



THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

4591 Lambton Line, RR # 4, Dresden, Ontario N0P 1M0
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018
Email: admin@dawneuphemia.on.ca Website: www.dawneuphemia.ca

To: Members of Dawn-Euphemia Township Council
Meeting Date: January 21, 2019
From: Scott Gawley - Treasurer
Subject: **2019 Draft Budget – Public Meeting**

OPEN SESSION REPORT FIN 19-03

Background:

The first draft of the draft of 2019 Operating, Maintenance and Administration Budget, along with a proposed Capital Budget was presented and reviewed with Council. The budget process is opened to the public for comment at the January 21, 2019 Council meeting at 6:30 PM.

Comments:

The budget estimates, draft calls for:

- An Own Purposes Tax Levy of \$3,643,243
 - Increase to average ratepayer 5.8% \$191,310.00
 - Increase due to new assessment \$186,783.00
(included in 2018 Suppl 5.7%)
 - Increase to Residential Tax Class 2.3% \$ 22,035.00
 - Increase to Farmlands (due to Assessment shift) 6.1% \$ 53,156.00

- \$3,726,656 in Operating Expenditures -Increase \$ 20,101.00
- \$ 3382,200 in Capital Maintenance Expenditures -Increase \$ 29,200.00
- \$ 790,000 in Capital Renewals -Decrease \$472,000.00
- \$ 369,300 Ontario OMPF (Estimated–based on 2018)-Decrease \$ 68,700.00
- \$ 425,000 Roads Capital and Bridges Reserve -Increase \$ 85,000.00

- Water Rate Increase to \$2.75 per M3 (from \$2.62per M3) due to Wholesale Cost of water (\$0.04 per M3) and future asset replacement requirements (\$.09 per M3).
- Water Basic Service Charge to increase to \$22.00 every 2-month billing period (\$1.00 first increase since to 2004).

Discussion of the draft budget to be presented at the January 21, 2019 regular Council meeting for input from the public based on the draft budget reviewed by Council on January 7, 2019.

Consultations:

Consultations and preparation by the Treasurer, Administrator-Clerk, Public Works Superintendent, Fire Chief, staff and Council.

Recommendation:

To review and discuss the 2019 Draft Budget prepared for Council Consideration for adoption.

Treasurer 

Date JANUARY 16, 2019

ADMINISTRATOR-CLERK

Date JAN 16, 2019

- Attachments: 2019 Draft Budget Department Summary
2019 General and Taxation Summary
2019 – 2023 Capital Summary

Dawn-Euphemia Township

Cash Requirements Budget 2019 for Adoption

	2016 Actual 22-Jun-2017	2017 Actual 28-Jun-2018	2018 Actual 16-Jan-2019	2018 Budget \$	2019 Budget \$	Budget Change \$	%	2020 Budget \$	2021 Budget \$
Cash Requirement By Department Summary									
8A Council	26,956	28,008	27,625	32,460	41,298	-8,838	-27.2%	41,298	41,298
8A1 Administration	357,054	366,451	352,181	414,419	388,317	26,102	6.3%	388,317	388,317
Debt Service	0	-0	0						
8A2 Gen Government	149,156	146,703	193,932	253,163	184,522	68,641	27.1%	189,122	182,122
8B Policing	303,867	296,639	289,880	290,278	304,631	-14,353	-4.9%	302,060	308,290
Emergency Planning	1,179	2,320	2,811	2,500	2,500			2,500	2,500
8B1 Dawn Fire Service	132,061	119,253	116,814	143,425	135,949	7,476	5.2%	128,425	129,255
Joint Fire Service	44,193	44,456	64,278	50,000	50,000			50,000	50,000
8B2 Conservation Auth	18,112	19,906	21,506	21,506	23,374	-1,868	-8.7%	21,940	22,380
8B3 Building & Bylaw	-13,614	-830	7,724	7,000	7,000			7,320	7,650
Roads Overhead	394,911	316,529	310,646	370,100	390,715	-20,615	-5.6%	414,715	414,715
Roads Maintenance	969,674	1,048,442	1,235,297	1,117,310	1,195,465	-78,155	-7.0%	1,245,465	1,295,465
Fleet	292,247	356,175	408,669	395,934	394,950	984	0.2%	398,950	403,550
Roads Capital	619,302	625,934	566,602	774,740	970,329	-195,589	-25.2%	820,329	822,616
Waste & Recycling	39,843	48,252	8,291	6,325	2,290	4,035	63.8%	6,750	6,870
Parks, Rec & Culture	23,989	39,378	30,545	50,415	47,290	3,125	6.2%	47,290	48,860
Community Centre	33,567	34,736	35,387	34,930	35,410	-480	-1.4%	35,410	36,230
Planning & Zoning	-7,140	-8,273	-2,559	-5,490	-5,490			-5,490	-5,490
Drainage	14,213	16,662	19,622	17,345	17,779	-434	-2.5%	19,020	19,790
Cemeteries	5,327	3,350	2,100	5,280	1,495	3,785	71.7%	1,495	1,495
General Revenue	-140,954	-160,497	-317,489	-253,490	-155,280	-98,210	38.7%	-155,280	-130,270
General Grants	-633,800	-538,800	-458,000	-458,000	-389,300	-68,700	15.0%	-316,393	-330,900
Water System	0	0	-34,515						
Drainage Act Overdrafts	231,038	-107,594	200,200						
Florence Sp Area Rate	23,710	0	-4,377						
Oakdale Sp Area Rate	0	1	28						
TOTAL ALL DEPTS	2,884,892	2,697,198	3,077,199	3,270,150	3,643,243	-373,093	-11.4%	3,643,243	3,714,743
Prior Surplus cwfd									
Municipal Tax Levies	-2,858,532	-3,069,439	-3,253,780	-3,265,550	-3,643,243	377,693	-11.6%	-3,643,243	-3,643,243
General (Surplus) Deficit	-228,388	-264,647	-337,917	4,600	-0	4,600	0.0%	-0	71,500
Water Services	0	0	-34,515					0.00%	1.96%
Drainage Mtce	231,038	-107,594	200,200						
Capital-in-Progress									
Special Rate Areas	23,710	1	-4,350						
T.C.A. Non-Cash Expenses	414,066	481,966		504,000	504,000			504,000	504,000
	440,426	109,726	-176,581	508,600	504,000	4,600	0.9%	504,000	575,500

Dawn-Euphemia Township

Cash Requirements Budget 2019 for Adoption

	2016 Actual 22-Jun-2017	2017 Actual 28-Jun-2018	2018 Actual 16-Jan-2019	2018 Budget \$	2019 Budget \$	Budget Change \$	%	2020 Budget \$	2021 Budget \$	
General Revenue										
Non-Departmental Revenues										
A1200.005	Ontario OMPF (CRF) transfer	-633,800	-538,800	-458,000	-458,000	-389,300	-68,700	15.0%	-389,300	-330,900
A1010.100	Supplementary Tax Levies	-9,249	-22,733	-198,553	-108,000	-10,000	-98,000	90.7%	-8,000	-8,000
A1010.060	Rail & retained PIL educ	-9,443	-13,286	-14,292	-13,000	-13,500	500	-3.8%	-13,500	-13,750
A1010.200	Penalties Current Tax	-26,502	-27,631	-25,852	-28,000	-28,500	500	-1.8%	-28,500	-2,900
A1010.210	Penalty / Tax Arrears	-20,282	-18,512	-25,972	-19,000	-19,500	500	-2.6%	-19,500	-20,000
A1010.220	Penalty / 2 Years Tax	-7,589	-8,546	-9,294	-8,500	-8,500			-8,500	-8,500
A1010.230	Penalty / 3 Years Tax	-4,274	-3,583	-4,093	-3,500	-3,500			-3,500	-3,500
A1300.999	Gain/Loss on TCA Disposals	-53,612								
A1010.051	Net Tax Capping Adjmts									
A1010.311	Investment Income	-32,421	-32,756		-39,500	-35,000	-4,500	11.4%	-40,000	-41,000
A1010.320	Bank Interest Income	-6,743	-11,259	-14,867	-14,000	-16,000	2,000	-14.3%	-14,500	-15,000
A1010.321	Interest - Drain debentures	-733	-504	-18	-260	-230	-30	11.5%	-230	-10
A1010.322	Interest - Wtln debentures	-9,006	-6,682	-5,167	-4,730	-3,750	-980	20.7%	-3,750	-2,000
A1200.010	Ont Conditional Grants									
A1200.060	Federal Conditional Grants									
A1300.802	Rents & Concessions	-14,713	-15,007	-19,382	-15,000	-20,000	5,000	-33.3%	-15,300	-15,610
	Total Revenue	-828,366	-699,297	-775,489	-711,490	-544,580	-166,910	23.5%	-544,580	-461,170
Taxation Revenues										
Own Purposes Levies										
A1010.002	Commercial - occupied	-879,966	-900,352	-912,011	-891,090	-1,088,504	197,414	-22.2%	-1,088,504	-1,088,504
A1010.003	Commercial - unoccupied	-461	-473	-483	-472	-506	34	-7.2%	-506	-506
A1010.004	Commercial - vacant	-100	-104	-108	-105	-37	-68	64.8%	-37	-37
A1010.001	Commercial - P-I-L	-945	-8,337	-9,363	-9,017	-10,383	1,366	-15.1%	-10,383	-10,383
A1010.021	Industrial - occupied	-31,110	-30,481	-31,235	-30,518	-32,876	2,358	-7.7%	-32,876	-32,876
A1010.022	Industrial - unoccupied	-194	-208	-216	-211	-233	22	-10.4%	-233	-233
A1010.023	Industrial - Hydro	-131	-136	-142	-139	-151	12	-8.6%	-151	-151
A1010.030	Pipeline	-490,186	-505,704	-523,037	-511,039	-612,316	101,277	-19.8%	-612,316	-612,316
A1010.040	Residential	-762,451	-823,709	-967,445	-947,915	-969,953	22,038	-2.3%	-969,953	-969,953
A1010.010	Farmlands	-692,035	-798,825	-808,316	-873,652	-926,828	53,176	-6.1%	-926,828	-926,828
A1010.050	Managed Forests	-953	-1,109	-1,424	-1,392	-1,456	64	-4.6%	-1,456	-1,456
	Total Own Purposes Levies	-2,858,532	-3,069,439	-3,253,780	-3,265,550	-3,643,243	377,693	-11.6%	-3,643,243	-3,643,243

TOWNSHIP of DAWN-EUPHEMIA

5 YR CAPITAL BUDGET

<u>PROJECT NAME</u>	<u>GROSS COST</u>	FINANCING SOURCE				<u>GENERAL REVENUES</u>
		<u>RESERVES</u>	<u>GRANTS</u>	<u>OTHER</u>	<u>DEBT</u>	
2019						
General Government						
Municipal Building Kitchen/Front Counte Generator Reserve	7,000					7,000
ComputerTaxation/Accounting Upgrade	10,000					10,000
	17,000					17,000
Fire						
Turn-out gear - renewal program - 3	5,700					5,700
Paint Roof	5,500					5,500
	11,200					11,200
Water						
Retail Meters Large Meters	10,000	10,000				
Retail Meters install + 7 -1.5 / 2"	65,000	65,000				
	75,000	75,000				
Public Works						
Bridge Study - update	15,000					15,000
Drains Mtce Assessments	40,000					40,000
New Reports	35,000					35,000
	90,000					90,000
Facilities						
Rutherford Office/Washroom	15,000					15,000
Heating System	10,000					10,000
Cairo Garage new roof	35,000					35,000
	60,000					60,000
Hardtop						
Lambton Line -C-K downie -> annett	95,000					95,000
Hardtop Surface Treatment	230,000					230,000
Hardtop Surface - Crack Sealing	30,000					30,000
Shoulder/Tiling	35,000					35,000
	390,000					390,000
Equipment						
Backhoe Replacemε annual trade	45,000	45,000				
	45,000	45,000				
Structures						
Culvert Replacement Program >36"	70,000	5,000				65,000
Lambton/Cuthbert Structure #3	300,000	250,000	50,000			
Culvert Replacement Downie Rd - Burr Dr	75,000	75,000				
Culvert Replacement Burr Rd at Dobbyn	75,000	75,000				
	520,000	405,000	50,000			65,000
Federal Gas Tax grant			59,671			-59,671
Total Public Works	1,105,000	450,000	109,671			545,329

TOWNSHIP of DAWN-EUPHEMIA
5 YR CAPITAL BUDGET

<u>PROJECT NAME</u>	<u>GROSS COST</u>	<u>FINANCING SOURCE</u>				<u>GENERAL REVENUES</u>
		<u>RESERVES</u>	<u>GRANTS</u>	<u>OTHER</u>	<u>DEBT</u>	
Total Capital Budget	<u>1,208,200</u>	<u>525,000</u>	<u>109,671</u>			<u>573,529</u>
T.C.A. purchases	757,700	525,000	109,671			123,029
Cap Mtce	350,500					350,500
Operating Expense	90,000					90,000

TOWNSHIP of DAWN-EUPHEMIA

5 YR CAPITAL BUDGET

<u>PROJECT NAME</u> 2020	<u>GROSS COST</u>	FINANCING SOURCE				<u>GENERAL REVENUES</u>
		<u>RESERVES</u>	<u>GRANTS</u>	<u>OTHER</u>	<u>DEBT</u>	
General Government						
Computer/Office Equip upgrades	7,000					7,000
	7,000					7,000
Fire						
Turn-out gear - renewal program - 3	5,700					5,700
Jaws of Life	7,000					7,000
	12,700					12,700
Water						
Master Meter replacements						
Corrosion protection-OSWAP-3						
Parks, Rec & Community Ctr						
Shetland Park Boat docks						
Renovate Canteen						
Florence Frgrnds Ball booth repairs	1,500					1,500
Soccer nets	5,000					5,000
	6,500					6,500
Public Works						
Bridge Study - update	15,000					15,000
Drains Mtce Assessments	40,000					40,000
New Reports	40,000					40,000
	95,000					95,000
Facilities						
Cairo Garage - Storage Bay	50,000					50,000
	50,000					50,000
Hardtop						
Hardtop Surface Treatment	200,000					200,000
Hardtop Surface - Crack Sealing	30,000					30,000
Shoulder/Tiling	35,000					35,000
	265,000					265,000
Equipment						
Tractor renewal	35,000	35,000				
	35,000	35,000				
Structures						
Culvert Replacement Program >36"	70,000	70,000				
Bridge renewals	450,000	400,000	50,000			
	520,000	470,000	50,000			

TOWNSHIP of DAWN-EUPHEMIA

5 YR CAPITAL BUDGET

<u>PROJECT NAME</u>	<u>GROSS COST</u>	-----FINANCING SOURCE-----				<u>GENERAL REVENUES</u>
		<u>RESERVES</u>	<u>GRANTS</u>	<u>OTHER</u>	<u>DEBT</u>	
Federal Gas Tax grant			59,671			-59,671
MTO - Roads & Bridges grant *						
Total Public Works	<u>965,000</u>	<u>505,000</u>	<u>109,671</u>			<u>350,329</u>
Total Capital Budget	<u>991,200</u>	<u>505,000</u>	<u>109,671</u>			<u>376,529</u>
	896,200					

2021

Parks, Rec & Community Ctr

Shetland Park	Playgrnd equipmt					
	Renovate Washrooms					
Florence Frgrnds	Hockey rink benches	1,500				1,500
	Washrooms	50,000				50,000
Drains		80,000	71,000	9,000		
Pickup		50,000				50,000
Culvert Replacement Program >36"		70,000				70,000
Shouldering/Tiling/Bridge Studies		50,000				50,000
Lambton Line -cuthbert->martha 2m		145,000				145,000
Bridge renewals		500,000				500,000
Federal Gas Tax grant		-62,384		59,671		-122,055
		<u>884,116</u>	<u>71,000</u>	<u>68,671</u>		<u>744,445</u>

2022

Parks, Rec & Community Ctr

Shetland Park	Interpretive signs					
	add serviced sites					
Florence Frgrnds	Renovate diamonds	50,000				50,000
	Walking trail	2,000				2,000
Lambton Line -Rutherford to Gould		145,000				145,000
Culvert Replacement Program >36"		70,000				70,000
Bridge renewals		500,000				500,000
Federal Gas Tax grant		-62,384				-62,384
		<u>704,616</u>				<u>704,616</u>

2023

Tandem dump & plows	300,000	300,000				
---------------------	---------	---------	--	--	--	--

TOWNSHIP of DAWN-EUPHEMIA
5 YR CAPITAL BUDGET

<u>PROJECT NAME</u>	<u>GROSS COST</u>	<u>FINANCING SOURCE</u>				<u>GENERAL REVENUES</u>
		<u>RESERVES</u>	<u>GRANTS</u>	<u>OTHER</u>	<u>DEBT</u>	
Culvert Replacement Program >36"	70,000					70,000
Bridge renewals	500,000					500,000
Federal Gas Tax grant	-62,384					-62,384
	<u>807,616</u>	<u>300,000</u>				<u>507,616</u>