



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

Tuesday, November 22nd, 2022

5:30 p.m.

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

ATTENDANCE:

Members Present: Chair, Reeve Rob Rainer
Deputy Reeve Fred Dobbie
Councillor Wayne Baker
Councillor Greg Hallam
Councillor Korrine Affleck
Councillor Andrew Kendrick
Councillor Angela Pierman
Councillor Marilyn Thomas

Staff Present: Amanda Mabo, Chief Administrative Officer/Clerk
Janie Laidlaw, Deputy Clerk
Ashley Liznick, Treasurer
Noelle Reeve, Planner
Sean Ervin, Public Works Manager

Regrets: None.

1. CALL TO ORDER

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

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

None at this time.

3. DELEGATIONS & PRESENTATIONS

i) **Budget Process Orientation.**

The Treasurer gave a PowerPoint presentation – *attached, page 7.*

ii) **2023 Preliminary Budget Summary Presentation.**

The Treasurer gave a PowerPoint presentation – *attached, page 11.*

The CAO/Clerk explained that the draft budget with the 2.61% increase to the levy is to keep service levels the same as last year. A reduction to that percentage could mean a contractual change or a level of service change.

A 1% increase in the levy equates to \$62,300 in additional revenue for the Township.

iii) **2023 Operating Budget Presentation and Discussion.**

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

The Committee recessed at 6:58 p.m.

The Committee reconvened at 7:05 p.m.

The Treasurer explained that some of the proposed fee increases have been shown as a revenue increase in the budget. The planning application pre-consultation fee is a new fee and has not been incorporated as revenue. The majority of planning applications are for Zoning, Minor Variance, Severance, Site Plan Control Agreements and based on the number of those applications, the revenue could potentially be \$12,000 and will be reflected in the next version of the operating budget. Recreation programs are self funded, the registration fee increases are to match the expenses.

New Initiative/Expenses for Council Consideration

Permanent Part Time Additional Administrative Assistant – Planning/Building Department

The Committee asked for clarification on the need for the position. The CAO/Clerk explained that this will not be the only staff increase being asked for this term of Council, due to the downloading from the Province that has happened, along with increased legislative requirements, and the increase in growth to the Township which causes a ripple effect to other departments for various services such as entrance permits, civic addressing, road related files and agreements, and servicing requests. The current workload could allow for it to be a full-time position, the current person in the position can only work 3 days a week and they have the expertise and work at an increased capacity. If the position no longer exists, then the planning application timelines that are regulated will not be met and if they are not met the Township must refund the application fees to the applicants. The Planner explained that there are approximately 86 applications and that the refund of only 30 applications pays for the position, the timelines are tight and are hard to meet.

The Committee discussed that growth should pay for growth and the general overload in staff does exist and needs to be addressed and asked how overtime

worked. The CAO/Clerk explained that with the increase in new houses and that before the part time position the Planning Administrative Assistant did everything, now that position only has time to do Building Permit Applications, Site Plan Control and Development Agreements, Severances and they are also the first point of contact for all building and planning inquires. That leaves no time for Zoning Amendments, Minor Variances and By-Law Enforcement Complaints.

The Reeve explained that there is a high threshold of risk with staffing as there is no back up if someone is off. Council should anticipate and embrace the growth.

The Committee further discussed the position and if there are other functions that position is capable of. The CAO/Clerk explained that the bulk of the work was taken from the Planning Administrative Assistant, but they have also taken over the By-Law Enforcement administrative duties as that was previously done by the CAO/Clerk. The CAO/Clerk explained how overtime works, unionized employees earn overtime at 1.5 times and in general do not work overtime except for public works. Senior managers, the Chief Building Official, Deputy Clerk and Deputy Treasurer earn overtime at an hour for an hour, and it should be taken off but if not then it is paid out. There is not a lot of time to take off, it is hard for staff to use their vacation time, so overtime is often paid out.

The Committee asked and discussed what happens if the position is no longer needed at some point and it is a permanent and unionized position, could it be a contract position? The CAO/Clerk explained that with the union after a year a contract position needs to become permanent. If the trend shifts and the organization needs to restructure it is possible to lay off people and make the position redundant, it will take some time and there are some costs to do that. The Committee asked about how the increase in revenue could help pay for the position and asked the Treasurer to bring back what the cost and revenue would be. The Treasurer explained the building and planning fee revenues are in the draft budget and that staff were being conservative with the forecast for 2023.

The Committee agreed to include the Permanent Part Time Position in the draft budget.

Additional Gravel for 2.0km of Roads

The Committee agreed with this being put into the draft budget.

Increasing the South Sherbrooke Fire Reserve

The Treasurer explained that the Township funds the South Sherbrooke Fire Station. The reserves are depleting, and this is an ask from the Fire Board. The Treasurers of the two Townships have not looked at the detail of the Fire Board Assessment Management Plan.

Creating a new Reserve – IT Reserve

A Member asked what the bases of the amount for the reserve was. The CAO/Clerk explained that a new server is being installed this year at a cost of approximately \$60,000 and includes some cyber security components with an expected life cycle of 4-5 years. The annual amount of \$15,000 will cover the replacement. There will be more detail on the IT needs and replacement in the 10-year capital plan.

The Committee agreed with this being put into the draft budget.

Police Services Board – new radar sign

The Committee agreed with this being put into the draft budget.

The Treasurer explained that if all the new initiatives/expenses remain in the budget the levy increase will be 4.69% which is \$67.27 on a residential assessment of \$300,000.

The Reeve asked if the Committee was interested in putting more into reserves as what is currently in the budget is the minimum that should be put into reserves and proposed to increase the levy percentage to 5% to increase reserves.

The Committee had some concerns with a 5% levy increase given the current inflation and the cost of everything going up. Staff could show what that percentage increase would increase reserves by. The Committee understands the importance of increasing reserves and that the goal is to avoid taking out loans for the upkeep of the infrastructure. The calculation will be brought back to the next meeting.

Requests from Outside Agencies

The Reeve explained the history of the contribution to the Perth & Smiths Falls District Hospital and that the community is responsible for funding capital projects.

A member asked what the death donations was. The CAO/Clerk explained that there is a policy for when a member of Council or staff has a death in the family for how the Township makes a donation.

A member asked about the increase for YAK, the information provided indicated it was for bookkeeping and the auditor and not for the actual youth using it. Would be in favor of a smaller increase similar to the increase asked by The Table Community Food Centre. The Committee discussed that with not-for-profit it is hard to raise money for those types of expenses and easier to fund raise for the programming. The CAO/Clerk explained that the Community Justice Program was reduced last year and that the Reeve chose to donate the in lieu of Christmas Card donation to them.

A member asked what the donation to the Perth & District Chamber of Commerce covered as memberships are under \$200. The CAO/Clerk will look into what that amount covers with respect to the membership.

The Committee agreed reduce the YAK donation to \$7,000 and to keep the rest of the requests as presented.

iv) **2023 Fee Review.**

The Treasurer gave a PowerPoint presentation – *attached, page 22.*

The Reeve explained that he has received some complaints about tipping fees so there is some sensitivity by the public with regards to the fees. The Public Works Manager explained that improving education as to why there are fees charged is something he wants to work on in 2023.

The recreation program fees cover the expenses so there is no effect on the bottom line. The registration numbers are lower this year with it being the first year since COVID and next season it is expected that the numbers will be higher.


A member asked about the civic addressing sign and posts and the hall rental fees and if they reflect the cost. The Public Works Manager explained that the fees for civic addressing signs and posts are cost recovery and the cost of the posts have increased significantly. The CAO/Clerk explained that a report came to the previous Council regarding the Hall Rental Policy and changes to the fees. Council at that time wanted to leave the fees until the 2023 budget process and have staff reach out to the organizations that regularly use the halls, they did push back and this budget has a modest increase. The fees are comparable to other halls in and around Tay Valley Township but are not cost recovery and never will be. The rental fee helps offset the cleaning of the halls.

A member asked how the Planning fees were determined and if they are comparable to others. The Planner explained that some Townships charge by the hour and Tay Valley has a flat fee and deposit for the legal costs. The time spent on each application is not tracked. The fees are probably low and are not cost recovery. The CAO/Clerk advised that some fees will be looked at in the spring and explained that a Modernization Intern has been researching the Building Department fees which under legalization is to be cost recovery.

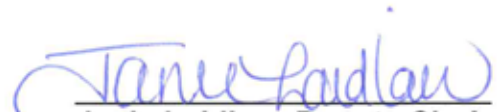
The Committee agreed to the fee increases.

4. ADJOURNMENT

The Committee adjourned at 8:09 p.m.



Rob Rainer, Reeve



Janie Laidlaw, Deputy Clerk

DELEGATIONS & PRESENTATIONS

2022 COUNCIL ORIENTATION

BUDGET
November 17, 2022



1

PROCESS & TIMELINES

(in a non-election year)

- Mid-Summer – board level discussions
- Late Summer – spreadsheet preparation
- September – data entering, 10-year capital plan
- October – meeting with Senior Management Team (SMT), updates as information becomes available (YTD, grants, funding, etc.)
- Late October/early November – first budget meeting
- Mid November – second budget meeting
- Late November – public meeting
- Early December – COW with updated numbers
- Mid December – passing of budget



2

BUDGET IMPACTED BY:

- Conservation Authorities
- Library
- Fire
- Recreation Agreement
- OPP



3

GOVERNMENT FUNDING SOURCES

- OMPF (Ontario Municipal Partnership Fund) - operational
- OCIF (Ontario Community Infrastructure Fund) - capital
- CCBF (Canada Community Building Fund) - capital



4

TAXATION - ASSESSMENT

HOW YOUR PROPERTY TAXES ARE CALCULATED

<https://www.youtube.com/watch?v=nrWry5i3TBU>

Property taxes are based on your home's value. What you might not know is that an increase in your home's value does not necessarily mean your taxes will go up. This video explains how your property taxes are calculated based on the assessed value of your home.



5

TAXATION - ASSESSMENT

PHASE IN

<https://www.mpac.ca/en/UnderstandingYourAssessment/FourYearAssessmentCycle/HowPhaseworks>

- There has not been any phase-in in assessment since 2020. Due to COVID the province did not move forward with the planned 2020 phase-in in assessment
- Each year of delayed reassessment means that assessed values no longer reflect current market conditions. Hopefully, the Ontario Government will announce the next Assessment Update soon.



6

RESOURCES

[How Your Municipal Budget Works](#)

[The World of Development Charges](#)

[Asset Management Planning](#)

[MFOA Reserves & Reserve Funds](#)



7

QUESTIONS ???

Thank You



8

2023 DRAFT BUDGET OPERATING

November 22, 2022



1

Budget Schedule

- November 22nd – Operating Budget Review (COW)
- November 29th – Capital Budget Review (COW)
- December 13th – Public Budget Meeting
- January 31st - Adoption of Budget



2

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



3

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.



4

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.



5

What does “no phase-in assessment” mean?

2023 Estimated Assessment \$1,295,973,799 x
2022 Tax Rates

Extra Dollars Raised **\$0**

Unlike 2020, which saw a phase-in assessment of approximately \$137,000 of extra taxation revenues, 2023 will not have an increase in taxation revenues with respect to phase-in. Essentially phase-in assessment has been frozen since 2020.



6

Summary

➤ Proposed Levy Increase is \$162,756 or 2.61%

- Operational Increase = \$86,805 or 1.39%
- Reserve/Capital Increase = \$75,951 or 1.22%



7

Impact on Residential Taxes

➤ Based on \$300,000 Residential Assessment:

➤ (Township portion of tax bill only)

■ 2022 Taxes	\$ 1,412.91
■ 2023 Taxes	<u>\$ 1,450.34</u>
■ Increase	\$ 37.43

Proposed Residential Tax Rate Increase of 2.65%



8

Levy History

TAY VALLEY TOWNSHIP

	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****	5,408,203	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	6,229,326	206,278	3.42%
2023	6,392,082	162,756	2.61%



9

Introduction

- One major item that has not been included in this years budget (on the Considerations tab) is the addition of a permanent part time planning administrative assistant.



10

Additional Information

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



11

Draft Budget Impacts (by function)

TAY VALLEY TOWNSHIP 2023 BUDGET - IMPACTS ON LEVY

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

	Levy Increase from 2023 Budget	% Impact on Levy
Operational Expense Increases	162,756	2.61%
Salaries & Benefits - all departments, including Council, based on Collective Agreement increase of 2.0% and benefit changes (CPP, EI, WSIB, medical benefits, etc.)	38,380	0.62
Contracted Services - computer support	1,975	0.03
Supplies & Materials - adjusting closer to actuals	1,175	0.02
Memberships - to bring budget in line with actuals	315	0.01
Insurance - increased by 10% from 2022 actuals	9,555	0.15
Hydro/Natural Gas/Fuel - to bring budget in line with actuals, \$59,000 specific for vehicle fuel - due to rising fuel costs	61,260	0.98
Telephone, Cell Phone, Internet	850	0.01
Training, Conferences, Seminars - to bring budget in line with actuals, Council & Staff increases	22,715	0.36
Grants, Contributions & Donations - as per requests received	3,250	0.05
Fire - as per draft budget received	30,750	0.49
Conservation Authorities (MVCA, RVCA) - estimated increases of 3%	3,172	0.05
Recreation Cost-Sharing Agreements - Perth 3%	10,375	0.17
Perth Library - as per draft budget received	12,430	0.20
Transfer from Reserves for Operations - election & Covid funds to offset PCA losses	72,000	1.16
Total	268,201	4.31

12

Draft Budget Impacts continued

TAY VALLEY TOWNSHIP 2023 BUDGET - IMPACTS ON LEVY

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

	Levy Increase from 2023 Budget	% Impact on Levy
Operational Expense Decreases	162,756	2.61%
Miscellaneous - to bring budget in line with actuals	(5,645)	(0.09)
Advertising - to bring budget in line with actuals	(7,025)	(0.11)
Building Repairs & Maintenance	(8,050)	(0.13)
Travel & Mileage - to bring budget in line with actuals	(625)	(0.01)
OPP Costing - from OPP Annual Billing Statement	(9,292)	(0.15)
Recreation Cost-Sharing Agreements - removed contribution to Lanark	(4,200)	(0.07)
Total	(34,837)	(0.56)



13

Draft Budget Impacts continued

TAY VALLEY TOWNSHIP 2023 BUDGET - IMPACTS ON LEVY

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

	Levy Increase from 2023 Budget	% Impact on Levy
Operational Revenue Increases	162,756	2.61%
OMPF - as per notice received Nov 2022	(45,500)	(0.73)
Other Operation Grants	(5,250)	(0.08)
WDO Recycling Grant - decrease revenue to match 2021 receipts	(39,210)	(0.63)
Fees & Service Charges	(15,128)	(0.24)
Changes in Other Revenues - Tax Penalties, Investment Income, POA revenue	(37,227)	(0.60)
Total	(142,315)	(2.28)

Operational Revenue Decreases

0.00
0.00

Total Operational Change

91,049 1.46



14

Draft Budget Impacts continued

CAPITAL		
Capital Projects	746,938	11.99
Capital Grants	(223,484)	(3.59)
Transfer to Reserves - overall increase to reserves by 4%	75,951	1.22
Transfers from Reserves	(523,454)	(8.40)
Total Capital Change	75,951	1.22
DEBT		
Tile Drainage (one paid off in 2022, one remaining to be paid off in 2025)	(4,244)	(0.07)
Total Debt Change	(4,244)	(0.07)
TOTAL LEVY CHANGE	162,756	2.61



15

Transfers TO Reserves

Additional allocations included in this draft budget:

- 4% increase to all reserve contributions from 2022 budget
 - Total Increase \$ 75,951

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 the same percentage (was 2% in the past).



16

Reserves and Reserve Funds

➤ Total Estimated Balance at Dec. 31, 2022	\$4,969,565
➤ PLUS: Draft Contributions to Reserves in 2023	\$1,257,584
➤ LESS: Draft Anticipated Expenses for 2023	- \$2,684,829
➤ Total Estimated Balance at Dec. 31, 2023	\$3,542,320



17

Deferred Revenues (Dev. Charges & Parkland)

➤ Total Estimated Balance at Dec. 31, 2022	\$ 235,409
➤ PLUS: Draft Contributions to Reserves in 2023	\$ 133,000
➤ LESS: Draft Anticipated Expenses for 2023	- \$ 594,950
➤ Total Estimated Balance at Dec. 31, 2023	(\$ 226,541)



18

Debt

- **Municipal Office / Garage**
 - \$46,686/year and expires 2035
- **South Sherbrooke Fire Station**
 - \$16,332 /year and expires 2036
- **Bolingbrooke Bridge**
 - \$80,595 /year and expires 2046



19

For Consideration:

**TAY VALLEY TOWNSHIP
2023 DRAFT BUDGET**

**2022
Levy
6,229,326**

NEW INITIATIVES / EXPENSES FOR COUNCIL'S CONSIDERATION

<p>1 Permanent Part Time Additional Administrative Assistant - Planning/Building Department</p> <p>To hire the current 3 day/week administrative assistant - currently being funded by grants with the intention of being replaced by 6.5hr/week administrative assistant was required to ensure processing of applications and that legislative deadlines were being met. Year 1 the position was funded with CC/2023 19 funds. Year 2 the position was funded by Mitigation/20 funds. The position can no longer be funded by grants. The position currently processes minor variances, zoning amendments, subdivisions, the administrative side of 5 year enforcement compliance and assists with projects such as the 6th Avenue, 7, using By-Law Review, etc. Without this position on an ongoing basis, zoning and minor variance applications would not meet the timeline for processing, and would also have an impact on meeting the timelines for other applications, agreements and building permits, as the other administrative position could not complete the work within the legislative timelines, in turn requiring the reimbursement of fees to the applicant.</p>	<p>\$45,500</p> <p>0.73%</p>
<p>2 Additional Gravel for 2.0 KM of Roads</p> <p>Patterson, Tysack & Upper 4th Concession</p> <p>TW Manager is trying to bring gravel application to cover 2.0 KM of roads with gravel. Previous budgets and increases in material would not allow the current 2023 Budget setup to do the full amount recommended. This is being taken as an additional option of gravel over. Total KM of gravel roads is 195 KM which would mean a gravel road is completed approximately once every 12 years.</p>	<p>\$35,500</p> <p>0.57%</p>



20

Proposed Fee Amendments

TAY VALLEY TOWNSHIP FEES & CHARGES PROPOSED CHANGES 2023

Service	Per By-Law 2021-064	Proposed Change
LARGE NON REUSEABLE FURNITURE	20.00	30.00
BRUSH WASTE	\$5.00/CUBIC YARD	\$15.00/CUBIC YARD
TAX CERTIFICATE	40.00	45.00
CREDIT CARD TRANSACTION FEE	2.00%	2.40%
C/M/C ADDRESSING (SIGN & POST INSTALLED)	110.00	130.00
C/M/C ADDRESSING (POST ONLY)	24.00	40.00
SOCCER REGISTRATION - EARLY BIRD	35.00	35.00
SOCCER REGISTRATION - REGULAR	35.00	45.00
HOCKEY REGISTRATION - EARLY BIRD	175.00	200.00
HOCKEY REGISTRATION - REGULAR	175.00	225.00
KARATE REGISTRATION - EARLY BIRD - PER REGISTRANT	60.00	80.00
KARATE REGISTRATION - EARLY BIRD - PER FAMILY OF 2 OR MORE	120.00	160.00
KARATE REGISTRATION - REGULAR - PER REGISTRANT	60.00	100.00
KARATE REGISTRATION - REGULAR - PER FAMILY OF 2 OR MORE	120.00	200.00
CHOIR REGISTRATION - ONE SESSION	50.00	80.00
CHOIR REGISTRATION - TWO SESSIONS	75.00	150.00
RECREATION PROGRAMS - LATE REGISTRATION (CHOIR, KARATE, SOCCER)	\$10.00 PER REGISTRATION	RE MOVE
RECREATION PROGRAMS - LATE REGISTRATION (HOCKEY)	\$25.00 PER REGISTRATION	RE MOVE

23

Proposed Fee Amendments continued

PLANNING APPLICATION PRE-CONSULTATION FEE (MINOR VARIANCE, ZONING, SEVERANCES, SITE PLAN CONTROL AGREEMENTS)	(NONE)	300.00
PLANNING APPLICATION PRE-CONSULTATION FEE (SUBMISSION)	(NONE)	600.00
COMMITTEE OF ADJUSTMENT MINOR VARIANCE	\$800.00 FEE	\$1,000.00 FEE + \$300.00 DEPOSIT
TAX SALE ADMINISTRATIVE FEE	(NONE)	500.00
PROPERTY FILE SEARCH (INCL. SEPTIC PERMITS)	50.00	75.00
Mabery Hall		
FULL DAY - NON RESIDENT	150.00	200.00
FULL DAY - RESIDENT	100.00	150.00
HALF DAY - NON RESIDENT	90.00	140.00
HALF DAY - RESIDENT	65.00	100.00
SPECIAL OCCASION PERMIT RENTAL	175.00	250.00
Burgess Hall		
FULL DAY - NON RESIDENT	75.00	100.00
FULL DAY - RESIDENT	40.00	70.00
HALF DAY - NON RESIDENT	50.00	75.00
HALF DAY - RESIDENT	25.00	50.00
SPECIAL OCCASION PERMIT RENTAL	150.00	200.00
Hall Rental Policy		
WAKES FOR TOWNSHIP RESIDENTS	\$25 CLEANING FEE	WILL PAY TOWNSHIP RESIDENT RATE
LOCAL NON-PROFIT GROUPS	(NONE)	\$25 CLEANING FEE, per event or per month if multiple events per month \$50 SECURITY FEE, per event or per month if multiple events per month

24

Questions and Comments

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25

2023 Draft Budget

Thank you!



26