

2018 REVENUE FUND BUDGET



city of
Woodstock

BUDGET DELIBERATION SCHEDULE

Tuesday, February 20th, 2018

Human Resources
Economic Development
Fire
Engineering Department:
- Public Works
- Building
- Waste
- Engineering
- By-law
- Parking
- Transit
- Para-Transit
Clerks

Thursday, February 22nd, 2018

Committees of Council: WEAC, Heritage
Museum
Communications and Special Events
Parks & Recreation:
- Arenas
- Aquatics
Administrative Services
Mayor and Council
CAO
Planning
Final Budget Matters

Police Board, Library Board and Art Gallery Board Budgets– March 1st Council Meeting

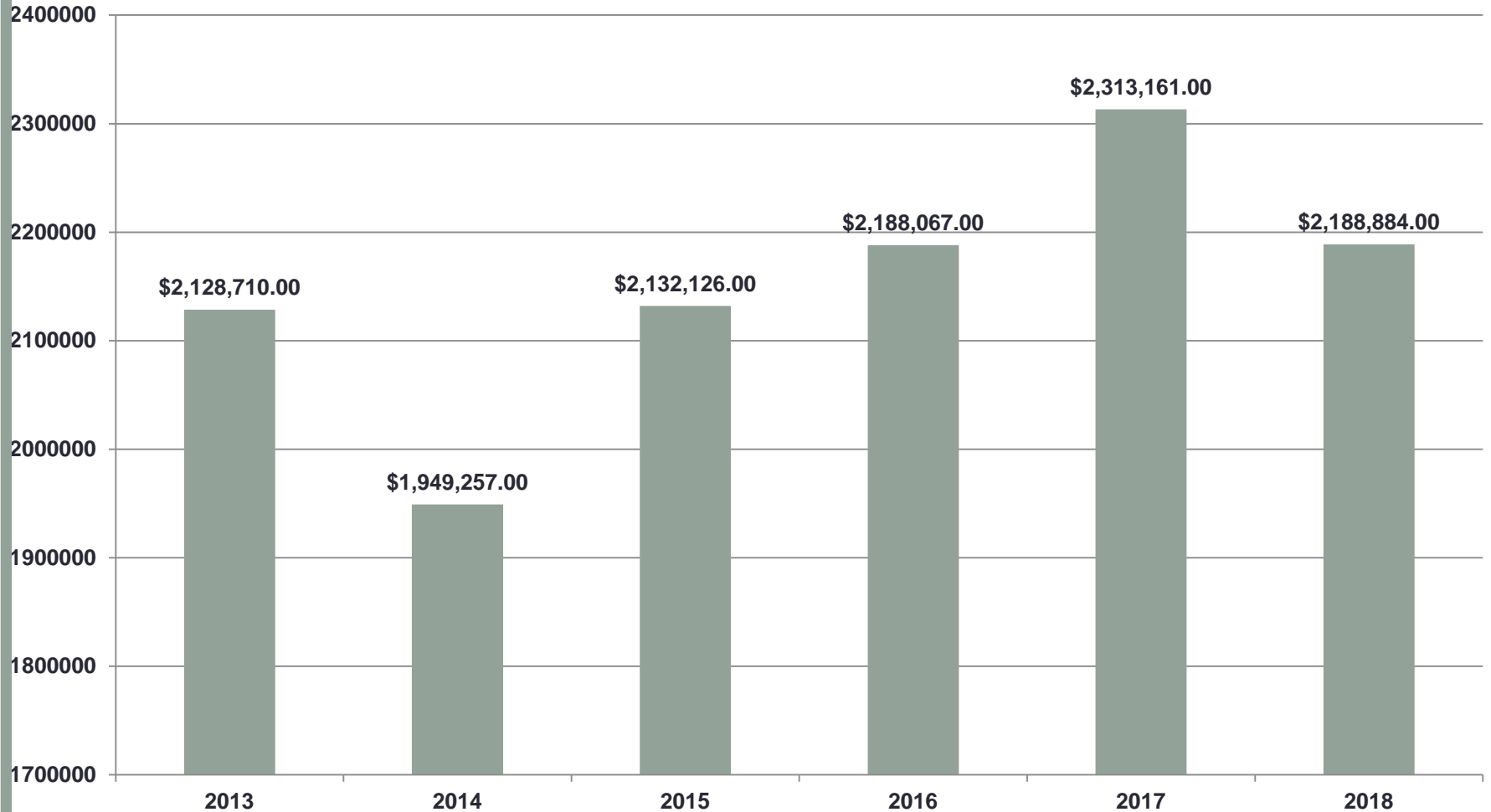
- **Optional Budget Deliberation Date: Tuesday, February 27th**
- **Budget Approval - Tentatively scheduled for March 22nd**

2018 BASE BUDGET

<u>Tax Levy</u>	<u>Increase</u>	<u>% Increase</u>	<u>% Tax Rate Change</u>
\$52,548,314	\$2,188,884	4.35%	(1.31)%

2018 REVENUE FUND BUDGET

TAX LEVY INCREASES



2018 BASE BUDGET

- Includes additional staff to support the operation of the bulk item and hazardous waste depot.**
- Collective agreement expirations - December 2017.**
- Anticipated salary and wage increments are budgeted in a reserve.**
- Have not included revenue from Hydro Legacy Fund,**
- Includes the costs of Bill 148.**

2018 Corporate Budget Impacts

- Benefit and Payroll Tax
- Bill 148 - Fair Workplaces, Better Jobs Act 2017

2018 Corporate Budget Impacts

- Salaries & Wages presented at 2017 level
- Health Benefit Cost (Extended Health, Dental, etc.) = 1.86% increase
- WSIB rate group 845 (except Transit & Culture) = 9% increase
- Employment Insurance = 4.6% increase
- CPP= 4.8% increase
- OMERS = 4.9% increase
- Employer Health Tax = 2.5% increase

Bill 148 - Fair Workplaces, Better Jobs Act 2017

- Contains a wide range of changes to Ontario's Employment Standards Act and Labour Relations Act.
- Employments Standards Program is being expanded.
- Most (but not all) provisions came into force January 1, 2018.

Bill 148 - Fair Workplaces, Better Jobs Act 2017

General Minimum Wage:

- \$14.00 per hour effective January 1, 2018
- \$15.00 per hour effective January 1, 2019

Students under 18 with weekly hours 28 or less or during a school holiday. :

- \$13.15 per hour effective January 1, 2018
- \$14.10 per hour effective January 1, 2019

After min wage reaches \$15.00 per hour, ESA will revert to annual increases each October based on changes in Consumer Price Index

Bill 148 - Fair Workplaces, Better Jobs Act 2017

LEAVES

Personal Emergency Leave

- Applicable to all Employers (Previously 50+ employees).
- 10 PEL Days – 2 to be paid days (paid days taken first).
- Employers are prohibited from requiring medical notes as reasonable evidence. May still require reasonable evidence for leave and may ask for medical note but may not require it.

Family Medical Leave

- Increased to 27 weeks in a 52 week period.

Bill 148 - Fair Workplaces, Better Jobs Act 2017

LEAVES

- Domestic or Sexual Violence Leave (NEW)
Where employee or employee's child experiences domestic or sexual violence or the threat of domestic or sexual violence
 - Employed at least 13 consecutive weeks
 - First 5 days are paid
 - Unpaid leave structured as dual entitlement
 - May take up to 10 days of leave
 - May take up to 15 weeks of leave
- Employer may request evidence reasonable in the circumstances.
- Employee may access other leaves including PEL

Bill 148 - Fair Workplaces, Better Jobs Act 2017

LEAVES

- Pregnancy and Parental Leave
 - Extend leave in event of still-birth or miscarriage from 6 weeks to 12 weeks after loss
 - Length of Parental Leave in other circumstances extended by a total of 26 weeks
 - From 35 to 61 weeks for employees taking pregnancy leave
 - From 37 to 63 weeks for employees who did not

Bill 148 - Fair Workplaces, Better Jobs Act 2017

Record Keeping of Work (Scheduled and Actual)

Some examples include:

- Dates and times of scheduled work
- Dates and times of scheduled on-call
- Changed or cancelled scheduled shifts or days of work
- Dates and times employees actually worked
- Written notice regarding substitute holidays
- Amount of vacation pay and calculations
- Documents related to new Leave provisions
- Retention period increases from 3 to 5 years

Bill 148 - Fair Workplaces, Better Jobs Act 2017

Other Amendments:

- Vacation Entitlement Increase – minimum entitlement for workers rises from two to three weeks per year (after 5 years with same employer).
- Public Holiday Pay – Calculation changes.
- Overtime for Employees with Multiple Rates – Calculation changes.
- Crime-Related Child Death Leave and Child Disappearance Leave
- Temporary Help Agencies
- Increased Education and Enforcement actions (170 new ESA Officers)

Bill 148 - Fair Workplaces, Better Jobs Act 2017

Impact of Collective Agreement

- Collective Agreements will only prevail if there is a conflict and agreement is in place by January 1, 2019.
- Terms that conflict with legislation will cease to apply at the earlier of January 1, 2020 or the end of the collective agreement.

Bill 148 - Fair Workplaces, Better Jobs Act 2017

Estimated Impact of Impact of Bill 148 on
City budget is between **\$100,000** and
\$125,000

RECOMMENDATION FOR ADDITIONS TO BASE BUDGET

Financial Sustainability

Reserve Contribution

<input type="checkbox"/> Asphalt Resurfacing Reserve	\$ 200,000
<input type="checkbox"/> Radio System Reserve	\$ 90,000
<input type="checkbox"/> Fire Equipment Reserve	\$ 175,000
<input type="checkbox"/> Southside Pond Clean Out/Sediment Forebay	\$ 500,000
<input type="checkbox"/> Post Secondary Capital Grant	\$ 250,000
<input type="checkbox"/> Reserve for Computer Replacement	\$ 50,000
<input type="checkbox"/> Capital Levy	Per \$ 100,000
<input type="checkbox"/> Downtown Redevelopment Reserve Fund	\$ 80,000

2018 and Future Budget Impact Total: \$1,445,000

RECOMMENDATION FOR ADDITIONS TO BASE BUDGET CONT'D

Staffing

- Development Department: Responsibility Change**
- Engineering Department: Responsibility Change**
- Engineering Department: Full-time Utility Locate Technician**
- Engineering Department – Full-time Bylaw**
- Parks & Recreation: Summer Student for Camps**
- Museum & Art Gallery: Full-time Custodian**
- Art Gallery: Education Assistant (PT to FT)**
- Marketing & Special Events: Communications & Special Events
Student to Full-time**

2018 Budget Impact: \$91,500

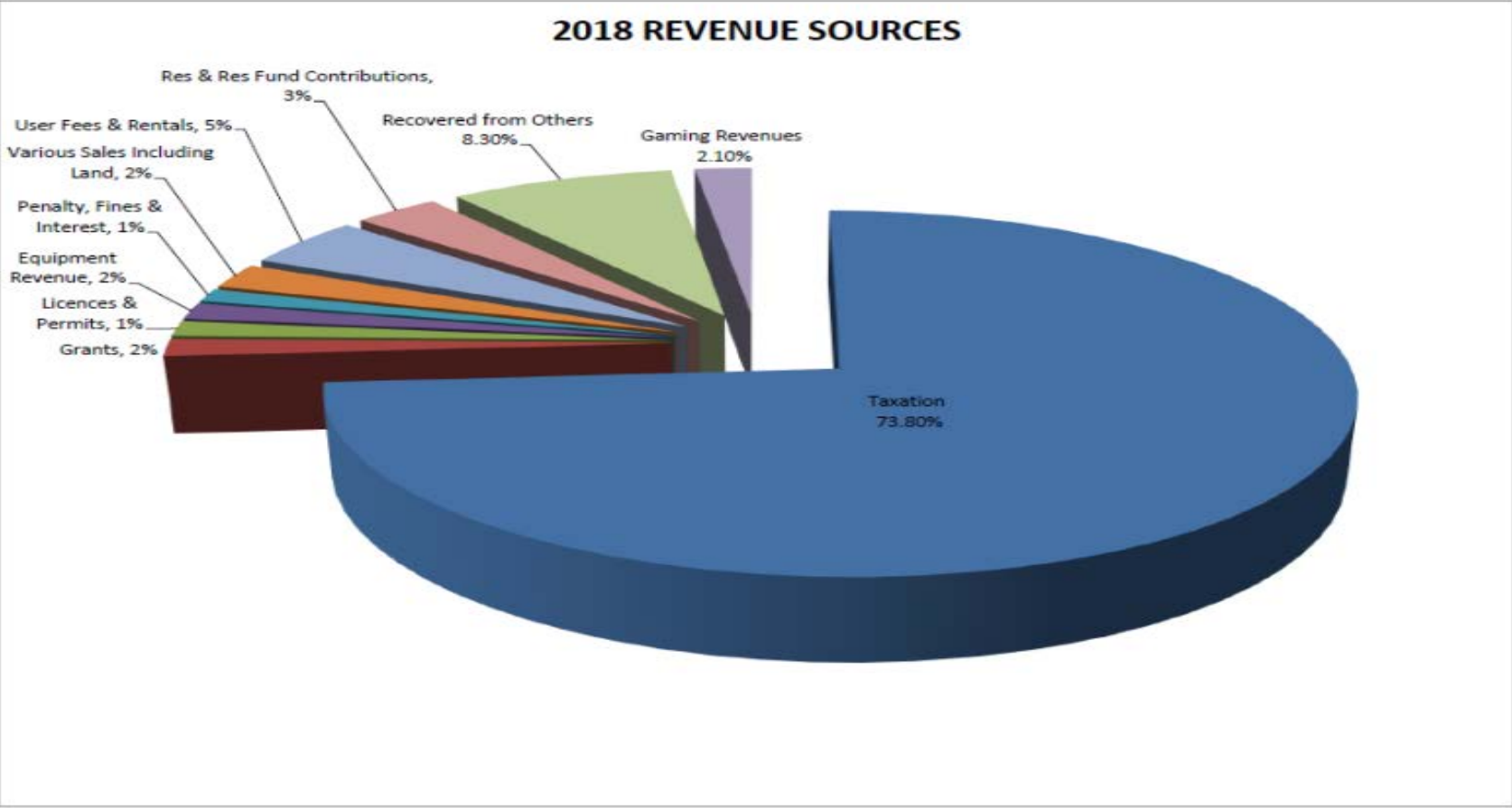
RECOMMENDATION FOR ADDITIONS TO BASE BUDGET CONT'D

Miscellaneous

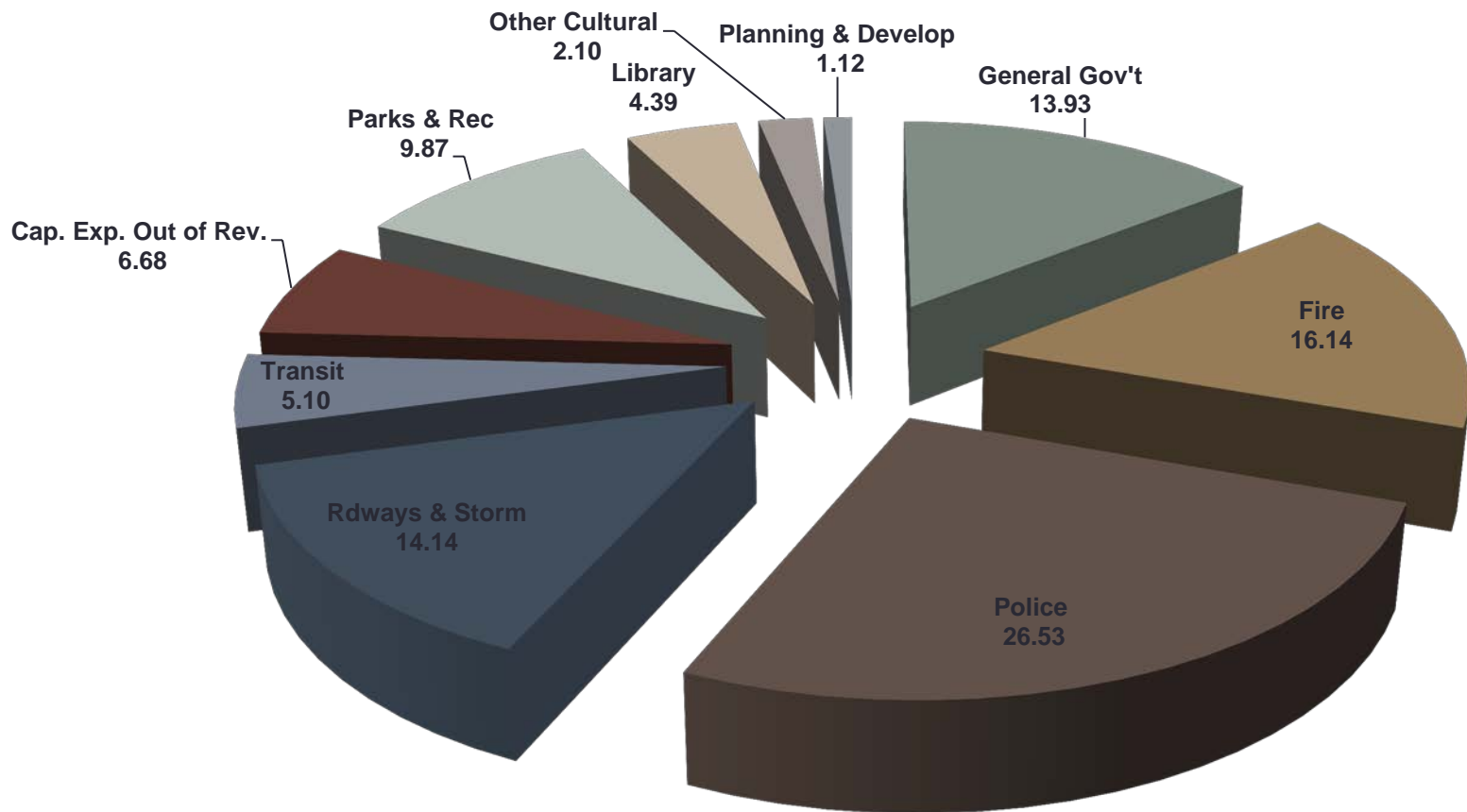
- Downtown Christmas Decoration Installation
/Removal**
- Heritage Registry**
- Art in the Victoria Park**
- Downtown Revitalization Master Plan**

2018 Budget Impact: \$135,000

2018 REVENUE SOURCES



HOW THE 2018 PROPOSED LEVY IS SPENT



2018 BUDGET

Total Estimated Surplus (unaudited): \$2.6 million

- **Police Surplus = \$420,000**
- **Library Surplus = \$75,000**
\$2.1 Million

Treasury Surplus is approximately \$760,000
Balance from remainder of departments.

ASSESSMENT

- **Our 2018 assessment has increased by 6.26% over 2017.**
- **2.46% is the increase in property assessments due to the 4 year phase in of assessment increases between 2017 & 2020.**
- **3.8% is the new assessment that was added in 2017 as the result of growth.**

TAX IMPACT ON THE AVERAGE HOME

- **Using the numbers in our base budget, the tax rate decreases by 1.31%**
- **The average home is projected to have a value of \$231,400. The 2017 average home was valued at \$227,500. The tax change on the average home is an increase of \$8.16 or .38% when compared to 2017.**

TAX IMPACTS CONTINUED

- **There are a number of proposed additions to the budget which would be financed through the tax levy.**
- **If all were approved, the increase on the average home will be 3.37% or \$71.80.**
- **However, it is important to remember that there is no “typical increase” – the increase or decrease in taxes over 2017 depends on how much your assessment has increased or decreased.**