THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

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To:	Members of Dawn-Euphemia Township Council
Meeting Date:	February 1, 2021
From:	Scott Gawley, Treasurer
Subject:	**2021 Draft Budget – Public Meeting**

Open Session Report Fin 21-02-01

Background:

The draft of the 2021 Operating, Maintenance and Administration, along with a proposed Capital Budget was presented and reviewed by Council on January 11 & 18, 2021. The budget process is opened to the public for comment at the February 1, 2021 Council meeting at 7:00 pm by public conference call.

Comments:

The budget estimates will show a 2.85% or the average Residential Tax Class will see $19.00 a year increase per $100,000 of assessment or Farm Tax Class will see $4.00 a year increase per $100,000 of assessment.

The township tax levy for 2021 will be $4,017,961 with the following major changes:

- Gravel resurfacing increase in quantity $50,000
- COVID-19 potential expenses in 2021 $66,000
- Insurance Premium increase $11,851
- Staffing full-time Treasurer position $44,438

The water rate increase to 2.95 per M3 (from $2.85 per M3) and the basic fixed charge increase to $23.00 per bill (from $22.00). Council adopted the 2021 Water Financial Plan covering period until 2026 at the January 18, 2021 Council meeting.

Discussion of the draft budget to be presented at the February 1, 2021 regular Council meeting at 7:00 PM for input from the public based on the draft budget reviewed by Council on January 11 & 18, 2021.

Consultations:

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

Recommendation:

That Subsequent to the public meeting and presentation of the 2021 Budget, Council hereby adopts the 2021 Budget as presented by the Treasurer.

Treasurer

January 27, 2021
Date

Administrator-Clerk

January 27, 2021
Date

Attachments:
- 2021 Draft Budget Department Summary
- 2021 General and Taxation Summary
- 2021 – 2025 Capital Summary
- 2021 Tax Rate Calculation
- 2021 Township Tax Rate Comparison

Dawn-Euphemia Township

Cash Requirements Budget
2021 for Adoption

		2018 Actual 18-Jul-2019	2019 Actual 27/Jan/2020	2020 Actual 23/12/2020	2020 Actual Proj $	2020 Budget $	2021 Budget $
	Cash Requirement						
	By Department Summary						
8A	Council	28,167	34,683	34,380	37,550	48,450	37,590
8A1	Administration	354,947	376,651	368,353	381,754	396,274	440,712
	Debt Service	0			-5,124	-0	
8A2	Gen Government	198,021	228,212	175,656	211,838	170,189	291,990
8B	Policing	289,880	292,190	326,453	326,454	323,163	333,896
	Emergency Planning	2,811	1,542	902	902	2,000	2,000
8B1	Dawn Fire Service	119,124	111,799	102,460	146,334	160,497	160,693
	Joint Fire Service	64,278	54,135	65,165	85,164	68,000	65,000
8B2	Conservation Auth	21,506	30,255	28,751	28,750	35,631	31,269
8B3	Building & Bylaw	8,984	8,988	4,367	7,621	7,000	7,000
	Roads Overhead	312,745	343,062	478,585	446,672	408,563	410,643
	Roads Maintenance	1,235,805	1,111,034	1,225,151	1,363,227	1,294,826	1,400,490
	Fleet	407,886	344,280	229,977	395,615	395,607	394,000
	Roads Capital	634,070	1,065,685	449,601	876,216	926,216	937,906
	Waste & Recycling	8,291	1,399	-632	-1,067	100	
	Parks, Rec & Culture	31,045	26,009	21,112	30,642	33,709	34,952
	Community Centre	36,331	27,604	26,035	32,976	39,745	40,640
	Planning & Zoning	-4,437	-12,230	-6,395	-7,550	-5,840	-5,600
	Drainage	19,622	121,296	35,025	17,667	17,667	15,590
	Cemeteries		2,009	2,057	5,100	5,100	2,350
	General Revenue	-203,417	-186,821	-197,576	-226,131	-170,831	-297,756
	General Grants	-458,000	-392,100	-334,100	-334,100	-334,100	-285,400
	Water System	-16,506		-116,951	-0	0	
	Drainage Act Overdrafts	150,712		122,220			
	Florence Sp Area Rate	-3,786		-8,766			
	Oakdale Sp Area Rate	28		-1,715			
	TOTAL ALL DEPTS	3,240,208	3,589,680	3,030,115	3,820,509	3,821,967	4,017,965
	Prior Surplus cwfd						
	Municipal Tax Levies	-3,253,780	-3,643,243	-3,821,969	-3,821,970	-3,821,973	-4,017,965
	General (Surplus) Deficit	-144,021	-53,563	-786,643	-1,461	-6	-0

Dawn-Euphemia Township

Cash Requirements Budget

2021 for Adoption

		2018 Actual 18-Jul-2019	2019 Actual 27/Jan/2020	2020 Actual 23/12/2020	2020 Actual Proj $	2020 Budget $	2021 Budget $
	General Revenue						
	Non-Departmental Revenues						
A1200 005	Ontario OMPF (CRF) transfer	-458,000	-392,100	-334,100	-334,100	-334,100	-285,400
A1010 100	Supplementary Tax Levies	-198,553	-7,796	-6,287	-8,000	-8,000	-5,000
A1010 060	Rail & retained PIL educ	-14,292	-14,673	-8,722	-14,500	-14,500	-14,500
A1010 200	Penalties Current Tax	-25,852	-25,747	-26,118	-22,000	-26,000	-28,000
A1010 210	Penalty / Tax Arrears	-25,972	-29,740	-29,744	-29,000	-29,000	-30,000
A1010 220	Penalty / 2 Years Tax	-9,294	-14,425	-12,964	-14,000	-14,000	-14,000
A1010 230	Penalty / 3 Years Tax	-4,093	-4,827	-10,085	-10,000	-4,200	-5,000
A1300 999	Gain/Loss on TCA Disposals						
A1010 051	Net Tax Capping Adjmts						
A1010 311	Investment Income	-39,994	-28,343	-14,727	-35,000	-35,000	-28,000
A1010 320	Bank Interest Income	-13,603	-18,749	-14,727	-16,000	-16,000	-12,000
A1010 321	Interest - Drain debentures	-18	-178				
A1010 322	Interest - Wtln debentures	-5,167	-21,962		-3,750	-3,750	-24,556
A1200 010	Ont Conditional Grants			-53,500	-53,500		-116,000
A1200 060	Federal Conditional Grants		-288,678				
A1300 802	Rents & Concessions	-19,392	-20,381	-20,701	-20,381	-20,381	-20,700
	Total Revenue	-661,417	-867,599	-531,676	-560,231	-504,931	-583,156
	Taxation Revenues						
	Own Purposes Levies						
A1010 002	Commercial - occupied	-912,011	-1,081,266	-1,039,143	-1,039,143	-1,039,143	-1,066,543
A1010 003	Commercial - unoccupied	-483	-502	-516	-516	-516	-998
A1010 004	Commercial - vacant	-108	-37	-37	-37	-37	-38
A1010 001	Commercial - P-I-L	-9,363	-12,208	-15,549	-15,548	-15,548	-13,781
A1010 021	Industrial - occupied	-31,235	-32,657	-33,695	-33,694	-33,694	-31,388
A1010 022	Industrial - unoccupied	-216	-232	-245	-245	-245	
A1010 023	Industrial - Hydro	-142	-150	-157	-157	-160	-162
A1010 030	Pipeline	-523,037	-608,244	-628,525	-628,525	-628,525	-647,170
A1010 040	Residential	-967,445	-960,724	-1,046,183	-1,046,185	-1,046,185	-1,193,141
A1010 010	Farmlands	-808,316	-945,775	-1,056,305	-1,056,305	-1,056,305	-1,063,082
A1010 050	Managed Forests	-1,424	-1,446	-1,615	-1,615	-1,615	-1,662
	Total Own Purposes Levies	-3,253,780	-3,643,243	-3,821,969	-3,821,970	-3,821,973	-4,017,965

TOWNSHIP of DAWN-EUPHEMIA
5 YR CAPITAL BUDGET

PROJECT NAME		GROSS COST	RESERVES	GRANTS	OTHER	DEBT	GENERAL REVENUES
			FINANCING SOURCE				
2021							
General Government							
Memorial Plaque - Rutherford Park		2,000	2,000				
Generator Replacement - Administration		25,000		25,000			
Telephone System		6,000	6,000				
		33,000	8,000	25,000			
Fire							
Turn-out gear - renewal program - 6		12,000					12,000
Start Process to Replace 1990 Tanker		350,000	350,000				
Paint Roof & Installation of Generator		10,000					10,000
		372,000	350,000				22,000
Water							
Retail Meters	install Meters	75,000	75,000				
Recreation & Culture							
Service 3 New Campsites		10,000	10,000				
Public Works							
Bridge Study		25,000					25,000
Drains - Maintenance		20,000					20,000
Constuction - Drains -Stricker, Dawn Centre and Reid Carscallan		40,000					40,000
Facilities							
Rutherford	Garage Doors	25,000	25,000				
Cairo Garage	Addition	175,000	75,000	100,000			
Hardtop							
Hardtop Surface Treatment		250,000	87,094				162,906
Hardtop Surface - Crack Sealing		30,000					30,000
Shoulder/Tiling		35,000					35,000
Oakdale Blvd		25,000	7,500				17,500
Equipment							
Case Backhoe		50,000	50,000				
Structures							
Culvert Replacement Program >36"		75,000					75,000
Structure Replacement - Structure 20		375,000	140,004	127,496	100,000		7,500
Total Public Works		1,125,000	384,598	227,496	100,000		412,906
Total Capital Budget		1,615,000	827,598	252,496	100,000		434,906

TOWNSHIP of DAWN-EUPHEMIA
5 YR CAPITAL BUDGET

PROJECT NAME		GROSS COST	RESERVES	GRANTS	OTHER	DEBT	GENERAL REVENUES
2022							
General Government							
Computer/Office Equip upgrades		10,000					10,000
		10,000					10,000
Fire							
Turn-out gear - renewal program - 3		6,000					6,000
		6,000					6,000
Water							
Master Meter replacements		15,000	15,000				
		15,000	15,000				
Parks, Rec & Community Ctr							
Florence Frgrnds	Ball booth repairs	1,500					1,500
		1,500					1,500
Public Works							
Drains	Mtce Assessments	40,000					40,000
	New Reports	40,000					40,000
		80,000					80,000
Facilities							
Hardtop							
Hardtop Surface Treatment		260,000		60,000			200,000
Hardtop Surface - Crack Sealing		35,000					35,000
Shoulder/Tiling		35,000					35,000
		330,000		60,000			270,000
Equipment							
Tractor renewal		35,000	35,000				
Pick-up		50,000	50,000				
		85,000	85,000				
Structures							
Culvert Replacement Program >36"		75,000	75,000				
Bridge renewals		450,000	400,000	50,000			
		525,000	475,000	50,000			
Total Public Works		1,020,000	560,000	110,000			350,000

TOWNSHIP of DAWN-EUPHEMIA
5 YR CAPITAL BUDGET

PROJECT NAME		GROSS COST	RESERVES	GRANTS	OTHER	DEBT	GENERAL REVENUES
			FINANCING SOURCE				
Total Capital Budget		1,052,500	575,000	110,000			367,500
2023							
Parks, Rec & Community Ctr							
Shetland Park	Playgrnd equipmt						
	Renovate Washrooms						
Florence Frgrnds	Hockey rink benches	1,500					1,500
Drains		80,000	71,000	9,000			
Culvert Replacement Program >36"		75,000					75,000
Shouldering/Tiling/Bridge Studies		50,000					50,000
Hardtop Surface Treatment		270,000					270,000
Bridge renewals		500,000		62,384			437,616
		976,500	71,000	71,384			834,116
2024							
Parks, Rec & Community Ctr							
Shetland Park	Interpretive signs						
	add serviced sites						
	Walking trail	2,000					2,000
Drains		80,000					80,000
Hardtop Surface Treatment		280,000					280,000
Culvert Replacement Program >36"		80,000					80,000
Bridge renewals		500,000					500,000
		942,000					942,000
2025							
Tandem dump & plows		300,000	300,000				
Culvert Replacement Program >36"		80,000					80,000
Bridge renewals		500,000		62,384			437,616
Hardtop Surface Treatment		290,000					290,000
		1,170,000	300,000	62,384			807,616

2021 TAX RATE CALCULATIONS

TAX CLASS	CLASS CODE	2021 CVA	2021 RATIO	FACTOR	WEIGHTED CVA	TAX RATE	2021 $$$ LEVY	2020 $$$ LEVIED	2021 SHARE	2020 SHARE	Change
Residential	RT	171,837,933	1.000000	100%	171,837,933	0.00685943	1,178,709	1,032,745	29.336%	27.021%	2.315%
Farmlands	FT	685,757,867	0.226000	100%	154,981,278	0.00155023	1,063,082	1,056,908	26.458%	27.653%	-1.195%
Commercial	CT	93,404,500	1.627101	100%	151,978,555	0.01116099	1,042,487	1,016,349	25.946%	26.592%	-0.647%
New construction	XT	2,155,000	1.627101	100%	3,506,403	0.01116099	24,052	23,386	0.599%	0.612%	-0.013%
P-I-L	CF	257,600	1.627101	100%	419,141	0.01116099	2,875	2,800	0.072%	0.073%	-0.002%
Vacant unit	CU	127,800	1.627101	70%	145,560	0.00781269	998	517	0.025%	0.014%	0.011%
Vacant unit - new	XU	0	1.627101	70%	0	0.00781269	0	0	0.000%	0.000%	0.000%
Vacant land	CX	5,100	1.091161	100%	5,565	0.00748475	38	37	0.001%	0.001%	0.000%
Pipelines	PT	70,285,000	1.342355	100%	94,347,421	0.00920780	647,170	628,882	16.107%	16.454%	-0.347%
Industrial	IT	2,234,800	2.047572	100%	4,575,914	0.01404518	31,388	33,714	0.781%	0.882%	-0.101%
New construction	JT	0	2.047572	100%	0	0.01404518	0	0	0.000%	0.000%	0.000%
Vacant unit	IU	0	2.047572	65%	0	0.00912937	0	245	0.000%	0.006%	-0.006%
Vacant land	IX	0	2.047572	65%	0	0.00912937	0	0	0.000%	0.000%	0.000%
Hydro lands	IH	11,500	2.047572	100%	23,547	0.01404518	162	157	0.004%	0.004%	0.000%
Landfill	HF	180,400	8.813563	100%	1,589,967	0.06045605	10,906	10,581	0.271%	0.277%	-0.005%
Multi-Residential	MT	1,052,000	2.000000	100%	2,104,000	0.01371887	14,432	14,033	0.359%	0.367%	-0.008%
Managed Forest	TT	969,000	0.250000	100%	242,250	0.00171486	1,662	1,616	0.041%	0.042%	-0.001%
Exempt	E	5,690,000				0.00000000					
TOTAL		1,033,968,500			585,757,534		$4,017,961	$3,821,970	100.00%	100.00%	0.00%

195,991 increase

rounding adjmt -1

Class 1 Rate

MT Cap 0.00685943

Raw 0.00685943

Amount of taxation $ to be raised **$4,017,965**

To determine the Class 1 Tax Rate (Residential) 4,017,965 **0.00685943**
Divide the $ to be raised by the 585,757,534
weighted CVA

3,821,970	Prior Year
	CVA growth 0.0000%
	CVA phase-in
195,995	additional requirement
	non-cash PSAB expenses
4,017,965	5.13% increase
	manual adjmt

TOWNSHIP TAXATION

TOWNSHIP TAX RATE COMPARISON | LEVY $4,017,961

	Examples:	2021 CVA	Tax Rate	$$$	2020 CVA	Tax Rate	$$$	$$$ Increase	%% Increase	CVA Change
RT	**Residential Tax Class**	**100,000**	**0.685943%**	**686**	**100,000**	**0.666959%**	**667**	**$19**	**2.85%**	**0.00%**
RT	Residence (hamlet)	135,500	0.685943%	929	135,500	0.666959%	904	$26	2.85%	0.00%
RT	Residence (farm) - Dawn	179,250	0.685943%	1,230	179,250	0.666959%	1,196	$34	2.85%	0.00%
RT	Residence (farm) - Euphemia	175,300	0.685943%	1,202	175,300	0.666959%	1,169	$33	2.85%	0.00%
FT	**Farm Tax Class**	**100,000**	**0.155023%**	**155**	**100,000**	**0.150733%**	**151**	**$4**	**2.85%**	**0.00%**
FT	50 acres vacant farmland-Dawn	329,000	0.155023%	510	329,000	0.150733%	496	$14	2.85%	0.00%
FT	50 acres vacant farmland-Euphemia	345,000	0.155023%	535	345,000	0.150733%	520	$15	2.85%	0.00%
CT	Commercial	67,500	1.116099%	753	67,500	1.085210%	733	$21	2.85%	0.00%
PT	Pipeline	#########	0.920780%	487,884	52,986,000	0.895296%	474,382	$13,503	2.85%	0.00%

COMBINED TAXATION

TOTAL TAX RATE COMPARISON

Total As Estimated

	Examples:	2021 CVA	Tax Rate	$$$	2020 CVA	Tax Rate	$$$	$$$ Increase	%% Increase	CVA Change
RT	**Residential Tax Class**	**100,000**	**1.283710%**	**1,284**	**100,000**	**1.257706%**	**1,258**	**$26**	**2.07%**	**0.00%**
RT	Residence (hamlet)	135,500	1.283710%	1,739	135,500	1.257706%	1,704	$35	2.07%	0.00%
RT	Residence (farm) - Dawn	179,250	1.283710%	2,301	179,250	1.257706%	2,254	$47	2.07%	0.00%
RT	Residence (farm) - Euphemia	175,300	1.283710%	2,250	175,300	1.257706%	2,205	$46	2.07%	0.00%
FT	**Farm Tax Class**	**100,000**	**0.293982%**	**294**	**100,000**	**0.288105%**	**288**	**$6**	**2.04%**	**0.00%**
FT	50 acres vacant farmland-Dawn	329,000	0.293982%	967	329,000	0.288105%	948	$19	2.04%	0.00%
FT	50 acres vacant farmland-Euphemia	345,000	0.293982%	1,014	345,000	0.288105%	994	$20	2.04%	0.00%
CT	Commercial	67,500	3.116763%	2,104	67,500	3.074451%	2,075	$29	1.38%	0.00%
PT	Pipeline	#########	2.537076%	1,344,295	52,986,000	2.502168%	1,325,799	$18,496	1.40%	0.00%