



*A People Place, A Change of Pace*  
**Shelburne**  
Ontario, Canada

# DRAFT 2016 BUDGET PUBLIC PRESENTATION

November 23rd, 2015





# 2016 Budget Schedule

**September 29, 2015**

- Meet with Department Heads to review preliminary budget information and 5 year Forecasts.



**October 9, 2015**

- Meet with Finance Chair to review Draft Budget Package with Department Heads.



**November 4, 2015**

- Distribution of the 2016 Draft Budget to Council for review only – to be discussed at next meeting.

**November 9, 2015**

- Presentation of Draft Budget to Council with an addendum of revisions since the Nov 4<sup>th</sup> distribution.



**November 16, 2015**

- Special Meeting of Council to revise Nov 9<sup>th</sup> Draft Budget in preparation for Nov 23<sup>rd</sup> public presentation.



**November 23, 2015**

- Presentation of 2016 Budget at Public Meeting followed by discussion at Council's regular meeting.

**December 7, 2015**

- Approval of 2016 Budget by resolution with authorization to prepare by-law for next meeting.



**December 21, 2015**

- By-Law to adopt the 2016 Budget.
- HOORAY!!



# Assessment Growth

New Homes in Shelburne over the past 3 years represent approximately 11.7% increase in the current growth rate in relation to assessment values



Assessors determine Property Values based on 5 major factors:

- Location
- Age of Property
- Living Area
- Lot Dimensions
- Quality of Construction & Type of renovations or additions



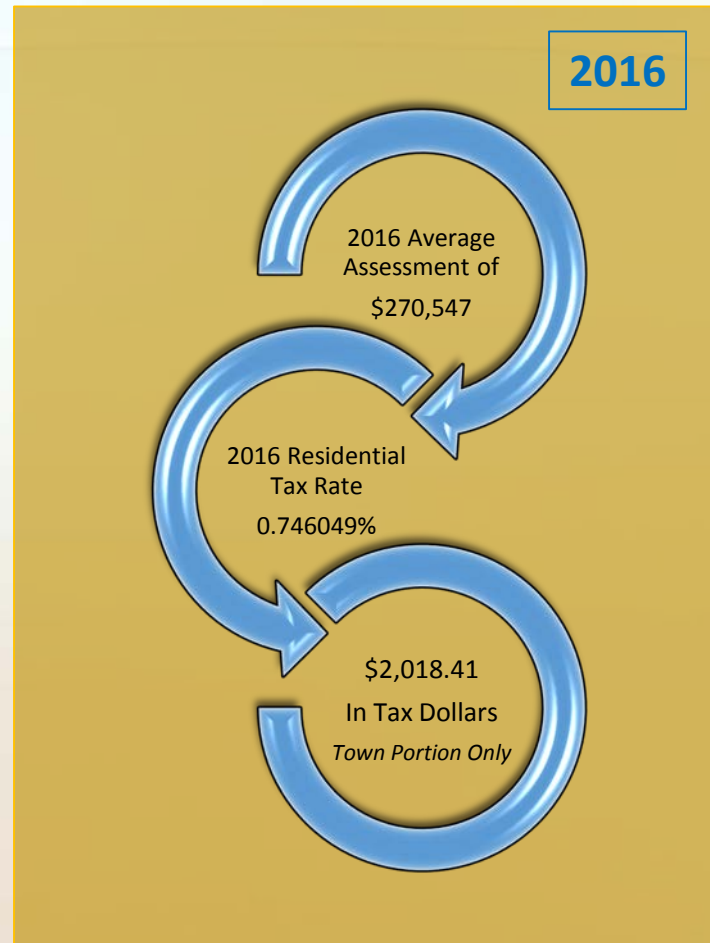
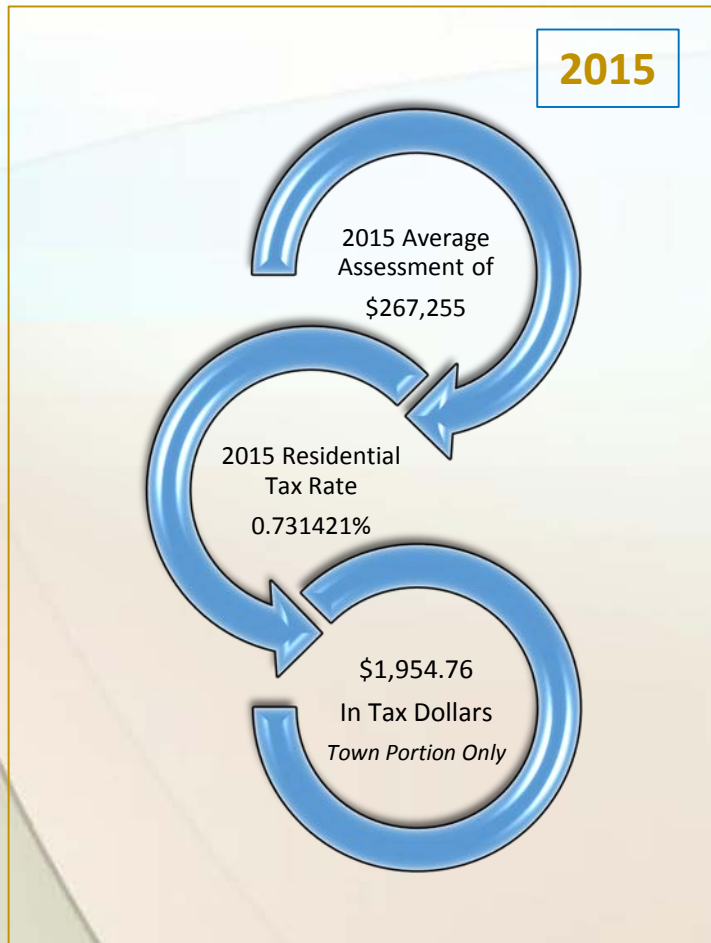
For existing homes phased in Assessment for the years 2013-2016 based on 2012 Current Value Assessment Data.

Phase in represents approximately 1% to 1.25% increase per year in assessment to the average homeowner.

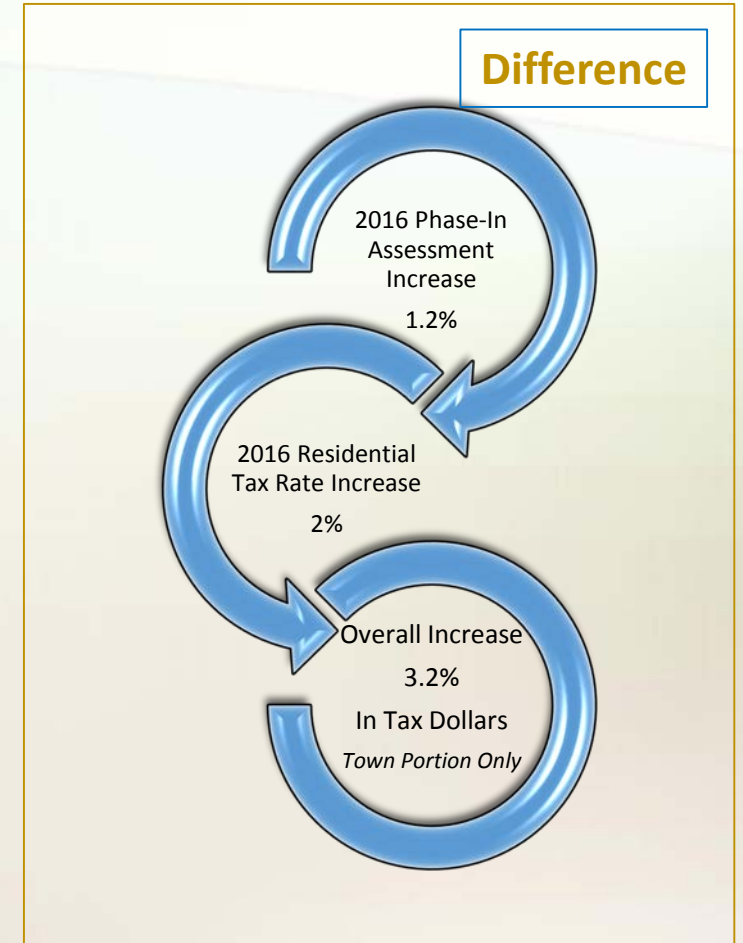




# Taxation Homeowner Impact



2016 Budget





# 5 Year Tax History – Randy’s House

Tax Year	Phase In-Assessment	Tax Rates			Tax Dollars			Total Tax Bill	Assessment Change	Town Tax Rate Change	Town \$ Change	Total \$ Change
		Town	County	School	Town	County	School					
2012	270,000	0.7675	0.3754	0.2210	\$ 2,072	\$ 1,014	\$ 597	\$ 3,683				
2013	272,750	0.7314	0.3988	0.2120	\$ 1,995	\$ 1,088	\$ 578	\$ 3,661	1.0%	-4.7%	-3.7%	-0.6%
2014	275,500	0.7314	0.9654	0.2030	\$ 2,015	\$ 1,089	\$ 559	\$ 3,663	1.0%	0.0%	1.0%	0.1%
2015	278,250	0.7314	0.3881	0.1950	\$ 2,035	\$ 1,080	\$ 543	\$ 3,658	1.0%	0.0%	1.0%	-0.1%
2016	281,000	0.7460	0.3881	0.1950	\$ 2,096	\$ 1,091	\$ 548	\$ 3,735	1.0%	2.0%	3.0%	2.1%
<b>Tax Bill Change over past 5 years</b>									<b>4.0%</b>	<b>-2.7%</b>	<b>1.3%</b>	<b>1.4%</b>

*Note: Assuming 2016 County & School Tax Rates remain the same as 2015*



# Operating Revenues & Expenses



## Sources of Operating Revenues:

- \* Property Taxes
- \* User Fees
- \* Government Grants / Subsidies
- \* Reserves



## Types of Operating Expenditures:

- \* Salaries & Benefits
- \* Supplies & Services
- \* Utilities (Gas, Hydro, Phones)
- \* Debt Servicing Repayments (Interest Pymts)



# 2016 Operating Budget - Revenues

## High Level Overview

Operating Revenues	2015	2016	Difference	Percentage	Comments
Police	\$ 168,200	\$ 162,050	\$ (6,150)	-4%	Reflects difference between increased grant vs. reduced reserves
Public Works	\$ 93,050	\$ 69,540	\$ (23,510)	-25%	No DC transfer for 2016
General Gov. & Town Hall	\$ 6,218,502	\$ 6,608,991	\$ 390,488	6%	Increase in taxes – reduction in OMPF grant
Recreation & Culture	\$ 88,350	\$ 21,300	\$ (67,050)	-76%	See reduction in event expenses
Planning & Development	\$ 166,900	\$ 104,050	\$ (62,850)	-38%	Reduced residential development
Fire Protection	\$ 22,690	\$ 55,931	\$ 33,241	147%	One time transfer from reserves
Other Protective Services	\$ 4,500	\$ 3,500	\$ (1,000)	-22%	2016 budget based on 2015 actuals
<b>TOTAL Revenues</b>	<b>\$ 6,762,192</b>	<b>\$ 7,025,362</b>	<b>\$ 263,169</b>	<b>4%</b>	



# 2016 Operating Budget - Expenses High Level Overview

Operating Expenditures	2015	2016	Difference	Percentage	Comments
Police	\$ 2,087,346	\$ 2,262,819	\$ 175,473	8%	2% CPI increase and increased staffing
Public Works	\$ 1,598,927	\$ 1,658,858	\$ 59,931	4%	Increased transfer to Capital Expense
General Gov. & Town Hall	\$ 1,324,529	\$ 1,313,248	\$ (11,281)	-1%	Reduced reserve transfer
Recreation & Culture	\$ 676,239	\$ 632,056	\$ (44,183)	-7%	Increased Parks & Rec offset by reduction in Event Costs
Planning & Development	\$ 507,807	\$ 552,092	\$ 44,285	9%	Increased EDC vs. decrease in Planning
Fire Protection	\$ 304,248	\$ 326,700	\$ 22,452	7%	New Full Time Fire Chief
Council & Committees	\$ 139,286	\$ 141,198	\$ 1,913	1%	2% CPI increase
Other Protective Services	\$ 123,811	\$ 138,389	\$ 14,578	12%	Increase in number of crossing guards & 2% CPI
<b>TOTAL Expenditures</b>	<b>\$ 6,762,192</b>	<b>\$ 7,025,361</b>	<b>\$ 263,168</b>	<b>4%</b>	





# Capital Revenues & Expenses



## Sources of Capital Revenues:

- \* Property Taxes / Fundraising
- \* Development Charges & Reserves
- \* Government Grants / Subsidies
  - \* Debentures / Financing



## Types of Capital Expenditures:

- \* Land Purchases
- \* Infrastructure Work (new and upgrading)
  - \* Building (new and renovating)
- \* Vehicle & Equipment Purchases
  - \* Debt Principal Payments



# 2016 Capital Budget High Level Overview

Dept	Project	Tax	Wtr/Swr	Reserves	DC's	Gas Tax	Grants	Loan	Developer	Total
Admin	Computer Replacement (pooled asset)			\$ 2,000						\$ 2,000
Roads	Mixed Repairs to Road Crowns	\$ 40,458					\$ 59,542			\$ 100,000
Roads	Sister Streets Infrastructure Project – includes Jane & Marie Debenture Amt	\$ 17,064	\$ 91,203	\$ 789,064	\$ 86,131	\$ 202,375	\$ 321,008	\$ 1,953,882	\$ 209,513	\$ 3,670,240
Roads	Work Yard - Fencing & Asphalt Grinding	\$ 2,140			\$ 19,260					\$ 21,400
Roads	Truck & Equipment Purchases	\$ 83,320		\$ 88,684	\$ 122,795					\$ 294,799
Parks	Hyland Park Pavilion	\$ 154,871	\$ 59,529				\$ 105,600			\$ 320,000
Parks	Pole Barn Project - Fiddle Park			\$ 10,132			\$ 117,068			\$ 127,200
Parks	Baseball Diamond - Fencing, Sod, etc.				\$ 25,000					\$ 25,000
	<b>TOTAL</b>	<b>\$ 297,853</b>	<b>\$ 150,732</b>	<b>\$ 889,880</b>	<b>\$ 253,186</b>	<b>\$ 202,375</b>	<b>\$ 603,218</b>	<b>\$ 1,953,882</b>	<b>\$ 209,513</b>	<b>\$ 4,560,639</b>



# Water – Operating

## High Level Overview

Water Revenues	2,015	2,016	Difference	Percentage	Comments
Billing Revenue	\$ 867,000	\$ 934,210	\$ 67,210	8%	Reflects new dwellings and annual rate increase
Customer Services	\$ 10,000	\$ 15,000	\$ 5,000	50%	Increase matches 2015 Expected Actual
Hydrant Rentals	\$ 7,500	\$ 7,500	\$ -	0%	Received from Shelburne & District Fire for Flushing Services
Water Meters	\$ 98,000	\$ 27,675	\$ (70,325)	-72%	Reduced number of New Homes
Tsf from Reserves	\$ 35,742	\$ -	\$ (35,742)	-100%	
Due from Sewer	\$ 27,505	\$ 36,370	\$ 8,865	32%	Last year to receive this payment from Sewer
SWP MOE Grant	\$ 35,742	\$ 20,742	\$ (15,000)	-42%	Balance of Project Grant
<b>TOTAL Water Revenues</b>	<b>\$ 1,081,489</b>	<b>\$ 1,041,497</b>	<b>\$ (39,992)</b>	<b>-4%</b>	

Water Expenditures	2015	2016	Difference	Percentage	Comments
Contract Services	\$ 189,096	\$ 209,695	\$ 20,599	11%	Well 7 Monitoring to start
Labour, Materials, Maintenance	\$ 226,554	\$ 238,978	\$ 12,425	5%	Additional Staffing – moved from other departments
Utilities	\$ 78,000	\$ 105,000	\$ 27,000	35%	Well 7 to come online
Administration & Insurance	\$ 175,749	\$ 143,495	\$ (32,254)	-18%	
Meter Installation	\$ 47,000	\$ 12,500	\$ (34,500)	-73%	Reduced number of New Homes
Debt Repayment	\$ 75,618	\$ 105,146	\$ 29,528	39%	Includes Well 7 Debenture Interest
Transfer to Reserve	\$ 157,632	\$ 115,391	\$ (42,241)	-27%	
Tsf to Capital Projects	\$ 59,856	\$ 90,792	\$ 30,936	52%	
Source Water Protection	\$ 71,984	\$ 20,500	\$ (51,484)	-72%	
<b>TOTAL Water Expenditures</b>	<b>\$ 1,081,489</b>	<b>\$ 1,041,497</b>	<b>\$ (39,992)</b>	<b>-4%</b>	



# Sewer – Operating

## High Level Overview

Sewer Revenues	2015	2016	Difference	Percentage	Comments
Billing Revenue	\$ 1,085,000	\$ 1,169,050	\$ 84,050	8%	Reflects new dwellings and annual rate increase
Customer Services	\$ 20,000	\$ 18,000	\$ (2,000)	-10%	Reduced charges
Sewer Surcharge	\$ 60,000	\$ 34,000	\$ (26,000)	-43%	Reduced usage
From Dev Charges	\$ 74,766	\$ 203,046	\$ 128,279	172%	EA Study is DC eligible
OCIF Grant	\$ 59,000	\$ -	\$ (59,000)	-100%	OCIF Grant is being used for Roads in 2016
<b>TOTAL Sewer Revenues</b>	<b>\$ 1,298,766</b>	<b>\$ 1,424,096</b>	<b>\$ 125,329</b>	<b>10%</b>	

Sewer Expenditures	2015	2016	Difference	Percentage	Comments
Contract Services	\$ 308,526	\$ 318,380	\$ 9,854	3%	Contract with OCWA – expires 2019
Labour, Materials, Maintenance	\$ 192,678	\$ 215,704	\$ 23,027	12%	Additional Staffing – moved from other departments
Utilities	\$ 171,000	\$ 171,000	\$ -	0%	
Administration & Insurance	\$ 97,699	\$ 280,046	\$ 182,347	187%	Includes \$200,000 for EA Study
Debt Repayment	\$ 146,358	\$ 141,577	\$ (4,781)	-3%	
Repayment to Water Reserve	\$ 27,505	\$ 36,370	\$ 8,865	32%	This is the last year for this repayment to Water
Transfer to Reserve	\$ -	\$ 105,051	\$ 105,051	100%	Annual Transfer to Reserves extends into the next 3 years
Tsf to Capital Projects	\$ 355,000	\$ 155,968	\$ (199,032)	-56%	Sewer Share of Pavilion Project & Infiltration Corrections
<b>TOTAL Sewer Expenditures</b>	<b>\$ 1,298,766</b>	<b>\$ 1,424,096</b>	<b>\$ 125,330</b>	<b>10%</b>	



# Water & Sewer - Capital High Level Overview

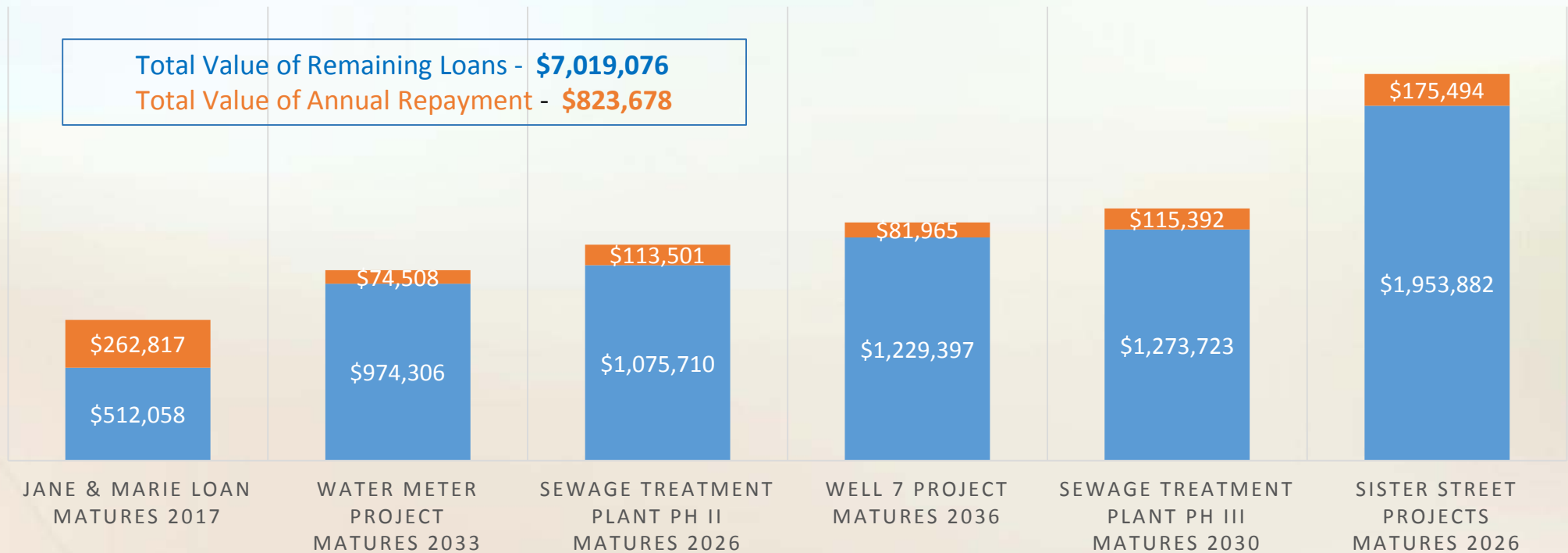
Dept	Project	Tax	Wtr/Swr	Reserves	DC's	Gas Tax	Grants	Loan	Developer	Total
Sewer	Sewage Treatment Plant Upgrade			\$ 750,046	\$ 50,432		\$ 1,560,321			\$ 2,360,799
Sewer	STP Upgrade Phase II				\$ 85,346					\$ 85,346
Sewer	STP Upgrade Phase III				\$ 62,418					\$ 62,418
Sewer	Sewer Infiltration Corrections		\$ 100,000							\$ 100,000
Water	Well #1 Improvements				\$ 27,400					\$ 27,400
Water	Well #7 & Meter Principal Loan Pymt		\$ 87,231							\$ 87,231
	<b>TOTAL</b>	\$ -	\$ 187,231	\$ 750,046	\$ 225,596	\$ -	\$ 1,560,321	\$ -	\$ -	\$ 2,723,194



# Debt Summary - 2016

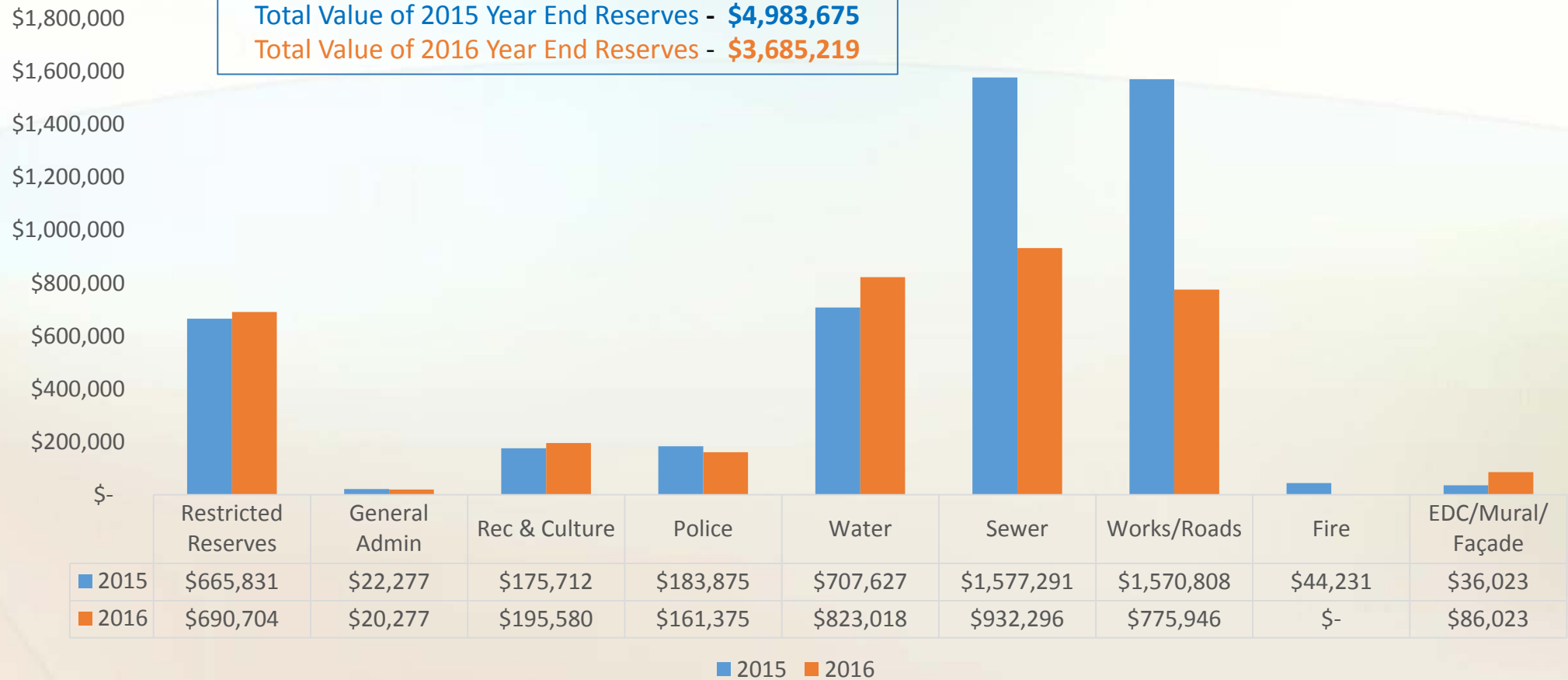
## INFRASTRUCTURE ONTARIO CURRENT DEBENTURES

■ REMAINING LOAN ■ ANNUAL REPAYMENT



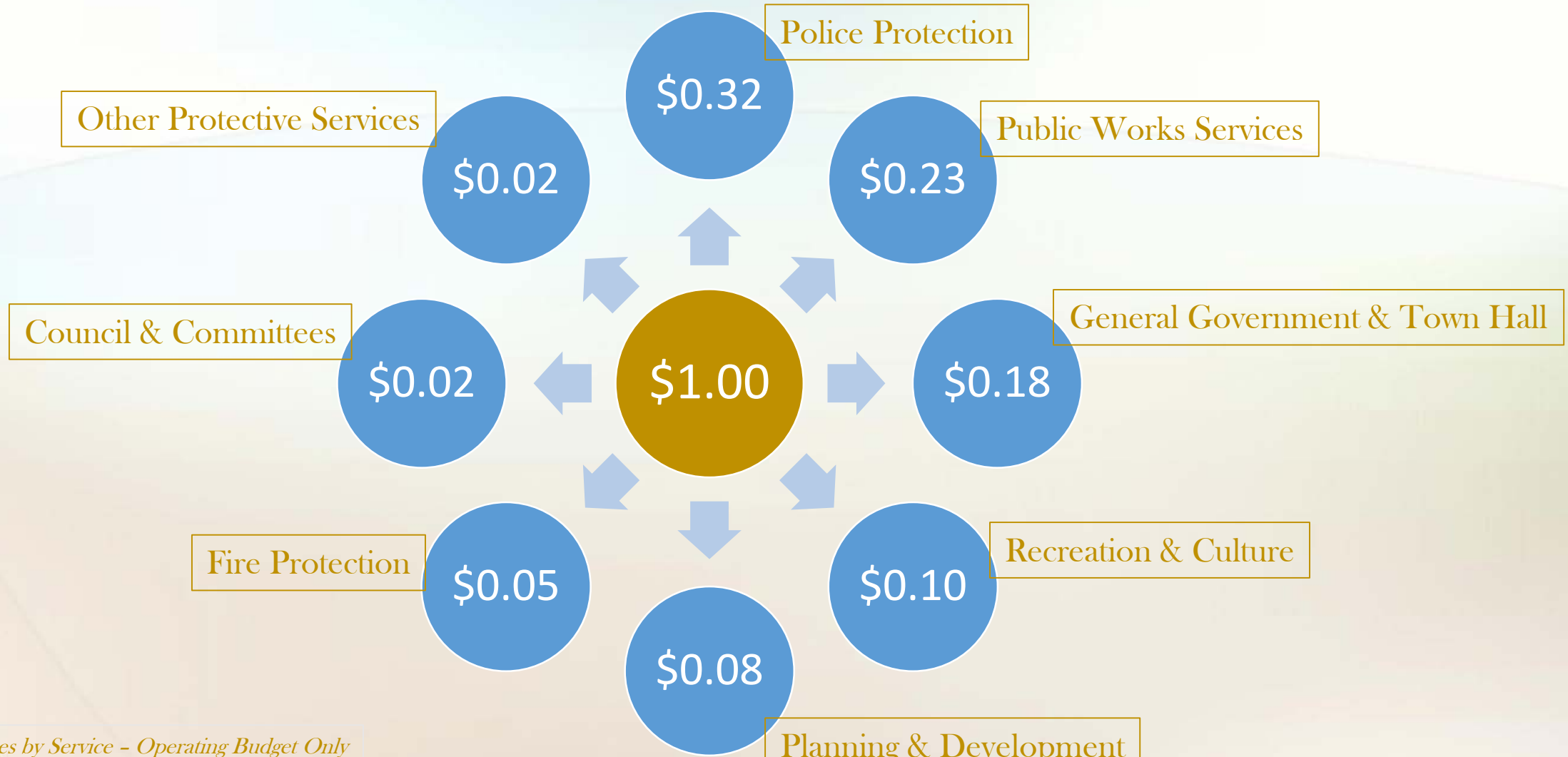


# Reserve Summary





# Where Your Tax “Dollar” Goes.....



*\*Expenditures by Service - Operating Budget Only*

2016 Budget





*A People Place, A Change of Pace*  
**SHELBURNE**  
ONTARIO, CANADA

## Thank You !

Prepared and Presented by:

Treasurer Carol Sweeney  
[csweeney@shelburne.ca](mailto:csweeney@shelburne.ca)

519-925-2600 ext 222

&

Deputy Treasurer Carey Holmes  
[cholmes@shelburne.ca](mailto:cholmes@shelburne.ca)

519-925-2600 ext 228

