.24
TOTAL					

7,028,819

1,095,625

728,166

3,215,303

5,637,307

CORPORATION OF THE TOWNSHIP OF TAY

Budgeted Reserve Fund Transactions 2009

	Balance January 1, 2009	RECEIPTS	DCA ADJUSTMENT TRANS TO RESERVE	WITHDRAWALS	BALANCE DEC 31/09
Development Charges Reserve Fund					
- General Government	10,402	6,919	18,319	15,235	(16,233)
- Public Works	834,923	52,688	85,081	62,115	740,415
- Fire		15,910		14,529	1,381
- Recreation	41,437	41,995	177,721	16,152	(110,441)
- Library Services	46,954	6,845	14,644	15,175	23,980
- Sewer Plant	657,017	176,268	522,755	865,420	(554,890)
- Water Treatment Plant	241,366	37,740	277,105	82,930	(80,929)
	1,832,099	338,365	1,095,625	1,071,556	3,283
Waubauskene Fire Hydrants	5,936			-	5,936
Parkland Dedication	94,284			94,000	284

* - based on 37 DCA receipts
\$157,020 collected from
subdivision deposit to date

TAY LIBRARY BOARD

Actual Reserve Transactions 2009

3-6-9002-083-0239

	Specific Purposes Determined by the Board				Branch purposes (i.e. books and programs)			Total
	General	In Memorium			Victoria Harbour	Waubauskene	Port McNicoll	
		Sheila Hamilton	L. Tremblay	J. G. Young				
Balance Jan 1/08	28,512.33	2,118.94	12,245.21	15,013.79	2,652.53	616.71	8,440.95	69,600.46
interest								
Huronina Comm Foundation								-
Literary Award		(45.00)						(45.00)
Seniors Outreach - Wii								-
Seniors Outreach - MP3								-
L. Tremblay Large Print collection			(2,100.00)					(2,100.00)
Victoria Harbour Library Renovation								-
Victoria Harbour Library Renovation								-
To General Fund	(8,000.00)							(8,000.00)
From General Fund	14,000.00							14,000.00
Branch purchases					(1,451.27)	(451.00)	(5,929.95)	(7,832.22)
Projected Balance Dec 31/08	34,512.33	2,073.94	10,145.21	15,013.79	1,201.26	165.71	2,511.00	65,623.24

Township of Tay
2009 Capital Summary

Capital Summary	
General Government	1,728,447
Fire Protection Services	381,500
Public Works - fleet	270,000
Public Works - roads	1,389,243
Wastewater	3,430,000
Water	1,408,500
Parks	218,000
Library	13,500
Planning	55,000
Building	-
Total	8,894,190
SOURCES OF FINANCING:	
Tax Rate	957,184
Municipal Reserves	3,170,326
Library Reserves	-
Development Charges	916,105
Provincial Grant	-
Federal Gas Tax Rebate	-
Sewer Rate	854,302
Water Rate	1,216,644
Debt	-
Land Sales	-
Park Land Development	94,000
Deferred Rev	630,289
Capital Surplus	1,055,340
Total	8,894,190

TOWNSHIP OF TAY

Summary of Policing Costs Estimates

Estimated by Ministry of Finance

Year:	Estimated by Ministry of Finance		Adjustment - Year End Reconciliation		Revised Actual Cost	Budgeted POA Revenue
2003	1,332,121	-4.1%	138,942		1,193,179	45,000
2004	1,430,430	7.4%	338,802		1,091,628	60,000
2005	1,529,706	6.9%	183,291		1,346,415	60,000
2006	1,513,098	-1.1%	396,739		1,116,359	50,000
2007	1,599,111	5.7%	403,027		1,196,084	50,000
2008	1,442,388	-9.8%	222,747		1,219,641	50,000
2009	1,497,389	3.8%	222,747*		1,274,642	60,000

* Same credit applied for 2009 until credit known

Average Costs without POA revenue	from 2003 to 2008	1,193,884
	From 2005 to 2008	1,219,625

Net Amount included in municipality's annual budget incl. POA revenue:

2003	1,016,141	-7.5%	
2004	1,231,488	21.2%	partially offset by reserve transfer of \$82,058
2005	1,130,904	-8.2%	
2006	1,279,807	13.2%	
2007	1,152,372	-10.0%	
2008	989,361	-14.1%	added a transfer to reserve for bldg of \$150,000 to mitigate change (change in amount taken from tax rate \$1,139,361)
2009	1,214,642	22.8%	6.6% increase -see above

**County of Simcoe
2009 Waste Levy -Revised
Township of Tay**

Description	2008 Actual	2008 Budget	2009 Waste Levy
WDO Grant	(\$84,067)	(\$54,900)	(\$56,655)
Bag Tag Revenues	(5,156)	(5,500)	(\$11,190)
Contract Administration Fees	11,108	24,100	\$21,529
Tipping Fees	256,177	250,300	\$207,880
Waste Collection Contract	239,829	226,900	\$229,185
Recycling Collection Contract	233,093	265,700	\$232,935
Optional Collection-Heavy	14,049	14,500	\$19,834
Optional Collection-Metal	0	0	\$0
Optional Collection-Leaf & Yard	0	0	\$0
Organics Collection Contract	67,791	68,800	\$160,874
Litter Bin Collection Contract	0	0	\$0
Transfer to Reserve	13,100	13,100	\$13,319
Total Collection Costs	\$745,926	\$803,000	\$817,711
2008 Actual		745,926	
Over /Under 2008		(\$57,074)	(\$57,074)
2008 Waste Levy			760,637
1st Qtr			\$190,160
2nd Qtr			190,159
3rd Qtr			190,159
4th Qtr			190,159
2008 Waste Levy			\$760,637

History of Tax Rates							
		Municipal	County		School	Total	% Change
			General	Waste			
Residential	2009 *	0.615352%	0.283487%	0.089185%	0.252000%	1.240024%	-3.2%
	2008	0.627855%	0.288190%	0.101129%	0.264000%	1.281174%	3.9%
	2007	0.619591%	0.275121%	0.074583%	0.264000%	1.233295%	-0.3%
	2006 *	0.618142%	0.262537%	0.092555%	0.264000%	1.237234%	-10.0%
	2005	0.669244%	0.291571%	0.118243%	0.296000%	1.375058%	2.3%
	2004 *	0.656146%	0.277670%	0.114380%	0.296000%	1.344196%	-9.3%
Commercial	2009 *	0.770483%	0.354954%	0.111669%	1.511982%	2.749088%	-3.9%
	2008	0.786137%	0.360842%	0.126624%	1.588125%	2.861728%	2.1%
	2007	0.775790%	0.344480%	0.093385%	1.588125%	2.801780%	-0.2%
	2006 *	0.773976%	0.328722%	0.115888%	1.588125%	2.806711%	-10.4%
	2005	0.837961%	0.365076%	0.148052%	1.782575%	3.133664%	1.2%
	2004 *	0.821560%	0.347671%	0.143215%	1.782575%	3.095021%	-6.6%
Industrial Occupied	2009 *	0.946720%	0.436144%	0.137212%	2.440180%	3.960256%	-1.1%
	2008	0.965955%	0.443380%	0.155587%	2.440180%	4.005102%	0.4%
	2007	0.953241%	0.423274%	0.155587%	2.457327%	3.989429%	0.9%
	2006 *	0.951011%	0.403912%	0.142396%	2.457327%	3.954646%	-10.3%
	2005	1.029632%	0.448582%	0.181917%	2.748826%	4.408957%	-2.8%
	2004 *	1.119713%	0.473844%	0.195189%	2.748826%	4.537572%	-10.5%
Farmland and Managed Forest	2009 *	0.153838%	0.070872%	0.022296%	0.063000%	0.310006%	-3.2%
	2008	0.156964%	0.072048%	0.025282%	0.066000%	0.320294%	3.9%
	2007	0.154898%	0.068780%	0.018646%	0.066000%	0.308324%	-0.3%
	2006 *	0.154536%	0.065634%	0.023139%	0.066000%	0.309309%	-10.0%
	2005	0.167311%	0.072893%	0.029561%	0.074000%	0.343765%	2.3%
	2004 *	0.164037%	0.069418%	0.028595%	0.074000%	0.336050%	-9.3%
* - reassessment of all properties in Ontario							

2008 TAX RATES

PROPERTY CLASS	TAY TOWNSHIP	TOWN OF MIDLAND	TOWN OF PENETANG	SEVERN TOWNSHIP	CLEARVIEW TOWNSHIP
				**	
% Increase/Decrease of Tay's Residential		28%	25%	-13%	-10%
RESIDENTIAL WITHOUT WASTE	1.180045			1.028604	
RESIDENTIAL	1.281174	1.640129	1.607824		1.157273
COMMERCIAL: OCCUPIED	2.861728	3.311176	3.270727	2.41886	2.706591

TOWNSHIP OF TAY

2009 Budget Summary

Expenditures:	Actual		Budget		
	2007	2008	2007	2008	2009
Committee Summaries: General Government	1,308,324	1,028,060	835,869	1,149,171	994,180
P.P.P.	1,731,696	1,629,299	1,728,622	1,629,820	2,001,759
Public Works	1,983,237	1,964,622	2,134,481	2,196,696	2,237,739
Culture & Recreation	886,957	858,859	872,687	891,711	938,797
Planning & Development	344,963	406,810	384,318	441,784	494,232
	6,231,892	5,887,650	5,955,977	6,309,182	6,666,707
Net Unassigned Revenues	(2,058,765)	(1,899,905)	(1,101,286)	(1,296,402)	(1,372,338)
Current Year Surplus	717,607	1,092,722			
Total Requirement	4,890,734	5,080,467	4,854,691	5,012,780	5,294,369
Taxation Summary:					
Municipal	4,890,734	5,080,467	4,854,691	5,012,780	5,294,369
County - Levy	2,132,640	2,306,801	2,130,370	2,275,150	2,417,769
County - Waste	578,509	808,896	577,525	798,378	760,637
Total County	2,711,149	3,115,697	2,707,895	3,073,528	3,178,406
Education	2,426,935	2,479,001	2,395,397	2,454,185	2,511,640
Total Taxation	10,028,818	10,675,165	9,957,983	10,540,493	10,984,415

TOWNSHIP OF TAY
2009 Operating Budget

Unassigned Revenues:	Actual		Budget		
	2007	2008	2007	2008	2009
Sewage Special Charges	263,785	257,125	264,017	258,867	195,453
Water Special Charges	69,623	68,631	61,868	62,976	67,121
Tile Drainage	11,212	48,812	11,212	11,212	13,743
Hydro	242,044	242,044	242,044	241,946	206,100
Municipal Support Grant	1,108,354	1,238,300	1,108,354	1,238,300	1,310,700
Supplemental Assessment					
Investment Tay Hydro Inc.	1,084,623	108,926	108,926	108,926	108,926
Transfer to Sewer	(371,682)				
Transfer to Capital	(108,926)	(108,926)	(108,926)	(108,926)	(108,926)
Transfer to Reserve	(175,000)				
Total Unassigned Revenue	2,124,033	1,854,912	1,687,495	1,813,301	1,793,117
Sewage Debt	267,524	261,181	268,031	262,161	197,066
Water Debt	70,523	68,631	61,935	63,738	67,735
Tile Drainage	11,045	49,388	11,055	11,034	13,569
Hydro Debt	240,968	240,901	240,968	241,946	206,067
Investment Tay Hydro Inc.		1,500			
Adjustment for PSAB	(524,792)	(115,988)	4,220	4,715	7,526
Retirements PSAB entry				(66,695)	(71,184)
Surplus carried forward				655,350	1,092,722
Total Unassigned Expense	65,268	505,613	586,209	1,172,249	1,513,501
Prior Year Surplus/(Deficit)		550,606		655,350	1,092,722
	2,058,765	1,899,905	1,101,286	1,296,402	1,372,338

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
General Government Committee			
Miscellaneous Revenue/Exp			
- Lease Income	(\$1,800)	(\$1,800)	(\$1,800)
- Land Sales	3,783	8,300	
Council	133,042	134,700	140,456
Chamber of Commerce/Economic Development	3,176	12,135	10,500
Post Retirement Benefits	77,380	78,295	84,884
Best Care Capital - Huronia Hospitals	23,800	23,800	23,800
Administration			
- Revenue	(527,956)	(424,902)	(435,252)
- Overhead	957,336	924,726	983,564
- Health and Safety	11,051	9,000	10,000
- Asset Management Program	3,267	17,727	15,635
- Grants and Donations	14,415	10,000	10,000
- Arena Grants	10,000	10,000	10,000
- Municipal Buildings	30,559	31,890	24,420
	-----	-----	-----
	498,672	578,441	618,367
- Municipal Buildings	16,780		
Fenceviewing		300	300
Election	15,000	15,000	10,000
	-----	-----	-----
Total Operating	769,833	849,171	886,507
Capital Projects and Equipment			
- funded by Tax Rate	63,227	105,000	57,673
Transfer to reserves			
- Buildings and Equipment	195,000	195,000	50,000
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Total Capital	258,227	300,000	107,673
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Committee Total	1,028,060	1,149,171	994,180
	=====	=====	=====

TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Administration			
2-1-1123-100-0320 PROVINCE OF ONTARIO	(707,399)	0	0
2-1-1123-100-0661 INTEREST	(1,050)	0	0
2-1-1123-100-0900 TRANS OPERATING BUDGET	(25,310)	(110,000)	(57,673)
2-1-1123-100-0916 Transfer from Deferred Revenue	0	0	(321,596)
2-1-1123-100-0920 TRANS FROM RESERVE FUNDS	0	0	(5,924)
2-1-1123-100-0921 TRANSFER FROM RESERVES	0	(184,695)	(537,764)
2-1-1123-100-0998 PRIOR YEARS SURPLUS	(19,000)	(569,605)	(714,340)
Total Revenue	(752,760)	(864,300)	(1,637,297)
2-1-1123-100-5210 EQUIPMENT	20,896	21,300	16,500
Office Furniture	8,000		
Laser Printer	4,500		
Color Printer	4,000		
	<u>16,500</u>		
2-1-1123-100-5211 COMPUTER HARDWARE ACQUISITION	21,476	130,000	35,000
PC/Monitor Replacement	10,000		
Officer Server	5,000		
Financial Server	5,000		
New Switch - to Expand no. of ports	5,000		
NAS Unit for Backup Storage	10,000		
	<u>35,000</u>		
2-1-1123-100-5212 COMPUTER SOFTWARE ACQUISITION	1,879	13,000	0
2-1-1123-100-7014 TRANSFER TO DEFERRED	406,746	0	0
Total Equipment	450,997	164,300	51,500
Mun Building, Park Street:			
2-1-1123-201-2130 CONSULTING FEES	121,159	0	0
2-1-1123-201-2250 OUTSIDE SERVICES	4,302	0	0
2-1-1123-201-2281 Tendered Contracts	168,765	700,000	1,498,297
2-1-1123-201-2430 Advertising	2,316	0	0
2-1-1123-201-3110 MATERIALS	5,160	0	0
Total Mun Building, Park Street	301,703	700,000	1,498,297
Albert Street Mall:			
2-1-1123-204-2281 TENDERED CONTRACTS	0	0	75,000
2-1-1123-204-3110 MATERIALS	60	0	12,500
Total Albert Street Mall	60	0	87,500
Total Administration	752,760	864,300	1,637,297
Emergency Preparedness:			
2-1-1224-100-0320 Province of Ontario	(14,850)	0	0
2-1-1224-100-0916 Transfer from Deferred Revenue	0	0	(85,150)
2-1-1224-100-0998 PRIOR YEARS SURPLUS	0	0	(6,000)
2-1-1224-100-5210 EQUIPMENT	14,850	0	91,150
Total Emergency Preparedness	0	0	(91,150)
Committee Total	0	0	0

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Protection to Persons and Property Committee			
Fire Department	\$449,106	\$403,096	\$491,724
Emergency Preparedness	6,250	6,500	3,500
Animal Control	28,139	29,125	36,235
Livestock Evaluator	150	400	400
By-Law Enforcement			
- Administration	92,604	87,937	97,858
- Vehicle	4,668	8,700	3,700
Policing			
- Community Policing	6,691	6,650	6,650
- Policing Contract	943,691	989,412	1,214,692
Total Operating	1,531,299	1,531,820	1,854,759
Capital Projects and Equipment			
- Funded by Tax Rate	14,000	14,000	14,000
Transfers to Reserves			
- Fire Equipment	81,000	81,000	130,000
- By-Law Vehicle	3,000	3,000	3,000
Total Capital	98,000	98,000	147,000
Committee Total	1,629,299	1,629,820	2,001,759

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Fire Overhead			
- Revenue	(\$24,511)	(\$23,000)	(\$23,000)
- Administration	125,340	113,429	195,664
- Fire Prevention	1,785	2,300	2,800
- Training	12,689	12,000	16,600
- Firefighters	197,250	193,841	187,054
	312,553	298,570	379,118
Communications	29,920	29,476	29,706
Building Expenditures			
- Supplies & Materials	287	400	400
- Repairs & Maintenance	12,487	5,400	4,300
- Snow Removal	3,100	2,400	2,400
- Hydro, Water & Sewers	12,920	11,700	11,700
- Natural Gas/Propane	11,434	9,800	9,800
	40,228	29,700	28,600
Vehicles and Equipment			
- SCBA	12,251	10,200	13,850
- Insurance	10,908	11,000	10,700
- Materials	12,598	4,600	4,600
- Oxygen & Cylinder	771	500	500
- Fire Ext Maintenance	189	650	650
- Equipment Repairs & Maint	7,918	5,000	5,000
- Gasoline & Lubricants	5,104	4,700	9,800
- Truck Repairs & Maint	16,667	8,700	9,200
	66,406	45,350	54,300
Total	449,107	403,096	491,724

2009 OPERATING BUDGET

The Township of Tay

2008 Actual

2008 Budget

2009 Budget

Summary of Expenditures by Location:

Administration	\$308,860	\$284,716	\$372,694
Waubauskene Hall	45,774	31,460	32,660
Old Fort Hall	30,413	29,800	30,200
Port McNicoll Hall	27,922	27,900	25,700
Victoria Harbour Hall	36,136	29,220	30,470

Total Operating

449,105

403,096

491,724

TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual	Budget	Budget
	2008	2008	2009
Fire Administration			
Administration:			
2-1-2231-100-0684 Sale of Fixed Assets	(3,967)	0	0
2-1-2231-100-0900 TRANSFER FROM OPERATING BUDGET	(14,000)	(14,000)	(14,000)
2-1-2231-100-0920 TRANS FROM RESERVE FUNDS	0	0	(14,529)
2-1-2231-100-0921 TRANSFER FROM RESERVES	(10,022)	(16,500)	(352,971)
2-1-2231-100-5210 EQUIPMENT	27,989	30,500	381,500
Pumper Truck	325,000		
Crew Cab 4 x 4	38,000		
Porta Tanks	4,500		
Pagers	14,000		
	<u>381,500</u>		
Total Fire	<u>0</u>	<u>0</u>	<u>0</u>

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Roads Section - Summary			
Overhead	\$858,438	\$854,117	\$874,379
Fleet	216,951	165,015	164,015
Maintenance by Project			
- Bridges and Culverts	22,064	5,000	10,000
- Roadside Maintenance	43,437	34,000	35,000
- Hardtop Maintenance	79,439	47,000	70,000
- Loosetop Maintenance	28,129	56,000	33,000
- Winter Maintenance	78,580	57,500	63,000
- Signs, Guiderails, etc.	6,799	15,000	15,000
- Bridge Reserve Transfer	82,000		83,000
	-----	-----	-----
	340,448	214,500	309,000
Streetlighting	11,134	12,212	12,260
	-----	-----	-----
Total Operating	1,426,971	1,245,844	1,359,654
	-----	-----	-----
Capital Projects and Equipment			
Funded by Tax Rate			
- Roads	347,425	800,874	728,085
- Fleet	40,226		
Transfer to Capital			
- Roads Fleet	150,000	150,000	150,000
	-----	-----	-----
Total Capital	537,651	950,874	878,085
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Committee Total	1,964,622	2,196,718	2,237,739
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2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Road Division - Detail			
Overhead - Breakdown			
- Revenue	(\$88,409)	(\$55,331)	(\$56,666)
- Administration	834,221	838,648	860,245
- Communications	4,947	7,500	7,500
- Building Expenditures	23,551	24,000	24,000
- Shop Supplies	84,129	39,300	39,300
	-----	-----	-----
	858,439	854,117	874,379
Fleet - Breakdown			
- Insurance	11,735	10,375	12,275
- Parts Repair & Maintenance	107,070	56,550	62,050
- Licence	5,862	5,210	5,910
- Fuel	90,557	91,380	82,280
- Oxygen, Acetylene, etc.	1,727	1,500	1,500
	-----	-----	-----
	216,951	165,015	164,015
Maintenance by expense			
- Outside Services	58,913	40,000	53,000
- Tendered Contracts	88,754	95,000	78,000
- Equipment Rentals	(58)	8,000	8,000
- Materials	110,030	69,500	85,000
- Traffic Lights	809	2,000	2,000
- Bridge Work	82,000		83,000
	-----	-----	-----
	340,448	214,500	309,000
Streetlighting	11,134	12,212	12,260
	-----	-----	-----
Roads Total	1,426,972	1,245,844	1,359,654
	=====	=====	=====

TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Roads Administration			
Roads Equipment			
Administration:			
2-1-3351-100-0900 TRANS OPERATING BUDGET	(40,226)	0	0
2-1-3351-100-0921 TRANSFER FROM RESERVES	(135,000)	(135,000)	(270,000)
Mobile System:			
2-1-3351-102-2281 TENDERED CONTRACTS	15,257	15,000	0
1996 Tandem Dump:			
2-1-3351-411-5210 EQUIPMENT	0	0	200,000
1984 Farm Tractor/Loader, Mower:			
2-1-3351-428-2281 TENDERED CONTRACTS	0	10,000	0
2-1-3351-428-5210 EQUIPMENT	4,860	0	70,000
2008 Holder tractor Snowblower:			
2-1-3351-448-5210 2008 HOLDER TRACTOR SNOWPLOW	105,109	110,000	0
Flusher Truck:			
2-1-3351-449-2281 TENDERED CONTRACTS	50,000	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Road Operations			
Administration:			
2-1-3352-100-0320 PROVINCE OF ONTARIO GRANT	(496,826)	(493,925)	0
2-1-3352-100-0900 TRANS OPERATING BUDGET	(347,425)	(800,874)	(728,085)
2-1-3352-100-0916 TRANSFER FROM DEFERRED REVENUE	0		(223,543)
2-1-3352-100-0920 TRANS FROM RESERVE FUNDS	(17,431)	(78,626)	(62,115)
2-1-3352-100-0921 TRANSFER FROM RESERVES	0	0	(40,500)
2-1-3352-100-0998 PRIOR YEAR SURPLUS/DEFICIT	(125,000)	(125,000)	(335,000)
2-1-3352-100-1111 FULL TIME LABOUR DISTRIBUTION	7,827	0	0
2-1-3352-100-1112 PAID OVERTIME	1,551	0	0
2-1-3352-100-2281 TENDERED CONTRACTS	0	493,925	223,543
2-1-3352-100-7014 TRANSFER TO DEFERRED REVENUE	223,543		0
	<u>(753,761)</u>	<u>(1,004,500)</u>	<u>(1,165,700)</u>
Old Penetanguishene Road:			
2-1-3352-516-2281 TENDERED CONTRACTS	0	0	40,000
Rumney Roadwork:			
2-1-3352-519-2281 TENDERED CONTRACTS	0	0	44,000
Osborne:			
2-1-3352-524-2281 TENDERED CONTRACTS - Osborne Street	63,540	0	0
Ron Jones Road:			
2-1-3352-526-2281 TENDERED CONTRACTS	29,147	40,000	57,000
Sidewalk Master Plan Implementa:			
2-1-3352-530-0399 SUNDRY REVENUE	0	(20,000)	(20,000)
2-1-3352-530-2281 TENDERED CONTRACTS	93,965	100,000	137,700
Forest Harbour Subdivision:			
2-1-3352-534-2281 TENDERED CONTRACTS - FOREST HARE	74,280	160,000	0
Ellen Street:			
2-1-3352-535-2281 TENDERED CONTRACTS - ELLEN ST	896	118,500	125,000
Bridge Repairs:			
2-1-3352-540-2281 TENDERED CONTRACTS	1,229	83,000	40,500
Park Street:			
2-1-3352-546-2281 TENDERED CONTRACTS - PARK STREET	72,266	0	0
Rumney Road:			
2-1-3352-547-2281 TENDERED CONTRACTS - RUMNEY ROA	69,393	0	19,000

TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Gervais Road:			
2-1-3352-548-2281 TENDERED CONTRACTS- GERVAIS ROAD	68,085	0	0
Drainage Implementation:			
2-1-3352-550-2281 TENDERED CONTRACTS	43,472	158,000	262,000
Drainage Engineering:			
2-1-3352-552-2281 TENDERED CONTRACTS	6,402	30,000	33,000
Waldie Avenue:			
2-1-3352-553-2281 TENDERED CONTRACTS - WALDIE AVE	34,066	85,000	85,000
Second Avenue:			
2-1-3352-554-2281 TENDERED CONTRACTS - SECOND AVE	25,215	50,000	0
Keewatin Avenue:			
2-1-3352-555-2281 TENDERED CONTRACTS - KEEWATIN AV	40,896	55,000	0
Bayside Avenue:			
2-1-3352-556-2281 TENDERED CONTRACTS - BAYSIDE AVE	22,574	25,000	0
Duck Bay Road:			
2-1-3352-557-2281 TENDERED CONTRACTS -DUCK BAY RD	51,164	60,000	0
Earldom Boulevard:			
2-1-3352-558-2281 TENDERED CONTRACTS - EARLDOM	14,991	15,000	0
Waterside Drive:			
2-1-3352-559-2281 TENDERED CONTRACTS - WATERSIDE DR	9,643	10,000	0
Oriole Street:			
2-1-3352-560-2281 TENDERED CONTRACTS- ORIOLE ST	6,261	7,000	0
Grove Street:			
2-1-3352-561-2281 TENDERED CONTRACTS - GROVE ST	6,563	7,000	0
Yoeger Drive:			
2-1-3352-562-2281 TENDERED CONTRACTS - YOEGER DR	9,094	7,000	0
Beach Drive:			
2-1-3352-563-2281 TENDERED CONTRACTS - BEACH DR	4,056	7,000	0
Gloucester Grove:			
2-1-3352-564-2281 TENDERED CONTRACTS - GLOUCESTER	6,563	7,000	0
Camilla:			
2-1-3352-566-2281 TENDERED CONTRACTS	0	0	82,500
Algoma Street:			
2-1-3352-567-2281 TENDERED CONTRACTS	0	0	11,000
Margert Street:			
2-1-3352-568-2281 TENDERED CONTRACTS	0	0	80,000
Albin:			
2-1-3352-569-2281 TENDERED CONTRACTS	0	0	29,000
William Street:			
2-1-3352-571-2281 TENDERED CONTRACTS	0	0	35,000
Bayway Road:			
2-1-3352-572-2281 TENDERED CONTRACTS	0	0	18,000
Gervais Road:			
2-1-3352-574-2281 TENDERED CONTRACTS	0	0	42,000
Various Turn a rounds:			
2-1-3352-577-2281 TENDERED CONTRACTS	0	0	45,000
Public Works Total	753,761	1,004,500	1,165,700
Committee Total	<u>0</u>	<u>0</u>	<u>0</u>

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Wastewater Section			
Revenue			
- Billings	(\$1,549,257)	(\$1,520,382)	(\$1,712,540)
- Vacant Lot Charges	(9,874)	(11,338)	(8,832)
- Reserves/Reserve Funds	(146,275)	(60,000)	(146,200)
- Sundry Revenue	(737,694)		
Total Revenues	(2,443,100)	(1,591,720)	(1,867,572)
Operating Expenditures			
- Overhead	516,376	511,697	441,943
- Professional Services	59,639	56,000	6,000
- Plant Repairs & Maintenance	117,228	197,673	197,753
- Collection Repairs & Maintenance	93,009	90,000	90,000
- Phone, Insurance, Taxes	15,940	15,000	15,000
- Hydro, Water, Gas	228,050	227,000	227,000
- Chemicals, Testing	43,918	33,000	35,000
- Township Vehicle/Eq	557	557	574
	1,074,717	1,130,927	1,013,270
Transfer to Reserve	1,238,041	260,793	
Capital Expenditures	130,341	200,000	854,302
Total Expenditures	2,443,099	1,591,720	1,867,572

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Wastewater Section:			
Overhead:			
- Salaries and Benefits	\$236,497	\$235,275	\$237,604
- Wage/vehicle Allocation	9,246	9,246	9,522
- Professional Services	5,694	3,507	3,583
- Meals and Travel, Conference	92	300	300
- Office, Equipment and Insurance	53,044	57,887	43,575
- Shop Supplies	1,565	2,000	2,000
- Security and Paging Systems	8,686	8,250	8,250
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	314,824	316,465	304,834
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Debt:			
- Transfer from Reserves/Reserve Funds	(13,445)	(16,415)	(16,024)
- Recovered from Property Owners	(252,491)	(251,459)	(248,586)
- Principal Payments	286,982	286,982	240,016
- Interest Payments	156,774	156,770	141,789
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	177,820	175,878	117,195
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Vehicle Expense:			
- Insurance	1,196	1,200	1,200
- Parts, Repair & Maintenance	6,195	3,994	4,054
- License	183	160	160
- Gasoline	8,039	6,000	6,500
	-----	-----	-----
	15,613	11,354	11,914
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Transfer to Equipment Reserve	8,118	8,000	8,000
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Total	516,375	511,697	441,943
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TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Waste Water			
Administration:			
2-4-3458-100-0688 DEBT PROCEEDS	0	(1,343,258)	
2-4-3458-100-0900 TRANS OPERATING BUDGET	(130,341)	(200,000)	(854,302)
2-4-3458-100-0920 TRANSFER FROM RESERVE FUNDS	(38,043)	(711,225)	(719,220)
2-4-3458-100-0921 TRANSFER FROM RESERVES	0	(730,517)	(1,856,478)
2-4-3458-100-1111 SALARIES	1,300	0	0
Total Administration	(167,084)	(2,985,000)	(3,430,000)
PM Sewage Treatment Plant:			
2-4-3458-606-0399 Sundry Receipts	(1,045)	0	0
2-4-3458-606-2140 ENGINEERING FEES	83,931	0	245,000
2-4-3458-606-2281 TENDERED CONTRACTS	0	2,725,000	2,900,000
2-4-3458-606-2430 ADVERTISING	2,097	0	0
Total PM Sewage Treatment Plant	84,983	2,725,000	3,145,000
Nutrient Management/Sludge Disposal:			
2-4-3458-639-2250 OUTSIDE SERVICES	0	0	10,000
Total Nutrient Management/Sludge Disposal	0	0	10,000
Port McNicoll STP Roof:			
2-4-3458-652-2281 TENDERED CONTRACTS	4,800	10,000	0
Total Port McNicoll STP Roof	4,800	10,000	0
Biosolids Storage Tank Painting			
2-4-3458-689-2140 ENGINEERING FEES	1,400	0	0
2-4-3458-689-2281 TENDERED CONTRACTS	6,673	25,000	25,000
Total Nutrient Mgmt Plan Sludge	8,073	25,000	25,000
VH STP Upgrades:			
2-4-3458-693-2140 ENGINEERING	0	0	110,000
2-4-3458-693-2281 TENDERED CONTRACTS	69,228	225,000	140,000
Total VH STP Upgrades	69,228	225,000	250,000
	0	0	0

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Water Section			
Revenue			
- Billings	(\$2,329,125)	(\$2,286,847)	(\$2,620,838)
- Vacant Lot Charges	(19,422)	(21,158)	(18,615)
- Sundry Revenue	(9,589)	(5,788)	(5,788)
	-----	-----	-----
	(2,358,136)	(2,313,793)	(2,645,241)
	=====	=====	=====
Operating Expenditures			
- Overhead	1,131,882	1,159,546	1,035,387
- Professional Services	3,120	10,000	60,000
- Plant Repairs & Maintenance	70,201	73,421	66,039
- Distribution Repairs & Maintenance	49,563	34,400	39,532
- Taxes	18,353	20,375	20,375
- Hydro, Water, Gas	128,380	115,900	115,900
- Water Conservation	18,270	25,000	25,000
- Chemicals, Testing	67,149	56,500	56,500
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	1,486,918	1,495,142	1,418,733
Transfer to Reserve	398,308	213,651	9,864
Capital Expenditures	487,740	605,000	1,216,644
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Total Expenditures	2,372,966	2,313,793	2,645,241
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2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Water Section:			
Overhead:			
- Salaries and Benefits	\$329,587	\$357,811	\$363,603
- Wage/vehicle Allocation	7,252	7,252	7,469
- Professional Services	5,225	4,007	4,083
- Meals and Travel, Conference	1,120	2,350	2,350
- Office, Equipment and Insurance	51,223	51,701	52,376
- Shop Supplies	5,579	7,000	7,000
- Security, Telephone and Paging Systems	15,038	12,000	15,000
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	415,024	442,121	451,881
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Debt:			
- Transfer from Reserves/Reserve Funds	(1,904)	(4,132)	(4,280)
- Recovered from Property Owners	(54,424)	(42,580)	(49,120)
- Principal Payments	413,173	413,163	299,985
- Interest Payments	325,683	327,784	308,043
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	682,528	694,235	554,628
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Vehicle Expense:			
- Insurance	1,794	1,800	1,800
- Parts, Repair & Maintenance	4,367	2,000	3,000
- License	287	240	240
- Gasoline	9,457	11,150	9,150
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	15,905	15,190	14,190
	-----	-----	-----
Transfer to Equipment Reserve	8,118	8,000	8,000
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	1,121,575	1,159,546	1,028,699
	=====	=====	=====

TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Water			
Administration:			
2-4-3459-100-0321 GOVT OF CANADA (GAS TAX)	(151,138)	0	(297,702)
2-4-3459-100-0900 TRANS OPERATING BUDGET	(596,666)	(708,926)	(1,325,570)
2-4-3459-100-0920 TRANS FROM RESERVE FUNDS	0	0	(82,930)
2-4-3459-100-0921 TRANSFER FROM RESERVES	0	(215,574)	
2-4-3459-100-1111 SALARIES	557	0	0
2-4-3459-100-7014 TRANSFER TO DEFERRED REVENUE	151,138	0	297,702
	-----	-----	-----
Total Administration	(596,109)	(924,500)	(1,408,500)
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VH/PM Water Treatment Plant:			
2-4-3459-340-2140 ENGINEERING FEES	2,165	0	135,000
2-4-3459-340-2250 Outside Services - Increased Capacity WTP	0	0	125,000
2-4-3459-340-2281 TENDERED CONTRACTS (EA Standby Power 66,000, Roof 110,000)	2,793	60,000	176,000
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Total VH/PM Water Treatment Plant	4,958	60,000	436,000
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Rope Subdivision:			
2-4-3459-350-2250 OUTSIDE SERVICES	7,465	0	0
2-4-3459-350-5210 EQUIPMENT	1,313	0	0
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Total Rope Subdivision	8,778	0	0
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Rebuild Area Water Plant:			
2-4-3459-609-2140 ENGINEERING FEES	1,063	0	0
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Total Rebuild Area Water Plant	1,063	0	0
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PM/VH Capacity Upgrade:			
2-4-3459-618-2140 ENGINEERING FEES	0	5,000	0
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Total PM/VH Capacity Upgrade	0	5,000	0
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Water Replacement Program:			
2-4-3459-642-0399 SUNDRY RECEIPTS	(200)	0	0
2-4-3459-642-2140 ENGINEERING FEES	120,218	107,500	104,500
2-4-3459-642-2281 TENDERED CONTRACTS	418,828	525,000	559,000
2-4-3459-642-2410 POSTAGE & COURIER SERVICE	6	0	0
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Total Water Replacement Program	538,852	632,500	663,500
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TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Booster Station:			
2-4-3459-653-2140 ENGINEERING FEES	0	5,000	0
2-4-3459-653-2281 TENDERED CONTRACTS	0	30,000	0

Total Booster Station	0	35,000	0

MBW Connection:			
2-4-3459-655-2140 ENGINEERING FEES	0	3,000	0

Total MBW Connection	0	3,000	0

Connect Waub to VH:			
2-4-3459-656-2120 LEGAL FEES	31,553	0	0
2-4-3459-656-2140 ENGINEERING FEES	10,783	4,000	3,000
2-4-3459-656-2281 TENDERED CONTRACTS	0	0	0

Total Connect Waub to VH	42,336	4,000	3,000

Waubashene Standpipe:			
2-4-3459-659-2140 ENGINEERING FEES	0	0	38,500
2-4-3459-659-2281 TENDERED CONTRACTS	123	185,000	165,000

Total Waubashene Standpipe	123	185,000	203,500

Victoria Woods Subdivision:			
2-4-3459-692-2140 ENGINEERING FEES	0	0	75,000
2-4-3459-692-2250 OUTSIDE SERVICES	0	0	27,500

Total Victoria Woods Subdivision	0	0	102,500

	0	0	0

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Recreation Programming			
- Administration	\$85,201	\$90,981	\$93,371
- Day Camp and Programs	679	5,863	4,846
Donations - Recreation Events	5,800	2,200	3,500
Recreation Subcommittees			
Parks Section			
- Administration	344,304	371,297	395,714
- Vehicles and Equipment			
Insurance	1,794	1,800	1,800
Parts, Repairs & Maint	16,078	12,750	14,750
Rental	1,190		6,000
License	507	334	334
Fuel	16,100	10,650	14,750
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	471,653	495,875	535,065
Park Facilities and Diamonds	36,524	47,400	50,500
Community Centres	20,575	37,500	27,500
Downtown Revitalization			10,000
Land Sales	(30,656)	(189,000)	(189,000)
Trans to reserve-Park Development	30,656	189,000	189,000
Libraries	269,936	269,936	273,732
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Total Operating	798,688	850,711	896,797
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Capital Projects/Equipment			
- Funded by Tax Rate			
Recreation	41,171	22,000	23,000
Library			
- Transfer to Reserve			
Fleet and Facilities	19,000	19,000	19,000
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Total Capital	60,171	41,000	42,000
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Committee total	858,859	891,711	938,797
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2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Parks by Function:			
Revenue:			
- Donations	(\$5,720)	(\$1,000)	(\$1,000)
- Rental Income	(16,454)	(13,700)	(15,200)
- Miscellaneous	6		
	-----	-----	-----
Total Revenue	(22,168)	(14,700)	(16,200)
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Telephone	3,822	3,700	3,700
Equipment Repairs and Maint	9,060	13,500	16,700
Supplies, Materials	12,436	4,500	12,000
Outside Services	5,061	12,750	7,750
Hydro, Water & Sewers	42,000	49,150	48,050
Building Repairs & Maint	6,889	16,000	6,000
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Total Expenditures	79,268	99,600	94,200
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Net Parks Operating Cost	57,100	84,900	78,000
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2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Parks by Location:			
Oakwood Park Comm Centre	\$10,684	\$28,050	\$18,050
Oakwood Park	3,321	7,250	6,250
Sunset Park	889	3,450	2,450
MacKenzie Park	1,169	1,600	1,600
Talbot Park	13,125	11,250	9,250
Patterson Park	1,964	1,600	2,400
Port McNicoll Comm Centre	9,891	9,450	9,450
Waverley Park	3,601	7,700	9,500
Bridgeview Park	4,780	6,050	6,050
Waubauskene Rink			
Tay Shore Linear Trail	7,165	8,000	12,500
Misc. Parks (Gazebo's)	511	500	500
Total Parks	57,100	84,900	78,000

TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Parks Maintenance			
Administration:			
2-1-3775-100-0683 LAND SALES	0	(50,000)	0
2-1-3775-100-0900 TRANS OPERATING BUDGET	(41,171)	(22,000)	(23,000)
2-1-3775-100-0921 TRANSFER FROM RESERVES	(46,527)	(80,000)	(84,848)
2-1-3775-100-1111 FULL TIME LABOUR DISTRIBUTION	55	0	0
2-1-3775-100-1112 PAID OVERTIME	0	0	0
2-1-3775-100-0920 TRANS FROM RESERVE FUNDS	(18,257)	(8,000)	(110,152)
Total Administration	(105,900)	(160,000)	(218,000)
Talbot Park:			
2-1-3775-357-5240 PARK IMPROVEMENTS (BALL DIAMOND)	32,162	50,000	3,000
Total Talbot Park	32,162	50,000	3,000
Patterson Park:			
2-1-3775-358-5240 PARK IMPROVEMENTS	30,826	75,000	0
Total Patterson Park	30,826	75,000	0
Waverley Park:			
2-1-3775-359-5230 BUILDING IMPROVEMENTS	0	0	30,000
Total Waverley Park	0	0	30,000
Eplett Park:			
2-1-3775-366-5240 PARK IMPROVEMENTS	23,796	35,000	0
Total Eplett Park	23,796	35,000	0
Victoria Harbour Gazebo			
2-1-3775-368-5240 PARK IMPROVEMENTS			50,000
2-1-3775-368-5200 LAND PURCHASE	0	0	100,000
	0	0	150,000
Recreation Master Plan:			
2-1-3775-391-2250 OUTSIDE SERVICES	0	0	35,000
Total Recreation Master Plan	0	0	35,000
1991 20 hp Tractor Loader/Mower:			
2-1-3775-431-5210 EQUIPMENT - TRACTOR/MOWER 2008	19,116	0	0
Total 1991 20 hp Tractor Loader/Mower	19,116	0	0
	0	0	218,000

The Township of Tay

Library Board Operating Budget 2009

	2008 Actual	2008 Budget	2009 Budget
Revenue			
- Provincial Grant	(\$33,932)	(\$33,932)	(\$33,932)
- Branch Revenues	(8,603)	(3,550)	(4,400)
- Donations	(7,153)	(1,500)	(1,500)
- Transfer from Reserves	(10,450)	(14,958)	(9,931)
- Transfer from Reserve Funds	(9,351)	(7,045)	(7,045)
- Prior Years Surplus	(23,002)	(23,002)	
	-----	-----	-----
	(92,491)	(83,987)	(56,808)
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Overhead			
- Salaries and Benefits	247,237	250,481	222,978
- Travel, Courses, Meetings	3,592	3,000	4,000
- Professional Services	1,627	1,937	1,370
- Office/Administrative	17,515	15,305	14,245
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	270,305	270,923	242,793
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Branch Expenditures			
- Books and videos	27,445	39,830	40,281
- Programs	1,778	1,500	2,000
- Outreach for Seniors	621	500	
- Building expenditures	10,547	7,892	8,380
- Utilities	13,231	10,800	13,236
- Telephone	1,938	2,600	2,300
- Equipment Repairs & Maint	869	2,500	2,250
- Equipment	2,688		
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	59,117	65,622	68,447
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Programs Funded By Grants			
-Grants	(14,362)	(2,000)	(3,500)
- Deferred Revenue	(9,444)	(9,444)	
- Fundraising Proceeds	(126)		
- Wages and Benefits	8,418	2,500	2,000
- Program Expenditures	15,693	9,322	1,500
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	179	378	
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Transfer to Capital	17,673	13,200	5,500
Transfer to Reserve Books	11,487		
Transfer to/from Reserve	4,000	4,000	14,000
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Municipal Grant	269,936	269,936	273,732
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	0	0	0
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TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
Library Administration			
Administration:			
2-6-6761-100-0630 DONATIONS	(10,212)	(28,629)	0
2-6-6761-100-0900 TRANS OPERATING BUDGET	(55,589)	(13,200)	(5,500)
2-6-6761-100-0920 TRANS FROM RESERVE FUNDS	(8,911)	0	0
2-6-6761-100-0921 TRANSFER FROM RESERVES	(332,958)	(331,371)	(8,000)
2-6-6761-100-5211 COMPUTER HARDWARE ACQUISITION	0	0	8,000
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Total Administration	(407,670)	(373,200)	(5,500)
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	(407,670)	(373,200)	(5,500)
Victoria Harbour Branch			
Administration:			
2-6-6762-100-5210 EQUIPMENT	0	1,000	0
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Total Administration	0	1,000	0
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Building Improvements/Expansion:			
2-6-6762-119-0916 TRANS FROM DEFERRED REVENUE	(4,116)	(9,000)	0
2-6-6762-119-2281 TENDERED CONTRACTS	397,910	360,000	0
2-6-6762-119-3110 MATERIALS	2,347	0	0
2-6-6762-119-5210 EQUIPMENT	4,116	9,000	0
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Total Building Improvements/Expansion	400,257	360,000	0
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	400,257	361,000	0
Waubauskene Branch			
Administration:			
2-6-6763-100-5210 EQUIPMENT	0	1,000	0
2-6-6763-100-5230 BUILDING IMPROVEMENTS	1,720	3,700	2,500
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Total Administration	1,720	4,700	2,500
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	1,720	4,700	2,500
Port McNicoll Branch			
Administration:			
2-6-6764-100-5210 EQUIPMENT	0	1,500	0
2-6-6764-100-5230 BUILDING IMPROVEMENTS	5,693	6,000	3,000
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Total Administration	5,693	7,500	3,000
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	5,693	7,500	3,000
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Total	0	0	0

2009 OPERATING BUDGET

The Township of Tay

	2008 Actual	2008 Budget	2009 Budget
Planning and Zoning Dept			
Overhead			
- Revenue	(\$27,654)	(\$28,000)	(\$60,981)
- Administration	248,321	248,384	255,555
- Professional Services	5,269	15,000	10,000
- Advertising	3,440	1,000	1,000
OMB Hearings		17,650	17,650
Committee of Adjustments	(1,399)	(1,800)	(2,200)
Community Improvement Plan		1,600	79,981
Severn Sound Environmental Assoc	33,359	33,359	26,364
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	261,336	287,193	327,369
Building & Inspection Services			
Overhead			
- Revenue	(113,779)	(173,000)	(113,500)
- Administration	206,708	223,178	225,203
Insurance	7,388	2,400	2,400
Parts, Repairs & Maint	1,040	1,500	1,500
License	148	250	250
Gasoline	2,588	2,800	2,800
- Septic Reinspection Program		37,500	2,500
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	104,093	94,628	121,153
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Heritage Committee	12,702	12,240	8,710
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Total Operating	378,131	394,061	457,232
Capital			
Projects from Tax Rate	11,679	30,723	20,000
Transfers to Reserves			
- Planning Studies & Eq	10,000	10,000	10,000
- Inspection Vehicles	7,000	7,000	7,000
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	28,679	47,723	37,000
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Committee Total	406,810	441,784	494,232
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TOWNSHIP OF TAY

CAPITAL BUDGET 2009

	Actual 2008	Budget 2008	Budget 2009
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	Actual 2008	Budget 2008	Budget 2009
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Administration:			
2-1-8881-100-0900 TRANS OPERATING BUDGET	(11,679)	(30,723)	(20,000)
2-1-8881-100-0921 TRANSFER FROM RESERVES	(12,697)	(51,000)	(19,765)
2-1-8881-100-0920 TRANS FROM RESERVE FUNDS	(35,764)	(33,277)	(15,235)
	<hr/>		
Total Administration	(60,140)	(115,000)	(55,000)
	<hr/>		
Growth and Settlement Plan:			
2-1-8881-389-2250 OUTSIDE SERVICES	0	35,000	35,000
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Total Growth and Settlement Plan	0	35,000	35,000
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COMMUNITY IMPROVEMENT PLAN:			
2-1-8881-384-2250 OUTSIDE SERVICES	11,679	50,000	0
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Total COMMUNITY IMPROVEMENT PLAN	11,679	50,000	0
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Urban forest Study:			
2-1-8881-392-2250 OUTSIDE SERVICES	0	0	20,000
	<hr/>		
Total Urban forest Study	0	0	20,000
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Development Charge Review:			
2-1-8881-682-2250 Development Charge Review	48,461	30,000	0
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Total Development Charge Review	48,461	30,000	0
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Final Total	0	0	