



“SPECIAL” COMMITTEE OF THE WHOLE MINUTES

Tuesday, October 27th, 2020

5:30 p.m.

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

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
Ashley Liznick, Treasurer
Sean Ervin, Public Works Manager
Noelle Reeve, Planner

Regrets:

None

1. CALL TO ORDER

The meeting was called to order at 5:43 p.m. (due to technical difficulties)
The Reeve conducted Roll Call.
A quorum was present.

The Reeve overviewed the Teleconference 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) **2020 Preliminary Budget Summary Presentation.**

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

ii) **2020 Operating Budget Presentation and Discussion.**

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

The Committee discussed the new initiatives/expenses for Council's consideration.

Reduce Waste Revenue budget - no longer accept shingles at waste site

- the revenue received from shingles is currently in the draft budget
- concerned if no longer accept shingles that they will end up in the ditches
- could be used as cover, but they are often contaminated for use as cover
- need to increase the fee for accepting shingles
- Council agreed to continue to accept shingles for 2021 and that Staff will bring back a proposed fee increase for 2021 and plan to stop accepting them in 2022

Fire Board - increase to South Sherbrooke Reserve due to capital plan deficit predicted

- include \$25,000 increase to the South Sherbrooke Reserve to the budget

Roads Construction - increase to Reserve due to 10 year capital plan deficit

- include t\$3,800 increase to Reserves for Road Construction to the budget

Bridge Construction - increase to Reserve due to 10 year capital plan deficit

- include \$1,550 increase to Reserves for Bridge Construction to the budget

Upgrading Un-Assumed Roads

- do not include \$23,800 for upgrading Maple Lane in the budget

Converting Gravel Roads to Surface Treatment

- do not include \$156,000 for converting gravel roads to surface treatment in the budget

Lost Assessment on Property Taxes/Tax Stabilization Reserve

- some members felt that more needed to go into reserves, the tax levy would still be one of the lowest increases in the last 16 years
- would not want to have to increase taxes to recoup the loss in a single year

- some members do not support creating this reserve, should not assume the Township will have a loss of assessment, if there is a loss there is a contingency reserve
- do not include \$58,250 for lost of assessment on property taxes in the budget

The Treasurer advised that the revised levy increase with the increases added to the budget is 3.58%.

Request from outside agencies

- leave in budget as is

iii) 2020 Fee Review.

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

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

4. ADJOURNMENT

The Reeve addressed Council to ask for each member to express whether or not they can support at 3.58% tax levy increase.

Deputy Reeve Crampton

Would like to look at the expenses to try to find some savings. The Training, Seminars and Conferences line for Council Members, since most are virtual now, can this be reduced? The Acting CAO/Clerk explained the budget amount was for 6 Councillors to attend 2 conferences, it can be reduced but to add it back in in another year would be an increase.

Can the Legal expense line be reduced? The Acting CAO/Clerk advised that given the current legal files, would not advise to reduce the amount but staff will look at the numbers and get back to Council at the next meeting.

Councillor Richardson

Would like to see between 3 - 3.5% and agrees that the Training, Seminar and Conferences line could be reduced.

Councillor Phillips

Inquired about the waste site wages and benefits increase and what the Waste Site Attendants do when the waste sites are not open, staff explained that they only work when the sites are open. Would like to see something lower than 3.58 and would prefer an increase of no more than 3%.

Councillor Rainer

Is comfortable with 3.58% and would be supportive of it being higher for increases to reserves, feels given the pandemic Council should be putting more away.

Councillor Dobbie

Agrees with Councillor Rainer regarding putting away more in reserves, can support the 3.58% levy increase, also agrees that the Training, Seminars and Conferences line can be scaled back to allow Council Members to attend one conference per year as opposed to attending two.

Councillor Darling

Can support an increase of 3.5% or lower.

Councillor Wicklum

Feels the budget expenses can be cut. The Training, Seminars and Conferences for Council should be cut to 0. Will not support the budget unless the Training, Seminar and Conference line for Council is at 0.

Councillor Wicklum asked if the iPad data for Council could be included in the budget.

Councillor Phillips – agrees as she pays for her own data

The Treasurer explained that the data for the Council ipads is covered by the Township to a certain amount of data required to conduct Council business, if Council Members use over that amount they pay for it themselves as it is usually for personal use. Staff will look at the date usage and get back to Council. Staff will also look at whether Councillors have had increased fees for their cell phones in order to attend meetings virtually.

The Acting CAO/Clerk explained that the Capital Budget is being presented on November 10th and there will also be an opportunity for Council to further discuss the Operating Budget before the final draft version is presented to the Public on November 24th.

The Committee adjourned at 7:25 p.m.


Brian Campbell, Reeve


Janie Laidlaw, Deputy Clerk

DELEGATIONS & PRESENTATIONS

2021 DRAFT BUDGET OPERATING

October 27, 2020



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Budget Schedule

- October 27th – Operating Budget Review (COW)
- November 10th – Capital Budget Review (COW)
- November 24th – Public Budget Meeting
- December 8th - Adoption of Budget



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Agenda

- 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

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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2021 Estimated Total Taxable Assessment

- 2021 Assessment \$1,283,826,585
- 2020 Assessment \$1,283,826,585
- Increase(Decrease) \$0 or 0.00%
 - Increase Due to Phase-In = 0.00%
 - Increase Due to Growth = 0.00%



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What does “no phase-in assessment” mean?

2021 Assessment \$1,283,826,585 x 2020 Tax Rates

Extra Dollars Raised **\$0**

Unlike 2020, which saw a phase-in assessment of approximately \$137,000 of extra taxation revenues, 2021 will not have an increase in taxation revenues with respect to phase-in.



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Summary

➤ Proposed Levy Increase is **\$177,537** or **3.05%**

- Operational Increase = \$0 or 0.00%
- Reserve/Capital Increase= \$102,357 or 1.76%
- Debt Financing = \$75,000 or 1.29%



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Impact on Residential Taxes

➤ Based on \$300,000 Residential Assessment:

➤ (Township portion of tax bill only)

■ 2020 Taxes	\$ 1,343.46
■ 2021 Taxes	<u>\$ 1,384.40</u>
■ Increase	\$ 40.94

Proposed Residential Tax Rate Increase of 3.05%



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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	6,003,311	177,537	3.05%



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Introduction

- The 2021 Draft Budget proposes that the Township provide the same level of services and operations as were provided in 2020, with some modest changes.
- A few items have not been included, but are provided on a separate list, for Council's consideration.



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Additional Information

- Fire Board
 - Request for an additional \$25,000 to put towards the South Sherbrooke Reserve.
- Perth & District Union Library Board
- RVCA and MVCA draft budgets have not yet been received – included is an estimated 3% increase in both based on conversations with the CA's and the City of Ottawa's tolerance given to them.



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Draft Budget Impacts (by function)

TAY VALLEY TOWNSHIP 2021 BUDGET - IMPACTS ON LEVY		
Summary of how each function (i.e. salary, contracted services, materials, etc.) impacts the levy		
	Levy increase from 2020 Budget	% Impact on Levy
Operational Expense Increases	177,537	3.55%
Salaries & Benefits - all departments, including Council based on Collective Agreement increase of 1.75% and benefit changes (COPR 2019, 2020 medical benefits, etc.)	26,737	0.52
Supplies & Materials - mainly fuel (\$14,150) - adjusting based on actuals, office equipment, furniture, etc.	20,515	0.40
Miscellaneous - to bring budget in line with actuals	1,155	0.02
Maintenance - to bring budget in line with actuals	1,615	0.03
Insurance - increased by 2.0% from 2020 actuals, inflation increase 1% at this time due to RFP process	12,500	0.24
Advertising - to bring budget in line with actuals	425	0.01
Telephone		0.00
Building Repairs & Maintenance		0.00
Grants, contributions & donations		0.00
LEAF hearing - increased due to expenses	20,000	0.39
Conservation Authorities (MICA, RVCA) - inflation increase of 1% based on conversation w/ City of Ottawa Township	1,545	0.03
IF 2019 as per last budget request	4,110	0.08
Recreation Cost Sharing Agreements - from 2% to 1.5%	4,034	0.08
Perth Library - based on 2020 draft budget request - 0.2%	3,765	0.07
Total	126,622	2.48
Operational Expense Decreases		
Contracted Services	(4,515)	(0.01)
IF 2020 - savings from various projects, also to bring budget in line with actuals	(6,700)	(0.13)
Travel & Meals - to bring budget in line with actuals	(1,500)	(0.03)
Training, conferences, seminars - to bring budget in line with actuals	(1,500)	(0.03)
CARF Costing - from 2020 Annual Budget Statement	(11,755)	(0.23)
Total	(26,090)	(0.50)



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Draft Budget Impacts continued

Operational Revenue Increases		
Accessibility Grant - grant applied for in 2020 for waste site accessibility ramp	(96,278)	(1.90)
Waste Recycling Grant - increased revenue to match 2020 revenue	(13,500)	(0.27)
Fees & Service Charges	(1,500)	(0.03)
Total	(110,278)	(2.19)
Operational Revenue Decreases		
Livestock Losses - bring in line with actuals - also put in and out previous 4 requests	6,000	0.12
Changes in Other Revenues	4,639	0.09
	10,639	0.21
Total Operational Change	(99,639)	(1.98)
CAPITAL		
Capital Projects Reduced	(1,172,429)	(23.22)
Transfer to Reserves - overall increase to reserves by 2%	26,250	0.52
Capital Grants reduced - one time grant for house care to 2020 completed 2020	(50,000)	(1.00)
New financing reduced - one time financing for Bridgeview Bridge completed 2020	(1,040,000)	(20.79)
Transfers from Reserves	(341,293)	(6.74)
Total Capital Change	(1,526,372)	(30.27)
DEBT		
New Financing - new debt payments on Bridgeview Bridge project	75,000	1.49
Total Debt Change	75,000	1.49
TOTAL LEVY CHANGE	177,537	3.55



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Additional allocations included in this draft budget:

Deferred Revenues (Dev. Charges & Parkland)

➤ Total Estimated Balance at Dec. 31, 2020	\$ 328,789
➤ PLUS: Draft Contributions to Reserves in 2021	\$ 52,000
➤ LESS: Draft Anticipated Expenses for 2021	<u>- \$ 133,333</u>
➤ Total Estimated Balance at Dec. 31, 2021	\$ 247,456



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Debt

- Municipal Office / Garage
 - \$46,700/year and expires 2035
- South Sherbrooke Fire Station
 - \$16,400 /year and expires 2036
- NEW – Bolingbrooke Bridge
 - ESTIMATED: \$75,000 /year and expires 2045



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For Consideration:

TAY VALLEY TOWNSHIP 2021 DRAFT BUDGET NEW INITIATIVES / EXPENSES FOR COUNCIL'S CONSIDERATION		2020 Actual	2021 Approved
Remove Waste Revenue Budget - no longer accept shingles at waste site The Public Works Manager would like to no longer accept shingles at the waste site. The Board would like to include the cost of this item in the budget. The Board would like to include the cost of this item in the budget.		\$20,000	\$0
Request from DNE/TV Fire Board - SS reserve The Board would like to request a reserve for the Fire Board. The Board would like to request a reserve for the Fire Board.		\$25,000	\$0
Increase Road Construction Reserve contribution The Board would like to increase the contribution to the Road Construction Reserve. The Board would like to increase the contribution to the Road Construction Reserve.		\$3,800	\$0
Increase Bridge Construction Reserve contribution The Board would like to increase the contribution to the Bridge Construction Reserve. The Board would like to increase the contribution to the Bridge Construction Reserve.		\$1,560	\$0
Upgrading Un-Assumed Road The Board would like to upgrade the road. The Board would like to upgrade the road.		\$23,800	\$0
Convert Gravel Rd to Surface Treatment The Board would like to convert the road to surface treatment. The Board would like to convert the road to surface treatment.		\$156,000	\$0
Lost Assessment on Property Taxes/Tax Stabilization Reserve The Board would like to request a reserve for the property taxes. The Board would like to request a reserve for the property taxes.		\$58,250	\$0
Please note: These items are listed in the same sequence as the draft budget documents and does not reflect any indication of priority.			\$0.00%



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For Consideration continued:

- Remove Shingles from Waste Revenue \$ 20,000
- Request from DNE/TV Fire Board – SS reserve \$ 25,000
- Increase Road Construction Reserve contribution \$ 3,800
- Increase Bridge Construction Reserve contribution \$ 1,560
- Upgrading Un-Assumed Road – Maple Lane \$ 23,800
- Convert Gravel Rd to Surface Treatment – Doran Rd \$156,000
- Lost Assessment on Property Taxes/Tax Stabilization \$ 58,250



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Proposed Fee Amendments continued

	Current	Proposed
➤ Site Plan Control Agreement	\$750	\$900
➤	(\$250 fee	(\$300 fee
➤	\$500 dep.)	\$600 dep.)
➤ Development Agreement	\$650	\$900
➤	(\$250 fee	(\$300 fee
➤	\$400 dep.)	\$600 dep.)
➤ Road Closing & Sale Policy	\$2,250	\$2,300
➤	(\$250 fee	(\$300 fee
➤	\$2,000 dep.)	\$2,000 dep.)



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Proposed Fee Amendments continued

	Current	Proposed
➤ Shingles	\$100/cubic yard	*DO NOT
➤	OR \$6/bundle	ACCEPT*
➤ *see Considerations tab		



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Questions and Comments

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2021 Draft Budget

Thank you!



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