



2016 1ST DRAFT BUDGET
1^{ÈRE} ÉBAUCHE DU BUDGET 2016

SUBJECT

1st draft of the 2016 Budget

RECOMMENDATION

That Council receives the first draft of the 2016 budget, which forecasts an overall increase of 1.5%, and that further discussions be held at the set budget working day sessions.

The budget includes a 0.8 % increase in operational financial requirements which includes an additional amount of \$41,584 (+7.85%) on municipal contribution for the libraries.

The infrastructure budget portion has been increased by \$66,106 from \$1,465,992 to \$1,532,098 which represents a 4.51 % increase in the municipal contribution into the township's infrastructures which includes an additional amount of \$30,900 on municipal contribution for the libraries.

The water and sewer rates increase in this first draft is 0.95%.

FINANCIAL IMPLICATION

No financial impact at this stage

BUSINESS PLAN

N/A

COMMUNICATION PLAN

SUJET

1^{ère} ébauche du Budget 2016

RECOMMANDATION

Que le conseil accuse réception de la première ébauche du budget opérationnel 2016 qui prévoit une augmentation totale de 1.5% et que soient tenus les échanges sur cette ébauche lors des journées de travail prévus sur le budget.

Le budget opérationnel incluent une hausse de contribution municipal de 0.8% où il est prévu un montant additionnel de 41 584 \$ (+7,85%) sur la contribution municipale pour les bibliothèques.

Le budget d'infrastructure a été augmenté de 66 106 \$ soit de 1 465 992 \$ à 1 532 098\$ représentant de 4.51% de la contribution municipal dans les infrastructures de la municipalité et prévoit un montant additionnel de 30 900 \$ sur la contribution municipale pour les bibliothèques.

L'augmentation des taux d'eau et d'égouts dans cette première ébauche est 0.95%

IMPLICATIONS FINANCIÈRES

Aucun impact financier pour l'instant.

PLAN D'AFFAIRES

S/O

PLAN DE COMMUNICATION

This report along with its attachments will be posted on the municipal website

Ce rapport ainsi que les attachements seront affichés sur le site web de la municipalité.

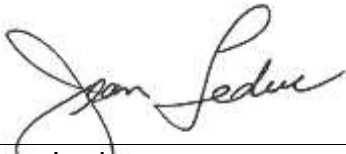


SUBMITTED BY | SOUMIS PAR:

Date: October 19 octobre 2015

Richard Godin
Director of Finance / Treasurer
Directeur des Finances / Trésorier

APPROVAL(S) | APPROBATION(S):



Jean Leduc
Chief Administrative Officer
Directeur général

Date : October 19 octobre 2015

PROJECT DESCRIPTION DU PROJET

HISTORY AND SUPPORT INFORMATION

This 1st draft budget includes 2016 estimates which reflect a 1.5% tax increase (see schedule A).

The average household of \$300,457 in assessment will see an increase of \$24.38

The water and sewer rates increase in this first draft is 0.95% compared to the 6% water rate increase from the City of Ottawa expected as of April 1st, 2016.

This water and sewer increase represents:
Yearly increase of \$10.51
Per billing \$2.63

HISTORIQUE ET INFORMATION DE SUPPORT

Le 1^{er} ébauche du budget 2016 inclut des estimés reflétant une augmentation de taxes de 1.5% (voir cédule A).

La maison moyenne ayant une évaluation de 300 457 \$ aura une augmentation de 24.38 \$

L'augmentation des taux d'eau et d'égout dans cette première ébauche est 0.95% comparativement à l'augmentation prévue des taux d'eau de la ville d'Ottawa qui sera de 6% à partir d'avril 2016.

Cette augmentation représente :
Par année 10.51 \$
Par facture 2.63 \$

Per day \$0.03

The 2016 budget includes certain increases to our user fees. The updated user fee schedules will be presented for approval during the second budget working session on Thursday, October 22nd. This By-Law is now reviewed each year within the budget exercise discussions.

**AUTRES OPTION(S) À LA
RECOMMANDATION**

N/A

ATTACHMENT(S)

A - 2016 Summary of Revenues and Expenses with and without the water and sanitary sewer services

B - Historical report - revenues generated from 1% tax increase

C- History of tax levy increase

D - History of Tax Increase VS Tax rate increase

E - +- \$5,000 variances

F – History of water and sewer rate increases

Par jour 0.03 \$

Le budget 2016 inclut certaines augmentations de certains frais d'utilisateur. Les cédules mises à jour seront présentées pour approbation lors de notre deuxième session de travail jeudi le 22 octobre. Ce règlement est maintenant révisé à tous les ans lors de l'exercice du budget.

**OTHER OPTION(S) TO THE
RECOMMENDATION**

S/O

PIÈCE(S) JOINTE(S)

A - Sommaire des opérations des revenus et dépenses 2016 avec et sans les services d'eau et d'égouts sanitaires.

B - Rapport historique des revenus générés par hausse de 1% de taxes

C - Historique de l'augmentation de la réquisition de taxe

D - Historique de l'augmentation de taxes VS l'augmentation du taux de taxes

E – variances de +-5 000\$

F – Historique de l'augmentation des taux d'eau et d'égouts

MUNICIPALITÉ RUSSELL TOWNSHIP
Budget 2016 - Ébauche / Draft: no 1 (2015-10-19)
Actuals: 2015-08-31

Appendix A | Annexe A

	2013 BUDGET BUDGET FINAL	31-Dec-13 AUDITED VÉRIFIÉ \$	2014 BUDGET BUDGET \$	31-Dec-14 AUDITED VÉRIFIÉ \$	2015 BUDGET BUDGET \$	Actuals: 2015-08-31 UNVERIFIED NON VÉRIFIÉ \$	2016 BUDGET BUDGET \$
CONSOLIDATED - REV. AND EXP.							
CONSOLIDÉ - REV. ET DÉP.							
A. REVENUS / REVENUES							
REQUISITION IMPÔTS FONCIERS	8,832,247	8,802,404	9,213,594	9,254,790	9,715,009	9,722,654	10,208,787
TAXATION LEVY							
TAXES SUPPLÉMENTAIRES SUPPLEMENTARY TAXES	180,000	194,286	230,000	276,226	310,000	13,856	250,000
FACTURATION DE L'EAU WATER BILLINGS	3,245,346	3,244,039	3,257,788	3,370,949	3,750,147	1,910,579	3,938,220
FACTURATION DES EGOUTS SEWER BILLINGS	1,219,330	1,263,619	1,327,651	1,387,458	1,379,643	708,236	1,385,883
PAIEMENTS TENANT LIEU D'IMPÔTS PAYMENTS IN LIEU OF TAXES	63,680	42,633	69,110	60,056	66,972	3,516	63,130
RECETTES POUR FONCTIONS PARTICULIÈRES REVENUES FOR SPECIFIC FUNCTIONS	3,450,248	3,537,188	3,220,098	3,690,192	3,774,071	2,214,373	3,956,916
RÉQUISITION POUR DÉPOTOIR ET RECYCLAGE GARBAGE AND RECYCLING LEVY	1,001,294	1,014,634	1,012,991	1,038,974	1,080,913	1,078,346	1,102,493
CONTRIBUTION DES RÉSERVES RESERVE CONTRIBUTIONS	8,095	2,095	65,839	147,714	187,664	0	176,624
REVENUS REPORTÉS - REDEV. D'AMÉNAGEMENT DEFERRED REVENUES - DEVELOPMENT CHARGES	588,543	533,705	603,543	537,100	633,183	0	676,730
AUTRES RECETTES OTHER REVENUES	932,939	1,859,884	1,111,749	2,276,353	1,224,245	1,083,575	1,210,330
(DÉFICIT) SURPLUS DU FONDS GÉNÉRAL (DEFICIT) SURPLUS OF GENERAL FUND	0	0	0	0	0	0	0
(DÉFICIT) SURPLUS BIBLIOTHÈQUE (DEFICIT) SURPLUS PUBLIC LIBRARY	(2,675)	11,807	0	45,719	0	0	0
TOTAL - AUTRES REVENUS / OTHER REVENUES	10,686,800	11,703,890	10,898,769	12,830,741	12,406,837	7,012,480	12,760,325
TOTAL - REVENUS / REVENUES	19,519,046	20,506,294	20,112,363	22,085,530	22,121,846	16,735,134	22,969,112
B. DÉPENSES / EXPENSES							
ADMINISTRATION GÉNÉRAL GENERAL ADMINISTRATION	2,133,320	1,983,049	2,143,928	2,000,064	2,254,987	1,216,120	2,501,369
PROTECTION DES PERSONNES ET DES BIENS PROTECTION TO PERSONS AND PROPERTY	3,953,561	4,310,048	4,185,251	4,547,541	4,177,384	1,940,972	4,244,549
SERVICES RELIÉS AUX TRANSPORT TRANSPORTATION SERVICES	3,314,419	3,540,959	3,630,028	4,125,486	4,015,468	2,884,376	4,334,585
SERVICES ENVIRONNEMENTAUX ENVIRONMENTAL SERVICES	6,557,915	6,591,164	6,516,820	6,865,120	7,104,409	3,843,424	7,438,535
PARCS, LOISIRS, CULTURE ET SERVICES COMM. PARKS, RECREATION, CULTURE AND COMM. SERVICES	2,931,286	2,875,683	2,884,419	3,102,236	3,781,342	2,196,452	3,782,734
AMÉNAGEMENT ET MISE EN VALEUR DU TERRITOIRE / PLANNING AND ZONING	628,548	1,158,958	751,917	1,404,912	788,255	1,029,549	809,134
TOTAL - DÉPENSES / EXPENSES	19,519,046	20,459,861	20,112,362	22,045,359	22,121,846	13,110,892	23,110,907
MOINS / LESS:							
FOND D'INFRASTRUCTURES - TAXES INFRASTRUCTURE FUND - TAXES	(1,107,208)	(1,306,691)	(1,186,608)	(1,373,972)	(1,465,992)	(1,465,992)	(1,532,098)
FOND D'INFRASTRUCTURES-DECHETS / RECYCLAGE INFRASTRUCTURE FUND-GARBAGE / RECYCLING	0		0				
FOND D'INFRASTRUCTURES - EGOUTS INFRASTRUCTURE FUND - SEWER	(45,000)	(51,732)	(55,000)	(126,219)	(612,180)	(612,180)	(80,000)
FOND D'INFRASTRUCTURES - EAU INFRASTRUCTURE FUND - WATER	(75,000)	(26,309)	(75,000)	(57,950)	(815,822)	(815,822)	(40,000)
TOTAL - DÉPENSES OPÉRATIONEL / OPERATIONAL EXPENSES	18,291,839	19,075,129	18,795,754	20,487,217	20,655,854	10,216,898	21,578,809
SURPLUS (DEFICIT) GENERAL	(0)	0.00	(0)	2,559	1	3,624,242	(141,796)
SURPLUS (DEFICIT) BIBLIOTHÈQUE	0.00	46,433	0	37,612	(0)	0	1
			0.00%			0.00%	1.50%

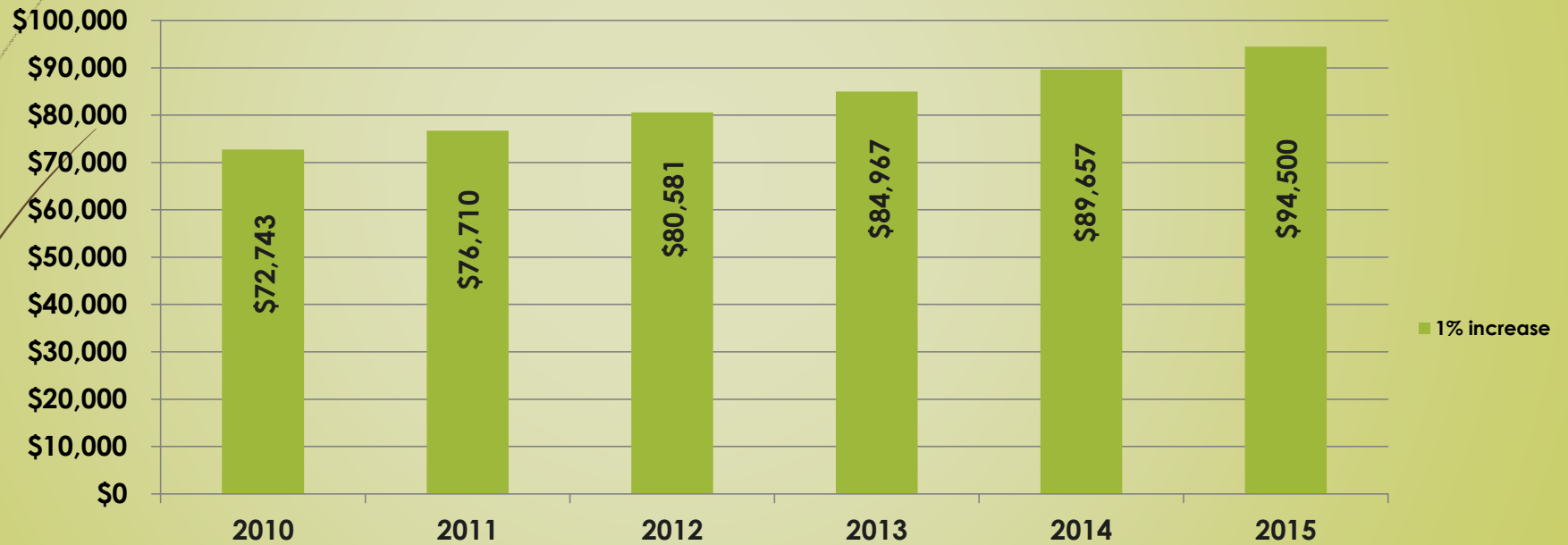


Municipalité de
RUSSELL
Township



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Rapport historique des revenus générés par hausse de 1% de taxes *Historical report - revenues generated from 1% tax increase*





Municipalité de
RUSSELL
Township



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Historique de l'augmentation de la réquisition de taxe *History of tax levy increase*



Budget 2016 – Budget workshop sessions – October 21 & 22, 2015

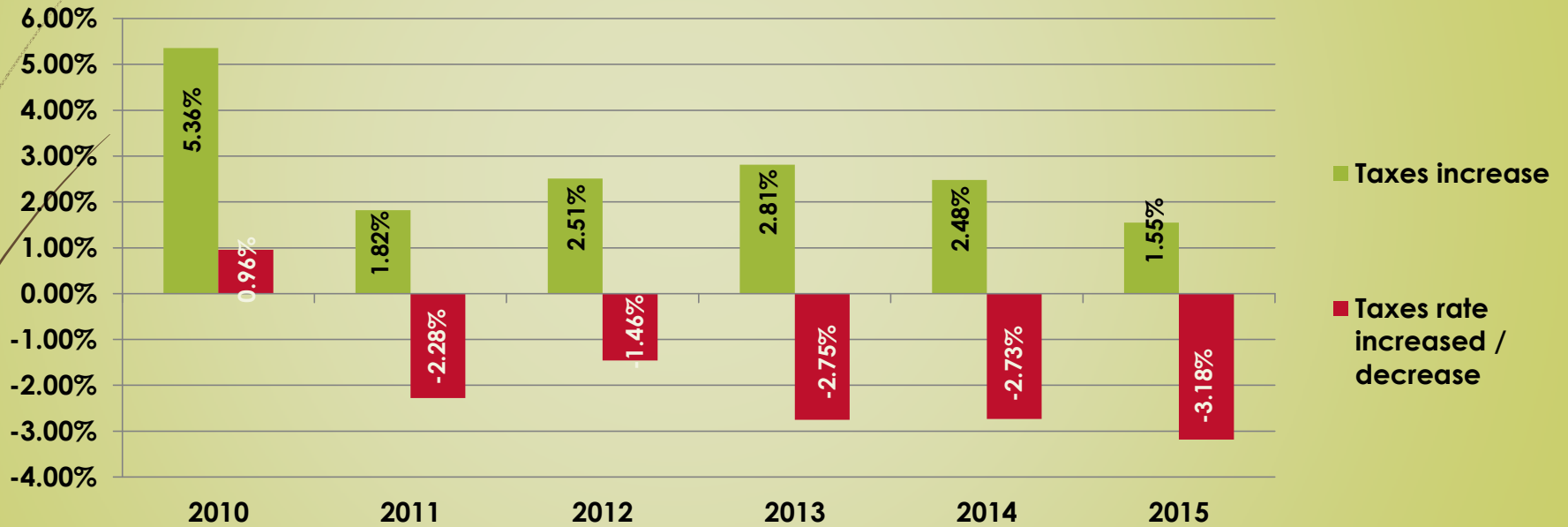


Municipalité de
RUSSELL
Township



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Historique de l'augmentation de taxes VS l'augmentation du taux de taxes History of Tax Increase VS Tax rate increase



Appendix E | Annexe E

Township of Russell
 Explication des variance au budget de +/- \$ 5000
 Budget variance +/- \$5000
 Date: 2015-10-19

GL Values Debit = expenses - (Credit = revenues)

**Sorter Greater than \$5000
 or Less than (\$5000) (NO NEGATIVES)**

GL	DESCRIPTION	2015		2016		variance Budget 2016-2015	Explications de la différence / Explanation of difference
		BUDGET		BUDGET			
00-000-0000-5010	PROV. UNCONDITIONAL GRANT - O.M.P.F.	(412,300.00)	\$	(305,000.00)	\$	\$107,300.00	Reduction of Grant expected but not confirmed
00-000-0000-8710	REV. FUND - TRANSFER TO LIBRARY BOARD	538,434.00	\$	571,216.00	\$	\$32,782.00	Increase of transfer to Library from taxation requested by Library Board
	AUTRES MUNICIPALITÉS						
00-110-0000-5200	OTHER MUNICIPALITIES	-	\$	(5,000.00)	\$	\$5,000.00	10,000 grant from UCP, 5K to be used by Council department with a matching expense at the Special Events account and the other 5K is attributed to the Russell Centennial pool department to cover expenses
00-110-0000-6240	COUNCIL - GROUP INSURANCE	18,082.25	\$	24,903.50	\$	\$6,821.25	GWL rate increase
	M&F-TÉLÉPHONE, COMMUNICATIONS						
00-110-0000-6323	M&S-TELEPHONE, COMMUNICATIONS	-	\$	6,500.00	\$	\$6,500.00	New GL created based on report FS 26-2015
00-110-0000-6840	COUNCIL - COMMUNITY DONATIONS	51,000.00	\$	35,000.00	\$	\$16,000.00	Adjusted Community donations in this budget
00-115-0000-6100	CAO - SALARIES	121,603.49	\$	110,176.01	\$	\$11,427.49	Proposed change to salary structure
00-120-0000-6240	ADM - GROUP INSURANCE	19,357.75	\$	25,419.74	\$	\$6,061.99	Reduction of Gr. Insurance based on budget calculation for Finance
	REV. ADMINISTRATION DC EARNED						
00-120-0000-7300	(OPERATIONS)	(20,000.00)	\$	-	\$	\$20,000.00	Not expected to finance projects by DC in Finance section
	FACILITIES MTCE - EQPT, SMALL TOOLS, SUPPLIES						
00-125-0000-6344		1,000.00	\$	6,000.00	\$	\$5,000.00	With an Asset Manager in place to oversee maintenance of the townhall, more work is done therefore higher expense, increase is reflected from 2014 and 2015 actuals
	FACILITIES MTCE - JANITORIAL SUPPLIES						
00-125-0000-6355		3,500.00	\$	15,000.00	\$	\$11,500.00	With an Asset Manager in place to oversee maintenance of the townhall, more work is done therefore higher expense, increase is reflected from 2014 and 2015 actuals
	FACILITIES MTCE - MTCE OF PREMISES						
00-125-0000-6455		15,000.00	\$	25,000.00	\$	\$10,000.00	With an Asset Manager in place to oversee maintenance of the townhall, more work is done therefore higher expense, increase is reflected from 2014 and 2015 actuals
	SALAIRES						
00-126-0000-6100	SALARIES	117,117.71	\$	134,787.17	\$	\$17,669.46	the portion of salary partime in 2015 become part of full time in 2016
	SALARIES TEMPS PARTIEL						
00-126-0000-6110	SALARIES PART TIME	24,930.36	\$	-	\$	\$24,930.36	Proposed change to salary structure
	HR - SALARIES FULL-TIME						
00-130-0000-6100	HR - MISCELLANEOUS	52,145.75	\$	67,161.72	\$	\$15,015.96	Employee back for 52 weeks when there was an extended leave in the 2015 budget
00-130-0000-6399	S&L EVENEMENTS SPECIAUX	62,000.00	\$	42,000.00	\$	\$20,000.00	Provisions for HayGroup impact on salaries
	S&R SPECIAL EVENTS						
00-130-0000-6443	HR - PROFESSIONAL FEES	5,750.00	\$	11,500.00	\$	\$5,750.00	Christmas activities, years of service recognition, donations
00-130-0000-6480	CONTRIBUTION DES RESERVES	40,000.00	\$	17,500.00	\$	\$22,500.00	Hay group study complete therefore less professional fees required
	CONTRIBUTION FROM RESERVES						
00-130-3100-3150		87,000.00	\$	-	\$	\$87,000.00	This amount was to be transferred from reserve in 2015 to account for the impact of the results of the Hay Group study
	SALARIES						
00-135-0000-6100	SALARIES	18,206.95	\$	72,033.65	\$	\$53,826.70	Redistribution of certain salaries
00-140-0000-6464	IT - COMPUTER SUPPORT UCPR	30,000.00	\$	40,000.00	\$	\$10,000.00	Increase in IT support from UCPR
	SALARIES SURTEMPS						
00-170-0000-6180	SALARIES OVERTIME	2,273.00	\$	10,389.40	\$	\$8,116.40	Increase in OT for the Clerk department
	S&L-FRAIS PROFESSIONNELS - AUTRES						
00-170-0000-6480	S&R-PROFESSIONAL FEES - OTHER	10,000.00	\$	5,000.00	\$	\$5,000.00	Clerk dept, Reduction of Professional fees, transferred to Legal fees
00-170-0000-6485	CLERK OFFICE - PROF. LEGAL FEES	-	\$	5,000.00	\$	\$5,000.00	Clerk dept, redistribution of fees from professional fees
	EMB FIRE FLT - SALARIES FULL-TIME						
00-211-0000-6100		-	\$	36,513.73	\$	\$36,513.73	Emb fire - Salaries shown here for Chiefs, Deputy & Captains, from 00-211-0000-6140 Emergency salaries
	EMB FIRE - SALARIES FIREMEN						
00-211-0000-6140		92,650.38	\$	58,928.87	\$	\$33,721.51	Emb fire - Salaries for Chiefs, Deputy & Captains, transferred to 00-211-0000-6100 Salaries Full time account
	EMB FIRE - TELEPHONE & COMMUNICATIONS						
00-211-0000-6323		32,300.00	\$	58,000.00	\$	\$25,700.00	In anticipation for the possibility of the dispatch service being transferred to Ottawa and of having the obligation to pay expenses to both dispatch services for a period
00-212-0000-2721	L/T LOAN 05 - RUS. FIRE HALL	144,919.87	\$	-	\$	\$144,919.87	Loan terminated in 2015
	RUS FIRE FLT - SALARIES FULL-TIME						
00-212-0000-6100		-	\$	37,861.26	\$	\$37,861.26	Rus fire - Salaries shown here for Chiefs, Deputy & Captains, from 00-211-0000-6140 Emergency salaries
	RUS FIRE - SALARIES FIREMEN						
00-212-0000-6140		68,969.74	\$	32,955.17	\$	\$36,014.57	Rus fire - Salaries for Chiefs, Deputy & Captains, transferred to 00-211-0000-6100 Salaries Full time account
	RUS FIRE - TELEPHONE & COMMUNICATIONS						
00-212-0000-6323		32,300.00	\$	58,000.00	\$	\$25,700.00	In anticipation for the possibility of the dispatch service being transferred to Ottawa and of having the obligation to pay expenses to both dispatch services for a period

Township of Russell
Explication des variance au budget de +/- \$ 5000
Budget variance +/- \$5000
Date: 2015-10-19

GL Values Debit = expenses - (Credit = revenues)

Sorter Greater than \$5000
or Less than (\$5000) (NO NEGATIVES)

GL	DESCRIPTION	2015		2016		variance Budget 2016-2015	Explications de la différence / Explanation of difference
		BUDGET		BUDGET			
	REV. - PROVINCIAL SERVICES						Reduction of revenues with new contract. In 2016 only the prisoner transportation included in contract
00-220-0000-5101		(70,000.00) \$		(6,397.00) \$		\$63,603.00	
00-220-0000-5200	OTHER MUN - UCPR - PROV. OFFENCES ACT	(200,000.00) \$		(128,628.00) \$		\$71,372.00	Reduction of the POA licences revenues from UCPR
00-220-0000-6466	POLICE SERVICES - CONTRACTED SERVICES	2,051,034.00 \$		2,082,790.00 \$		\$31,756.00	Increased portion from OPP contract
	CONTRIBUTION DES RÉSERVES (PROJ. SP)			100,000.00 \$		\$100,000.00	Amount from reserve for OPP services
00-220-3100-3150	CONTRIBUTION FROM RESERVES (SP.PROJ)			100,000.00 \$		\$100,000.00	Amount from reserve for OPP services
00-240-0000-6100	PROT. INSP - SALARIES FULL-TIME	265,397.39 \$		276,529.19 \$		\$11,131.80	Adjustments to salary structure
00-240-0000-6110	PROT. INSP - SALARIES SEASONAL P-TIME	5,400.03 \$		12,376.86 \$		\$6,976.84	Adjustments to salary structure
00-245-0000-5610	REV. DOG LICENCES	(45,000.00) \$		(35,000.00) \$		\$10,000.00	Less revenues anticipated
00-245-0000-6455	ANIMAL CONTROL - S&R MTCE OF PREMISES	1,000.00 \$		7,000.00 \$		\$6,000.00	New fencing at dog run and replacement of snowguards at multistorage
00-250-0000-5610	REV. BUILDING PERMITS	(450,000.00) \$		(520,000.00) \$		\$70,000.00	Expected increase of new building Building permits with the developments
00-250-0000-5615	BUILD INSP - BP REFUND EXPIRED (CY)	(30,000.00) \$		(35,000.00) \$		\$5,000.00	Increased portion from expired building permit refund expected
00-250-0000-6100	BUILD. INSP - SALARY FULL-TIME	295,813.63 \$		337,531.34 \$		\$41,717.72	Adjustments to salary structure
00-250-0000-6240	BUILD. INSP - GROUP INSURANCE	20,960.06 \$		30,119.92 \$		\$9,159.86	GWL rate increase
00-250-0000-6480	BUILD. INSP - PROFESSIONAL FEES OTHER	10,000.00 \$		15,000.00 \$		\$5,000.00	additional consultation to come in 2016
	TRANSFERT AUX RESERVES						
00-250-3150-3220	TRANSFER TO RESERVES	26,412.00 \$		39,986.34 \$		\$13,574.34	Revenues / expenses from Building dept to
							Revenues from UCPR \$ 356000 to finance the Wade bridge identified in the loan section
00-301-0000-5200	OTHER MUNICIPALITIES - ROADWAYS	- \$		(358,500.00) \$		\$358,500.00	Redistribution of salary to public utilities department; Supervisor at lower level
							on the pay scale
00-301-0000-6100	ROADS - ADMINISTRATION FULL-TIME	251,741.63 \$		231,261.21 \$		\$20,480.42	Masterplan is complete therefore less professional fees required in 2016
00-301-0000-6480	ROADS - PROFESSIONAL FEES OTHER	51,056.00 \$		30,000.00 \$		\$21,056.00	No DC financing in 2016. 2015 was for Master Plan
00-301-0000-7300	REV. ROADS - D.C. EARNED OPERATIONS	(16,844.80) \$		- \$		\$16,844.80	Loan for St.Joseph in 2015 was not done
00-301-0003-6535	ROADS - INTEREST FOR ST.JOSEPH BRIDGE	31,982.00 \$		- \$		\$31,982.00	More rentals in 2016 (new loader)
00-303-0000-6451	ROADS FLT - RENTAL AND SERVICES	76,100.00 \$		106,250.00 \$		\$30,150.00	2 operators have salary increases, new employee from 2015 for part of the year is now 52 weeks in 2016
00-310-0000-6100	ROADS - GEN. MTCE - SALARIES FULL-TIME	355,200.00 \$		407,495.00 \$		\$52,295.00	More time allocated to Jobs operations
00-310-0000-6180	ROADS - GEN. MTCE - OVERTIME	40,000.00 \$		45,000.00 \$		\$5,000.00	Increased as justified by previous year actuals
00-310-0000-6340	ROADS - MATERIALS & SUPPLIES	355,850.00 \$		360,900.00 \$		\$5,050.00	More rentals in 2016 (new loader)
00-310-0000-6449	ROADS - S & R	133,900.00 \$		151,000.00 \$		\$17,100.00	GWL rate increase
00-320-0000-6240	ROADS OVERHEAD - GROUP INSURANCE	37,506.56 \$		56,703.00 \$		\$19,196.44	reclassification of employee brought cost to this section
00-320-0000-6260	ROADS OVERHEAD - O.M.E.R.S.	27,216.08 \$		36,073.24 \$		\$8,857.16	A loan was terminated in 2015. In 2016 is the portion of the loan that would be repayable by a revenue from UCPR (\$ 356000)
	L/T LOAN BORR. FM RES - ROADS VEHICULE						A loan was terminated in 2015.
00-340-0000-2721	DEBT	50,331.00 \$		356,000.00 \$		\$305,669.00	
00-340-0000-2740	L/T OMEIFA LOAN - RDS / BRIDGES	74,307.74 \$		- \$		\$74,307.74	
	TRANSIT- CONTRACTS TRANSPORTATION SERVICES						
00-360-0000-6466		657,816.00 \$		643,848.00 \$		\$13,968.00	Reduction to fuel adjustments due to decreasing fuel costs
00-380-0000-6305	ST. LIGHTS - UTIL., HYDRO	95,000.00 \$		68,714.78 \$		\$26,285.22	Expected cost reduction with the installation of LED lights
	TRANSFERT AUX RESERVES						
00-380-3100-3100	TRANSFER TO RESERVES			26,285.22 \$		\$26,285.22	Transfer to reserve the cost reduction variance to modify future Lights
00-411-0000-5400	REV. SEWER - BILLING (EMB)	(1,341,062.50) \$		(1,356,026.00) \$		\$14,963.50	Increase in sewer expected with growth (new residences)
00-411-0000-6100	SEWER - SALARIES FULL-TIME	339,512.74 \$		359,514.01 \$		\$20,001.28	Redistribution of salary, and salary progressions, new operator added hours
00-411-0000-6110	SEWER - SALARIES PART-TIME	5,486.46 \$		- \$		\$5,486.46	salary progressions
00-411-0000-6180	SEWER - OVERTIME	23,600.00 \$		29,600.00 \$		\$6,000.00	New operator
00-411-0000-6240	SEWER - GROUP INSURANCE	16,882.10 \$		27,216.89 \$		\$10,334.78	GWL rate increase
00-411-0000-7300	REV. SEWER - D.C. EARNED OPERATIONS	(53,194.00) \$		- \$		\$53,194.00	No DC financing in 2016
00-411-0003-6535	SEWER - INTEREST (STN NO 3)	3,934.50 \$		17,357.00 \$		\$13,422.50	last year payment expected to have only 4. This year full year
	TRANSFERT AU FDS RÉSERVE (ACTIFS)						
00-411-3150-3240	TRANSFER TO RESERVE FUND (ASSETS)	188,731.00 \$		40,577.00 \$		\$148,154.00	reduction of transfer to asset reserve
00-431-0000-2721	L/T LOAN - MAR. WATER Principal Ottawa	253,327.19 \$		265,762.53 \$		\$12,435.34	variance between principal and interest; total of both no changes
							Increase due to distribution between principal and interest and the fact that we decreased the length of the loan from 12 to 10 yrs
00-431-0000-2723	L/T LOAN - EMB. RESERVOIR Principal	167,210.34 \$		218,683.55 \$		\$51,473.21	As per analysis and report from WSP
00-431-0000-5400	REV. WATER - EMB. BILLING	(1,817,638.82) \$		(1,848,943.00) \$		\$31,304.18	As per analysis and report from WSP
00-431-0000-5401	REV. WATER - CONSUMPTION BILLING	(1,604,059.71) \$		(1,760,978.00) \$		\$156,918.29	As per analysis and report from WSP

Township of Russell
 Explication des variance au budget de +/- \$ 5000
 Budget variance +/- \$5000
 Date: 2015-10-19

GL Values Debit = expenses - (Credit = revenues)

Sorter Greater than \$5000
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GL	DESCRIPTION	2015		2016		variance Budget 2016-2015	Explications de la différence / Explanation of difference
		BUDGET		BUDGET			
00-431-0000-5459	REV. WATER - CASTOR ST WATERMAIN 55-2011	(5,000.00)	\$	-	\$	\$5,000.00	No amounts expected from Castor St in 2016
	REV INT - ST-THOMAS ST EMPRUNT						In 2015 was entered for full repayment of owners (principal and interest) and
00-431-0000-5460	INT REV - ST-THOMAS ST - LOAN	(5,500.00)	\$	(74.34)	\$	\$5,425.66	should have been only interest. 2016 = interest portion only
00-431-0000-5850	REV. OTHER - WATER ENVIRONMENT	(10,000.00)	\$	(2,341.00)	\$	\$7,659.00	Decreased based on previous years
00-431-0000-6100	WATER - SALARIES FULL-TIME	455,489.26	\$	491,100.21	\$	\$35,610.95	Redistribution of salary, and salary progressions, new operator added hours
00-431-0000-6110	WATER - SALARIES PART-TIME	5,486.46	\$	-	\$	\$5,486.46	Student removed from budget
00-431-0000-6180	WATER - ACCRUED SALARIES	36,150.00	\$	45,150.00	\$	\$9,000.00	New operator
00-431-0000-6240	WATER - GROUP INSURANCE	23,393.25	\$	38,145.96	\$	\$14,752.71	GWL rate increase
00-431-0000-6260	WATER - O.M.E.R.S.	33,888.79	\$	39,508.93	\$	\$5,620.14	Impact of Rate adjustment and salary step increase
00-431-0000-6478	WATER -OTTAWA - WATER FEE	1,604,060.00	\$	1,760,978.00	\$	\$156,918.00	Ottawa rates increase of 6%
00-431-0000-6484	WATER - PROF FEES	37,000.00	\$	20,000.00	\$	\$17,000.00	Masterplan complete therefore less funds needed
00-431-0000-6485	WATER - PROF FEES -LEGAL	30,000.00	\$	50,600.00	\$	\$20,600.00	To account for potential litigations upcoming
00-431-0000-6487	WATER - PROFESSIONAL SERVICES DQMS	15,000.00	\$	7,500.00	\$	\$7,500.00	One time study for standard of care completed in 2015
00-431-0001-6535	WATER - INTEREST Ottawa loan	637,850.25	\$	625,414.91	\$	\$12,435.34	variance between principal and interest; total of both no changes
							Increase due to distribution between principal and interest and the fact that we
00-431-0004-6535	WATER - INTEREST EMB. RESERVOIR Interests	73,833.66	\$	53,967.73	\$	\$19,865.93	decreased the length of the loan from 12 to 10 yrs
	TRANSFERT AU FDS RÉ (ACTIFS)						
00-431-3150-3252	TRANSFER RESERVE FUND (ASSETS)	380,871.00	\$	314,675.16	\$	\$66,195.84	reduction of transfer to asset reserve
	TRANSF. AU FDS RES. (RUE CASTOR)						
00-431-3150-3253	TRANSFER TO RES. FUND (CASTOR ST)	5,000.00	\$	-	\$	\$5,000.00	No amounts expected from Castor St in 2016
00-440-0000-5350	REV. GARB. DISP - GARBAGE LEVY	(361,888.00)	\$	(367,584.00)	\$	\$5,696.00	Increase due to growth - new construction related.
00-440-0000-6466	GARB. COLL - CONTRACTED SERVICES	331,287.33	\$	336,344.15	\$	\$5,056.82	Increase in contract share for garbage collection
00-440-0000-6480							
RECLASS TO 00-460-0000-6480	GARB. COLL - PROFESSIONAL FEES OTHER	8,000.00	\$	50,000.00	\$	\$42,000.00	Increase for monitoring fees
	CONTRIBUTION DES RÉSERVES						
00-450-3150-3210	CONTRIBUTION FROM RESERVES	41,391.00	\$	36,000.00	\$	\$5,391.00	Monitoring of closed landfill
	SUBVENTIONS DE L'ONTARIO						
00-460-0000-5120	ONTARIO GRANTS	(127,423.00)	\$	(147,000.00)	\$	\$19,577.00	Increase portion of grant
	SUBVENTIONS L'ONT -VENTE MAT MHSW						
00-460-0000-5125	ONTARIO GRANTS - SALE OF MAT MHSW	(1,000.00)	\$	(20,000.00)	\$	\$19,000.00	Increase portion of grant for MHSW
00-460-0000-5350	REV. GARB. DISP - RECYCLING SERVICE FEES	(492,844.50)	\$	(505,168.50)	\$	\$12,324.00	increase portion recycling servi for SERVICE
00-460-0000-6335	RECYCLING - EQPT MATERIAL & SUPPLIES	3,000.00	\$	8,000.00	\$	\$5,000.00	
00-460-0000-6466	RECYCLING - CONTRACTED SERVICES	565,362.13	\$	571,933.85	\$	\$6,571.72	contract portion increased with growth
	REV. OTHER MUN. UCPR - CHILD CARE						
00-630-0000-5200	ASSISTANTS	(65,000.00)	\$	-	\$	\$65,000.00	La Diversité - Closed
00-630-0000-5521	REV. CHILD CARE - REGISTRATION FEES	(58,000.00)	\$	-	\$	\$58,000.00	La Diversité - Closed
00-630-0000-6100	CHILD CARE - SALARIES FULL - TIME	56,390.15	\$	-	\$	\$56,390.15	La Diversité - Closed
00-630-0000-6110	CHILD CARE - SALARIES PART - TIME	66,044.14	\$	-	\$	\$66,044.14	La Diversité - Closed
00-630-0000-6200	CHILD CARE - C.P.P.	5,417.47	\$	-	\$	\$5,417.47	La Diversité - Closed
00-630-0000-6260	CHILD CARE - O.M.E.R.S.	5,231.36	\$	-	\$	\$5,231.36	La Diversité - Closed
00-630-0000-6610	CHILD CARE - RENTAL OF PREMISES	25,725.00	\$	-	\$	\$25,725.00	La Diversité - Closed
	REV. AUTRES MUN. UCPR - Subv prog.						Share of grant from UCPR - for La Croisée / St-Jean now increased with
00-635-0000-5200	REV. OTHER MUN. UCPR - Grants Program	(101,600.00)	\$	(162,500.00)	\$	\$60,900.00	diversité closed
	FRAIS D'INSCRIPTION						Share of registration fees for La Croisée / St-Jean now increased with
00-635-0000-5521	REGISTRATION FEES	(600,000.00)	\$	(550,000.00)	\$	\$50,000.00	diversité closed
	SALAIRES						Share of Increased for La Croisée / St-Jean now increased with diversité
00-635-0000-6100	SALAIRES	118,274.83	\$	167,211.26	\$	\$48,936.43	closed
	SALAIRES TEMPS PARTIEL						Share of Increased for La Croisée / St-Jean now increased with diversité
00-635-0000-6110	PART-TIME SALARIES	356,573.45	\$	369,750.59	\$	\$13,177.14	closed
	ASSURANCE COLLECTIVE						Share of Increased for La Croisée / St-Jean now increased with diversité
00-635-0000-6240	GROUP INSURANCE	8,857.46	\$	17,515.90	\$	\$8,658.44	closed and GWL rate increase
	O.M.E.R.S.						Share of Increased for La Croisée / St-Jean now increased with diversité
00-635-0000-6260	O.M.E.R.S.	8,966.51	\$	14,220.04	\$	\$5,253.53	closed

Township of Russell
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GL	DESCRIPTION	2015		2016		variance Budget 2016-2015	Explications de la différence / Explanation of difference
		BUDGET		BUDGET			
00-635-0000-6321	M&F-FOURNITURES BUREAU, ÉQUIP. M&S-OFFICE SUPPLIES, EQUIP.	15,000.00	\$	5,000.00	\$	\$10,000.00	\$5000 is enough for the daycare's requirements
00-635-0000-6344	M&F-ÉQUIPEMENT & MATÉRIEL M&S-EQUIPMENT & MATERIAL	14,000.00	\$	4,500.00	\$	\$9,500.00	\$9500 is enough for the daycare's requirements
00-635-0000-6450	S&L-EQUIPEMENT & MATÉRIEL S&R-EQUIPMENT & MATERIAL	12,000.00	\$	5,000.00	\$	\$7,000.00	\$7000 is enough for the daycare's requirements
00-635-3100-3150	TRANSFERT AUX RÉSERVE TRANSFER TO RESERVE	42,052.00	\$	14,733.29	\$	\$27,318.71	Reduced surplus due to share of increase in salaries
00-710-0000-6100	REC. ADM.- SALARIES FULL-TIME	101,133.82	\$	117,360.32	\$	\$16,226.50	salary progressions
00-710-0000-6480	REC. ADM - PROF FEES	27,809.00	\$	2,000.00	\$	\$25,809.00	Materplan completed in 2015
00-710-0000-7300	REV. REC. ADM. - D.C. EARNED REV. REP. - AUTRES RESERVES	(22,247.20)	\$	-	\$	\$22,247.20	No need to finance from DC because was to finance 2015 master plan
00-710-3100-3120new	DEF. REVENUES - OTHER RESERVES	5,561.80	\$	-	\$	\$5,561.80	No need to finance from reserve because was to finance 2015 master plan
00-720-0000-6466	PARKS GEN - MOWING CONTRACT SERVICES	70,000.00	\$	55,000.00	\$	\$15,000.00	Share of mowing costs redistributed to other departments
00-720-0818-5520	REV. SKATEBOARD - USER FEES SERV. PUBLICS - AQUEDUC / ÉGOUTS	(7,000.00)	\$	-	\$	\$7,000.00	Share of revenues from Skateboard park removed
00-720-0826-6302	UTILITIES - WATER & SEWER	-	\$	18,000.00	\$	\$18,000.00	New fees for splash pad
00-735-0000-5521	REV. DAY CAMP - REGISTRATION FEES	(110,000.00)	\$	(150,000.00)	\$	\$40,000.00	Increase in expected registration fees
00-735-0000-6110	DAY CAMP - SALARIES PART-TIME	78,567.04	\$	104,256.53	\$	\$25,689.49	Additional hours
00-735-0000-6359	DAY CAMP - PROG. ACTIVITY ADMISSION FEES	7,000.00	\$	12,000.00	\$	\$5,000.00	Increase as justified by previous years
00-751-0000-5500	REV. EMB. ARENA - RENTAL ICE	(329,500.00)	\$	(336,500.00)	\$	\$7,000.00	Recommended increase in rates
00-751-0000-5510	REV. EMB. ARENA - RENTAL ARENA HALL	(32,000.00)	\$	(20,000.00)	\$	\$12,000.00	No more rental from Daycare following it's closure
00-751-0000-6305	EMB. ARENA - UTIL., HYDRO	87,000.00	\$	105,000.00	\$	\$18,000.00	Increase as justified by previous years
00-752-0000-5555	REV. CANTEEN EMB. - CANTEEN SALES	(40,000.00)	\$	(45,000.00)	\$	\$5,000.00	Increase as justified by previous years
00-753-0000-5550	REV. EMB. COM. HALL - BAR SALES	(40,000.00)	\$	(30,000.00)	\$	\$10,000.00	Decrease as bar sales are on the decline
00-758-0000-5510	REV. RSYC - RENTAL OF PREMISES	-	\$	(5,000.00)	\$	\$5,000.00	Youth Centre
00-759-0000-5200	REV. OTHER MUNICIPALITIES	-	\$	(5,000.00)	\$	\$5,000.00	10K Grant received from UCPR, shared with the Council department
00-759-0000-6355	POOL - MAINTENANCE OF PROPERTY	300.00	\$	5,300.00	\$	\$5,000.00	Expenses recoded to 00-759-0000-6450
00-759-0000-6450	POOL - MTCE & REPAIRS OF EQPT REV. ZONING, OFFICIAL PLAN, MINOR	6,000.00	\$	1,000.00	\$	\$5,000.00	Expenses recoded from 00-759-0000-6355
00-810-0000-5351	VARIANCE	(35,000.00)	\$	(30,000.00)	\$	\$5,000.00	Decrease in anticipated revenues
00-810-0000-5353	REV. ENGINEER, SITE PLAN SUBDIVISION	(15,000.00)	\$	(20,000.00)	\$	\$5,000.00	Increase in volume and userfee (recommended)
00-810-0000-5355	REV. MINOR VARIANCES REV. AUTRES	(5,500.00)	\$	-	\$	\$5,500.00	Combined with GL 00-810-0000-5351
00-810-0000-5399	OTHER REVENUES	(22,500.00)	\$	(13,500.00)	\$	\$9,000.00	Revenues from Solar panels and from communications tour rental
00-810-0000-6100	PLAN. DEV - SALARIES FULL-TIME	161,168.31	\$	204,551.97	\$	\$43,383.66	New position - Junior planner
00-810-0000-6240	PLAN. DEV - GROUP INSURANCE CONTRIBUTION DES RESERVES	10,933.52	\$	17,377.16	\$	\$6,443.64	GWL rate increase Studies were funded by reserves in 2015, they are complete therefore less
00-810-3100-3150	CONTRIBUTION FROM RESERVES	27,500.00	\$	10,623.96	\$	\$16,876.04	transfers are required
00-821-0000-6444	IND PARK EMB - ADVERTISING	5,000.00	\$	-	\$	\$5,000.00	All lands are sold or in the final stages of being sold All lands are sold or in the final stages of being sold therefore less legal fees
00-821-0000-6480	IND PARK EMB - PROFESSIONAL FEES OTHER	15,000.00	\$	7,500.00	\$	\$7,500.00	required
00-823-0000-5530	ECON. DEV - REV SPONSORSHIP	(18,000.00)	\$	(3,000.00)	\$	\$15,000.00	Decrease due to recommendation that InfoGuide be produced online only
00-823-0000-6100	ECON. DEV - SALARIES FULL-TIME	184,124.33	\$	145,653.22	\$	\$38,471.11	Redistribution of salary to Communications dept. Less fees by going online with InfoGuide, also justified by previous years
00-823-0000-6320	ECON. DEV - PROMOTIONAL MATERIAL	78,000.00	\$	38,000.00	\$	\$40,000.00	expenses
00-840-0000-5100	PROV. GRANT - DRAINAGE SUPERINTENDANT	(34,000.00)	\$	(40,500.00)	\$	\$6,500.00	Redistribution of cost within department
00-840-0000-5399	REV. MUNICIPAL DRAINS MAINTENANCE	(2,000.00)	\$	(36,000.00)	\$	\$34,000.00	Redistribution of cost within department
00-840-0000-6453	AGR. & REF. - M / D MTCE CONTRACTOR	43,000.00	\$	64,000.00	\$	\$21,000.00	Redistribution of cost within department
00-850-0000-5399	REV. TILE DRAINAGE LOANS	(37,160.00)	\$	(31,359.00)	\$	\$5,801.00	Principal TD - two loans terminated in 2015 reducing payment due
00-900-0000-4110	MUNICIPAL - RESIDENTIAL	(8,366,941.35)	\$	(8,793,317.94)	\$	\$426,376.59	Increasing portion of taxation
00-900-0000-4115	MUNICIPAL - MULTI-RESIDENTIAL	(172,282.63)	\$	(180,896.76)	\$	\$8,614.13	Increasing portion of taxation
00-900-0000-4120	MUNICIPAL - COMMERCIAL	(718,835.81)	\$	(754,777.60)	\$	\$35,941.80	Increasing portion of taxation
00-900-0000-4130	MUNICIPAL - INDUSTRIAL	(125,203.04)	\$	(131,463.27)	\$	\$6,260.23	Increasing portion of taxation
00-900-0000-4142	MUNICIPAL - FARMLANDS	(269,204.26)	\$	(282,662.32)	\$	\$13,458.06	Increasing portion of taxation

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GL	DESCRIPTION	2015	2016	variance Budget 2016-2015	Explications de la différence / Explanation of difference
		BUDGET	BUDGET		
00-900-0000-4310	MUNICIPAL - SUPPL. RESIDENTIAL	(310,000.00) \$	(250,000.00) \$	\$60,000.00	Reduction expected for supplementary taxes
00-900-0000-8420	ADM - CANCELLED MUNICIPAL TAXES	50,000.00 \$	60,000.00 \$	\$10,000.00	Increased portion expected for cancelled taxes
06-790-0000-4190	LIB. - TAX LEVY PORTION	(538,434.00) \$	(571,216.00) \$	\$32,782.00	the portion for library levy portion requested
06-790-0000-6110	LIB. - SALARIES PART-TIME	98,962.44 \$	132,812.81 \$	\$33,850.37	Two new positions (technician and clerk)
06-790-0000-6240	LIB. - GROUP INSURANCE	18,235.63 \$	29,400.00 \$	\$11,164.37	Two new positions (technician and clerk)
06-790-0000-6250	LIB. - R.R.S.P.	28,262.55 \$	22,230.91 \$	\$6,031.64	Two new positions (technician and clerk)
06-790-0000-6260	LIB. - O.M.E.R.S.	9,015.35 \$	15,316.43 \$	\$6,301.08	Two new positions (technician and clerk)
	REV. REP. - DIVERS DC				
06-790-0000-7300	DEF. REVENUES - MISC DC	(5,000.00) \$	(14,000.00) \$	\$9,000.00	To fund capital and operational expenses
	TRANSFERT DU FOND RÉSERVE				
06-790-3150-3200	TRANSFER FROM RES. FUND	22,000.00 \$	30,000.00 \$	\$8,000.00	To help with financing for new staff and for change in open hours

Township of Russell History of water and sewer rates changes

<u>Residential property</u>	2009 (Avant compteur d'eau / Prior use of meters)	2010			2011			2012		
			Increase %		Increase %		Increase %		Increase %	
WATER			0.00%		4.67%		11.95%			
<u>Water Fixed Rate/ Taux d'eau fixe</u>	\$349.00		\$427.00	22.35%		\$427.00	0.00%		\$427.00	0.00%
<u>Water Variable Rate / Taux d'eau var use M3</u>	\$0.00	Rate / M3	\$244.50		Rate / M3	\$255.92	4.67%	Rate / M3	\$286.50	11.95%
- \$ Rate / M3 and - Costs for 163 M3 annual usage	163	\$1.50	NEW		\$1.570			\$1.758		
Effective date:		01-Apr-10	0		1-Apr-11			16-Mar-12		
YEARLY COST	\$349.00		\$671.50	92.41%		\$682.92	1.70%		\$713.50	4.48%

SEWER

<u>Sewer Fixed Rate/ Taux d'égout fixe</u>		% of Water Fixed rate			% of Water Fixed rate			% of Water Fixed rate		
All areas:		38%	\$162.26		38%		0.00%	38%		0.00%
Embrun area:	\$227.00		\$162.26	-28.52%						
Russell area:	\$248.00		\$162.26	-34.57%		\$162.26			\$162.26	
<u>Sewer Variable Rate / Taux d'égout v use M3</u>	\$0.00	% of Water Variable rate	\$92.91		% of Water Variable rate	\$96.11		% of Water Variable rate	\$143.25	
	163	38%			38%			50%		
		Rate / M3			Rate / M3			Rate / M3		
- \$ Rate / M3 and - Costs for 163 M3 annual usage		\$0.57	NEW		\$0.590		3.44%	\$0.879		49.05%
YEARLY COST:										
Embrun Area	\$227.00		\$255.17	12.41%						
Russell Area	\$248.00		\$255.17	2.89%						
YEARLY COST:	237.5		\$255.17	7.44%		\$258.37	1.25%		\$305.51	18.25%

ANNUALIZED COSTS:										
Embrun Area	\$576.00		\$926.67	60.88%						
Russell Area	\$597.00		\$926.67	55.22%						
TOTAL for BOTH SERVICES:	\$ 586.50		\$926.67	58.00%		\$941.29	1.58%		\$1,019.01	8.26%

2013		2014		2015		2016 Proposed rates estimated		
	Increase %		Increase %		Increase %		Increase %	
	2.00%		2.00%					
	\$427.00	0.00%	\$427.00	0.00%	\$419.00	-1.874%	\$411.00	-2%
Rate / M3	\$292.23	2.00%	\$295.15	1.00%	\$370.01	25.00%	\$391.53	5.81%
\$1.793			\$1.811		\$2.270		\$2.402	
	\$719.23	0.80%	\$722.15	0.41%	\$789.01	9.26%	\$802.52	1.71%
	\$5.73							

% of Water Fixed rate			% of Water Fixed rate			% of Water Fixed rate			% of Water Fixed rate	
38%		0.00%	43.0%		13.16%		92.26%			-1%
	\$162.26		\$183.61		\$353.00		\$349.05			
% of Water Variable rate	\$192.02		\$193.15		\$0.00		\$0.00			
65.71%			65.44%							
Rate / M3			Rate / M3		Rate / M3		Rate / M3			
\$1.178		34.05%	\$1.185		0.58%		-100.00%			
	\$354.28	15.96%	\$376.76	6.34%	\$353.00	-6.31%	\$349.05	-1.12%		

	\$1,073.51	5.35%	\$1,098.91	2.37%	\$1,142.01	3.92%	\$1,151.57	0.84%
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