



Township of Wellington North

P.O. Box 125 • 7490 Sideroad 7 W • Kenilworth • ON • N0G 2E0

Administration & Finance Committee

Wednesday, March 25, 2015

4:30 p.m.

Municipal Office Council Chambers, Kenilworth

AGENDA

Page 1 of 2

AGENDA ITEM	PAGE NO.
<p><u>CALLING THE MEETING TO ORDER</u></p> <p>- Councillor Burke, Chair</p>	
<p><u>PASSING AND ACCEPTANCE OF AGENDA</u></p>	
<p><u>DECLARATION OF PECUNIARY INTEREST</u></p>	
<p><u>DELEGATION</u></p> <p>N/A</p>	
<p><u>ADMINISTRATION</u></p> <p>Report from Darren Jones, Chief Building Official</p> <ul style="list-style-type: none">• CBO 2015-05 Building Permit Interim Review Period Ending March 19, 2015	1

AGENDA ITEM	PAGE NO.
<u>FINANCE</u>	
Report from Michael Givens, Chief Administrative Officer <ul style="list-style-type: none">• CAO Report 2015-08 2015 Budget Commentary	3
Presentation by Paul Dowber, Treasurer <ul style="list-style-type: none">• 2015 Budget Overview• 2015 Capital Justification Review<ul style="list-style-type: none">○ Please bring the package of information that was provided March 11, 2015 via email	5
<u>CLOSED MEETING SESSION</u>	
N/A	
<u>NEXT MEETING DATE</u>	
April 20, 2015 - 4:30pm	
Set date for Public Presentation of the 2015 Budget	
<u>ADJOURNMENT</u>	
Michael Givens, Chief Administrative Officer	



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**TO: ADMINISTRATION AND FINANCE COMMITTEE
MEETING OF MARCH 25, 2015**

**FROM: DARREN JONES
CHIEF BUILDING OFFICIAL**

**SUBJECT: CBO 2015-05 BUILDING PERMIT INTERIM REVIEW
PERIOD ENDING MARCH 19, 2015**

RECOMMENDATION

THAT the Administration and Finance Committee of the Township of Wellington North receive the Building Permit Interim Review for the period ending March 19, 2015.

PREVIOUS REPORTS PERTINENT TO THIS MATTER

1. Building Permit Monthly Review for the period ending March 31, 2014
2. Building Permit Monthly Review for the period ending March 31, 2013

BACKGROUND

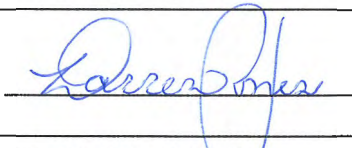
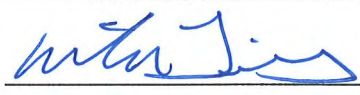
PROJECT DESCRIPTION	PERMITS ISSUED	CONSTRUCTION VALUE	PERMIT FEES	DEV. CHARGES
Single Family Dwelling	4	1,138,550.00	12,326.22	34,916.00
Multi Family Dwelling	0	0.00	0.00	0.00
Additions / Renovations	0	0.00	0.00	0.00
Garages / Sheds	0	0.00	0.00	0.00
Pool Enclosures / Decks	0	0.00	0.00	0.00
Commercial	0	0.00	0.00	0.00
Assembly	0	0.00	0.00	0.00
Industrial	0	0.00	0.00	0.00
Institutional	0	0.00	0.00	0.00
Agricultural	2	150,000.00	2,669.92	0.00
Sewage System	2	30,000.00	1,008.00	0.00
Demolition	0	0.00	0.00	0.00

Total up to March 19 2015	8	1,318,550.00	16,004.14	34,916.00
Total Year to Date 2015	20	1,997,650.00	19,405.72	34,916.00

Total March 2014	6	791,500.00	8,554.13	20,063.00
Total Year to Date 2014	19	1,864,080.00	26,018.72	20,063.00

Total March 2013	13	1,149,340.00	13,244.49	28,000.00
Total Year to Date 2013	20	2,216,840.00	23,942.41	28,000.00

***values may change as permits are revoked or modified*

PREPARED BY:	RECOMMENDED BY:
	
DARREN JONES CHIEF BUILDING OFFICIAL	MICHAEL GIVENS CHIEF ADMINISTRATIVE OFFICER



Township of Wellington North

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**TO: ADMINISTRATION AND FINANCE COMMITTEE
MEETING OF MARCH 25, 2015**

**FROM: MICHAEL GIVENS
CAO**

SUBJECT: CAO 2015-08 2015 BUDGET COMMENTARY

RECOMMENDATION

THAT the Administration and Finance Committee of the Township of Wellington North receive for information report CAO 2015-08 2015 Budget Commentary.

PREVIOUS REPORTS PERTINENT TO THIS MATTER

N/A

BACKGROUND

Council and staff recognize that developing the budget is a major undertaking and is of primary importance to the Township of Wellington North.

Council has shown trust in the Senior Management Team to establish conservative Departmental Operating Budgets that reflect sound financial judgment but do not negatively impact the service provision expectations of the residents of Wellington North. The Senior Management Team should see this as a strong vote of confidence in their ability to make operational decisions that best serve the Township. Council knows that all Township staff make decisions that best serve the people we represent.

Council has given clear direction on how capital projects should be prioritized. Senior management are required to consider and comment on each of-

- Safety Issues/Risk Management
- Legislative Requirements
- Operational Saving, Short Payback
- Routine Replacement, Asset beyond lifecycle, Impact of delaying replacement
- Growth Related
- Service Enhancements

Providing this information to Council allows them to make informed decisions about which projects should proceed.

Budgets over the last 2 years have been more conservative from a capital perspective than what is being proposed for 2015. The focus was on taking any operating savings or additional funds from the OMPF or other sources and directing them to the capital budget. This has allowed the Township to strengthen reserves and reserve funds to put us in a stronger financial position now. I, as the Treasurer at the time, strongly supported this approach and believe it was appropriate. Now as the CAO, I would suggest that the time has come to be more aggressive as the current Treasurer and the rest of the Senior Management team are proposing with the 2015 Capital Budget.

The people of Wellington North spoke during the election and we have a strong 5 member Council who have the support of the ratepayers to make the difficult decisions. Difficult decisions mean considering the best interests of all of Wellington North now and in the future. Considering long-term impacts during the decision making process can complicate matters but is something this Council has committed to.

We have a well-built, confident Senior Management Team in place. The key players are here, the opportunity to make a positive impact on the infrastructure deficit of Wellington North is now. This group needs to focus and think about what they want their names linked too. What do you want Wellington North to accomplish over the next 4 years and how can we best get there together? Council needs to be confident that the Budget reflects projects they see as priorities for the future of Wellington North. The Mayor has challenged us to make a significant impact on the infrastructure deficit during this term of Council. Passing the 2015 Budget is a first step along that path.

Now is not the time to dwell on things that have happened in the past, now is the time to consider the impact we can have on the present and the future of Wellington North. I look forward to tackling many challenging issues and making a positive impact over the next 4 years with the team that has been assembled.

FINANCIAL IMPLICATIONS

N/A

PREPARED BY:	RECOMMENDED BY:
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Michael Givens

Michael Givens

MICHAEL GIVENS CAO	MICHAEL GIVENS CHIEF ADMINISTRATIVE OFFICER
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2015 Budget Overview

Twp. of Wellington North

March 25 , 2015



Budget Process



2015

- Continuation of the budget process introduced in 2014
- First Budget with the new Treasurer
- Budgets were sent to department heads at the end of September 2014 and returned at the end of November, both Operating and Capital
- Significant work has been done in order to present council with the right information to make decisions

Budget Process



Direction

- The Treasurer asked the department heads to consider the directions of:
 - All departments working towards a goal of a 0% increase in their operating budget where possible
 - Any increases in operating budgets would be the results of increase contribution to capital, reserves and reserve funds for infrastructure needs
 - That the Township will aim to direct any increase in 2015 tax levy and any increase in the current levy (due to growth in assessment) towards increasing capital project capacity.

Proposed 2015 Capital Budget

FIR Category	2014 Budget	2015 Budget	% Change	Change \$
General Government				
General Government	-1,364,337	-1,442,960	5.8%	-78,623
Other Revenues-Supps/Omitts/Writes/ffs	-94,030	-150,522	60.1%	-56,492
Council	139,955	139,955	0.0%	0
Administration	1,305,801	1,147,867	3.8%	42,066
Property	38,898	45,230	16.2%	6,332
Protection Services				
Fire	665,464	746,284	12.1%	80,820
Police/Crossing Guard	47,500	47,245	-0.5%	-255
Conservation Authority	138,951	141,800	2.1%	2,849
Protective Inspection & Control	5,730	2,535	-55.8%	-3,195
Animal Control	0	0	0.0%	0
By-Law Enforcement	18,771	13,367	-28.8%	-5,404
Transportation Services				
Roads	3,090,738	3,994,758	8.2%	304,020
Streetlights	0	5	0.0%	5
Rural Water	5,400	8,460	56.7%	3,060
Public Services				
Hospital	0	0	0.0%	0
Cemetery	-1,375	5,500	-500.0%	6,875
Recreation and Cultural Services				
Parks & Recreation	1,655,779	1,679,106	1.4%	23,326
Planning and Development				
Planning	12,725	388	-97.0%	-12,337
Commercial & Industrial	0	0	0.0%	0
Economic Development	145,575	145,299	-0.2%	-277
Tile Drains	0	0	0.0%	0
Municipal Drains	30,000	31,422	4.7%	1,422
Total Levy Requirement	6,241,545	6,555,738	5.03%	314,173
Sanitary Sewer	0	-0	0	0
Water	0	0	0	0

Capital Justification Summary Sheet 2015

The table lists numerous capital projects, including items like 'Water/Sewer Discretionary Reserve Funds', 'Other Discretionary Reserve Funds', and various infrastructure projects. Each row includes a project description, a numerical amount, and a horizontal bar chart indicating the project's duration from 2015 to 2020.

Reserve Fund Balances

(if Reserve Funds are not utilized in 2015 Capital Budget)



	2013 Year-end Balance	2014 Year-end Balance	2015 Estimated Year-end Balance
Obligatory Reserve Funds- Development Charges	1,803,758	2,173,578	2,309,598
Water/Sewer Discretionary Reserve Funds	465,597	969,324	1,820,670
Other Discretionary Reserve Funds (includes Federal Gas Tax)	4,159,509	4,001,558	4,030,558
Totals	6,428,864	7,144,460	8,160,826

Reserve Balances

(if Reserves are not utilized in 2015 Capital Budget)



	2013 Year-end Balance	2014 Year-end Balance	2015 Estimated Year-end Balance
Environmental-Wastewater	257,554	426,079	688,923
Environmental-Waterworks	464,141	726,621	972,329
Total Water/Sewer	721,695	1,152,700	1,661,252
Working Funds	1,018,680	1,092,232	1,019,097
Administration	115,442	41,289	61,289
Protection Services	394,000	480,538	461,500
Transportation Services	581,269	334,926	792,539
Health Services	27,545	19,345	19,345
Recreation & Culture	122,560	212,560	312,560
Planning & Development	36,342	89,495	94,495
Total Other	2,295,838	2,270,385	2,760,825
Total Reserves	3,017,533	3,423,085	4,422,077

Reserve Fund Balances

(if Reserve Funds utilized for all proposed 2015 Capital Projects)



	2013 Year-end Balance	2014 Year-end Balance	2015 Estimated Year-end Balance
Obligatory Reserve Funds- Development Charges	1,803,758	2,173,578	2,309,598
Water/Sewer Discretionary Reserve Funds	465,597	969,324	1,820,670
Other Discretionary Reserve Funds (includes Federal Gas Tax)	4,159,509	4,001,558	4,030,558
As per Capital Just. Summary			-87,500
Totals	6,428,864	7,144,460	8,073,326

Reserve Balances

(if Reserves utilized for all proposed 2015 Capital Projects)



	2013 Year-end Balance	2014 Year-end Balance	2015 Estimated Year-end Balance
Environmental-Wastewater	257,554	426,079	688,923
Environmental-Waterworks	464,141	726,621	972,329
Total Water/Sewer	721,695	1,152,700	1,661,252
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Protection Services	394,000	480,538	461,500
Transportation Services	581,269	334,926	792,539
Health Services	27,545	19,345	19,345
Recreation & Culture	122,560	212,560	312,560
Planning & Development	36,342	89,495	94,495
As per Capital Just. Summary			-372,542
Total Other	2,295,838	2,270,385	2,461,418
Total Reserves	3,017,533	3,423,085	4,122,670

Budget Caveats



2014 results are not final yet!

A significant amount of year end accounting work remains to be done

- Individual Account review, along with preparation of the YE binder
- Transfer projects that met the definition of Capital in accordance with the TCA policy to appropriate TCA accounts in the GL and to Citywide software
- Amortization expense entries
- Finalize Accruals
- Transfer from Water/Sewer equity to Reserve Funds
- Transfer Balances from Capital Surplus Deficit to Reserve/Reserve Funds

2015 Treasurer Focus Items



- Continue the increased emphasis on building reserves/reserve funds to help offset future infrastructure costs & create financial flexibility for future budgets.
- Develop a long term Capital Budget through the asset management plan
- Capital projects-where 3rd party funding (provincial, federal or private) has been approved become priority
- Capital budgets-Departments must give consideration on how the project is to be fully funded
- Take a more collaborative approach to budgeting- Township wide priorities, not departmental priorities
- User pay budgets (building, waterworks, sanitary sewer, streetlights) should be revenue neutral
- In 2015 look for opportunities to increase returns on reserves/reserve funds through investments.

2014 Budget Considerations



- **Tangible Capital Assets-** Wellington North's budget is on a cash basis, not an accrual basis. It is not necessary to raise funds for amortization through taxation. The Township will continue to budget on a cash basis, but will give consideration of the amortization of our assets during the budget process. Financial statements are reported on an accrual basis. Expenses that do not meet the definition of a Tangible Capital Asset will be included in the Operating Budget.
- **Obligatory Reserve Funds-**revenues received for special purposes to be segregated from general revenues. E.g. development charges.
- **Discretionary Reserve Funds-**established when a municipal council earmarks revenues to finance future projects for which it has the authority to spend. These funds are segregated from general revenues.
- **Reserves-** different from a Reserve Fund in that they are simply an allocation of net revenue. They are part of the general revenue. A full summary of the reserves/reserve funds of the municipality can be found later in the presentation.
- **Harmonized Sales Tax-** Since the HST became effective on July 1, 2010, items purchased by the municipality have been subject to a provincial rebate at 78% of the 8%, and a federal rebate of 100% of the 5%, leaving a net tax payable of 1.76%. All expenditures within this budget include the 1.76% "expensed" portion of the taxes.

2015 Budget Considerations



Note: Operating and Capital Budgets are funded through the following sources of funds:

- Tax levy
- User fees (building permits, water/sanitary sewer rates, recreation fees etc.)
- Transfer from reserves/reserve funds
- Grants
- Debt

When considering the budget, it is important to consider how each expenditure is funded.

2014 Budget Impact Items



- Ontario Municipal Partnership Fund (OMPF) increased 2.1% (\$22,600) from 2014. Year 3 of stable funding transition, future decreases are likely
- Wage/Salary increase 1.5% for Union Staff (+\$15,000), Non-Union Staff yet to be determined
- OMERS contribution rate no increase in 2014, increase in contributions as a result of pay grid changes and wage increases are expected to be approx. (+\$3,000)
- Township insurance decreased 16.4% (-\$35,000) in wastewater facilities. Net impact on operating is \$0- as all changes are within wastewater.
- Health Benefit rate are projected to increase 5%, approx. (+11,500)

2014 Budget Impact Items



- Lousie Marshall Hospital Contribution – as this will be added onto the tax bills as a special charge, it will be in and out and will, therefore, have zero impact on the 2015 budget
- Election Reserves contribution \$10,000 to reserves to build for the 2018 election
- Conservation Authority budgets continue to rely increasingly on municipal levy dollars (\$2,849 increase)
- No service level changes
- Continued focus on long-term Asset Management Planning
 - We now have a draft AMP and are working with Public Sector Digest to refine the information. As this is a living document, it needs to be continually refined, updated and tailored to become the conduit to long term capital planning

2014 Operating Budget-Departmental Reviews

Property

- 16.2 % increase from 2014 Budget
- Net Expense-\$45,210 (up \$9,000 from 2014 budget)
- Mount Forest Mun Office-repair/replace plywood wall at loading dock \$3,000
- Arthur Mun Office-repair broken windows/replace shingles \$3,000
- Increase in utilities AV Municipal Office to reflect 2014 actuals \$3,000

2014 Operating Budget-Departmental Reviews

Fire

- Before accommodation for transfers to Capital for the 2015 Capital Budget there is a (1.49%) decrease in operating costs
- While there have been increases in contract/dispatch services, vehicle maintenance Fire Prevention Program Supplies, a significant decrease in Wage Expenses due to a change in the employee structure within the Fire Department has led to a savings in overall operating costs
- \$88,000 increase in Transfers to Capital to accommodate the proposed Capital Budget bring the total increase to 12.1%

2014 Operating Budget-Departmental Reviews

Conservation Authority

- 2.01% increase from 2014 Budget (\$2,849)
- Net Expense-\$141,800
- Saugeen Conservation Authority 2015 Municipal Levy \$56,514
- Grand River Conservation Authority 2015 Municipal Levy \$51,028 –
- Maitland Conservation Authority 2015 Municipal Levy \$34,258

2014 Operating Budget-Departmental Reviews

Property Standards/By-Law Enforcement

- (28.79%) decrease from 2014 budget (\$5,400)
- Wage Expenses and Inter-functional Transfers adjusted to better reflect staff time
- Legal Fees budget decrease by \$1000- to better reflect a three year average

2014 Operating Budget-Departmental Reviews

Roads

- Before accommodation for transfers to Capital for the 2015 Capital Budget there is a 2.43 % (\$90,000) increase in operating costs.
- Net Expense-\$3,780,429
- 2.17% increase in Salaries and Benefits (25,000)
- Decrease in Transfers from Reserves (25,000) blade replacement for 2003 Sterling Truck
- Gravel removal rate increase transfer to Gravel Pit Rehab, approx (40,000)
- \$214,329 increase in Transfers to Capital to accommodate the proposed Capital Budget bring the total increase to 8.4%

2014 Operating Budget-Departmental Reviews

Parks & Recreation

- 1.4 % increase in operating costs (\$23,326)
- Net Expense-\$1,679,106
- Increase Utilities estimate to better reflect 2014 actuals (+\$11,000)
- Increase Maintenance for AV Concession for Suppression System (+\$2,500)
- Minor capital line added to both recreation facilities to deal with equipment breakdown in the facilities

2014 Operating Budget-Departmental Reviews

Council

- 0% change from the 2014 Budget
- Net Expense-\$139,955

2014 Operating Budget-Departmental Reviews

Administration

- Before accommodation for transfers to Capital for the 2015 Capital Budget there is a 2.45% (\$27,066) increase in operating costs
- Net Expense \$1,132,867
- Increase in wage expense and legal costs makes up the bulk of the variance from 2014
- \$15,000 increase in Transfers to Capital to accommodate the proposed Capital Budget bring the total increase to 3.8%

2014 Operating Budget-Departmental Reviews

CBO Protective Inspection & Control

- 55.76 % decrease from 2014 Budget (\$3,195)
- Net Expense - \$2,535
- Wage Expenses and Inter-functional Transfers adjusted to better reflect staff time
- Conferences/Training account decreased to better reflect a three year average

2014 Operating Budget-Departmental Reviews

Planning

- 96.95% decrease from 2014 budget (\$12,337)
- Net expense \$388
- Wage cost increase to better reflect staff time is offset by decrease in legal costs to better reflect a three year average and transfer to reserves for Wilson Quarry legal costs

2014 Operating Budget-Departmental Reviews

Economic Development

- 0.19% decrease from the 2014 budget
- Net Expense-\$145,299
- Increase in wage costs was offset by unused portion of 2014 Business Retention Grant moving into 2015

2014 Operating Budget-Departmental Reviews

Environmental Services

Sanitary Sewer

- User pay budget-revenue neutral, no impact on the tax levy
- Introduce Reserves-Lifecycle Contributions and Reserve Funds in 2013. Future surpluses will go to Reserve, future shortfalls will be funded from Reserve.
- Smoke Test scheduled to assess Inflow/Infiltration and how it relates to capacity

2014 Operating Budget-Departmental Reviews

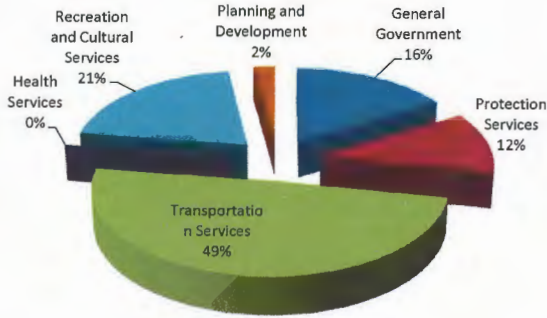
Environmental Services

Water

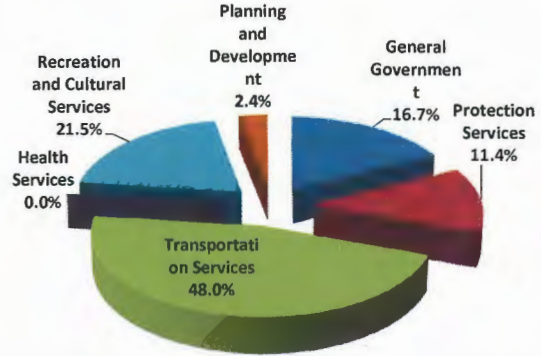
- User pay budget-revenue neutral, no impact on the tax levy
- Introduce Reserves-Lifecycle Contributions and Reserve Funds per Water and Wastewater Rates Report. Future surpluses will go to Reserve, future shortfalls will be funded with Reserve.

Comparison- DEPARTMENTAL BUDGETS

**2015 Where Budget Dollars Go -
Category Breakdown**



**2014 Where The Budget
Dollars Go-
Category Breakdown**



Impact on Taxpayers

- Calculations are based on a 5.034% Township levy increase
- 2015 Average (MEAN) CVA Assessment

	2014 Budget 3.1% Levy Increase April 14	2015 Budget 5.03% Levy Increase	% Increase/ (Decrease)	Dollar Impact
Total Township Levy Requirement	6,241,545	6,555,718	5.03%	\$ 314,173.00
Municipal Residential Tax Rate	0.00534544	0.00534544	0.00%	
County Residential Tax Rate	0.00653895	0.00648954	-0.76%	
Education Residential Tax Rate	0.00203000	0.00195000	-3.94%	
	0.01391439	0.01378498	-0.93%	
Typical Residential Assessment-Single Family Detached (2515 properties)	217,297	221,778	2.06%	
Township Taxes Payable	\$ 1,161.55	\$ 1,185.50	2.06%	\$ 23.95
Total Taxes Payable	\$ 3,023.56	\$ 3,057.21	1.11%	\$ 33.65
Typical Residential Assessment-Farm House (539 properties)	139,350	141,925	1.85%	
Township Taxes Payable	\$ 744.89	\$ 758.65	1.85%	\$ 13.76
Total Taxes Payable	\$ 1,938.97	\$ 1,956.43	0.90%	\$ 17.46
Typical Farmland Assessment (511 properties)	411,862	463,531	12.55%	
Township Taxes Payable	\$ 550.40	\$ 619.44	12.55%	\$ 69.05
Total Taxes Payable	\$ 1,432.70	\$ 1,597.44	11.50%	\$ 164.74
Total County Levy Requirement	7,629,984	7,958,853	4.31%	\$ 328,868.69
Total School Board Levy Requirement	3,351,988	3,423,942	2.15%	\$ 71,953.73
Total Township Levy Requirement	6,241,545	6,555,718	5.03%	\$ 314,173.00
TOTAL LEVY FOR WELLINGTON NORTH	17,223,518	17,938,513	4.15%	\$ 714,995.31

Note-above calculations do not include streetlight charges or Hospital contributions.

Growth vs. Reassessment

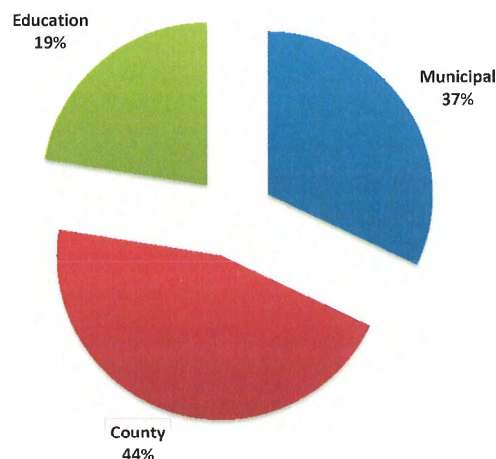


- Growth is defined as new assessment – it has no impact on the current taxpayer.
- During 2014 Wellington North had assessment growth of approximately 1.9%. Growth occurred primarily in the Residential and Farmland tax classes. This growth results in roughly \$99,133 of additional tax dollars.
- There is also a significant growth in assessment due to the Province-wide re-assessments done by MPAC in 2012 which is being phased in from 2013 to 2016 – Wellington North's re-assessment growth is approximately 17%.

Distribution of Total Tax Dollars Collected by the Township



2015



Debt Notes



- Approximately \$1.25M in recreation, wastewater, water and roads debt to be repaid by end of 2015
- Additional long-term borrowing currently allowed by the Province as per our Annual Repayment Limit (ARL) is approximately \$26M for 20 years at 5% interest rate
- Long-term borrowing to cut into the Infrastructure Deficit may need to be explored

HOW MUCH DEBT in 2015?



Financed	Amount	Annual Principal & Interest
Recreation	\$3.3M	\$765,000
Wastewater	\$3.1M	\$422,000
Water	\$190K	\$24,000
Roads	\$283K	\$36,000
TOTAL CURRENT DEBT	6.8M	1.25m

2014 on Infrastructure



	2013 Capital Budget	2014 Capital Budget	2015 Proposed Capital Budget
Admin & Property	89,604	48,000	78,500
Roads & Bridges	1,619,800	1,669,200	2,412,843
Cemetery	0	8,200	7,000
Parks & Recreation	141,000	118,500	386,500
Fire	441,150	18,000	90,000
Waterworks	647,200	777,000	1,009,771
Sanitary Sewers	738,426	792,000	740,019
TOTALS	\$3,677,180	\$3,430,900	\$4,724,633

ASSET MANAGEMENT PLANNING



- The draft Asset Management Plan was completed in 2014
- The plan needs to be refined and updated going forward as a living document
- Used to complete a 5 year capital budget for 2016 and potential longer capital forecasting in the future
- Investment planning

QUESTIONS/COMMENTS

