



STAFF REPORT

DEPARTMENT: Treasury

CHAIR: Councillor G. Canning

DATE: April 18, 2017

Report No.: TR-2017-7 Budget 2017 Approval

RECOMMENDATION:

THAT Council approve the 2017 Municipal Operating Budget in the gross amount of \$23,918,759 requiring a net amount of \$18,953,871 to be raised through property taxation, and

THAT Council approve the 2017 Municipal Capital Budget representing a gross expenditure of \$6,121,530, and

THAT the Director of Finance/Treasurer be authorized to present a By-Law to establish 2017 Tax Rates for all classes of assessment for consideration by Council to the May 29, 2017 meeting, and

THAT the 2017 Water and Wastewater Operating Budget in the gross amount of \$6,977,468 be approved, and

THAT the Water and Wastewater rates for 2017 remain as set out in By-Law 2016-12, and

THAT the 2017 Water and Wastewater Capital Budget representing a gross expenditure of \$1,999,200 be approved, and

THAT in accordance with s.s.5(1) of the Development Charges Act, 1997 and s.5 of Ontario Regulation 82/98, it is Council's clear intention that any excess capacity provided by any of the above-referenced capital works will be paid for by future development charges.

BUDGET 2017 COMMENTARY:

Council is aware that the 2017 budget process has been somewhat different than perhaps you have previously been accustomed to. With the best of intentions, we embarked upon the budget process internally back in the fall of 2016. Department Heads along with key staff commenced the process of compiling the numbers and details. However as an organization we faced new challenges which provided the Town of Midland with some new opportunities. With the arrival of a new Chief Administrative Officer along with a new Director of Finance/Treasurer we took the opportunity to challenge the past practises and norms to

reshape and create a new and evolving framework for the Town's municipal budget process. Essentially we took apart the previous budget structure with a view to reassembling it to provide greater accountability and transparency within each operating area. We dismantled the nebulous all encompassing "administration" account structure and reassigned those amounts to established departments and service areas. All these changes are designed to take us to the preferred state, which allows Council and the community to better understand the true cost of delivering various programs and services. As mentioned during the 2017 budget presentations, although this may seem like a revolutionary change, it is simply an evolutionary process that will ultimately allow the public and those interested in municipal matters to better understand where and how their tax dollars are expended.

As adjuncts to the budget documentation and in our efforts to provide Council with a more fulsome picture of operations for 2017, we have attached two other pieces of information:

- the summary of each department/service area's business plan and Budget 2017 highlights (Attachment #1), and
- a breakdown of staffing which shows the historic changes in the number of Full Time Equivalents (FTEs) from 2012 to 2017 (Attachment #2).

Operating Budget Definitions

The operating budget has been presented in three columns as per established practice in the Town of Midland. These columns are defined as follows:

- Base - indicates staff's best estimate of the level of expenditures necessary to continue the service provided in 2016 into 2017
- One-Time – indicates requests that are considered one-time items that should not automatically get buried in the base budget in future years
- Service Level – are changes that increase or decrease the service levels and would be added or subtracted from the base in future years

Budget Schedule

As was previously noted, your administration has been engaged in the actual budget process for several months prior to releasing the budget materials that you have been actively considering. Our efforts are in large part focussed on compiling, reviewing, debating and rethinking the allocation of both expenses and revenues impacting the municipal operations. The Chief Administrative Officer and the Director of Finance met with each Department Head, the Police Chief, the CEO of the Midland Public Library and several external organizations funded through the tax base. Following these discussions, the first draft budget submission was prepared for Council's consideration.

Budget deliberations occurred over several Special Council Meetings:

- March 10, 2017 – External Agencies, Boards and Committees along with the Municipal Department/Service Areas and Water/Waste Water Operating Budget
- March 22, 2017 – the Municipal Department/Service Areas and Water/Waste Water Capital Budget along with the Specific Requests submitted by Members of Council
- March 30, 2017 – Public Meeting to receive comments from the Residents, Taxpayers and other Stakeholders

Budget 2017 was an iterative process with Council considering input and deliberating upon various inputs and making changes at each meeting.

Budget 2017 Proposal

Budget 2017 Draft #1 was released on March 6, 2017 with a proposed year over year increase of \$583,313 or 3.17% and is Attachment #3. The impact is summarized as follows:

2017 Base	207,137	1.13%
One Time	174,600	0.95%
Service Level	201,576	1.10%
Draft 1 Total	583,313	3.17%

Changing the Budget Framework

Budget 2017 represents a springboard for change and a start on the repositioning that needs to occur to improve our disclosure of the true cost of services. Administration views the 2017 budget exercise as an “interim” response toward a new budget document and process. It is a step forward in refining the budget approach into more robust financial planning. The process will continue to unfold throughout the year and will result in further improvements and refinements in each subsequent budget process.

Assessment Increase

The impact of Current Value Assessment (CVA) assessment resulted in an increase for the 2017 municipal portion of the property taxes by \$27,169 (0.1%) based upon 2016 tax rates. This increase in revenue has been included in the 2017 Base Budget. A careful examination of the returned roll reflects some significant challenges especially within the commercial property classes.

Table 1 indicates the total net assessment by assessment class:

TABLE 1				
	\$ Dec 31/16 Assessment	\$ Jan 1/17 Assessment	\$ CVA Change	% CVA Change
Residential & Farm	1,399,872,955	1,411,401,399	11,528,444	0.62
Multi-Residential	64,514,500	64,411,500	(103,000)	(0.01)
Commercial	336,343,446	330,514,417	(5,829,029)	(0.31)
Industrial	60,034,480	59,426,870	(607,610)	(0.03)
TOTAL	1,860,765,381	1,865,754,186	4,988,805	0.27

Table 2 indicates the dollar value of the property taxes by class of assessment (Town Levy) at 2016 tax rates. The first column is the value based on 2016 assessment and the second column is the value based on the new CVA:

TABLE 2				
	\$ Dec 31/16 Town Levy	\$ Jan 1/17 Town Levy	\$ Town Levy Change	% Town Levy Change
Residential & Farm	\$12,819,022	\$13,087,108	\$268,086	1.47
Multi-Residential	\$910,433	\$947,106	\$36,673	0.20
Commercial	\$3,827,638	\$3,543,455	(\$284,183)	(1.55)
Industrial	\$799,946	\$806,539	\$6,593	0.03
TOTAL	\$18,357,039	\$18,384,208	\$27,169	0.15

Providing for the 2015 Deficit

Operations in 2015 resulted in a deficit of \$477,364. As per current practice, this deficit has been funded in Budget 2017 through two discretionary reserves:

- \$375,000 from the Contingency Reserve, and
- The balance of \$102,364 from the Facility Replacement Reserve.

An update to the policy for distributing a surplus and funding a deficit will be brought forward for Council approval at a later date.

Changes in Disclosure

Operating: With the significant number of changes made in presentation of both the operating and capital documents, the ability to make comparisons between the 2017 proposed budget to the 2016 approved budget is challenging. However, moving forward comparisons will become easier and more transparent than in prior budget deliberations.

Capital: The capital disclosure was not able to be altered in time for the release of the budget documents in advance of the first scheduled meeting; however, the capital budget presented for your approval here is in the new format (Attachment #4). This format separates municipal capital from rate based capital, and enables us to become compliant with the Tangible Capital Asset approach mandated a number of years ago by the Province. The new format clearly displays the total gross investment of \$8,120,730 Council has made to the community with the approval of Budget 2017.

In future years the intention is to provide more detail of each capital project at the outset of budget deliberations. Examples of this approach for three projects in different asset categories are:

Under the Asset Category “Other Equipment - Tax Based”

Project: Fire Portable /Equipment Upgrades - \$15,000

Description: Replacement of portable equipment such as hose nozzles, generator, equipment bags, ice water rescue helmets. The items listed are in need of replacement, will guard against failure and assist the fire department in delivery service to our residents. The implementation time frame for the purchases is Q2 and Q3 of 2017.

Under the Asset Category “Roads & Other - Tax Based”

Project: Norene Street Reconstruction - \$993,000

Description: The reconstruction section extends from from Yonge Street to Hugel Avenue (all), including the replacement of the water main and services to property line, the north half sanitary sewer and services to property line (the south half sanitary sewer does not require replacement), replacement of the storm sewer, new curb and gutter, new sidewalk on the east side and road reinstatement including base course of asphalt paving. There have been a number of sanitary sewer, water main and storm drainage issues over recent years that this reconstruction project will address and correct those issues. The tender is now being prepared. Works are expected to be finalized in Q3 and Q4 of 2017.

Under the Asset Category “Plant & Facilities - Rate Based”

Project: Replace Heating Boiler - \$182,500

Description: The pressure vessel of the boiler presently has five tubes leaking. The estimate for repair of the leaking tubes is approximately \$31,716 with no assurances that more tubes wouldn't fail when the boiler is re-pressurized. The more permanent solution would be to replace the boiler at an estimated cost of \$182,500. The boiler is relied on to provide heat to the Anaerobic Digester. Failure to ensure proper heating of the Digester could cause the process to fail. This could result in improper stabilization of the bio solids and could result in compliance and odour issues

Disclosing Cost by Service area

The previous category “Administration” has been purposely separated into five specific departments or service areas (CAO, Clerks, Finance, IT, Human Resources and Health & Safety, and Town Hall) to better track the cost of each area.

Appropriate distribution of cost

A number of Town-wide expenditures previously were buried in the old “Administration” category. These costs are now more appropriately distributed:

- The distribution of insurance premiums has been updated to reflect the new account structure, organization and potential risk as viewed currently. The greatest impact resulted from a more realistic allocation of both Liability insurance and Errors and Omission insurance
- Health & Safety is a corporate resource and as such has been distributed to relevant department/service areas based on FTEs with the exception of the Police and Library
- Town Hall costs, with the exception of winter and grounds maintenance, have been distributed to all “tenants” housed in the Town Hall based on the amount of square footage they occupy

The Midland Police Service (MPS) share of Town Hall costs were offset by those Town department/service areas previously receiving services from MPS at no cost:

- By-law – Police Services Board time spent in taxi licencing appeals (average 2 appeals per year)
- Human Resources – criminal record check for new hires, issue of Town ID badges and replacements
- Special Events – for use of MPS and auxiliary officers

Winterfest
Canada Day
Buttertart Festival
509 Bay Downtown
Tugfest
Kids Fishing Derby/Bike Rodeo
Canada 150
Candlelight Tribute in May

Allocation of e-costs and providing future funding to acquire and support Information Technology expenditures

An IT charge-back has been incorporated to distribute the cost of IT support across all departments/service areas (with the exception of Police and Library) based on the number of personal computers assigned to each department. This expenditure is included in the Transfer to Reserves section of each budget – i.e. “7109 – To I.T. Reserve”

This charge is anticipated to cover the cost of all items related to information technology and office automation in all department/service areas. The only exceptions:

- SCADA hardware and software used exclusively by Water and Waste Water
- Election software and hardware

For 2017, the cost per computer is \$4,067 and has been used to provide for 2017 operating expenditures (exclusive of payroll) and proposed IT related capital expenditures. This increased the contribution to reserves in the operating budget by \$390,389 over last year all of which is budgeted to be expended during 2017.

As we develop a long-range forecast of capital expenditures in future years this unit cost will be adjusted to provide an appropriate stable funding source for future technology operating and capital expenditures. Consistent with the desire of Council to advance our capacity through the IT Strategic Plan, we need to ensure that we have a proper financial base to work with. A formal policy will be brought forward for Council approval detailing the make-up and use of the IT charge-back.

Utilities

All utility estimates presented have been modified based on actual usage in 2016 and the expectation of consumption and rate changes in 2017. A realistic approach to budgeting these expenditures resulted in the following overall budget changes:

- Hydro costs increased from by \$185,219 (18.31%)
- Water costs increased by \$5,224 (4.34%)
- Natural Gas increased by \$134 (0.09%)

The budget of these three utilities totals \$1,480,144. These expenditures will continue to be closely monitored.

Automobile Allowance Rate for Travel related to Business

The current Town mileage rate is \$0.44 and was established April 1, 2007.

In 2016 employees claimed almost 25,000 kilometers, the vast majority of usage in two departments (60% in Building and 22% in Engineering). It is much cheaper for the municipality to reimburse staff appropriately than to add to capital costs to acquire vehicles for the fleet.

The current Canada Revenue Agency (CRA) mileage for 2017 (which remains the same as 2016) is \$0.54 for first 5,000 kilometers and \$0.48 after that. Most neighbouring municipalities based their rate to the one established by CRA. The SSEA Board has approved to move to these rates effective July 1, 2017.

The budget includes an increase to the full posted CRA rate on July 1 to treat employees more fairly in this regard.

A formal policy will be brought forward for Council approval in this regard and will include the recommendation that the rate paid to employees in future would be based on the CRA posted rate.

CONCLUSION:

Based upon the direction of Council at the meeting held on March 30, 2017, the tax increase was reduced from 3.17% to 3.10%. The operating budget including a summary indicating Council's amendments is included as Attachment #5.

Future budget documents will continue to evolve in order to enhance regular financial and management reporting (appropriate to the user) which is accurate, timely and relevant to support decision making. Our objective is to ensure that we develop a long-term strategic financial plan which unbundles costs while making improvement to the allocation of costs to appropriate services and activities.

In addition, one of the major goals is to ensure that we increase our rigour in the separation of tax-based services from rate-based services (Water and Waste Water operations), by improving our tracking and reporting for those service areas we will ensure that the true costs are measured and that we are more appropriately funding those operations through appropriately determined user rates. Our objective is also to improve our discipline regarding the creation and use of reserves and reserve funds so that we enhance the municipality's financial sustainability.

Prepared by: M.S. Turnbull, BSc, CPA, CGA
Director of Finance/Treasurer

Approved by: J. Skorobohacz
CAO

Attachments:

1. Business Plan & Budget 2017 Highlights
2. Full Time Equivalents by Department and Service Areas (2012 to 2017)
3. Budget 2017 Operating Draft #1
4. Budget 2017 Capital as amended and converted to new format
5. Record of Budget 2017 Approved Changes at the conclusion of the public meeting on March 30, 2017)

Attachment #1 - Business Plans & Budget 2017 Highlights

Business Plan considerations and highlights for various Departments and Service Areas as presented to Council on March 10, 2017:

Chief Administrative Officer

- Implementation of MIDLAND FORWARD
 - Mission, Vision & Values
 - Change Management
 - Governance Review
 - Procedural By-law and Committee Structure
 - Service Delivery Review
 - Human Resources Committee
- Organizational Stability – 2 New Directors
- OPP Costing Process
- MPUC RFP Review
- Strategic Plan – Implementation of Council Priorities
- Enhanced Financial Reporting and Procedures

Corporate Services

- Integration of New Director
- Accessibility - Training on accessible documents
- Insurance - Formation of staff risk management committee
- Municipal Elections - Preparation for 2018 (i.e. alternative voting methods)
- Governance review will include:
 - Town Boards and Committees
 - Procedural By-law
 - Delegation of Authority By-law
 - Giving of Notice By-law
 - Indemnification By-law
 - Other By-laws & Policies as required
 - agenda and information package layout
- Corporate Records Management - Organization of electronic files into TOMRIMS prior to future Electronic Data Management System (EDMS)
- OPP Costing Process

Engineering

- Integration of new Engineer
- Midland Operations Centre
- Midland Bay Landing
- King Street Rejuvenation Project
- Javelin Wall Reconstruction Project
- Asset Management Plan/Capital Forecast
- Traffic Calming Policy
- Road Reconstruction Projects
- Neighbourhood Parking
- Community Energy Planning

Human Resources

- Organizational Development: Assess and develop internal capacity and implement the Corporate Strategy and Midland Forward.

- Organizational Excellence: Follow-up actions for implementing the mission, vision and values; Implementation of Performance Excellence Program; Recruitment.
- Centralized training budgets to ensure that individuals are receiving the required training in a timely, cost effective manner
- Collective Bargaining: Fire (career and volunteer).
- Compensation Program Review: In line with Performance Excellence Program (intrinsic rewards and recognition); Establish Compensation Policy and measure market competitiveness.
- Pay Equity Compliance and Maintenance: Prioritize plan maintenance and modify plans that are not up to date.

Information Technology (IT)

- Prioritize and address key recommendations arising from IT Strategic Review
- Investigate and implement more robust and flexible alternatives to reduce (avoid) ongoing outages
- Improve (create) documentation
- Complete a consolidated inventory of all hardware and software licencing
- Review and renegotiate, where necessary, support and outsourcing contracts to reduce vulnerability
- Establish hardware and software standards for each class of user and application
- Develop a plan for network, storage and servers that meets current and future expectations
- Complete new IT chargeback policy for Council approval
- Net IT budget now related to payroll expenses only

Midland Fire

- Participate in the Service Delivery Model as required
- Review and updating of Departmental Standard Operational Guidelines.
- Prepare and work with HR on the upcoming negotiations with career firefighters and prepare for negotiation with Volunteer Firefighters.
- Work on Terms of Reference for a Master Fire Plan in 2018.
- Tanker Shuttle Program and Rapid Intervention Program.
- Continue to monitor and work on MFD Operational Review
- Review and implementation of improved records management.

Operations

- Roads - No major changes, cost in-line with 2016 expenses
- Sidewalks - No major changes, cost in-line with 2016 expenses
- Transit
 - Accessible transit ridership has increased
 - Total costs for operation now estimated at \$95,000
 - Town subsidizes this service by approx. \$20,000/annually
- Street Lighting - Electricity costs have been rising steadily
- NSSRC - Electricity costs have been rising steadily
- Storm Sewers - No major changes, cost in-line with 2016 expenses
- Harbour - No major changes, cost in-line with 2016 expenses
- Parks - No major changes, cost in-line with 2016 expenses
- Parking By-Law - No major changes, cost in-line with 2016 expenses
- Facility Management – Lease Administration

New demands on staff over previous years with policy development, coordination, implementation and negotiations.

Planning and Building Services

- Official Plan Review Project
- Snowmobiling Review
- Midland Smart Centres Review
- CR93 Complete Streets EA (this is a County Study)
- King Street Redesign Project (detailed design)
- Zoning By-law Housekeeping
- Development of Standard Agreement Forms (Site Plan & Subdivision)
- Joint Building Services Agreement with Penetanguishene

Tourism, Marketing & Communications

- Ontario 150 Celebrations Tour & Feast Fest, Butter Tart Festival, Cruise Ships, Tug Fest, Canada Day celebrations, etc.
- Plan, co-ordinate and support/market internal and external events, as approved by Council.
- Engage, support and partner with community stakeholders (i.e. BIA, HHP, DMO/HGoB, Museum, Rotary, Library etc.)
- Continue to develop Visitor Information Centre (VIC) initiatives, Tourism Ambassador staffing, training.
- Community engagement and media development for Council and Corporate priority issues.
- Further develop and integrate media/advertising initiatives (increasing brand/visibility, call-to-action in guide books, DMO, social media, etc.).

Finance

- Budget 2017 approval & adoption of 2017 property tax rates
- Complete all key account reconciliations
- Implement adequate internal policies and controls
- Issue 2016 Financial Statement & FIR by September 30, 2017
- Introduce options for meaningful and regular financial reporting appropriate to the user
- Set the framework for future development of suite of financial policies
- Set the stage, including the introduction of further refinements, for Budget 2018
- Revenue of \$31,250 for SSEA fee for service included but uncertain
- Payroll includes conversion of Treasury Assistant to Accounting Clerk and service level change for 30% of cost of new shared EA; fill the vacancy
- Expenditures include one-time cost of \$42,600 for contracted services providing bookkeeping & accounting assistance

Water & Wastewater

- Efficient and Effective Operation of the Facilities
- Process control, Asset Management/Maintenance, Utility Monitoring and Control
- Protection of Public Health / Environment
- Legislative Sampling, Security of the facilities, Asset Integrity
- Implement Service Improvements
- Asset Management Maintenance and Renewal, Operational Organization,
- Procedural Review (SOP)
- Employee Development
- Enhance technical skills, Legislative Training, Health and Safety,
- Conferences/Networking
- Water Conversation & Efficiency Strategy
- Toilet rebates/Rain Barrels, Water Efficiency Strategy, Public Education/Awareness

Attachment #2 – Full Time Equivalent (FTE) by Department and Service Areas

Department	2012	2013	2014	2015	2016	2017
Chief Administrative Officer	1.00	1.00	1.00	1.00	1.15 ¹	1.37
Human Resources/Health & Safety	1.50	1.50	1.50	2.00	2.00	2.00
Clerks (Communication)	4.00	4.00	3.00	3.00	3.35	3.78 ¹
Bylaw (Parking and Crossing Guard)	2.21	2.21	2.21	2.21	2.21	2.21
IT	2.00	2.00	2.00	1.00	1.80	2.00 ³
Finance	9.00	9.00	8.50	9.00	8.00	8.32
Custodian			1.00	1.00	1.00	1.00
Fire	17.0	17.42	16.0	14.05	14.00 ²	14.00 ²
Police	43.5	40.63	41.58	41.73	34.72	35.76
Transit	2.09	2.09	2.10	2.10	1.94/3.88 ²	1.94/3.88 ²
Public Works (included Engineering to 2016)	26.42	26.56	26.35	27.35	25.02	24.51
Water/Waste Water Treatment Ctr (Billing Clerk)	20.23	20.62	18.62	18.62	17.62	17.12
Parks, Harbour, NSSRC (included Culture and Tourism to 2016)	37.40	37.67	34.15	33.40	26.06	25.70
Engineering					4.33	3.83
Culture and Tourism					2.20	2.10
Library	13.81	13.79	13.38	13.38	12.04	12.98
Planning and Building Services	6.35	6.35	6.56	6.35	6.35/7.35 ²	6.35/7.35 ²
Totals	188.01	185.35	177.95	176.18	163.78/166.76 ²	164.97/167.91 ²
Totals (excl. Police and Library)	130.70	130.93	122.99	121.07	117.02/120.00 ²	116.23/119.17 ²

¹Partial resource for Council (Mayor's) support

²Includes shared resources with the Town of Penetanguishene

³Moved to fee for service agreement with Library



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
1 OPERATIONS									
12 TAXATION									
012 TAX LEVY									
0410 REGULAR LEVY	(18,210,305.84)	(18,210,310)	(4.16)	(18,238,404)			(18,238,404)	(28,094)	0.2%
0415 PAYMENTS IN LIEU	(146,728.93)	(146,729)	(0.07)	(145,804)			(145,804)	925	(0.6%)
Total 012 TAX LEVY	(18,357,034.77)	(18,357,039)	(4.23)	(18,384,208)			(18,384,208)	(27,169)	0.1%
020 OTHER TAXATION									
0420 SUPPLEMENTARY TAXES	(166,524.04)	(64,000)	102,524.04	(94,000)			(94,000)	(30,000)	46.9%
0510 REVENUE	(437,258.81)	(636,500)	(199,241.19)	(536,500)			(536,500)	100,000	(15.7%)
0590 TRANSFERS FROM RESERVE	(250,000.00)	(250,000)						250,000	(100.0%)
0910 SURPLUS/DEFICIT CARRIED OVER	(23,258.66)		23,258.66						
1111 EXPENSES	355,579.33	874,700	519,120.67	399,700			399,700	(475,000)	(54.3%)
Total 020 OTHER TAXATION	(521,462.18)	(75,800)	445,662.18	(230,800)			(230,800)	(155,000)	204.5%
Total 12 TAXATION	(18,878,496.95)	(18,432,839)	445,657.95	(18,615,008)			(18,615,008)	(182,169)	1.0%
15 GENERAL									
070 GENERAL									
0510 REVENUE	(417,140.25)	(357,500)	59,640.25	(446,200)			(446,200)	(88,700)	24.8%
8710 MPUC STRUCTURE	271,209.00		(271,209.00)						
9990 TRANSFERS TO RESERVE	75,000.00	75,000		50,000			50,000	(25,000)	(33.3%)
Total 070 GENERAL	(70,931.25)	(282,500)	(211,568.75)	(396,200)			(396,200)	(113,700)	40.2%
Total 15 GENERAL	(70,931.25)	(282,500)	(211,568.75)	(396,200)			(396,200)	(113,700)	40.2%
20 GENERAL ADMINISTRATION									
111 COUNCIL									
1000 PAYROLL	234,719.53	237,674	2,954.47	252,563			252,563	14,889	6.3%
1111 EXPENSES	52,745.60	69,150	16,404.40	80,994			80,994	11,844	17.1%



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
1222 ACCESSIBILITY ADVISOR				5,931			5,931	5,931	
1223 ACTIVE TRANSPORTATION				10,133		1,500	11,633	11,633	
1224 AUDIT COMMITTEE				5,537			5,537	5,537	
1225 YOUTH COMMITTEE				1,648			1,648	1,648	
1301 BUTTERTART FEST STEE				2,064			2,064	2,064	
1302 KING ST REJUVENATION				34,207			34,207	34,207	
1303 MIDLAND BAY LANDING :				32,776			32,776	32,776	
1304 MIDLAND PENETANG TR				3,295			3,295	3,295	
1305 MUNICIPAL ABORIGINAL				5,768			5,768	5,768	
1306 OFFICAL PLAN REVIEW S				31,957			31,957	31,957	
1307 SNOWMOBILING ADVISO				6,868			6,868	6,868	
1308 OPP COSTING COMMITT				9,354			9,354	9,354	
1309 MPUC SALE COMMITTEE				38,041			38,041	38,041	
1310 NORTH SIMCOE HEADS (4,108			4,108	4,108	
1311 HR COMMITTEE				13,570			13,570	13,570	
1312 ADMIN BRIEFING				3,457			3,457	3,457	
1313 P & D BRIEFING				1,831			1,831	1,831	
1314 OPERATIONS & ENG BRI				13,948			13,948	13,948	
7100 FINANCIAL ASSISTANCE	3,000.00	13,000	10,000.00	3,000	12,000		15,000	2,000	15.4%
8181 ECONOMIC DEVELOPME				53,250		91,920	145,170	145,170	
9990 TRANSFERS TO RESERV				36,599			36,599	36,599	
Total 111 COUNCIL	290,465.13	319,824	29,358.87	650,899	12,000	93,420	756,319	436,495	136.5%
121 ADMINISTRATION									
0510 REVENUE	(215,294.66)	(204,240)	11,054.66					204,240	(100.0%)
1000 PAYROLL	1,417,984.07	1,642,364	224,379.93					(1,642,364)	(100.0%)



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
1111 EXPENSES	429,242.40	522,816	93,573.60					(522,816)	(100.0%)
1211 ELECTIONS	21,375.44	21,500	124.56					(21,500)	(100.0%)
1221 ENCROACHMENT AGREEMENTS	(144.30)		144.30						
8708 ORGANIZATIONAL CHANGES	(66,240.00)	(66,238)	2.00					66,238	(100.0%)
9990 TRANSFERS TO RESERVE	99,996.00	100,000	4.00					(100,000)	(100.0%)
Total 121 ADMINISTRATION	1,686,918.95	2,016,202	329,283.05					(2,016,202)	(100.0%)
122 CHIEF ADMINISTRATIVE OFFICE									
1000 PAYROLL				144,990		16,752	161,742	161,742	
1111 EXPENSES				39,484		6,000	45,484	45,484	
9990 TRANSFERS TO RESERVE				4,067		(6,000)	(1,933)	(1,933)	
Total 122 CHIEF ADMINISTRATIVE OFFICE				188,541		16,752	205,293	205,293	
123 CLERK'S DEPT									
0510 REVENUE				(118,340)			(118,340)	(118,340)	
1000 PAYROLL				322,261		16,702	338,963	338,963	
1111 EXPENSES				55,236			55,236	55,236	
1211 ELECTIONS				31,500			31,500	31,500	
9990 TRANSFERS TO RESERVE				41,266			41,266	41,266	
Total 123 CLERK'S DEPT				331,923		16,702	348,625	348,625	
124 FINANCE									
0510 REVENUE				(68,615)			(68,615)	(68,615)	
1000 PAYROLL				689,210		16,702	705,912	705,912	
1111 EXPENSES				156,114	42,600		198,714	198,714	
8708 ORGANIZATIONAL CHANGES				11,798			11,798	11,798	
9990 TRANSFERS TO RESERVE				54,732			54,732	54,732	
Total 124 FINANCE				843,239	42,600	16,702	902,541	902,541	



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
125 INFORMATION TECHNOLOGY									
0590 TRANSFERS FROM RESERVE				(115,224)			(115,224)	(115,224)	
1000 PAYROLL				151,320			151,320	151,320	
1111 EXPENSES				115,178			115,178	115,178	
9990 TRANSFERS TO RESERVE				16,266			16,266	16,266	
Total 125 INFORMATION TECHNOLOGY				167,540			167,540	167,540	
127 HUMAN RESOURCE/HEALTH SERVICES									
1000 PAYROLL	69,162.36	70,161	998.64	127,534			127,534	57,373	81.8%
1111 EXPENSES	3,528.62	4,500	971.38	32,069			32,069	27,569	612.6%
1218 RECRUITMENT				16,385			16,385	16,385	
1220 CORPORATE CAPACITY				17,250			17,250	17,250	
9990 TRANSFERS TO RESERVE				8,133			8,133	8,133	
Total 127 HUMAN RESOURCE/HEALTH SERVICES	72,690.98	74,661	1,970.02	201,371			201,371	126,710	169.7%
129 TOWN HALL									
1000 PAYROLL									
1111 EXPENSES									
Total 129 TOWN HALL									
247 COMMUNITY H & SERVICES									
2408 911 RESPONSE SERVICE	9,296.88	10,000	703.12	10,000			10,000		
2410 SCHOOL CROSSING GUARDIAN	5,187.78	5,694	506.22	5,844			5,844	150	2.6%
2414 ANIMAL CONTROL	44,404.89	41,900	(2,504.89)	42,800			42,800	900	2.1%
7100 FINANCIAL ASSISTANCE	163,894.00	169,564	5,670.00	171,363			171,363	1,799	1.1%
7121 AFFORDABLE RECREATION	4,925.02	15,000	10,074.98	10,000			10,000	(5,000)	(33.3%)
Total 247 COMMUNITY H & SERVICES	227,708.57	242,158	14,449.43	240,007			240,007	(2,151)	(0.9%)
261 BY-LAW									



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
0510 REVENUE	(65,010.91)	(14,000)	51,010.91	(11,900)			(11,900)	2,100	(15.0%)
1000 PAYROLL	77,699.44	82,770	5,070.56	83,985			83,985	1,215	1.5%
1111 EXPENSES	83,807.96	14,698	(69,109.96)	19,350			19,350	4,652	31.7%
9990 TRANSFERS TO RESERV				4,067			4,067	4,067	
Total 261 BY-LAW	96,496.49	83,468	(13,028.49)	95,502			95,502	12,034	14.4%
265 PARKING									
0510 REVENUE	(183,966.30)	(216,200)	(32,233.70)	(195,250)			(195,250)	20,950	(9.7%)
1000 PAYROLL	88,548.24	90,120	1,571.76	65,367			65,367	(24,753)	(27.5%)
1111 EXPENSES	125,596.61	120,551	(5,045.61)	120,603			120,603	52	
7100 FINANCIAL ASSISTANCE	4,929.00		(4,929.00)						
9990 TRANSFERS TO RESERV	12,000.00	12,000		19,067			19,067	7,067	58.9%
Total 265 PARKING	47,107.55	6,471	(40,636.55)	9,787			9,787	3,316	51.2%
Total 20 GENERAL ADMINISTRATION	2,421,387.67	2,742,784	321,396.33	2,728,809	54,600	143,576	2,926,985	184,201	6.7%
30 PLANNING & BUILDING SERVICES									
811 PLANNING									
0510 REVENUE	(49,011.04)	(33,300)	15,711.04	(29,600)			(29,600)	3,700	(11.1%)
1000 PAYROLL	239,049.76	250,577	11,527.24	156,522			156,522	(94,055)	(37.5%)
1111 EXPENSES	88,280.62	57,350	(30,930.62)	69,426			69,426	12,076	21.1%
8181 ECONOMIC DEVELOPMENT	26,521.31	25,000	(1,521.31)					(25,000)	(100.0%)
8190 CR93 MASTER PLAN STUDY	16,729.83	25,000	8,270.17					(25,000)	(100.0%)
8208 OFFICIAL PLAN REVIEW	41,155.78	20,000	(21,155.78)					(20,000)	(100.0%)
9990 TRANSFERS TO RESERV	22,500.00	22,500		67,200			67,200	44,700	198.7%
Total 811 PLANNING	385,226.26	367,127	(18,099.26)	263,548			263,548	(103,579)	(28.2%)
812 COMMITTEE OF ADJUSTMENT									
0510 REVENUE	(12,025.00)	(12,000)	25.00	(12,000)			(12,000)		



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
1000 PAYROLL	21,314.30	21,900	585.70	35,100			35,100	13,200	60.3%
1111 EXPENSES	4,091.94	3,860	(231.94)	3,860			3,860		
Total 812 COMMITTEE OF AD.	13,381.24	13,760	378.76	26,960			26,960	13,200	95.9%
813 HERITAGE COMMITTEE									
1000 PAYROLL	3,000.00	3,000		24,700			24,700	21,700	723.3%
1111 EXPENSES	2,361.90	5,700	3,338.10	5,600			5,600	(100)	(1.8%)
8130 WILLIAM WILSON CEMET	1,092.84		(1,092.84)						
8131 FUNDRAISING	(1,914.63)	(1,250)	664.63	(250)			(250)	1,000	(80.0%)
9990 TRANSFERS TO RESERV	1,914.63	1,250	(664.63)	1,250			1,250		
Total 813 HERITAGE COMMIT	6,454.74	8,700	2,245.26	31,300			31,300	22,600	259.8%
820 BUILDING									
0510 REVENUE	(457,623.26)	(264,000)	193,623.26	(227,211)			(227,211)	36,789	(13.9%)
1000 PAYROLL	238,167.14	369,015	130,847.86	264,334			264,334	(104,681)	(28.4%)
1111 EXPENSES	103,486.78	47,999	(55,487.78)	91,671			91,671	43,672	91.0%
9990 TRANSFERS TO RESERV	115,969.34		(115,969.34)	12,200			12,200	12,200	
Total 820 BUILDING		153,014	153,014.00	140,994			140,994	(12,020)	(7.9%)
Total 30 PLANNING & BUILDING	405,062.24	542,601	137,538.76	462,802			462,802	(79,799)	(14.7%)
35 CULTURE, TOURISM & SPEC EV									
740 CULTURE									
0510 REVENUE				(3,327)			(3,327)	(3,327)	
1000 PAYROLL	63,762.88	66,378	2,615.12	11,039			11,039	(55,339)	(83.4%)
1111 EXPENSES	1,775.50	1,692	(83.50)	3,327			3,327	1,635	96.6%
1216 CULTURAL CENTRE				16,135			16,135	16,135	
7100 FINANCIAL ASSISTANCE	90,433.00	90,433		91,033			91,033	600	0.7%
7124 CULTURE MIDLAND	2,648.29	6,000	3,351.71	42,651		35,000	77,651	71,651	1,194.2%



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
Total 740 CULTURE	158,619.67	164,503	5,883.33	160,858		35,000	195,858	31,355	19.1%
750 TOURISM & SPECIAL EVENT									
0510 REVENUE	(2,797.79)		2,797.79						
1000 PAYROLL	70,407.28	88,883	18,475.72	122,337			122,337	33,454	37.6%
1111 EXPENSES	48,035.25	56,550	8,514.75	54,154			54,154	(2,396)	(4.2%)
7100 FINANCIAL ASSISTANCE		1,000	1,000.00	1,000			1,000		
7104 WINTERFEST	16,608.12	17,400	791.88	17,472			17,472	72	0.4%
7106 CANADA DAY	13,000.00	13,000		18,500	(15,000)		3,500	(9,500)	(73.1%)
7119 TOURISM EVENTS	43,462.61	35,600	(7,862.61)	10,000			10,000	(25,600)	(71.9%)
7126 ONTARIO 55+ SUMMER C	27,151.63		(27,151.63)						
7127 BUTTERTART FESTIVAL		10,000	10,000.00	(1,293)			(1,293)	(11,293)	(112.9%)
7128 SUPPORTED EVENTS	1,000.00	1,500	500.00	1,500			1,500		
7129 509 BAY DOWNTOWN EV	(249.20)		249.20	1,519			1,519	1,519	
7132 TUGFEST				4,500			4,500	4,500	
7133 KIDS FISHING DERBY				1,500			1,500	1,500	
7134 CANADA 150					30,000		30,000	30,000	
8708 ORGANIZATIONAL CHAN	91,680.00	91,675	(5.00)	36,379			36,379	(55,296)	(60.3%)
9980 ASSETS UNDER \$1000		700	700.00					(700)	(100.0%)
9990 TRANSFERS TO RESERV	15,000.00	15,000		12,200			12,200	(2,800)	(18.7%)
Total 750 TOURISM & SPECIA	323,297.90	331,308	8,010.10	279,768	15,000		294,768	(36,540)	(11.0%)
Total 35 CULTURE, TOURISM &	481,917.57	495,811	13,893.43	440,626	15,000	35,000	490,626	(5,185)	(1.0%)
42 FIRE SERVICE									
211 FIRE									
0510 REVENUE	(32,966.06)	(54,500)	(21,533.94)	(28,947)			(28,947)	25,553	(46.9%)
1000 PAYROLL	2,061,645.70	2,141,278	79,632.30	2,065,954			2,065,954	(75,324)	(3.5%)



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
1111 EXPENSES	342,427.67	293,331	(49,096.67)	324,901	100,000		424,901	131,570	44.9%
2112 EMERGENCY MANAGEM	615.38	1,550	934.62	1,575			1,575	25	1.6%
8701 PUMPER 2009 DEBT	38,085.35	38,086	0.65	38,086			38,086		
8702 TANKER 2010 DEBT	27,531.80	27,532	0.20	27,532			27,532		
8703 PUMPER 2011 DEBT	32,632.90	32,633	0.10	32,633			32,633		
8708 ORGANIZATIONAL CHAN	(67,440.00)	(67,445)	(5.00)	20,122			20,122	87,567	(129.8%)
9980 ASSETS UNDER \$1000	695.83	12,000	11,304.17	12,000			12,000		
9985 DEBT CHARGES		(20,000)	(20,000.00)	(15,000)			(15,000)	5,000	(25.0%)
9990 TRANSFERS TO RESERV	155,004.00	155,000	(4.00)	200,665			200,665	45,665	29.5%
Total 211 FIRE	2,558,232.57	2,559,465	1,232.43	2,679,521	100,000		2,779,521	220,056	8.6%
Total 42 FIRE SERVICE	2,558,232.57	2,559,465	1,232.43	2,679,521	100,000		2,779,521	220,056	8.6%
44 POLICE SERVICE									
221 POLICE									
0510 REVENUE	(334,034.46)	(337,491)	(3,456.54)	(366,881)			(366,881)	(29,390)	8.7%
1000 PAYROLL	3,464,177.98	3,367,766	(96,411.98)	3,454,101			3,454,101	86,335	2.6%
1020 PAYROLL - CIVILIAN	849,858.89	787,704	(62,154.89)	853,933			853,933	66,229	8.4%
1111 EXPENSES	651,449.93	683,962	32,512.07	716,522	5,000		721,522	37,560	5.5%
2210 POLICE SERVICES BOAR	63,782.80	168,501	104,718.20	99,179			99,179	(69,322)	(41.1%)
2212 TRAFFIC MANAGEMENT	252.26		(252.26)						
8708 ORGANIZATIONAL CHAN	240,456.00	240,455	(1.00)					(240,455)	(100.0%)
9990 TRANSFERS TO RESERV	159,804.00	159,800	(4.00)	161,300			161,300	1,500	0.9%
Total 221 POLICE	5,095,747.40	5,070,697	(25,050.40)	4,918,154	5,000		4,923,154	(147,543)	(2.9%)
Total 44 POLICE SERVICE	5,095,747.40	5,070,697	(25,050.40)	4,918,154	5,000		4,923,154	(147,543)	(2.9%)
48 LIBRARY									
762 LIBRARY									



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
0510 REVENUE	(195,932.66)	(211,017)	(15,084.34)	(232,737)	(16,763)		(249,500)	(38,483)	18.2%
1000 PAYROLL	739,024.17	775,057	36,032.83	805,723			805,723	30,666	4.0%
1111 EXPENSES	220,237.58	284,837	64,599.42	212,716	16,763		229,479	(55,358)	(19.4%)
7605 PROGRAMMING	10,575.50	19,500	8,924.50	18,500			18,500	(1,000)	(5.1%)
7610 LIBRARY COLLECTIONS	87,792.23	90,000	2,207.77	106,659			106,659	16,659	18.5%
8501 LIBRARY EXPANSION DE	127,365.84	134,829	7,463.16	134,829			134,829		
9985 DEBT CHARGES		(90,000)	(90,000.00)	(35,000)			(35,000)	55,000	(61.1%)
9990 TRANSFERS TO RESERV	15,600.00	15,600		32,600			32,600	17,000	109.0%
Total 762 LIBRARY	1,004,662.66	1,018,806	14,143.34	1,043,290			1,043,290	24,484	2.4%
Total 48 LIBRARY	1,004,662.66	1,018,806	14,143.34	1,043,290			1,043,290	24,484	2.4%
51 OPERATIONS									
315 PUBLIC WORKS									
0510 REVENUE	(17,983.09)	(19,500)	(1,516.91)	(19,500)			(19,500)		
1000 PAYROLL	478,530.03	888,619	410,088.97	932,036			932,036	43,417	4.9%
1111 EXPENSES	289,857.88	318,882	29,024.12	277,341			277,341	(41,541)	(13.0%)
3107 TOWN VEH/EQUIP SERVI	18,620.10	16,000	(2,620.10)	16,000			16,000		
3108 OTHER MUNICIPALITIES	1,114.39	(1,150)	(2,264.39)	(1,150)			(1,150)		
3109 PRIVATE SERVICING	(9,665.44)		9,665.44						
3114 TRANSIT SHELTER MTCE									
3115 PARKING LOT MAINT									
3116 BUS REPAIRS & MAINT									
3117 DOWNTOWN	32,105.56	66,300	34,194.44	36,383			36,383	(29,917)	(45.1%)
3118 MISC TOWN MAINTENAN	18,795.78	17,950	(845.78)	17,952			17,952	2	
8512 OPERATIONS COMPLEX				85,000			85,000	85,000	
8708 ORGANIZATIONAL CHAN	71,436.00	71,431	(5.00)	39,269			39,269	(32,162)	(45.0%)



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
9985 DEBT CHARGES				(70,000)			(70,000)	(70,000)	
9990 TRANSFERS TO RESERV	50,004.00	50,000	(4.00)	136,931			136,931	86,931	173.9%
Total 315 PUBLIC WORKS	932,815.21	1,408,532	475,716.79	1,450,262			1,450,262	41,730	3.0%
325 ROADS									
3129 BOULEVARD MAINTENAN	122,650.21	126,500	3,849.79	126,852			126,852	352	0.3%
3140 LEAF REMOVAL	5,030.46	500	(4,530.46)	500			500		
3141 PATCHING	181,870.55	176,110	(5,760.55)	176,110			176,110		
3142 SWEEPING & FLUSHING	16,191.20	26,300	10,108.80	26,315			26,315	15	0.1%
3143 SHOULDERING	40,538.56	40,800	261.44	40,800			40,800		
3145 SPRING SAND CLEAN UP	216,213.66	253,000	36,786.34	253,162			253,162	162	0.1%
3151 LOOSETOP MAINTENANC	5,422.92	17,600	12,177.08	17,735			17,735	135	0.8%
3161 SNOW PLOWING	383,894.79	292,000	(91,894.79)	292,121			292,121	121	
3162 SNOW REMOVAL	131,195.51	242,519	111,323.49	242,838			242,838	319	0.1%
3163 SANDING AND SALTING	348,472.23	264,704	(83,768.23)	266,008			266,008	1,304	0.5%
3174 TRAFFIC CONTROL & SF	134,880.65	100,365	(34,515.65)	101,700			101,700	1,335	1.3%
9990 TRANSFERS TO RESERV	185,004.00	185,000	(4.00)	380,000			380,000	195,000	105.4%
Total 325 ROADS	1,771,364.74	1,725,398	(45,966.74)	1,924,141			1,924,141	198,743	11.5%
335 SIDEWALKS & CURBS									
3122 GENERAL REPAIRS & MA	44,749.12	41,300	(3,449.12)	41,705			41,705	405	1.0%
3162 SNOW REMOVAL	137,282.30	85,100	(52,182.30)	85,100			85,100		
3163 SANDING AND SALTING	49,591.74	50,250	658.26	50,250			50,250		
9990 TRANSFERS TO RESERV	125,748.00	125,750	2.00	135,500			135,500	9,750	7.8%
Total 335 SIDEWALKS & CUR	357,371.16	302,400	(54,971.16)	312,555			312,555	10,155	3.4%
345 TRANSIT									
0510 REVENUE	(93,295.83)	(164,386)	(71,090.17)	(78,589)			(78,589)	85,797	(52.2%)



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
0590 TRANSFERS FROM RESERVE		(35,000)	(35,000.00)					35,000	(100.0%)
1000 PAYROLL	57,585.16	210,863	153,277.84	217,323			217,323	6,460	3.1%
1111 EXPENSES	138,579.54	134,908	(3,671.54)	138,966			138,966	4,058	3.0%
3411 ACCESSIBLE TRANSIT	146,658.82	83,836	(62,822.82)	95,015			95,015	11,179	13.3%
3415 MIDLAND PENETANG TR	(29,254.18)		29,254.18	7,585			7,585	7,585	
9990 TRANSFERS TO RESERVE	9,996.00	10,000	4.00	10,000			10,000		
Total 345 TRANSIT	230,269.51	240,221	9,951.49	390,300			390,300	150,079	62.5%
355 STREET LIGHTING									
0510 REVENUE	(27,374.45)		27,374.45						
1111 EXPENSES	267,194.96	226,550	(40,644.96)	237,863			237,863	11,313	5.0%
3122 GENERAL REPAIRS & MA	2,165.88	3,330	1,164.12	3,330			3,330		
8502 STREET LIGHTS 2013 DE	66,842.30	61,501	(5,341.30)	59,976			59,976	(1,525)	(2.5%)
8513 STREET LIGHTS 2014 DE	57,870.00	57,870		57,870			57,870		
9990 TRANSFERS TO RESERVE	20,004.00	20,000	(4.00)	30,000			30,000	10,000	50.0%
Total 355 STREET LIGHTING	386,702.69	369,251	(17,451.69)	389,039			389,039	19,788	5.4%
375 STORM SEWERS									
3133 DITCHING & CULVERTS	59,445.12	44,300	(15,145.12)	44,300			44,300		
4131 STORM SWR & CATCH B.	76,192.39	83,220	7,027.61	83,430			83,430	210	0.3%
4132 LITTLE LAKE - WATER QU	3,062.98	3,000	(62.98)					(3,000)	(100.0%)
9990 TRANSFERS TO RESERVE	39,996.00	40,000	4.00	20,000			20,000	(20,000)	(50.0%)
Total 375 STORM SEWERS	178,696.49	170,520	(8,176.49)	147,730			147,730	(22,790)	(13.4%)
385 HARBOUR									
0510 REVENUE	(158,434.31)	(131,950)	26,484.31	(151,634)			(151,634)	(19,684)	14.9%
1000 PAYROLL	113,645.10	64,306	(49,339.10)	77,802			77,802	13,496	21.0%
1111 EXPENSES	61,187.34	56,928	(4,259.34)	58,329			58,329	1,401	2.5%



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
9990 TRANSFERS TO RESERV	23,004.00	23,000	(4.00)	32,067			32,067	9,067	39.4%
Total 385 HARBOUR	39,402.13	12,284	(27,118.13)	16,564			16,564	4,280	34.8%
390 PARKS									
0510 REVENUE	(56,867.56)	(79,685)	(22,817.44)	(79,508)			(79,508)	177	(0.2%)
1000 PAYROLL	256,355.40	127,056	(129,299.40)	114,795			114,795	(12,261)	(9.7%)
1111 EXPENSES	44,757.15	55,334	10,576.85	52,860			52,860	(2,474)	(4.5%)
3200 TRAILS	2,565.73	6,000	3,434.27	6,000			6,000		
7202 PARK MAINTENANCE	410,081.46	354,620	(55,461.46)	357,167			357,167	2,547	0.7%
7203 GRASS CUTTING	88,729.03	91,000	2,270.97	91,000			91,000		
7204 GARBAGE COLLECTION	28,101.29	42,000	13,898.71	42,200			42,200	200	0.5%
7205 WASHROOMS	20,690.18	24,840	4,149.82	25,131			25,131	291	1.2%
7206 BALL DIAMONDS	41,565.73	25,330	(16,235.73)	25,724			25,724	394	1.6%
7207 ARBORICULTURE	49,658.24	42,250	(7,408.24)	42,250			42,250		
7208 HORTICULTURE	68,171.22	70,000	1,828.78	70,000			70,000		
7211 PARK DEPOT	29,744.36	29,100	(644.36)	29,823			29,823	723	2.5%
7226 SPORTS FIELDS	8,453.40	10,500	2,046.60	10,805			10,805	305	2.9%
8704 LL PARK RINC GRANT PF	26,944.61	26,945	0.39	26,944			26,944	(1)	
9990 TRANSFERS TO RESERV	162,000.00	162,000		170,133			170,133	8,133	5.0%
Total 390 PARKS	1,180,950.24	987,290	(193,660.24)	985,324			985,324	(1,966)	(0.2%)
399 NSSRC / ARENA									
0510 REVENUE	(691,004.52)	(802,575)	(111,570.48)	(807,706)			(807,706)	(5,131)	0.6%
1000 PAYROLL	762,630.15	1,073,417	310,786.85	1,110,654			1,110,654	37,237	3.5%
1111 EXPENSES	637,364.12	536,858	(100,506.12)	625,516			625,516	88,658	16.5%
1270 FUND RAISING		(500)	(500.00)					500	(100.0%)
7109 ARENA CONCESSION	(12,991.26)	(13,229)	(237.74)	(13,229)			(13,229)		



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
7110 FOOD SERVICES	(3,487.02)	(22,409)	(18,921.98)	(2,696)			(2,696)	19,713	(88.0%)
7114 CORPORATE CHRISTMA	(382.55)	(2,000)	(1,617.45)	(2,020)			(2,020)	(20)	1.0%
7130 ICE PLANT MAINTENANC	22,114.43	35,000	12,885.57	35,000			35,000		
8500 NSSRC DEBT	351,929.07	443,246	91,316.93	443,249			443,249	3	
8706 LED LIGHTS NSSRC DEB	17,081.63	18,858	1,776.37	18,858			18,858		
8707 SEASONAL CONTRLLRS	12,751.10	12,792	40.90	12,792			12,792		
9985 DEBT CHARGES		(100,000)	(100,000.00)	(100,000)			(100,000)		
9990 TRANSFERS TO RESERV	112,008.00	112,000	(8.00)	125,466			125,466	13,466	12.0%
Total 399 NSSRC / ARENA	1,208,013.15	1,291,458	83,444.85	1,445,884			1,445,884	154,426	12.0%
Total 51 OPERATIONS	6,285,585.32	6,507,354	221,768.68	7,061,799			7,061,799	554,445	8.5%
55 ENGINEERING									
505 ENGINEERING									
0510 REVENUE	(42.00)		42.00						
1000 PAYROLL	300,812.31	259,483	(41,329.31)	239,185			239,185	(20,298)	(7.8%)
1111 EXPENSES	18,581.44	24,431	5,849.56	59,080			59,080	34,649	141.8%
3500 MIDLAND BAY LANDING	(95,358.41)	(96,000)	(641.59)	(24,000)			(24,000)	72,000	(75.0%)
8705 MIDLAND BAY LAND'G DI	45,920.56	46,000	79.44	46,000			46,000		
9990 TRANSFERS TO RESERV	20,004.00	20,000	(4.00)	36,266			36,266	16,266	81.3%
Total 505 ENGINEERING	289,917.90	253,914	(36,003.90)	356,531			356,531	102,617	40.4%
Total 55 ENGINEERING	289,917.90	253,914	(36,003.90)	356,531			356,531	102,617	40.4%
58 WATER & WASTEWATER									
411 WASTEWATER TREATMENT									
0510 REVENUE	(3,775,636.36)	(3,473,151)	302,485.36	(3,761,094)			(3,761,094)	(287,943)	8.3%
0910 SURPLUS/DEFICIT CARR									
1000 PAYROLL	576,443.88	631,557	55,113.12	719,558			719,558	88,001	13.9%



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
1111 EXPENSES	982,835.70	1,006,829	23,993.30	1,090,006			1,090,006	83,177	8.3%
4122 PUMPING STATIONS	124,322.78	97,025	(27,297.78)	100,036			100,036	3,011	3.1%
4124 SANITARY SEWER MAIN	106,891.38	234,479	127,587.62	149,479			149,479	(85,000)	(36.3%)
4143 METERS	58,486.36	85,200	26,713.64	85,549			85,549	349	0.4%
8503 WTC DEBT 2013	307,808.67	283,212	(24,596.67)	276,190			276,190	(7,022)	(2.5%)
8504 PUMP STN #4 DEBT	99,921.68	105,035	5,113.32	105,036			105,036	1	
8505 DISINFECTION DEBT	74,940.77	78,776	3,835.23	78,776			78,776		
8506 STNDBY GENERATOR DEBT	(107.34)		107.34						
8507 RUSSELL SANI SWR DEBT	96,456.26	97,703	1,246.74	97,702			97,702	(1)	
8508 WTC UPGRADE & EXPNS	(1,545.01)		1,545.01						
9980 ASSETS UNDER \$1000		3,000	3,000.00	3,000			3,000		
9990 TRANSFERS TO RESERVE	1,349,181.23	850,335	(498,846.23)	1,055,762			1,055,762	205,427	24.2%
Total 411 WASTEWATER TREE									
431 WATER DEPARTMENT									
0510 REVENUE	(3,109,938.91)	(3,113,000)	(3,061.09)	(3,206,630)			(3,206,630)	(93,630)	3.0%
0590 TRANSFERS FROM RESERVE	(13,089.52)		13,089.52						
0910 SURPLUS/DEFICIT CARRIED									
1000 PAYROLL	331,989.82	331,804	(185.82)	349,215			349,215	17,411	5.2%
1111 EXPENSES	281,345.03	278,136	(3,209.03)	291,736			291,736	13,600	4.9%
4141 WATER SUPPLY & STORAGE	598,890.42	575,572	(23,318.42)	623,393			623,393	47,821	8.3%
4142 WATER SAMPLING	54,400.13	49,563	(4,837.13)	49,576			49,576	13	
4143 METERS	58,486.33	77,000	18,513.67	81,952			81,952	4,952	6.4%
4144 WATERMAINS	102,287.66	106,000	3,712.34	106,000			106,000		
4145 WATER SERVICE	69,126.60	94,000	24,873.40	94,000			94,000		
4146 HYDRANTS	32,659.03	38,500	5,840.97	38,711			38,711	211	0.5%



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
4148 RATE STUDY	3,297.58		(3,297.58)						
4149 MASTER PLAN UPDATE	6,535.54		(6,535.54)						
4150 WATER EFFICIENCY PRO	15,735.48	15,300	(435.48)	15,606			15,606	306	2.0%
4151 VALVE MAINTENANCE PI	646.16	27,500	26,853.84	27,500			27,500		
4152 GROUNDWATER STRAT		5,000	5,000.00	5,000			5,000		
4153 COMPLIANCE AUDIT	4,996.67	3,500	(1,496.67)	3,500			3,500		
4154 WELLHEAD PROTECTIO		15,300	15,300.00					(15,300)	(100.0%)
4155 PRIVATE WELL ABANDON		5,000	5,000.00	5,000			5,000		
4158 MOUNTVW WELL EXPLO				15,000			15,000	15,000	
8509 WATER DEBT 2013	138,664.29	127,584	(11,080.29)	124,420			124,420	(3,164)	(2.5%)
8510 SUNNYSIDE WTR RESVR	170,301.28	183,420	13,118.72	183,421			183,421	1	
8511 VINDIN & WELL #7 DEBT	53,006.41	54,159	1,152.59					(54,159)	(100.0%)
9985 DEBT CHARGES		(75,000)	(75,000.00)	(75,000)			(75,000)		
9990 TRANSFERS TO RESERV	1,200,660.00	1,200,662	2.00	1,267,600			1,267,600	66,938	5.6%
Total 431 WATER DEPARTME									
Total 58 WATER & WASTEWATE									
75 JOINT BOARDS AND WHOLLY C									
600 MIDLAND POWER UTILITY C									
0510 REVENUE	(600,000.00)	(600,000)		(600,000)			(600,000)		
Total 600 MIDLAND POWER U	(600,000.00)	(600,000)		(600,000)			(600,000)		
605 HURONIA AIRPORT									
1111 EXPENSES	66,264.00	67,574	1,310.00	66,264			66,264	(1,310)	(1.9%)
Total 605 HURONIA AIRPORT	66,264.00	67,574	1,310.00	66,264			66,264	(1,310)	(1.9%)
610 SEVERN SOUND ENVIRON									
1111 EXPENSES	56,333.00	56,333		76,549		7,000	83,549	27,216	48.3%



TOWN OF MIDLAND OPERATING BUDGET - 1ST DRAFT

Operating Tree

	2016 YTD ACTUALS	2016 APPROVED BUDGET	\$ CHANGE ACTUAL VS BUDGET	2017 BASE	2017 ONE TIME	2017 SERVICE LEVEL	2017 TOTAL 1st DRAFT	\$ BUDGET CHANGE	% BUDGET CHANGE
Total 610 SEVERN SOUND EN	56,333.00	56,333		76,549		7,000	83,549	27,216	48.3%
Total 75 JOINT BOARDS AND W	(477,403.00)	(476,093)	1,310.00	(457,187)		7,000	(450,187)	25,906	(5.4%)
Total 1 OPERATIONS	(884,317.87)		884,317.87	223,137	174,600	185,576	583,313	583,313	
Total Operating Tree	(884,317.87)		884,317.87	223,137	174,600	185,576	583,313	583,313	

**Town of Midland
Capital Budget 2017
Summary**

TAX SUPPORTED:

Project Description

Current Year Cost	Source of Funding				Total
	Donations & Grants	Federal Gas Tax	Reserves & R Funds	Tax/ Rate Debt	

Land & Land Improvements	\$ 11,500	\$ -	\$ -	\$ 11,500	\$ -	\$ 11,500
Buildings & Leasehold Improvements	\$ 2,443,885	\$ 15,000	\$ -	\$ 184,000	\$ 2,244,885	\$ 2,443,885
Vehicles, Apparatus & Off-Road Rolling Stock	\$ 870,000	\$ -	\$ 131,312	\$ 738,688	\$ -	\$ 870,000
Information Technology Hardware & Software	\$ 283,710	\$ -	\$ -	\$ 283,710	\$ -	\$ 283,710
Other Equipment	\$ 271,800	\$ 35,000	\$ -	\$ 236,800	\$ -	\$ 271,800
Roads & Other	\$ 2,010,135	\$ 324,675	\$ -	\$ 1,685,460	\$ -	\$ 2,010,135
Studies	\$ 230,500	\$ 10,000	\$ -	\$ 220,500	\$ -	\$ 230,500

Total Tax Supported \$ **6,121,530** \$ **384,675** \$ **131,312** \$ **3,360,658** \$ **2,244,885** \$ **6,121,530**

WATER/WASTEWATER RATE SUPPORTED:

Vehicles & Off-Road Rolling Stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology Hardware & Software	\$ 580,500	\$ -	\$ -	\$ 580,500	\$ -	\$ 580,500
Other Equipment	\$ 174,200	\$ -	\$ -	\$ 174,200	\$ -	\$ 174,200
Plants & Facilities	\$ 424,500	\$ -	\$ -	\$ 424,500	\$ -	\$ 424,500
Underground	\$ 820,000	\$ -	\$ -	\$ 820,000	\$ -	\$ 820,000
Studies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Water/Wastewater Supported \$ **1,999,200** \$ **-** \$ **-** \$ **1,999,200** \$ **-** \$ **1,999,200**

TOTAL \$ **8,120,730** \$ **384,675** \$ **131,312** \$ **5,359,858** \$ **2,244,885** \$ **8,120,730**

Town of Midland - Tax Based
 Capital Budget 2017
 Land & Land Improvements

Account	Project Description	Current Year Cost	Source of Funding					Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference	Tax/ Rate Debt	
390-7222-5450	Tiffan Park Grading Issues (Ponding Issues)	√ \$ 1,500			\$ 1,500	<i>Parks Facility Reserve</i>		\$ 1,500
390-8130-5450	Restoration of Grave Marker Wilson Cemetary	√ \$ 10,000			\$ 10,000	<i>Parks Facility Reserve</i>		\$ 10,000
TOTAL		\$ 11,500	\$ -	\$ -	\$ 11,500		\$ -	\$ 11,500

Town of Midland - Tax Based
 Capital Budget 2017
 Buildings & Leasehold Improvements

Account	Project Description	Current Year Cost	Source of Funding					Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference	Tax/ Rate Debt	
221-1111-5410	Unallocated Building Addon (Police)	√ \$ 10,000			\$ 10,000	Police Equipment/Vehicle Reserve	\$ 10,000	
315-8512-2210	Operations Complex	√ \$ 2,244,885					\$ 2,244,885 \$ 2,244,885	
345-1111-5410	Bus Shelters	√ \$ 10,000			\$ 10,000	Transit Capital Reserve	\$ 10,000	
385-1111-5410	Dock Replacements	√ \$ 36,000			\$ 36,000	Harbour Reserve	\$ 36,000	
390-7222-5520	Tiffan Park Washroom Upgrades	√ \$ 8,000			\$ 8,000	Parks Facility Reserve	\$ 8,000	
399-1111-5410	NSSRC Door Openers	√ \$ 15,000	\$ 15,000			Provincial Ministry Grant	\$ 15,000	
399-1111-5410	NSSRC HVAC Unit Replacement	√ \$ 30,000			\$ 30,000	NSSRC Facility & Equip Reserve	\$ 30,000	
762-1111-5410	Snow Canopy and Roof Repair	√ \$ 90,000			\$ 90,000	DC - Library Reserve	\$ 90,000	
TOTAL			\$ 2,443,885	\$ 15,000	\$ -	\$ 184,000	\$ 2,244,885 \$ 2,443,885	

Town of Midland - Tax Based
 Capital Budget 2017
 Vehicles, Apparatus & Off Road Rolling Stock

Account	Project Description	Current Year Cost	Source of Funding				Tax/ Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference		
221-1111-5600	Police Cruiser	√ \$ 80,000			\$ 80,000	Police Equipment/Vehicle Reserve	\$ 80,000	
315-1111-5520	2 Pickup - Lead Hand (2009)	√ \$ 30,000			\$ 30,000	Sale of Dump Truck & Kettle	\$ 30,000	
315-1111-5520	84 Plough/Sander/4x4 (1994)	√ \$ 280,000			\$ 280,000	PW Equipment/Vehicle Reserve	\$ 280,000	
315-1111-5520	Aerial Truck	√ \$ 10,000			\$ 10,000	PW Equipment/Vehicle Reserve	\$ 10,000	
315-1111-5520	Sidewalk Tractor Multi-Purpose (2007)	√ \$ 150,000			\$ 150,000	PW Equipment/Vehicle Reserve	\$ 150,000	
345-1111-5600	Bus	√ \$ 320,000		\$ 131,312	\$ 188,688	Transit Capital and Prov. Gas Reserve	\$ 320,000	
TOTAL		\$ 870,000	\$ -	\$ 131,312	\$ 738,688		\$ - \$ 870,000	

Town of Midland - Tax Based
 Capital Budget 2017
 Information Technology Hardware & Software

Account	Project Description	Current Year Cost	Source of Funding					Tax/Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference			
125-1111-5520	Network Switch Replacement	√ \$ 750			\$ 750	<i>I.T. Reserve</i>		\$ 750	
125-1111-5540	Building Department Replacement	√ \$ 2,500			\$ 2,500	<i>I.T. Reserve</i>		\$ 2,500	
125-1111-5540	Engineering Unallocated	√ \$ 1,500			\$ 1,500	<i>I.T. Reserve</i>		\$ 1,500	
125-1111-5540	Fire Department Operating System and Office	√ \$ 1,100			\$ 1,100	<i>I.T. Reserve</i>		\$ 1,100	
125-1111-5540	IT Unallocated Software & System Failures	√ \$ 5,000			\$ 5,000	<i>I.T. Reserve</i>		\$ 5,000	
125-1111-5540	Microsoft Upgrade to Latest	√ \$ 16,000			\$ 16,000	<i>I.T. Reserve</i>		\$ 16,000	
125-1111-5540	Network Server Software Upgrade	√ \$ 6,000			\$ 6,000	<i>I.T. Reserve</i>		\$ 6,000	
125-1111-5540	NSSRC Perfect Minds Replacement for Class	√ \$ 40,000			\$ 40,000	<i>I.T. Reserve</i>		\$ 40,000	
125-1111-5540	Planning 3 Year Replacement Schedule	√ \$ 1,000			\$ 1,000	<i>I.T. Reserve</i>		\$ 1,000	
125-1111-5540	Treasury - Diamond Pension Reporting Module	√ \$ 760			\$ 760	<i>I.T. Reserve</i>		\$ 760	
125-1111-5540	Treasury - Diamond Upgrade to GP2013 Server Imp.	√ \$ 3,700			\$ 3,700	<i>I.T. Reserve</i>		\$ 3,700	
125-1111-5540	Treasury - Diamond Upgrade to GP2013 Web Func.	√ \$ 11,000			\$ 11,000	<i>I.T. Reserve</i>		\$ 11,000	
125-1111-5540	Treasury - Financial System Upgrades & Mod.	√ \$ 10,000			\$ 10,000	<i>I.T. Reserve</i>		\$ 10,000	
125-1111-5540	Treasury - Payroll Retro Pay Module	√ \$ 5,200			\$ 5,200	<i>I.T. Reserve</i>		\$ 5,200	
125-1111-5541	2 UPS to Provide Dual Power	√ \$ 7,500			\$ 7,500	<i>I.T. Reserve</i>		\$ 7,500	
125-1111-5541	Building Department 3 Year Replacement Schedule	√ \$ 3,000			\$ 3,000	<i>I.T. Reserve</i>		\$ 3,000	
125-1111-5541	Cabling (New cabling, cable drops, etc.)	√ \$ 5,000			\$ 5,000	<i>I.T. Reserve</i>		\$ 5,000	
125-1111-5541	Engineering Unallocated	√ \$ 3,000			\$ 3,000	<i>I.T. Reserve</i>		\$ 3,000	
125-1111-5541	Fire Department Computer - Chief	√ \$ 1,750			\$ 1,750	<i>I.T. Reserve</i>		\$ 1,750	
125-1111-5541	Fire Department Computer - Training Officer	√ \$ 1,750			\$ 1,750	<i>I.T. Reserve</i>		\$ 1,750	
125-1111-5541	Network (Routers, switches, and additional comp.)	√ \$ 15,000			\$ 15,000	<i>I.T. Reserve</i>		\$ 15,000	
125-1111-5541	Network Laser Printers (Colour)	√ \$ 7,000			\$ 7,000	<i>I.T. Reserve</i>		\$ 7,000	
125-1111-5541	Network Server Hardware	√ \$ 25,000			\$ 25,000	<i>I.T. Reserve</i>		\$ 25,000	
125-1111-5541	NSSRC Computer Replacements	√ \$ 2,000			\$ 2,000	<i>I.T. Reserve</i>		\$ 2,000	
125-1111-5541	PC Upgrading for Staff and Council	√ \$ 7,500			\$ 7,500	<i>I.T. Reserve</i>		\$ 7,500	
125-1111-5541	Building Department Laptop - CBO	√ \$ 3,000			\$ 3,000	<i>I.T. Reserve</i>		\$ 3,000	
125-1111-5541	Printer	√ \$ 900			\$ 900	<i>I.T. Reserve</i>		\$ 900	
125-1111-5541	Printer (Accounts Payable)	√ \$ 3,000			\$ 3,000	<i>I.T. Reserve</i>		\$ 3,000	
125-1111-5541	Public Works Depot - Replace PC and Laptop	√ \$ 2,500			\$ 2,500	<i>I.T. Reserve</i>		\$ 2,500	
125-1111-5541	Strategic Plan Items - Firewall, WebEx, Cloud	√ \$ 38,500			\$ 38,500	<i>I.T. Reserve</i>		\$ 38,500	
221-1111-5540	Police - Unallocated Computer Hardware	√ \$ 27,800			\$ 27,800	<i>Police Equipment/Vehicle Reserve</i>		\$ 27,800	
221-1111-5540	Police - Unallocated Computer Software	√ \$ 25,000			\$ 25,000	<i>Police Equipment/Vehicle Reserve</i>		\$ 25,000	
TOTAL		\$ 283,710	\$ -	\$ -	\$ 283,710		\$ -	\$ 283,710	

Town of Midland - Tax Based
 Capital Budget 2017
 Other Equipment

Account	Project Description	Current Year Cost	Source of Funding				Tax/ Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference		
125-1111-5520	Sound System Council Chambers	√ \$ 10,000			\$ 10,000	<i>I.T. Reserve</i>	\$ 10,000	
125-1111-5520	Unallocated Equipment Purchase	√ \$ 2,500			\$ 2,500	<i>I.T. Reserve</i>	\$ 2,500	
211-1111-5520	Portable/Equipment Upgrades	√ \$ 15,000			\$ 15,000	<i>Fire Equipment/Vehicle Reserve</i>	\$ 15,000	
221-1111-5520	Conducted Energy Weapons	√ \$ 1,500			\$ 1,500	<i>Police Equipment/Vehicle Reserve</i>	\$ 1,500	
221-1111-5520	Entry Kits, Tournequettes, and Trauma	√ \$ 2,000			\$ 2,000	<i>Police Equipment/Vehicle Reserve</i>	\$ 2,000	
221-1111-5520	Identification Unit Camera/Equipment	√ \$ 2,000			\$ 2,000	<i>Police Equipment/Vehicle Reserve</i>	\$ 2,000	
221-1111-5520	Intoxilyzer/Drug Testing	√ \$ 2,000			\$ 2,000	<i>Police Equipment/Vehicle Reserve</i>	\$ 2,000	
221-1111-5520	New Auxiliary Start Up	√ \$ 1,000			\$ 1,000	<i>Sale of Police Cruiser</i>	\$ 1,000	
221-1111-5520	Portable Radios & New Batteries	√ \$ 3,000			\$ 3,000	<i>Sale of Police Cruiser</i>	\$ 3,000	
221-1111-5520	Radar Equipment	√ \$ 2,000			\$ 2,000	<i>Police Equipment/Vehicle Reserve</i>	\$ 2,000	
265-0590-5520	Parking Meters and Poles (Pooled Assets)	√ \$ 12,000			\$ 12,000	<i>Parking Reserve</i>	\$ 12,000	
315-1111-5520	Scanner for Vehicles/Equipment	√ \$ 20,000			\$ 20,000	<i>PW Equipment/Vehicle Reserve</i>	\$ 20,000	
399-1111-5520	Dehumidifier Replacements	√ \$ 72,000	\$ 35,000		\$ 37,000	<i>Grant/NSSRC Facility & Equip Reserve</i>	\$ 72,000	
399-1111-5520	Hand Tools	√ \$ 600			\$ 600	<i>NSSRC Equipment Reserve</i>	\$ 600	
399-1111-5520	Small Electrical Tools	√ \$ 1,200			\$ 1,200	<i>NSSRC Equipment Reserve</i>	\$ 1,200	
399-1111-5520	Sound System Replacement NSSRC	√ \$ 10,000			\$ 10,000	<i>NSSRC Equipment Reserve</i>	\$ 10,000	
505-1111-5520	Level/Survey Equipment	√ \$ 5,000			\$ 5,000	<i>Engineering Capital Reserve</i>	\$ 5,000	
750-1111-5420	Wayfinding Signage	√ \$ 25,000			\$ 25,000	<i>Parks Facility Reserve</i>	\$ 25,000	
390-7225-5520	Huronian Park Playground Equipment	√ \$ 50,000			\$ 50,000	<i>Parks Facility Reserve</i>	\$ 50,000	
390-7122-5520	Little Lake Park Fitness Equipment	√ \$ 35,000			\$ 35,000	<i>Parks Facility Reserve</i>	\$ 35,000	
TOTAL			\$ 271,800	\$ 35,000	\$ -	\$ 236,800	\$ -	\$ 271,800

Town of Midland - Tax Based
 Capital Budget 2017
 Roads & Other

Account	Project Description	Current Year Cost	Source of Funding				Tax/ Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference		
325-3201-2220	Charles Bay St to Hugel Ave	V \$ 26,000			\$ 26,000	PW Capital Reserve	\$ 26,000	
325-3201-2220	Curry Rd Midland Pt Road to End (Tar/Chip 2 Lifts)	V \$ 43,000			\$ 43,000	PW Capital Reserve	\$ 43,000	
325-3201-2220	Estate Crt (Tar and Chip 2 lifts)	V \$ 33,750			\$ 33,750	PW Capital Reserve	\$ 33,750	
325-3201-2220	Fourth St, Ontario St, to First St	V \$ 60,400			\$ 60,400	PW Capital Reserve	\$ 60,400	
325-3201-2220	Puddicombe Rd Midland Pt to End (Tar/Chip 2 Lifts)	V \$ 56,000			\$ 56,000	PW Capital Reserve	\$ 56,000	
325-3201-2220	William St Frank to Bay	V \$ 42,000			\$ 42,000	PW Capital Reserve	\$ 42,000	
325-3201-2220	Yonge St Resurfacing (First to Eighth St)	V \$ 242,000	\$ 204,675		\$ 37,325	PW Capital Reserve/Gov. Grants	\$ 242,000	
325-3201-2220	Yonge St Resurfacing (First to Eighth St) - Balance	V \$ 89,885			\$ 89,885	PW Capital Reserve	\$ 89,885	
325-3202-2210	Ellen St/King St Controller & LED Lights	V \$ 50,000			\$ 50,000	PW Capital Reserve	\$ 50,000	
325-3202-2210	Galloway & King St LED Head Upgrade Carryover	V \$ 24,000			\$ 24,000	PW Capital Reserve	\$ 24,000	
325-3230-2210	Tree Various, Reconstruction, and EAB Areas	V \$ 8,000			\$ 8,000	PW Capital Reserve	\$ 8,000	
325-3235-2220	Street Sign Replacement Program (no details)	V \$ 10,000			\$ 10,000	PW Capital Reserve	\$ 10,000	
325-3236-2220	Norene St Reconstruction	V \$ 993,000			\$ 993,000	WWTC, Water, Fed Gas Tax Reserve	\$ 993,000	
335-1111-2220	Howard St, Wootland, to Penetanguishene Rd	V \$ 97,000			\$ 97,000	Sidewalk Capital Reserve	\$ 97,000	
335-1111-2220	Leveling/Patching	V \$ 7,500			\$ 7,500	Sidewalk Capital Reserve	\$ 7,500	
335-1111-2220	Midland Ave, Dominion Ave, to Hugel Ave	V \$ 24,600			\$ 24,600	Sidewalk Capital Reserve	\$ 24,600	
335-1111-2220	Spot Repairs (25mm plus 5W Repairs)	V \$ 5,000			\$ 5,000	Sidewalk Capital Reserve	\$ 5,000	
325-3200-2210	Trail Construction or Bike Lane Construction	V \$ 168,000	\$ 120,000		\$ 48,000	Prov Grant/County Support/PW Capital Reserve	\$ 168,000	
325-3200-2295	Trails Project Carryforward	V \$ 30,000			\$ 30,000	Project Carryforward Reserve	\$ 30,000	
TOTAL		\$ 2,010,135	\$ 324,675	\$ -	\$ 1,685,460		\$ - \$ 2,010,135	

Town of Midland - Tax Based
 Capital Budget 2017
 Studies

Account	Project Description	Current Year Cost	Source of Funding				Tax/ Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference		
111-1111-2130	Council Led Community Energy Plan	√ \$ 20,000.00	\$ 10,000		\$ 10,000	MPUC/Council Initiative Reserve	\$ 20,000	
125-0590-0911	IT Systems Health Check - Review Major Sys.	√ \$ 7,500			\$ 7,500	I.T. & Office Equipment Reserve	\$ 7,500	
125-1111-5540	Records Management Study	√ \$ 25,000			\$ 25,000	I.T. Reserve	\$ 25,000	
390-7122-2130	Parks & Recreation Master Plan	√ \$ 80,000			\$ 80,000	DC - Parks & Parks Facility Reserve	\$ 80,000	
811-8208-0939	Planning/Operations Official Plan Review	√ \$ 63,000			\$ 63,000	Planning & Operations Reserve	\$ 63,000	
811-8209-6200	Community Improvement Plan	√ \$ 35,000			\$ 35,000	C.I.P. Reserve	\$ 35,000	
TOTAL		\$ 230,500	\$ 10,000	\$ -	\$ 220,500		\$ - \$ 230,500	

Town of Midland - Rate Based
 Capital Budget 2017
 Information Technology Hardware & Software

Account	Project Description	Current Year Cost	Source of Funding					Tax/ Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference			
411-1111-5410	Master Control & SCADA Upgrade	√ \$ 500,000			\$ 500,000	WWTC Reserve		\$ 500,000	
411-1111-5540	Misc. Software	√ \$ 3,000			\$ 3,000	WWTC Reserve		\$ 3,000	
411-1111-5541	Data Radio	√ \$ 5,000			\$ 5,000	WWTC Reserve		\$ 5,000	
411-1111-5541	SCADA Upgrades	√ \$ 20,000			\$ 20,000	WWTC Reserve		\$ 20,000	
431-1111-5541	PLC Upgrades	√ \$ 30,000			\$ 30,000	Water Reserve		\$ 30,000	
431-1111-5541	Radio Upgrades	√ \$ 10,000			\$ 10,000	Water Reserve		\$ 10,000	
431-1111-5541	Various Computer Hardware	√ \$ 7,500			\$ 7,500	Water Reserve		\$ 7,500	
125-1111-5541	Wastewater Computer Upgrades	√ \$ 5,000			\$ 5,000	I.T. Reserve		\$ 5,000	
TOTAL			\$ 580,500	\$ -	\$ -	\$ 580,500		\$ -	\$ 580,500

Town of Midland - Rate Based
 Capital Budget 2017
 Other Equipment

Account	Project Description	Current Year Cost	Source of Funding					Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference	Tax/ Rate Debt	
411-1111-5520	Chlorine Tank Level Indicator	√ \$ 5,000			\$ 5,000	WWTC Reserve	\$ 5,000	
411-1111-5520	Gantry for Headwork	√ \$ 8,000			\$ 8,000	WWTC Reserve	\$ 8,000	
411-1111-5520	Gas Detector (Second Unit)	√ \$ 1,200			\$ 1,200	WWTC Reserve	\$ 1,200	
411-1111-5520	Misc. Equipment Purchases	√ \$ 10,000			\$ 10,000	WWTC Reserve	\$ 10,000	
411-1111-5520	Pump Station #1 Dehumidifier	√ \$ 1,500			\$ 1,500	WWTC Reserve	\$ 1,500	
411-1111-5520	Storm Tank Pump	√ \$ 8,000			\$ 8,000	WWTC Reserve	\$ 8,000	
411-4478-5520	Auger for Headworks	√ \$ 80,000			\$ 80,000	WWTC Reserve	\$ 80,000	
431-1111-5520	Beamish Road Facility	√ \$ 5,000			\$ 5,000	Water Reserve	\$ 5,000	
431-1111-5520	Chlorine Boards for #15	√ \$ 17,000			\$ 17,000	Water Reserve	\$ 17,000	
431-1111-5520	Chlorine Boards for #9	√ \$ 17,000			\$ 17,000	Water Reserve	\$ 17,000	
431-1111-5520	Dehumidifier for #7	√ \$ 1,500			\$ 1,500	Water Reserve	\$ 1,500	
431-1111-5520	Dominion Ave Facility	√ \$ 6,000			\$ 6,000	Water Reserve	\$ 6,000	
431-1111-5520	Dominion Ave Treatment Facility	√ \$ 7,000			\$ 7,000	Water Reserve	\$ 7,000	
431-1111-5520	Vindin St Facility	√ \$ 7,000			\$ 7,000	Water Reserve	\$ 7,000	
TOTAL			\$ 174,200	\$ -	\$ -	\$ 174,200	\$ -	\$ 174,200

Town of Midland - Rate Based
 Capital Budget 2017
 Plant & Facilities

Account	Project Description	Current Year Cost	Source of Funding				Tax/ Rate Debt	Total
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference		
411-1111-5410	Replace Heating Boiler	v \$ 182,500			\$ 182,500	WWTC Reserve	\$ 182,500	
411-4221-2210	Replacement Pump for PS#1	v \$ 60,000			\$ 60,000	WWTC Reserve	\$ 60,000	
431-4419-2210	Well 15 Rehab & Inspection	v \$ 45,000			\$ 45,000	Water Reserve	\$ 45,000	
431-4419-2210	Well 7B Rehab & Inspection	v \$ 45,000			\$ 45,000	Water Reserve	\$ 45,000	
431-4424-2210	Inspection for Montreal Tank	v \$ 10,000			\$ 10,000	Water Reserve	\$ 10,000	
431-4465-2220	Valve Replacement Program	v \$ 12,000			\$ 12,000	Water Reserve	\$ 12,000	
431-4469-2210	Dominion Ave Tower	v \$ 70,000			\$ 70,000	Water Reserve	\$ 70,000	
TOTAL		\$ 424,500	\$ -	\$ -	\$ 424,500		\$ - \$ 424,500	

Town of Midland - Rate Based
 Capital Budget 2017
 Underground

Account	Project Description	Current Year Cost	Source of Funding					Total	
			Donations & Grants	Federal Gas Tax	Reserves & R Funds	Reference	Tax/ Rate Debt		
431-4493-2220	Hannah St Watermain Replacement Russell/Queen	√ \$ 245,000			\$ 245,000	Water Reserve		\$ 245,000	
431-8015-2220	Highway 12 Watermain Replacement Well 7	√ \$ 575,000			\$ 575,000	Water Reserve		\$ 575,000	
TOTAL			\$ 820,000	\$ -	\$ -	\$ 820,000		\$ -	\$ 820,000

TOWN OF MIDLAND

BUDGET 2017

Record of Changes at Conclusion of Public Meeting on March 30, 2017

	Base		One Time		Service Level		TOTAL	
Draft 1 - March 6, 2017 (initial circulation**)	207,137	1.13%	174,600	0.95%	201,576	1.10%	583,313	3.17%
SSEA-Risk Management Services	16,000				(16,000)			
Draft 1 - March 10, 2017 (presented)	223,137	1.21%	174,600	0.95%	185,576	1.01%	583,313	3.17%
Proposed Changes:								
Mar-10 Reduce EDCNS to Request	(18,750)	-0.10%		0.00%		0.00%	(18,750)	-0.10%
Mar-10 Heritage Tax Relief	2,000	0.01%		0.00%		0.00%	2,000	0.01%
Mar-10 Sustainable Severn Sound		0.00%		0.00%	1,600	0.01%	1,600	0.01%
Amendments into March 22nd meeting:								
Canada Day add \$15,000 (Canada 150)		0.00%	15,000	0.08%		0.00%	15,000	0.08%
Draw from Rainy Day Fund		0.00%	(15,000)	-0.08%		0.00%	(15,000)	-0.08%
Replace WWTP Heating Boiler	182,500	0.99%		0.00%		0.00%	182,500	0.99%
Draw from Wastewater Capital Reserve	(182,500)	-0.99%		0.00%		0.00%	(182,500)	-0.99%
Mar-22 Youth Committee Additional Funding		0.00%	1,500	0.01%		0.00%		0.00%
		0.00%		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%		0.00%
TOTAL	206,387	1.12%	176,100	0.96%	187,176	1.02%	569,663	3.10%

** Draft #1 initial circulation see Attachment 3