

Major Budget Assumptions Draft 2018

Operations:

Wages and Benefits

- Full time nonunion employees are based on the revised salary grid which takes effect January 1, 2018. There is no further cost of living increase or salary grid increase.
- Part time employees have a cost of living increase.
- WSIB premiums have increased 11% over the previous year's premium rates.
- Union employee increase consistent with contract 3%.
- Council increase as per resolution #6(e)(i)/04/15/14
- Wage and Benefit increase, before WSIB, 3.2%.

Finance

- OMPF funding budgeted equivalent to 2017 – no confirmation at this time

Fire

- Fire services agreement with Huntsville shows only minor increase as the phase in/out period nearly complete.
- Department has been left mainly the same as 2017 at this point pending potential changes.

Building

- Revenues consistent with 2017 as any extra would increase amount to reserve and have no tax levy effect

By-law

- Department has been left the same as 2017 with possible upcoming changes.

Public Works

- Overhead decrease mainly due to Long Term Debt principal payment decrease
- Total activities increase 1.6% over 2017
- Total equipment slight decrease from 2017 based on fuel and repair saving estimates
- District Road recovery consistent with 2017 until updated information received from DMM. Costs have increased slightly (for the same revenue) which reflects the types of expenses, mainly material & supplies and subcontracting, which have no markup.

- Overall PW cost less than 1% increase.

Libraries

- Overall increase 2.8%
- Shift in expenses from Baysville to Dwight given pending organizational changes.

Parks & Recreation

- Changes in split of full time vs. part time wages given 2017 decision to add another full time position and decrease part time
- While various departments show changes the overall in parks and recreation is 5.3 % which is higher than most as the additional full time person receives the benefit plan as well as OMERS.

Other

- Council includes the cost of the election and the amounts pulled from reserve accumulated in previous years
- Dorset Health Hub assumptions consistent with 2017

Capital:

Parks fund down to projected \$ 100,000 balance

Fire Pagers

- Replacing 5 year old pagers
- Move to digital for improved range

Garage 1 Paving

- Due to challenges with the contractor this portion has been removed from the contract and a credit received
- The amount in 2018 budget is for paving not included in the contract mainly due to the area regarding the soil remediation

Garage 3 Construction

- Estimated cost \$ 1,000,000 based on cost of Garage 1 – final number will not be known until tender process
- Proposed funding from outside financing and \$ 600,000 from the future projects reserve
- This funding could change based on final determination of the Municipal Office Expansion funding

Lake of Bays Community Centre

- Current chiller is 17 years old – life expectancy 15-20 years
- Repairs in 2017 to attempt to limp through 2017 -2018 season was \$5,000

Planning

- Zoning by-law update – required after Official Plan
- \$10, 000 can be funded through Development Charges based on current estimates

Capital amount for future projects included at \$ 200,000 consistent with 2016 and 2017.

Township of Lake of Bays
Summary of Levy Impact
2018

N-1

NET LEVY - CAPITAL		991,300
NET LEVY - OPERATING		(924,398)
\$ NET LEVY INCREASE		\$ 66,902
Add New Initiatives		\$ 90,000
Adjusted Increase		\$ 156,902
TAXATION LEVY 2017		\$ 4,928,066
Increase before new initiatives		1.4%
Increase including new initiatives		3.2%
PROPOSED NEW INITIATIVES		
	Annual	Budget Request
Service Level Changes		
By-law (Property Standards) -proposed June 1, 2018 (assuming report acceptance)	Yes	30,000
Economic Development - Website		55,000
Emotional Intelligence Training		5,000
Total New Initiatives		\$ 90,000



2018 OPERATING BUDGET SERVICE LEVEL CHANGE REQUEST

DEPARTMENT

Building/By-law

PROGRAM

Property Standards

DESCRIPTION and IMPACT OF SERVICE

With the requirement to have a property standards by-law in July 2018 we need to hire a property standard officer. Please see the report tabled earlier in the Council Agenda. The final cost will depend on the Council decision on the various alternatives

Staffing and Financial Impact

N/A Full Time Part Time

Est. # Annual Hours:

Funding Source:

Grant

Donations

User Fees

Tax Levy

Other: (explain)

Estimate Expenses	\$	30,000
Estimate Revenues	\$	0
Net Cost	\$	30,000



2018 OPERATING BUDGET SERVICE LEVEL CHANGE REQUEST

DEPARTMENT Corporate Services/ Economic Development

PROGRAM Website & Branding Development

DESCRIPTION and IMPACT OF SERVICE

During the economic development strategic planning process, branding and website development were identified as priority action items for the municipality. Based on feedback received during community consultations, these items appeared as strategic priorities in the draft strategy presented to Council in September 2017.

The Township has applied for two (2) grants; if successful these provincial and federal funding programs could be combined to fund this project up to 75%. Attached is a summary of the recommended cost-share breakdown between grants and the Township for the project. As you will notice, the scale of the project will be based on the amount of funding received. Best case scenario, if both grants are received the Township would only be required to fund 25% of the project. For the purpose of submitting this new initiative, we have included the worst case scenario; if no grant funding is received then the Township would only be requesting to update the website at this time and the municipality would be required to fund 100%.

Staffing and Financial Impact

N/A Full Time Part Time

Est. # Annual Hours:

Funding Source: Grant Donations User Fees Tax Levy

Other: Dependent on the funding approvals of both provincial and federal grants

Estimate Expenses	\$	55,000
Estimate Revenues	\$	0
Net Cost	\$	55,000

**WEBSITE & BRANDING DEVELOPMENT:
PROJECT BUDGET (without HST)**

October 2017

PROJECT DESCRIPTION	SCENARIO A (RED & FEDNOR)	SCENARIO B (RED ONLY)	SCENARIO C (FEDNOR ONLY)	SCENARIO D (NO GRANTS)
1 Website Development (RED 50%, FedNor 40%, LOB 10%)	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00
2 Branding Development (RED 50%, FedNor 40%, LOB 10%)	\$33,000.00	\$33,000.00	\$33,000.00	
3 Branding Implementation (RED 50%, FedNor 40%, LOB 10%) Includes: vehicle decals, business cards, promotional materials/swag, updates to existing signage	\$35,000.00	\$22,000.00	\$3,665.00	
4 Community Entry Signs (RED ineligible, FedNor 33%, LOB 66%)	\$31,200.00			
5 Community Sign Permits (RED & FedNor ineligible, LOB 100%)	\$6,500.00			
TOTAL PROJECT COST	\$160,700.00	\$110,000.00	\$91,665.00	\$55,000.00
RED PROGRAM (OMAFRA) CONTRIBUTION:	\$61,500.00	\$55,000.00	-	-
CED PROGRAM (FEDNOR) CONTRIBUTION:	\$59,496.00	-	\$36,666.00	-
TOWNSHIP OF LAKE OF BAYS CONTRIBUTION:	\$39,704.00	\$55,000.00	\$54,999.00	\$55,000.00
	25%	50%	60%	100%

FUNDING PROGRAMS

<p>RED Program (OMAFRA)</p> <ul style="list-style-type: none"> • Submitted: Sept 22, 2017 • Requested 50% funding for eligible costs (\$61,500) • Notice of Decision: ~ February/March 2018
<p>CED Program (FedNor)</p> <ul style="list-style-type: none"> • Submitted: Sept 22, 2017 • Requested 40% funding for eligible costs, max. 33% for eligible capital costs (\$59,496) • Notice of Decision: ~ February/March 2018



2018 OPERATING BUDGET SERVICE LEVEL CHANGE REQUEST

DEPARTMENT Corporate Services (Health and Safety)

PROGRAM Emotional Intelligence Training

DESCRIPTION and IMPACT OF SERVICE

Council is committed to promoting and encouraging a psychological healthy workplace and in compliance with the Township Psychological Health, Safety and Wellness policy an employee survey was conducted to determine an action plan to focus on areas that could be improved upon. One initiative from the action plan was to have "Emotional Intelligence" training for staff.

Respect in the Workplace Re-fresher/Building a Positive Workplace Culture training taken in April 2017. This training along with the proposed "Emotional Intelligence" training is an ongoing effort to provide all Township employees with the resources and tools to promote a positive workplace culture and to learn how to work and collaborate with different people and different personalities. This training will help develop interpersonal and emotional job skills.

Staffing and Financial Impact

N/A Full Time Part Time

Est. # Annual Hours:

Funding Source: Grant Donations User Fees Tax Levy x

Other: (explain)

Estimate Expenses	\$	5,000.00 (approximate)
Estimate Revenues	\$	0
Net Cost	\$	5,000.00

Township of Lake of Bays
Analysis of Staffing Complement, Salaries Benefits (FTE's)
2007-2018

N-1

	(Proj) 2018	(Proj) 2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Council	#	7	7	7	7	7	7	7	7	7	7	7
	\$	160,802	157,785	152,684	151,615	139,794	123,828	126,018	115,416	130,877	119,626	113,473
Clerk												
Clerk		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk Assistant		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.50	0.50
Scanner		0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Records Coordinator		1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	#	4.50	4.50	4.50	4.50	3.50	3.50	3.50	3.50	3.00	3.50	2.50
	\$	361,672	340,544	328,381	300,683	255,129	264,612	255,214	239,490	237,225	197,459	181,838
Finance												
CAO		1.00	1.00	1.00	1.00	1.00	1.00	0.30	0.00	0.00	0.00	0.00
CAO/Treasurer		0.00	0.00	0.00	0.00	0.00	0.00	0.70	1.00	1.00	1.00	1.00
Treasurer		1.00	1.00	1.00	1.00	1.00	1.00	0.30	0.00	0.00	0.00	0.00
Tax Collector		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer		0.00	0.00	0.00	0.00	0.00	0.00	0.06	1.00	1.00	0.00	0.00
Finance Coordinator		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Treasury Clerk		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Clerk		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Reception		0.75	0.75	0.85	0.75	0.50	0.00	0.45	1.00	1.00	0.50	0.50
Scanner		0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	#	5.25	5.25	5.35	5.25	6.00	5.50	5.50	5.31	6.50	6.50	6.00
	\$	522,983	503,270	506,833	488,620	489,087	516,629	467,876	386,468	425,830	416,823	399,540
	S/T \$	884,655	843,814	835,214	789,303	744,216	781,240	723,089	625,958	663,055	614,282	569,104
Building												
CBO		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official/Bylaw		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Building Asst		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	#	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
	\$	312,961	317,764	318,870	314,724	301,518	301,906	285,159	259,111	261,122	239,333	210,524
Fire												
Fire Administration		1.95	1.95	1.95	1.95	1.95	0.30	0.30	0.30	0.30	0.30	0.30
District Chief		0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Volunteers		4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
	#	6.75	6.75	6.75	6.75	6.75	5.10	5.10	5.10	5.10	5.10	5.10
	\$	460,233	454,733	374,786	372,157	320,224	288,769	204,889	197,223	167,874	164,135	154,828

Township of Lake of Bays
Analysis of Staffing Complement, Salaries Benefits (FTE's)
2007-2018

N-1

	(Proj) 2018	(Proj) 2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	
Bylaw Enforcement													
	#	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.00	0.30	0.30	
	\$	15,611	15,611	12,103	8,915	12,142	13,678	14,700	6,562	10,495	0.00	3,923	4,566
Parks & Rec'n													
Director/Coordinator		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	
Facilities Manager		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Facilities Operators		3.00	2.00	2.00	2.00	1.83	1.40	2.00	1.70	2.00	2.00	2.00	
Other		2.10	3.10	2.80	2.75	2.25	2.00	2.00	2.00	2.00	3.00	2.00	
	#	6.10	6.10	5.80	5.75	5.08	4.40	5.00	3.90	4.70	5.00	7.00	6.00
	\$	339,113	322,072	348,626	320,012	302,884	251,731	270,775	249,282	262,135	319,421	262,287	275,288
Libraries													
Librarians		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Assistants		1.60	1.60	1.60	1.60	1.60	1.60	1.60	2.00	2.00	2.00	1.00	
	#	3.60	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	4.00	3.00	
	\$	275,231	265,128	261,772	244,779	225,724	235,531	212,031	195,690	187,792	157,496	142,566	108,388
Planning													
Planner *		1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.80	0.80	0.80	0.80	
Planning Technician		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Planning Assistant		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Economic Development		1.00	1.00	0.42									
	#	4.50	4.50	3.92	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	
	\$	379,041	358,090	372,462	295,875	284,752	287,062	276,126	236,472	230,975	231,505	223,428	246,280
Roads													
Director		0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	
Superintendent		1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	
Supervisor		1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.50	2.00	2.00	1.00	
Roads Clerk		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Mechanic		0.80	0.80	0.80	0.80	0.70	0.70	0.60	0.66	0.60	0.80	0.40	
Operators		5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.50	5.00	5.00	8.00	
Other		1.30	1.30	1.30	1.30	0.5	0.5			0.50	2.00	2.00	
	#	10.10	10.10	10.10	10.10	9.20	9.20	9.60	7.66	9.60	10.30	14.00	13.40
	\$	807,627	778,162	784,267	745,337	695,578	667,987	690,462	708,504	689,139	754,238	647,488	595,650
	Annual #'s	44.60	44.60	43.82	43.25	41.43	40.25	39.60	36.17	40.50	40.70	46.70	43.10
	Annual \$'s	3,635,274	3,513,159	3,460,784	3,242,717	3,026,832	2,951,733	2,803,250	2,594,218	2,603,464	2,600,036	2,362,211	2,278,101

Township of Lake of Bays
 Projected Reserve and Restricted Funds
 2015 - 2018

	Actual 2015				Actual 2016				Projection 2017				Projection 2018			
	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close
1 Reserves																
Working Capital	\$184,814			\$184,814	\$184,814		175,000	\$9,814	\$9,814			\$9,814	\$9,814			\$9,814
Library	9,358			9,358	9,358			9,358	9,358		5,000	4,358	4,358			4,358
LOB Fish Habitat	11,436		1,179	10,257	10,257			10,257	10,257		2,425	7,832	7,832			7,832
Fire	157,815	30,000		187,815	187,815	30,000		217,815	217,815	30,000		247,815	247,815	30,000		277,815
Roads	0			0	0			0	0			0	0			0
Election	7,081	14,000		21,081	21,081	14,000		35,081	35,081	14,000		49,081	49,081		49,081	0
Building	134,084	143,505		277,589	277,589	29,764		307,353	307,353	53,000	360,000	353	353	21,439		21,792
Official Plan	0			0	0			0	0			0	0			0
Heritage	0	5,276		5,276	5,276	15,306	0	20,582	20,582		9,500	11,082	11,082			11,082
Ont Mun Partnership Fund	175,000			175,000	175,000		175,000	0	0			0	0			0
Pit Rehab	76,814	10,052	9,158	77,708	77,708	8,225		85,933	85,933	7,350		93,283	93,283			93,283
Gravel	62,379			62,379	62,379			62,379	62,379			62,379	62,379			62,379
Ong Lakeshore Road Allow	792,737	213,150	225,000	780,886	780,886	221,353	418,000	584,240	584,240	475,000	310,000	749,240	749,240	225,000	400,000	574,240
Green Reserve	302			302	302			302	302			302	302			302
Economic Development	16,509		3,000	13,509	13,509			13,509	13,509			13,509	13,509			13,509
Land Sales	229,948			229,948	229,948		225,000	4,948	4,948			4,948	4,948			4,948
Roads Reserve	0			0	0			0	0			0	0			0
General Surplus Reserve	925,000	200,000	18,876	1,106,124	1,106,124	400,103	1,094,735	411,492	411,492	225,000	266,930	369,562	369,562			369,562
Planning	19,580		0	19,580	19,580			19,580	19,580			19,580	19,580			19,580
Dorset Nursing Hub Reserve	30,000		30,000	0	0			0	0			0	0			0
WSIB Schedule 2 Reserve		110,001		110,001	110,001	32,195		142,195	142,195	34,395		176,590	176,590	34,000		210,590
Future Projects Reserve						200,000		200,000	200,000	200,000		400,000	400,000	200,000	600,000	0
Mayors Golf/Youth	0	2,027		2,027	2,027	2,305		4,332	4,332	8,000	9,113	3,219	3,219			3,219
	\$2,832,856	\$728,010	\$287,213	\$3,273,653	\$3,273,653	\$953,251	\$2,087,735	\$2,139,169	\$2,139,169	\$1,046,745	\$962,968	\$2,222,946	\$2,222,946	\$510,439	\$1,049,081	\$1,684,304
2 Restricted Funds																
Dev't Charges	\$442,966	42,468	18,699	\$466,735	\$466,735	63,333	260,724	\$269,344	\$269,344	65,000	62,630	\$271,714	\$271,714	65,000	35,000	\$301,714
Parks Fund	36,028	2,965		38,992	38,992	2,822		41,814	41,814	3,500		45,314	45,314	2,500	45,000	2,814
Parks Cash in Lieu	301,065	44,174	22,155	323,084	323,084	52,531	70,860	304,755	304,755	40,000	289,612	55,143	55,143	10,000	55,000	10,143
OCIF Capital Fund	0	25,000	25,000	0	0	25,000	25,000	0	0	50,000	50,000	0	0	50,000	50,000	0
Gas Tax Res	150,525	103,226	125,000	128,752	128,752	107,726	175,000	61,478	61,478	107,726	125,000	44,204	44,204	108,000	115,000	37,204
	\$930,584	\$217,833	\$190,854	\$957,563	\$957,563	\$251,412	\$531,584	\$677,391	\$677,391	\$266,226	\$527,242	\$416,375	\$416,375	\$235,500	\$300,000	\$351,875
3 Funds Held for Others																
Dorset Community Fund	189		189	0	0			0	0			0	0			0
Dwight Community Fund	16,025		15,519	506	506		506	0	0			0	0			0
Baysville Community Fund	0		3,085	-3,085	-3,085	3,085		0	0			0	0			0
A. Daniels Fish	3,135			3,135	3,135			3,135	3,135			3,135	3,135			3,135
Fire Boat	51,321			51,321	51,321			51,321	51,321			51,321	51,321			51,321
Fire Station 20	0	1,195		1,195	1,195	1,000	2,195	0	0	100		100	100			100
Fire Station 30	153	7,964		8,117	8,117	4,500		12,617	12,617	1,200		13,817	13,817			13,817
Fire Station 40	768	4,416	247	4,937	4,937		4,069	868	868	500		1,368	1,368			1,368
Fire Station 50	37	0		37	37			37	37			37	37			37
	\$71,629	\$13,575	\$19,040	\$66,164	\$66,164	\$8,585	\$6,770	\$67,979	\$67,979	\$1,800	\$0	\$69,779	\$69,779	\$0	\$0	\$69,779
Total of Reserve and Restricted Funds	\$3,835,069	\$959,418	\$497,107	\$4,297,380	\$4,297,380	\$1,213,248	\$2,626,089	\$2,884,539	\$2,884,539	\$1,314,771	\$1,490,210	\$2,709,100	\$2,709,100	\$745,939	\$1,349,081	\$2,105,958

Township of Lake of Bays
2018 Draft Budget
Using PSAB Standards

	A	B	C	D	E	F	G	H
2018 Budget Draft Prelim	Transfers to/from Reserves	Capital Expenditures	Principal Repayment	Amortization	Proceeds from Long Term Debt	Audit Adjustments	2018 Budget Draft Prelim Restated	
Operating Revenue - Non Tax Levy	2,485,714						225,000	2,710,714
Operating Revenue - Reserve Funds Used	52,081	(52,081)						0
Operating Revenue - Tax Levy	4,083,968							4,083,968
Capital Revenue - Non Tax Levy	0							0
Capital Revenue - Reserve Funds Used	1,000,000	(1,000,000)						0
Capital Revenue - Restricted Funds Used	300,000							300,000
Capital Revenue - Outside Funding	0							0
Capital Revenue - Outside Financing	949,500					(949,500)		0
Capital Revenue - Tax Levy	991,300							991,300
Total Revenue	9,862,563	(1,052,081)	0	0	0	(949,500)	225,000	8,085,982
Operating - Expenditures	6,621,763	(51,439)		(345,183)				6,225,141
Capital Expenditures	3,240,800		(3,240,800)		1,470,000			1,470,000
Total Expenditures	9,862,563	(51,439)	(3,240,800)	(345,183)	1,470,000	0	0	7,695,141
Change in accumulated Surplus(Deficit)	0	(1,000,642)	3,240,800	345,183	(1,470,000)	(949,500)	225,000	390,841

- A Preliminary operational and capital budget assuming net levy increase of \$66,902 (before new initiatives) is included in levy
- B OLRA and future project funding surplus amounts for capital, election and planning reserve amounts for operations revenue and reserve expenses for fire and building reversed.
- C Reversal of all budgeted capital expenditures
- D Principal payments on all long term debt included in budget
- E Estimated amortization for 2018 (2016 actual was 1,387,325)
- F Reversal of bank financing included in budget
- G Estimate of OLRA funds for 2018 - not a budgeted item but will be included in surplus/deficit calculation (2017 current amount is \$430,000)