



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH  
JANUARY 17, 2024 PUBLIC INFORMATION MEETING  
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION &  
IN-PERSON AT THE MUNICIPAL OFFICE –  
7404 WELLINGTON RF 34, PUSLINCH

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## AGENDA

**DATE:** Wednesday January 17, 2024

**PUBLIC INFORMATION MEETING:** 7:00 P.M.

### **Order of Business:**

1. **Call the Meeting to Order**
2. **Roll Call**
3. **Moment of Reflection**
4. **Confirmation of the Agenda ≠**
5. **Disclosure of Pecuniary Interest & the General Nature Thereof**
6. **2024 Proposed Budget Public Information Meeting**  
Presentation by Mary Hasan, Director of Finance/Treasurer  
(Circulated under separate cover)
7. **Adjournment**

TOWNSHIP OF  
**PUSLINCH**  
EST. 1850

# 2024 Proposed Budget Public Meeting

January 17, 2024



# Tonight we will discuss...

1. The budget process.
2. What do property taxes pay for in the Township?
3. How the budget has changed from 2023
4. The impacts of the proposed budget on taxpayers
5. What is included in the operating budget
6. The 2024 Capital Budget and Long-Term Forecast
7. The Township's Discretionary and Restricted Reserves
8. Engagement opportunities
9. Feedback from the public.

# Where are we in the budget process?

- September to December 2023 – Budget Development by the Senior Leadership Team
- September 6, 2023 - Budget Process and Service Level Review – Direction to Staff
- September 27, 2023 – Public Information Meeting - User Fees and Charges
- August 21, 2023 to October 6, 2023 - EngagePuslinch.ca Survey - User Fees
- October 25, 2023 – Present 1st Draft of Capital Budget to Council
- December 13, 2023 – Present 1st Draft of Operating Budget to Council
- December 22, 2023 to January 31, 2024 at 12:00 p.m. - EngagePuslinch.ca Survey - Budget
- January 10, 2024 – Present 2<sup>nd</sup> Draft of Capital/Operating Budget to Council
- **January 17, 2024 – Public Information Meeting – Budget Input**
- February 2024 - Council Adoption of 2024 Budget

# Property Tax Allocations

For each dollar of property taxes collected for the median/typical property in the Township, the Township receives the following allocations:

Description	Residential	Farmland	Commercial	Industrial
Township of Puslinch	18%	18%	13%	15%
County of Wellington	67%	67%	47%	55%
Boards of Education	15%	15%	40%	30%
Total	100%	100%	100%	100%

# Property Tax Allocations

	2023 Approved		2024 Proposed	
	Tax Levy	% Share	Tax Levy	% Share
Total Capital Tax Levy	\$1,311,000	26%	\$1,334,875	25%
Total Operating Tax Levy	\$3,687,530	74%	\$4,024,046	75%
<b>Total Municipal Tax Levy</b>	<b>\$4,998,530</b>	<b>100%</b>	<b>\$5,358,921</b>	<b>100%</b>

- 75% of the Township's proposed tax levy is funding the operating budget.
- 25% of the Township's proposed tax levy is funding the capital budget.

# What services does the Township provide?

- Parks and Recreation
  - Parks, Optimist Recreation Centre and Puslinch Community Centre
- Fire and Rescue Services
- Public Works (Roads and Related Services)
- By-law Enforcement
- Planning and Development
- Source Water Protection
- Building Services
- General Government
  - Includes: Council and Committees, Election, Corporate costs and Finance

Proposed Budget Results in a Total Tax Levy Increase of \$360,391. Based on the 2024 Returned Assessment Roll, approximately each additional \$53,500 of taxes levied results in a 1% tax rate increase for the Township portion of taxes.

	2023 Approved	2024 Proposed	\$ Change from 2023
Total Capital Tax Levy	\$1,311,000	\$1,334,875	\$23,875
Total Operating Tax Levy	\$3,687,530	\$4,024,046	\$336,516
<b>Total Municipal Tax Levy</b>	<b>\$4,998,530</b>	<b>\$5,358,921</b>	<b>\$360,391</b>



# The Change in the Operating Tax Levy Relates To:

- **Mandated Internally through Council Approved Policy or Previous Council Direction**
  - Cost of Living Adjustment of 4.0% (partial tax levy impact due to building funding).
  - Salary grid movements (partial tax levy impact due to building funding).
  - Addition of the following full-time positions which have a nominal tax levy impact given the positions are funded through various funding sources (ie. reserves, increased recoveries, decreased expenditures, etc.):
    - Junior Planner
    - Building Services Technician
    - Fire Chief
    - Facility Operator
  - Permanent base budget increases approved at the December 13, 2023 Council Meeting.
  - Increase in contract service costs related to:
    - Cloudpermit software for Planning and By-law (partial tax levy impact due to building funding)
    - Animal Control Services Agreement
  - Increase in tree maintenance program costs.
  - Further phasing of the Cambridge Fire Services Contract.
  - Increase in Community Grants.
  - Increase in user fees and charges rates (this results in a tax levy decrease).
  - Recognition of savings regarding the aquifer study, winter maintenance discretionary reserve contribution, and insurance contingency discretionary reserve contribution (this results in a tax levy decrease).

# The Change in the Operating Tax Levy Relates To:

- **Mandated Externally through Legislation, Other Agencies, or Current Economic Trends**

- Increase in Ontario Minimum Wage.
- Increase in mandatory employee benefit cost employer contribution rates (ie. EI, CPP, etc.) and other group benefit costs (partial tax levy impact due to building funding).
- Increase in City of Guelph dispatch costs primarily due to NG9-1-1.
- Increase in Guelph Junction Railway and Canadian Pacific Railway costs due to increases regulated by federal government authorities.
- Increase in fuel costs of 5% across the corporation based on actuals (partial tax levy impact due to building funding).
- Increase in conservation authorities levy payments.
- Increase in municipal insurance premium costs (partial tax levy impact due to building funding).

# The Change in the Operating Tax Levy Relates To:

- **Recommended by Township Staff**

- Increase in vehicle maintenance costs in Fire and Rescue Services based on previous year actuals.
- Increase in Fire and Rescue Services On-Call Payments (2023 budget amount was under budgeted).
- Increase in calcium and winter maintenance costs in Public Works due to increased service level responses in winter control. For calcium, an increase in gravel road dust complaints in early spring of 2023 resulted in additional loads being required.
- Increase in engineering, environmental and legal professional across the corporation to be representative of planned costs for 2024 based on previous year actuals (partial tax levy impact due to building and other recovery funding).
- Decrease in professional development, mileage, and other travel costs across the corporation to be representative of planned costs for 2024 (this results in a tax levy decrease).
- Decrease in advertising costs and office supplies and equipment costs across the corporation to be representative of planned costs for 2024 and based on previous year actuals (this results in a tax levy decrease).
- Decrease in vehicle maintenance and maintenance gravel in Public Works to be representative of planned costs for 2024 and based on previous year actuals (this results in a tax levy decrease).
- Increase in interest revenue based on three year average of actuals (this results in a tax levy decrease).
- Increase in payment in lieu of tax revenues based on the 2024 Municipal Property Assessment Corporation returned assessment roll (this results in a tax levy decrease).

# The impacts of the proposed budget on taxpayers

- When determining the tax levy requirements, the Township reviews the assessment change (determined by the Municipal Property Assessment Corporation) of the median/typical property to ensure that the tax levy change is reasonable.
- The 2024 returned assessment roll has resulted in little to no assessment changes due to the Province's continued postponement of the 2024 assessment update as a result of the COVID-19 pandemic.
- There is however new assessment growth. The Township's 2024 new weighted assessment growth is approximately 2.99% or \$81.3M (ie. new construction and renovations).
- If there had not been any new assessment growth in the Township, the proposed 2024 budget would have resulted in a Township tax increase of 7.21% and \$81 and a blended tax increase of 4.38% and \$268 on the median/typical single family home.

# The impacts of the proposed budget on taxpayers

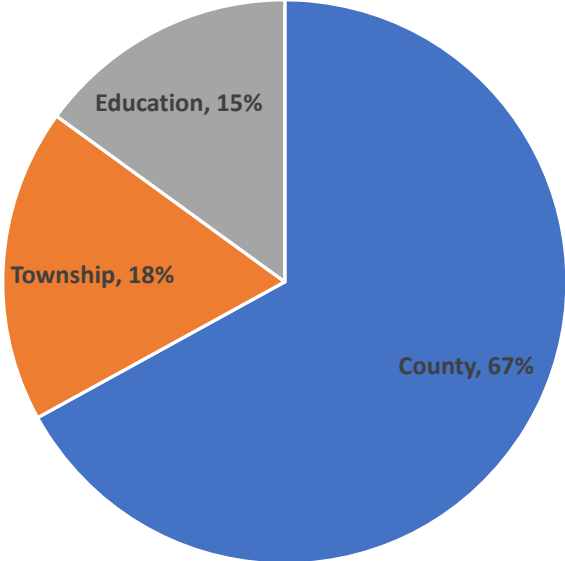
- The following slides provide the impact of the proposed tax levy to the following median/typical property tax classes:
  - Single Family Home
  - Farmland Property
  - Small Retail Commercial Property
  - Standard Industrial Property
- Note that the Township and County Tax Rate is preliminary until the County Tax Policy is adopted by County Council. The County's proposed budget is scheduled to be approved in January 2024. The Education Tax Rates will be finalized through Regulation at a future date.

Proposed Budget Results in a Township Tax Increase of 4.10% and \$46 and  
a Blended Tax Increase of 3.81% and \$233 on the  
Median/Typical Single Family Home  
(2023 Assessment - \$615,000; 2024 Assessment - \$615,000)

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
<b>Median Assessment</b>		<b>\$615,000</b>	<b>\$615,000</b>	<b>\$0</b>	<b>0.00%</b>
Yearly Township Taxes	18%	\$1,130	\$1,176	\$46	4.10%
Yearly County Taxes	67%	\$4,052	\$4,239	\$187	4.61%
Yearly Education Taxes	15%	\$941	\$941	\$0	0.00%
<b>Yearly Blended Taxes</b>	<b>100%</b>	<b>\$6,123</b>	<b>\$6,357</b>	<b>\$233</b>	<b>3.81%</b>
Yearly Township Taxes per \$100K Assessment		\$184	\$191	\$8	4.10%
<b>Yearly Blended Taxes per \$100K Assessment</b>		<b>\$996</b>	<b>\$1,034</b>	<b>\$38</b>	<b>3.81%</b>

# % of Total Tax Bill for Median/Typical Single Family Home

% Allocations



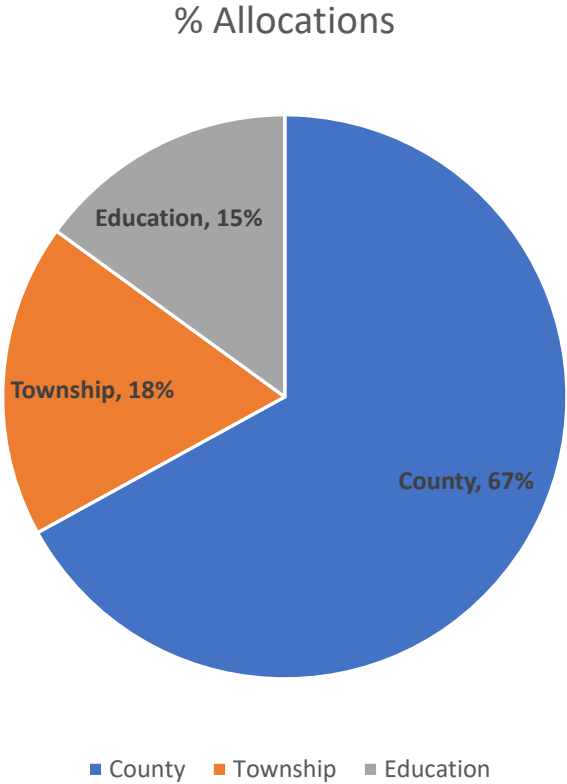
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Proposed Budget Results in a Township Tax Increase of 4.10% and \$12 and  
a Blended Tax Increase of 3.81% and \$62 on the  
Median/Typical Farmland Property  
(2023 Assessment - \$648,600; 2024 Assessment - \$648,600)

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
<b>Median Assessment</b>		<b>\$648,600</b>	<b>\$648,600</b>	<b>\$0</b>	<b>0.00%</b>
Yearly Township Taxes	18%	\$298	\$310	\$12	4.10%
Yearly County Taxes	67%	\$1,068	\$1,118	\$49	4.61%
Yearly Education Taxes	15%	\$248	\$248	\$0	0.00%
<b>Yearly Blended Taxes</b>	<b>100%</b>	<b>\$1,614</b>	<b>\$1,676</b>	<b>\$62</b>	<b>3.81%</b>
Yearly Township Taxes per \$100K Assessment		\$46	\$48	\$2	4.10%
<b>Yearly Blended Taxes per \$100K Assessment</b>		<b>\$249</b>	<b>\$258</b>	<b>\$9</b>	<b>3.81%</b>



# % of Total Tax Bill for Median/Typical Farmland Property

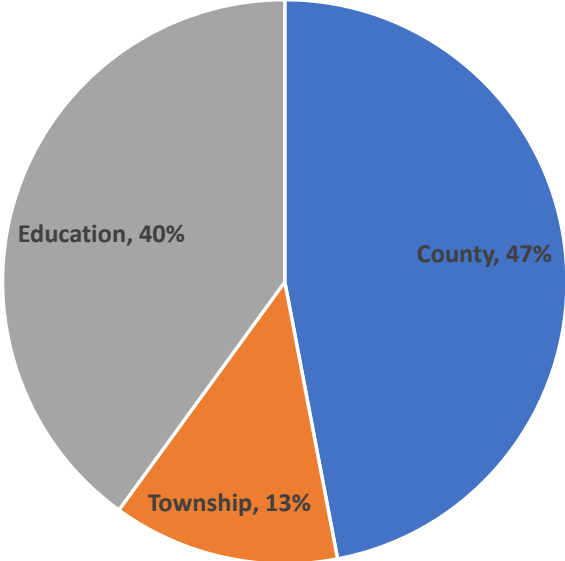


Proposed Budget Results in a Township Tax Increase of 4.10% and \$59 and  
a Blended Tax Increase of 2.65% and \$296 on the  
**Median/Typical Small Retail Commercial Property**  
**(2023 Assessment - \$523,000; 2024 Assessment - \$523,000)**

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
<b>Median Assessment</b>		<b>\$523,000</b>	<b>\$523,000</b>	<b>\$0</b>	<b>0.00%</b>
Yearly Township Taxes	13%	\$1,433	\$1,491	\$59	4.10%
Yearly County Taxes	47%	\$5,138	\$5,375	\$237	4.61%
Yearly Education Taxes	40%	\$4,602	\$4,602	\$0	0.00%
<b>Yearly Blended Taxes</b>	<b>100%</b>	<b>\$11,173</b>	<b>\$11,469</b>	<b>\$296</b>	<b>2.65%</b>
Yearly Township Taxes per \$100K Assessment		\$274	\$285	\$11	4.10%
<b>Yearly Blended Taxes per \$100K Assessment</b>		<b>\$2,136</b>	<b>\$2,193</b>	<b>\$57</b>	<b>2.65%</b>

# % of Total Tax Bill for **Median/Typical Small Retail Commercial Property**

% Allocations



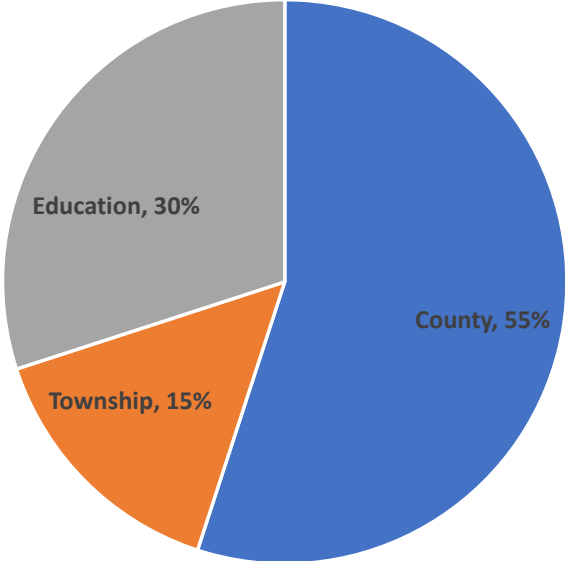
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Proposed Budget Results in a Township Tax Increase of 4.10% and \$241 and a Blended Tax Increase of 3.14% and \$1,213 on the **Median/Typical Standard Industrial Property** **(2023 Assessment - \$1,332,000; 2024 Assessment - \$1,332,000)**

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
<b>Median Assessment</b>		<b>\$1,332,000</b>	<b>\$1,332,000</b>	<b>\$0</b>	<b>0.00%</b>
Yearly Township Taxes	15%	\$5,873	\$6,114	\$241	4.10%
Yearly County Taxes	55%	\$21,065	\$22,037	\$972	4.61%
Yearly Education Taxes	30%	\$11,722	\$11,722	\$0	\$0.00%
<b>Yearly Blended Taxes</b>	<b>100%</b>	<b>\$38,660</b>	<b>\$39,872</b>	<b>\$1,213</b>	<b>3.14%</b>
Yearly Township Taxes per \$100K Assessment		\$441	\$459	\$18	4.10%
<b>Yearly Blended Taxes per \$100K Assessment</b>		<b>\$2,902</b>	<b>\$2,993</b>	<b>\$91</b>	<b>3.14%</b>

# % of Total Tax Bill for Median/Typical Standard Industrial Property

% Allocations



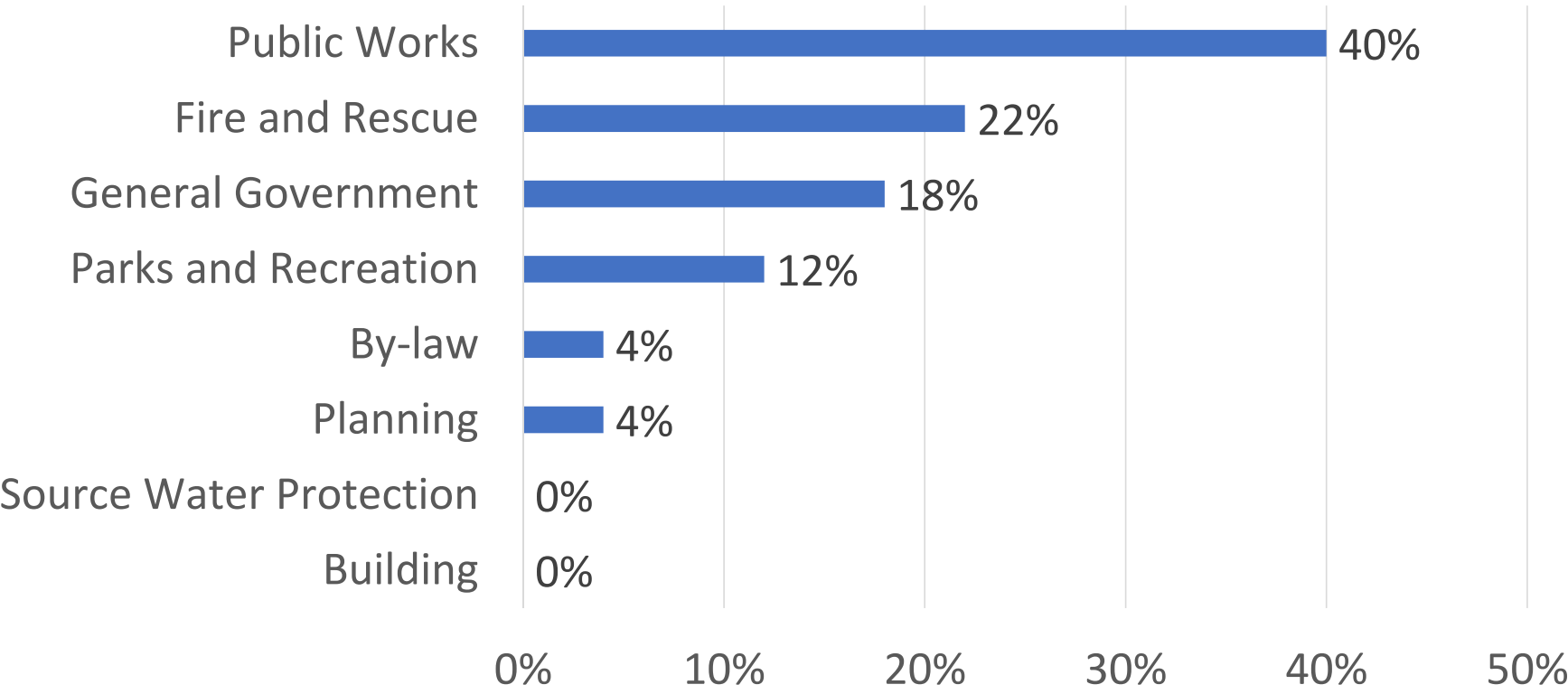
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# 2024 Proposed Operating Budget Overview

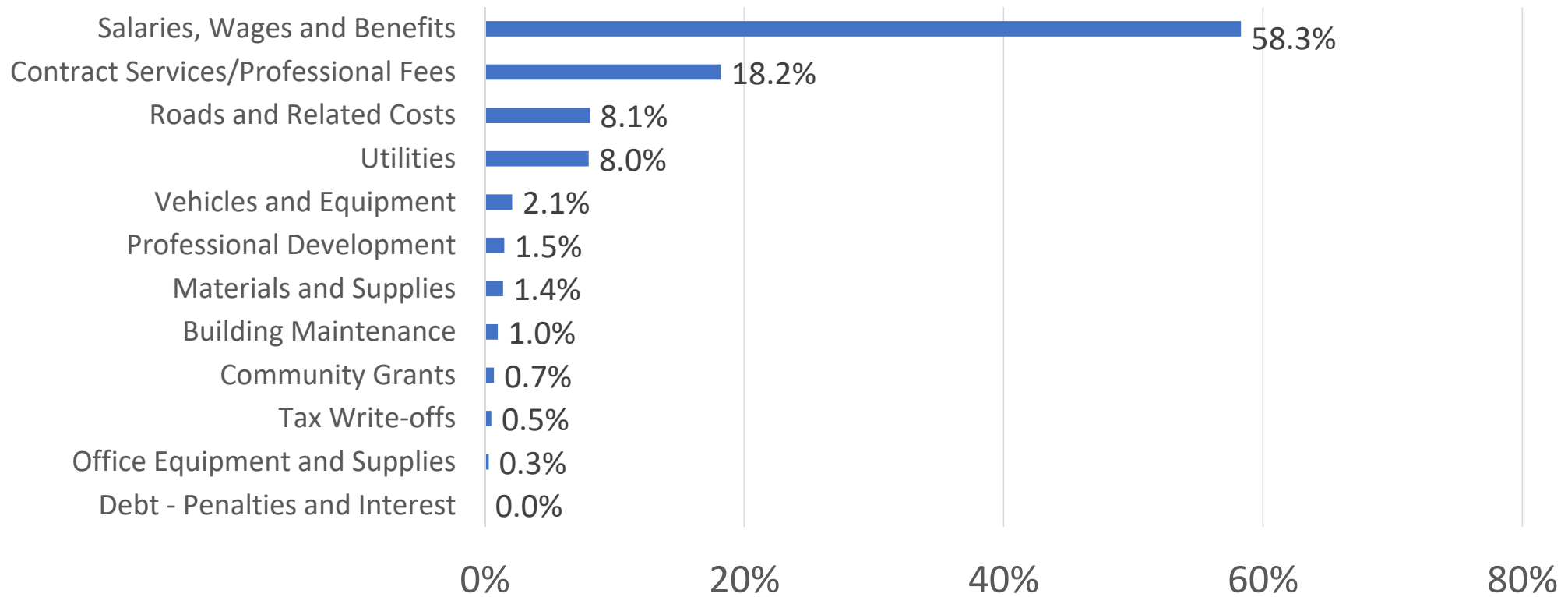
Note: a draft by-law which includes the Operating and Capital Budget details is available on the Township website.



# What share of the property tax does each service represent

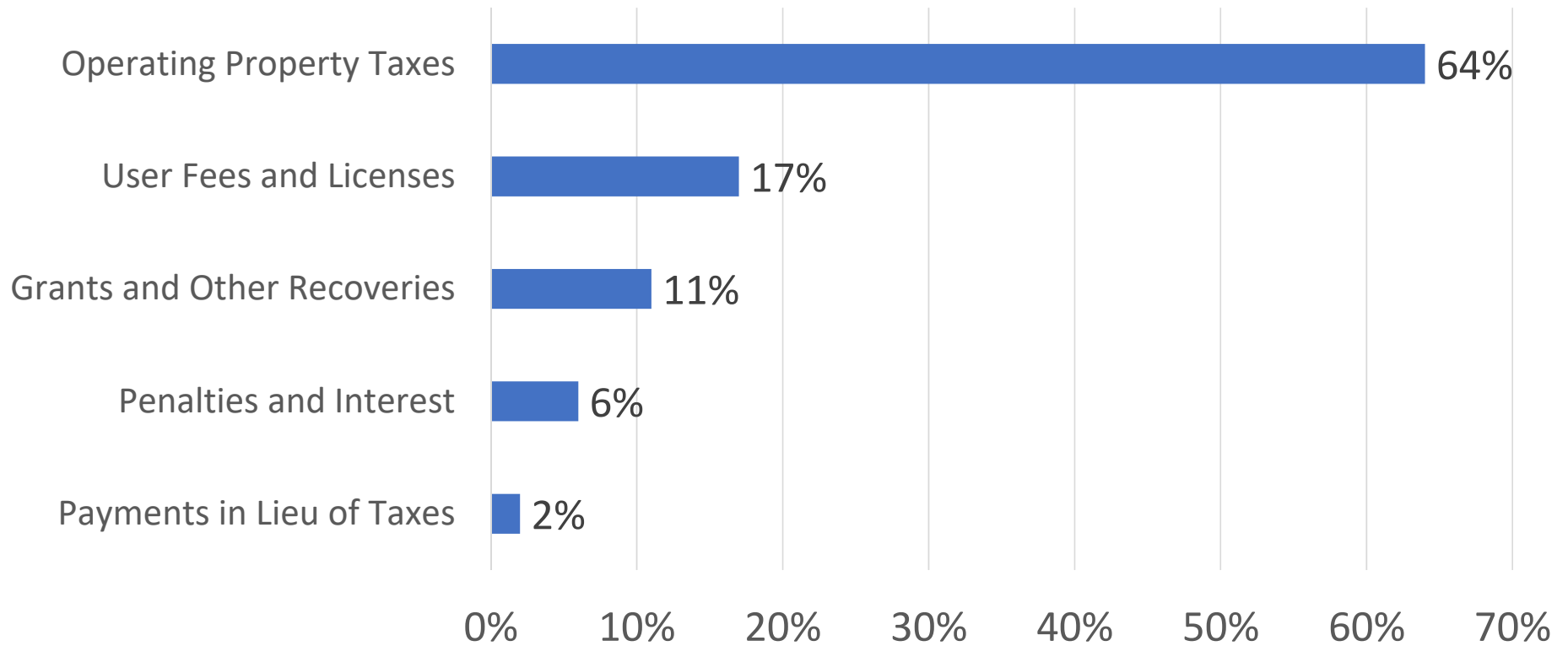


# Total Operating Expenditures by Type





# Total Operating Revenues by Type

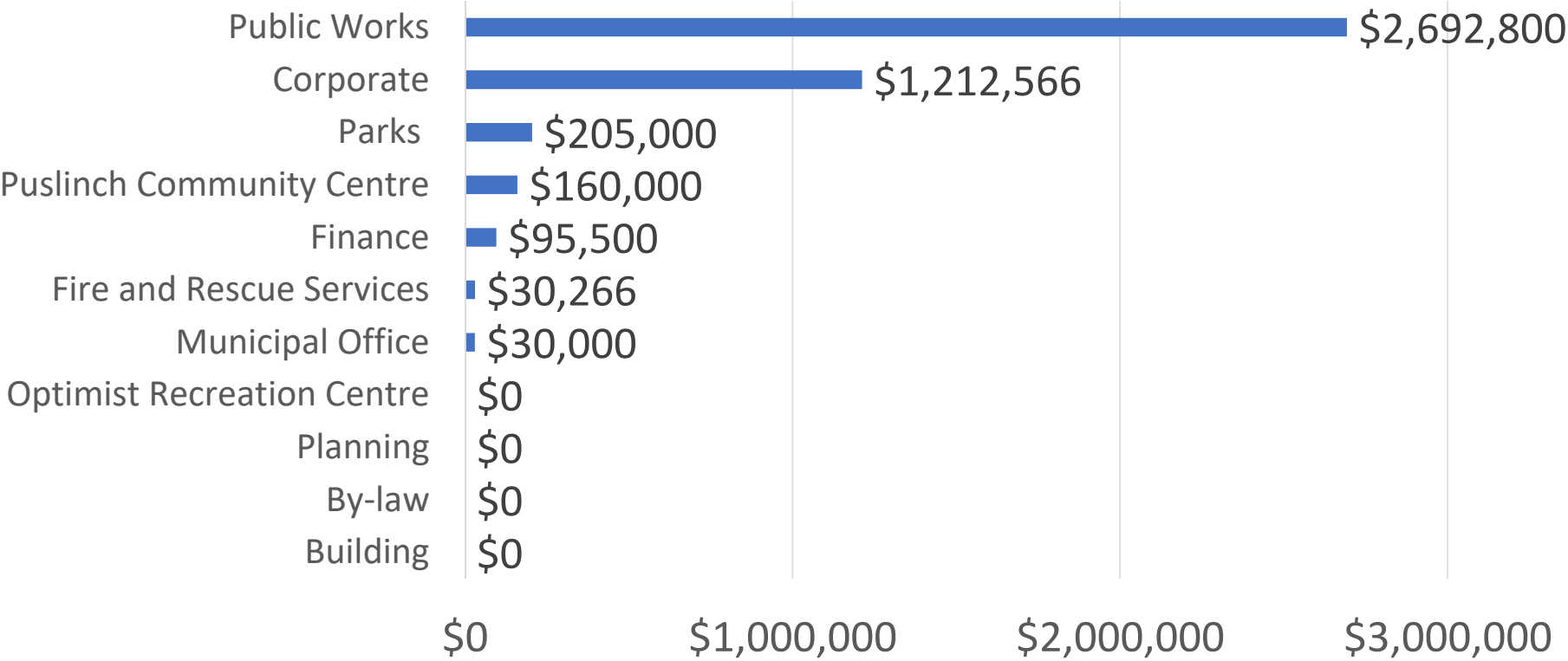


# 2024 Proposed Capital Budget and Long-Term Forecast

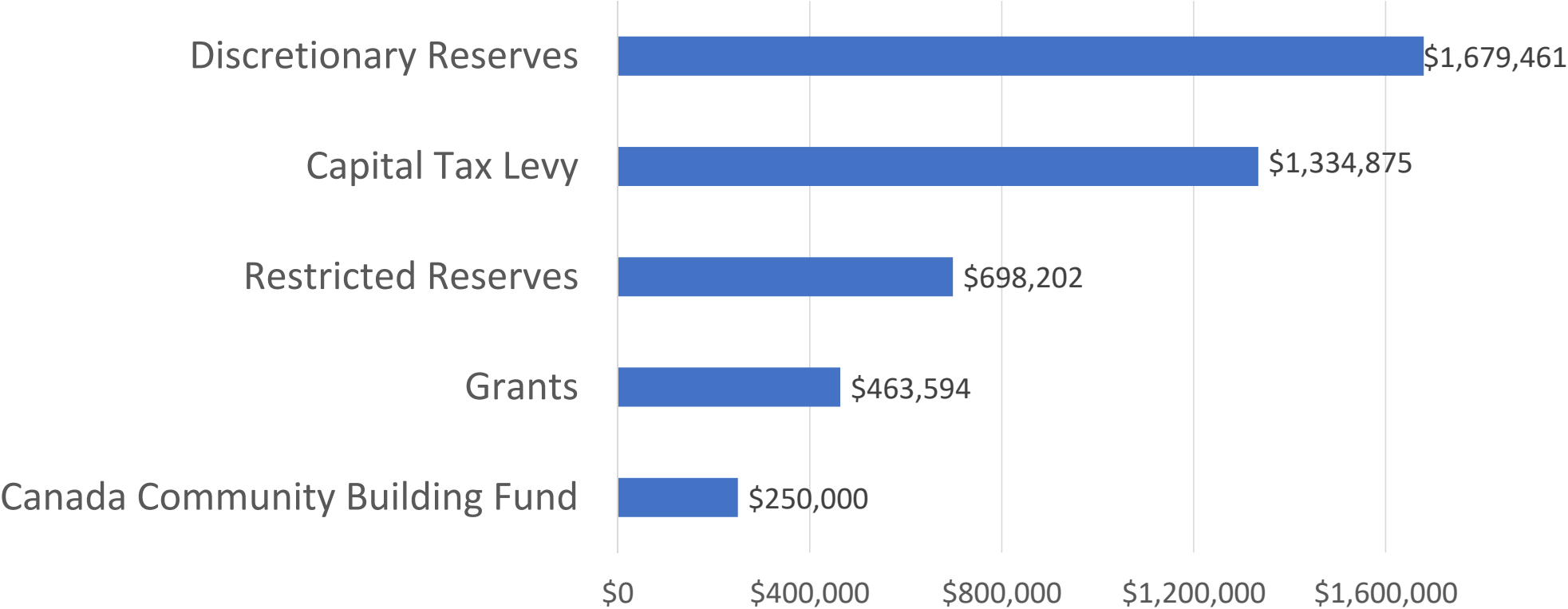
Note: a draft by-law which includes the Operating and Capital Budget details is available on the Township website.



# 2024 Capital Budget by Department



# 2024 Capital Budget by Funding Source



# 2024 Capital Budget by Department

- Public Works
  - Gravel Roads Improvement Discretionary Reserve Contribution - \$320,800
  - Watson Road South - County Road 37 (Arkell Road) to Maltby Road East - \$1,075,000
  - Gore Road - Valens Road to Concession 7 - \$445,000
  - Gore Road - Sideroad 20 South to Valens Road - \$759,000
  - Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr - \$15,000
  - Maple Leaf Lane - County Road 46 to End - \$78,000

# 2024 Capital Budget by Department

- Corporate
  - Asset Management Discretionary Reserve Contribution - \$949,075
  - Corporate Information Technology Discretionary Reserve Contribution - \$15,000
  - Compensation and Benefits Review - \$25,000
  - Computer Equipment – \$13,991
  - Regionally Significant Economic Development Study Area Phase 1 (Employment) - \$70,000
  - Administrative Studies Reserve Contribution - \$50,000
  - Migration to Microsoft 365 Implementation - \$14,500
  - Server and Network Infrastructure Replacement - \$75,000

# 2024 Capital Budget by Department

- Parks
  - Parking Lot & Associated Enhancements (curbing, entrance, and additional lighting) at the front of the Puslinch Community Centre – Capital Carryforward Project – Additional Funding of \$150,000 required in 2024
  - Pickup truck – ½ ton – Crew Cab - \$55,000

# 2024 Capital Budget by Department

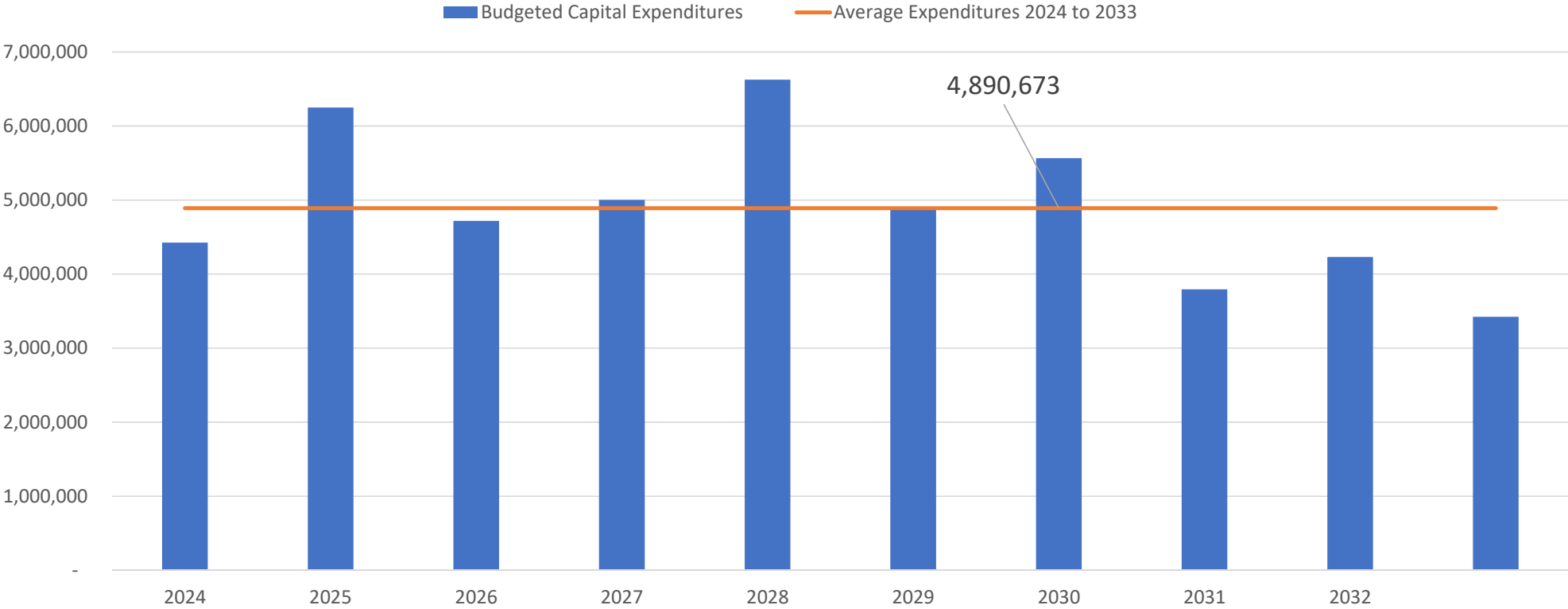
- Puslinch Community Centre
  - Replacement of UV Pure Water Treatment System - \$20,000
  - Window and Door Replacement Program - \$140,000
- Finance
  - 2024 Development Charges Background Study - \$21,000
  - Asset Management Plan and Policy Updates - \$67,000
  - 2024 Conservation and Demand Management Plan - \$7,500



# 2024 Capital Budget by Department

- Fire and Rescue Services
  - Structural Firefighter Gear - \$17,766
  - Wildland Firefighting Equipment - \$12,500
- Municipal Office
  - Municipal Administration and Operations Facility – Amount to be determined
  - Gas Fired Infra-Red Heaters in Public Works Area - \$10,000
  - Replacement of UV Pure Water Treatment System - \$20,000

# 2024 Capital Budget and Forecast

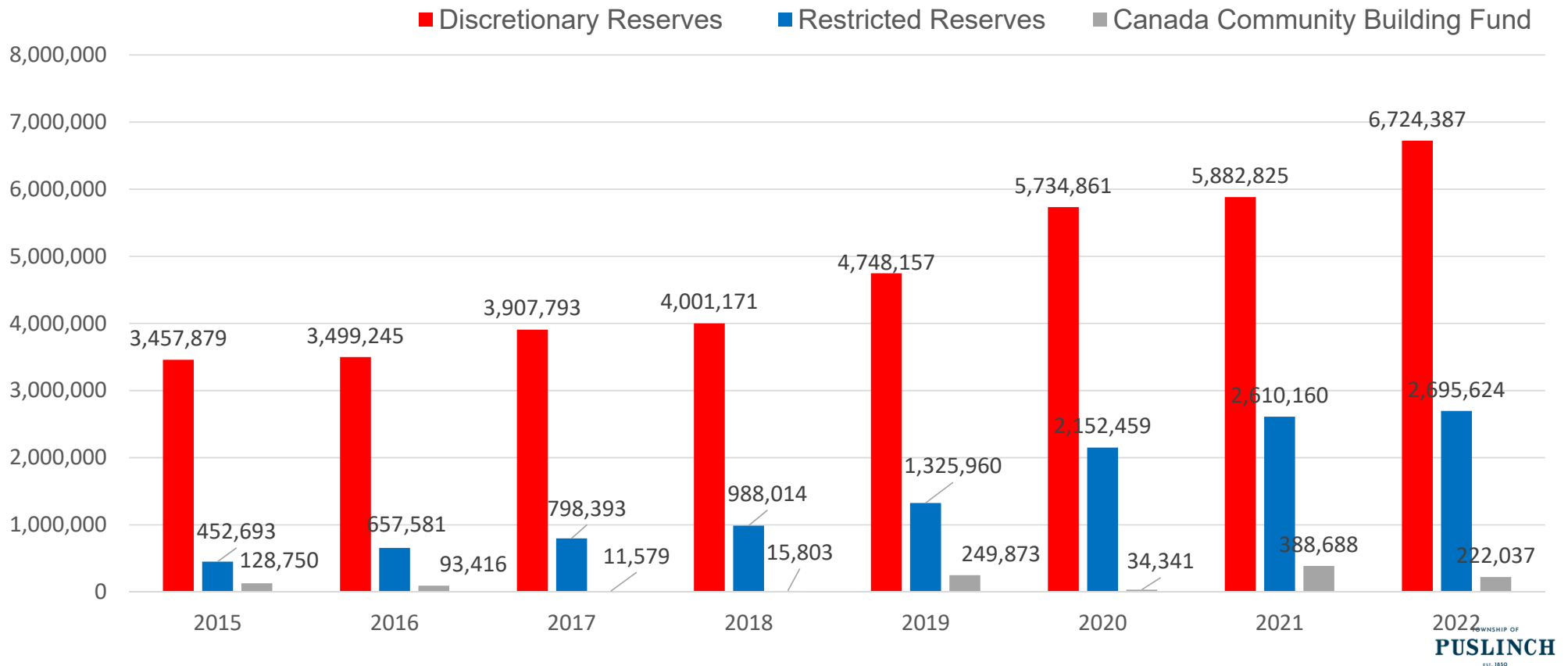


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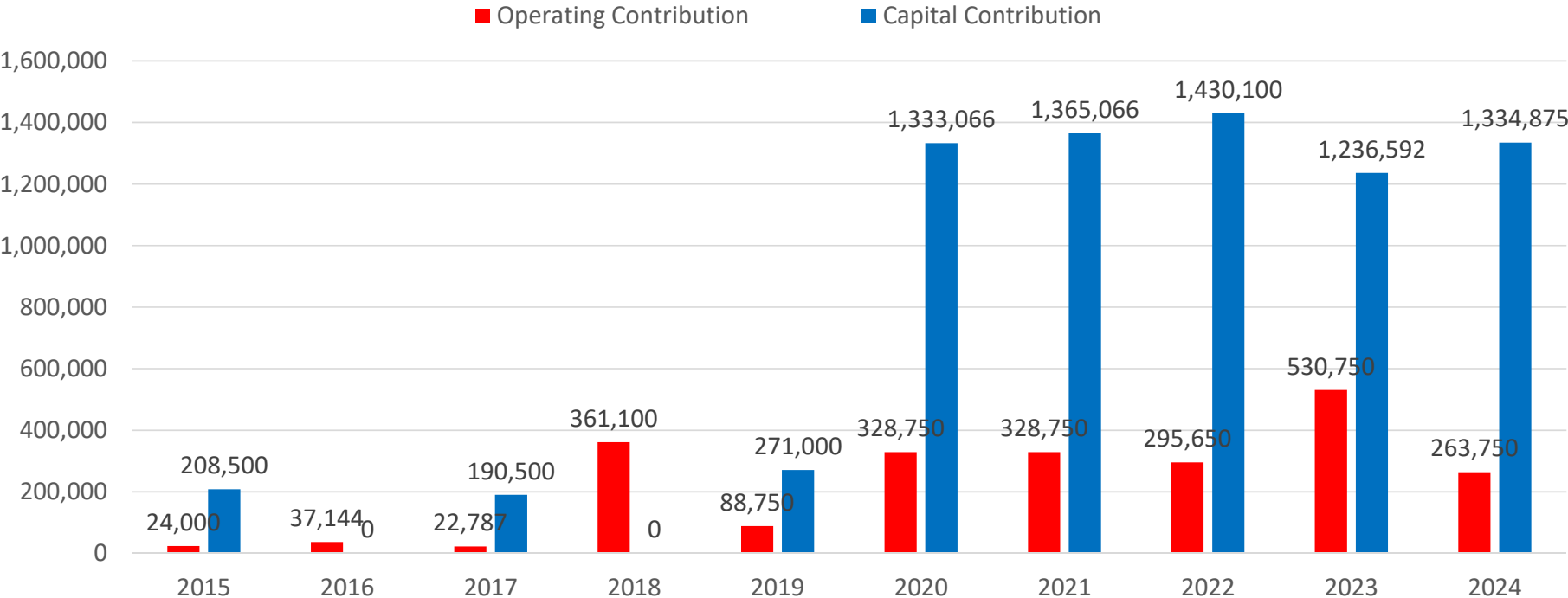
# Discretionary and Restricted Reserves



# Audited Balances in Discretionary and Restricted Reserves



# Budgeted Contributions to Capital and Operating Discretionary Reserves



# Engagement Opportunities

- The Township has incorporated a number of engagement opportunities associated with the 2024 budget process as outlined below:
  - Advisory Committee Budget Input
  - Social Media Posts and/or Advertisements at [Facebook.ca/TownshipofPuslinch](https://www.facebook.com/TownshipofPuslinch) and [Twitter.com/TwpPuslinchON](https://twitter.com/TwpPuslinchON)
  - Township Website Banner and Budget Page at [puslinch.ca/government/budget/](https://puslinch.ca/government/budget/)
  - Community Engagement Survey at [EngagePuslinch.ca](https://EngagePuslinch.ca) open from December 22, 2023 to January 31, 2024 at 12:00 p.m.
  - Puslinch Today Advertisement
  - Wellington Advertiser Advertisement
  - Public Information Meeting
  - Media releases related to [EngagePuslinch.ca](https://EngagePuslinch.ca) survey and final budget highlights.
  - Community Newsletter regarding final budget highlights which will be sent with the final tax bill in August 2024.

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Questions or  
Comments?

