

2019–2022 BUDGETS

2019-2022 Tax Based Operating Budgets

The 2019-2022 Tax Based Operating Budget maintains the services and programs that were offered in 2018. In order to assist the reader, the 2019-2022 Tax Based Operating Budgets includes two key components:

- 1) The Base Budget
- 2) Program Changes

The 2019-2022 Base Operating Budgets provide for the same level and type of resources that are required to deliver the Township's existing programs and services at prior year levels. The Program changes represent the needs that staff have identified in order to meet 2019-2022 demands.

If approved as presented, the Draft 2019 Budgets & Business Plans represent a 2.80% increase to the Township's portion of the property tax bill. The forecast years of 2020-2022 propose the following indicative net levy requirements:

- 2019 + 2.80%
- 2020 + 2.94%
- 2021 + 2.97%
- 2022 + 3.09%

Budget Pressures/Drivers:

There are many factors influencing/ driving the 2019-2022 Budgets, including but not limited to:

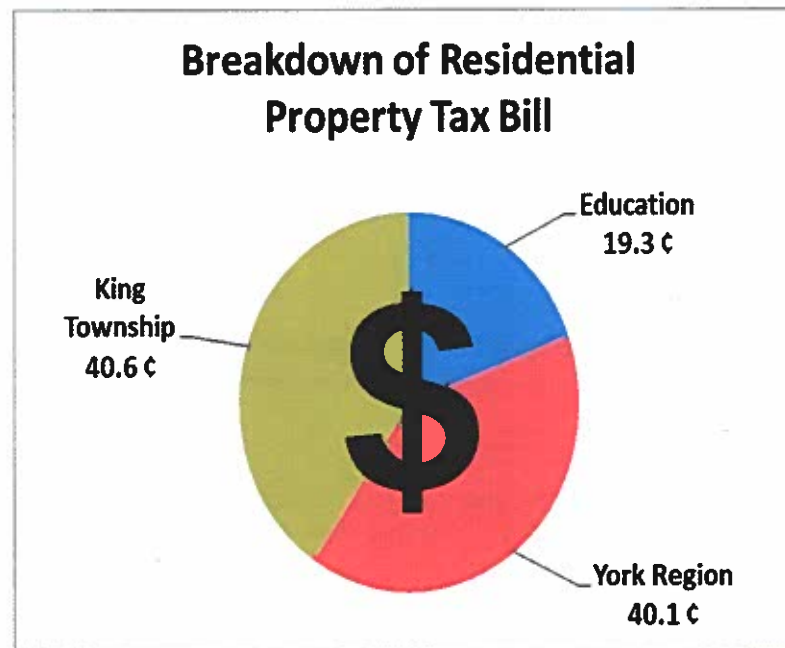
- Salary and wages based on expiration (March 31, 2019) of the current collective bargaining agreement
- Incremental operating responsibilities associated with new infrastructure
- Existing infrastructure (tangible capital assets) replacement and rehabilitation
- Contribution to asset lifecycle reserves (tangible capital assets)
- Increases to staffing complement directly relating to growth related service pressures

The Corporation of the Township of King

Additionally, the proposed 2019-2022 budgets include a provision to gradually convert rural gravel roads to hard surface and increasing the maintenance program to rehabilitate existing hard surfaces.

Breakdown of Residential Property Tax Bill

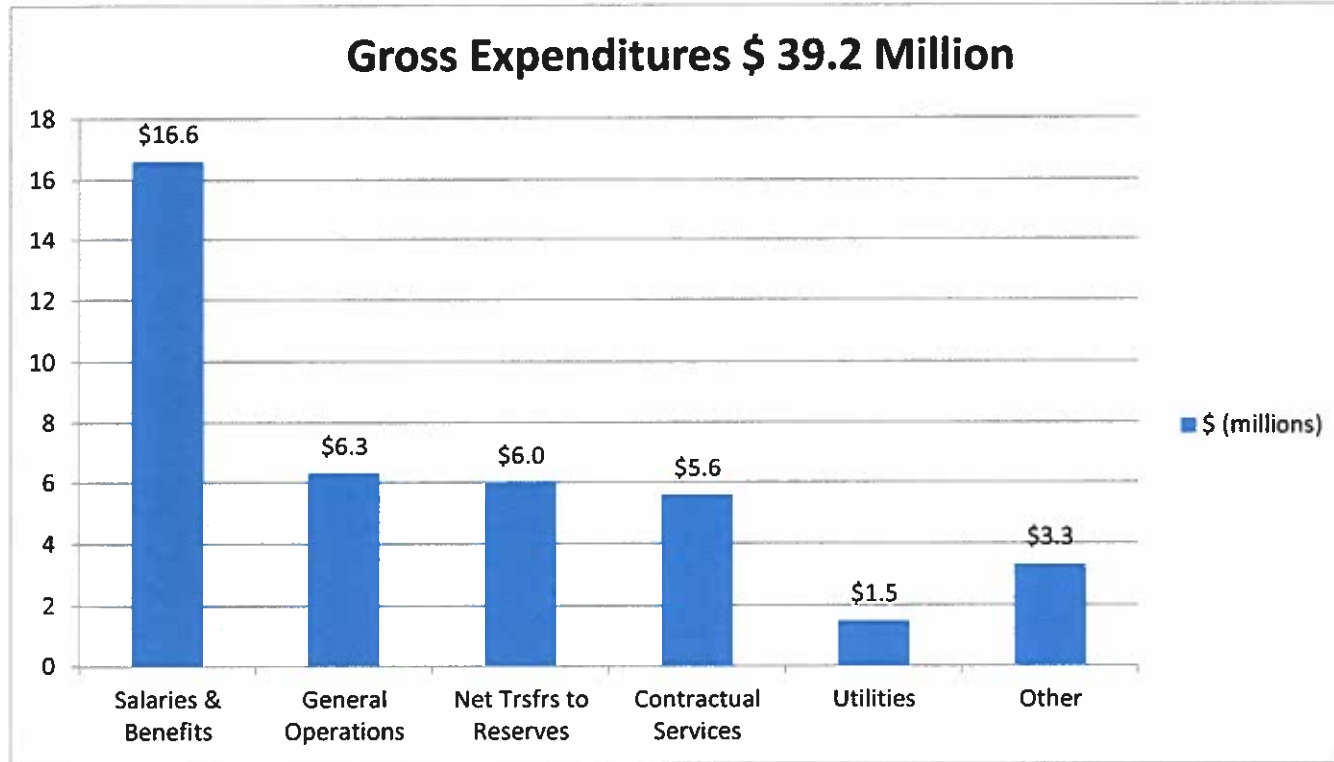
The Township of King levies property taxes for its own budgetary and service delivery requirements, as well as those of the school boards and the Region of York. The estimated distribution of one dollar of residential property taxes is outlined in the pie chart below:



The Corporation of the Township of King

Gross Expenditures

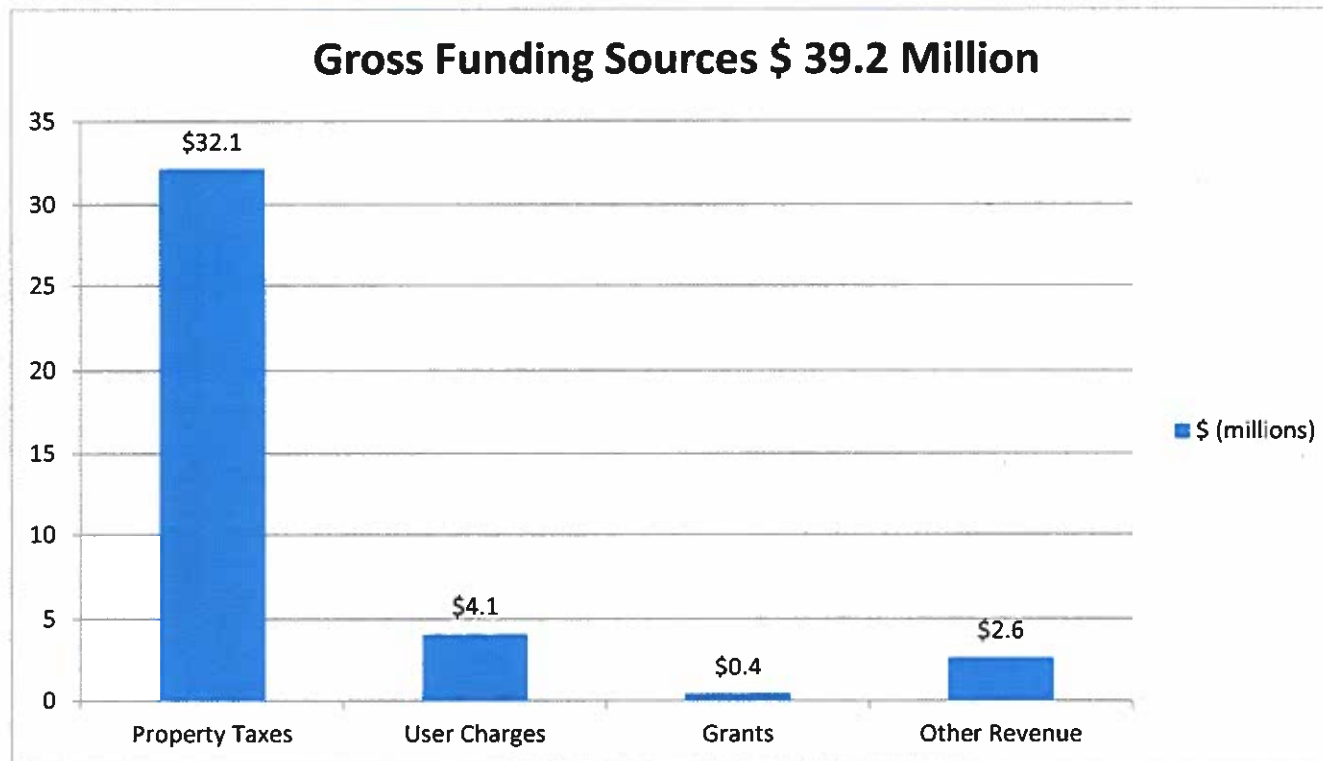
The 2019 Tax Based Operating Budget (including recommended program changes) has gross expenditures in the amount of \$39.2 million, which are displayed in the graph below.



The Corporation of the Township of King

Gross Funding Sources:

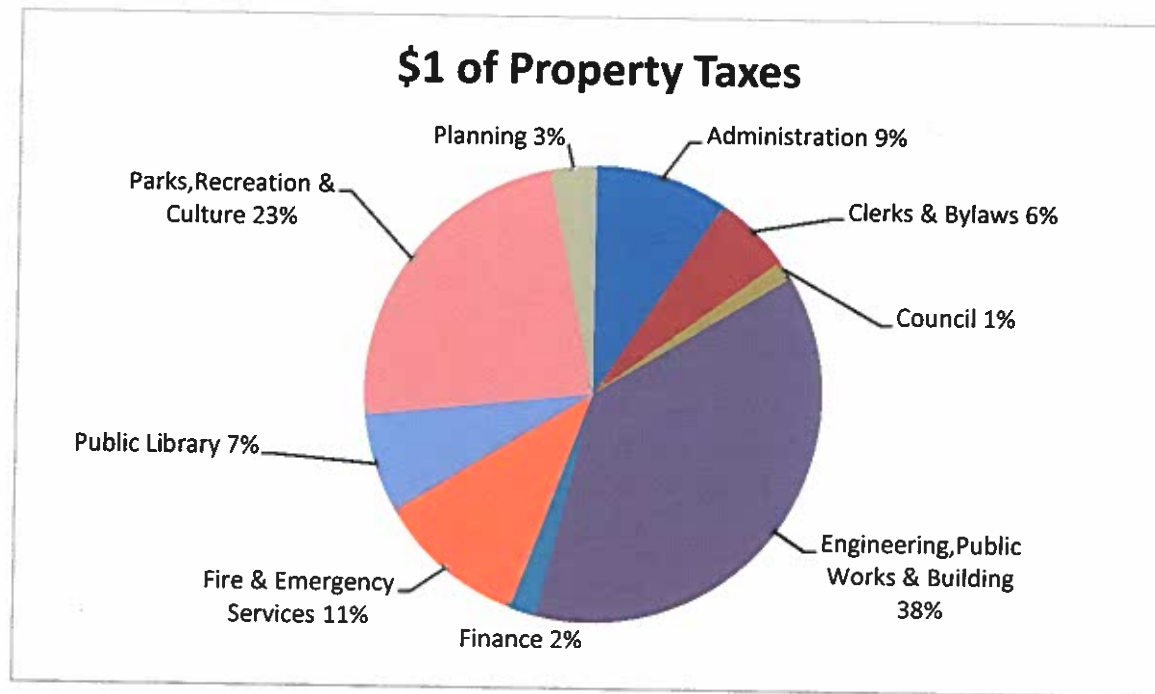
The 2019 Tax Based Operating Budget (including recommended program changes) proposes gross funding sources in the amount of \$39.2 million including the proposed tax levy increase of \$822,601, which are depicted in the graph below.



The Corporation of the Township of King

Breakdown of Municipal Tax Dollar

The following table provides a breakdown of how \$1 municipal tax dollar is proposed to be spent in 2019.



2019 Budget - Consolidated (per input tab)										Schedule "1"							
As of November 30, 2018										A=A1-A2	B	C	D=A+B+C				
Refresh Summary										2015	2016	2017	2018	Budget Year 2019			
Fund	Type	Description	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	YTD 2018 Actual (November 30, 2018)	Adjusted 2019 Base Budget	2019 Growth Related Adjustment	2019 Program Change(s)	2019 Requested Budget			
10	Expenditures	Salaries	10,272,955	10,042,102	10,765,034	10,924,102	11,767,547	11,617,415	12,073,302	10,946,242	12,727,573	9,110	464,442	13,201,125			
		Benefits	2,381,783	2,330,864	2,706,636	2,709,596	3,017,470	2,963,710	3,398,680	2,674,600	3,440,556	-166,230	124,635	3,398,971			
		General Operations	5,065,802	4,663,699	5,149,469	4,169,178	5,080,129	4,847,422	5,541,779	4,236,004	5,541,779	46,490	73,750	5,662,019			
		Contractual Services/Consultants	3,867,106	4,127,022	4,647,262	5,262,399	4,956,450	4,429,918	5,182,690	3,824,066	5,182,690	43,920	350,000	5,576,610			
		Utilities (Gas, Hydro, Water)	1,128,645	1,230,985	1,296,675	1,267,128	1,387,790	1,266,229	1,396,790	963,535	1,396,790	82,950	1,479,740	1,479,740			
		Other Expenditures	2,256,105	2,343,059	2,876,334	2,841,408	2,882,991	2,882,991	2,994,074	2,376,695	2,994,074	287,935	12,000	3,294,005			
		Minor Capital (Repairs and Maintenance)	977,955	1,103,888	1,089,110	1,061,373	1,225,060	1,130,654	1,192,729	1,004,715	1,192,729	-8,190	18,126	1,202,665			
		Internal Cost Recovery	217,535	217,535	235,590	235,590	(556,241)	-446,242	-556,241	0	-556,241	0		-556,241			
		Transfer to Reserve and Reserve Fund	3,707,478	14,908,969	5,359,413	5,363,336	8,417,259	14,538,710	8,436,630	40,000	8,436,630	551,000	76,000	9,063,630			
		Expenditures Total	29,875,264	40,968,227	34,119,523	33,834,109	38,178,453	43,230,807	39,660,433	26,063,857	40,356,580	846,995	1,116,953	42,222,528			
	Revenue	Taxation	(22,347,623)	(22,860,367)	(25,156,956)	(25,249,978)	(29,782,194)	-30,632,623	-30,524,194	-31,786,489	-30,524,194	-760,000		-31,384,194			
		User Charges	(3,858,672)	(5,575,487)	(4,134,132)	(4,900,487)	(4,073,224)	-4,043,578	-4,174,308	-4,107,676	-4,174,308	115,000		-4,059,308			
		Grant	(466,800)	(524,153)	(513,200)	(502,135)	(482,100)	-553,708	-441,400	-491,715	-441,400	3,500		-437,900			
		Other Revenue	(2,464,215)	(5,211,128)	(3,518,635)	(3,611,514)	(2,241,206)	-3,647,361	-2,449,382	-2,729,490	-2,449,382	195,823		-2,645,205			
		Transfer from Reserve and Reserve Fund	(738,056)	(8,332,046)	(796,600)	(381,395)	(1,599,731)	-6,420,092	-7,071,149	0	-7,071,149	-702,171	-300,000	-3,073,320			
		Revenue Total	(29,875,364)	(42,503,180)	(34,119,523)	(34,651,509)	(38,178,453)	-45,797,382	-39,660,433	-39,115,371	-39,660,433	1,539,494	300,000	-42,499,927			
	Total		0	(1,535,057)	0	(817,400)	0	-2,066,554	0	-13,082,515	696,147	-692,999	818,953	(21,901)			
	REVENUE IN EXCESS OF EXPENDITURES		0	(1,535,057)	0	(817,400)	0	-2,066,554	0	-13,082,515	709,613	-795,965	818,953	(21,901)			
													Proposed Tax Levy Increase >	2.80%			

2019 Budget - Consolidated (per input tab)														
As of November 30, 2018		Refresh Summary												
Forecast - Year 2020				Forecast - Year 2021				Forecast - Year 2022						
Fund	Type	Description	Adjusted 2020 Base Budget	2020 Growth Related Adjustment	2020 Program Change(s)	2020 Requested Budget	Adjusted 2021 Base Budget	2021 Growth Related Adjustment	2021 Program Change(s)	2021 Requested Budget	Adjusted 2022 Base Budget	2022 Growth Related Adjustment	2022 Program Change(s)	2022 Requested Budget
10	Expenditures	Salaries	13,497,405	97,960	400,875	13,996,240	14,345,350	-23,890	186,880	14,508,400	14,906,470	-24,650	96,800	14,976,620
		Benefits	3,475,451	153,380	82,261	3,404,332	3,489,422		29,220	3,518,642	3,615,422		24,200	3,639,622
		General Operations	5,662,019	-264,150	8,750	5,406,619	5,406,619	359,750	8,750	5,775,119	5,775,119		90,800	5,874,669
		Contractual Services/Consultants	5,576,610	21,750	420,000	6,018,360	6,018,360	26,640	420,000	6,465,000	6,465,000		21,620	6,906,620
		Utilities (Gas, Hydro, Water)	1,479,740	-10,500		1,469,240	1,469,240	750		1,469,490	1,469,490		500	1,469,990
		Other Expenditures	3,294,009	209,625	35,122	3,538,756	3,538,756	49,105	28,589	3,616,450	3,616,450		22,014	3,667,053
		Minor Capital (Repairs and Maintenance)	1,202,665	3,500		1,206,165	1,206,165	9,000		1,215,165	1,215,165		38,500	1,253,665
		Internal Cost Recovery	-556,241			-556,241	-556,241			-556,241	-556,241			-556,241
		Transfer to Reserve and Reserve Fund	9,063,630	325,000		9,388,630	9,388,630	-625,000		8,763,630	8,763,630	-175,000		8,588,630
		Expenditures Total	42,695,288	229,805	947,008	43,872,101	44,306,301	-204,085	673,439	44,775,655	45,270,505	-28,218	578,339	45,820,628
	Revenue	Taxation	-31,284,194	-850,000		-32,134,194	-32,134,194	-840,000		-32,974,194	-32,974,194	-960,000		-33,934,194
		User Charges	-4,059,308	-16,000		-4,075,308	-4,075,308	-10,000		-4,085,308	-4,085,308			-4,085,308
		Grant	-437,900			-437,900	-437,900			-437,900	-437,900			-437,900
		Other Revenue	-2,645,205			-2,645,205	-2,645,205			-2,645,205	-2,645,205			-2,645,205
		Transfer from Reserve and Reserve Fund	-3,073,320	-619,650		-3,692,970	-3,692,970	-20,090		-3,713,060	-3,713,060	-20,540		-3,733,600
		Revenue Total	-41,499,927	-1,485,650		-42,985,577	-42,985,577	-870,090		-43,855,667	-43,855,667	-980,540		-44,836,207
	RD Total		1,195,361	-1,255,895	947,008	886,524	1,346,714	-1,074,175	673,439	919,788	1,414,838	-1,011,756	578,339	964,421
	REVENUE IN EXCESS OF EXPENDITURES		1,196,751	-1,277,835	947,008	886,524	1,345,234	-1,098,485	673,439	919,988	1,441,248	-1,086,566	578,119	964,421
		Proposed Tax Levy Increase >				2.94%								2.97%
		Proposed Tax Levy Increase >												3.09%

2019 Budget - Consolidated (per Input tab)		Refresh Summary						Schedule "2"					
As of November 30, 2018		2015		2016		2017		2018		A=A1+A2	B	C	D=A+B+C
Fund	Dept Name	2015		2016		2017		2018		Budget Year 2019			
		2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	YTD 2018 Actual (November 30, 2018)	Adjusted 2019 Base Budget	2019 Growth Related Adjustment	2019 Program Change(s)	2019 Requested Budget
10	Administration	1,768,055	1,727,803	1,936,011	1,940,369	2,108,247	1,995,472	2,162,216	1,896,240	2,175,705	53,800	157,076	2,386,581
	Clerks & By laws	1,348,984	1,293,395	1,383,554	1,295,021	1,358,833	1,280,096	1,374,665	1,376,841	1,334,362	-6,280	72,262	1,400,344
	Corporate	(19,220,051)	(20,346,441)	(21,505,630)	(21,848,116)	(22,627,550)	-23,488,097	-23,233,378	-32,587,178	-23,233,378	-1,060,000	-300,000	-24,593,378
	Council	322,725	288,157	329,754	329,907	334,752	316,598	346,823	278,139	353,013			353,013
	Drainage	172,900	313,674	172,900	82,246	172,900	380,683	172,900	-90,418	172,900			172,900
	ePW & Building	6,716,715	6,293,208	8,241,285	7,580,666	8,277,828	8,023,363	8,684,422	7,978,250	8,709,728	86,829	559,500	9,356,057
	Finance	818,016	910,872	868,062	814,289	762,037	329,695	572,440	379,082	584,493	143,323	36,900	478,070
	Fire & Emergency Services	2,239,440	2,278,279	2,354,526	2,305,694	2,542,486	2,368,835	2,612,873	2,221,463	2,657,884	-18,610	76,000	2,715,274
	KT Public Library	1,409,710	1,409,710	1,471,124	1,471,124	1,512,707	1,512,707	1,623,790	1,064,912	1,623,790	137,935	12,000	1,773,725
	Parks, Recreation & Culture	3,610,159	3,728,331	3,899,393	3,975,624	4,828,748	4,442,819	4,929,485	4,249,395	5,480,052	257,150	205,215	5,942,417
	Planning & Committee of Adj	813,347	567,956	849,021	1,235,776	729,012	771,275	753,764	183,762	837,598			837,598
10	Total	0	(1,535,057)	0	(817,400)	0	-2,066,554	0	-13,049,513	696,147	-692,499	818,953	822,601
20	Wastewater Operations	0	0	0	0	0	0	0	139,776	5,067	454		-4,613
	Water Operations	0	(0)	0	0	0	0	0	-672,778	18,533	-13,920		4,613
20	Total	0	0	0	0	0	0	0	-533,002	13,466	-13,466		0
REVENUE IN EXCESS OF EXPENDITURES		0	(1,535,057)	0	(817,400)	0	-2,066,554	0	-13,582,515	709,613	-705,965	818,953	822,601
Proposed Tax Levy Increase >												2.80%	

2019 Budget - Consolidated (per Inpu															
As of November 30, 2018															
Forecast - Year 2020					Forecast - Year 2021					Forecast - Year 2022					
Fund	Dept Name	Adjusted 2020 Base Budget	2020 Growth Related Adjustment	2020 Program Change(s)	2020 Requested Budget	Adjusted 2021 Base Budget	2021 Growth Related Adjustment	2021 Program Change(s)	2021 Requested Budget	Adjusted 2022 Base Budget	2022 Growth Related Adjustment	2022 Program Change(s)	2022 Requested Budget		
10	Administration	2,422,421	26,600	176,031	2,625,052	2,669,952	27,100	78,750	2,775,802	2,828,362	57,100	8,750	2,894,212		
	Clerks & By-laws	1,428,424		82,855	1,511,279	1,545,269			1,545,269	1,583,599			1,583,599		
	Corporate	-24,589,658	-1,578,380		-26,168,038	-26,167,658	-1,140,000		-27,307,658	-27,307,228	-1,085,000		-28,392,228		
	Council	359,643			359,643	367,163			367,163	375,643			375,643		
	Drainage	172,900			172,900	172,900			172,900	172,900			172,900		
	ePW & Building	9,447,857	250,350	400,000	10,098,207	10,205,527	-20,090	400,000	10,585,437	10,706,427	-20,540	400,000	11,085,887		
	Finance	505,090		75,000	580,090	612,670			612,670	649,400			649,400		
	Fire & Emergency Services	2,755,974	-7,890		2,748,084	2,793,764	-12,540		2,781,224	2,832,064	-14,580		2,817,484		
	KT Public Library	1,773,725	59,625	35,122	1,868,472	1,868,472	49,105	28,589	1,946,166	1,946,166	22,014	28,589	1,996,769		
	Parks, Recreation & Culture	6,057,317	-6,150	178,000	6,229,167	6,363,677	22,250	166,100	6,552,027	6,707,707	32,250	141,000	6,880,957		
	Planning & Committee of Adj	861,668			861,668	888,988			888,988	919,798			919,798		
10	Total	1,195,361	-1,255,845	947,008	886,524	1,320,724	-1,074,175	673,439	919,988	1,414,838	-1,008,756	578,339	984,421		
20	Wastewater Operations	3,847	-21,390		-17,543	-7,933	-24,310		-32,243	-21,403	-27,410		-48,813		
	Water Operations	17,543			17,543	32,243			32,243	48,813			48,813		
20	Total	21,390	-21,390	0	0	24,310	-24,310	0	0	27,410	-27,410	0	0		
REVENUE IN EXCESS OF EXPENDITURES		1,216,751	-1,277,235	947,008	886,524	1,345,034	-1,098,485	673,439	919,988	1,442,248	-1,036,166	578,339	984,421		
Proposed Tax Levy Increase >					2.94%	Proposed Tax Levy Increase >					2.97%	Proposed Tax Levy Increase >			3.09%

Refresh Summary

		Forecast - Year 2020				Forecast - Year 2021				Forecast - Year 2022			
Sub-Dept	Sub-Dept Name	Adjusted 2020 Base Budget	2020 Growth Related Adjustment	2020 Program Change(s)	2020 Requested Budget	Adjusted 2021 Base Budget	2021 Growth Related Adjustment	2021 Program Change(s)	2021 Requested Budget	Adjusted 2022 Base Budget	2022 Growth Related Adjustment	2022 Program Change(s)	2022 Requested Budget
1635	Schomberg Community Hall	6,200			6,200	6,200			6,200	6,200			6,200
	Kettleby Pottageville Lions Community Hall												
1636	Hall	2,224			2,224	2,224			2,224	2,224			2,224
1637	Pottageville Pavilion	7,000			7,000	7,000			7,000	7,000			7,000
1638	Museum	145,461	15,000		130,461	134,741	1,000	31,000	166,741	172,421	1,000		173,421
1639	Holland Marsh District Christian School	17,000			17,000	17,000	-10,000		7,000	7,000			7,000
1640	Cold Creek Community Policing Program - Schomberg	74,442	500	35,000	109,942	113,862	500		114,362	118,762	500		119,262
1642	Schomberg	0			0	0			0	0			0
1650	Recreation - Administration	1,272,531		69,500	1,342,031	1,371,931			1,371,931	1,405,661			1,405,661
1652	Day Camp	97,074			97,074	104,494			104,494	112,864			112,864
1654	Recreation - Programs	1,013	750		1,763	2,273	750		3,023	3,593	750		4,343
1656	Special Events	40,155			40,155	41,795			41,795	43,645			43,645
1658	Volunteers	-5,450			-5,450	-5,450			-5,450	-5,450			-5,450
1660	Parks Depot	30,140			30,140	30,140			30,140	30,140			30,140
1682	Environmental Stewardships	93,007			93,007	95,147		33,000	128,147	131,457			131,457
1698	Crossing Guard Patrols	105,000			105,000	105,000			105,000	105,000			105,000
		6,057,317	-6,150	178,000	6,229,167	6,763,677	22,250	166,100	6,552,027	6,707,707	32,250	141,000	6,880,957
1750	Library	1,773,725	59,625	35,122	1,868,472	1,868,472	49,105	28,589	1,946,166	1,946,166	22,014	28,589	1,996,769
		1,773,725	59,625	35,122	1,868,472	1,868,472	49,105	28,589	1,946,166	1,946,166	22,014	28,589	1,996,769
1800	Planning	908,524			908,524	931,354			935,354	965,604			965,604
1802	Committee of Adjustment	-46,856			-46,856	-46,366			-46,366	-45,806			-45,806
		861,668			861,668	884,988			888,988	919,798			919,798
1900	HMDS-JMSB	172,900			172,900	172,900			172,900	172,900			172,900
		172,900			172,900	172,900			172,900	172,900			172,900
2500	Township Initiatives	0			0	0			0	0			0
2502	Township Initiatives	0			0	0			0	0			0
2506	Township Initiatives	0			0	0			0	0			0
2510	Township Initiatives	0			0	0			0	0			0
2512	Township Initiatives	0			0	0			0	0			0
2514	Township Initiatives	0			0	0			0	0			0
2516	Township Initiatives	0			0	0			0	0			0
2518	Township Initiatives	0			0	0			0	0			0
2520	Township Initiatives	0			0	0			0	0			0
2522	Township Initiatives	0			0	0			0	0			0
2524	Township Initiatives	0			0	0			0	0			0
2526	Township Initiatives	0			0	0			0	0			0
2528	Township Initiatives	0			0	0			0	0			0
2530	Township Initiatives	0			0	0			0	0			0
2532	Township Initiatives	0			0	0			0	0			0
2534	Township Initiatives	0			0	0			0	0			0
2536	Township Initiatives	0			0	0			0	0			0
2538	Township Initiatives	0			0	0			0	0			0
2600	Mayor's Golf Challenge	0			0	0			0	0			0
		0			0	0			0	0			0
		1,195,361	-1,255,845	947,008	886,524	1,320,724	-1,074,175	673,439	919,988	1,414,838	-1,058,756	578,339	984,421
2000	Water Operations	-930,316			-930,316	-926,446			-926,446	-922,086			-922,086
2050	Water Transmission & Distribution	947,859			947,859	958,689			958,689	970,899			970,899
		17,543			17,543	32,243			32,243	48,813			48,813
2100	Wastewater Operations	-530,833	-21,390		-552,223	-551,983	-24,310		-576,293	-576,023	-27,410		-603,433
2150	Wastewater Collection & Transmission	534,680			534,680	544,050			544,050	554,620			554,620
		3,847	-21,390		-17,543	-7,913	-24,310		-32,243	-21,403	-27,410		-48,813
		21,390	-21,390		0	24,310	-24,310		0	27,410	-27,410		0
		1,216,751	-1,277,235	947,008	886,524	1,345,024	-1,096,485	673,439	919,988	1,442,248	-1,036,166	578,339	984,421
Proposed Tax Levy Increase >		2.94%		Proposed Tax Levy Increase >		2.97%		Proposed Tax Levy Increase >		3.09%			