



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH
JANUARY 22, 2025 PUBLIC INFORMATION MEETING
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION
& IN-PERSON AT 7404 WELLINGTON RD 34

MINUTES

DATE: January 22, 2025

TIME: 7:15 P.M.

The January 22, 2025 Public Information Meeting was held on the above date and called to order at 7:15p.m. via electronic participation and in-person at 7404 Wellington Rd 34, Puslinch.

1. CALL THE MEETING TO ORDER

2. ROLL CALL

ATTENDANCE:

Mayor James Seeley – Chair
Councillor Sara Bailey
Councillor Russel Hurst
Councillor John Sepulis
Councillor Jessica Goyda

STAFF IN ATTENDANCE:

Interim CAO, Courtenay Hoytfox
Interim Deputy Clerk, Sarah Huether
Director of Finance, Mary Hasan

PUBLIC ATTENDANCE:

3. DISCLOSURE OF CONFLICT OF INTEREST

None

4. PURPOSE OF THE PUBLIC MEETING

The Chair stated the purpose of this Public Meeting is to inform and provide the public with the opportunity to ask questions, or to express views with respect to the Township's proposed 2025 budget. The councillors are here to observe and listen to your comments; however, they will not make any decisions this evening.

The Township requests that you notify by email mhasan@puslinch.ca or by phone at 519-763-1226 ext. 222 if you wish to be on record regarding this matter.

Please note the meeting is video and audio recorded, and all electronic meetings are uploaded to the municipality's YouTube page. By attending this meeting in person or by registering to participate in the meeting by electronic means, you are consenting to have your likeness and comments recorded and posted on YouTube.

The format of this public meeting is as follows:

- a) Mary Hasan, Director of Finance, will present the proposed 2025 budget and any further relevant information.
- b) Following this, the public can obtain clarification, ask questions and express their views.
- c) Members of the public are permitted 10 minutes each to ask questions and express their views. This time limit is imposed to provide each member of the public an opportunity to speak.
- d) Staff will attempt to answer questions or respond to concerns this evening. If this is not



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH
JANUARY 22, 2025 PUBLIC INFORMATION MEETING
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION
& IN-PERSON AT 7404 WELLINGTON RD 34

possible, staff will follow up and obtain this information. Responses will be provided and brought forward by Council at the February 20th, 2025 Council meeting.

Presentation: Township of Puslinch 2025 Budget, presented by Mary Hasan, Director of Finance

Director of Finance, Mary Hasan: As our Mayor has indicated, tonight we will discuss:

- The budget process
- What do property taxes pay for in the Township
- How the budget has changed from 2024
- The impacts of the proposed budget on taxpayers
- What is included in the operating budget
- The 2025 Capital Budget and long-term forecasts
- The Township's Discretionary and Restricted reserves
- Engagement opportunities
- Feedback from the public

The main objectives are to educate and inform you of the Township's finances for the 2025 budget and to receive feedback that staff and Council can consider before finalizing the budget in February.

The budget process is a reiterative process. It actually started in September through development by the Senior Leadership team. We had our User Fees and Charges Public Information meeting in October. We had an EngagePuslinch.ca survey regarding User fees that went from September to October. We presented our first draft of the Capital Budget to Council in October. The operating budget was presented in November. We had a survey regarding our budget from December 13th and it closes on January 31st at 12pm. This is consistent with previous years. On January 15th, we presented the second draft of the Capital and Operating budget and basically this draft incorporated Council direction and any new information that staff had from the previous drafts presented. January 22nd is where we are at right now and that is the public information meeting to obtain budget input. The goal is to adopt the budget on February 20th at our next regular Council meeting.

Just to reiterate, the process does not end when the budget is adopted. The budget is our best estimate on the Township's revenues and expenditures for the year. Cost-change and new projects do arise and projects may be delayed when better information is available. However, the budget process is necessary in order to set our property taxes to be collected every year.

The property tax allocations are actually allocated to the Township, County of Wellington and Boards of Education. When you pay your taxes the Township receives a relatively small portion of the taxes. This slide here provides what that allocation is on the dollar on the tax bill for the residential, farmland, commercial and industrial property tax classes.

This slide discusses what our capital tax levy versus operating tax levy is and the total municipal tax levy. As you can see the 75% allocated to the operating budget and the 25% allocated to the capital budget has remained consistent from the 2024 approved budget.

This slide discusses all the services the Township provides and it represents what you get for your tax dollars. As you know, the County of Wellington also provides separate services and those are obtained through the County's tax dollars that they raise.

Based on the 2025 returned assessment roll, each individual \$57,000 of taxes levied results in a 1% tax rate increase in the Township's portions of the taxes. This slide only explains how the tax



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH
JANUARY 22, 2025 PUBLIC INFORMATION MEETING
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION
& IN-PERSON AT 7404 WELLINGTON RD 34

levy has changed since 2024. The next slide will factor in growth in the Township and the change in taxes for the median typical properties in the Township.

The impacts of the proposed budget on the taxpayers. We do look at the assessment change that is determined by the Municipal Property Assessment Corporation (MPAC). And, we look at that for the median typical property to ensure that the tax levy change that we recommend through the budget process is reasonable. Unfortunately, the 2025 returned assessment roll continues to provide little to no assessment changes because of the Province's continued postponement of the assessment update. We do however have some new assessment growth and that is approximately 1.67% or \$46.9 million, and this refers to new construction and renovations. Unfortunately, the 2025 returned assessment roll included a reduction of approximately \$10,200 of just Township taxes. There is also a reduction for the County of Wellington and the school boards. This is related to the new aggregate extraction property class that was announced by the Province in late 2024. So, that has impacted our budget. Unfortunately, this Provincial direction resulted in a Township tax increase of 0.18% and \$3.00 on the typical median single-family home and that is just the Township's portion of the tax increase.

If there had not been any new assessment growth in the Township the proposed budget would have resulted in a Township tax increase of 5.84% and \$74.00 and a blended tax increase of 3.75% and \$256 on the median typical single-family home. The next slides will incorporate the assessment growth which is resulting in a lower tax increase.

We will provide this information for a single-family home, a farmland property, a small retail commercial property and a standard industrial property. As I previously stated, the budget is the first step and then the next steps are the County's tax policy which is adopted by the County's Council. The County's proposed budget is scheduled to be approved in January 2025.

This slide discusses the proposed Township tax increase of 4.1% and only \$52.00 on the median typical single-family home. The \$52.00 represents a monthly increase of approximately \$4.00. If we look at that blended by adding in the County of Wellington and the education taxes the increase is a lower percentage at only 3.42% and \$234.00. The reason it is \$234.00 is because that incorporates the County, education and Township taxes. The Township portion is just \$52.00 of the increase which is a really good budget year for us to have and propose to Council.

The next slide discusses the dollar allocations that I was speaking to before. Of a \$1.00 portion of the tax bill, the Township receives .19 cents, the County receives .67 cents the school board receives .14 cents and that is for the median typical single-family home. This is just a pie chart describing those allocations.

This slide discusses the median typical farmland property. That results in a 4.1% increase and a \$14.00 increase just for the Township taxes. The monthly increase is about \$1.00 this is specific to a farmland property. This pie chart, similar to the one that was shown for a residential property, is just showing the Township's smaller portion in comparison to the County and education boards.

This slide speaks to the small retail commercial property. The Township tax increase here is \$74.00 and monthly about \$6.00, the Township amount. This slide again shows the dollar allocations. The Township only receives .13 cents on the dollar with the rest going to the education and the County as it relates to a small commercial retail property.

This is our median typical standard industrial property. You can see what the impact is for the Township, education, County and the blended taxes. The next slide shows those allocations in a



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH
JANUARY 22, 2025 PUBLIC INFORMATION MEETING
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION
& IN-PERSON AT 7404 WELLINGTON RD 34

pie chart format. The Township only receives .15 cents of the dollar with the rest going to the County and the school boards for the standard industrial property.

This slide, there was a draft By-law which included both the operating and capital budget, on the Township website. I will just speak through the proposed operating budget in the next few slides.

This bar graph explains the share of the property tax for each service as it relates to the operating budget. Public Works and Fire do make up the higher portions. Total operating expenditures by type are on this slide. Similar to previous years personnel costs as well as contract services and professional fees do make up the higher portions of the operation expenditures for the Township. This is consistent with previous years and other municipalities as well.

This slide discusses operating revenues by the various types. As you can see, property taxes are the highest portion with user fees and licenses, grants and recoveries, penalties and interest and payment in lieu of taxes in descending order on the slide.

The draft By-law included both the operating and capital budget and it is on our website. The next few slides will discuss the capital budget and long-term forecast. Public Works and Fire make up the higher portions in our capital budget in 2025 similar to the operating budget. The corporate items, there are several reserve contributions in the corporate cost centre including our allocation to our assessment management discretionary reserve in order to fund our infrastructure replacements.

The next slide discusses how the capital budget is currently being funded. Discretionary reserves, the highest portion, and that is consistent with previous years. A lot of our capital projects are funded by our assessment management discretionary reserve. Any asset replacement projects for the most part are funded by this reserve. Capital tax levy, a significant portion of the capital tax levy is actually contributions to our capital discretionary reserves to fund future projects that we have in our capital budget and forecast. Our restricted reserves, another significant portion. This includes cash in lieu of parkland, development charges and things such as that. Grants, very comparable to last year as well. We have a number of grants that are funding some of our capital items. The Canada Community Build Fund. This is an annual grant that we obtain and we typically fund Public Works projects under this grant.

This slides just discusses the various projects by department. The Public Works projects are within this slide. The next slide discusses specific projects in Fire and Rescue Services as well as our Corporate projects. They are mostly discretionary reserve contributions to fund future projects. It also includes some IT work which is within Corporate and also revitalization of downtown of Aberfoyle and Morriston, a portion of that is grant funded.

The next slide just discusses some of the projects at our Municipal Office, the Optimist Recreation Centre and the Puslinch Community Centre. The next slide discusses Parks, Planning, Finance and By-law. I believe we do have departments here at the meeting if there are any questions about these projects. The amounts on those slides are funded through those various funding sources that I previously described. It could be discretionary reserve funding, it could be grant funding, it could be capital tax levy or it could be restricted reserves as well.

This slides discusses our ten year capital budget and forecast. We have been budgeting over ten years to plan accordingly and in accordance with the asset management requirements that municipalities are required to follow. As you can see our average expenditures over the ten year period is approximately 5 million per year.



THE CORPORATION OF THE TOWNSHIP OF PUSLINCH
JANUARY 22, 2025 PUBLIC INFORMATION MEETING
VIRTUAL MEETING BY ELECTRONIC PARTICIPATION
& IN-PERSON AT 7404 WELLINGTON RD 34

The next few slides, we will discuss our discretionary and restricted reserves and our audited balances in these reserves. The next slide discusses how our reserves are changing year over year. We are doing a great job planning for future projects. As you can see, we are increasing our reserves little by little year over year and the trend is looking really good.

Our budgeted contributions to capital and operating discretionary reserves, the decrease in operating contribution to discretionary reserves relates to the aggregate levy. We received Council direction to ensure the full aggregate levy is contributed to the aggregate levy discretionary reserve in order to fund Public Works capital projects. This has been a positive change for the Township. The majority of the capital contribution to capital discretionary reserves relates to our contribution into our asset management discretionary reserve and the amounts that we are contributing in there are as per recommendations from our asset management plan and also looking at our capital budget and forecast and ensuring that the balance and reserve is reasonable over the forecast period. This is in accordance with our asset management plan and our budget development and control policy. Council also in previous years established a gravel roads improvement discretionary reserve for the purpose of improving the Townships gravel roads. A portion of that capital contribution is going to that reserve as well as our administrative studies discretionary reserve to assist with funding some of these projects going forward.

Our engagement opportunities, we have done a lot of engagement relating to our 2025 budget process. The survey on Engage Puslinch will be available until January 31st at 12pm. We have had some Advisory Committee budget input in preparing the 2025 budget. We have had social media posts and advertisements on Facebook and Twitter. Our websites have had some advertisements there. Again, our Engage Puslinch survey which I encourage everyone to respond to. We have had some advertisements in the Wellington Adviser and Puslinch Today. Our public information meeting today. We have had some media releases as well and we will have a media release once the budget is approved on February 20th. Once the budget is approved we will have a community newsletter issued in August regarding the final budget highlights for the public.

That is the end of my presentation. I would be happy to answer any questions from the public. Department heads are also here to assist.

Mayor Seeley: Thank you, Ms. Hasan. If you are able to find the raise your hand button if you are attending virtually. Any questions from Council? That was a great presentation.

I declare this Public Meeting closed. Council will take no action on this matter tonight. Staff will be reporting at the February 20th, 2025 Council meeting with a recommendation for Council's consideration.

If you wish to receive further notification of this matter, please email or call mhasan@puslinch.ca or by phone at 519-763-1226 ext. 222 or contact Township staff during regular business hours. Only those persons who leave their names will be provided further notification. If you wish to speak to the matter when it is brought before Council in the future, you must register as a delegation with the Municipal Clerk prior to the meeting.

Thank you everyone.

Adjournment:

The meeting adjourned at 7:39 p.m.