



2022 BUDGET OVERVIEW

January 10, 2022

2022 Tax Levy Increase (Operating Only)

A 4.86% increase = 254,491 of increased (operating only – Exclusive of Capital contributions & transfers to/from reserves) levy dollars in comparison to the 2021 budgeted levy of \$5,232,746

Preliminary MPAC data shows:

\$77,445– is related to real growth (1.48% increase in new assessment)

\$177,046– is a true levy increase (3.38% increase in tax levy)

\$254,491 Total (Operating Only) Levy Increase



Operating Budget Comparison – 2021 Vs. 2022

- No Contributions To / From Reserves / Reserve Funds
- No Contributions to Capital
- **Revised** Inter-functional Transfers for 2022 – no material differences



Operating Budget Summary Analysis by Segment (Continued)

2022 Budget Summary						
FIR Category			2021 Budget	2022 Budget	% Change	Change \$
General Government						
	General Government		-1,638,850	-1,636,950	-0.1%	1,900
	Other Revenues-Supps/Omitts/Writeoffs		-167,116	-167,116	0.0%	0
	Council		143,489	155,576	8.4%	12,087
	Administration		932,846	1,036,664	11.1%	103,818
	Property		-14,759	-18,059	22.4%	-3,300
	WNP Holding Co.		0	0	0.0%	0



Operating Budget Summary Analysis by Segment (Continued)

2022 Budget Summary						
FIR Category			2021 Budget	2022 Budget	% Change	Change \$
Protection Services						
	Fire		712,045	754,485	6.0%	42,440
	Police/Crossing Guard		51,282	51,332	0.1%	50
	Conservation Authority		173,006	183,797	6.2%	10,791
	Protective Inspection & Control		-20,124	-35,554	76.7%	-15,430
	Animal Control		7,154	7,719	7.9%	565
	By-Law Enforcement		58,310	64,497	10.6%	6,187



Operating Budget Summary Analysis by Segment (Continued)

2022 Budget Summary					
FIR Category		2021 Budget	2022 Budget	% Change	Change \$
Transportation Services					
Roads		3,042,868	3,065,407	0.7%	22,539
Streetlights		-5,000	-5,000	0.0%	0
Rural Water		7,800	7,908	1.4%	108
Health Services					
Hospital		0	0	0.0%	0
Cemetery		95,118	94,880	-0.2%	-238
Recreation and Cultural Services					
Parks & Recreation		1,494,306	1,570,853	5.1%	76,547



Operating Budget Summary Analysis by Segment (Continued)

2022 Budget Summary						
FIR Category			2021 Budget	2022 Budget	% Change	Change \$
Planning and Development						
	Planning		73,031	67,065	-8.2%	-5,966
	Commercial & Industrial		0	0	0.0%	0
	Economic Development		241,640	244,233	1.1%	2,593
	Tile Drains		0	0	0.0%	0
	Municipal Drains		45,700	45,500	-0.4%	-200
	Total Levy Requirement		5,232,746	5,487,237	4.863%	254,491



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

Net Reserve & Reserve Fund Transfers

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
Taxation Total	0	634,406	634,406
Sewer	934,166	676,371	(257,795)
Water	0	159,226	159,226
User Fee Total	934,166	835,597	(98,569)
Grand Total	934,166	1,470,003	535,837

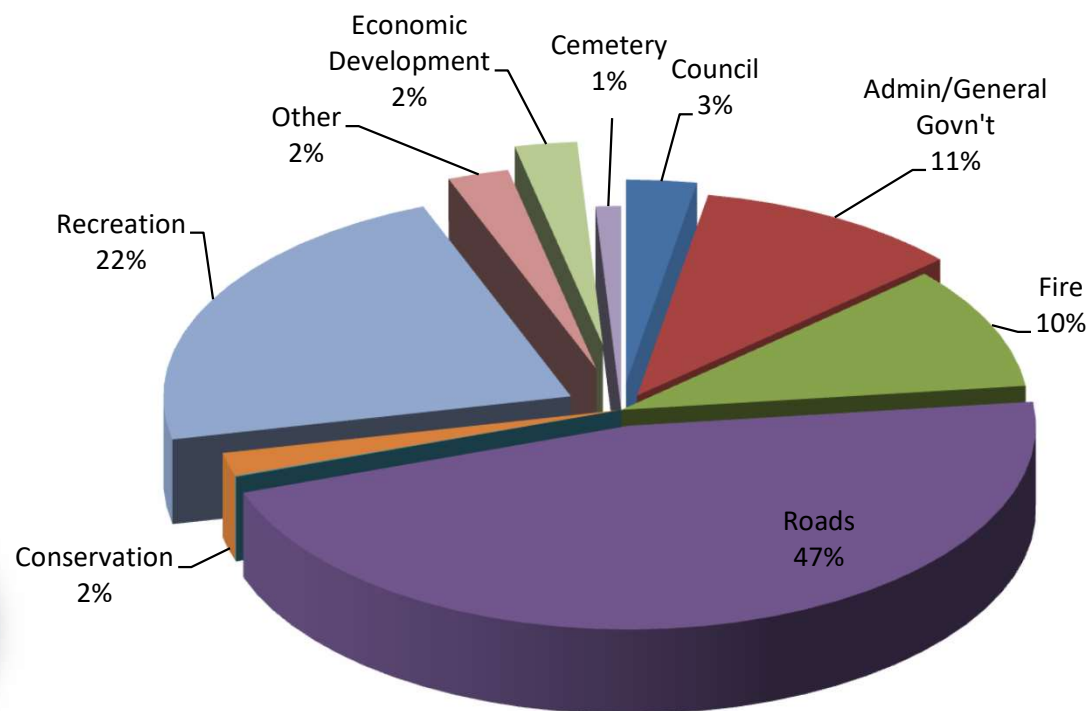
2022			
	<u>From</u>	<u>To</u>	<u>Net</u>
Council	0	120,700	120,700
Admin	42,500	52,000	9,500
Property	0	16,000	16,000
Fire	0	210,600	210,600
CBO	0	35,554	35,554
Roads	0	79,482	79,482
Streetlights	0	5,000	5,000
Rec	0	100,000	100,000
Planning	0	0	0
Cemetery	0	5,000	5,000
WNP Holding	0	0	0
Taxation Total	42,500	624,336	581,836
Sewer	685,447	427,204	(258,243)
Water	0	407,488	407,488
User Fee Total	685,447	834,692	149,245
Grand Total	727,947	1,459,028	731,081



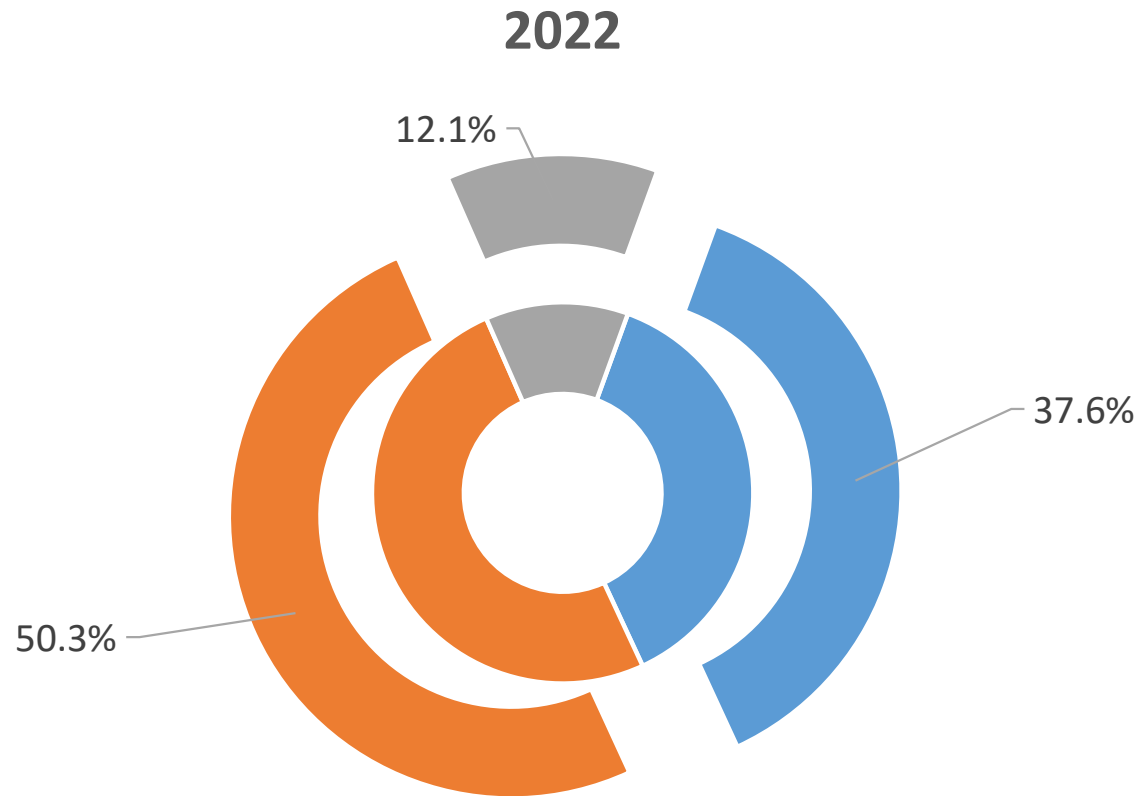
2022 Fully Loaded Budget

	<u>2020</u>	<u>2021</u>	<u>YoY Increase (%)</u>	<u>2022 (Draft)</u>	<u>YoY Increase (%)</u>
Operating Budget	5,037,584	5,232,746	3.87%	5,487,237	4.86%
Policy Mandated Transfer to Reserve funds	113,600	141,200	24.30%	115,700	-18.06%
Net Transfers	173,806	493,206	183.77%	466,136	-5.49%
Contributions to Capital	2,347,967	1,951,980	-16.87%	2,022,165	3.60%
Total Budgeted Tax Levy	7,672,957	7,819,132	1.91%	8,091,238	3.48%
				Organic Growth	1.48%
				Impact to Existing Taxpayer	2.00%

2022 Where Budget Dollars Go



Distribution of Tax Dollars Collected by the Township (Estimate)



■ Municipal ■ County ■ Education



Municipal Taxes on Typical Property Types (Estimates)

Property Type	2021 Assessment	2022 Assessment	2021 TWP Taxes	2022 TWP Taxes	\$ Tax Change	% Tax Change
RT-Single Family Dwelling (average)	269,673	269,673	1,252.20	1,276.91	24.71	1.97%
RT – Farm House (typical)	203,200	203,200	943.54	962.16	18.62	1.97%
FT – Farmland (typical)	865,700	865,700	1,004.95	1,024.78	19.83	1.97%
CT – Commercial (typical)	469,274	469,274	3,248.94	3,313.03	64.09	1.97%
IT – Industrial (typical)	593,092	593,092	6,609.53	6,739.93	130.40	1.97%

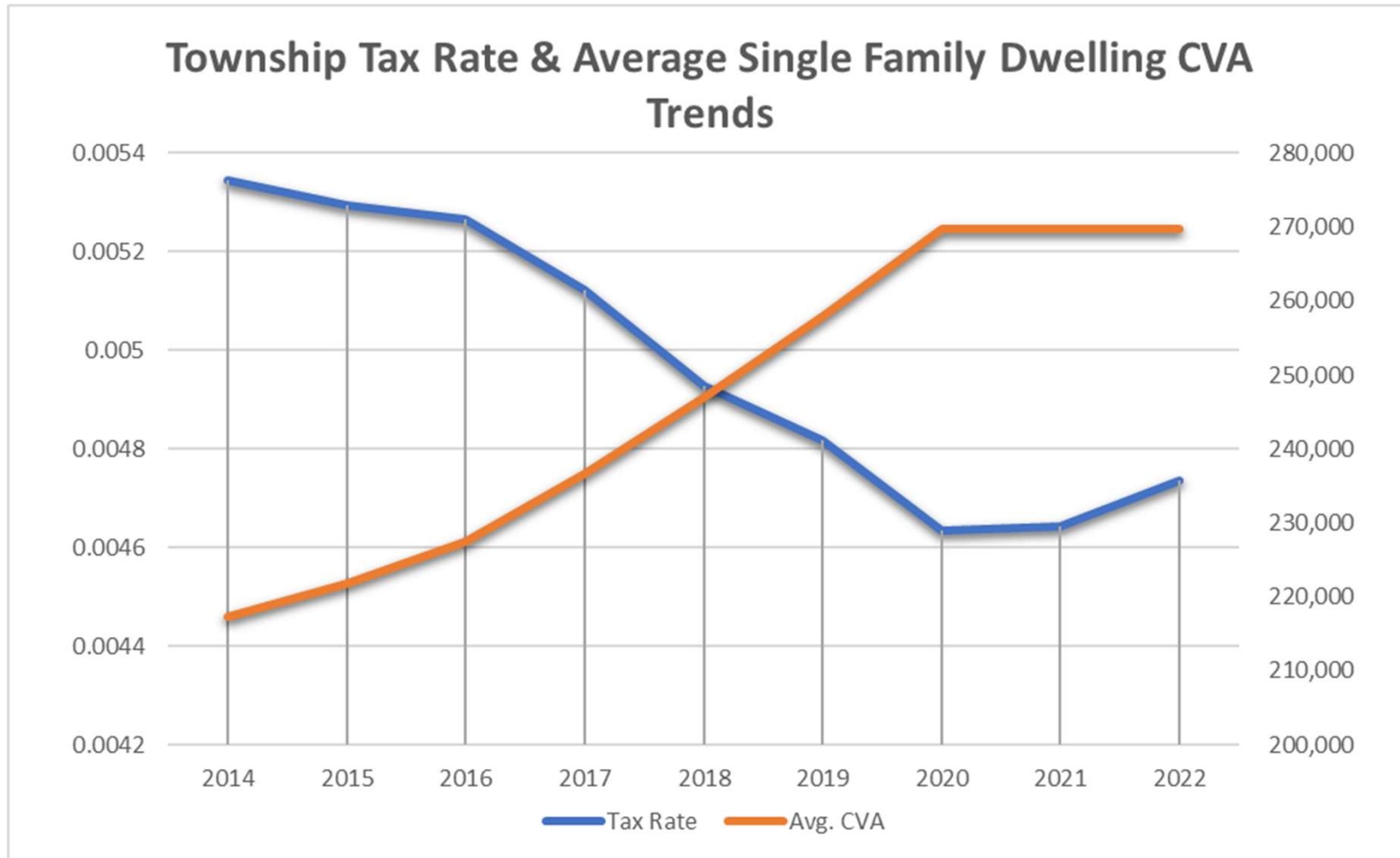
2021 Assessment \$269,673

2022 Assessment \$269,673

Levy Destination	% of 2022 Total Tax Bill	2021 Taxes	2022 Taxes	\$ Change	% Change
Township	38%	\$ 1,252.20	\$ 1,276.91	24.71	1.97%
County	50%	\$ 1,677.36	\$ 1,710.16	32.81	1.96%
Education - Estimate	12%	\$ 412.60	\$ 412.60	0.00	0.00%
Total	100%	\$ 3,342.16	\$ 3,399.67	57.51	1.72%



Tax Rate Trend



Draft Capital Program – 2022

2022 BUDGET OVERVIEW

Project Costs

Dept/Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Council Directed Projects	-	-	-	1,171,220	1,696,220
20in20 Initiatives	-	-	-	152,331	35,500
Development Projects	1,166,000	974,915	860,385	306,220	176,837
Roads & Drainage	3,961,952	6,310,498	5,567,583	5,497,282	6,813,824
Waterworks	642,014	1,075,722	1,373,973	2,574,875	2,521,480
Sanitary Sewers	1,912,346	10,162,287	8,477,075	3,298,269	1,149,128
Fleet	1,100,000	629,983	847,000	391,000	1,152,583
Parks & Recreation	392,899	640,346	1,438,647	1,456,845	1,345,570
Fire	567,000	48,000	99,200	258,700	138,000
Admin & Property	522,000	209,656	254,125	10,000	165,750
Cemetery	-	33,500	-	-	-
Total	10,264,211	20,084,907	18,917,988	15,116,742	15,194,892



Draft Capital Program – 2022

2022 BUDGET OVERVIEW

Funding Model

Source/Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenue (levy, fees, etc)	4,141,251	3,927,128	3,716,047	3,512,480	3,518,731
Grants	1,292,203	1,448,000	2,039,830	3,272,983	1,343,688
Dev't Charges & Reserves	1,839,851	10,707,097	1,818,845	2,390,781	2,233,600
Developer Contributions	594,000	344,660	344,655	334,905	21,500
External Debt	-	-	-	-	-
Gas Tax	627,000	726,000	566,000	200,000	655,000
Sustained OCIF	705,210	1,050,428	1,030,120	909,000	939,091
Prior Year Carry Fwd	1,064,696	781,594	9,436,366	4,496,593	6,363,384
Unfunded Amounts	-	1,100,000	- 33,875	-	119,898
	10,264,211	20,084,907	18,917,988	15,116,742	15,194,892



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Council Directed Projects</u>	
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	576,000
	1,696,220



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>20 in 20 Initiatives</u>	
IT initiatives (ITSDR Opportunities)	35,500
	35,500



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Development Driven Projects</u>	
Durham / Church (Mt. Forest Developments)	71,635
Durham / Church (Mt. Forest Developments)	23,454
Durham / Church (Mt. Forest Developments)	15,731
South Water Street - SPS	15,517
Develop Master Stormwater Management Plan	30,000
Develop Sidewalk Master Plan	20,500
	176,837



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-15 - ADMINISTRATION	
MF Downtown WiFi	10,000
Work order Management Software Implementation	83,000
	93,000



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-16 - BUILDING / PROPERTY	
Pickup Truck	42,750
Jean Weber Reading Room - Flat Roof Replacement	30,000
	72,750



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-20 - WELLINGTON NORTH FIRE SERVICE	
Bunker Gear	18,000
Fire Hose Replacement	20,000
MF Fire Hall - Construction Site Planning	50,000
Fire Pickup Truck	50,000
	138,000



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-30 - ROADS-FLEET	
2007 Volvo Dump/plowtruck Replacement	151,583
2010 Dodge Pickup (Grey) Replacement	46,000
Fuel Tank Replacement	30,000
Installation of Dash Cameras	25,000
Radio unit Replacements	25,000
2017 Holder sidewalk plow/blower/mower	180,000
2015 Kubota Sidewalk Plow / Blower / Mower	60,000
1995 Ford Truck Replacement with Winter Control Equipment	85,000
2001 Volvo Grader Replacement	550,000
	1,152,583



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-30 - BRIDGES/CULVERTS	
Structure 9 – Sideroad 3E	420,000
Structure 40 - Line 6	180,000
Bridge 2040 - Sideroad 13	55,000
	655,000



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-30 - ROADS	
<u>Engineering Only</u>	
Mount Forest Drive (Engineering Only)	10,250
Queen St. East (White's Bridge to Main - Design Only)	51,545
John St. (Waterloo to Queen - Design Only)	-
Domville St. (Conestoga to Preston - Design Only)	-
Clarke St. (Between Smith and Domville)	12,073
Fergus St. N (Between Wellington and Birmingham)	18,000
Fergus St. N (Between Durham and Birmingham)	18,000
Preston St. N (Between Smith and Domville)	46,500



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Water/Sewer/Roads Projects</u>	
Domville - Conestoga to Preston	1,435,334
<u>Connecting Link</u>	
Queen St. E (White's Bridge to Main St.)	2,140,000
Smith Street (between Conestoga and Wells)	900,000



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Gravel - Base Rebuild</u>	
Sideroad 13 (Cty Rd. 109 to Line 2)	60,000
Sideroad 9W (Concession 7 to Concession 9)	60,000
<u>Resurfacing - Rural</u>	
Sideroad 5 W – Asphalt Rehabilitation Landfill Entrance west to Concession 9	80,000
Line 12 (resurface between Cty Rds 14 & 16)	432,000
Sideroad 7E (between Highway 6 and Concession 2)	256,000



Draft Capital Program – 2022

2022 BUDGET OVERVIEW

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Resurfacing - Urban</u>	
London Road North – Asphalt Installation (Birmingham to Durham) Birmingham Street East ROW to Durham Street East	20,000
Albert St (near east-side intersection with Oakview Cres.)	22,500
Birmingham St. E (between Egremont and Church)	30,000
Church St. North (between Birmingham and Durham)	17,500
Durham St E (between Church and London)	35,000
Preston St. S (south of Smith St.)	37,500



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Other Transportation Services Initiatives</u>	
Pedestrian Safety Measures	56,965
Mount Forest Drive - Right turn Lane	74,579
Works Yard Upgrades - Kenilworth, Damascus, MF	35,078
Princess Street Sidewalk construction	100,000
New Sidewalk construction (Victoria Cross Public School)	115,000
Roads Condition Assessment	40,000
Sidewalk Condition Assessment	20,000
Storm Pond Condition Assessment	10,000
Arthur Works Yard - Assessment / Design	25,000
	6,158,824



Draft Capital Program – 2022

2022 BUDGET OVERVIEW

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-40 - SANITARY SEWERS	
<u>Engineering Only</u>	
Mount Forest Drive (Engineering Only)	30,750
South Water St (MF - Engineering Only)	-
John St. (Waterloo to Queen - Design Only)	-
Queen St. East (White's Bridge to Main - Design Only)	8,800
Domville St. (Conestoga to Preston - Design Only)	-
Clarke St. (Between Smith and Domville)	6,745
Fergus St. N (Between Wellington and Birmingham)	16,000
Fergus St. N (Between Durham and Birmingham)	16,000



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Water/Sewer/Roads Projects</u>	
Queen St. E (White's Bridge to Main St.)	365,000
Domville - Conestoga to Preston	294,333
Other Sanitary Sewer Items for Consideration	
AV - OCWA recommended projects	84,000
MF - OCWA recommended projects	207,500
Mount Forest WWTP - Blower Study	20,000
Mount Forest WWTP - Re-Rating Study	100,000
	1,149,128



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-42 - WATERWORKS	
<u>Engineering Only</u>	
Mount Forest Drive (Engineering Only)	10,250
South Water St (MF - Engineering Only)	-
Queen St. East (White's Bridge to Main - Design Only)	2,397
John St. (Waterloo to Queen - Design Only)	-
Domville St. (Conestoga to Preston - Design Only)	-
Clarke St. (Between Smith and Domville)	16,000
Fergus St. N (Between Wellington and Birmingham)	16,000
Fergus St. N (Between Durham and Birmingham)	16,000



Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
<u>Water/Sewer/Roads Projects</u>	
Queen St. E (White's Bridge to Main St.)	505,000
Domville - Conestoga to Preston	500,833
<u>Independent Water Projects</u>	
Arthur Water Supply Study	100,000
Smith St. / George St. Water Service Upgrades	225,000
Mount Forest Stand-Pipe Rehabilitation	950,000
Valve Maintenance / Vac Trailer Replacement	115,000
Water Meter Study	20,000
New Pick-up Truck	45,000
	2,521,480



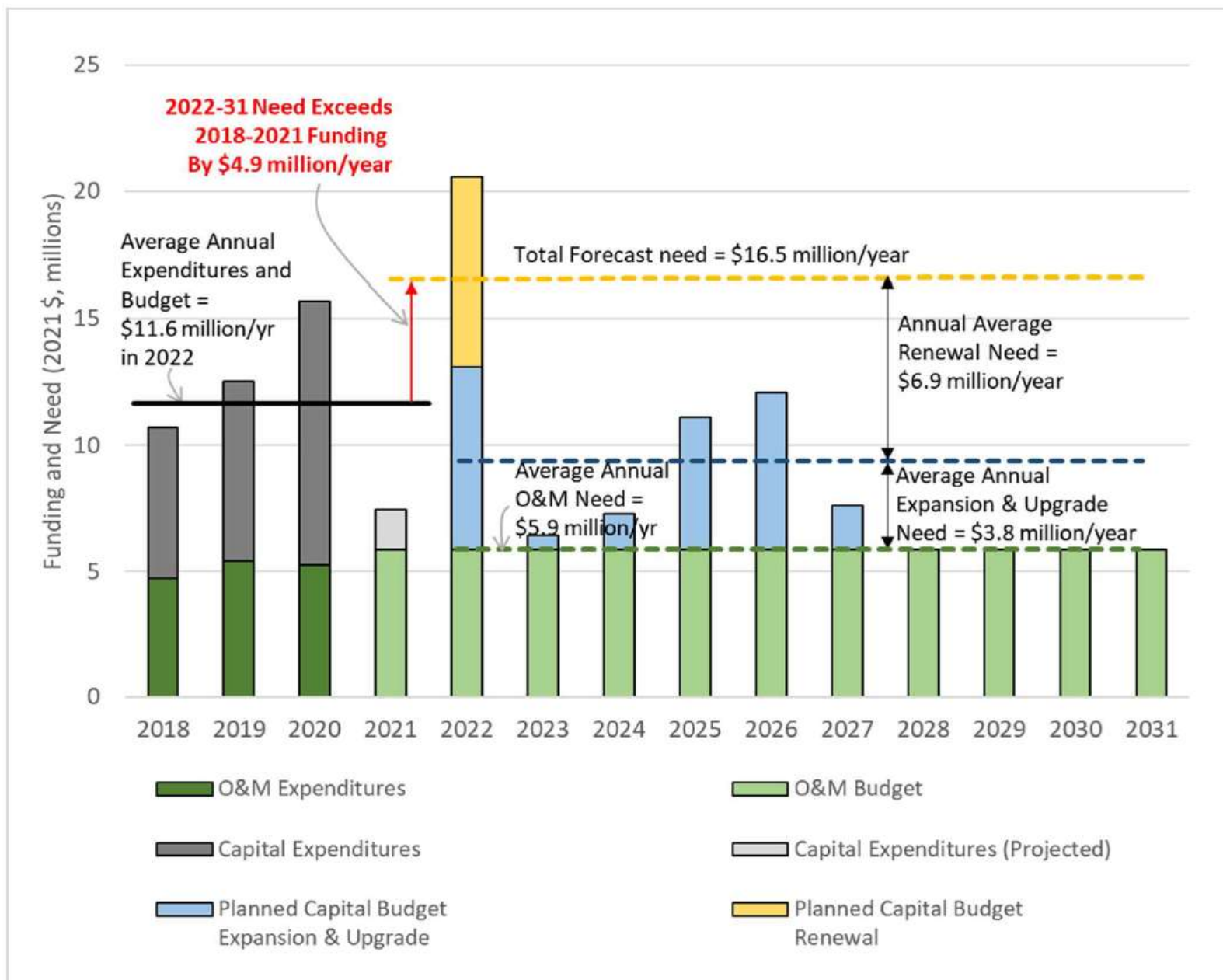
Draft Capital Program – 2022

Description of Capital Project	Estimated Total Cost of Project Including all Applicable taxes
00-70 - PARKS & RECREATION	
Signage for Parks & Facilities	20,037
Trail Development/Expansion	68,356
AV BMX/Skateboard Park	-
AV Ball Diamond Safety Netting	11,318
MF - Red Clay Diamond	130,000
ACC - Rehabilitation	660,859
Campbell deVore Park Accessible Playground	150,000
MF - Sports Complex Ice Resurfacing Machine	100,000
Mount Forest Playground surface replacements	45,000
Mount Forest Fairgrounds Enhancements	100,000
Trail Master Plan Development	60,000
	1,345,570
2022 Summary	15,194,892



Infrastructure Gap

2022 BUDGET OVERVIEW



2022 Budget Overview - Revenues

	2020 ACTUALS	2021 BUDGET	2022 BUDGET	NET BUDGET CHANGE	
				\$	%
REVENUE					
General Expenses/revenues (Surplus fwd)	-	-	-	-	
Tax Levy Requirement	7,672,956	7,819,132	8,091,238	272,106	3.5%
PIL'S and Supplementary Taxes	861,618	421,106	422,896	1,790	0.4%
OMPF Allocation	1,283,700	1,277,500	1,300,600	23,100	1.8%
Tax Write/Offs	(104,908)	(103,800)	(103,800)	-	0.0%
Grants and Subsidies	46,995	70,700	71,700	1,000	1.4%
Municipal Recoveries	146,349	155,500	155,500	-	0.0%
Licences, Permits and Rents	508,507	585,968	606,268	20,300	3.5%
Fines and Penalties	158,332	150,000	150,000	-	0.0%
User Fees and Charges	5,796,396	5,584,043	5,765,694	181,651	3.3%
Sales Revenue	60,521	76,960	76,960	-	0.0%
Other Revenue	487,469	233,850	209,349	(24,501)	-10.5%
Internal Recoveries	609,240	624,310	655,750	31,440	5.0%
Capital Project Recovery	-	-	-	-	0.0%
Transfer from Reserves/Reserve Funds	1,241,100	934,166	727,947	(206,219)	-22.1%
Total Revenue	18,768,275	17,829,435	18,130,102	300,667	1.7%



2022 Budget Overview – Expenses and Transfers

	2020 ACTUALS	2021 BUDGET	2022 BUDGET	NET BUDGET CHANGE	
				\$	%
EXPENDITURES					
Salaries, Wages and Employee Benefits	4,756,908	5,265,578	5,478,746	213,168	4.0%
Long Term Debenture Charges	1,468,374	934,166	821,481	(112,685)	-12.1%
Materials, Supplies and Equipment	2,744,014	3,385,423	3,462,377	76,954	2.3%
Contracted Services	1,738,576	1,927,115	2,029,912	102,797	5.3%
Rents, Insurance and Financial Expenses	758,098	499,204	554,600	55,396	11.1%
External Transfers	251,160	249,156	259,947	10,791	4.3%
Internal Charges	609,239	624,310	655,780	31,470	5.0%
Total Expenditures	12,326,369	12,884,952	13,262,843	377,891	2.9%
Net Revenue Before Transfers	6,441,906	4,944,483	4,867,259	(77,224)	-1.6%
				-	
Transfer to Reserves	1,184,480	1,465,003	1,454,028	(10,975)	-0.7%
Transfer to Reserve Fund	95,024	5,000	5,000	-	0.0%
Transfer to Capital Fund	3,681,047	3,474,480	3,408,231	(66,249)	-1.9%
Surplus (for transfer to reserves - Estimated)	1,481,355	-	-	-	0.0%
	6,441,906	4,944,483	4,867,259	(77,224)	-1.6%
				-	
Net Operating Surplus (Deficit)	-	-	-	-	
			Tax Levy Increase	272,106	
			% Tax Levy Change	3.48%	

*1% tax rate = \$80,912.38



