

2018 Operations Budget



Revenue

- Administration
- Protective Services
- Transportation & Environmental
- Health & Social Services
- Parks & Recreation
- Planning & Development

Administration Revenue

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	From Reserves
OMPF	1,551,100	1,551,100	1,551,100	-	-	Confirmed	
Marriage	5,500	6,400	6,400	900	-		
Lottery	12,000	11,837	12,000	-	163		
Rentals	14,675	14,886	15,100	425	214	CPI Increase	
Reserves	15,000	15,000	-	(15,000)	(15,000)	Removed 2017 project	
Admin Fees	150	5	-	(150)	(5)		
NSF Charges	560	100	500	400	(60)		
Dividends	56,703	65,000	62,700	(2,300)	(5997)	RSL Utilities	
Short Term Int.	28,370	80,000	80,000	-	51,630		
Sale of Items	50	80	50	-	(30)		
Ceremonies	5,430	3,700	5,400	1,700	(30)		
Death Cert.	800	1,480	1,500	700	20		
Oaths	360	180	200	(160)	20		
Total	1,748,435	1,692,031	1,747,950	(485)	55,919		-
2018 Election	-	-	20,300	20,300	20,300	Transfer from Reserves	20,300

Parks & Recreation Revenues

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	From Reserves
Rec – Culture	15,000	15,000	-	(15,000)	(15,000)	2017 project \$15k	
Parks	58,625	50,000	-	(58,625)	(50,000)	2017 project \$45k	
Rec – Programs	44,000	-	-	(44,000)	-	2017 project \$44k	
Marina	332,950	288,021	293,400	(39,550)	5,379	2017 project \$10k	
Rec – Facilities	-	11,600	-	-	(11,600)	Tennis Courts 16/17	
Pool	41,750	38,654	20,850	(20,900)	(17,804)	2017 project \$18k	
Community Ctr	233,750	202,788	232,000	(1,750)	29,212		
Library	161,332	162,274	161,898	566	(376)		
Cultural Srvs	8,125	-	-	(8,125)	-		
Museum	150	259	200	50	(59)		
Total	895,682	761,925	708,348	(187,534)	(53,577)		-

Property Taxation

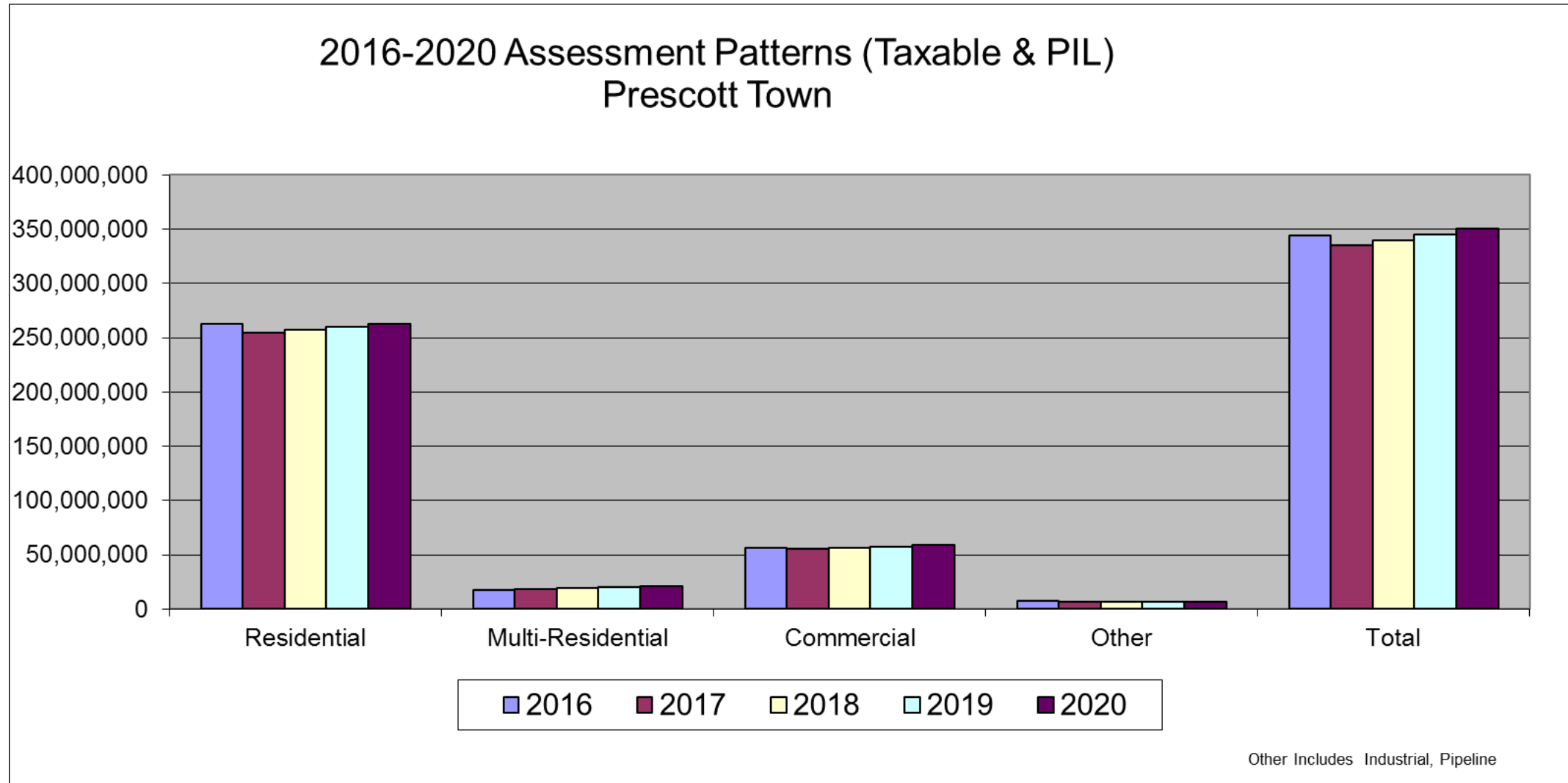
- Assessment Changes Year over Year
- Tax Ratios
- Taxes by Property Class
- Water Distribution

Assessment Change

- 2013-2016 Property Taxes were based on the 2012 Current Value Assessment
- 2017-2020 Property Taxes are based on the 2016 Current Value Assessment

Property Class	2016	2017	2018	2019	2020
Residential	262,912,308	254,515,362	257,265,745	260,016,122	262,766,500
Multi-Residential	17,295,000	18,302,425	19,309,850	20,317,275	21,324,700
Commercial	56,465,017	55,237,196	56,480,597	57,724,000	58,967,400
Other	7,551,535	6,796,711	6,858,541	6,920,370	6,982,200
Total	344,223,860	334,851,694	339,914,733	344,977,767	350,040,800

Assessment Change



Tax Ratios

Tax Class	2017 Tax Ratios	Assessment Change	2017 Revenue Neutral	Recommendation
Residential	1.000000	+1.08%	1.000000	1.000000
Multi-Residential	1.698659	+5.50%	1.627436	1.627436
Commercial	1.949806	+2.22%	1.927753	1.927753
Industrial*	2.630000	+1.32%	2.642423	2.630000
Pipelines	1.429008	+2.37%	1.411067	1.411067

*If the Industrial Tax Ratio is higher than 2.630000 then capping is required

Taxes by Property Class based on 2.75% Increase

	2017	2018	Change	% Change	Tax Ratio
Residential	\$3,374,135	\$3,440,502	\$66,368	1.97%	1.000000
Multi-Residential	\$412,205	\$420,313	\$8,109	1.97%	1.627436
Commercial – Occupied	\$1,152,065	\$1,173,881	\$21,816	1.89%	1.927753
Commercial – Excess Land	\$6,666	\$7,811	\$1,146	17.19%	1.349927
Commercial – Vacant Land	\$20,397	\$20,519	\$121	0.60%	1.349927
Industrial – Occupied	\$184,813	\$187,483	\$2,670	1.44%	2.630000
Industrial – Excess Land	\$2,524	\$2,554	\$30	1.19%	1.709500
Industrial – Vacation Land	\$6,342	\$6,523	\$181	2.86%	1.709500
Pipelines	\$20,946	\$21,358	\$412	1.97%	1.411067
Total	\$5,180,092	\$5,280,945	\$100,853	1.95%	
Payments in Lieu	\$229,728	\$233,963	\$4,623	2.02%	
Total	\$5,409,821	\$5,515,310	\$105,489	1.95%	

Property Tax Change by Class

Description	Prop Count	2017 CVA	2018 CVA	%CVA Change	2017 Total CVA Taxes	2018 Total CVA Taxes	\$ Tax Change	%Tax Change
Single Family Home	1,085	158,000	159,000	0.63%	2,094.86	2,143.30	48.44	2.31%
Residential Condominium Unit	95	142,250	145,500	2.28%	1,886.04	1,961.32	75.28	3.99%
Apartment Building	15	1,046,500	1,108,000	5.88%	23,569.14	24,306.87	737.73	3.13%
Small Office Building	3	157,250	159,500	1.43%	4,065.19	4,144.74	79.55	1.96%
Small Retail Commercial Property	16	196,250	197,500	0.64%	5,073.40	5,132.20	58.80	1.16%
Standard Industrial Property	8	405,000	405,000	0.00%	14,122.42	14,358.07	235.65	1.67%

Total Operations Revenues

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	From Reserves
Administration	1,748,435	1,692,031	1,747,950	(485)	55,919		
Protective	198,405	199,304	192,205	(6,200)	(7,099)		30,000
Trans & Enviro	434,700	435,203	341,313	(93,387)	(93,890)		
Health & Social	173,044	170,764	169,014	(4,030)	(1,750)		
Parks & Rec	895,682	761,925	708,348	(187,534)	(53,577)		
Planning & Dev	74,650	65,764	38,850	(35,800)	(26,914)		
Property Taxes	5,682,984	5,669,984	5,823,164	141,014	153,180	Assumes 2.75% increase	
Total	9,207,066	8,994,975	9,020,844	(186,222)	25,869		30,000
Election	-	-	20,300	20,300	20,300	Funded by reserve	-

Expenses

Expense Budget Assumptions

- 1.5% Salary increase (Union and Non-Union)
- 3.0% Benefits increase (Union and Non-Union)
- 5.0% Electricity and Natural Gas increase
- 3.0% Insurance increase
- 3.0% Telephone increase
- 2% Inflationary increase
- \$14.00 minimum wage as of January 1, 2018

Impact of Bill 148

- Pool Students & Supervisor \$11,411 – Minimum wage \$14.00
- Marina Students \$5,951 – Minimum wage \$14.00
- Rink Attendants \$1,360 – Minimum wage \$14.00
- Tourism Students \$2,197 – Minimum wage \$14.00
- Parks & Recreation Students \$9,415 – Minimum wage \$14.00
- Public Works Students \$6,276 – Minimum wage \$14.00
- Administration Student - \$1,465 – Minimum wage \$14.00

- Total \$38,075

Health Services Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Medical Centre	\$33,850	\$32,139	\$30,115	(\$3,735)	(\$2,024)	Cleaning Contract	\$7,800
Public Health	\$73,521	\$73,521	\$73,521	-	-	0% increase	-
Ambulance	\$190,240	\$183,676	\$214,901	\$24,661	\$31,225	Ambulance Enhancement	-
Cemetery	\$20,500	\$20,000	\$20,000	(\$500)	-	Removed Miscellaneous	-
Total	\$318,111	\$309,336	\$338,537	\$20,426	\$29,201		\$7,800
% Change				+6.42%	9.44%		

Social Services Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
General Assist	\$199,227	\$199,227	\$203,212	\$3,985	\$3,985	Assumes 2% increase	-
St. Law Lodge	\$389,473	\$409,125	\$427,704	\$38,231	\$18,579	Assumes 11% increase	-
Walker House	\$101,640	\$104,766	\$103,638	\$1,998	(\$1,128)	Increase transfer to Rsv	\$1,750
Child Care	\$35,619	\$36,077	\$36,799	\$1,180	\$722	Assumes 2% increase	-
Public Housing	\$171,179	\$171,179	\$174,603	\$3,424	\$3,424	Assumes 2% increase	-
Total	\$897,138	\$920,374	\$945,956	\$48,818	\$25,582		\$1,750
% Change				+5.44%	+2.78%		

Administration Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Council	\$130,205	\$129,319	\$133,811	\$3,606	\$4,492		\$5,100
Administration	1,018,219	1,021,524	\$999,517	(\$18,702)	(\$22,007)	Decrease of 1.84%	-
Taxation	\$218,250	\$222,891	\$222,250	\$4,000	(\$641)		\$115,350
Total	1,366,674	1,373,734	1,355,578	(\$11,096)	(\$22,156)		\$120,450
% Change				-0.81%	-1.61%		
Election	-	-	\$20,300	\$20,300	\$20,300	Offset by Reserve Fund	-

Protective Services Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Fire	\$614,534	\$585,902	\$725,888	\$111,354	\$139,986	Increase transfer to rsv	\$300,000
Police	1,432,671	1,429,943	1,169,492	(\$263,179)	(\$260,451)	Decrease in OPP contract	-
Protective Ins	\$92,087	\$86,266	\$91,523	(\$564)	\$5,257		-
Building Prmt	\$66,667	\$66,690	\$88,366	\$21,699	\$21,676	Reallocate from Planning	-
Emergency	\$5,000	\$479	\$5,000	-	\$4,521		-
Total	2,210,959	2,169,280	2,080,269	(\$130,690)	(\$89,021)		\$300,000
% Change				-5.91%	-4.10%		
Election	-	-	\$20,300	\$20,300	\$20,300	Offset by Reserve Fund	-

Summary

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Medical Centre	\$33,850	\$32,139	\$30,115	(\$3,735)	(\$2,024)	Cleaning Contract	\$7,800
Public Health	\$73,521	\$73,521	\$73,521	-	-	0% increase	-
Ambulance	\$190,240	\$183,676	\$214,901	\$24,661	\$31,225	Ambulance Enhancement	-
Cemetery	\$20,500	\$20,000	\$20,000	(\$500)	-	Removed Miscellaneous	-
General Assist	\$199,227	\$199,227	\$203,212	\$3,985	\$3,985	Assumes 2% increase	-
St. Law Lodge	\$389,473	\$409,125	\$427,704	\$38,231	\$18,579	Assumes 11% increase	-
Walker House	\$101,640	\$104,766	\$103,638	\$1,998	(\$1,128)	Increase transfer to reserve	\$1,750
Child Care	\$35,619	\$36,077	\$36,799	\$1,180	\$722	Assumes 2% increase	-
Public Housing	\$171,179	\$171,179	\$174,603	\$3,424	\$3,424	Assumes 2% increase	-
Council	\$130,205	\$129,319	\$133,811	\$3,606	\$4,492		\$5,100
Administration	\$1,018,219	1,021,524	\$999,517	(\$18,702)	(\$22,007)	Decrease of 1.84%	-
Taxation	\$218,250	\$222,891	\$222,250	\$4,000	(\$641)		\$115,350
Fire	\$614,534	\$585,902	\$725,888	\$111,354	\$139,986	Increase transfer to reserve	\$300,000
Police	\$1,432,671	1,429,943	1,169,492	(\$263,179)	(\$260,451)	Decrease in OPP contract	-
Protective Ins	\$92,087	\$86,266	\$91,523	(\$564)	\$5,257		-
Building Prmt	\$66,667	\$66,690	\$88,366	\$21,699	\$21,676	Reallocate from Planning	-
Emergency	\$5,000	\$479	\$5,000	-	\$4,521		-
Total	\$4,792,882	\$4,772,724	\$4,720,340	(\$72,542)	(\$52,384)		\$430,000
% Change				-1.51%	-1.10%		
Election	-	-	\$20,300	\$20,300	\$20,300	Offset by reserve fund	-

Parks & Recreation Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Rec – Culture	213,524	201,600	194,374	(19,150)	(7,226)	Removed 2017 projects	25,000
Parks	479,550	465,255	561,884	82,334	96,629	On-call + Summer Stdts	24,200
Rec – Programs	87,786	51,909	54,213	(33,573)	2,304	Removed 2017 projects	-
Marina	341,050	350,377	338,608	(2,442)	(11,769)		43,500
Rec – Facilities	-	5,152	-	-	(5,152)		-
Pool	100,350	88,047	92,692	(7,658)	4,645	Removed 2017 projects	2,100
Community Ctr	513,120	506,828	676,072	162,952	169,244	Reserve Increase \$128k	235,000
Library	162,809	160,075	168,427	5,618	8,352		-
Cultural Srvs	-	442	-	-	(442)		-
Museum	30,820	31,395	31,350	530	(45)		21,000
Total	1,929,009	1,861,080	2,117,620	188,611	256,539		350,800
% Change				+9.78%	+13.78%		

Planning & Development Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Plan & Develop	154,957	148,161	98,822	(56,135)	(49,339)	Reallocation to Build Insp.	51,000
Cmt of Adjust	250	-	250	-	250		-
Ec Dev	183,270	169,389	197,790	14,520	28,401	Full-time Ec dev	-
Tourism	179,499	204,150	183,926	4,427	(20,224)		-
Total	\$517,976	\$521,699	\$480,788	(37,188)	(40,911)		51,000
% Change				-7.18%	-7.84%		

Transportation Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Trans Admin	618,450	608,281	656,277	37,827	47,996	Reallocation	-
Paved Roads	140,000	156,438	187,100	47,100	30,662	Offset OCIF Funding	-
Bridges	3,000	1,526	2,000	(1,000)	474	Inspection	-
Traffic/Trans	495,701	482,840	493,508	(2,193)	10,668		-
Roadside	197,450	180,001	78,000	(119,450)	(102,001)	Removed 2017 Projects	12,500
Winter Roads	89,700	64,707	89,900	200	25,193		11,700
Parking Lots	400	423	450	50	27		-
Street Lights	147,400	67,961	128,200	(19,200)	60,239	Need to debenture 2015 street light upgrade project	-
Total	1,692,101	1,562,076	1,635,435	(56,666)	73,359		\$24,200
% Change				-3.35%	+4.70%		

Environmental Services Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Storm Sewer	43,300	68,913	69,300	26,000	387	Storm Sewer Cleaning	1,000
Waste Collect	107,800	97,294	99,500	(8,300)	2,206		2,000
Waste Dispose	45,500	33,373	45,000	(500)	11,627		-
Waste Divert	78,497	93,031	76,950	(1,547)	16,081		4,700
Total	275,097	292,611	290,750	15,653	29,951		7,700
% Change				+5.69%	+10.24%		

Water & Wastewater - assumes no change in rates

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Revenue							
Wastewater	1,563,240	1,539,619	1,576,450	13,210	36,831	Interest on Reserve Fund	
Water	1,204,605	1,171,493	1,171,493	(33,112)	-		
Total	2,767,845	2,711,112	2,747,943	(19,902)	36,831		
Expense							
WW Collect	448,410	459,960	457,762	9,352	(2,198)		55,684
WW Treat	1,114,830	1,079,659	1,118,688	3,858	39,029		31,835
Water Treat	574,338	562,316	562,316	(12,021)	-		117,025
Water Distrib	630,267	609,176	609,176	(21,091)	-		49,083
Total	2,767,845	2,711,112	2,747,943	(19,902)	36,831		253,627
Net	-	-	-	-	-		

Salaries Summary

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Budget %	Notes	
Health	-	-	-	-	-		
Social	69,425	69,509	70,638	1,213	1.75%		
Administration	624,524	639,989	606,095	(18,429)	(2.95%)		
Protective	217,055	217,388	242,383	25,328	11.67%	Reallocation	
Parks & Rec	799,953	788,828	915,470	115,517	14.44%	24/7 on-call & \$14.00	
Planning & Dev	239,036	253,726	235,598	(3,438)	(1.44%)	Reallocation	
Transportation	650,986	613,900	662,705	11,719	1.8%		
Environmental	2,097	1,522	-	(2,097)	(100.00%)	Reallocation	
Water/Wastewat	261,300	264,340	258,311	(2,989)	(1.14%)		
Total	2,864,376	2,849,202	2,991,201	126,825			
Bill 148				38,075	1.33%	Minimum wage \$14.00	
24/7 On call				32,237	1.13%	Arena, Parks and Rec	
Wage Increase				42,966	1.50%	1.5% Union & Non-union	
Comm in Bloom				12,741	0.44%	Parks & Recreation	
Total				126,019			

Total Operations Expenses

	2017 Budget	2017 Projection	2018 Budget	Budget to Budget	Budget to Projection	Notes	Transfer to Reserves
Health	318,111	309,336	338,537	20,426	29,201	Ambulance +25k	7,800
Social	897,138	920,374	945,956	48,818	25,582	St. Lawrence Ldg +38k	1,750
Administration	1,366,674	1,373,734	1,355,578	(11,096)	(22,156)		120,450
Protective	2,210,959	2,169,280	2,102,136	(108,823)	(67,145)	OPP -264k, Fire +137k	300,000
Parks & Rec	1,929,009	1,861,080	2,117,620	188,611	256,539	Arena Reserve +128k	350,800
Planning & Dev	517,976	521,699	480,788	(37,188)	(40,911)	Reallocation to Protect	51,000
Transportation	1,692,101	1,562,076	1,635,435	(56,666)	73,359	2017 Projects Removed	24,200
Environmental	275,097	292,611	290,750	15,653	29,951	Storm Cleaning +26k	7,700
Total	9,207,065	9,010,192	9,266,799	59,684	256,606		863,700
% Change				+0.65%	+2.85%		
Election	-	-	20,300	20,300	20,300	Funded by reserve	-

Operations Budget Status

	2018 Budget	Notes	Reserves
Revenues			
As presented	9,020,844		30,000
Marina Slip Fees	18,000	Charge all boats on a per foot fee basis	
Subtotal	9,038,844		30,000
Expenses			
As of December 12, 2017	9,266,799		863,700
St. Law Lodge Levy	(1,603)	Based on approved 2018 budget	
MPAC Fees	(1,395)	Based on 2018 Notice	
Administration	(114,532)	Reductions to supplies & services budgets	
Protective Inspections & Building	(7,000)	Reductions to supplies & services budget	
Hydro Costs Flat	(8,625)	Across various departments	
Public Works	(12,200)	Reductions to supplies & services budgets	
Parks	(7,700)	Reductions to supplies & services budgets	
Marina	(7,900)	Reductions to supplies & services budgets	
Arena	(12,000)	Reductions to supplies & services budgets	
Planning	(4,000)	Reductions to supplies & services budgets	
Planning	(51,000)	Removal of transfer to planning reserve	(51,000)
Subtotal	9,038,844		812,700
Net	-		

2018 Operations Budget

	2018 Budget	Notes	Reserves
Revenues			
As of January 9, 2018	9,038,844		30,000
Tax Increase from 2.75% to 1.75%	(54,102)		-
Provincial Offenses	870	Joint Services Budget	-
Election	20,300	From Reserve	(20,300)
Infrastructure 1%	54,102		
Total Revenue	9,060,014		9,700
Expenses			
As of January 9, 2018	9,038,844		812,700
Joint Services Budget	(55,926)	From United Counties	-
Adjustment to Tax Write-offs	2,694		-
2018 Impact of Vacancy Rebate	-	Transfer to CIP	10,000
Election	20,300		-
Infrastructure 1%	54,102		54,102
Total Expenses	9,060,014		876,802

