

2018 Budget and Tax Rate





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Increased costs are due to inflation and reflection of actual expenditures in 2017 and debenture payments for development

Highlights 2018 Budget

Concession & Franchise Fees

- Increased \$1,000 in Franchise Fees from ATCO

Interest Earned

- Current interest rates are low and we are in a better cashflow position therefore interest is adjusted to increase slightly

Other Government Services

- Distributed Insurance costs throughout departments in 2017
- WCB increase of \$3000
- Housing foundation payment \$71,500 (reserves)
- Net decrease approximately \$40,750

Highlights 2018 Budget

Legislative

- Budget increased slightly by \$10,350

Administration

- Includes the Tax Incentive Program \$3,000
- Cost savings due to staff vacancy
- Department experiences net increase approx \$17,867

Safety Program

- Status Quo
- Offset the expenditures through contributions from other operations administration, public works and recreation departments

Highlights 2018 Budget

Economic Development

- Includes continuing with the Goodlife Institute project but utilizing reserves so there is no impact on the bottom line.
- Visitor Information Centre included in salary & employer contribution for 21,000 included
- Includes funding for business incentive \$130,000 offset by \$50,000 donation
- Net effect on the tax rate is approximately \$67,073 increase for Economic Development and Goodlife has no impact on the tax rate

Planning & Zoning

- Increase in Revenues from permits
- Includes Land Use Bylaw review \$20,000 MDP \$5000 from reserves
- Net increase to tax rate approx. \$1,853 compared to 2017

Land Development

- Budgeted for conservative sales in each division



Highlights 2018 Budget

Police Protection - Status Quo Budget

Fire Protection

- Revenues adjusted to actual cost sharing agreement
- Other supplies increase for new recruits.
- Liability Insurance \$8000
- Net increase to tax rate approximately \$13,573

Public Safety — Status quo supported by draw on reserves

Protective Services Facility - Reduced Rental Revenue
\$117,554 increase to the tax rate.

Municipal Enforcement

- Includes revenue for custom work in Mannville ½ day per week
- 2017 loss of animal licensing revenue supported by a draw on reserves not in 2018
- Net increase approx. \$17,633.

Highlights 2018 Budget

Public Works - Common Services

- Increase to workshop utilities to include carbon tax and new shop.
- Overall net increase to tax rate of \$19,099 from 2017

Road Transport

- Maintain Gravel and Custom Work.
- Increase to Street light for pending Carbon Tax as well as additional street lights in Junction 16/41
- Reduced draw from functional reserve

Overall there is net increase to tax rate approx \$53,328



Highlights 2018 Budget

Airport

- Slight adjustment to a number of line items with increase to insurance and the terminal utilities
- Net increase to tax rate is approximately \$2,338.

Storm Sewer

- Continued maintenance of infrastructure.
- Net increase to bottom line \$1,757



Highlights 2018 Budget

Water & Sewer

Comparison sheet attached.

Move ACE debenture from the consumption rate to the flat rate.

Add \$10 per month infrastructure charge to each sewer account.

Garbage & Recycling

- Comparison Sheet, status quo with slight increase to commercial garbage.

Environment Committee

- 2017 costs by a draw from reserve \$3,000 2018 to budget to be supported by tax.

Over all increase of \$3000 to the tax rate.

Highlights 2018 Budget

Health & Wellness

- Town will return in 2018 as follows:
 - County of Vermilion River \$ 10,215
 - County of Minburn No. 27 \$ 4,527
 - Village of Dewberry \$ 603
 - Village of Mannville \$ 2,409
 - Town of Vermilion \$ 13,635
 - Total commitment \$ 31,389

Total increase to the 2018 tax rate \$13,635.

Medical Clinic

- Lease revenue increased due to more doctors
- Additional expenses covered off by revenue no increase to tax rate.
- Fund set up as part of lease fees to assist in capital costs.

Highlights 2018 Budget

Community Services

Cemeteries

- Self supporting
- Potential to increase revenues through sales of columbarium niches.

FCSS

- Provincial Contribution in 2016 increased bottom line in 2017 to include the town's portion of that increase. 2018 increase of \$4962 to the tax rate to support Mental Health related program requests.

Recreation Board/Administration

- Approx \$13,385 increase from County Contribution.
-



Highlights 2018 Budget

Stadium

- Increase of approx. \$24,967 to tax rate;
- Addition of insurance costs and increased utility costs (carbon tax)

Arena

- Utilities adjusted for carbon tax and cost of insurance for facility.
- Net increase to tax rate approx \$1816

Highlights 2018 Budget

Pool

- Increased to \$120,000 2018/19 budget year
- Cost offset by MSI operational grant \$43,014
- Includes \$125,000 for capital grant from the reserve
- \$30,000 capital reserve contribution included
- No Net increase

Parks

- Continue with custom work of \$19,700 for tree and landscape maintenance, tree moving, playground maintenance and mulch for landscaped areas.
- Includes revenue for cutting grass at schools (St. J. & VES only)
- Contribution to capital reserves remains at \$37,500 for capital replacement plan
- Net increase to tax rate of \$5,925

Splash Pad - \$18,000 for water costs decrease of \$2000 for 2018

Soccer - Charge soccer 30% of field maintenance costs in 2018 and soccer pays 50% of water usage costs.

Highlights 2018 Budget

Pioneer Ball Park

- Net decrease to tax rate approx. \$6500

Communities in Bloom Status Quo no increase.

Curling Rink

- Shown as a revenue generator because the related utilities expenses accumulate in Stadium/Arena expenses; Curling Rink costs are capped at \$30,000 - does not fully cover the expenses.
- Youth Grant of \$3000 for Curling Rink Youth Program
- Pepsi Revenue included as revenue and paid out as a grant for \$1,000.
- Insurance included of \$13,300
- Results in a \$2,620 less revenue

Vermilion Wellness Coalition

- No net increase will see grants and draw on reserves.

Outdoor Rink

- Establish a budget for full year. Increase of \$2400 approx.



Highlights 2018 Budget

Vermilion Regional Centre

- Includes increased revenues from projected rentals, fee % increases, cost of insurance premium (\$9,300) and utilities cost.
- Decreased building maintenance.
- Includes a contribution of \$10,000 to capital reserve for future
- Net increase of \$4,821.

Recreation and Culture Services

Overall combined Recreation and Culture Services is a net increase to the tax rate for 2018 of \$26,193.

Includes MSI Operating Grant for Pool Expenditures.



Highlights 2018 Budget

Library

- Status quo for Northern Lights Library System for both the library and the municipality
- Net increase to tax rate approx \$11,457

Assessment



		Actual	2017	Estimated	2018		
		Assessment	Total Taxes	Assessment	Total Taxes	Change in	
		2017		2018		Assessment	
Residential		419,575,530	\$4,146,090	420,575,530	\$4,317,654	1,000,000	0%
						-	
Self Serviced		2,009,060	\$17,999	2,009,060	\$18,825	-	0%
						-	
Farmland	Public	762,513	\$7,609	762,513	\$7,902	-	0%
Farmland		784,190	\$7,825	784,190	\$8,127	-	0%
						-	
Commercial	Public	79,850,612	\$1,141,760	79,850,612	\$1,188,169	-	0%
Commercial		90,707,560	\$1,297,000	90,707,560	\$1,349,719	-	0%
						-	
Industrial	Public	50,118,773	\$716,633	50,118,773	\$745,762	-	0%
Industrial		56,235,570	\$804,096	56,235,570	\$836,780	-	0%
						-	
M&E		1,651,640	\$17,511	1,651,640	\$18,471	-	0%
						-	
Railway		90,430	\$1,293	90,430	\$1,346	-	0%
						-	
Linear	Electric	13,542,190	\$193,636	13,542,190	\$201,506	-	0%
Linear		18,610,730	\$266,109	18,610,730	\$276,926	-	0%
						-	
GIL	Fed/Com	546,110	\$7,809	546,110	\$8,126	-	0%
GIL		546,110	\$7,809	546,110	\$8,126	-	0%
						-	
GIL	Prov/Com	846,680	\$12,106	846,680	\$12,599	-	0%
	Prov/Com wo Education	3,617,580	\$38,354	3,617,580	\$40,456	-	
		4,464,260	\$50,460	4,464,260	\$53,055	-	0%
						-	
		594,675,080	\$6,616,192	595,675,080	\$6,889,027	1,000,000	0%

Budget Summary



		A (BUDGET)	B	Rate=A/B	B*Rate=\$levy	Increase (decrease)		
2017 REQUISITION	2017 TAX RATE	DESCRIPTION	2018 REQUISITION	2018 Estimated ASSESSMENT	2018 TAX RATE	2018 LEVY	Change in Tax Rate 2017-2018	Percentage Increase/Decrease 2017-2018
		EDUCATION						
871,694	0.0025568	ASFF-Residential	871,694	342,287,995	0.0025568	875,162	0.000000	0.00%
557,514	0.0036967	ASFF-Non-Residential	557,514	150,063,335	0.0036967	554,739	0.000000	0.00%
166,363	0.0025568	Separate/Residential	166,363	65,135,055	0.0025568	166,537	0.000000	0.00%
63,060	0.0036967	Separate/Non-Residential	63,060	16,973,745	0.0036967	62,747	0.000000	0.00%
		Overlevy						
1,658,631		Education - Subtotal (i)	1,658,631	574,460,130		1,659,185	\$ 554.23	0.03%
		OTHER REQUISITIONS						
		Vermilion & District						
		Housing Foundation						
		East Central Regional						
		Health Authority						
		MUNICIPAL						
2,152,242	0.0051200	General-Residential	2,313,412	421,359,720	0.0054930	2,314,529	0.000373	7.29%
8,237	0.0041000	General-Self Serviced	9,041	2,009,060	0.0045000	9,041	0.000400	9.76%
1,430,142	0.0083000	Gen-Non-Residential+M&E	1,528,357	172,306,300	0.0088700	1,528,357	0.000570	11.13%
1,101,933	0.0018530	Recreation & Culture	1,127,633	595,675,080	0.0018932	1,127,732	0.000040	2.17%
267,009	0.0004490	Library	249,020	595,675,080	0.0004200	250,184	-0.000029	-6.46%
4,959,563		Municipal - Subtotal (ii)	5,227,463			5,229,842	\$ 270,279	5.45%
6,618,194		TOTAL (i + ii)	6,886,094			6,889,027		

Municipal Surplus 2,379

Change in Municipal Tax Rates from 2017 - 2018

Mun-residential	0.0074220
Mun - Res self serve	0.0064020
Mun-Non Res.	0.0106020
difference	0.0031800

86%

Mun-residential	0.0078062
Mun - Res self serve	0.0068132
Mun - Non Res.	0.0111832
difference	0.0033770

87%

0.000384	5.2%
0.000411	5.2%
0.000581	5.5%

Capital Budget Summary



<u>Administration</u>			
Computer/printer replacement plan	Reserve	4-12-763	\$ 16,900
HR, Budget, Analytics		4-12-763	\$ 45,000
Filing System Overview		4-12-763	\$ 10,000
Defibrillator		4-12-763	\$ 5,000
<u>RCMP</u>			
Defibrillator	Reserves	4-21-762	\$ 5,000
<u>Fire</u>			
Mask	Reserve	4-23-763	\$ 12,000
Jaws of Life	Reserve	4-23-765	\$ 30,000
Radios	Reserve	4-23-763	\$ 2,000
Deposit on fire truck	Reserve	4-23-765	\$ 275,000
Total Finances Applied			
(Note fire truck for 2019 1 million if approved (debenture) will need a deposit in 2018)			
<u>Municipal Enforcement</u>			
Equip new Enforcement Vehicle	Reserve	4-26-763	\$ 21,000
<u>Economic Development</u>			
Economic Impact Study/Economic Strat	Reserve	4-15-762	\$ 6,000

<u>Equipment Controllable</u>			
Snow Blower	MSI	4-00-764	\$ 150,000
Tandem	MSI	4-00-764	\$ 175,000
Peace Officer Truck		4-31-765	\$ 40,000
<u>Road Transport</u>			
Grant (MSI)	MSI	4-00-764	\$ 50,413
Grant (STIP)			\$ 124,860
Grants (FGT)		4-00-762	\$ 175,272
Sidewalks Reserve		4-32-762	\$ 7,000
Road Reserve		4-32-761	\$ 7,000
Debenture			\$ 136,500
Total Finances Applied (Roads)			
<u>Tank Site Remediation - 50th Ave</u>			
Carry Fwd	PTMA-MunAffairs	2-66-100-20-04	\$ 100,000
	non tca		
<u>Workshop & Yard</u>			
Defibrillator	reserves	4-31-765	\$ 5,000

<u>Water Treatment Plant</u>			
Pumping and Purification-2 Fire Pump Engi	Reserve	4-41-761	\$ 100,000
<u>Storm Sewer</u>			
Custom Work-Drainage Improvements(MSI	4-00-764	\$ 60,000
<u>Water Trans. & Dist. - Replace Water Main</u>			
Alley 49 Ave 45ST-46ST		4-41-761-01	\$ 286,525
	Reserve	4-42-761	\$ 18,000
<u>Sewage Treatment</u>			
	AWWP		\$ 85,000
Sewer Trunk line Twinning Carry fwd	Reserve	4-42-761	\$ 96,000
<u>Sewage Treatment Plant</u>			
	Reserve	4-42-761	\$ 632,500
	Offsite levy	4-42-766	\$ 100,000
	2017 MSI	4-00-761	\$ 500,000
	2018 MSI	4-00-761	
	Fed (CWWF)		\$ 8,000,000
	Prov(Delivery Services)		\$ 2,000,000
	Debenture		\$ 4,767,500
<u>Garbage Collection & Disposal</u>			
Communications Plan Carry Fwd		4-43-765	\$ 25,000
<u>Garbage</u>			
Compost Turner		4-43-765	\$ 80,000
Roll outs		4-43-765	\$ 50,000

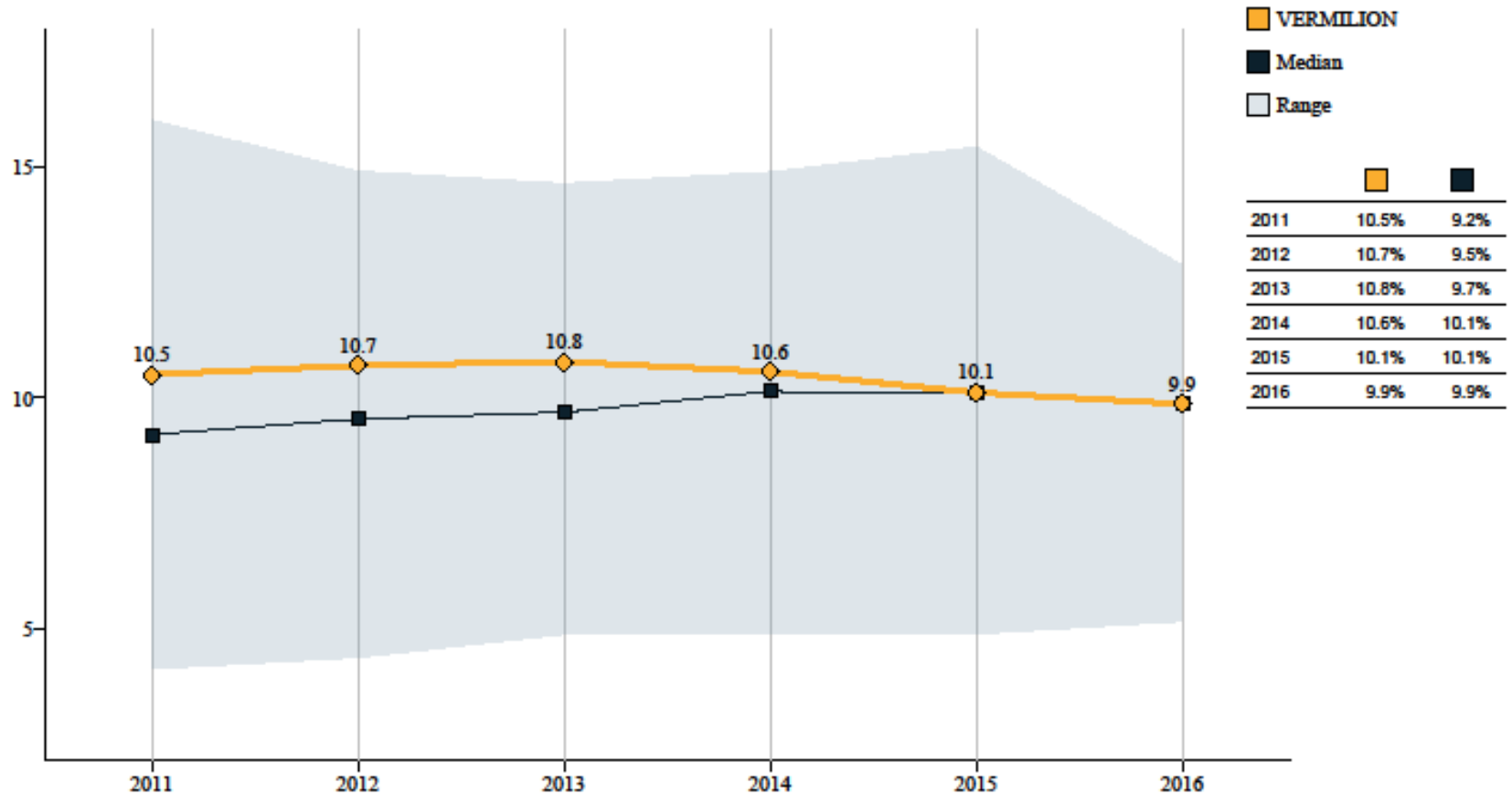
<u>Recreation Center</u>			
AED Defibrillator	Donation		\$ 4,000
Dressing Room upgrade-Stadium	Reserves	4-72-768-03	\$ 12,500
Dressing Room Upgrade-Arena	Reserves	4-72-768-03	\$ 20,000
	non TCA -		
Stadium Floor machine		4-72-768-03	\$ 9,000
Spectator heaters		4-72-768-03	\$ 5,000
Ice plant (1.2-1.75mil)			
- 2018 design RFP invitation			
- 2019 construction	\$ 1,750,000		
<u>Parks</u>			
Equip - Mower		4-72-762-05	\$ 20,000
Dev - Mini Golf (2 hole)	Reserve	4-72-768-05	\$ 2,500
Outdoor Rink - Perimeter Fencing		4-72-762-05	\$ 8,000
Dog park culvert/fence cfwd	reserve	4-72-768-05	\$ 5,000
		4-37-651	\$ 5,000
<u>Trail</u>			
Beckie Scott/53 Street (multiyear) Phase	Grants (FGT)		\$ 52,500
Total project is \$350,000)			
<u>Regional Centre</u>			
Manlift	Reserve	4-72-762-16	\$ 12,000
Round table replacemnt	Reserve	4-72-762-16	\$ 6,000
VRC Sound System Upgrade	Reserve	4+72-762-16	\$ 13,500
Partition wall (cfwd)	Reserve	4-72-762-16	\$ 31,573
		Grant	\$ 31,572

<u>Provincial Annual Grants</u>			
MSI			\$ 1,066,762
FGT			\$ 246,168
Contribution to Capital Reserves from operations			\$ 984,907
Contribution to opr from cap reserve			\$ 1,083,818
			\$ 21,819,270

Budget Summary

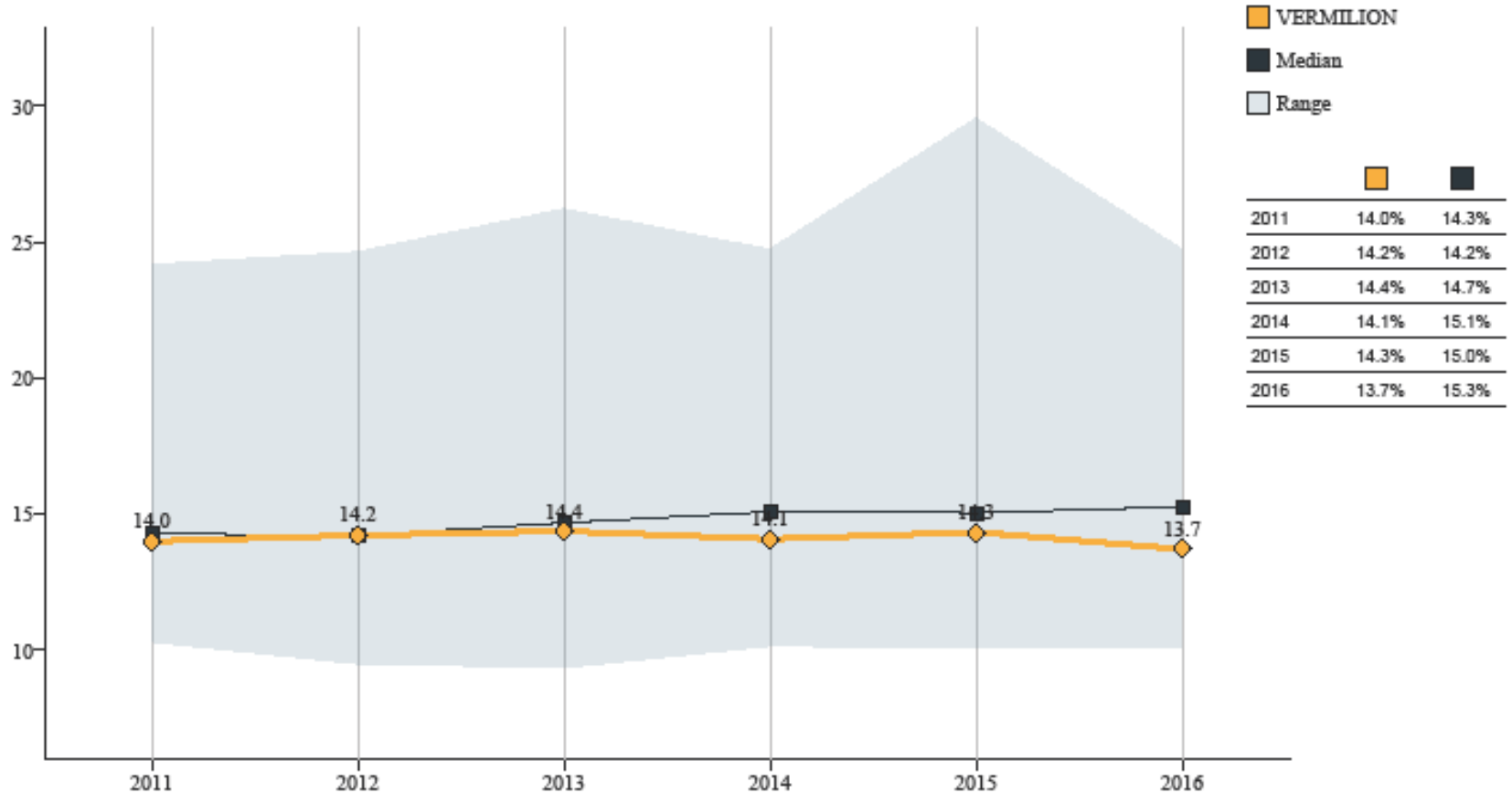
- Requesting \$270,279 more municipal dollars than 2017 this is 5.45% increase
- Capital budget totals \$21,819,270 including internal transfers
- Results in a 5.2% residential rate increase and a 5.5% non-residential rate increase.
- Assessment and School Requisitions will be available late February or March when we will again review the whole budget before bringing the rates back for 2nd and 3rd reading.

Equalized Tax Rates: Residential



Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.

Equalized Tax Rates: Non-Residential



Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment