

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 \$41,000 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 \$9,550

Highlights 2018 Budget

Legislative

- Budget increased by \$7,350

Administration

- Includes the Tax Incentive Program \$3,000
- Cost savings due to staff vacancy
- Department experiences net decrease approx \$58,152

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 25,120 included
- Includes funding for business incentive \$130,000 offset by \$50,000 donation
- Net effect on the tax rate is approximately \$72,193 increase for Economic Development

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



Highlights 2018 Budget

Police Protection - \$1050 increase for power/gas

Fire Protection

- Revenues adjusted to actual cost sharing agreement
- Other supplies increase for new recruits.
- Liability Insurance \$8000
- Net increase to tax rate approximately \$10,340

Public Safety — Status quo supported by draw on reserves

Protective Services Facility - Reduced Rental Revenue
\$116,884 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 new shop.
- Overall net increase to tax rate of \$11,411 from 2017

Road Transport

- Maintain increased Gravel and Custom Work from 2017.
- Increase to Street light for pending Carbon Tax
- Reduced draw from functional reserve

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



Highlights 2018 Budget

Airport

- Slight adjustments to a number of line items.
- Net increase to tax rate is approximately \$478.

Storm Sewer

- Continued maintenance of infrastructure, little change from 2017.
- Net increase to bottom line \$1,757



Highlights 2018 Budget

Water & Sewer

Comparison sheet attached.

Moving 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 expenses were supported by a draw from reserve of \$3,000. 2018 to budget to be supported by tax.

Over all increase of \$2,050 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. Draw of \$5338 from Reserves to balance contribution to 80/20 equals a decrease of \$866 to the bottom line for 2018. Includes extra support to Mental Health related programming.

Recreation Board/Administration

- Approx \$10,594 increase from County Contribution.
- Added \$7000 for Max Galaxy Facility Scheduling Software

Highlights 2018 Budget

Stadium

- Increase of approx. \$18,944 to tax rate;
- Addition of insurance costs and increased utility costs (carbon tax)
- Added \$2500 from Reserve for Point of Sale software/hardware for Concession

Arena

- Utilities adjusted for carbon tax and cost of insurance for facility.
- Net decrease to tax rate approx \$3139

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

Highlights 2018 Budget

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 \$4835

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 of \$6641
- Added \$7300 from Reserve for shale and temporary fence at 2nd Stadium Ball Diamond

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 \$400.
- Insurance included of \$9200
- Results in \$1480 decrease to the tax rate.

Vermilion Wellness Coalition

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

Highlights 2018 Budget

Outdoor Rink

- Increased to \$12,150 to reflect actual costs from one full year of operations

Vermilion Regional Centre

- Includes increased revenues from projected rentals, fee % increases, cost of insurance premium (\$6700) and utilities cost.
- Includes a contribution of \$10,000 to capital reserve for future
- Net decrease of \$1479.

Vermilion Provincial Park

- Income and Expense of \$221,110 added. To be tracked for 2019.

Recreation and Culture Services

Overall combined Recreation and Culture Services is a net decrease to the tax rate for 2018 of \$7869.

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 \$16,675

Assessment



Assessment 2018

		Actual	2017	2017	Actual	2018	2018		
		Assessment	Tax Rate	Total Taxes	Assessment	Tax Rate	Total Taxes	Change in	
		2017			2018			Assessment	
Residential		419,575,530		\$4,146,090	425,999,720		\$4,304,323	6,424,190	2%
Self Serviced		2,009,060		\$17,999	2,098,570		\$19,164	89,510	4%
Farmland		784,190		\$7,825	676,350		\$6,900	(107,840)	-16%
Commercial		90,707,560		\$1,297,000	89,135,590		\$1,326,346	(1,571,970)	-2%
Industrial		56,235,570		\$804,096	54,982,940		\$818,152	(1,252,630)	-2%
Industrial		-		\$0	429,460		\$6,405	429,460	100%
M&E	Public	1,651,640	0.01060200	\$17,511	752,010	0.01100150	\$8,273	(899,630)	-120%
M&E		1,651,640		\$17,511	940,370		\$10,345	(711,270)	-76%
M&E-Designated Industrial					518,280	0.01103568	\$5,720	518,280	100%
Railway-Designated Industrial		90,430	0.01429870	\$1,293	453,680	0.01491428	\$6,766	363,250	80%
Linear		18,610,730		\$266,109	18,395,890		\$274,361	(214,840)	-1%
GIL	Fed/Com	546,110	0.01429870	\$7,809	536,260	0.01488010	\$7,980	(9,850)	-2%
GIL		546,110		\$7,809	536,260		\$7,980	(9,850)	-2%
GIL		4,464,260		\$50,460	4,464,980		\$52,400	720	0%
Total		594,675,080		\$6,616,192	598,632,090		\$6,838,862	3,957,010	1%

Budget Summary



		A (BUDGET)	B	Rate=A/B	B*Rate=\$levy	Increase (decrease)		
2017 REQUISITION	2017 TAX RATE	DESCRIPTION	2018 REQUISITION	2018 Actual ASSESSMENT	2018 TAX RATE	2018 LEVY	Change in Tax Rate 2017-2018	Percentage Increase/Decrease 2017-2018
		EDUCATION						
871,694	0.0025568	ASFF-Residential	894,576	346,775,248	0.0025803	894,784	0.000024	0.92%
557,514	0.0036967	ASFF-Non-Residential	562,294	145,835,060	0.0038786	565,636	0.000182	4.92%
166,363	0.0025568	Separate/Residential	169,902	65,861,182	0.0025803	169,942	0.000024	0.92%
63,060	0.0036967	Separate/Non-Residential	73,043	18,944,110	0.0038786	73,477	0.000182	4.92%
		Underlevy	4,015					
1,658,631		Education - Subtotal (i)	1,703,830	577,415,600		1,703,838	\$ 45,207.27	2.73%
		OTHER REQUISITIONS						
		Municipal Affiars-DI	676	19,797,310	0.0000341780	677		
		MUNICIPAL						
2,152,242	0.0051200	General-Residential	2,279,083	426,676,070	0.0053700	2,291,250	0.000250	4.88%
8,237	0.0041000	General-Self Serviced	9,024	2,098,570	0.0043000	9,024	0.000200	4.88%
1,430,142	0.0083000	Gen-Non-Residential+M&E	1,486,253	169,857,450	0.0087500	1,486,253	0.000450	8.79%
1,101,933	0.0018530	Recreation & Culture	1,093,571	598,632,090	0.0018268	1,093,581	-0.000026	-1.41%
267,009	0.0004490	Library	254,238	598,632,090	0.0004247	254,239	-0.000024	-5.41%
4,959,563		Municipal - Subtotal (ii)	5,122,169			5,134,347	\$ 174,784	3.52%
6,618,194		TOTAL (i + ii)	6,825,999			6,838,862		

Municipal Surplus 12,178

Change in Municipal Tax Rates from 2017 - 2018	
0.000200	2.7%
0.000150	2.7%
0.000400	3.8%

Mun-residential	0.0074220	86%	Mun-residential	0.0076215	86%
Mun - Res self serve	0.0064020		Mun - Res self serve	0.0065515	
Mun-Non Res.	0.0106020		Mun - Non Res.	0.0110015	
difference	0.0031800		difference	0.0033800	

Combined Tax(Education + Municipal+ DI)					Tax Rate Change 2017-2018			
	ASFF 2017	Separate 2017	ASFF 2018	Separate 2018	ASFF	Separate	ASFF	Separate
Residential	0.0099788	0.0099788	0.0102018	0.0102018	0.000223	0.000223	2.23%	2.23%
Residential self	0.0089588	0.0089588	0.0091318	0.0091318	0.000173	0.000173	1.93%	1.93%
Non-Residential	0.0142987	0.0142987	0.0148801	0.0148801	0.000581	0.000581	4.07%	4.07%
Non Residential DI			0.0149143	0.0149143	1st time	1st time		
Machinery & Equip	0.0106020	0.0106020	0.0110015	0.0110015	0.000400	0.000400	3.77%	3.77%
M&E Di			0.0110357	0.011035678	1st time	1st time		

Capital Budget Summary



TOWN OF VERMILION

2018 CAPITAL BUDGET

TRANSFERS FROM CAPITAL RESERVES 2018

Administration

Computer/printer replacement plan	Reserve	4-12-763	5-00-920	\$	48,500
Budget Serenic (HR-2019)		4-12-763	5-00-920	\$	65,000
Filing System Overview		4-12-763	5-00-920	\$	10,000
Defibrillator		4-12-763	5-00-920	\$	5,000
Flag poles (3)		4-12-763	5-00-920	\$	8,000
Storage Racks above Wilcor Filing Cabinets		4-12-763	5-00-920 6-12-630	\$	2,500

RCMP

Defibrillator

Reserves	4-21-762	5-00-920	\$	5,000
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Fire

Masks	Reserve	4-23-763	5-00-920	\$	12,000
Radios	Reserve	4-23-765	5-00-920	\$	2,000
Deposit on fire truck	Reserve	4-23-765	5-00-920	\$	275,000

(Note fire truck for 2019 1 million if approved (debenture) will need a deposit in 2018)

Municipal Enforcement

Equip new Enforcement Vehicle	Reserve	4-26-763	5-00-920	\$	21,000
AFRAC radio	Reserve	4-26-763	5-00-920	\$	3,000

Economic Development

Economic Impact Study/Economic Strat Plan	Reserve	4-15-762	6-15-645	\$	6,000
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Equipment Controllable

Snow Blower	MSI	4-00-764	5-00-920	\$	150,000
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Tandem	MSI	4-00-764	5-00-920	\$	175,000
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Peace Officer Truck		4-31-765	5-00-920	\$	40,000
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Road Transport

Grant (MSI)

Grant (STIP)	MSI	4-00-764	5-00-920	\$	50,413
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Grants (FGT)	stip		5-32-841	\$	124,860
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Sidewalks Reserve		4-00-762	5-00-920	\$	175,272
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Road Reserve		4-32-762	5-00-920	\$	7,000
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Debenture		4-32-761	5-00-920	\$	7,000
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Total Finances Applied (Roads)			5-32-314	\$	136,500
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Tank Site Remediation - 50th Ave

Carry Fwd- Pare Drive	PTMA-MunAffairs	2-66-100-20-04	5-37-841	\$	68,289
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Storm Sewer

Storm Study Carry Forward to complete the reports	MSI	4-00-764	5-00-920	\$	3,400
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Water Treatment Plant

Pumping and Purification-2 Fire Pump Engines cry fwd Reserve 4-41-761 5-00-920 \$ 207,196

Water Trans. & Dist. - Replace Water Main

4-41-761-01 5-00-920 \$ 286,525

Alley 49 Ave 45ST-46ST Reserve 4-42-761 5-00-920 \$ 18,000

Sewage Treatment

AWWP 5-42-831 \$ 85,000

Sewer Trunk line Twinning Carry fwd Reserve 4-42-761 5-00-920 \$ 96,000

Sewage Treatment Plant

Reserve 4-42-761 5-00-920 \$ 632,500

Offsite levy 4-42-766 5-00-920 \$ 100,000

2017 MSI 4-00-761 5-00-920 \$ 500,000

2018 MSI 4-00-761 5-00-920 \$ 500,000

Fed (CWFP) 5-41-831 \$ 8,000,000

Prov(AWWP) 5-41-841 \$ 2,000,000

Debenture 5-41-314 \$ 4,267,500

\$ 16,000,000

Garbage Collection & Disposal

Communications Plan Carry Fwd 4-43-765 5-00-920 \$ 25,000

Roll outs 4-43-765 5-00-920 \$ 50,000

Workshop & Yard

Defibrillator reserves 4-31-765 5-00-920 \$ 5,000

Cemetery Project

Complete the water system	reserves	4-56-711-02	5-00-930	\$	3,000
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Planning & Zoning

Mapping Cabinet	reserves	4-61-711	5-00-930	\$	5,000
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Recreation Center

AED Defibrillator	Donation		5-66-591	\$	4,000
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Dressing Room upgrade-Stadium	msi	4-00-761	5-00-920	\$	30,000
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Dressing Room Upgrade-Arena	msi	4-00-761	5-00-920	\$	30,000
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Security Cameras		4-72-768-03	5-00-920	\$	6,000
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Stadium Floor machine		4-72-768-03	5-00-920	\$	9,000
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Spectator heaters		4-72-768-03	5-00-920	\$	5,000
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Spectator seating Lobby	MSI cry fwd	4-00-761	5-00-920	\$	10,000
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Sound system	MSI cry fwd	4-00-761	5-00-920	\$	40,000
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Ice plant (1.2-1.75mil)

- 2018 design RFP invitation	MSI	4-00-761	5-00-920	\$	185,000
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- 2019 construction (MSI 787,500 CFEP 787,500)			6-72-620		
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Parks

Equip - Mower		4-72-762-05	5-00-920	\$	20,000
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Dev - Mini Golf (2 hole)	Reserve	4-72-768-05	5-00-920	\$	2,500
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Parks

Outdoor Rink - Perimeter Fencing		4-72-762-05	5-00-920	\$	8,000
Skatepark equipment repair		4-72-768-05	5-00-920	\$	10,000
Dog park culvert/fence cfwd	reserve	4-72-768-05	5-00-920	\$	5,000
		4-37-761	5-00-920	\$	5,000

Trail

Beckie Scott/53 Street (multiyear) Phase I Design Grants (FGT)		4-00-762	5-00-920	\$	52,500
Total project is \$350,000)					

Regional Centre

Manlift	Reserve	4-72-762-16	5-00-920	\$	12,000
Round table replacemnt	Reserve	4-72-762-16	5-00-920	\$	6,000
VRC Sound System Upgrade	Reserve	4-72-762-16	5-00-920	\$	13,500
Partition wall (cfwd)	Reserve	4-72-762-16	5-00-920	\$	29,151
	Friends of VRC		5-00-851	\$	4,000
	Friends cfep grant		5-00-851	\$	33,151

<u>Provincial Annual Grants</u>				
MSI			5-11-841	\$ 1,732,424
FGT			5-32-831	\$ 246,168
			6-00-764	
<u>Provincial Annual Grants</u>				
MSI			5-11-841	\$ 1,732,424
FGT			5-32-831	\$ 246,168
			6-00-764	
Contribution to Capital Reserves from operations			5-00-930	\$ 1,262,198
			6-00-764	
Contribution to opr from cap reserve			5-00-920	\$ 269,917
			6-00-761	
Total Capital budget				\$ 22,189,464

Budget Summary

- Requesting \$174,784 more municipal dollars than 2017 this is 3.52% increase
- Capital budget totals \$22,211,964 including internal transfers
- Results in a 2.23% residential rate increase and a 4.07% non-residential rate increase.