



TOWNSHIP OF TINY 2011 BUDGET PRESENTATION

March 14, 2011



Presentation Agenda:

- 1) The Budget Process**
- 2) Changes due to February 23, 2011
Budget Meeting**
- 3) Operating Budget**
- 4) Capital Budget**
- 5) Reserves**
- 6) Tax Impact Summary**



The Budget Process



2011 Budget Team Planning Guide **Draft Summary Timetable**

Incl. Operating (Current) and Capital Budgets

- August 2010: Budget Planning With Budget Managers
- September 2010: Draft Operating Budgets Completed
- September 2010 : Draft Salary Budgets Completed
- October 2010: Draft Capital Budgets Completed
- January 18, 2011: Budget Meeting #1- Operating
- January 27, 2011: Budget Meeting #2 - Operating
- February 23, 2011: Budget Meeting #3 - Operating/Capital
- March 14, 2011: Budget Adoption in Committee of the Whole
- March 28, 2011 or April 11, 2011: Tax Rate By-Law in Committee of the Whole



Budget Process

- Service levels
- Reserve Levels & Long Term Plans
- Development Charge Study
- Wages and Benefits
- Use of Grants/ Prior Year Surplus



Budget Process

- 🌿 Staff was challenged to find innovative and efficient ways to use municipal resources.
- 🌿 Management then met to identify the most efficient & cost effective draft budget



Budget Process

The Goal: While keeping property taxes at the lowest level possible was a priority, appropriate service levels and strategic initiatives were identified and funded to ensure long-term financial sustainability.



Changes due to February 23rd Budget Meeting

- \$17,847 added to Transfer to Capital Expenditure Reserve
- \$5,500 added for Public Environmental Education
- \$1,000 added for Treelighting
- SGBCC annual contribution adjusted to \$5,000
- Lafontaine Beach Master Plan
- Parking machine added for Balm Beach Parkette
- Balm Beach Urbanization limited to pedestrian , road, parking upgrades
- Development Charge Funding adjustments after discussions with consultant to comply with Development Charges Act.



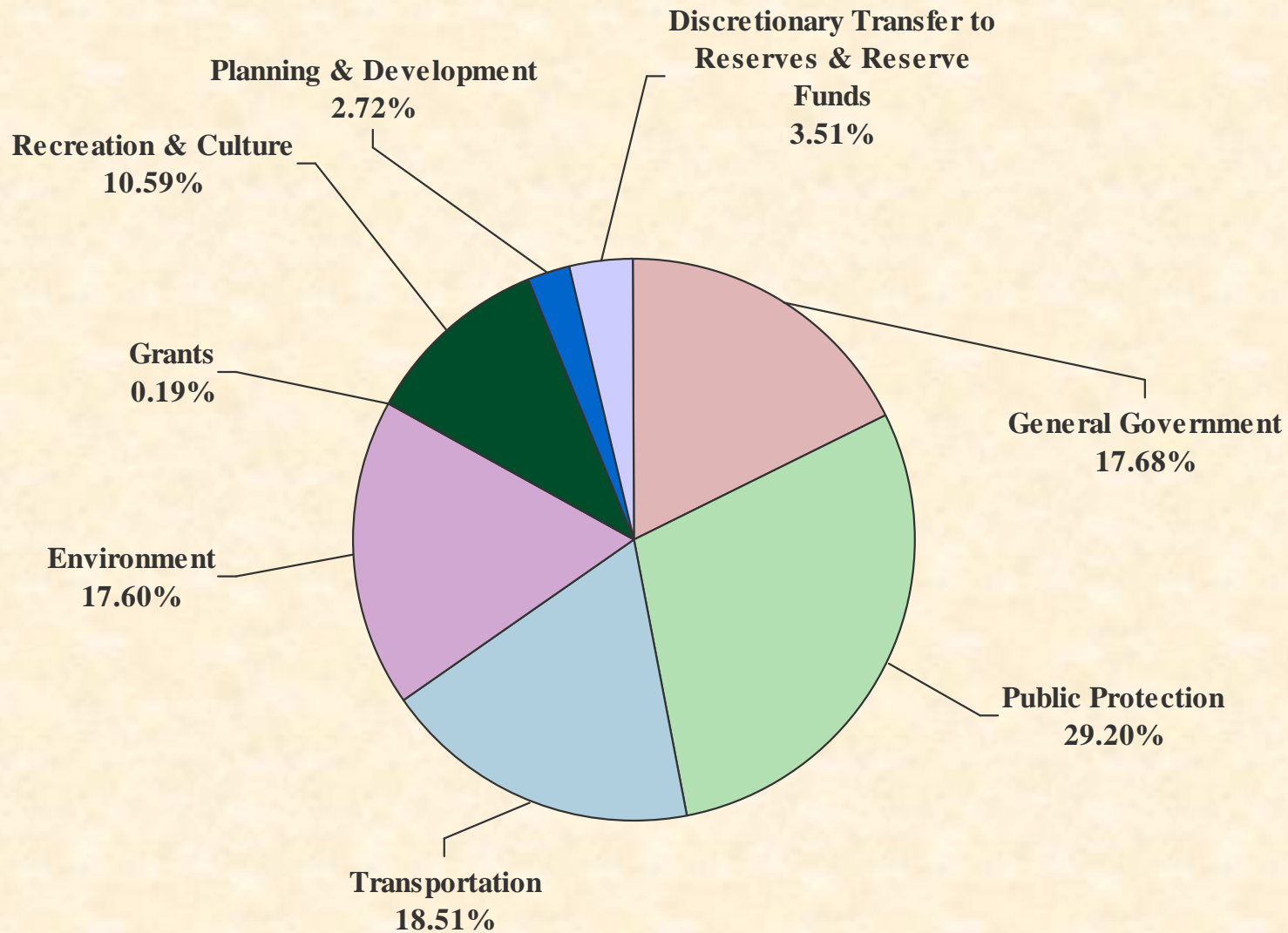
2011 Operating Budget Highlights

Overall:

- **2011 Net operating budget spending implications over 2010 budget:**
 - PSAB 3150 implementation impact of +10.9%
 - Prior to PSAB 3150 impact of -1.0%
- **Wage increase of 2.0% factored into budgeted cost of wages for Council and Staff.**
- **Ontario Municipal Partnership Fund unconditional grant set at \$1,509,900.**



2011 OPERATING EXPENDITURES

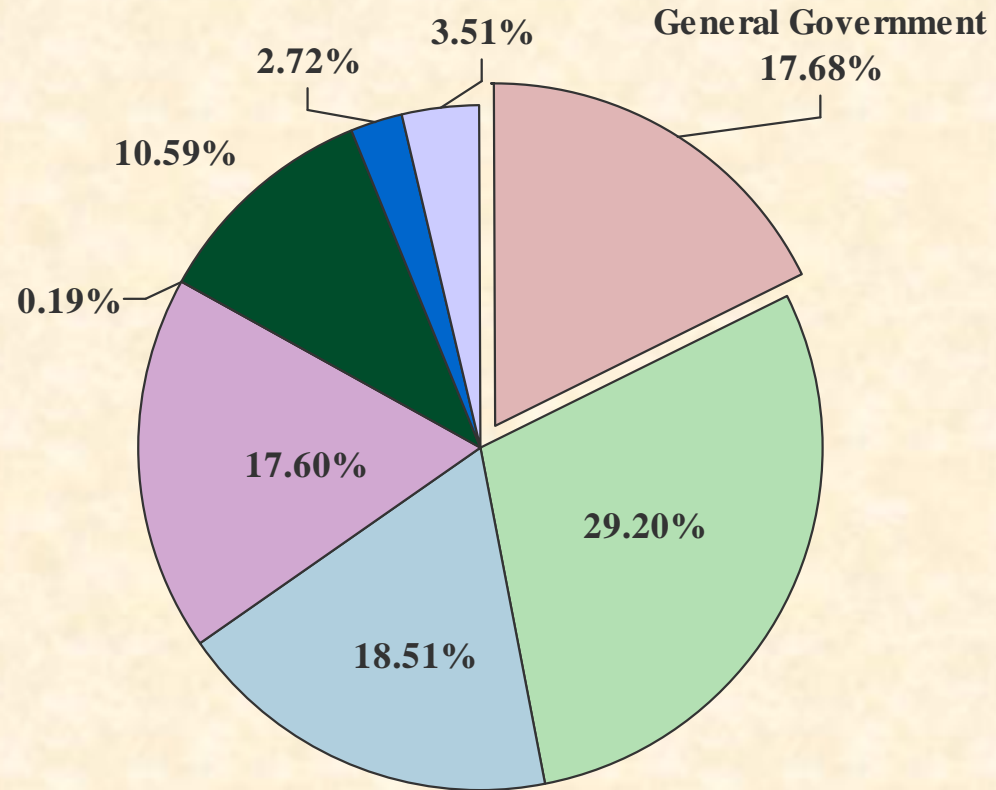




2011 OPERATING EXPENDITURES

General Government

Council - \$199,527
Administration - \$815,602
CAP Program - \$31,005
Treasury - \$1,105,724
Health & Safety - \$23,379
Elections - \$17,225
Communications - \$3,464





2011 Operating Budget Highlights

General Government:

- Professional development and related expenses have increased due to increased training/education activities.
- Treasury: Broadband Project Implementation schedules for 2011.
- Health & Safety: Implementation of Violence and Harassment program.



2011 OPERATING EXPENDITURES

Public Protection

Policing - \$1,785,402

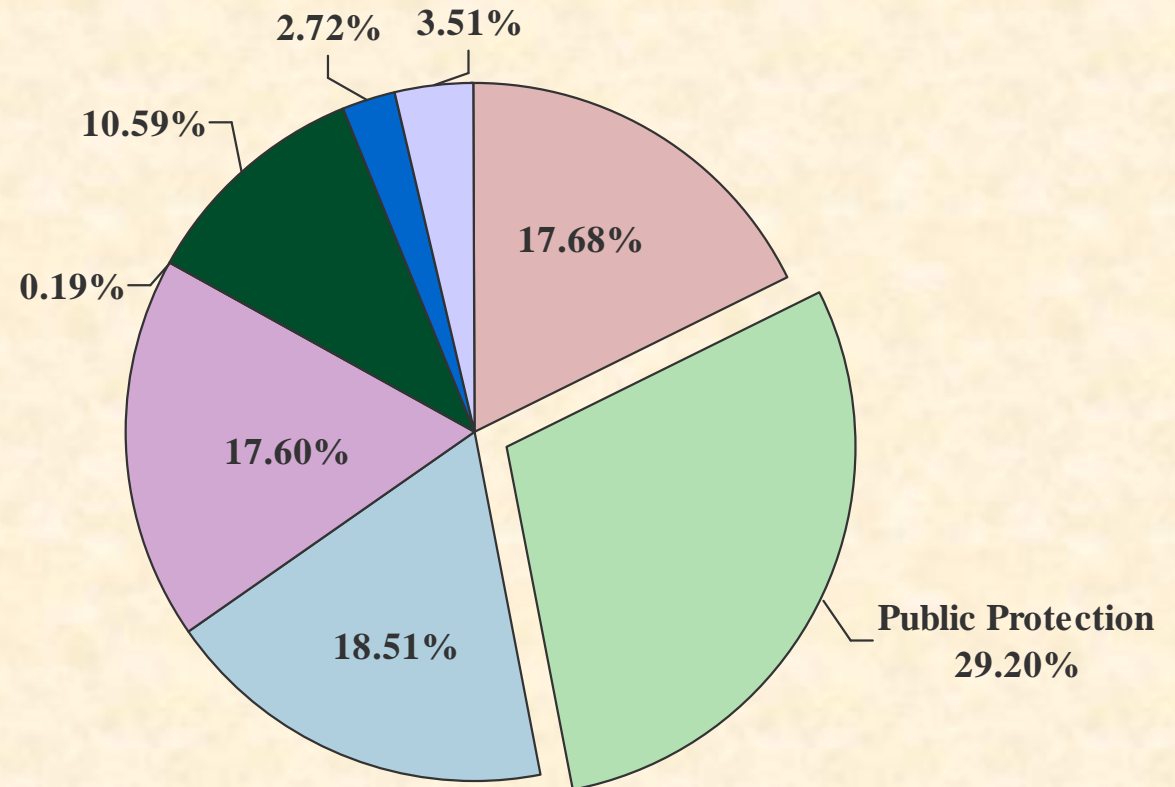
Emergency Planning - \$68,923

Fire - \$1,110,334

Building - \$371,405

By-Law - \$318,549

Animal Control - \$45,834





2011 Operating Budget Highlights

Public Protection:

- **Policing:** Policing cost estimate includes a 3% increase over the 2010 budget.
- **Fire:** Includes a \$100k transfer to reserves for vehicle replacement.
- **By-Law:** Part-time officers begin 6 weeks earlier in 2011.



2011 OPERATING EXPENDITURES

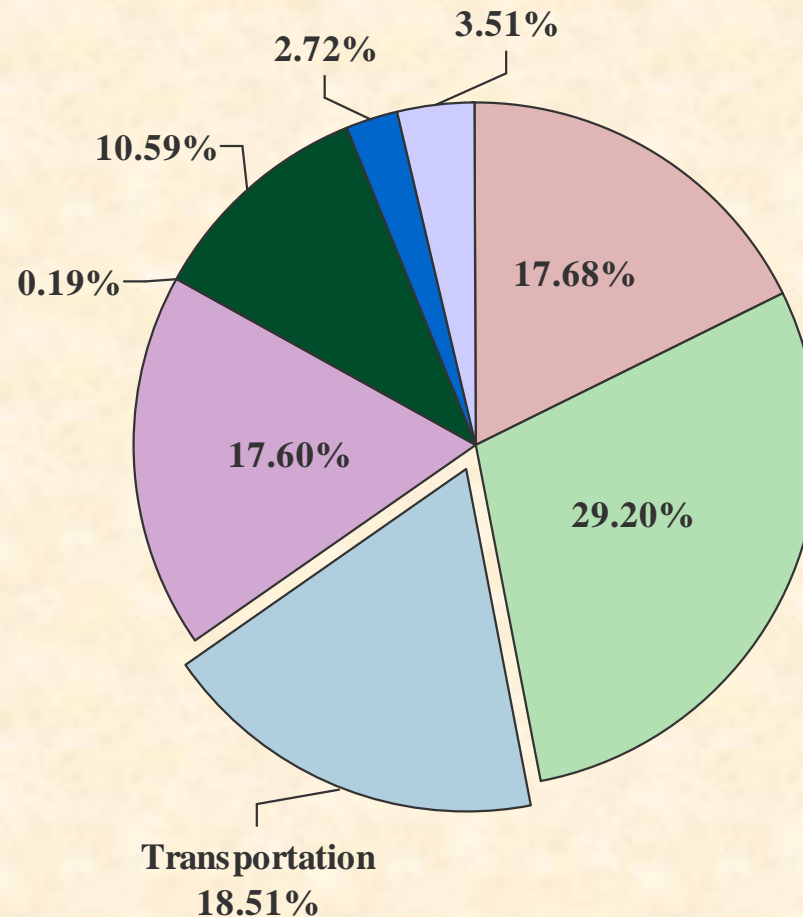
Transportation

Public Works Admin. - \$301,691

Roads - \$2,112,919

Fleet Maintenance - \$83,023

Hurononia Airport - \$29,260





2011 Operating Budget Highlights

Transportation:

- **Roads: Liability insurance cost has increased significantly.**
- **Targeting greater activity/preventative maintenance with roadside grass mowing, brushing, tree trimming and ditching.**
- **Airport: Township contribution status quo plus insurance costs.**



2011 OPERATING EXPENDITURES

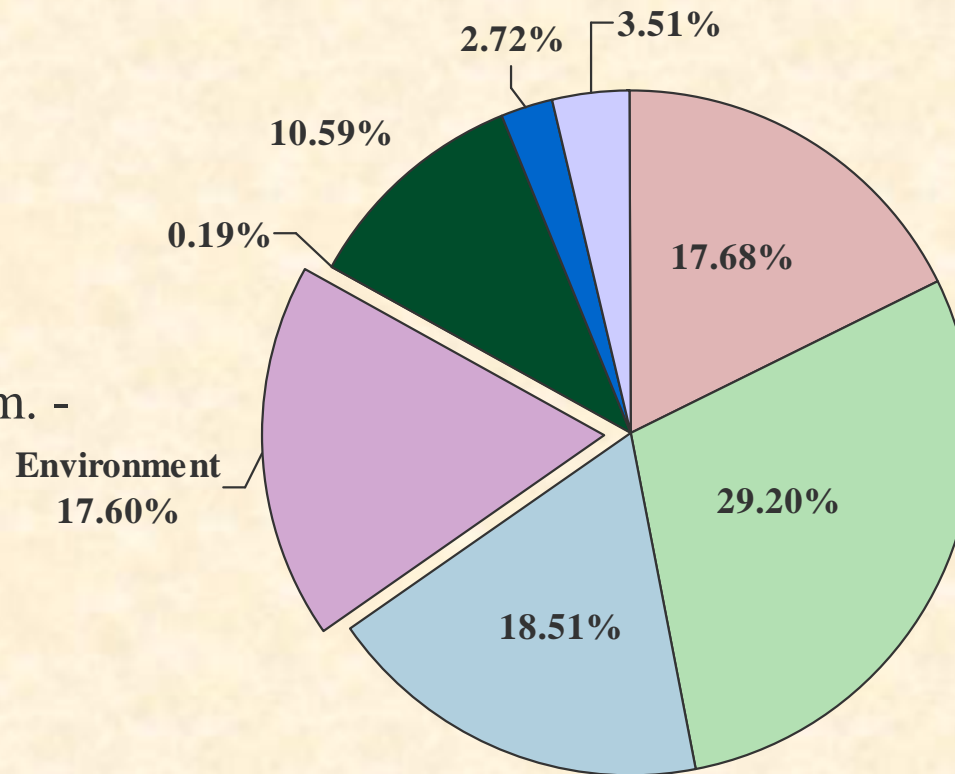
Environment

Water - \$2,101,633

Waste Management - \$0

SSEA - \$66,311

Bluewater Dunes Advise Comm. -
\$2,075





2011 Operating Budget Highlights

Environment:

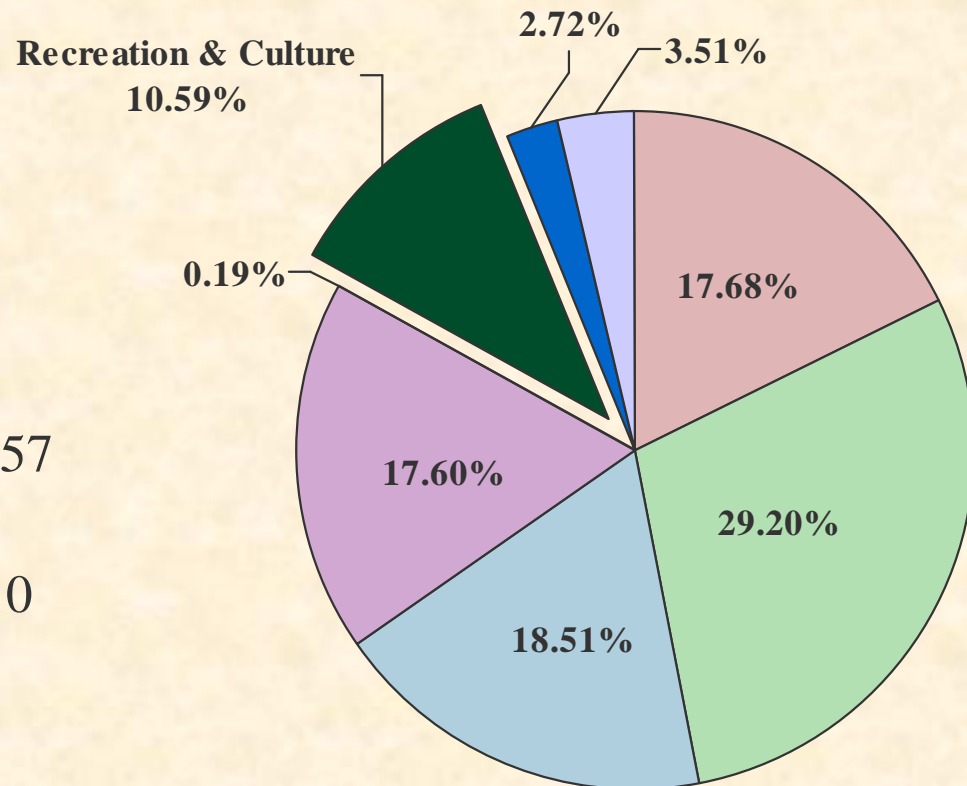
- **SSEA: increase in budget for operating costs as a result of SSEA's expanded mandate and Strategic Plan.**
- **Amount included for Sustainable SSEA budget share and the SSEA Farlain Lake water quality investigation.**
- **Water – Completion of Water Financial Plan in 2011.**



2011 OPERATING EXPENDITURES

Recreation & Culture

- Parks - \$557,404
- Wyevale Park - \$19,113
- Wyebridge Park - \$30,308
- Perkinsfield Park - \$28,119
- Lafontaine Park - \$29,216
- Toanche Park - \$27,785
- C.B.O. Park - \$10,215
- Tiny Twp Community Centre - \$42,257
- Recreation - \$305,484
- Community Rec. Committee - \$7,210
- Arena - \$40,000
- Libraries - \$186,285
- Access Advisory Cttee - \$59,150
- Hist. & Heritage Cttee - \$17,006





2011 Operating Budget Highlights

Recreation & Culture:

- **Parks: Liability insurance cost has increased.**
- **Segregation of 6 major parks for tracking of cost.**
- **Tiny Township Community Center: New in 2011.**
- **Recreation: Program fees adjusted upward to better reflect service value.**
- **Arena: Funding remains at \$40,000.**
- **Library: Budgeted to reflect the new 2011 contract.**
- **Access Advisory Committee: \$50k transfer to Contingency Accessibility Capital Fund.**
- **Historical & Heritage Committee: Committee has budget for the translation, re-print and re-editing of the Recollections publication.**



2011 OPERATING EXPENDITURES

Planning & Zoning

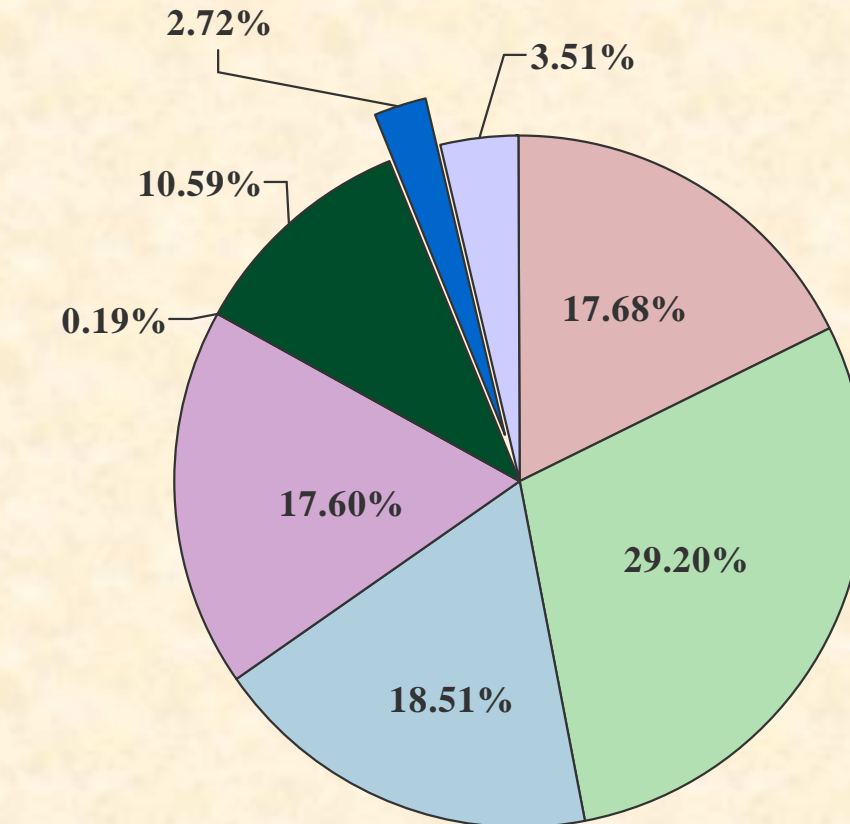
Planning - \$238,014

Cttee of Adjustment - \$89,462

Southern Georgian Bay - \$5,000

Tile Drainage Loan - \$3,057

Planning & Development





2011 Operating Budget Highlights

Planning & Development:

- **Planning: OMB Hearings and OP Update moved from the capital budget into operations.**
- **Southern Georgian Bay Chamber of Commerce: Support at 50% of 2010 level.**



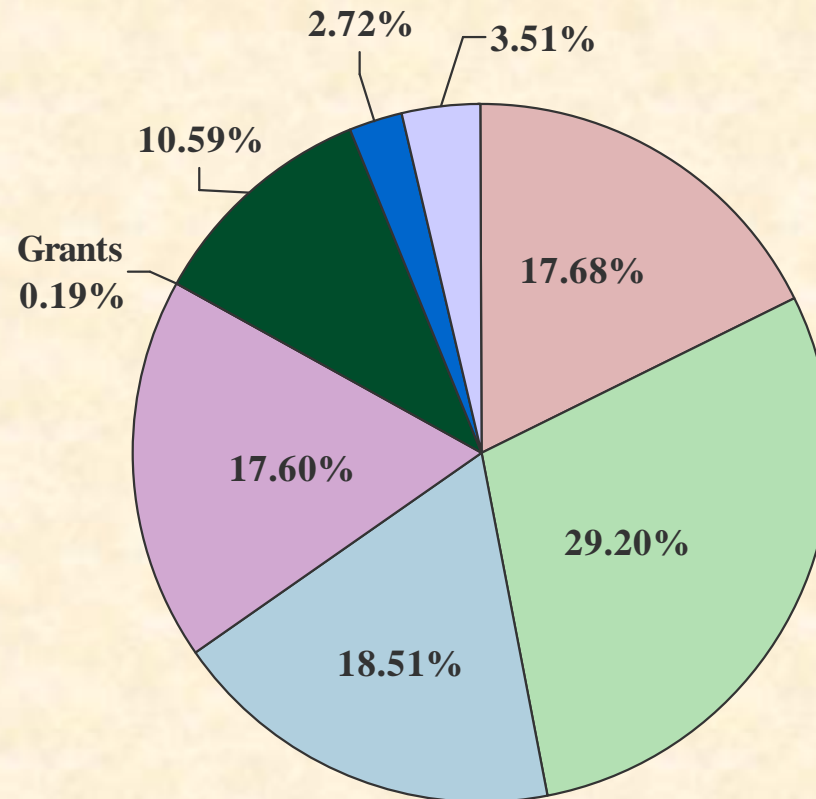
2011 OPERATING EXPENDITURES

Funding to Organizations

Physician Recruitment - \$10,000

Caring for our Beaches - \$3,500

Huronion Hospital Foundation -
\$10,000





2011 Operating Budget Highlights

Funding to Organizations:

- 1-year commitment to Physician Recruitment.
- 1-year commitment to Huronia Hospitals Foundation.
- 1-year commitment to Caring for our Beaches sponsorship.



Summary of Operating Budget

Total Operating Budget: **\$6,825,376**

Total Increase from 2010: **\$670,508**

% Change: 10.9%

(change is -1% prior to PSAB3150 Implementation)



2011 Capital Budget Highlights

Overall:

- Net capital budget reduction of 36.70% or \$519,563 from 2010 budget.
- Gross capital spending reduction of 68.37% or \$6,948,594 from 2010 budget.
- Includes Strategic Planning Initiatives



Gross Spending Comparison: 2011 Budget vs. 2010 Budget

Department	2011 Budget Spending	2010 Budget Spending	Change
Administration	\$176,518	\$257,790	-\$81,272
Studies and Consulting	\$200,152	\$607,500	-\$407,348
Emergency Planning	\$0	\$10,000	-\$10,000
Fire	\$80,300	\$532,763	-\$452,463
Building	\$4,500	\$31,200	-\$26,700
By-Law	\$93,840	\$111,100	-\$17,260
Roads	\$1,182,488	\$3,129,470	-\$1,946,982
Environment	\$132,279	\$0	+\$132,279
Water	\$494,955	\$3,728,403	-\$3,233,448
Parks	\$848,070	\$1,663,270	-\$815,200
Planning	\$1,000	\$91,200	-\$90,200
Total	\$3,214,102	\$10,162,696	-\$6,948,594

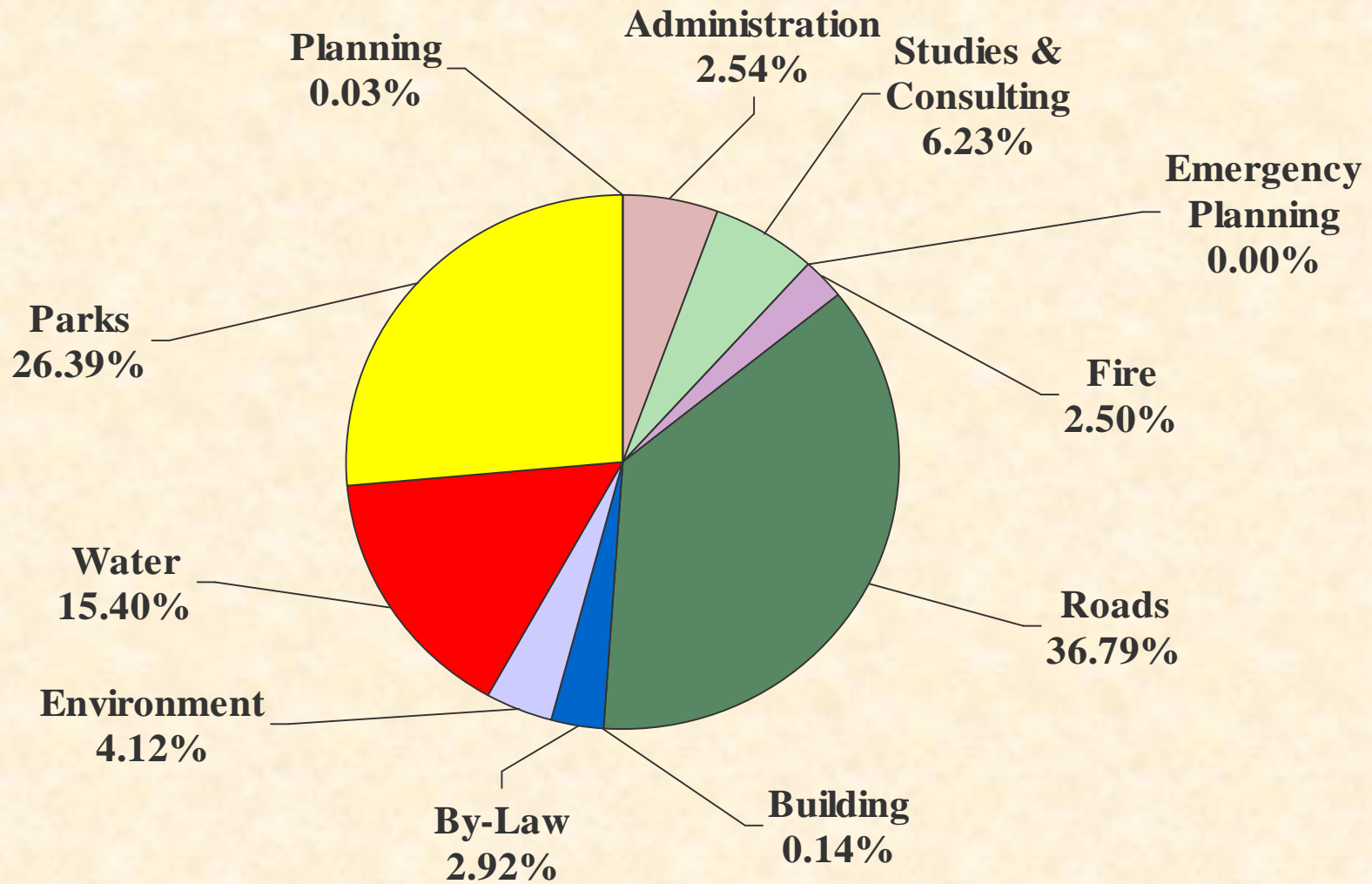


2011 Capital Sources of Funding

Gross Capital Projects		\$3,214,102
Sources of Funding:		
- Investing in Ontario Grant	\$ 87,589	
- Infrastructure Stimulus Fund Grant	\$ 6,201	
- Contribution from Township of Tay	\$ 23,600	
- Building Canada Fund Grant	\$ 70,000	
- MIII Grant	\$ 94,883	
- Federal Gas Tax	\$340,185	
- Water Reserve Fund	\$396,739	
- Parkland Trust Reserve Fund	\$112,710	
- Development Charge Reserve Fund	\$321,462	
- Garbage Disposal Reserve	\$233,663	
- Capital Expenditure Reserve	\$184,082	
- Building Reserve Fund	\$ 4,500	
- Prior Year Surplus	<u>\$442,639</u>	<u>\$2,318,253</u>
Net Capital Projects		<u>\$ 895,849</u>



2011 CAPITAL EXPENDITURES

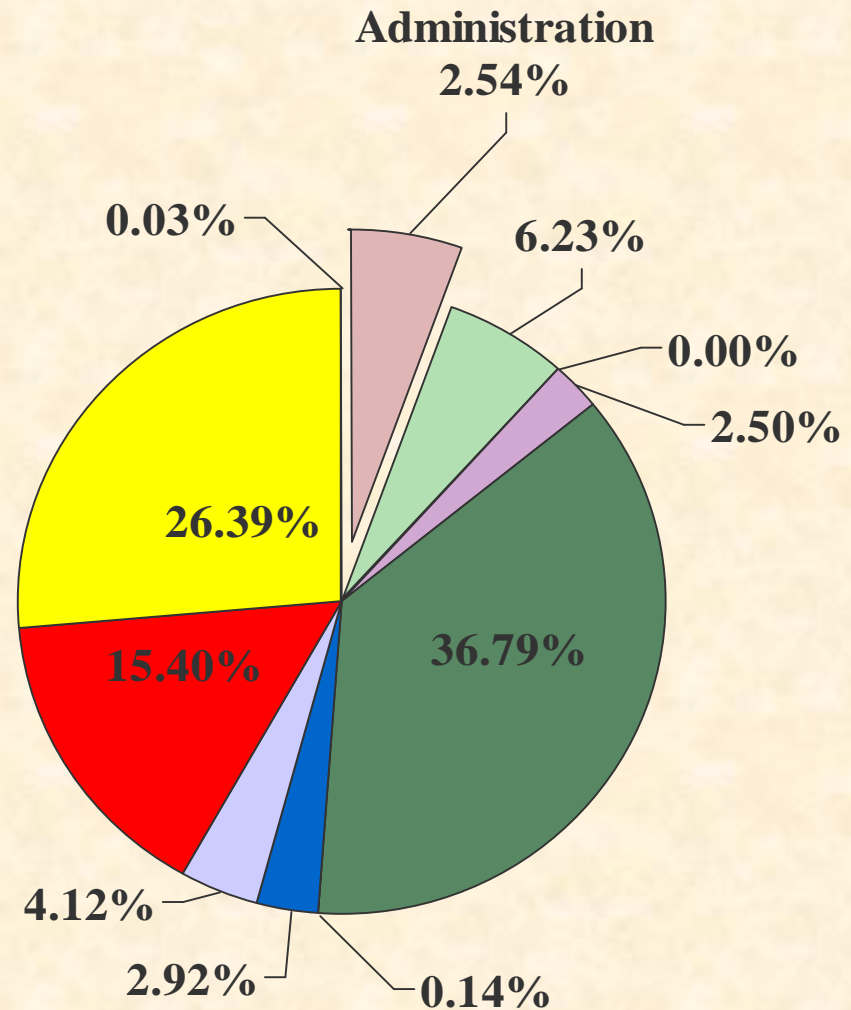




2011 CAPITAL EXPENDITURES

Administration

Computer Equip - \$123,011
Municipal Office Signage - \$12,107
Town Hall Improve - \$13,800
Historical & Heritage Signage -
\$27,600





2011 Capital Budget Highlights

Administration:

- **Completion of Signage at Municipal Office**
- **Software upgrades- Microsoft Office 2010**
- **4 Historical and Heritage Signs budgeted**
- **Docushare Server replacement**
- **SQL Server replacement**
- **Colour Scanner/Copier/Printer replacement**



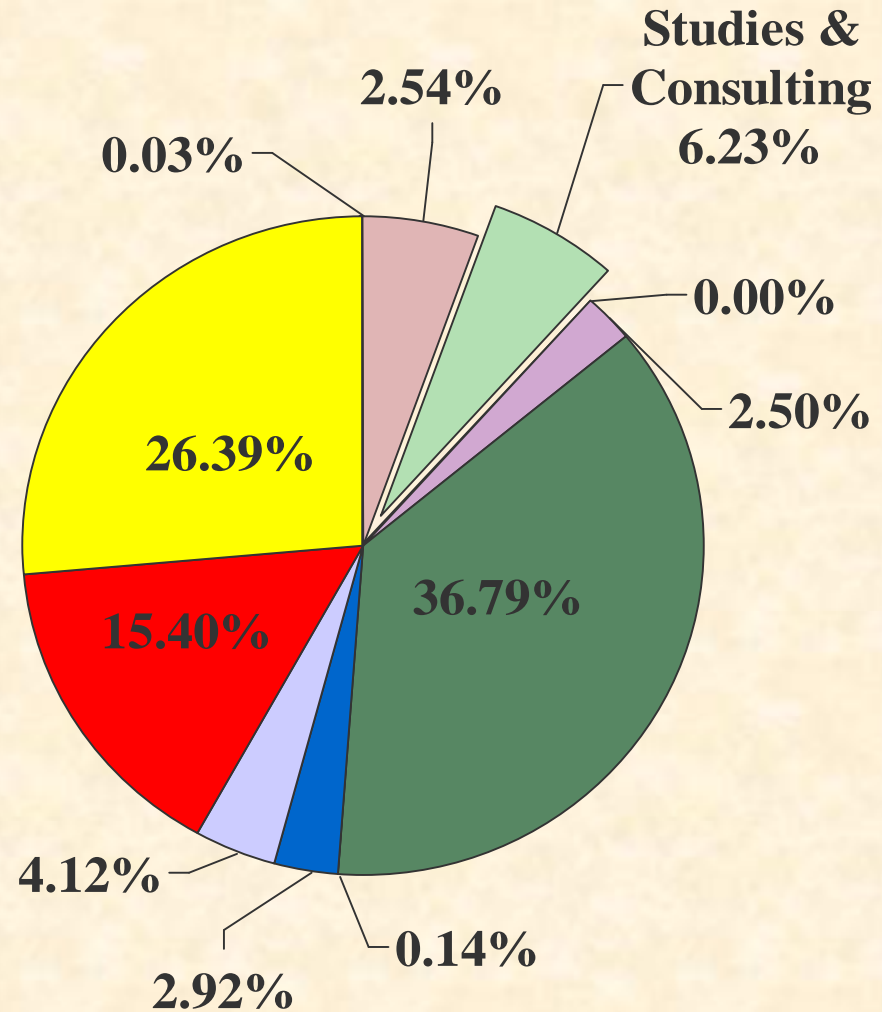
2011 CAPITAL EXPENDITURES

Studies & Consulting

Lafontaine Beach Park Master Plan
– \$92,000

Tiny Trail Master Plan – \$6,767

Septage EA Phase 1 & 2 - \$101,384





2011 Capital Budget Highlights

Studies & Consulting:

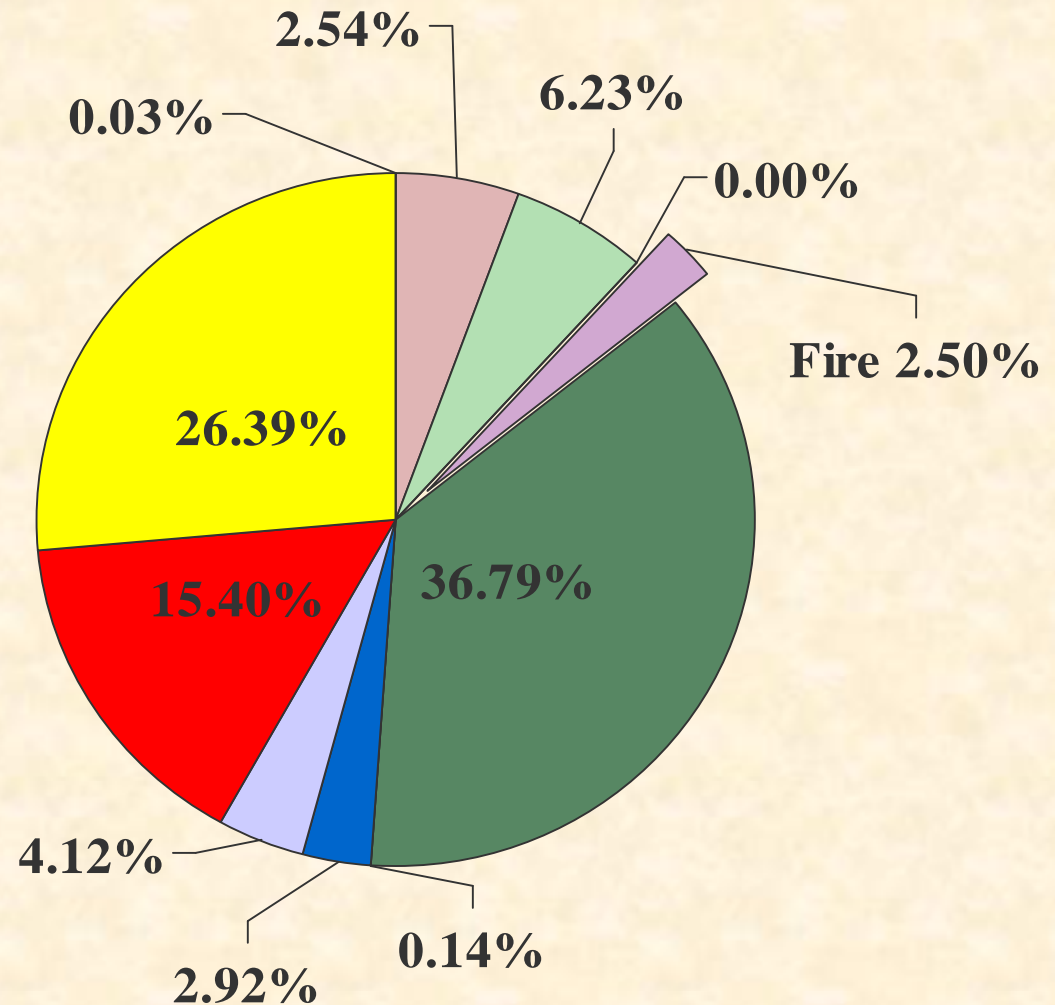
- Lafontaine Beach Park Master Plan.
- Septage Environmental Assessment Phases 1 and 2 completion
- Tiny Trail Master Plan Study completion



2011 CAPITAL EXPENDITURES

Fire

Computer Equipment – \$8,700
 Equipment Purchase – \$33,600
 Facilities Upgrades – \$25,000
 Drilled Well Toanche Fire Station – \$13,000





2011 Capital Budget Highlights

Fire Department:

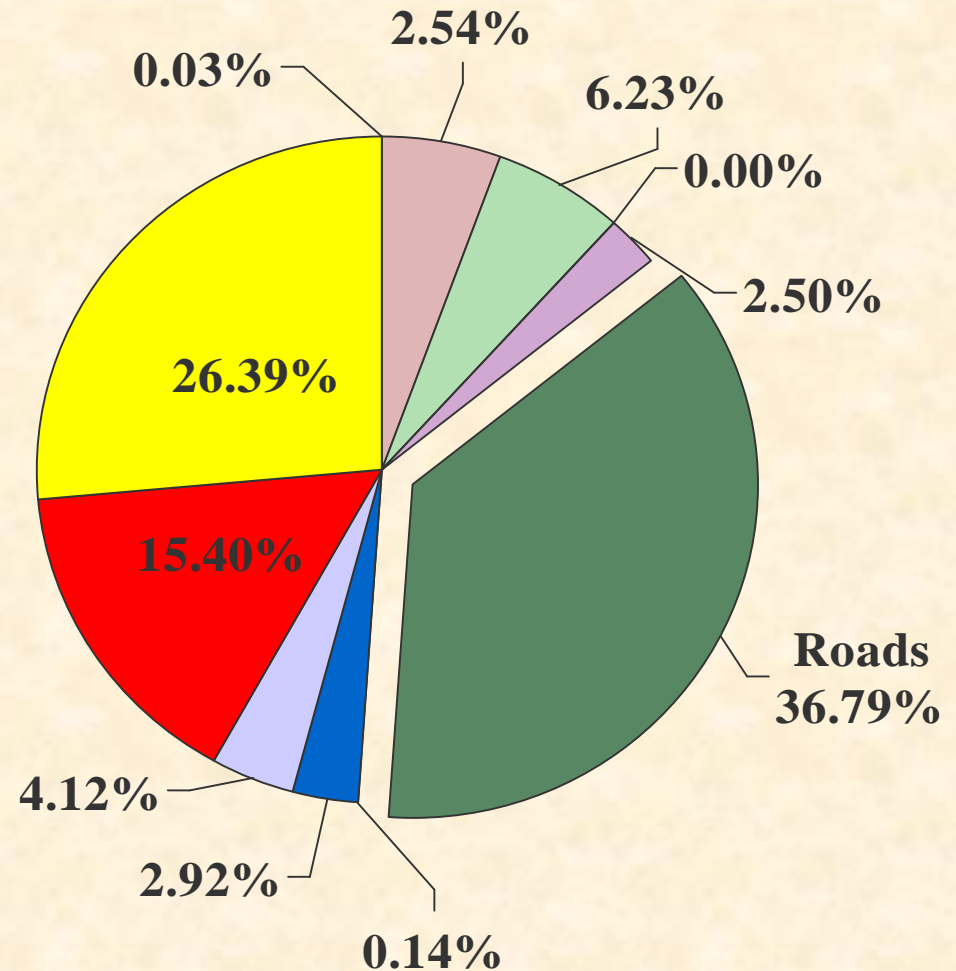
- Fire station #2 paving
- Drilled well Toanche Fire Station
- Pagers/Radios replacement
- Personnel Protective Equipment replacement



2011 CAPITAL EXPENDITURES

Roads-Highlights

- Computer Software – \$4,300
- Balm Beach Rd W – \$10,000
- Env. Surface Treatment - \$103,600
- Baseline Road Bridge - \$7,648
- Vehicle Equip. Purchase - \$275,000
- Streetlights - \$6,439
- Guiderails - \$9,760
- TBRS Drainage - \$79,930
- Old Penetang Road - \$47,200
- Georgian Sands Roads - \$170,949
- Gravel Reclamation - \$184,082
- Bridge Rehabilitation - \$34,525
- Con 13 W Lafontaine Bridge - \$36,000
- Con 18 W - \$40,097
- MacAvalley Curve - \$86,217
- Chemin du Loup Ph 4 - \$86,741





2011 Capital Budget Highlights

Roads Department:

- **Scheduled vehicle replacements (2)**
- **Georgian Sands Roads**
- **Gravel Reclamation – Baseline road**
- **Environmental surface treatment- reduces need to use calcium chloride.**



2011 CAPITAL EXPENDITURES

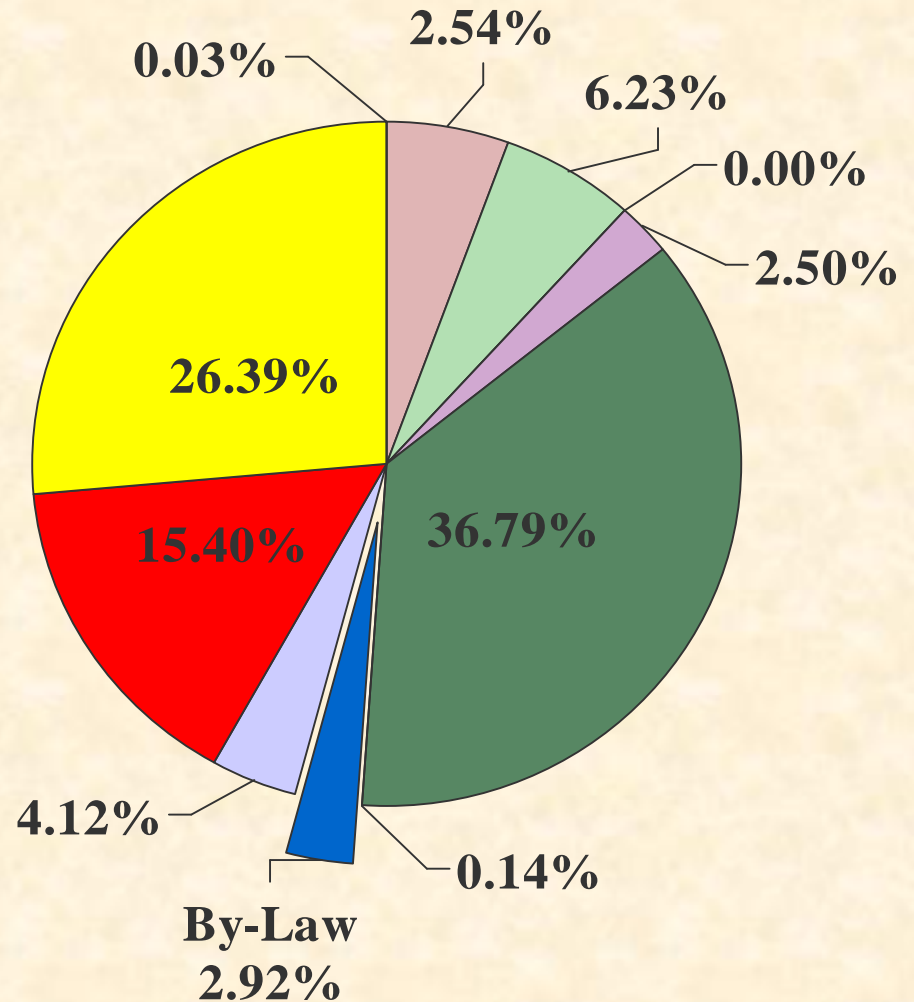
By-Law

Radios - \$1,000

Tiny Trail Signage - \$3,000

Paid Parking Modifications - \$1,800

Balm Beach Parking - \$88,040





2011 Capital Budget Highlights

By-law Enforcement:

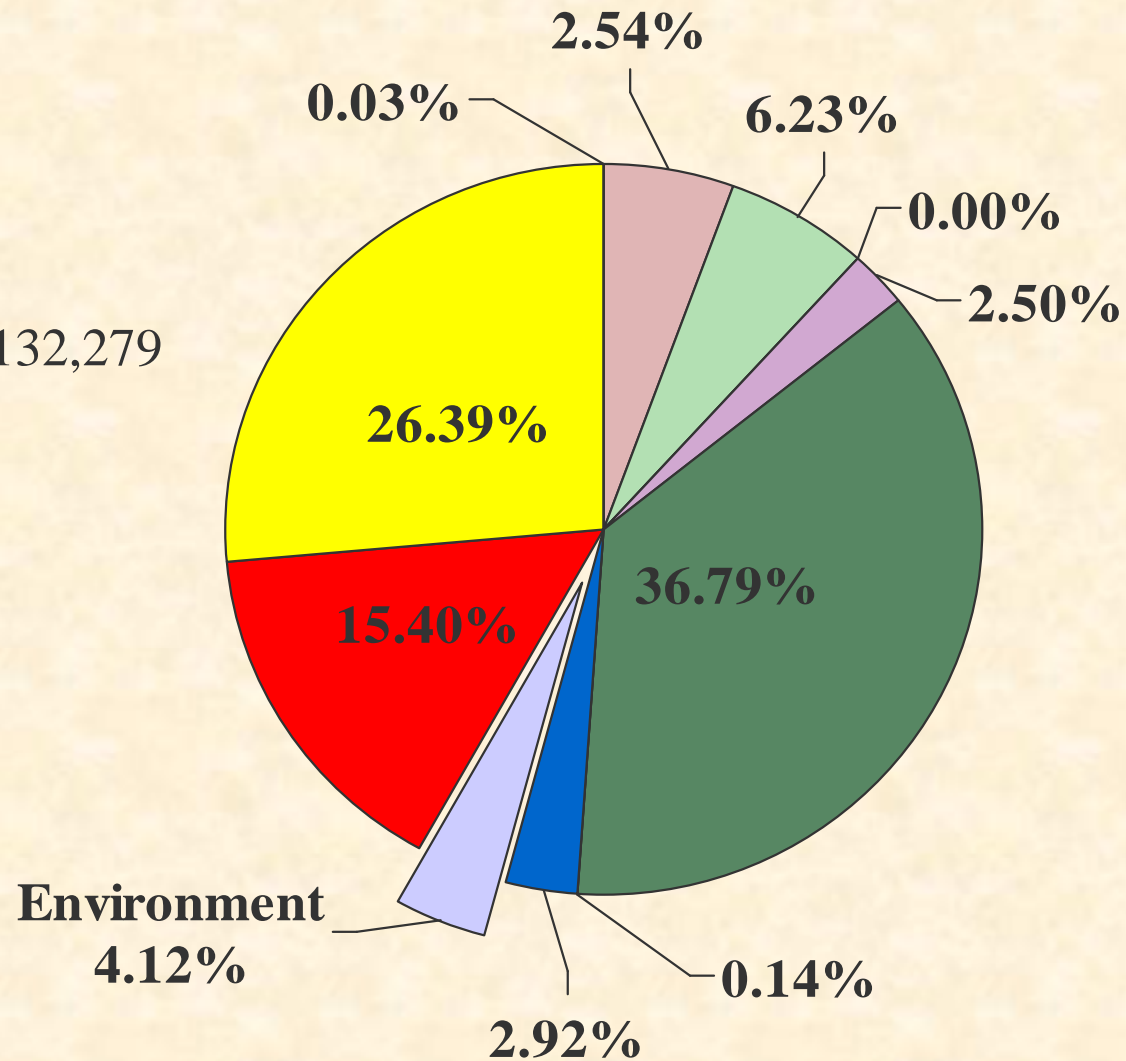
- 4 Parking machines to Balm Beach and 1 to Parkette
- Improved Tiny Trails signage.



2011 CAPITAL EXPENDITURES

Environment

Septage EA Phase 3 - \$132,279





2011 Capital Budget Highlights

Environment:

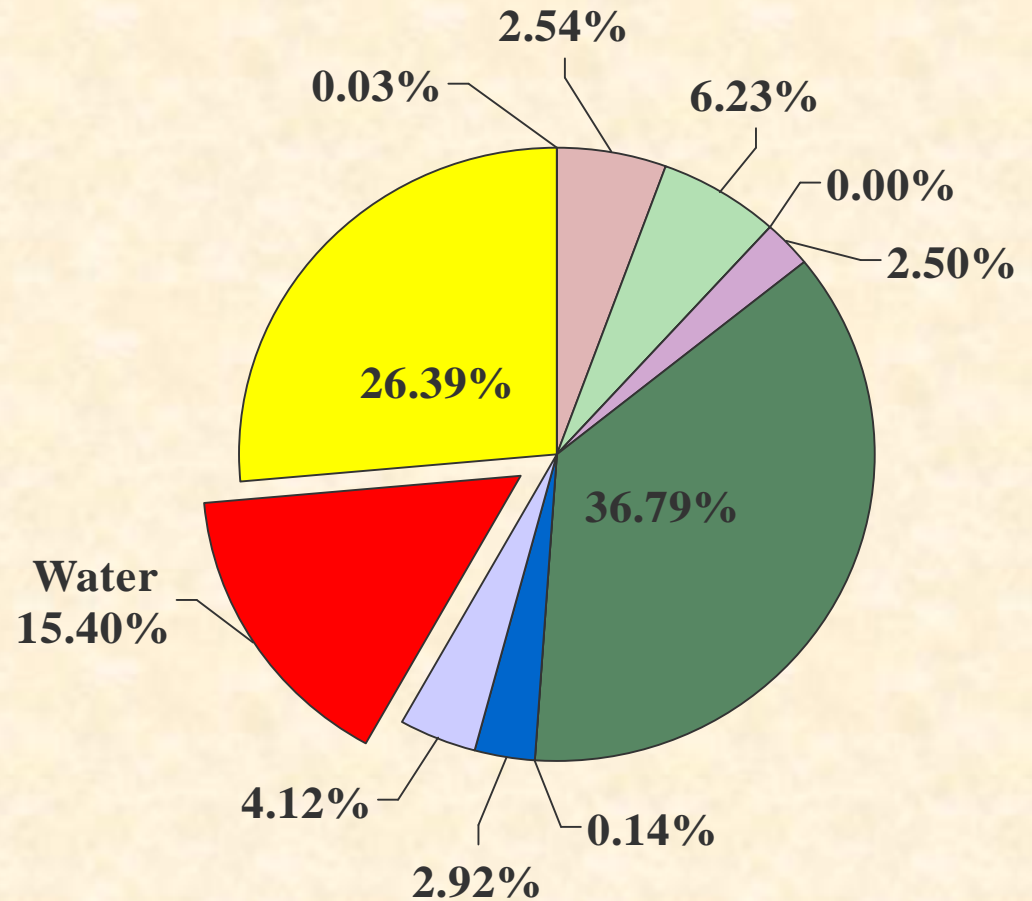
- **Phase 3 Septage Treatment: Design and Site Selection**



2011 CAPITAL EXPENDITURES

Water

- Geo Sands Watermain - \$5,000
- Lafontaine Booster Pump - \$99,343
- Equipment Purchase - \$114,000
- Well Upgrades - \$32,500
- Pennorth Well Upgrades - \$20,000
- Water Supply Plan - \$75,000
- Distribution Upgrades - \$7,800
- Castle Cove Consolidation - \$53,600
- Lafontaine Garage - \$47,712
- Water Complex Grading - \$19,000
- Water SCADA - \$21,000





2011 Capital Budget Highlights

Water:

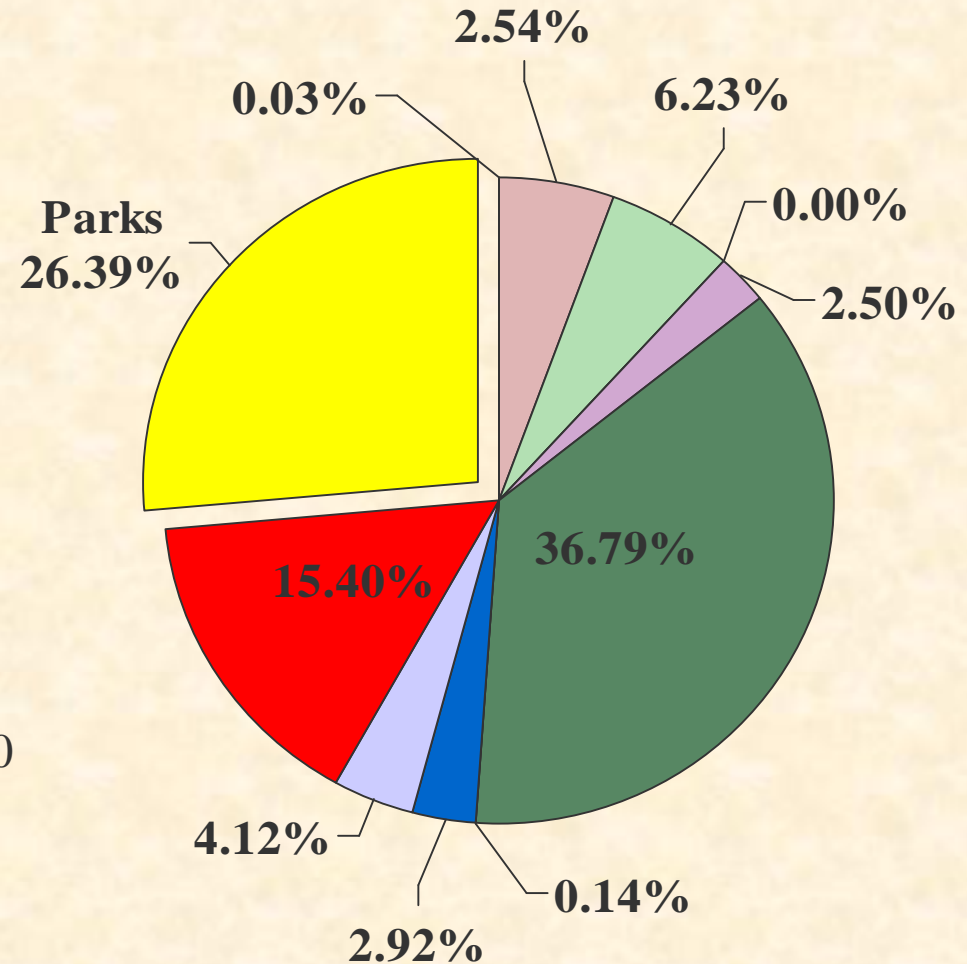
- **Strategic water supply plan- to eliminate anticipated future nitrate level issues at Lafontaine and Georgian Sands.**
- **Lafontaine booster pump upgrade- to increase the pumping capacity in the distribution system to improve fire flows.**
- **Castle Cove System Consolidation**
- **Scheduled vehicle replacements (2)**



2011 CAPITAL EXPENDITURES

Parks-Highlights

- Bluewater Park Master Plan - \$43,446
- Improve Tiny Trail - \$19,420
- Completion Woodland Beach Master Plan - \$47,731
- 911 & Beach Access Signage - \$14,301
- Strat. Plan Signage - \$197,742
- Lafontaine Pavilion Upgrades- \$7,519
- Purchase Equipment - \$59,500
- Balm Beach Storm Outfall Relocation- \$230,000
- Balm Beach Sidewalk/Boardwalk - \$146,180
- Beach Care Program Protection - \$59,283
- Perkinsfield Rink Plexiglass - \$11,000
- Bike racks - \$5,250
- CBO Soccer Pitch - \$4,048
- Twp Tiny Community Centre Upgrades - \$2,650





2011 Capital Budget Highlights

Parks:

- **Community signs replacement- entrances, settlements and parks.**
- **Woodland Beach Master Plan construction, Balm Beach Master Plan sidewalk/boardwalk, Bluewater Park Master Plan construction.**
- **Beach care program incl. protection and Balm Beach storm outfall relocation.**
- **Scheduled vehicle replacement (1)**



Summary of Capital Budget

Total Expenditures: \$3,214,102

Total Decrease from 2010 Budget: \$6,948,594

% Change: -68.37%

Net Budget \$895,849 , a 36.71% reduction from 2010 budget.



Please contact Township staff for more details about capital projects included in the 2011 budget.



2011 Reserves and Reserve Funds Budget Highlights

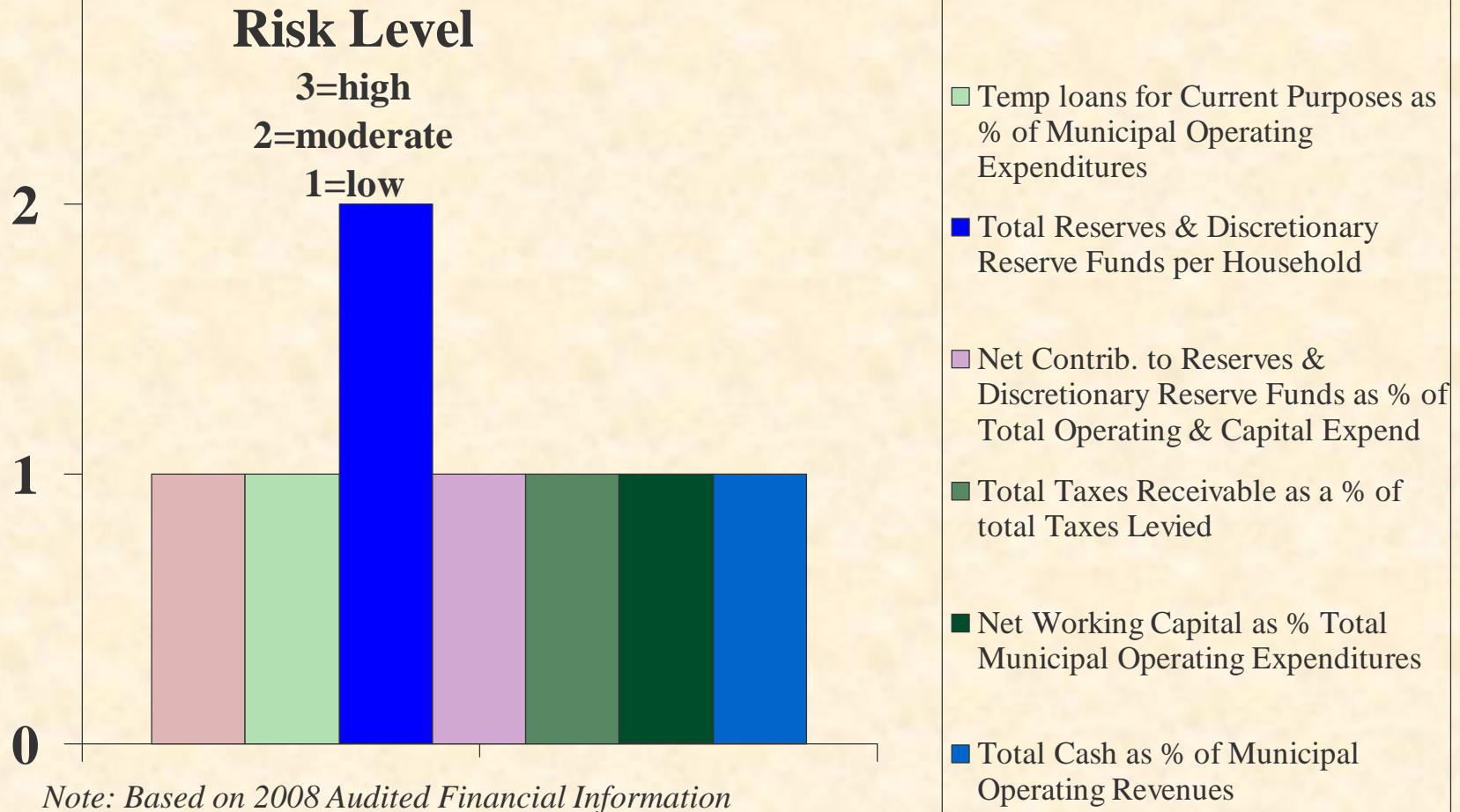
Overall:

- **Net increase in Reserves and Reserve Funds 2011 budget of \$188,214 or 2.44%.**
- **Significant utilization of Garbage Reserve (septage treatment) and Development Charges Reserve Fund (numerous growth-related projects).**
- **Equipment Replacement Reserve Fund targeted for long term growth- increase of \$176,579 budgeted.**
- **Election Reserve increase of \$16,000/yr for 4 years**
- **Computer Replacement Reserve balance now at \$150,000 (2011-12 project).**
- **Contingency Accessibility Funds increased by \$50,000 to \$100,000.**



2009 Financial Indicator Review

Published by MMAH 10-20-2009



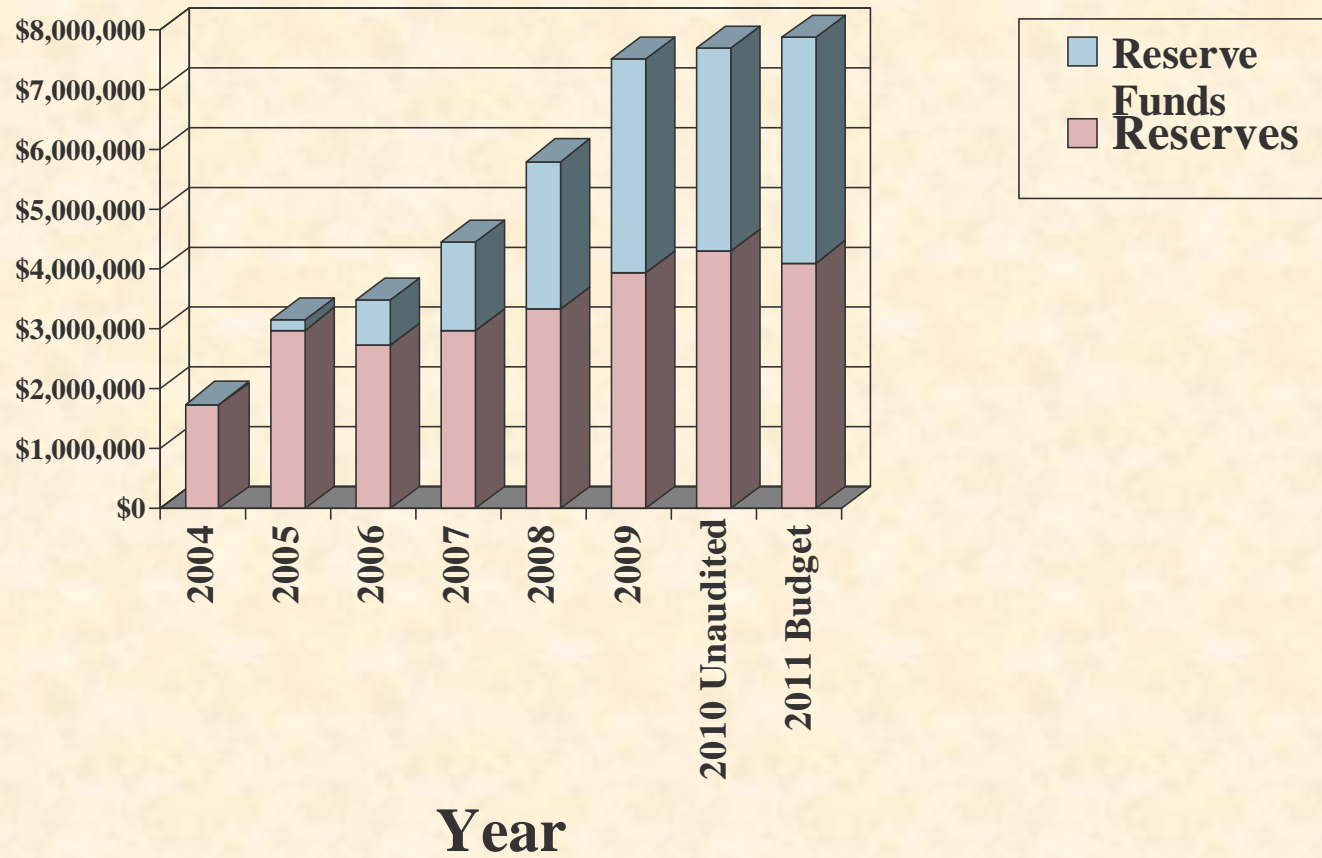
Note: Based on 2008 Audited Financial Information

Note: 2010 Financial Indicator Review not currently available.



Trends of Reserves & Reserve Funds

Reserve
Actual





Summary of 2011 Reserves Budget

Total Reserves/Reserve Funds Opening:\$7,700,376

Total Reserves/Reserve Funds Closing: \$7,888,590

% Change: +2.44%



2011 Budget and Municipal Taxes

- **Municipal Taxes**
- **Total Net Municipal Levy**
 - **2011** **\$7,721,225**
 - **2010** **\$7,569,828**
 - **Change** **\$ 151,397 +2.0%**
- **Municipal Tax Rates:**

	2010	2011	Change
Residential	0.00279203	0.00266933	-4.39%
Multi-Residential	0.00429554	0.00410676	-4.39%
Commercial – Occupied	0.00349589	0.00334226	-4.39%
Commercial – Vacant	0.00244714	0.00233958	-4.39%
Industrial – Occupied	0.00429554	0.00410676	-4.39%
Industrial – Vacant	0.00279210	0.00266939	-4.39%
Pipelines	0.00362015	0.00346105	-4.39%
Farmlands	0.00069800	0.00066733	-4.39%
Managed Forests	0.00069800	0.00066733	-4.39%



2011 Budget and Municipal Taxes

- Total 2011 assessment base increase is 6.69%
- Total assessment value = \$2,934,887,251 of which 96.1% is residential.
- Average assessment increase in 2010 (for 2011) is 6.4725% (3rd year of MPAC's 4-year phased-in assessment changes)
- Total Municipal tax rate reduction from 2010 = - 4.39%
- County and School Board changes to be finalized- Neither has been formally issued as at March 7th, 2011.



2011 Budget and Municipal Taxes

Example 2011 Municipal Taxes;

If your residential property was assessed at \$250,000, in 2009,

and your residential assessment increased by the average amount of 6.4725%, in 2010,

The Municipal portion of your taxes will increase by \$12.52 in 2011.

Residential Example:

$$\underline{2010} - \$250,000 \times 0.00279203 = \$698.01$$

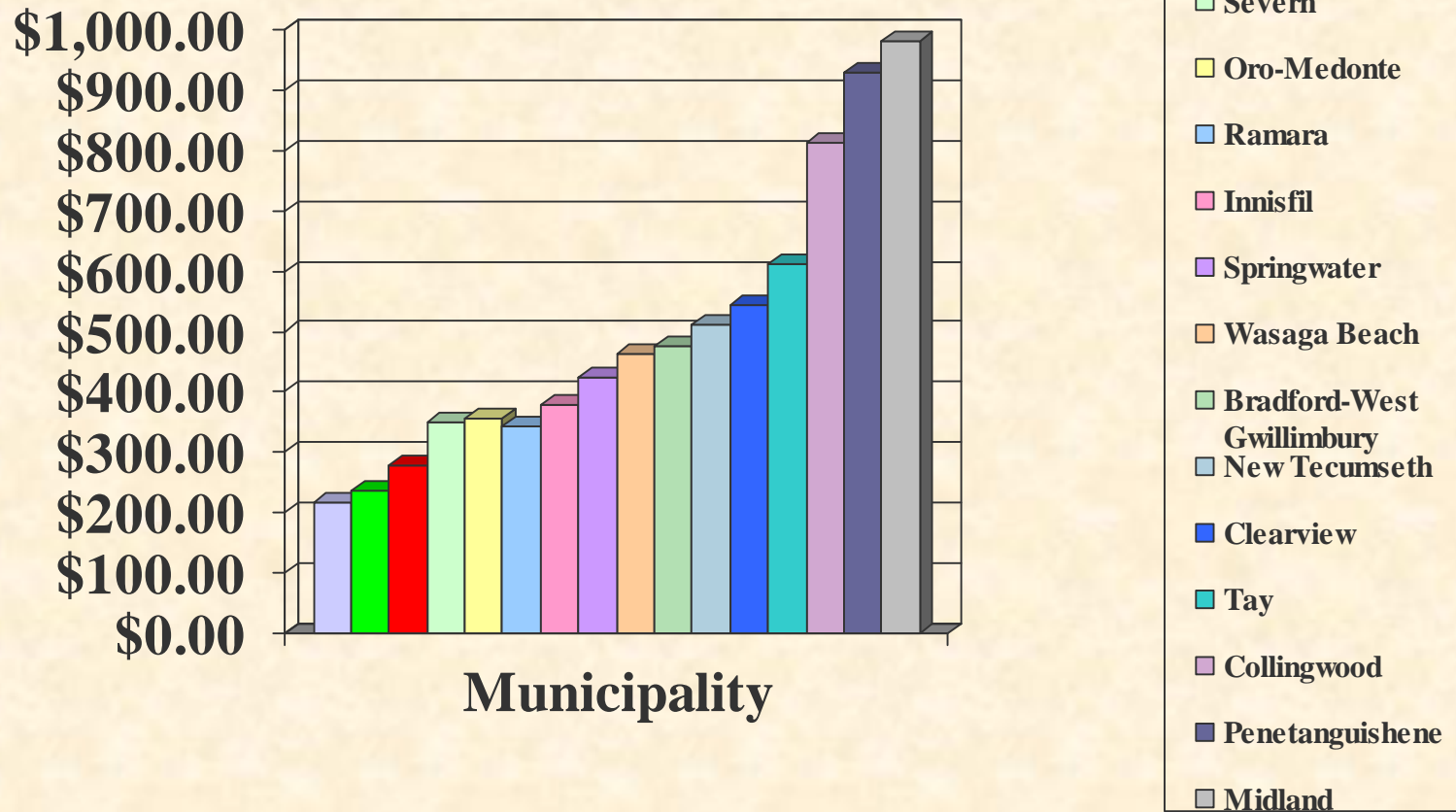
$$\underline{2011} - *\$266,181 \times 0.00266933 = \underline{\underline{\$710.53}}$$

$$\text{Increase} = \underline{\underline{\$12.52}}$$

$$*(\$250,000 \times 6.4725\%) + \$250,000 = \$266,181$$



2010 Simcoe County Lower Tier Taxes per \$100,000.00 of Current Value Assessment Residential





2011 Budget Conclusion

- 🌿 Council and staff have worked hard to ensure that longer term financial sustainability and the implementation of key strategic initiatives are incorporated into the 2011 budget.
- 🌿 I am pleased to present the 2011 budget for Council's consideration.