



## **REPORT FIN-2024-006**

---

TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: February 7, 2024

SUBJECT: 2024 Budget - Final  
File No. F05 BUD

---

### **RECOMMENDATIONS**

**That Report FIN-2024-006 entitled 2024 Budget – Final be received; and**

**That Council give 3 readings to By-law No. 2024-005 being a by-law to adopt the Budget for the Corporation of the Township of Puslinch for the year 2024.**

### **Purpose**

The purpose of this report is to:

- 1.) Report on the results of the Public Information Meeting (PIM) held on January 17, 2024 as it relates to the 2024 Proposed Budget; and
- 2.) Provide Council with the results of the community engagement survey issued through the Township's Online Engagement Platform, [EngagePuslinch.ca](https://engagepuslinch.ca); and
- 3.) Seek approval from Council to enact the 2024 Budget By-law.

### **Background**

Council and the Public have received the following reports and presentations to date as part of budget deliberations:

<b>Report</b>	<b>Council Meeting</b>
FIN-2023-025 – 2024 Proposed User Fees and Charges	August 16, 2023 Council Meeting
FIN-2023-026 - 2024 Proposed Cost of Living Adjustment	September 6, 2023 Council Meeting

ADM-2023-046 – Budget Process and Service Level Review	September 6, 2023 Council Meeting
2024 Proposed User Fees and Charges Public Information Meeting (PIM) Presentation and Draft By-law	September 27, 2023 PIM
FIN-2023-030 – 2024 User Fees and Charges By-law	October 18, 2023 Council Meeting
FIN-2023-031 – 2024 Proposed Capital Budget	October 25, 2023 Council Meeting
FIN-2023-032 – 2024 User Fees and Charges By-law	November 29, 2023 Council Meeting
FIN-2023-033 – 2024 Grant Application Program	December 13, 2023 Council Meeting
FIN-2023-034 – 2024 Municipal Insurance	December 13, 2023 Council Meeting
FIN-2023-036 – 2024 Proposed Operating Budget	December 13, 2023 Council Meeting
FIN-2024-002 - 2024 Capital and Operating Budget Update	January 10, 2024 Council Meeting
2024 Proposed Budget PIM Presentation and Draft By-law	January 17, 2024 PIM
FIN-2024-003 – 2023 Completed Capital Projects	February 7, 2024 Council Meeting
FIN-2024-004 – Balances in Discretionary and Restricted Reserves	February 7, 2024 Council Meeting
FIN-2024-005 – Ontario Regulation 284/09 – 2024 Budget	February 7, 2024 Council Meeting
FIN-2024-006 - 2024 Budget - Final	February 7, 2024 Council Meeting

### Public Information Meeting

A PIM was held on January 17, 2024 at 7:00 pm to obtain public input on the 2024 Proposed Budget and Draft By-law.

Public comments received at the PIM were responded to at the PIM. Following the PIM, Township staff are in the process of finalizing correspondence for comments from one member of the Public. At the time of writing this Report, based on the comments received from the Public to date, Township staff do not recommend updates to the 2024 Proposed Budget and Draft By-law that was presented at the January 17, 2024 PIM. The minutes of the PIM are included in the February 7, 2024 agenda package. Township staff will provide Council with an update should there be any further questions received prior to the Council Meeting scheduled on February 7, 2024.

### Community Engagement Survey – Engage Puslinch

Attached as Schedule A to Report FIN-2024-006 are the results of the community engagement survey issued through the Township's Online Engagement Platform, [EngagePuslinch.ca](https://engagepuslinch.ca) for Council's information. The survey was open from December 22, 2023 to January 31, 2024 at 12:00 p.m. There were a total of 29 (35 – 2023) completed surveys and 104 (139 – 2023) visits to [EngagePuslinch.ca](https://engagepuslinch.ca) as part of 2024 budget engagement.

### **Financial Implications**

As part of the Budget PIM held on January 17, 2024, the following table was presented to the Public to summarize the proposed Capital and Operating Budget.

Description	2023 Approved Budget	2024 Proposed Budget	\$ Change from 2023
<b>Total Capital Tax Levy</b>	\$1,311,000	\$1,334,875	\$23,875
<b>Total Operating Tax Levy</b>	\$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 following tables outlines the 2024 budget compared to the 2023 budget:

Description	2023 Budget	2024 Budget	Notes
<b>Operating Budget</b>			
Operating Expenditures	\$6,033,604	\$6,835,434	<b>Note A, Note D</b>
Operating Revenues	-( \$2,206,748)	-( \$2,876,345)	<b>Note B, Note D</b>
Net Reserve Transfers	-( \$139,326)	\$64,957	<b>Note C, Note D</b>
<b>Total Operating Tax Levy</b>	<b>\$3,687,530</b>	<b>\$4,024,046</b>	<b>Note D</b>
<b>Capital Budget by Funding Source</b>			
Capital Tax Levy	\$1,311,000	\$1,334,875	
Canada Community-Building Fund (CCBF)	\$259,200	\$250,000	
Discretionary Reserves	\$2,018,213	\$1,679,461	<b>Note E</b>
Restricted Reserves	\$505,903	\$698,202	<b>Note F</b>
Other (grants)	\$610,477	\$463,594	<b>Note G</b>
<b>Total Capital Budget</b>	<b>\$4,704,792</b>	<b>\$4,426,132</b>	
<b>Total Tax Levy</b>	<b>4,998,530</b>	<b>\$5,358,921</b>	

**Note A** – A portion of the operating expenditures increase are offset by reserve withdrawals and increases in revenues/recoveries.

**Note B** – The operating revenues are noted as a negative which represents a reduction in the total operating tax levy requirement.

**Note C** - The \$139,326 in 2023 represents a net budgeted withdrawal from reserves. The \$64,957 in 2024 represents a net budgeted contribution to reserves. These amounts are informed based on the balances in each discretionary reserve taking into account contributions and withdrawals as outlined in Report FIN-2024-004 included in the February 7, 2024 Council agenda package.

**Note D** – The detailed changes in operating expenditures, operating revenues, net reserve transfers, and the operating tax levy were previously reported in the 2024 Proposed Budget

PIM Presentation at the January 17, 2024 PIM, in Report FIN-2023-036 at the December 13, 2023 Council Meeting, and within the questions received from Council seeking additional information and the corresponding responses provided by staff regarding the December 13, 2023 Council agenda.

**Note E** – The decrease in the discretionary reserve funding source in the 2024 Capital Budget relates to a lower utilization of the Asset Management (AM) Discretionary Reserve in 2024 compared to 2023 for asset replacement/rehabilitation projects.

**Note F** – The increase in the restricted reserve funding source in the 2024 Capital Budget relates to a higher utilization of the Cash in Lieu of Parkland Restricted Reserve in 2024 compared to 2023 for eligible parks and recreation projects.

**Note G** – The decrease in the grants funding source in the 2024 Capital Budget relates to the one-time Ontario Trillium Foundation funding that the Township budgeted in 2023 for the Playground area at Boreham Park.

The discretionary reserve contributions in the 2024 budget compared to the 2023 budget are outlined below:

Discretionary Reserve	2023 Budget	2024 Budget	Notes
Insurance Contingency	\$25,000	\$0	The decrease is in accordance with Council direction at the December 13, 2023 Operating Budget Meeting.
Legal Contingency	\$0	\$25,000	Given the number of significant legal matters, it is recommended that an amount of \$25K be contributed to this discretionary reserve.
Elections	\$13,750	\$13,750	
Winter Maintenance	\$0	\$25,000	
Asset Management	\$955,792	\$949,075	
Administrative Studies	\$0	\$250,000	Council at its meeting held on October 25, 2023 established an Administrative Studies Discretionary Reserve to fund one-time studies due to the implications of Bill 23. \$200K of this contribution relates to the 2017 to 2023 gravel pit appeals reassessment (the recoveries are currently being budgeted in supplemental taxation in the 2024 operating budget). An additional \$50K contribution is also recommended in accordance with Council's direction at the October 25, 2023 Council Meeting.
Corporate Information Technology	\$10,000	\$15,000	
Gravel Roads	\$270,800	\$320,800	This increase is in line with Council direction at the

Improvement			September 6, 2023 Council Meeting.
<b>Total</b>	<b>\$1,767,342</b>	<b>\$1,598,625</b>	These amounts are informed based on the balances in each discretionary reserve taking into account contributions and withdrawals as outlined in Report FIN-2024-004 included in the February 7, 2024 Council agenda package.

### **Municipal Property Assessment Corporation (MPAC) 2024 Returned Assessment Roll**

Based on the 2024 MPAC returned assessment roll and the current tax levy impact as reported in this Report, approximately each additional \$53,500 of taxes levied results in a 1% tax rate increase for the Township portion of taxes on the Median/Typical Single Family Home.

Similar to previous practice, the 2024 returned assessment roll obtained from MPAC in mid-December is compared to the 2023 returned assessment roll to determine the assessment change for the median/typical properties in the Township. The Township verifies the median/typical property assessment changes to the Ontario Property Tax Analysis tool that was made available to Township staff on December 14, 2023. The assessment change is incorporated in the calculation of the tax rate impact for the median/typical properties as further outlined in the tables below in this Report.

The education tax rates are based on correspondence received from the Ministry of Finance dated January 19, 2024 and remain unchanged from what was previously presented at the Budget PIM on January 17, 2024. The County of Wellington (County) adopted its 2024 budget on January 25, 2024. The County tax rates remain unchanged from what was previously presented at the Budget PIM on January 17, 2024. Both the Township and County tax rates are also subject to change based on the County Tax Policy which will be adopted by County Council in approximately April of 2024.

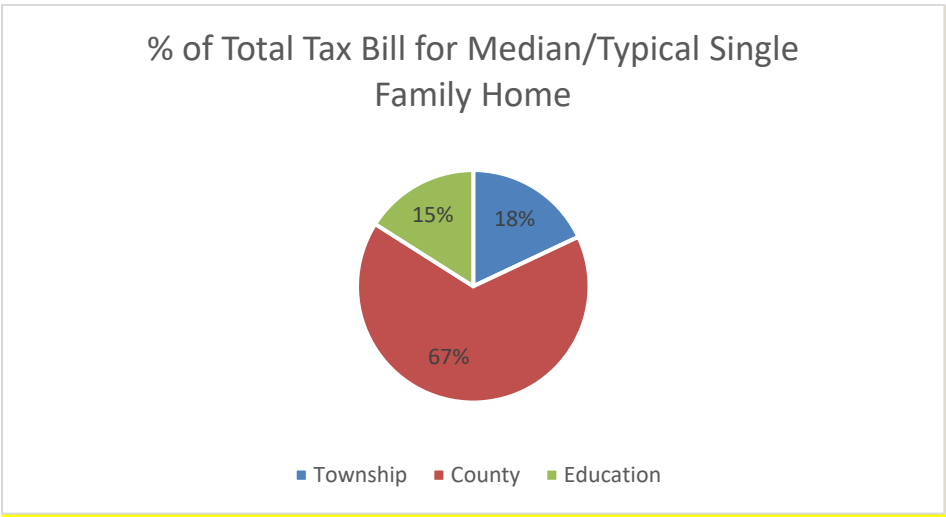
The 2024 returned assessment roll continues to be based on January 1, 2016 assessed values due to the Province's continued postponement of the 2021 assessment update as a result of the COVID-19 pandemic. Property assessments for the 2024 property tax year will continue to be based on January 1, 2016 assessed values. As a result of the reassessment cycle being postponed again until 2025, the 2021 assessment values are deemed for 2024. There is however new assessment growth as outlined below.

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.

Median/Typical Single Family Home

The following table shows that the proposed 2024 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).

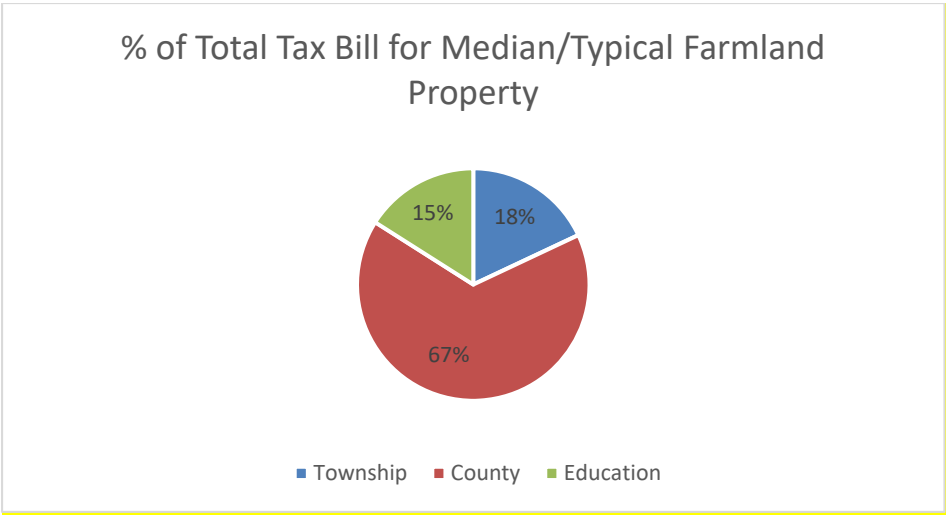
Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
Median Assessment		\$615,000	\$615,000	\$0	0.00%
Yearly Township Taxes	18%	\$1,130	\$1,176	\$46	4.10%
Yearly County Taxes	67%	\$4,052	\$4,239	\$187	4.61%
Yearly Education Taxes	15%	\$941	\$941	\$0	0.00%
Yearly Blended Taxes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



Median/Typical Farmland Property

The following table shows that the proposed 2024 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).

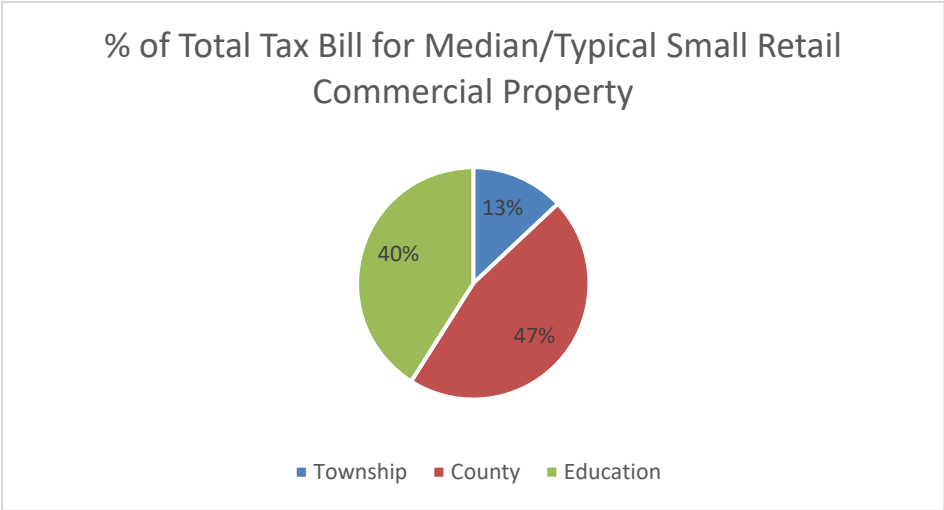
Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
Median Assessment		\$648,600	\$648,600	\$0	0%
Yearly Township Taxes	18%	\$298	\$310	\$12	4.10%
Yearly County Taxes	67%	\$1,068	\$1,118	\$49	4.61%
Yearly Education Taxes	15%	\$248	\$248	\$0.00	0.00%
Yearly Blended Taxes	100%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



Median/Typical Small Retail Commercial Property

The following table shows that the proposed 2024 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
Median Assessment		\$523,000	\$523,000	\$0	0%
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	\$0.00	0.00%
Yearly Blended Taxes	100%	\$11,173	\$11,469	\$296	2.65%
Yearly Township Taxes per \$100K Assessment		\$274	\$285	\$11	4.10%
Yearly Blended Taxes per \$100K Assessment		\$2,136	\$2,193	\$57	2.65%

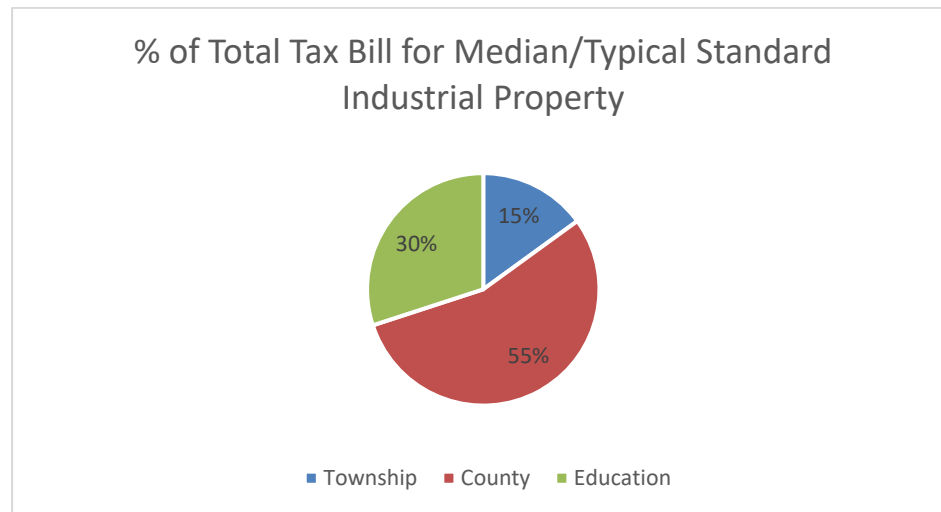




### Median/Typical Standard Industrial Property

The following table shows that the proposed 2024 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%</b>
Yearly Township Taxes	<b>15%</b>	\$5,873	\$6,114	\$241	4.10%
Yearly County Taxes	<b>55%</b>	\$21,065	\$22,037	\$972	4.61%
Yearly Education Taxes	<b>30%</b>	\$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>



### Applicable Legislation and Requirements

Municipal Act, 2001

### 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://Facebook.ca/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 on January 17, 2024 at 7:00 p.m.
- 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.

### **Attachments**

Schedule A - Engage Puslinch Community Engagement Survey Results

**Respectfully submitted:**

**Mary Hasan**  
**Director of Finance/Treasurer**

# 2024 Proposed Budget

---

## SURVEY RESPONSE REPORT

22 December 2023 - 31 January 2024

### PROJECT NAME:

2024 Proposed Budget



# SURVEY QUESTIONS

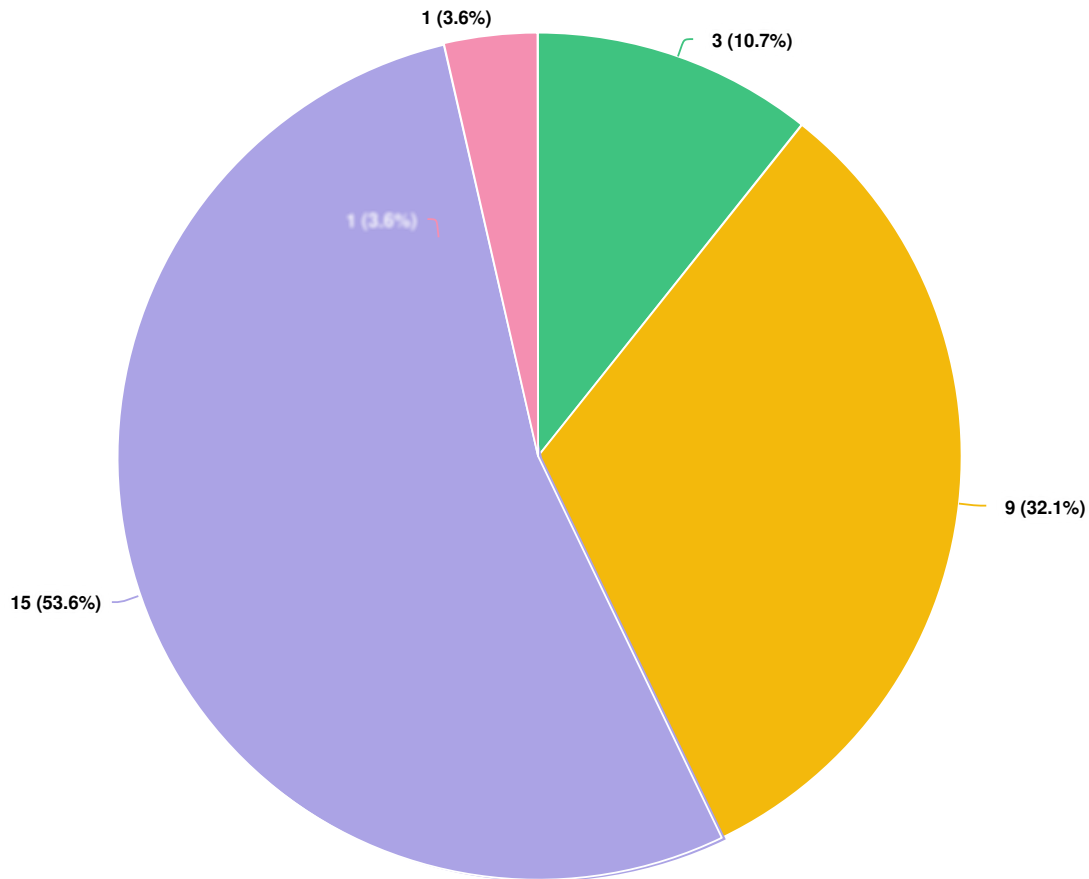
**Q1** Which of these action items do you see as the highest overall priorities that you would like Council to consider for the Township? Rank in order with 1 being the highest.

OPTIONS	AVG. RANK
Economic Development	3.67
More Paved Roads	4.27
Increased Service Levels - Public Works	4.35
Increased Service Levels - Fire	4.59
Innovations and Partnerships	4.68
Growth	4.71
Access to Recreation Programming	4.86
Increased Service Levels - Planning	6.30
Additional Recreation Facilities	6.60
Increased Service Levels - Building	6.83

*Optional question (27 response(s), 2 skipped)*

*Question type: Ranking Question*

**Q2** Local governments must balance the cost of delivering services with taxation, and the cost of providing services continue to rise as a result of inflation and other factors. Adding or enhancing services such as expanded recreation amenities further adds to costs. Which of the following options would you most prefer for the Township to implement in order to balance increasing costs.



#### Question options

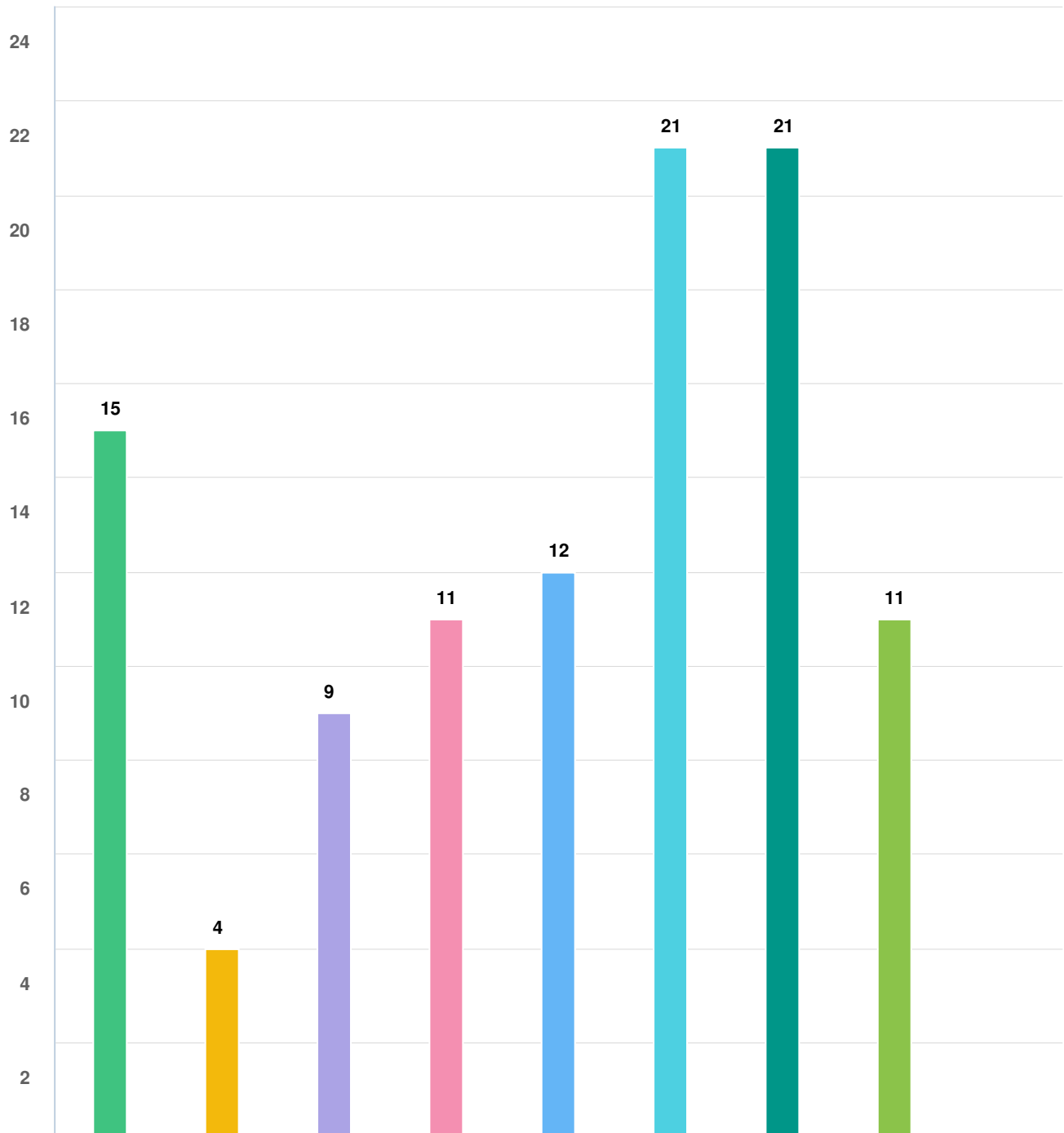
- Increase taxes a little above the rate of inflation to provide for enhanced service levels such as expanded recreation amenities, without the need to cut services elsewhere to offset.
- Increase taxes by the rate of inflation; if services are enhanced in one area, these should be offset by a reduction to services elsewhere.
- Reduce existing service levels to have a tax increase below the rate of inflation.
- Don't know

Question Options	Responses
Increase taxes a little above the rate of inflation to provide for enhanced service levels such as expanded recreation amenities, without the need to cut services elsewhere to offset.	3
Increase taxes by the rate of inflation; if services are enhanced in one area, these should be offset by the reduction to services elsewhere.	9
Reduce existing service levels to have a tax increase below the rate of inflation.	15
Don't know.	1

Optional question (28 response(s), 1 skipped)

Question type: Radio Button Question

**Q3** The Township strives to balance excellent service delivery while maintaining affordable tax rates. Which of the following Township services are most important to you? (select up to 5)



#### Question options

- Community Centres and Recreation Facilities
 ● Customer Service
 ● By-law Enforcement
 ● Parks
- Planning & Development
 ● Roads (including Winter Maintenance)
 ● Fire Services
 ● Trails
- Animal Licensing and Control ( Dog Tags, Dogs at Large, etc.)

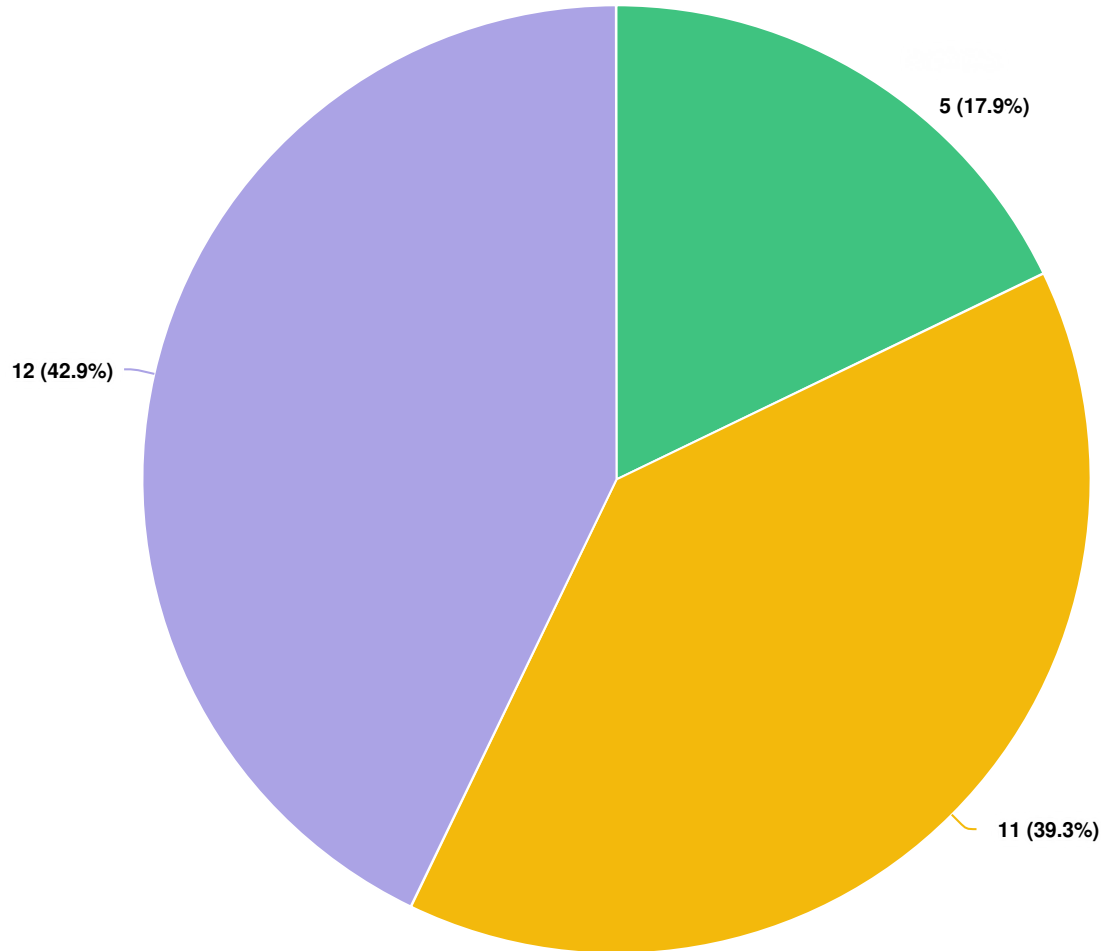
Optional question (28 response(s), 1 skipped)

Question type: Checkbox Question

Question Options	Responses
Animal Licensing and Control (Dog Tags, Dogs at Large, etc.)	0
Community Centres and Recreation Facilities	15
Customer Service	4
By-law Enforcement	9
Fire Services	21
Parks	11
Planning & Development	12
Roads (including Winter Maintenance)	21
Trails	11



**Q4 | Do you feel that you understand how your tax dollars are used within the Township budget?**



**Question options**

● Do not understand
 ● Somewhat understand
 ● Good understanding

Question Options	Responses
Do not understand	5
Somewhat understand	11
Good understanding	12

Optional question (28 response(s), 1 skipped)  
 Question type: Radio Button Question

## Q5 | Do you have any comments or feedback that you would like Council to consider on the proposed 2024 Budget?

Anonymous

12/22/2023 10:23 PM

Level of service needs to be more clearly defined. Is it frequency or quality? For example, gravel roads could be graded every week, but if the job is done by someone without the right skills or training, it only makes the problem worse and costs taxpayers more money in the end. Seeing expenses for things like pins, a GoPro camera, and the like are disheartening. In a time of high inflation when nearly everyone is cutting back, why are we directing funds to things like this? Pins are a novelty item, easily lost and bring little value to the community. Good pictures and video can be taken with any cell phone. These expenses may seem trivial, but every dollar counts and decisions like these do not build confidence in the way administrative overhead is being managed. Perhaps some focus should be put on finding efficiencies within the management system/structure and office administration. Better systems, more agile processes, less waste.

Anonymous

12/23/2023 02:22 AM

I don't understand why so much has/is going to the county and do not see the township getting very much in return. I strongly feel no new people should be added to the payroll at ALL after all we are a small township.

Anonymous

12/23/2023 09:21 AM

Council provides zero interaction with voters - do not listen

Anonymous

12/27/2023 12:52 PM

We need to protect our natural resources and support the Indigenous people in our community by addressing the calls to action- it is our duty as settlers who are profiting off of this stolen land.

Anonymous

1/06/2024 11:27 AM

I think the idea of adding tax dollars by adding industrial land and businesses to reduce the tax burden on residents. It would be nice to know what is the % of people working versus retired. Reason why is people retired have to deal more with balancing their budget and not increasing their debt. So when we say to people you getting a tax height we get a better feel for who it impacts.

Anonymous

1/07/2024 05:09 PM

Are there any plans to spend part of the \$750,000 in the Township's Cash In Lieu of Parkland Reserve fund in 2024

## 2024 Proposed Budget : Survey Report for 22 December 2023 to 31 January 2024

<p>Anonymous</p> <p>1/08/2024 09:21 AM</p>	<p>Why is baseball paying less for lights than soccer will be? Aren't lights lights regardless of location? Make the fees the same for both programs. Why is township focused on expanding the sale of lands for businesses to build massive plants and warehouses that eat up our natural landscape. Say no to the Danby/Estill deal! He underpaid for the property and this build will negatively impact our residents, wildlife and natural habitats on all surrounding properties.</p>
<p>Anonymous</p> <p>1/09/2024 05:39 PM</p>	<p>The cost of the Cambridge fire service agreement be paid from Capital Expenditures and not taxed to individual properties as the agreement has been altered several times from the original vote for coverage area</p>
<p>Anonymous</p> <p>1/09/2024 11:26 PM</p>	<p>Costs need to be held at the rate of inflation or lower. As a retired person, I don't have the ability to bring in extra income. I am trying to do the same with less. Everytime I turn around some level of government just keeps on taking. I'm sorry but if you bring on new spending you need to find savings somewhere else within the budget.</p>
<p>Anonymous</p> <p>1/16/2024 05:56 PM</p>	<p>4% cost of living change is too high. Have a problem with community centre rentals don't hire a person to manage just raise the fee to cover potential damage and the parties involved will leave a clean undamaged facility or loose their deposit .Stop adding full time employees--do more with less</p>
<p>Anonymous</p> <p>1/19/2024 09:38 AM</p>	<p>There are far too many employees for a municipality of our size.</p>
<p>Anonymous</p> <p>1/19/2024 08:11 PM</p>	<p>This survey was actually very hard to complete on a phone and not very user friendly. I feel that between the county and township taxes I am not getting value for my taxation dollars. I understand that most of my taxes go to the county but I don't feel the county contributes enough back to the Puslinch area considering how much we provide in taxes.</p>
<p>Anonymous</p> <p>1/26/2024 07:00 AM</p>	<p>Efforts should be made not to spend as if the township is "rich" when economic ways can be found. Proper unbiased above board tender process is and absolute necessity. asking age in next question is not appropriate , therefore I have not given a truthful answer.</p>
<p>Anonymous</p> <p>1/26/2024 05:09 PM</p>	<p>Puslinch is unique as a rural community, however there seems to be an influx in the number of gravel pits and trucking depots that is</p>

taking away from that reality.. I understand the need for development and how that applies to the tax base but at what cost. Property values are impacted as well as life styles, serene neighborhoods become a thruway for gravel and transport trucks, that impacts residents ability to enjoy the rural lifestyle they've chosen. Is there not a route to manageable taxation and services without so much reliance on industrial development..

Anonymous

1/26/2024 11:43 PM

Lower our taxes!!!!!!

Anonymous

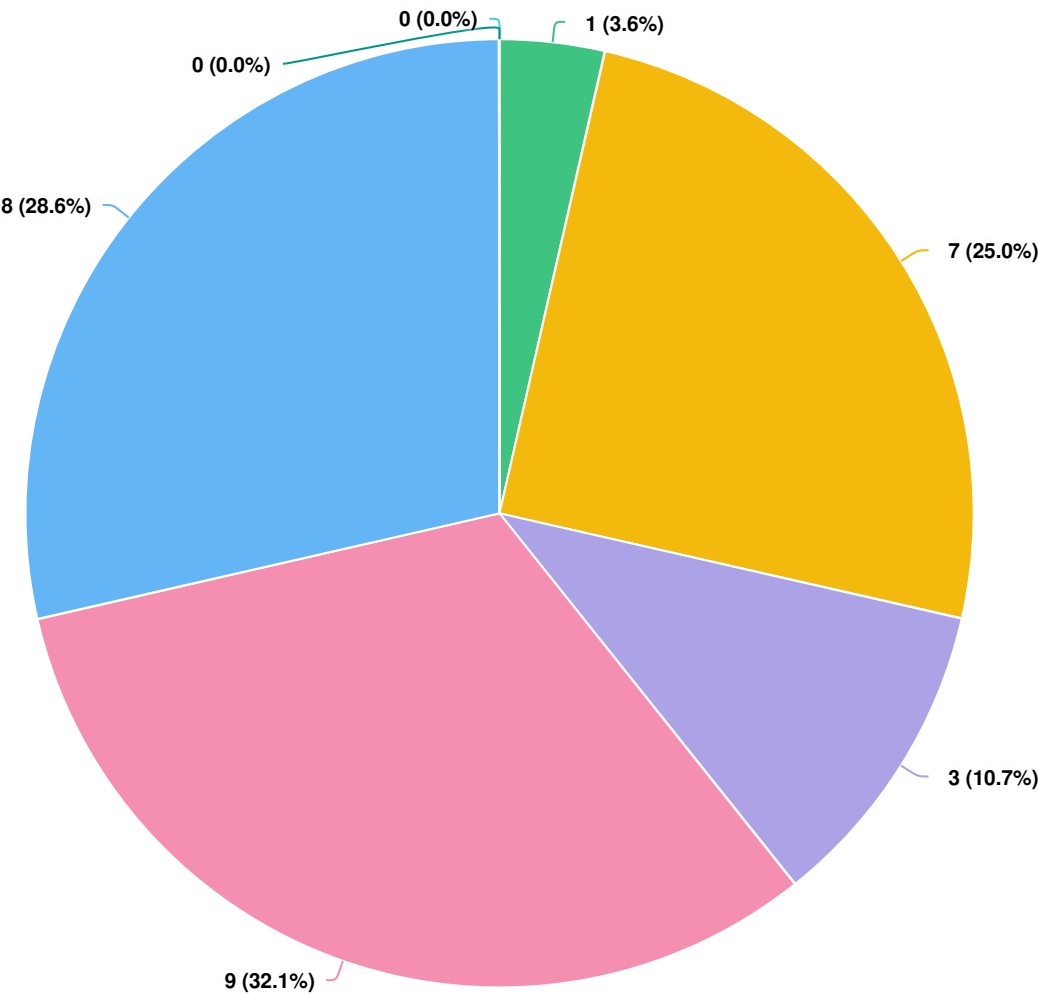
1/29/2024 02:20 PM

Dead trees along roadways that fall during wind storms needs to be addressed.

**Optional question** (16 response(s), 13 skipped)

**Question type:** Essay Question

Q6 What is your age?



Question options

- Under 18
35-44
45-54
55-64
65+
18-24
25-34

Question Options	Responses
Under 18	1
18-24	0
25-34	0
35-44	7
45-54	3
55-64	9
65+	8

Optional question (28 response(s), 1 skipped)  
Question type: Radio Button Question