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THE MUNICIPALITY OF  
**CHESTER**

# Operating and Capital Budget 2018-19

Committee of the Whole  
May 3, 2018

Draft 2

# OVERVIEW

- Operating Budget      \$ 25,063,795 (excludes depreciation)  
*\$ 27,553,015 (with depreciation)*
- Capital Budget      \$8,428,425  
*Borrowing \$ 6,067,467[ anaerobic digestion \$5M;  
Water \$500K; Landfill \$190K; sewer \$322,467)*
- Proposed 2017/18 Tax Rate
  - Residential      \$0.705 per \$100 of Assessment (same as las
  - Commercial      \$ 1.53 (same as last yr)
  - Solid Waste Rate      \$0.1205 (1.90 cent increase from last yr)

# Overview- Impact of Tax Rate

- Impact on residential property assessed at \$100,000
    - 70.5cents \$705.00 (Residential Rate)
    - 12.05 cents \$120.50 (Solid Waste Management)
- \$825.50**
- Service level enhancement –Winter Road Maintenance; Economic Development- ; Well Rehabilitation By-law; Website / Engagement Improvements; Internal Controls- PO Module; Tax Billings- to all property owners; Expanded Visitor Information Services Program; New Ross Community School Use Partnership
  - Initiatives that achieve Council’s strategic plan goals and are important to our residents

# BUDGET HIGHLIGHTS

## High Level of Fiscal Responsibility

- Internal Controls - Purchase Order Module (\$24K)
- Increasing Reserves (\$2.96 M transferred)
- Development of a Debt Management Strategy
- Procurement Policy Review
- Development of an Expense and Hospitality Policy
- Revised Audit Committee

## Improved Satisfaction with Municipal Services

- Records Management – Continued Implementation
- Service Capacity Review- Continues
- Shared Service Delivery – Building Inspection; Fire Inspection; Dangerous/Unsanitary
- Safety Program- Implementation of Work Program (\$79K)
- Sherbrooke Lake Water Quality Monitoring (\$12K); Fox Pt Lake \$5K
- Chester Village – Winter Road Maintenance (\$13.5K)
- Visitor Information Services Expansion (\$41K)



# BUDGET HIGHLIGHTS

## Infrastructure to best serve our residents and businesses

- Sewer Infiltration /Video & Cleaning Program (\$60K)
- Chester Village Sewer (\$60.5K)
- Mill Cove Sewer Upgrades (\$100K carry-over)
- Western Shore Sewer (\$100K carry-over )
- Otter Point Sewer Upgrades (\$42.5K)
- Trail Maintenance/ Bridges / Upgrades (\$57.8K)
- Gold River Park/Playground (\$15K- grant)
- Mill Cove Fire Protection System (\$55K)
- Highway 3 Streetscape Implementation (\$650K)
- Chester Village Water – Design (\$500K; 2 yrs.)
- Broadband Planning/Design work (\$50K)
- Well Upgrade By-law
- Service Expansion Options Analysis- Chester Basin (\$30K)
- Chester Basin Wharf Repairs (\$65,125)
- Regent Street Upgrades (\$31,250)

# BUDGET HIGHLIGHTS

## Support Environmental, Cultural and Social Resources

- Municipal Plan Review (\$25K)
- Fire Services
  - FIT Gear (\$12K)
  - Small Equipment / Dry Hydrants (\$10K)
  - Training Grants (\$5,500)
- New Ross Community School Use (\$5K)
- Pro Kids Funding Raising (\$45K in revenue; \$45k in expense)
- Low Income – Property Tax Rebate (\$40K)
- Tax Exemption / Reduction Program for Non-Profit Organizations (\$235k)
- Grants to organizations (All Grants \$321K)
- Well Rehabilitation Program
- Water Quality Monitoring- Fox Pt Lake; Sherbrooke Lake
- Active Living Strategy Update
- Gold River Park- Community Use Proposal



# BUDGET HIGHLIGHTS

## Leadership in Public Engagement and Communications

- Municipal Plan Review – Consultation Sessions(\$25K)
- 'Voices and Choices' – Web based public engagement tool (\$10K)
- Funds continue for Municipal Newsletter (\$13K)

## Promote conditions Conducive to Fostering Economic Prosperity

- Exploring Wet Anaerobic Digestion Feasibility for COMFIT approval
- Sector Strategy (\$30K)
- Local Business Excellence Awards (\$3.5K)
- Marketing and Promotions (\$25K)
- Tourism Grants (\$18K)
- Visitor Information Services Expansion (\$41K)
- Continuation of Business Retention and Expansion (BRE)
- Business / Industrial Park – land acquisition and development (\$250K plus land)
- Land Fill Project – Sustane
- Economic Development Sponsorship Grants (\$5k)



# COMPARISON OF TAX RATES - RESIDENTIAL

Municipality	2014/14	2015/16	2016/17	2017/18	2018/19
Annapolis Co.	0.98**	0.98**	0.98**	0.995**	
Colchester Co.	0.84**	0.85**	0.87**	0.88**	
Cumberland Co.	1.04	1.04	1.04	1.040	
Hants, East	0.87****	0.8573**	0.8704**	0.8585**	0.8607**
Hants, West	0.97**	1.0064**	1.016**	1.016**	
Kings	0.85**	0.85**	0.853**	0.853**	
Yarmouth	1.16**	1.16**	1.16**		
Queens	0.97?1.85	0.97 /1.85	1.02/1.90	1.02/1.90	1.04/1.92
Lunenburg MD	0.81**	0.81**	0.81**	0.81**	
Chester MD	0.685**	0.685**	0.685**	0.705**	0.705**

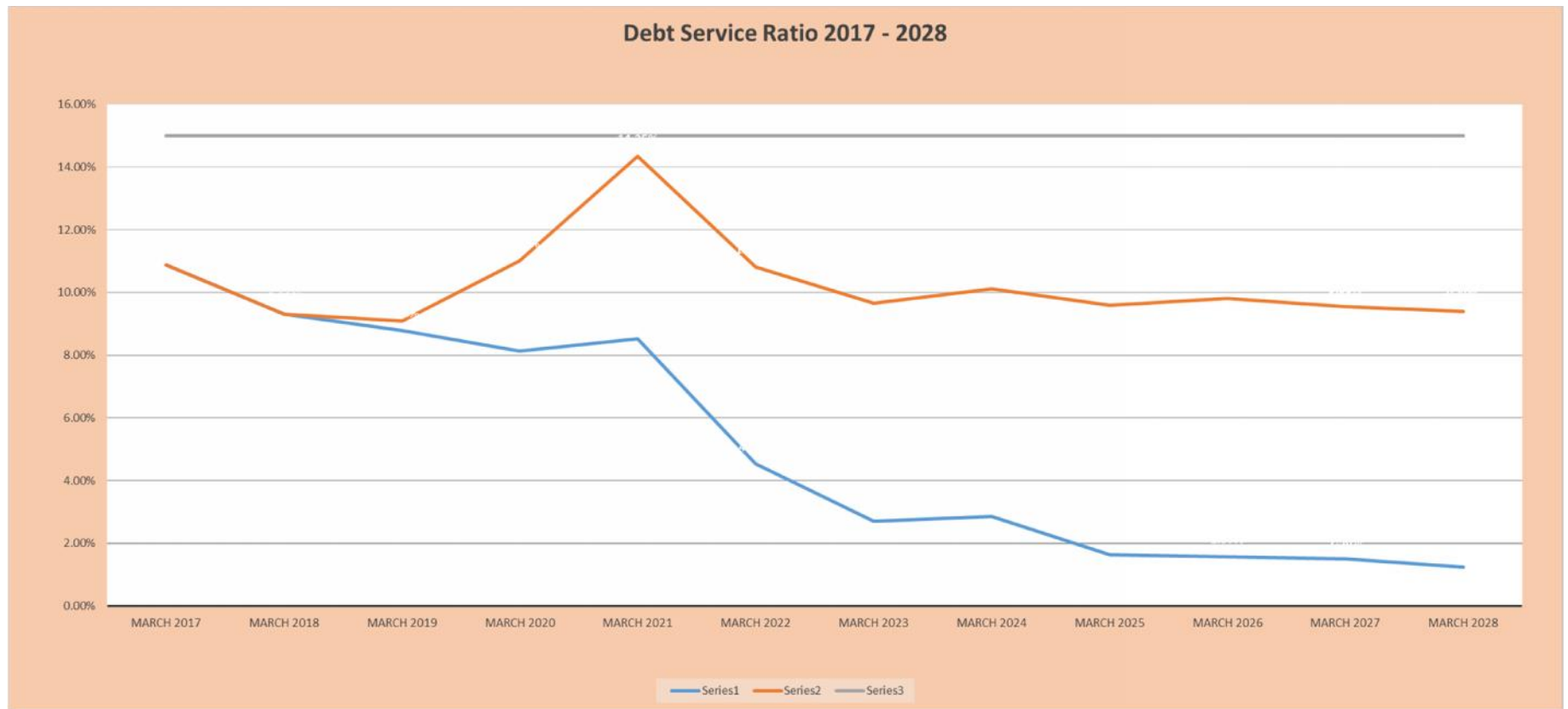
\*\* base rate, area rates additional



# COMPARISON OF TAX RATES- COMMERCIAL

Municipality	2014/15	2015/16	2016/17	2017/18	2018/19
Annapolis Co.	1.80**	1.80**	1.80**	1.80**	
Colchester Co.	2.25**	2.25**	2.27	2.28	
Cumberland Co.	2.63	2.63	2.63	2.63	
Hants, East	2.70**	2.70**	2.71	2.66**	2.61**
Hants, West	1.68**	1.80**	1.80**	1.80**	
Kings	2.287**	2.287**	2.28**	2.28**	
Yarmouth	2.15**	2.15**	2.15**		
Queens	2.07 /2.95	2.07/2.95	2.12/3.00	2.12/3.00	2.14/3.02
Lunenburg MD	1.957**	1.957**	1.957**	1.957**	
Chester MD	1.53**	1.53**	1.53**	1.53**	1.53**

# DEBT REPAYMENT



— No new projects

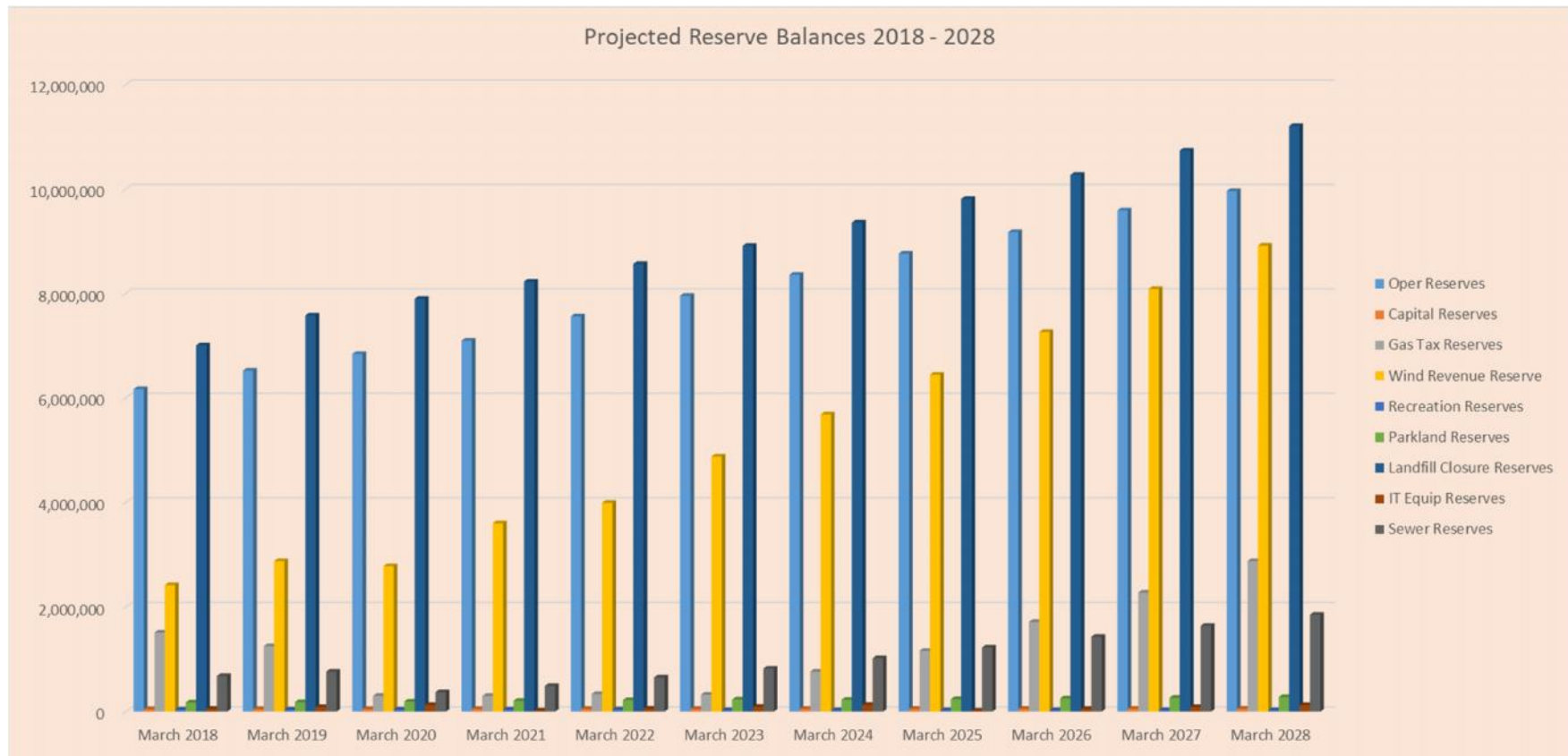
— Implementation of Capital Plan

— 15% Threshold

# RESERVES

	Opening balances March 2018	Transfers from Reserves	Transfers into Reserves	Interest Earned	Liability	Forecasted balances March 2019
Operating Reserve	6,167,827	313,250	587,263	78,810		6,520,651
Capital Reserve	50,369	0	0	630		50,999
Gas Tax Reserve	1,510,172	891,800	616,150	17,154		1,251,676
Wind Revenue Reserve	2,420,159	584,020	1,010,225	32,916		2,879,280
Recreation Reserve	42,639	0	0	533		43,172
Parkland Reserve	174,174	0	5,000	2,208		181,382
Landfill Closure Reserves	7,004,912	0	483,059	90,581		7,578,552
Landfill Closure Liability	(7,004,912)				(573,640)	(7,578,552)
IT Equipment Reserve	55,135	0	34,150	903		90,188
Sewer Reserve	682,139	105,500	179,500	8,989		765,128
Tip Fee Reserve	44,074	31,250	497,345	0		510,169
	11,146,689	1,925,820	3,412,692	232,724	(573,640)	12,292,645

# Reserve Projections 2018-2028



# DISTRICT BUDGET SUMMARY

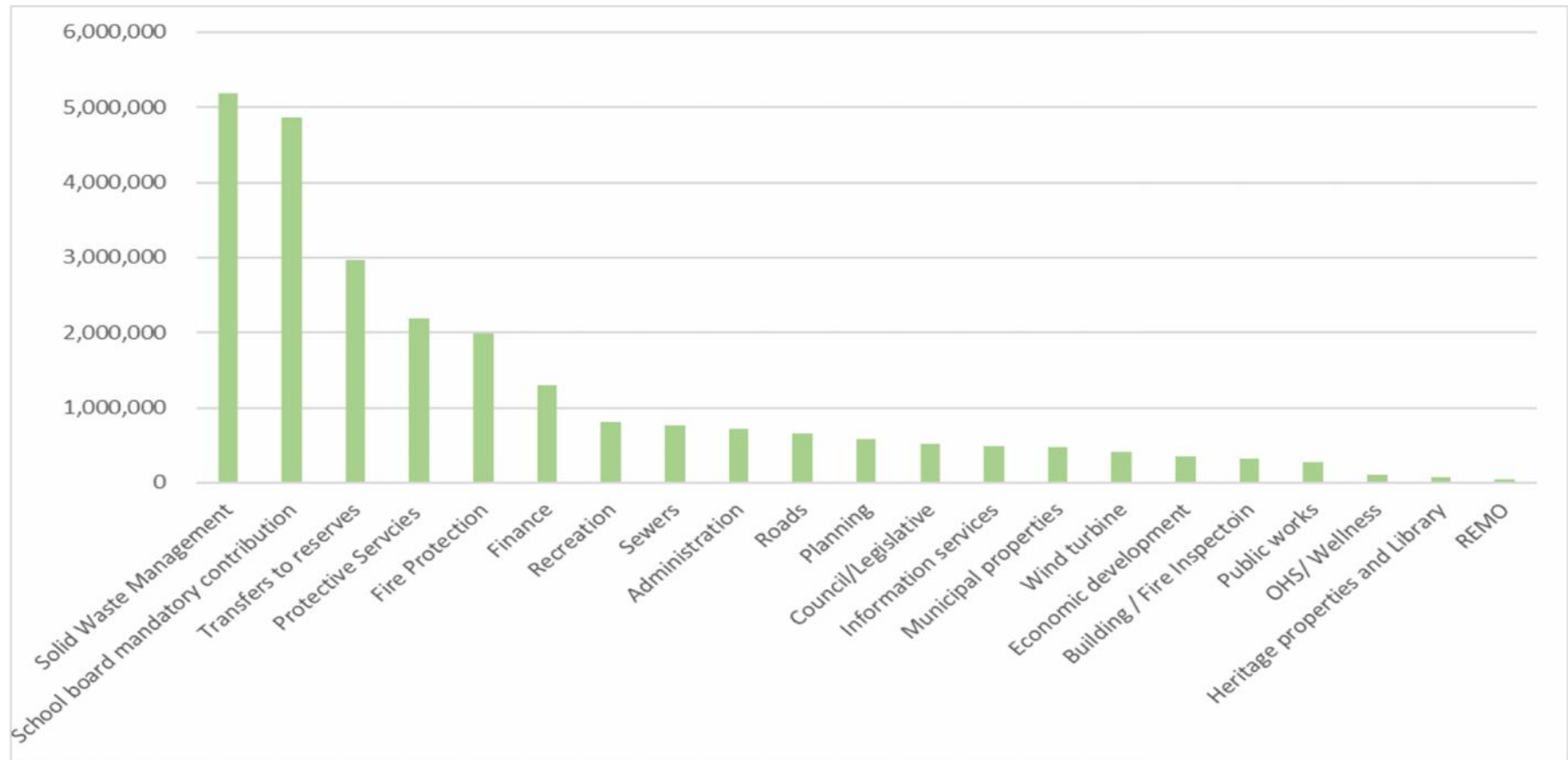
	2017-18 (forecast)	2017-18 (budget)	2017-18 (Bud Adj's)	2018-19 Baseline	2018-19 (New Bud)	Proposed 2018-19 (budget)	% change over last yr. Budget
Gross Expenditures	\$ 25,850,411	\$ 26,521,539	\$ (31)	\$ 26,521,508	\$ 1,031,508	\$ 27,553,015	3.9%
Non-Tax Revenue	5,685,166	5,949,282	150,908	\$ 6,100,190	187,579	6,287,768	
Net Expenditures	20,165,244	20,572,257	(150,939)	20,421,318	843,929	21,265,247	3.4%
Less Depreciation	(2,489,220)	(2,489,220)	-	\$ (2,489,220)	-	(2,489,220)	
Sub Total	17,676,024	18,083,037	(150,939)	17,932,098	843,929	18,776,027	
Tax Revenue	18,282,589	18,136,888	639,139	\$ 18,776,027	-	18,776,027	3.5%
Surplus (Deficit)	\$ 606,565	\$ 53,851	\$ 790,078	\$ 843,929	\$ (843,929)	\$ (0)	

# Mandatory / Non- Discretionary Expenditures

Service	2017/18 (forecast)	2018/19	% Change
Education	\$4,654,558	\$4,873,192	4.9%
Assessment Services	\$340,514	\$347,880	2.1%
Corrections	\$234,641	\$236,665	0.8%
Regional Housing	\$20,000	\$20,000	
Policing – RCMP	\$1,789,336	\$1,812,597	1.3%
Public Library	\$68,715	\$69,015	
Provincial Roads	\$185,232	\$188,744	1.89%
Waste Collection	\$1,396,182	\$1,416,788	1.5%
Solid Waste Management	\$3,502,464	\$3,725,021	6.35%
<b>Total</b>	<b>\$12,191,642</b>	<b>\$12,689,902</b>	<b>4.08%</b>

*50.64 % of MODC's Gross Expenditures (- depreciation)*

# WHERE DOES THE MONEY GO?



# Operating Budget – Revenue Summary

Municipality of Chester						
Statement of Operations						
	2017-18	2017-18	2018-19	2018-19	2018-19	%
Operating Fund Budget Summary (by program)	(forecast)	(budget)	(Bud Adj's)	(New Bud)	(budget)	Change
Description						
Revenue						
Taxes	13,663,509	13,572,381	237,570	0	13,809,951	1.8%
Fed and prov grants	652,386	649,708	26,893	0	676,601	4.1%
<b>Revenue by Program (Sales of services, own source revenue, transfers, interest, grants)</b>						
Council	0	0	0	0	0	
Finance	235,964	173,825	41,480	0	215,305	23.9%
Public works	9,477	44,877	(35,400)	0	9,477	-78.9%
<b>General government</b>	<b>245,441</b>	<b>218,702</b>	<b>6,080</b>	<b>0</b>	<b>224,782</b>	<b>2.8%</b>
Animal Control	36,352	35,125	(200)	0	34,925	-0.6%
REMO	6,456	6,976	27	0	7,003	0.4%
Fire Protection	1,869,820	1,784,863	117,689	0	1,902,552	6.6%
Building inspection	41,413	29,914	5,131	0	35,045	17.2%
Fire inspection	9,918	9,748	107	0	9,855	1.1%
<b>Protective services</b>	<b>1,963,958</b>	<b>1,866,626</b>	<b>122,755</b>	<b>0</b>	<b>1,989,381</b>	<b>6.6%</b>
Roads	149,946	153,275	0	0	153,275	0.0%
Streetlights	109,253	109,611	64	0	109,675	0.1%
<b>Transportation services</b>	<b>259,199</b>	<b>262,886</b>	<b>64</b>	<b>0</b>	<b>262,950</b>	<b>0.0%</b>



# Operating Budget – Revenue Summary (cont)

Municipality of Chester						
Statement of Operations						
	2017-18	2017-18	2018-19	2018-19	2018-19	%
Operating Fund Budget Summary (by program)	(forecast)	(budget)	(Bud Adj's)	(New Bud)	(budget)	Change
Description						
Revenue						
Sewers	962,545	942,500	0	0	942,500	0.0%
Waste collection	1,728,127	1,758,482	319,216	0	2,077,698	18.2%
Landfill	3,373,867	3,464,298	213,883	66,829	3,745,009	8.1%
Recycling	143	500	0	0	500	0.0%
<b>Environmental health services</b>	<b>6,064,681</b>	<b>6,165,780</b>	<b>533,099</b>	<b>66,829</b>	<b>6,765,707</b>	<b>9.7%</b>
Planning	91,181	67,229	517	0	67,746	0.8%
EcoPark	23,837	5,000	0	20,000	25,000	400.0%
Wind turbine	759,159	719,650	40,350	0	760,000	5.6%
<b>Environmental development services</b>	<b>874,177</b>	<b>791,879</b>	<b>40,867</b>	<b>20,000</b>	<b>852,746</b>	<b>7.7%</b>
Recreation	126,436	147,350	(1,300)	2,000	148,050	0.5%
<b>Recreation and cultural services</b>	<b>126,436</b>	<b>147,350</b>	<b>(1,300)</b>	<b>2,000</b>	<b>148,050</b>	<b>0.5%</b>
Extraordinary revenue	0	0	0	0	0	
Transfers from reserves and prior surplus*	117,970	410,858	(175,980)	98,750	333,628	-18.8%
Transfer from prior years' surplus *						
Total revenues	23,967,756	24,086,170	790,047	187,579	25,063,795	4.1%

# Operating Budget – Expenditure Summary

Municipality of Chester						
Statement of Operations						
	2017-18	2017-18	2018-19	2018-19	2018-19	%
Operating Fund Budget Summary (by program)	(forecast)	(budget)	(Bud Adj's)	(New Bud)	(budget)	Change
Description						
Expenditures (excluing depreciation)						
Council	454,414	596,119	(82,450)	5,662	519,331	-12.9%
CAO	552,000	588,698	53,447	80,537	722,682	22.8%
Finance	1,213,156	1,225,002	22,982	47,042	1,295,027	5.7%
Information services	450,860	487,394	(19,619)	12,078	479,852	-1.5%
Municipal properties	312,746	385,100	85,705	654	471,459	22.4%
Public works	245,206	256,880	9,737	1,364	267,981	4.3%
<b>General government</b>	<b>3,228,382</b>	<b>3,539,193</b>	<b>69,803</b>	<b>147,337</b>	<b>3,756,333</b>	<b>6.1%</b>
Policing & corrections	2,041,821	2,061,320	12,322	0	2,073,642	0.6%
Bylaw	17,128	35,156	13,287	221	48,663	38.4%
Animal Control	64,273	76,800	(6,400)	0	70,400	-8.3%
REMO	37,232	39,614	(479)	2,443	41,579	5.0%
Fire Protection	1,929,618	1,851,464	129,495	16,747	1,997,706	7.9%
Building inspection	203,174	249,497	(53,837)	41,598	237,258	-4.9%
Fire inspection	62,215	81,658	(6,862)	418	75,214	-7.9%
<b>Protective services</b>	<b>4,355,461</b>	<b>4,395,509</b>	<b>87,526</b>	<b>61,427</b>	<b>4,544,463</b>	<b>3.4%</b>
Roads	509,936	631,944	(89,398)	51,322	593,868	-6.0%
Streetlights	109,253	109,611	0	0	109,611	0.0%
<b>Transportation services</b>	<b>619,189</b>	<b>741,555</b>	<b>(89,398)</b>	<b>51,322</b>	<b>703,479</b>	<b>-5.1%</b>

# Operating Budget – Expenditure Summary (cont)

Municipality of Chester						
Statement of Operations						
	2017-18	2017-18	2018-19	2018-19	2018-19	%
Operating Fund Budget Summary (by program)	(forecast)	(budget)	(Bud Adj's)	(New Bud)	(budget)	Change
Description						
Expenditures (excluding depreciation)						
Sewers	656,350	685,399	76,097	1,512	763,008	11.3%
Waste collection	1,388,842	1,374,321	34,336	792	1,409,448	2.6%
Landfill	3,502,464	3,322,833	(278,534)	672,745	3,717,044	11.9%
Recycling	53,259	63,313	(4,919)	209	58,603	-7.4%
<b>Environmental health services</b>	5,600,914	5,445,865	(173,020)	675,258	5,948,103	9.2%
Public health	106,614	108,711	(2,962)	435	106,184	-2.3%
<b>Public health services</b>	106,614	108,711	(2,962)	435	106,184	-2.3%
Economic development	215,005	271,988	(33,799)	79,383	317,572	16.8%
Planning	567,937	627,694	(65,297)	2,936	565,333	-9.9%
EcoPark	17,376	21,488	5,279	110	26,877	25.1%
Wind turbine	404,413	403,462	4,381	5,033	412,877	2.3%
<b>Environmental development services</b>	1,204,731	1,324,633	(89,436)	87,462	1,322,658	-0.1%
Recreation	817,879	893,300	(91,330)	8,267	810,236	-9.3%
Community schools						
Heritage properties and Library	68,715	70,937	(1,422)	0	69,515	-2.0%
<b>Recreation and cultural services</b>	886,594	964,237	(92,753)	8,267	879,751	-8.8%
School board mandatory contribution	4,645,558	4,645,558	227,634	0	4,873,192	4.9%
Extraordinary expense	0	0	0	0	0	
Transfers to reserves	2,713,749	2,867,058	62,575	0	2,929,633	2.2%
Total expenditures	23,361,191	24,032,319	(31)	1,031,508	25,063,795	4.3%
<b>Surplus (deficit)</b>	<b>606,565</b>	<b>53,851</b>	<b>790,078</b>	<b>(843,929)</b>	<b>(0.00)</b>	<b>-100.0%</b>
Accumulated surplus, beginning of the year	2,721,714				3,328,279	
Accumulated surplus, end of the year	3,328,279				3,328,279	

# LANDFILL BUDGET

Municipality of Chester									
Landfill	Forecast	2017-18	2018-19	2018-19	2018-19	2018-19			
	Calculation	(budget)	(Bud Adj's)	(New Bud)	(budget)	Partnership Allocation	Tonnage	Tip Fee	
Revenues					TOTAL	%	\$		
01-30-305-133100 Tip Fees-Lunenburg Waste Mgt.	\$ 678,525	\$ 659,156	\$ 5,442	\$ -	\$ 664,598	100%	\$ 664,598	9,350	\$ 71.08
01-30-305-133150 Tip Fees - Town of Lunenburg	22,707	22,851	250	-	23,101	100%	23,101	325	\$ 71.08
01-30-305-133155 Tip Fees - Town of Lunenburg ICI	28,133	21,093	2,008	-	23,101	100%	23,101	325	\$ 71.08
01-30-305-133200 Tip Fees-Valley Waste Mgt.	1,695,947	1,403,496	591,448	-	1,994,944	100%	1,994,944	22,400	\$ 89.06
01-30-305-133300 Tip Fees-Minas Basin Waste Mgt.	59,625	33,000	-	-	33,000	100%	33,000	500	\$ 66.00
01-30-305-133400 Tip Fees - HRM Organics	41,539	25,882	12,518	-	38,400	100%	38,400	500	\$ 76.80
01-30-305-133500 Tip Fees - HRM Commercial	375,781	580,000	(145,000)	-	435,000	100%	435,000	7,500	\$ 58.00
01-30-305-144000 Admin Fees-Landfill	169,856	150,000	(9,786)	-	140,214	0%	-		
01-30-305-151600 Landfill Tipping Fees (incl contaminated soil)	101,471	568,820	(464,816)	-	104,004	100%	104,004	1,239	\$ 89.06
01-30-305-151601 Landfill Tipping Fees Sustane (new)	-	-	-	66,829	66,829	100%	66,829	1,337	\$ 50.00
01-30- <del>306</del> -151600 Landill Tipping Fees not shared	200,284	-	221,819	-	221,819	0%	-	173	septage C&D etc
Subtotal	3,373,867	3,464,298	\$ 213,883	\$ 66,829	3,745,009		3,382,977	43,649	
MODC curbside							199,494	2,240	\$ 89.06
<b>Revenues</b>	<b>3,373,867</b>	<b>3,464,298</b>			<b>3,745,009</b>		<b>3,582,471</b>	<b>45,889</b>	
<b>Expenses</b>						Avg %			
Landfill Salaries	531,805	474,861			544,433	69.8%	380,067		
Landfill Operating Expenses	723,408	794,254			1,464,252	76.1%	1,114,427		
Landfill Closure 2 Expenses	667,150	490,000			485,178	100.0%	485,178		
Landfill Capital from Revenue Projects	404,054	406,800			30,000	0.0%	-		
Landfill Debt Charges	1,156,916	1,156,917			1,188,722	93.0%	1,105,455		
Depreciation	1,494,000	1,494,000			1,494,000	0.0%	-		
	4,977,333	4,816,833			5,206,586	59.3%	3,085,126		
Less: Depreciation	(1,494,000)	(1,494,000)			(1,494,000)		-		
	3,483,333	3,322,833			3,712,586	83.1%	3,085,126		
<b>Surplus (Deficit)</b>	<b>\$ (109,466)</b>	<b>\$ 141,465</b>			<b>\$ 32,424</b>		<b>\$ 497,345</b>		

# ADDITIONS- DISCRETIONARY

DISCRETIONARY ITEMS	AMOUNT	REVENUE	NET COST	COMMENT	ONETIME/REOCCURING
Salary Review	\$ 22,888.00	\$ -	\$ 22,888.00		Reoccurring- Reflects 6 monyhs
Salary Review - Benefits	\$ 3,789.00	\$ -	\$ 3,789.00		
Personnel Policy Review	\$ 14,000.00	\$ -	\$ 14,000.00	Review of Personnel Policy	Onetime
Remuneration Review -Council	\$ 5,662.00	\$ -	\$ 5,662.00	Jan , Feb and March 2019	Reoccurring-- full 12 months = \$22,648
Tax Billing	\$ 6,800.00	\$ -	\$ 6,800.00	Send bills to properties with mortgages	Reoccurring
Fire Protection- District Training	\$ 1,500.00	\$ -	\$ 1,500.00	additional funds for Fire Services Training	one-time/potential for reoccurring based on demand
Fire Protection - Equipment	\$ 10,000.00	\$ -	\$ 10,000.00	allowance for equipment; alternative use is dry hydrants	One-time
Waste Collection- Waste APP	\$ 500.00	\$ 500.00	\$ -	Waste Ap. Funding through area rate	One-time
Ecnomic Development- Promotions	\$ 35,000.00		\$ 35,000.00	Sector Strategy \$30,000; Host of Agriculture Day \$5,000	2019-20- Marketing Str \$30,000
Roads- W Bond Access Upgrade	\$ 6,500.00		\$ 6,500.00	To address damage during Pippy Cottage demo	One-time

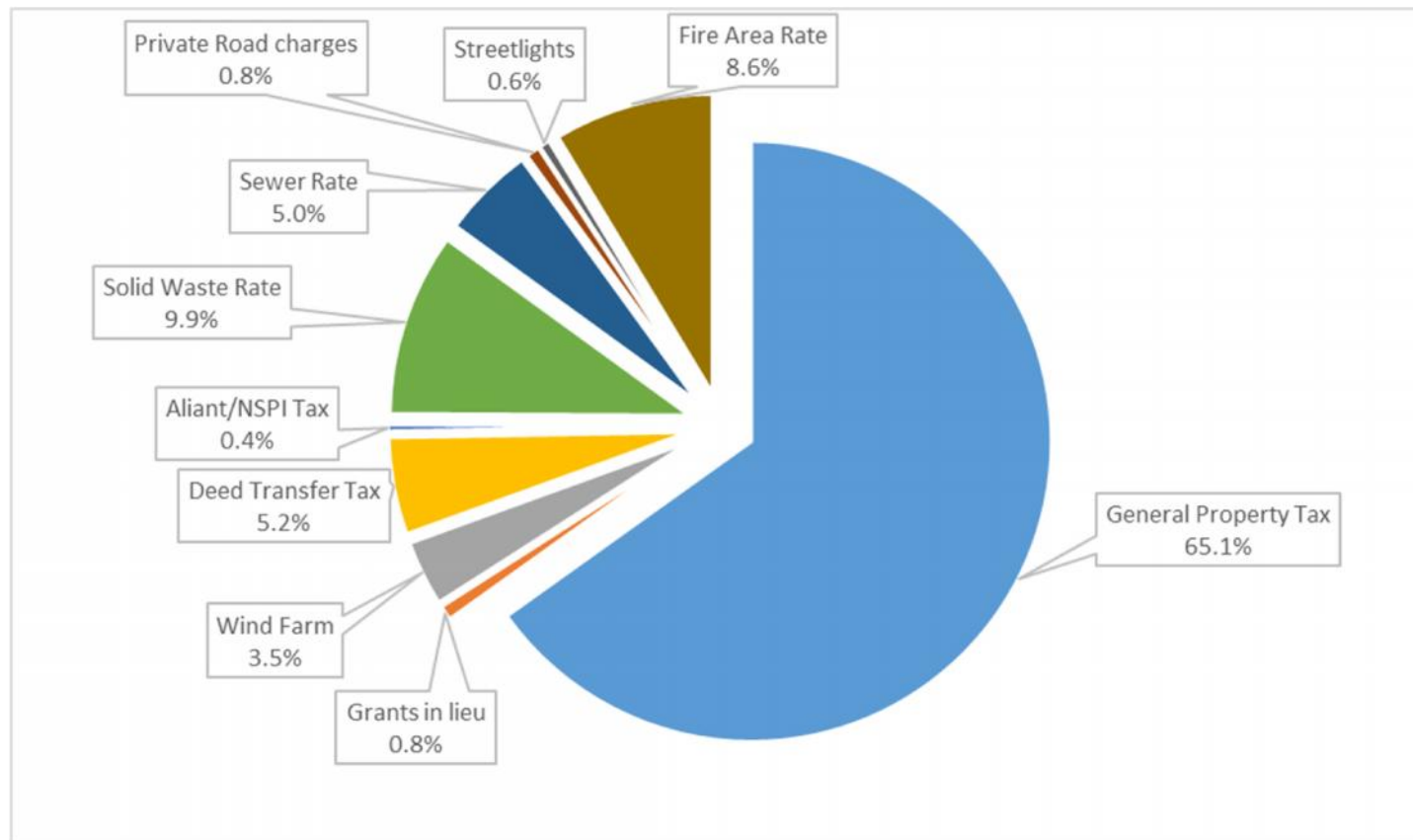
# ADDITIONS- MANDATORY

Additions to Baseline 2018-19					
MANDATORY ITEMS	AMOUNT	REVENUE	NET COSTS	COMMENT	ONETIME/REOCCURING
Asset Management	\$ 62,500.00	\$ 62,500.00	\$ -	Grant and Gas Tax	Reoccurring - Amount TBD
Tax Rebates-Charitable- OHC	\$ 37,242.00	\$ -	\$ 37,242.00	Approved by Council	Reoccurring
Info Services- Bang the Table	\$ 10,000.00	\$ -	\$ 10,000.00	Approved by COuncil; Public Engagement Platform	Re-occurring costs = \$
REMO	\$ 2,443.00	\$ -	\$ 2,443.00	Increased costs approved by Council; additional resource	Re-occurring
Landfill	\$ 668,287.00	\$ 594,277.00	\$ 74,010.00	Sustane Tipping Fee for landfill ; Revenue- 66,829 Sustane ; Tip fee inc \$464,800; \$294,586 Solid Waste, less \$231,938 transfers to reserves	Re-occurring (only reflects 7 months)
Economic Development- Salary	\$ 13,000.00	\$ -	\$ 13,000.00	Tourism Manager (VIS)	Re-occurring
Economic Development- Casual	\$ 6,000.00	\$ -	\$ 6,000.00	Student Tourim (VIS)	Re-Occuring
Employers Cost- VIS Staff	\$ 1,037.00	\$ -	\$ 1,037.00		Re-occurring
VIS Staff- Mileage	\$ 2,000.00	\$ -	\$ 2,000.00	Travel with mobile kiosiks	Re-occurring
VIS Staff- Phone/Data	\$ 1,500.00	\$ -	\$ 1,500.00		Re-occurring
VIS Staff- Computer/Ipad	\$ 2,550.00	\$ -	\$ 2,550.00	for booth and cordinator	
Tourism Development	\$ 17,500.00	\$ -	\$ 17,500.00	Start up costs \$	
Wind Turbine	\$ 5,000.00	\$ -	\$ 5,000.00	NSPI 5 Year Inspection	Annau costs \$1500. Every five years \$5000
New Ross Community School Cordinator/Custodial	\$ 5,000.00	\$ -	\$ 5,000.00		Re-occurring
Roads- Chester Village Winter Maintenance	\$ 13,500.00		\$ 13,500.00	As per Council agreement 2017-18	Re-occurring
Roads- Regent Street Upgrade	\$ 31,250.00	\$ 31,250.00	-	Pre-approved; funded from reserve	One-time
New Ross Fire Dept Grant	\$ 5,000.00	\$ 5,000.00		Funded from Wind Revenue	Re-occurring, Amount TBD
Building Inspection - Regional Softwar	\$ 40,606.00	\$ -	\$ 40,606.00		
<b>Total Mandatory</b>	<b>\$924,415</b>	<b>\$ 693,027.00</b>	<b>\$ 231,388.00</b>		
Total Additions	\$1,031,554				
One Time Additoin	\$ 133,656.00				
Re-Occuring Additions	\$897,898.00				

# REVENUE

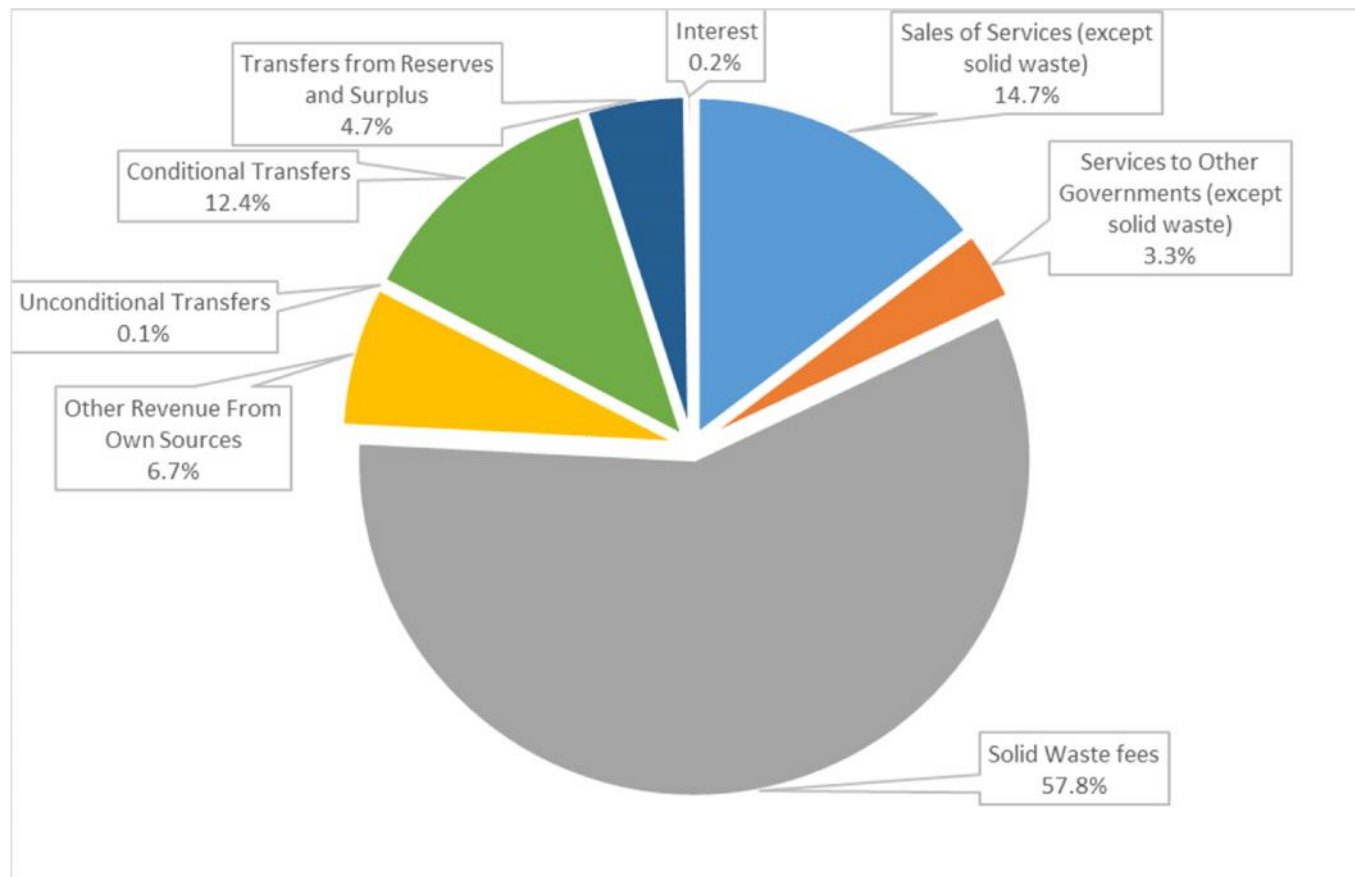
- Landfill Tip Fee increase \$19.58 per tonne to \$89.06
- EDU Rate remains the same at \$600
- Solid Waste Collection rate increase by 1.90 cents to \$0.1205/ \$100
- Residential Tax Rate held at \$0.705/\$100
- Commercial Rate held at \$1.53 /\$100
- Street Light Rates – see slide # \_\_\_\_ -

# Tax Revenue \$18,777,570





# Non-Tax Revenue \$6,277,726



# SEWER RATE

Year	Rate
2016/17	\$550
2017/18	\$600
2018/19	\$600

- Contributions to Sewer Reserve for 2018/19= \$179,500



# SEWER RATE ANALYSIS : \$600 EDU

Revenue	2018-19	2019-20	2020-21	2021-22
Area rate	\$942,500	\$956,638	\$970,987	\$985,552
<b>Expenses</b>				
Salaries	242,312	247,481	251,194	254,961
Operating	335,040	340,066	345,167	350,344
Capital from Area rate	100,000	101,500	103,023	104,568
Debt Charges	85,656	86,940	88,244	89,568
Debt Charges New				
Surplus (Deficit)	\$ 179,492	\$ 180,650	\$ 183,360	\$ 186,110
<b>Reserves</b>				
Opening Balance	\$ 682,139	\$ 765,128	\$ 372,897	\$ 491,667
Transfer to (Additions) (Surplus (Deficit) above)	179,500	180,700	183,400	186,100
Transfer to fund capital	105,500	580,000	70,000	30,000
Interest earned	8,989	7,068	5,370	7,121
Closing Balance	\$ 765,128	\$ 372,897	\$ 491,667	\$ 654,888

# REVENUE- INCREASE

Item	Amount
General Tax Revenue	\$132,866
Wind Farm Tax	\$0
Deed Transfer Tax	\$104,704
Universal Sewer	\$0
Solid Waste Collection and Disposal	\$319,216
Non Tax Revenue	
Solid Waste Disposal Fees	\$280,712
KM Wind Turbine	\$40,350

# AREA RATES

Rate	2017-18	2018-19
Waste Collection & Disposal (new /old carts)	\$0.10147	\$0.1205
Sewer Rate (EDU)	\$600.00	\$600.00

## OTHERS

Fire Protection Rate            TBD

Village Commission Rate        TBD

Private Road Improvement Rates/Charges : See Budget Document

Private Road Maintenance Rates/Charges : See Budget Document

# OTHER AREA RATES

<b>Private Wells – Mill Cove</b>	<b>2017-18</b>	<b>2018-19</b>
Individual W-1	\$700	\$700
Individual W-2	\$500	\$500
Multi-Unit Group A	\$4,200	\$4,200
Multi-Unit Group B	\$9,800	\$9,800
School	\$9,000	\$9,000

<b>Aces School – Sprinkler</b>	<b>\$ 9,477</b>	<b>\$9,477</b>
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# STREET LIGHT RATES

District	Location	2017-18 Area Rate	2018-19 Area Rate
2	District 2 - Hubbards	\$0.030	\$0.0294
3	East Chester	0.016	0.0160
1	Islandview & Chester Downs	0.024	0.0239
1	Commons Downs	0.024	0.0239
3	Target Hill Rd & Commons Rd.	0.024	0.0239
4	District 4 – Chester Basin	0.024	0.0232
5	Station Road	0.032	0.0320
5	D 5 - intersections	0.003	0.0030
5	Beech Hill Road	0.096	<b>0.0951</b>
5	Bridgeview Drive	0.032	0.0315
6	New Ross	0.070	<b>0.0680</b>
7	Haddon Hill	0.012	0.0119
7	D 7 - Intersections	0.001	0.0010
Rate, if global rate used, except for intersections			0.0269



# REQUIRED MOTIONS

That Municipal Council:

- Approve the 2018/19 Capital Budget in the amount of \$8,428,425
- Approve the 2018/19 Operating Budget and Business Plan in the amount of \$27,553,015
- Approve the reserve transfers as noted the 2018/19 Business Plan for both Capital and Operating
- Set the Residential Tax Rate at \$0.705 per \$100 of Assessment
- Set the Commercial Tax Rate at \$1.53 per \$100 of Assessment
- Set the Solid Waste Rate at \$0.1205 per \$100 of Assessment
- Set the Sewer EDU Rate, Private Well Rates and Street Light Rates as noted in the 2018/19 Business Plan