



# 2021 BUDGET PRESENTATION

December 14, 2020

## 2021 Proposed Tax Levy Increase (Operating Only)

A 3.87% increase = 195,162 of increased (operating only – Exclusive of Capital contributions & transfers to/from reserves) levy dollars in comparison to the 2020 budgeted levy of \$5,037,584

Preliminary MPAC data shows:

\$92,692– is related to real growth (1.84% increase in new assessment)

\$102,470– is a true levy increase (2.03% increase in tax levy)

\$195,162 Total (Operating Only) Levy Increase



# Operating Budget Summary Analysis by Segment

## 2021 Budget Summary

FIR Category	2020 Budget	2021 Budget	% Change	Change \$	Comment
<b>General Government</b>					
General Government	-1,770,050	-1,638,850	-7.4%	131,200	Reductions in: OMPF, Interest (Market Forces), and Penalties (trend)
Other Revenues-Supps/Omits/Write-offs	-170,416	-167,116	-1.9%	3,300	Increase in tax rebate for low-income seniors and persons with disabilities
Council	143,489	143,489	0.0%	0	
Administration	868,832	932,846	7.4%	64,014	Reduced transfers out (interfunctional transfers)
Property	-8,582	-14,759	72.0%	-6,177	Reduced utilities and cleaning & maintenance costs (trend)
WNP Holding Co.	53,100	0	-100.0%	-53,100	No activity planned for 2021



# Operating Budget Summary Analysis by Segment

## 2021 Budget Summary

FIR Category	2020 Budget	2021 Budget	% Change	Change \$	Comment
<b>Protection Services</b>					
Fire	696,601	712,045	2.2%	15,444	Increased contributions employee and group benefits costs (trend)
Police/Crossing Guard	53,032	51,282	-3.3%	-1,750	
Conservation Authority	161,704	173,006	7.0%	11,302	Anticipated CA levy cost increases for 2021
Protective Inspection & Control	-27,944	-20,124	-28.0%	7,820	
Animal Control	-600	7,154	-1292.3%	7,754	Reduced Dog Tag revenues
By-Law Enforcement	63,222	58,310	-7.8%	-4,912	Reduction in anticipated 2021 wage/benefit costs



# Operating Budget Summary Analysis by Segment

## 2021 Budget Summary

FIR Category	2020 Budget	2021 Budget	% Change	Change \$	Comment
Transportation Services					
Roads	3,249,374	3,042,868	-6.4%	-206,505	Reductions in Debt servicing & operating costs (internalized street sweeping)
Streetlights	-5,000	-5,000	0.0%	0	
Rural Water	7,898	7,800	-1.2%	-98	
Health Services					
Hospital	0	0	0.0%	0	
Cemetery	96,276	95,118	-1.2%	-1,158	
Recreation and Cultural Services					
Parks & Recreation	1,224,317	1,494,306	22.1%	269,989	Increased wage & benefit costs associated with additional sanitization processes, in concert with anticipated reduction in community centre and arena revenues



# Operating Budget Summary Analysis by Segment

## 2021 Budget Summary

### FIR Category

#### Planning and Development

	2020 Budget	2021 Budget	% Change	Change \$	Comment
Planning	116,236	73,031	-37.2%	-43,205	Reduction in anticipated revenues offset by reduced corresponding County charges
Commercial & Industrial	0	0	0.0%	0	
Economic Development	248,580	241,640	-2.8%	-6,940	Increased wage, benefit, and BR&E costs offset by increased grant revenues
Tile Drains	0	0	0.0%	0	Year over year increases attributed to Drainage Superintendent costs (knowledge transfer overlap as part of transition)
Municipal Drains	37,515	45,700	21.8%	8,185	
<b>Total Levy Requirement</b>	<b>5,037,584</b>	<b>5,232,746</b>	<b>3.874%</b>	<b>195,162</b>	



## Reserve and Reserve Fund Impact on Operating Budget (Net Transfers)

### Net Reserve & Reserve Fund Transfers

2020			
	<u>From</u>	<u>To</u>	<u>Net</u>
Council	0	118,600	118,600
Admin	0	52,000	52,000
Property	0	16,000	16,000
Fire	0	153,000	153,000
CBO	0	27,944	27,944
Roads	184,760	79,482	(105,278)
Streetlights	0	5,000	5,000
Rec	35,760	100,000	64,240
Planning	0	0	0
Cemetery	0	5,000	5,000
WNP Holding	49,100	0	(49,100)
<b>Taxation Total</b>	<b>269,620</b>	<b>557,026</b>	<b>287,406</b>
Sewer	847,512	396,028	(451,484)
Water	123,968	236,426	112,458
<b>User Fee Total</b>	<b>971,480</b>	<b>632,454</b>	<b>(339,026)</b>
<b>Grand Total</b>	<b>1,241,100</b>	<b>1,189,480</b>	<b>(51,620)</b>

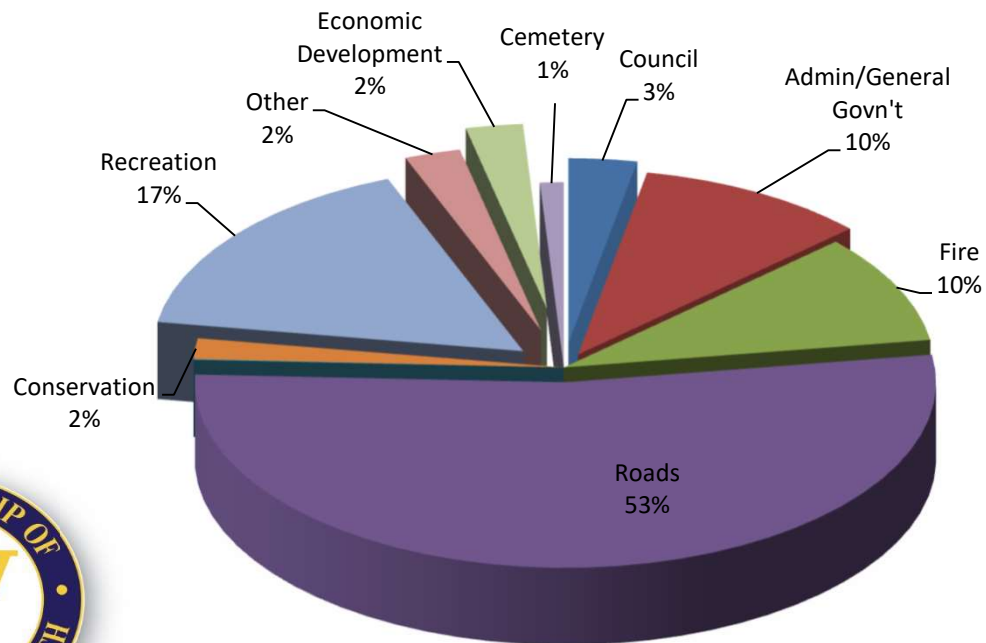
2021			
	<u>From</u>	<u>To</u>	<u>Net</u>
Council	0	146,200	146,200
Admin	0	52,000	52,000
Property	0	16,000	16,000
Fire	0	210,600	210,600
CBO	0	20,124	20,124
Roads	0	79,482	79,482
Streetlights	0	5,000	5,000
Rec	0	100,000	100,000
Planning	0	0	0
Cemetery	0	5,000	5,000
WNP Holding	0	0	0
<b>Taxation Total</b>	<b>0</b>	<b>634,406</b>	<b>634,406</b>
Sewer	934,166	676,371	(257,795)
Water	0	159,226	159,226
<b>User Fee Total</b>	<b>934,166</b>	<b>835,597</b>	<b>(98,569)</b>
<b>Grand Total</b>	<b>934,166</b>	<b>1,470,003</b>	<b>535,837</b>



## 2021 Fully Loaded Budget

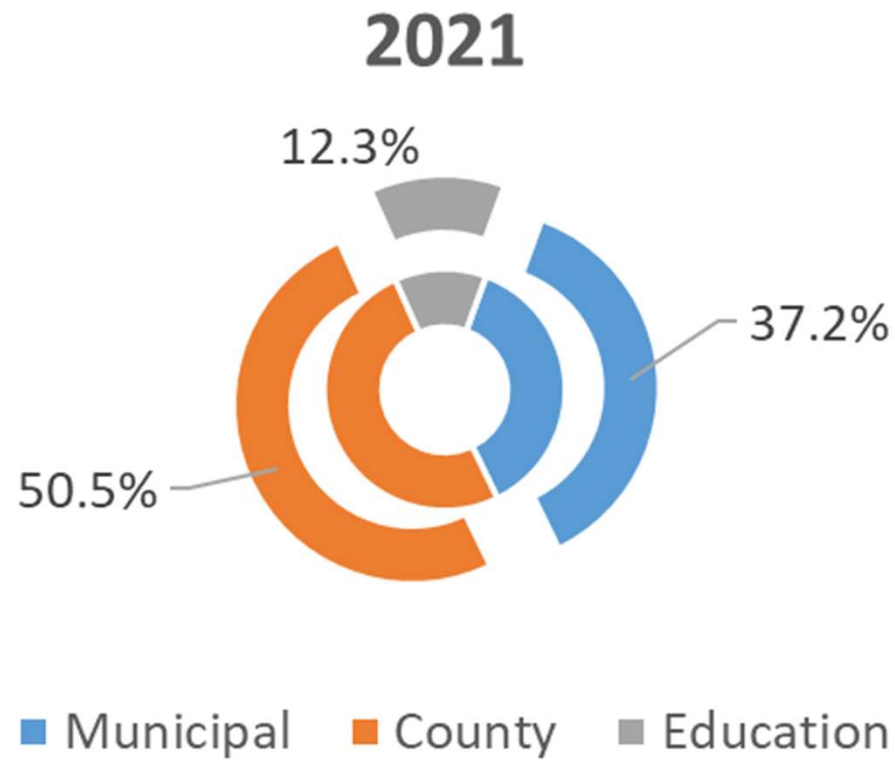
	<u>2019</u>	<u>2020</u>	<u>YoY Increase (%)</u>	<u>2021 (Draft)</u>	<u>YoY Increase (%)</u>
Operating Budget	5,535,376	5,037,584	-8.99%	5,232,746	3.87%
Policy Mandated Transfer to Reserve funds	0	113,600	0.00%	141,200	24.30%
Net Transfers	(384,937)	173,806	-145.15%	493,206	183.77%
Contributions to Capital	2,275,000	2,347,967	3.21%	1,951,980	-16.87%
Total Budgeted Tax Levy	7,425,439	7,672,957	3.33%	7,819,132	1.91%
				Organic Growth	1.84%
				Impact to Existing Taxpayer	0.07%

## 2021 Where Budget Dollars Go





## Distribution of Tax Dollars Collected by the Township (Estimate)



## Taxes on the Average Residential Single Family Dwelling (Estimated)

**2020 Assessment \$269,673**

**2021 Assessment \$269,673**

Levy Destination	% of 2021 Total Tax Bill	2020 Taxes	2021 Taxes	\$ Change	% Change
Township	37%	\$ 1,249.69	\$ 1,252.20	2.52	0.20%
County	50%	\$ 1,658.02	\$ 1,698.00	39.98	2.41%
Education - Estimate	12%	\$ 412.60	\$ 412.60	0.00	0.00%
Total	100%	\$ 3,320.30	\$ 3,362.80	42.50	1.28%

[https://youtu.be/xgGbLotF\\_QQ](https://youtu.be/xgGbLotF_QQ)

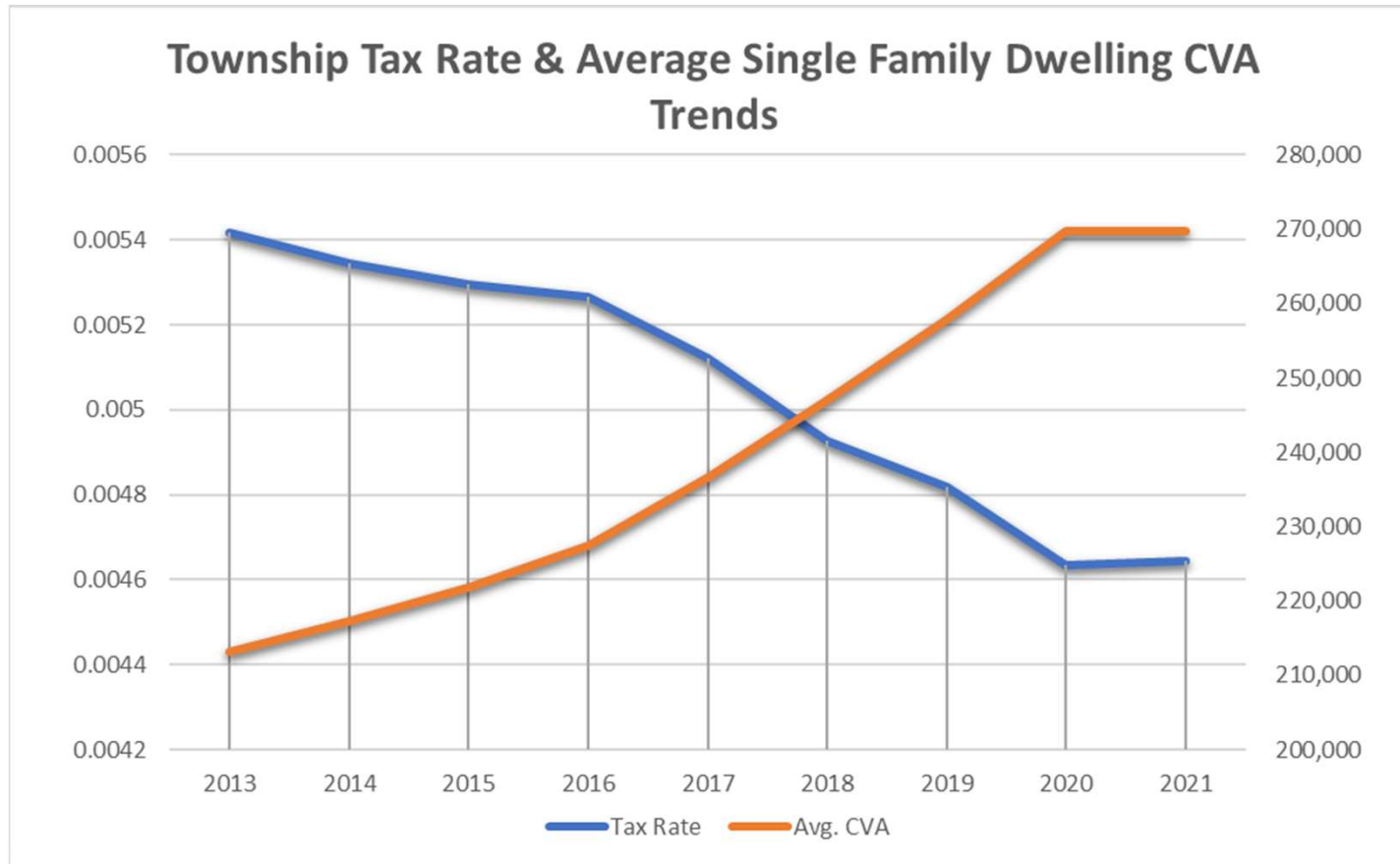


## Impact on Taxpayers – Wellington North Portion Only

Property Type	2020 Assessment	2021 Assessment	2020 TWP Taxes	2021 TWP Taxes	\$ Tax Change	% Tax Change
RT-Single Family Dwelling (average)	269,673	269,673	1,249.68	1,252.20	2.52	0.20%
RT – Farm House (typical)	203,200	203,200	941.64	943.54	1.90	0.20%
FT – Farmland (typical)	865,700	865,700	1,002.93	1,004.95	2.02	0.20%
CT – Commercial (typical)	469,274	469,274	3,242.41	3,248.94	6.53	0.20%
IT – Industrial (typical)	593,092	593,092	6,596.24	6,609.53	13.29	0.20%



## Tax Rate Trend



## 2021 Capital Program

### Project Costs

Dept/Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Council Directed Projects	-	-	-	-	-	1,171,220
20in20 Initiatives	-	-	-	-	-	152,331
Development Projects	-	-	1,166,000	974,915	860,385	306,220
Roads & Drainage	4,658,403	3,093,788	3,961,952	6,310,498	5,567,583	5,497,282
Waterworks	933,367	1,096,800	642,014	1,075,722	1,373,973	2,574,875
Sanitary Sewers	1,138,101	2,501,100	1,912,346	10,162,287	8,477,075	3,298,269
Fleet	462,000	485,000	1,100,000	629,983	847,000	391,000
Parks & Recreation	159,382	435,830	392,899	640,346	1,438,647	1,456,845
Fire	45,176	660,600	567,000	48,000	99,200	258,700
Admin & Property	293,750	116,750	522,000	209,656	254,125	10,000
Cemetery	-	-	-	33,500	-	-
Total	7,690,179	8,389,868	10,264,211	20,084,907	18,917,988	15,116,742



## 2021 Capital Program

<b>Funding Model</b>						
Source/Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenue (levy, fees, etc)	2,327,351	4,237,940	4,141,251	3,927,128	3,716,047	3,512,480
Grants	1,487,112	1,801,792	1,292,203	1,448,000	2,039,830	3,272,983
Dev't Charges & Reserves	2,094,473	1,352,665	1,839,851	10,707,097	1,818,845	2,390,781
Developer Contributions	-	-	594,000	344,660	344,655	334,905
External Debt	-	-	-	-	-	-
Gas Tax	503,294	497,000	627,000	726,000	566,000	200,000
Sustained OCIF	294,841	500,471	705,210	1,050,428	1,030,120	909,000
Prior Year Carry Fwd	571,284	-	1,064,696	781,594	9,436,366	4,496,593
Unfunded Amounts	411,824	-	-	1,100,000	33,875	-
	7,690,179	8,389,868	10,264,211	20,084,907	18,917,988	15,116,742



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b><u>Council Directed Projects</u></b>	
Wells St. Extension (Domville to Future St. A) - Roads	522,000
Wells St. Extension (Domville to Future St. A) - Water	299,000
Wells St. Extension (Domville to Future St. A) - Sewer	74,220
Arthur BIA Streetscaping Enhancements: Connecting Link	225,000
MF - Pool	51,000
	<b>1,171,220</b>



## 2021 Capital Program

## 2021 BUDGET OVERVIEW

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b><u>20 in 20 Initiatives</u></b>	
2021 Asset Management Initiatives	65,000
2021 IT initiatives (ITSDR Opportunities)	87,331
	<b>152,331</b>





## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b><u>Development Driven Projects</u></b>	
Durham / Church (Mt. Forest Developments)	71,635
Durham / Church (Mt. Forest Developments)	23,454
Durham / Church (Mt. Forest Developments)	15,731
Durham St. East (Brad Wilson Severances)	-
Durham St. East (Brad Wilson Severances)	2,270
Durham St. East (Brad Wilson Severances)	81,150
South Water Street - SPS	15,517
Develop Master Stormwater Management Plan	30,000
Develop Sidewalk Master Plan	20,500
EDO - Industrial Park Servicing	45,963
	<b>306,220</b>



Plan to  
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## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-15 - ADMINISTRATION</b>	
MF Downtown WiFi	10,000
	<b>10,000</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-20 - WELLINGTON NORTH FIRE SERVICE</b>	
Extrication Rescue Tools	93,700
Radio System Upgrades	125,000
Bunker Gear	20,000
Fire Hose Replacement	20,000
	<b>258,700</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-30 - ROADS-FLEET</b>	
2008 Volvo Dump truck Replacement (Rural Plow Truck)	-
2007 Volvo Dump/plowtruck Replacement	300,000
2007 Pup Trailer Steering Axle Replacement	30,000
2017 Roadside Mower Replacement	15,000
2010 Dodge Pickup (Grey) Replacement	46,000
	<b>391,000</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-30 - BRIDGES/CULVERTS</b>	
Culvert Re-lining - Sideroad 9E	27,866
Structure 2061 - Sideroad 7W	189,000
	<b>216,866</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-30 - ROADS</b>	
<b><u>Engineering Only</u></b>	
Mount Forest Drive (Engineering Only)	10,250
Queen St. East (White's Bridge to Main - Design Only)	28,642
John St. (Waterloo to Queen - Design Only)	17,000
Domville St. (Conestoga to Preston - Design Only)	3,902
Clarke St. (Between Smith and Domville)	18,000
Fergus St. N (Between Wellington and Birmingham)	18,000



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-30 - ROADS</b>	
<b><u>Water/Sewer/Roads Projects</u></b>	
Fergus St. S (between Wellington & King)	-
Georgina St. (between Frederick and Charles)	-
<b><u>Connecting Link - Contingent upon Funding</u></b>	
George / Smith St (Connecting Link)	2,000,000
Queen St. E (White's Bridge to Main St.)	2,140,000



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-30 - ROADS</b>	
<b><u>Gravel - Base Rebuild</u></b>	
Sideroad 10 West (Continuation)	120,000
<b><u>Resurfacing - Rural</u></b>	
Paving of Sideroad 7 West (County Rd. 6 to Concession 11)	240,000
Pulverize and Pave Line 6 (Sideroad 7 to County Road 16)	175,000
<b><u>Resurfacing - Urban</u></b>	
Resurface Church St. N (Sligo to Durham)	30,000
Resurface Church St. N (Birmingham St. E to Wellington St. E)	20,000
Resurface Conestoga St N. (Arthur Public School to Domville St.)	35,000
Resurface Durham St. E (467 Durham St. E to London Rd. N)	18,000
Resurface Maas Park (Pulverize and Pave)	70,000
Resurface Domville St. (Preston to Wells)	50,000





## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-30 - ROADS</b>	
Pedestrian Safety Measures	56,965
Mount Forest Drive - Right turn Lane	74,579
Works Yard Upgrades - Kenilworth, Damascus, MF	35,078
Sidewalk Installation - Eastview Dr. Between Eliza and Bellfield	65,000
Birmingham St. W (Hutchison Park) - Storm Sewer Improvements	25,000
Streetlight Conversion LED Upgrade / Retrofit - Lantern Style	
Streetlight fixtures - Mount Forest	30,000
	<b>5,280,416</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-40 - SANITARY SEWERS</b>	
<b><u>Engineering Only</u></b>	
Mount Forest Drive (Engineering Only)	30,750
South Water St (MF - Engineering Only)	-
John St. (Waterloo to Queen - Design Only)	16,500
Queen St. East (White's Bridge to Main - Design Only)	26,800
Domville St. (Conestoga to Preston - Design Only)	16,500
Clarke St. (Between Smith and Domville)	16,000
Fergus St. N (Between Wellington and Birmingham)	16,000



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-40 - SANITARY SEWERS</b>	
<b><u>Water/Sewer/Roads Projects</u></b>	
Fergus St. S (between Wellington & King)	310,000
Georgina St. (between Frederick and Charles)	308,726
Queen St. E (White's Bridge to Main St.)	365,000
<b>Other Sanitary Sewer Items for Consideration</b>	
Arthur Wastewater Treatment Plant Upgrades Phase 1	1,968,493
AV - OCWA recommended projects	73,000
MF - OCWA recommended projects	130,500
Mount Forest WWTP - Blower Study	20,000
	<b>3,298,269</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-42 - WATERWORKS</b>	
<b><u>Engineering Only</u></b>	
Mount Forest Drive (Engineering Only)	10,250
South Water St (MF - Engineering Only)	16,307
Queen St. East (White's Bridge to Main - Design Only)	7,300
John St. (Waterloo to Queen - Design Only)	16,500
Domville St. (Conestoga to Preston - Design Only)	16,500
Clarke St. (Between Smith and Domville)	16,000
Fergus St. N (Between Wellington and Birmingham)	16,000



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-42 - WATERWORKS</b>	
<b><u>Water/Sewer/Roads Projects</u></b>	
Fergus St. S (between Wellington & King)	259,373
Georgina St. (between Frederick and Charles)	100,170
Queen St. E (White's Bridge to Main St.)	505,000
<b><u>Independent Water Projects</u></b>	
Domville - Watermain Replacement (Tucker to Clarke)	221,475
Mount Forest Water Tower Design	75,000
Arthur Water Supply Study	100,000
Smith St. / George St. Water Service Upgrades	225,000
Mount Forest Stand-Pipe Rehabilitation	950,000
Wellhouse Human Machine Interface (HMI)	40,000
	<b>2,574,875</b>



## 2021 Capital Program

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<b>00-70 - PARKS &amp; RECREATION</b>	
MF Splashpad (Inclusive of Servicing Costs)	-
Signage for Parks & Facilities	31,055
Trail Development/Expansion	94,192
AV BMX/Skateboard Park	-
Pool Communication Tech. Enhancements	5,267
AV - Icemaking Piping Rehabilitation	1,094,500
AV Ball Diamond Safety Netting	18,000
Pool Facilities - Dive Board & Vacuums	8,831
AV - Opti-Misses Park Rehabilitation	120,000
MF -Sports Complex - Compressor Computer Upgrade	50,000
MF - Sports Complex Energy Controls System Upgrade	10,000
MF - Bill Moody Park Drainage Upgrades	25,000
	<b>1,456,845</b>
<b>2021 Summary</b>	<b>15,116,742</b>



## 2021 Budget Overview - Revenues

	2019 ACTUALS	2020 BUDGET	2021 BUDGET	NET BUDGET CHANGE	
				\$	%
<b>REVENUE</b>					
General Expenses/revenues (Surplus fwd)	-	-	-	-	
Tax Levy Requirement	7,425,439	7,672,956	7,819,132	146,176	1.9%
PIL'S and Supplementary Taxes	694,485	414,846	421,106	6,260	1.5%
OMPF Allocation	1,296,800	1,283,700	1,277,500	(6,200)	-0.5%
Tax Write/Offs	(60,063)	(100,500)	(103,800)	(3,300)	3.3%
Grants and Subsidies	54,048	51,700	70,700	19,000	36.8%
Municipal Recoveries	163,992	155,500	155,500	-	0.0%
Licences, Permits and Rents	545,378	788,468	585,968	(202,500)	-25.7%
Fines and Penalties	155,577	175,000	150,000	(25,000)	-14.3%
User Fees and Charges	5,720,986	5,642,618	5,584,043	(58,575)	-1.0%
Sales Revenue	88,525	125,500	76,960	(48,540)	-38.7%
Other Revenue	747,670	343,850	233,850	(110,000)	-32.0%
Internal Recoveries	119,420	609,240	624,310	15,070	2.5%
Capital Project Recovery	-	-	-	-	0.0%
Transfer from Reserves/Reserve Funds	1,140,105	1,241,100	934,166	(306,934)	-24.7%
<b>Total Revenue</b>	<b>18,092,362</b>	<b>18,403,978</b>	<b>17,829,435</b>	<b>(574,543)</b>	<b>-3.1%</b>



## 2021 Budget Overview – Expenses & Transfers

EXPENDITURES					
Salaries, Wages and Employee Benefits	4,825,336	5,171,983	5,265,578	93,595	1.8%
Long Term Debenture Charges	1,414,782	1,477,133	934,166	(542,967)	-36.8%
Materials, Supplies and Equipment	3,220,861	3,409,194	3,385,423	(23,771)	-0.7%
Contracted Services	1,722,864	2,142,845	1,927,115	(215,730)	-10.1%
Rents, Insurance and Financial Expenses	460,175	485,202	499,204	14,002	2.9%
External Transfers	237,210	237,854	249,156	11,302	4.8%
Internal Charges	119,420	609,240	624,310	15,070	2.5%
<b>Total Expenditures</b>	<b>12,000,648</b>	<b>13,533,451</b>	<b>12,884,952</b>	<b>(648,499)</b>	<b>-4.8%</b>
Net Revenue Before Transfers	6,091,714	4,870,527	4,944,483	73,956	1.5%
Transfer to Reserves	1,161,494	1,184,480	1,465,003	280,523	23.7%
Transfer to Reserve Fund	29,589	5,000	5,000	-	0.0%
Transfer to Capital Fund	3,683,657	3,681,047	3,474,480	(206,567)	-5.6%
Surplus (for transfer to reserves - Estimated)	1,216,974	-	-	-	0.0%
	6,091,714	4,870,527	4,944,483	73,956	1.5%
Net Operating Surplus (Deficit)	-	-	-	-	
				Tax Levy Increase	146,176
				% Tax Levy Change	1.91%
*1% tax rate = \$78,191.32					





