



**COMMITTEE OF THE WHOLE
"SPECIAL" MINUTES**

Tuesday, November 14th, 2023

5:30 p.m.

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

ATTENDANCE:

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

Staff Present: Amanda Mabo, Chief Administrative Officer/Clerk
Aaron Watt, 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. AMENDMENTS/APPROVAL OF AGENDA

The Agenda was adopted as presented.

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

None at this time.

4. DELEGATIONS & PRESENTATIONS

i) 2024 Capital Budget Presentation and Discussion

The Treasurer presented the PowerPoint presentation as attached to the agenda.

Bridges

The Treasurer noted a correction to the presentation on the Bridges – Gambles Side Road - engineering. Slide 19 should read as Bridges – Gambles Side Road.

A Member asked for a confirmation on the expected lifespan of the Gambles Side Road bridge, the Treasurer confirmed the bridge should continue in operational capacity for 70 years.

Vehicles

A Member asked if it is possible to add a new line item to the Township's tax bills to indicate what portion of taxes are being applied to the Fire Department, similar to what is being done for the OPP costs.

The Treasurer confirmed that including that additional line on the tax bill is possible and will include for the 2024 bills.

Buildings

The Treasurer explained that the Chief Administrative Officer/Clerk and Public Works Manager reviewed the building condition assessments, focusing on work that needs to be done to satisfy health and safety requirements. The numbers as presented represent what is needed to remain in compliance with health and safety requirements.

The Treasurer noted a correction to the presentation on the Buildings slide. Slide 26: Municipal Office – reallocate generator should read as Municipal Office – relocate generator.

The Committee discussed the need for a fire alarm system at Maberly Rink. The Public Works Manager explained it is for the change room building as public spaces have different safety regulations than residential buildings. The Fire Chief will be consulted on the alarms prior to installation.

Recreation

A Member questioned the source of the \$20,000 being used for the Forest Trail Park kiosk, signage, and energy node. The Treasurer and Chief Administrative Officer/Clerk explained that \$10,000 was sourced from a donation from the Solar Farm, the remainder is funded from Development Charges specifically intended for this project.

Minor Capital

A Member asked for an explanation of the \$31,000 cost for the electronic timesheets/payroll module update. The Treasurer explained that nearly half of that cost is the software and setup fees, the remainder is to update the payroll system into compatibility with the new timesheet system since the financial system is over twenty years old and consultant time with our financial software provider.

A Member asked for an explanation of the Modernization Fund. The Treasurer explained that the Fund, just under \$600,000, was awarded to the Township in 2019 from the province to be used in implementing modernization and efficiency projects within the municipality. Upon receipt it went to contingency and to date most of the funds have been used with a portion still earmarked for 2024.

Council Mandated & Committed Projects for 2023

A member questioned the cost of livestreaming. The Treasurer explained that the \$20,000 presented is an estimate, and that the cost varies depending on Council's direction. If the direction is a simple video camera, costs could be lower. If direction is a sophisticated video system and video storage, costs could be much higher. A staff report will come forward with options before any funds are expensed.

The Treasurer noted a correction to the presentation on the Council Mandated & Committed Projects for 2023 – continued slide. The slide should read 2024, not 2023 and the AMP – continuation \$68,500 should read AMP – continuation \$18,500.

A Member questioned capital projects, if the budgeted amounts or grants received are not used, what becomes of the funds.

The Treasurer explained that the funds stay in reserves until the project is completed.

The Treasurer distributed additional packages:

- Tay Valley Township 10 Year Capital Plan – Reserves – *attached, page 7.*
- Tay Valley Township 10 Year Capital Plan – Reserves – With Additional Reserve Contribution From Growth ~ \$85,000 – *attached, page 9.*

Tay Valley Township 10 Year Capital Plan – Reserves

The Treasurer emphasized:

- that the totals as highlighted do not include building costs
- that the breakdown is intended to show that buildings are a significant variable in the 10 Year Capital Plan
- that larger decisions will have to be made in 2024, including the future of community halls
- one (1) grant or project deferral can have a significant affect on the 10 Year Capital Plan
- that the future of funding and grants is unpredictable

The Treasurer presented that the Township has the potential to see an additional \$85,000 in growth and recommended Council to direct all growth funds received to the Bridge Construction Reserve in order to improve financial stability in the future. The Committee agreed with this recommendation.

A Member questioned what factors drove the differences between the 10 Year Capital Plan as presented on September 11, 2023, and those being presented tonight. The Treasurer explained that including, or excluding, the capital costs of buildings can make the difference. But was unable to provide specifics on the spot.

A Member asked if additional growth is a definite, the Treasurer indicated that such information will be available for the December 2023 Committee of the Whole meeting.

The Committee discussed various ways to reduce overall capital costs including delaying the Zoning By-Law Review, the Growth Management Study and the Economic Development and Tourism Action Plan.

Staff explained that the Comprehensive Zoning By-Law Review is a legislated requirement and must be completed within three years of adoption of an Official Plan or an amendment to that plan. The Growth Management Study is required to determine whether Council wants more growth in the Township, what rate that growth should be and where it should be located. The Economic Development and Tourism Action Plan will set the course for the next five to ten years on what economic development and tourism should look like for the Township. Each of these projects will have a staff report come forward to Council.

The Committee agreed to leave the capital budget as is with staff reports for the Economic Development and Tourism Action Plan and live streaming to be discussed by Council prior to any action on these items being taken.

Staff also noted that if the Province moved forward with phase-in that would assist the Township with taxation revenue and would offset the operating budget increase.

The Planner proposed a letter from the Reeve to the Minister of Finance, Rural Ontario Municipal Association (ROMA), and related associations indicating the amount of funds not received by the Township because of phase-in having not been done. Because of the lack of phase-in, Townships are struggling to maintain their budgets.

The Committee deferred that suggestion to the next meeting of Council with direction to staff to draft the letter for discussion.

ii) **2024 Operating Budget Update**

The Treasurer distributed additional package:

- Tay Valley Township 2024 Budget – Impacts on Levy – *attached, page 12.*

The Treasurer concluded the presentation with slide 43, Impact on Residential Taxes, emphasizing the average overall monthly and annual increase to property tax payments. As indicated, over half of Township residents have a residential tax assessment of \$300,000 or less, resulting in an increase of \$6.11 monthly, or \$73.74 annually.

62% of the residential properties are assessed at less than 300,000 (which is the number that has been used the most as a comparator in the budget presentations).

<u>Category</u>	<u># residential prop</u>	<u>% of total</u>	<u>cumulative %</u>
under 150,000	261 properties	8%	8%
150,001 - 200,000	494 properties	14%	22%
200,001 - 250,000	779 properties	23%	45%
250,001-300,000	589 properties	17%	62%
300,001-400,000	684 properties	20%	82%
400,001-500,000	315 properties	9%	91%
over 500,000	317 properties	9%	100%

The Committee discussed additional ways of reducing overall costs with respect of reducing the levy further:

- remove the Perth and District Chamber of Commerce grant, \$1500
- remove the Recreation Casual Position, \$5050

With the agreement that the contributions of \$1,200 continue to be applied to the Maberly Agricultural Society and ABC Hall, for a total of \$2400 for 2024 but that staff give notice to terminate those contracts and the organizations be informed that they can apply for a community grant for the 2025 budget.

Upon quick calculation, the Treasurer reported that the above changes reduced the levy to 4.7%.

Members discussed further reduction of costs, including the rental of large equipment rather than purchase, and the costs of meals provided on meeting nights.

The Chief Administrative Officer/Clerk explained that the provision of meals for staff is a condition of existing employment agreements, and that individual Members of Council can opt out if they do not wish to participate. Members discussed the merits and costs of the meals. Members expressed support for provision of meals for staff as required but are sensitive to reducing costs where possible. The Committee requested the Treasurer gather more information on the costs of meals and bring it back to the December 2023 Committee of the Whole meeting for discussion.

5. ADJOURNMENT

The Committee adjourned at 8:01 p.m.


Chairperson


Deputy Clerk

TAY VALLEY TOWNSHIP

10 YEAR CAPITAL PLAN

RESERVES

2023 TO 2033

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Vehicles & Equipment = Roads Equipment + New Infrastructure										
Opening	713,770	291,574	388,675	147,849	(77,634)	(182,187)	202,037	(7,650)	166,367	(32,745)
Annual Contribution	315,804	328,436	341,574	355,237	369,446	384,224	399,593	415,577	432,200	449,488
Annual Spending	(738,000)	(231,336)	(582,400)	(580,719)	(474,000)	0	(609,280)	(241,560)	(631,312)	(819,000)
Closing	291,574	388,675	147,849	(77,634)	(182,187)	202,037	(7,650)	166,367	(32,745)	(402,257)
Bridge Construction										
Opening	410,068	103,280	(308,193)	(353,672)	(69,869)	78,855	175,093	(309,166)	24,671	233,849
Annual Contribution	266,428	277,085	288,169	299,696	311,683	324,151	337,117	350,601	364,625	379,210
Annual Spending	(573,216)	(688,559)	(333,648)	(15,892)	(162,960)	(227,912)	(821,376)	(16,764)	(155,448)	0
Closing	103,280	(308,193)	(353,672)	(69,869)	78,855	175,093	(309,166)	24,671	233,849	613,059
Road Construction (Paved & Gravel)										
Opening	881,590	295,051	436,163	581,716	127,233	108,043	(461,323)	(644,403)	(742,616)	(358,494)
Annual Contribution	823,070	855,993	890,232	925,842	962,875	1,001,390	1,041,446	1,083,104	1,126,428	1,171,485
Annual Spending	(1,409,609)	(714,881)	(744,680)	(1,380,324)	(982,065)	(1,570,757)	(1,224,525)	(1,181,317)	(742,307)	(766,127)
Closing	295,051	436,163	581,716	127,233	108,043	(461,323)	(644,403)	(742,616)	(358,494)	46,864
Waste = Waste Site										
Opening	22,709	1,695	7,297	13,122	19,181	(23,718)	(17,165)	(62,830)	(109,862)	(102,490)
Annual Contribution	5,386	5,602	5,826	6,059	6,301	6,553	6,815	7,088	7,371	7,666
Annual Spending	(26,400)	0	0	0	(49,200)	0	(52,480)	(54,120)	0	0
Closing	1,695	7,297	13,122	19,181	(23,718)	(17,165)	(62,830)	(109,862)	(102,490)	(94,824)
Land Improvements = Recreation Capital										
Opening	188,268	204,144	224,501	166,250	102,971	67,696	90,857	83,184	75,764	68,687
Annual Contribution	44,516	46,297	48,149	50,075	52,078	54,161	56,327	58,580	60,923	63,360
Annual Spending	(28,640)	(25,940)	(106,400)	(113,353)	(87,353)	(31,000)	(64,000)	(66,000)	(68,000)	(70,000)
Closing	204,144	224,501	166,250	102,971	67,696	90,857	83,184	75,764	68,687	62,048
Other Assets = Office Equip + Official Plan/Zoning Reserves + Election+ Asset Management+ IT										
Opening	111,622	74,365	112,133	41,916	(32,203)	28,088	(66,817)	(23,279)	55,449	157,918
Annual Contribution	74,873	77,868	80,983	84,222	87,591	91,094	94,738	98,528	102,469	106,568
Annual Spending	(112,130)	(40,100)	(151,200)	(158,340)	(27,300)	(186,000)	(51,200)	(19,800)	0	0
Closing	74,365	112,133	41,916	(32,203)	28,088	(66,817)	(23,279)	55,449	157,918	264,485
TOTALS with Federal Gas Tax & Development Charges NOT included and no Buildings										
Opening	2,328,027	970,110	860,575	597,180	69,681	76,777	(77,318)	(964,143)	(530,226)	(33,276)
Annual Contribution	1,530,078	1,591,281	1,654,932	1,721,129	1,789,975	1,861,574	1,936,037	2,013,478	2,094,017	2,177,778
Annual Spending	(2,887,995)	(1,700,816)	(1,918,328)	(2,248,628)	(1,782,878)	(2,015,669)	(2,822,861)	(1,579,561)	(1,597,067)	(1,655,127)
Closing	970,110	860,575	597,180	69,681	76,777	(77,318)	(964,143)	(530,226)	(33,276)	489,376

Buildings = Township Office/Garage + Burgess Hall/Garage + Sherbrooke Garage + Salt Sheds + Maberley Hall

Opening	355,685	334,615	(39,977)	(102,471)	(266,213)	(523,110)	(673,613)	(694,593)	(758,811)	(1,095,109)
Annual Contribution	35,230	36,639	38,105	39,629	41,214	42,863	44,577	46,360	48,215	50,143
Annual Spending	(56,300)	(411,232)	(100,598)	(203,371)	(298,111)	(193,366)	(65,556)	(110,579)	(384,513)	(370,306)
Closing	334,615	(39,977)	(102,471)	(266,213)	(523,110)	(673,613)	(694,593)	(758,811)	(1,095,109)	(1,415,272)

TOTALS with Federal Gas Tax & Development Charges NOT included and with Buildings

Opening	2,683,712	1,304,725	820,598	494,709	(196,533)	(446,333)	(750,931)	(1,658,736)	(1,289,038)	(1,128,385)
Annual Contribution	1,565,308	1,627,920	1,693,037	1,760,758	1,831,189	1,904,436	1,980,614	2,059,838	2,142,232	2,227,921
Annual Spending	(2,944,295)	(2,112,048)	(2,018,926)	(2,451,999)	(2,080,990)	(2,209,034)	(2,888,418)	(1,690,140)	(1,981,579)	(2,025,432)
Closing	1,304,725	820,598	494,709	(196,533)	(446,333)	(750,931)	(1,658,736)	(1,289,038)	(1,128,385)	(925,896)

TAY VALLEY TOWNSHIP

**10 YEAR CAPITAL PLAN
2023 TO 2033**

RESERVES - WITH ADDITIONAL RESERVE CONTRIBUTION FROM GROWTH ~ \$85,000

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Vehicles & Equipment = Roads Equipment + New Infrastructure										
Opening	713,770	291,574	388,675	147,849	(77,634)	(182,187)	202,037	(7,650)	166,367	(32,745)
Annual Contribution	315,804	328,436	341,574	355,237	369,446	384,224	399,593	415,577	432,200	449,488
Annual Spending	(738,000)	(231,336)	(582,400)	(580,719)	(474,000)	0	(609,280)	(241,560)	(631,312)	(819,000)
Closing	291,574	388,675	147,849	(77,634)	(182,187)	202,037	(7,650)	166,367	(32,745)	(402,257)
Bridge Construction										
Opening	410,068	188,280	(134,793)	(88,336)	291,081	539,242	738,896	362,189	807,881	1,133,386
Annual Contribution	351,428	365,485	380,105	395,309	411,121	427,566	444,669	462,456	480,954	500,192
Annual Spending	(573,216)	(688,559)	(333,648)	(15,892)	(162,960)	(227,912)	(821,376)	(16,764)	(155,448)	0
Closing	188,280	(134,793)	(88,336)	291,081	539,242	738,896	362,189	807,881	1,133,386	1,633,578
Road Construction (Paved & Gravel)										
Opening	881,590	295,051	436,163	581,716	127,233	108,043	(461,323)	(644,403)	(742,616)	(358,494)
Annual Contribution	823,070	855,993	890,232	925,842	962,875	1,001,390	1,041,446	1,083,104	1,126,428	1,171,485
Annual Spending	(1,409,609)	(714,881)	(744,680)	(1,380,324)	(982,065)	(1,570,757)	(1,224,525)	(1,181,317)	(742,307)	(766,127)
Closing	295,051	436,163	581,716	127,233	108,043	(461,323)	(644,403)	(742,616)	(358,494)	46,864
Waste = Waste Site										
Opening	22,709	1,695	7,297	13,122	19,181	(23,718)	(17,165)	(62,830)	(109,862)	(102,490)
Annual Contribution	5,386	5,602	5,826	6,059	6,301	6,553	6,815	7,088	7,371	7,666
Annual Spending	(26,400)	0	0	0	(49,200)	0	(52,480)	(54,120)	0	0
Closing	1,695	7,297	13,122	19,181	(23,718)	(17,165)	(62,830)	(109,862)	(102,490)	(94,824)
Land Improvements = Recreation Capital										
Opening	188,268	204,144	224,501	166,250	102,971	67,696	90,857	83,184	75,764	68,687
Annual Contribution	44,516	46,297	48,149	50,075	52,078	54,161	56,327	58,580	60,923	63,360
Annual Spending	(28,640)	(25,940)	(106,400)	(113,353)	(87,353)	(31,000)	(64,000)	(66,000)	(68,000)	(70,000)
Closing	204,144	224,501	166,250	102,971	67,696	90,857	83,184	75,764	68,687	62,048
Other Assets = Office Equip + Offical Plan/Zoning Reserves + Election+ Asset Management+ IT										
Opening	111,622	74,365	112,133	41,916	(32,203)	28,088	(66,817)	(23,279)	55,449	157,918
Annual Contribution	74,873	77,868	80,983	84,222	87,591	91,094	94,738	98,528	102,469	106,568
Annual Spending	(112,130)	(40,100)	(151,200)	(158,340)	(27,300)	(186,000)	(51,200)	(19,800)	0	0
Closing	74,365	112,133	41,916	(32,203)	28,088	(66,817)	(23,279)	55,449	157,918	264,485
TOTALS with Federal Gas Tax & Development Charges NOT included and no Buildings										
Opening	2,328,027	1,055,110	1,033,975	862,516	430,630	537,164	486,485	(292,788)	252,983	866,262
Annual Contribution	1,615,078	1,679,681	1,746,868	1,816,743	1,889,413	1,964,989	2,043,589	2,125,332	2,210,345	2,298,759
Annual Spending	(2,887,995)	(1,700,816)	(1,918,328)	(2,248,628)	(1,782,878)	(2,015,669)	(2,822,861)	(1,579,561)	(1,597,067)	(1,655,127)
Closing	1,055,110	1,033,975	862,516	430,630	537,164	486,485	(292,788)	252,983	866,262	1,509,895

Buildings = Township Office/Garage + Burgess Hall/Garage + Sherbrooke Garage + Salt Sheds + Maberley Hall

Opening	355,685	334,615	(39,977)	(102,471)	(266,213)	(523,110)	(673,613)	(694,593)	(758,811)	(1,095,109)
Annual Contribution	35,230	36,639	38,105	39,629	41,214	42,863	44,577	46,360	48,215	50,143
Annual Spending	(56,300)	(411,232)	(100,598)	(203,371)	(298,111)	(193,366)	(65,556)	(110,579)	(384,513)	(370,306)
Closing	334,615	(39,977)	(102,471)	(266,213)	(523,110)	(673,613)	(694,593)	(758,811)	(1,095,109)	(1,415,272)

TOTALS with Federal Gas Tax & Development Charges NOT included and with Buildings

Opening	2,683,712	1,389,725	993,998	760,045	164,417	14,054	(187,129)	(987,381)	(505,828)	(228,847)
Annual Contribution	1,650,308	1,716,320	1,784,973	1,856,372	1,930,627	2,007,852	2,088,166	2,171,692	2,258,560	2,348,903
Annual Spending	(2,944,295)	(2,112,048)	(2,018,926)	(2,451,999)	(2,080,990)	(2,209,034)	(2,888,418)	(1,690,140)	(1,981,579)	(2,025,432)
Closing	1,389,725	993,998	760,045	164,417	14,054	(187,129)	(987,381)	(505,828)	(228,847)	94,623

TAY VALLEY TOWNSHIP				
2024 BUDGET - IMPACTS ON LEVY				
		% Impact on Levy	Impact on \$300K assessed HH	
Proposed Levy Increase from 2023 Budget - Nov 7/23	357,671	5.41%	79.67	
Decisions that did impact levy				
Eliminate Donation in lieu of Christmas Cards	(500)	-0.01%	79.56	
Reduction in YAK contribution	(2,000)	-0.03%	79.11	
Increase in Investment Income	(10,000)	-0.15%	76.84	
Eliminate the production of the 2024 Tay Valley Guide	(13,500)	-0.20%	73.78	
Reduce Council Training & Conferences	(4,000)	-0.06%	72.87	
Total	(30,000)	-0.45%		
			4.96%	72.87
Considerations added				
Increasing the Hospital Request	2,056	0.03%	73.34	
Total	2,056	0.03%		
			4.99%	73.34
Decisions that did not impact levy				
Private Unassumed Roads (PUR) Contractor - \$15,000 within operating budget but being covered by Contingency Reserve				
Proposed Levy Increase from 2023 Budget - Nov 7/23	359,727	4.99%	73.34	
Operational changes - by Staff				
Increase in IT contracted services re: cyber security	5,000	0.08%	74.46	
Total	5,000	0.08%		
Proposed Levy Increase from 2023 Budget - Nov 7/23	364,727	5.06%	74.46	
* Additional Considerations - new information				
Recreation Casual Position - previous number (\$11,775) was calculated incorrectly, correct dollar amount for request is \$5,050 which would be 0.08% levy increase	5,050	0.08%	75.60	
Eliminate Perth & District Chamber of Commerce grant	(1,500)	-0.02%	70.22	
Eliminate Maberly Agricultural Society rent	(1,200)	-0.02%	69.95	
Eliminate ABC Hall rent	(1,200)	-0.02%	69.68	
Community Services Coordinator - reducing the budgeted amount from a full 12 months down to 9 months (a reduction of 3 months) due to not likely hiring that position until April of 2024	(22,300)	-0.34%	64.63	
Total	(21,150)	-0.32%		
Proposed Levy Increase from 2023 Budget - Nov 7/23	343,577	4.74%	64.63	