

**“SPECIAL” COMMITTEE OF THE WHOLE  
MINUTES**

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**Tuesday, October 26<sup>th</sup>, 2021**

**5:30 p.m.**

**Tay Valley Municipal Office – 217 Harper Road, Perth, Ontario**

**GoToMeeting**

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**ATTENDANCE:**

**Members Present:** Chair, Reeve Brian Campbell  
Deputy Reeve Barrie Crampton  
Councillor RoxAnne Darling  
Councillor Fred Dobbie  
Councillor Rob Rainer  
Councillor Gene Richardson  
Councillor Mick Wicklum  
Councillor Beverley Phillips

**Staff Present:** Amanda Mabo, Acting Chief Administrative Officer/Clerk  
Janie Laidlaw, Deputy Clerk  
Richard Bennett, Acting Treasurer  
Sean Ervin, Public Works Manager  
Noelle Reeve, Planner

**Regrets:** None

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**1. CALL TO ORDER**

The meeting was called to order at 5:30 p.m.  
The Reeve conducted Roll Call.  
A quorum was present.

The Reeve overviewed the Video Conference Participation Etiquette that was outlined in the Agenda.

**2. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST  
AND GENERAL NATURE THEREOF**

None at this time.

### 3. DELEGATIONS AND PRESENTATIONS

#### i) **2021 Preliminary Budget Summary Presentation.**

The Acting Treasurer gave a PowerPoint Presentation – *attached, page 6.*

#### ii) **2021 Operating Budget Presentation and Discussion.**

The Acting Treasurer gave a PowerPoint presentation – *attached, page 12.*

##### **Contribution to Perth & Smiths Falls District Hospital**

- not in favour of reducing the contribution amount
- Council directed the amount of \$67,944 to continue to be included in the budget

##### **Request from Outside Agencies**

- would like to see the requests from the agencies and what programs are being funded and if COVID has affected them
- not on this list but under libraries the library in Lanark receives a \$3,100 donation. Discussed if another library can legally receive money; staff reported that while staff is aware that Tay Valley can only contribute to one library through an agreement, a long-standing grant is given to the library in Lanark as the northern part of the Township uses that library; Councillor Rainer will forward information from the CEO at the Perth & District Union Library to staff; Council agreed to leave the grant to the library in Lanark
- the Acting Treasurer advised that the amounts in the budget is what the agencies have asked for
- Council directed the Lanark County Community Justice Program be reduced to \$1,000

#### iii) **2021 Fee Review.**

The Acting Treasurer gave a PowerPoint Presentation – *attached, page 16.*

The Committee discussed the recommended fee changes and agreed to all of them.

The Committee asked what the new increase for a residential assessment of \$300,00 is now with the changes to the budget.

Committee recessed at 6:44 p.m.

Committee returned to session at 6:50 p.m.

The Acting Treasurer explained that the slide that shows the \$52.36 increase on a \$300,00 residential assessment was calculated with the estimated increase and decrease in assessment, the increase without that and just based on the budget amount is \$46.76.

The Reeve addressed Council to ask for each member to express whether or not they can support at 3.42% tax levy increase.

Councillor Darling

Concerned what will happen when the assessment freeze comes off, given the increase in market values. What will happen if assessments go through the roof? The Acting Treasurer explained that if that happens the municipality will reduce the tax rate to collect the amount required in the budget. Would assume the County would do the same.

Is okay with the percentage, staff did a good job. Agrees with staff obtaining the Fire Boards actuals for their budget and would like to see the letters from outside agencies requests for donation and would like to know more about the agreement between the Perth and Lanark libraries.

Councillor Wicklum

Thanked the Acting Treasurer and is okay with the draft budget and the percentage.

Councillor Dobbie

Is good with the percentage and congratulated staff for putting the budget together.

Deputy Reeve Crampton

Staff put a lot of thought into the budget, it is very realistic and is good with the percentage.

Councillor Richardson

Thanked the Acting Treasurer and staff, can relate to how much work goes into the budget and agrees with the percentage.

Councillor Phillips

Appreciates the Acting Treasurer's explanation with assessment increases, what will the increase in assessment do to the current percentage? The Acting Treasurer explained that the Township will be receiving the supplementary assessment roll before the end of the year for any new builds and renovations, the amount could help offset the assessment loss.

Councillor Rainer

Agrees with the percentage, staff did a good job. The levy is comparable to the average over 16 years and is in line with the last few years.

Reeve Campbell

Thanked staff and the Treasurer for the draft budget, can live with the percentage.

Is concerned about the Fire Board budget, does not think they found efficiencies, and salary increases of 6% and 8% are concerning and hard to understand. Councillor Wicklum as a member of the Fire Board explained that he agrees that Council should have the actuals of the Fire Board Budgets and that can be done, the salary increases are to put the positions within the Drummond North Elmlsey pay grid, for the last 10

years the staff have been underpaid. The Drummond North Elmsley Tay Valley Fire Service only have two employees where municipalities have many employees. The Fire Chief pay was compared to other places and is still not paid as much as other Fire Chiefs. If anyone does not agree they can send a letter to the Chair of the Board and/or the Fire Chief, can attend at meeting or Council can decide to disband the Fire Board. Councillor Darling as a member of the Fire Board explained that they did review the salaries and prior to using a pay grid, increase was chosen arbitrarily so the Board decided to use the pay grid from Drummond North Elmsley.

The Reeve explained that the next budget meeting is on November 9<sup>th</sup> for the Capital Budget.

#### **4. ADJOURNMENT**

The Committee adjourned at 7:18 p.m.

  
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**Brian Campbell, Reeve**

  
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**Janie Laidlaw, Deputy Clerk**

# **DELEGATIONS & PRESENTATIONS**

# 2022 DRAFT BUDGET OPERATING

October 26, 2021



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## Budget Schedule

- October 26<sup>th</sup> – Operating Budget Review (COW)
- November 9<sup>th</sup> – Capital Budget Review (COW)
- November 23<sup>th</sup> – Public Budget Meeting
- December 14<sup>th</sup> - Adoption of Budget



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## Agenda

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- Welcome, Schedule and Introduction
- Assessment Information
- Summary, Impact on Taxpayers, and Levy History
- Impacts on the Levy
- Reserves, Reserve Funds, & Deferred Revenue
- Debt
- Items for Council's Consideration
- Proposed Fee Amendments



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## Introduction

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Strategic Plan 2017 – 2021:

### Mission Statement

*To deliver local, rural services for the benefit of all taxpayers in a way that is sustainable and brings value to residents of the municipality.*



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## Introduction

Strategic Plan 2017 – 2021:

Our Vision for the Future:

*Financial Sustainability: We have stable tax rates and debt ratios and are able to fund our desired programs and infrastructure.*



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## 2022 Estimated Total Taxable Assessment

- 2022 Assessment     \$1,288,875,181
- 2021 Assessment     \$1,293,530,681
- Increase(Decrease) (\$4,655,500) or 0.36%
  - Increase Due to Phase-In = 0.00%
  - Increase Due to Growth = 0.00%
  - Decrease Due to Appeal = 0.36%



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## What does “no phase-in assessment” mean?

2022 Assessment \$1,288,875,181 x 2021 Tax Rates

Extra Dollars Raised **\$0**

Unlike 2020, which saw a phase-in assessment of approximately \$137,000 of extra taxation revenues, 2022 will not have an increase in taxation revenues with respect to phase-in.

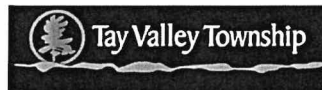


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## Summary

### ➤ Proposed Levy Increase is \$191,034 or 3.17%

- Operational Increase = \$162,265 or 2.69%
- Reserve/Capital Increase = \$23,169 or 0.38%
- Debt Financing = \$5,600 or 0.09%



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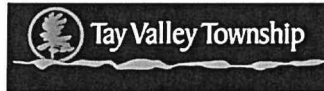
## Impact on Residential Taxes

### ➤ Based on \$300,000 Residential Assessment:

#### ➤ (Township portion of tax bill only)

■ 2021 Taxes	\$ 1,367.32
■ 2022 Taxes	<u>\$ 1,419.68</u>
■ Increase	\$ 52.36

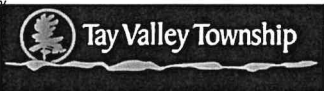
Proposed Residential Tax Rate Increase of 3.17%



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## Levy History

TAY VALLEY TOWNSHIP LEVY HISTORY			
	LEVY	CHANGE	
		\$	%
2006	3,073,000	171,000	5.89%
2007	3,279,000	206,000	6.70%
2008	3,437,000	158,000	4.82%
2009	3,659,000	222,000	6.46%
2010	3,790,000	131,000	3.58%
2011	4,006,000	216,000	5.70%
2012	4,237,000	231,000	5.77%
2013	4,369,000	132,000	3.12%
2014	4,447,700	78,700	1.80%
2015*	4,738,655	290,955	6.54%
2016**	5,005,109	266,454	5.62%
2017***	5,274,761	269,652	5.39%
2018****	5,406,203	131,442	2.49%
2019	5,591,758	185,555	3.43%
2020	5,825,774	234,016	4.19%
2021	6,023,048	197,274	3.39%
2022	6,214,082	191,034	3.17%



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## Introduction

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- In the preparation of this budget, staff did preliminary climate change considerations.
- The 2022 Draft Budget proposes that the Township increase the level of services and operations with the addition of the Community Service Coordinator and the Deputy Fire Chief.
- One item that has not been included in this years budget (on the Considerations tab) is the suggestion of a reserve to help with any loss from future assessment appeals or reassessments.



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## Additional Information

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- Fire Board
- Perth & District Union Library Board
- RVCA and MVCA draft budgets have not yet been received – included is an estimated increase.



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## Draft Budget Impacts (by function)

### 2022 BUDGET - IMPACTS ON LEVY

Summary of how each function (i.e. salary, contracted services, materials, etc.) impacts the levy.

	Levy Increase from 2021 Budget	% Impact on Levy
<b>Operational Expense Increases</b>	<b>191,034</b>	<b>3.17%</b>
Salaries & Benefits - all departments, including Council, based on Collective Agreement increase of 1.75% and benefit changes (CPP, EI, WSIB, medical benefits, etc.)	91,693	1.52
Contracted Services - 2022 election, computer support, bridge assessments	49,873	0.83
Miscellaneous - to bring budget in line with actuals	1,745	0.03
Hydro/Natural Gas/Fuel - to bring budget in line with actuals	11,100	0.18
Insurance - increased by 6% from 2021 actuals	7,900	0.13
Advertising - to bring budget in line with actuals	3,100	0.05
Telephone	750	0.01
Conservation Authorities (MVCA, RVCA) - estimated increases of 2%	1,122	0.02
Fire - as per draft budget received	58,773	0.98
Cemetery Maintenance - new this year	10,000	0.17
Perth Library - based on estimate increase @2 %	3,844	0.06
<b>Total</b>	<b>239,900</b>	<b>3.98</b>



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## Draft Budget Impacts continued

### Operational Expense Decreases

Grants, contributions & donations - Hospital donation reduction	(34,644)	(0.58)
OPP Costing - from OPP Annual Billing Statement	(9,105)	(0.15)
Supplies & Materials - mainly PW (\$16,150), adjusting closer to actuals, office equipment furniture, etc.	(16,850)	(0.28)
Memberships - to bring budget in line with actuals	(1,165)	(0.02)
Travel & Mileage - to bring budget in line with actuals	(3,000)	(0.05)
Building Repairs & Maintenance	(1,700)	(0.03)
Training, conferences, seminars - to bring budget in line with actuals	(90)	(0.00)
Recreation Cost-Sharing Agreements - Perth 2%, Lanark 0%	(4,134)	(0.07)
<b>Total</b>	<b>(70,688)</b>	<b>(1.17)</b>



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## Hospital Contributions

Hospital only by Municipality	Hospital	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget / Committed	TOTALS	Percentage	Perth/ Smiths Falls Only
County of Lanark	- Almonte	0	0	100,000	100,000	100,000	300,000	13.86%	
	- Carleton Place			100,000	100,000	100,000	300,000	13.86%	
	- Perth			100,000	100,000	100,000	300,000	13.86%	19.18%
	- Smiths Falls			50,000	50,000	50,000	150,000	6.93%	9.59%
Beckwith		0	0	0	0	0	0		
Carleton Place		0	0	0	0	0	0		
DNE	- PSFDH	10,500	10,500	10,500	10,500	35,205	77,205	3.57%	4.94%
Lanark Highlands		0	0	0	0	0	0		
Mississippi Mills		0	0	0	0	0	0		
Montague	- PSFDH	0	0	0	0	17,500	17,500	0.81%	1.12%
Perth	- PSFDH	0	0	97,711	97,711	97,000	292,422	13.51%	18.70%
Smiths Falls	- PSFDH	0	0	174,341	174,341	174,341	523,023	24.17%	33.44%
Tay Valley	- PSFDH	0	0	67,944	67,944	67,944	203,832	9.42%	13.03%
<b>TOTALS</b>		<b>10,500</b>	<b>10,500</b>	<b>700,496</b>	<b>700,496</b>	<b>741,990</b>	<b>2,163,982</b>	<b>100.00%</b>	<b>100.00%</b>



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## Draft Budget Impacts continued

### Operational Revenue Increases

Transfer from Reserves for Operations - election & Covid funds to offset POA losses	(72,000)	(1.20)
OMPF - as per notice received Oct 30/20	-	0.00
Fees & Service Charges	(13,127)	(0.22)
<b>Total</b>	<b>(85,127)</b>	<b>(1.41)</b>

### Operational Revenue Decreases

Drainage Superintendent Grant	500	0.01
Livestock Losses - bring in line with actuals - also an in and out (revenue = expenses)	1,000	0.02
WDO Recycling Grant - increased revenue to match 2021 revenues	5,700	0.09
Changes in Other Revenues - Tax Penalties, Investment Income, POA revenue	70,980	1.18
	<b>78,180</b>	<b>1.30</b>

### Total Operational Change

**162,265 2.69**



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## Draft Budget Impacts continued

### CAPITAL

Capital Projects Reduced	1,248,505	20.73
Transfer to Reserves - overall increase to reserves by 2%	23,169	0.38
Capital Grants increased	(276,770)	(4.60)
Transfers from Reserves	(971,735)	(16.13)
<b>Total Capital Change</b>	<b>23,169</b>	<b>0.38</b>

### DEBT

New Financing - new debt payments on Bolingbrooke Bridge project	5,600	0.09
<b>Total Debt Change</b>	<b>5,600</b>	<b>0.09</b>

<b>TOTAL LEVY CHANGE</b>	<b>191,034</b>	<b>3.17</b>
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## Transfers TO Reserves

Additional allocations included in this draft budget:

- 2% increase to all reserve contributions from 2021 budget
- Total Increase \$ 23,169

This is to recognize that operating and specifically capital expenses are also increasing. As per the 10 year capital plan both reserve contributions and capital expenses are shown with an increasing factor of 2%.



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## Reserves and Reserve Funds

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➤ Total Estimated Balance at Dec. 31, 2021	<b>\$4,537,402</b>
➤ PLUS: Draft Contributions to Reserves in 2022	<b>\$1,181,632</b>
➤ LESS: Draft Anticipated Expenses for 2022	<b>- <u>\$2,456,294</u></b>
➤ Total Estimated Balance at Dec. 31, 2022	<b>\$3,262,740</b>



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## Deferred Revenues (Dev. Charges & Parkland)

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➤ Total Estimated Balance at Dec. 31, 2021	<b>\$ 346,703</b>
➤ PLUS: Draft Contributions to Reserves in 2022	<b>\$ 105,000</b>
➤ LESS: Draft Anticipated Expenses for 2022	<b>- <u>\$ 345,031</u></b>
➤ Total Estimated Balance at Dec. 31, 2022	<b>\$ 106,672</b>



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## Debt

- **Municipal Office / Garage**
  - \$46,700/year and expires 2035
- **South Sherbrooke Fire Station**
  - \$16,400 /year and expires 2036
- **Bolingbrooke Bridge**
  - \$80,595 /year and expires 2046



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## For Consideration:

TAY VALLEY TOWNSHIP 2022 DRAFT BUDGET		2021 Levy
<b>NEW INITIATIVES / EXPENSES FOR COUNCIL'S CONSIDERATION</b>		6,023,048

1 <b>Lost Assessment on Property Taxes/Tax Stabilization Reserve</b> To setup a reserve to help with any lost future assessment - whether that be from reassessment/appeals or from unknown economic impacts <i>Council is aware that a large appeal was settled in early 2021 which resulted in a Township tax refund of \$118,000 covering the prior 4 years.</i>	\$30,000	0.50%
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### **Converting Gravel Roads to Surface Treatment** 2 KMs of gravel roads to be surface treated

*This item has been included in the recently approved 10 Year Capital Plan and in the 2022 Capital Budget at an amount of \$5244,800. In the recently approved updates for Development Charges, \$72,534 of this cost can be funded from the Development Charge Reserve.*

### **Upgrading Un-Assumed Roads**

*This item has not been included in Council Considerations for the 2022 budget year. Since a working group has been established on this topic, it is suggested that it be left until recommendations come forward for Council's consideration.*



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**TAY VALLEY TOWNSHIP**  
**Requests for 2022 Budget Consideration**  
**from Outside Agencies**

[illegible]

- 
- Tay Valley Township**

# Proposed Fee Amendments

Service	per by-law 2020-056	proposed change
ROAD NAMING		\$2,300 (\$300 Fee + \$2,000 deposit)
ROAD ASSUMPTION PROCESS		\$2,300 (\$300 Fee + \$2,000 deposit)
COMMITTEE OF ADJUSTMENT MINOR VARIANCE	\$600	\$800
LIMITED SERVICES AGREEMENT	\$650 (\$250 Fee + cost; Deposit \$400)	\$700 (\$300 Fee + cost; Deposit \$400)
ROAD ACCESS AGREEMENT - UNASSUMED PRIVATE ROADS	\$650 (\$250 Fee + cost; Deposit \$400)	\$700 (\$300 Fee + cost; Deposit \$400)
ROAD ACCESS AGREEMENT - UNOPENED ROAD ALLOWANCES		



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## Proposed Fee Amendments continued

CONSENT - CASH IN LIEU OF PARKLAND CONTRIBUTION (NON-WATERFRONT)	\$400	\$500	
CONSENT - CASH IN LIEU OF PARKLAND CONTRIBUTION (WATERFRONT)	\$600	\$700	
ROAD NAME SIGN	\$52	\$65	
ROAD ENTRANCE PERMIT		fees need to be updated to match the current fee breakdown	
ROAD EXCAVATION APPLICATION		\$100	New
TEMPORARY OCCUPANCY OF TOWNSHIP ROAD APPLICATION		\$100	New



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## Questions and Comments

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