

TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM

Committee: Administration and Finance

Date: February 20, 2020

Department: Treasury

Topic: 2020 Draft Budget Tax Rate Impacts

Background: At the February 6th Committee of the Whole meeting, several decisions were made that changed the overall capital and operating expenses and lowered the proposed tax rate increase from 4.47% to 3.33%.

A 1% increase in the tax levy is equal to \$57,552.00. As result of the amendment to the Schedule A of the Council Expense Reimbursement Policy an amount of \$1,800.00 is added to the 2020 Council budget for the reimbursement of a cell phone allowance. Currently the tax revenue will need to increase by \$191,759.00 or 3.33% to balance the 2020 budget.

The current total proposed residential tax rate is 1.1883941 which is a 1.04% increase over the 2019 residential tax rate.

There are 1,026 or 43.7% of single family residential properties that have no change in the CVA for 2020.

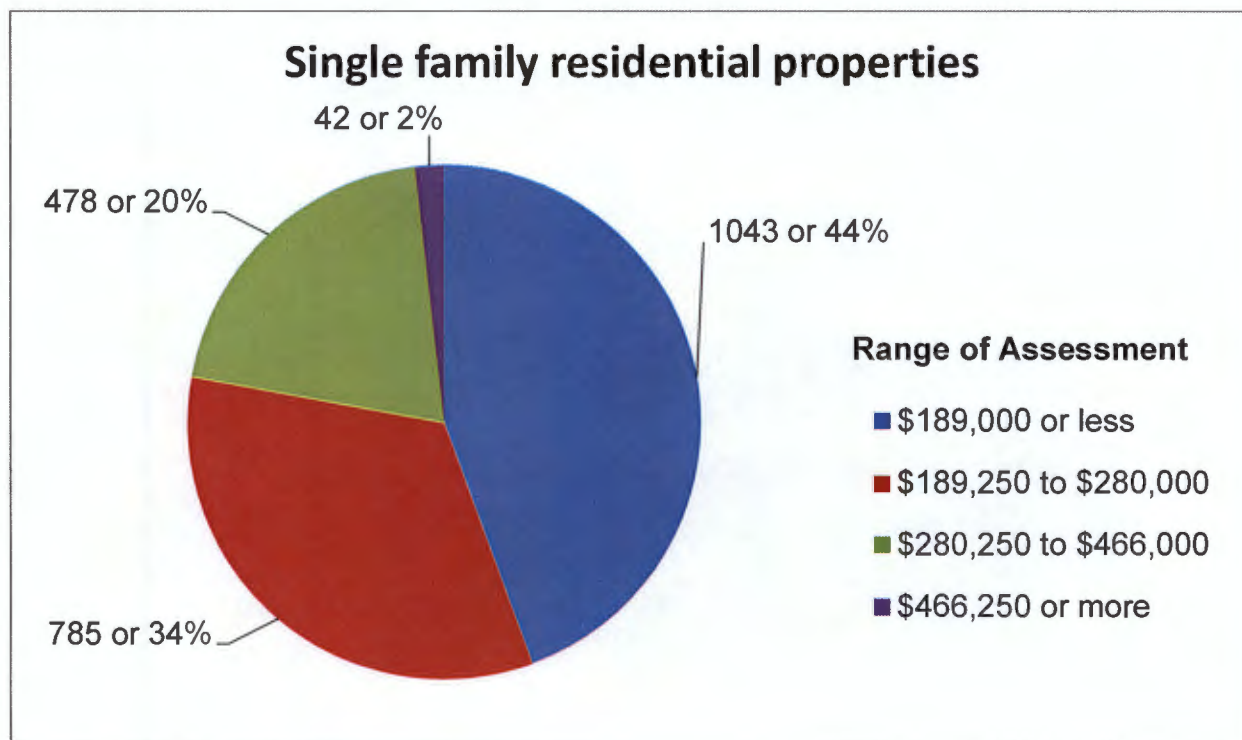
Total Tax Rate	2019 tax rate: 1.176163	2020 Proposed Tax Rate:1.1883941	Difference in tax rates: 0.122311	Change in total tax rate: 1.04%
2020 Assessed Value- no change in CVA	2019 Total Annual Tax Payment	2020 Total Annual Tax Payment	Increase in annual tax payment	Increase in tax payment per month
\$100,000	\$1,176.16	\$1,188.39	\$12.23	\$1.02
\$145,000	\$1,705.44	\$1,723.17	\$17.74	\$1.48
\$280,000	\$3,293.26	\$3,327.50	\$34.25	\$2.85
\$575,000	\$6,762.94	\$6,833.27	\$70.33	\$5.86

There are 1,322 or 56.3% of single family residential properties that have phased-in assessment. For every \$100,000.00 in assessment the proposed tax rate would add \$12.23 annually to the total tax payment plus for every \$1,000.00 additional phased-in assessment the proposed 2020 tax rate would add \$11.88 annually to their total tax payment.

Example of a sample property with phase-in assessment:

Tax Year	Taxable assessment	Total Annual Tax Payment
2019	\$200,000.00	\$2,352.32
2020	\$202,500.00	\$2,406.48
Difference in annual tax payment		\$54.16 or \$4.51/month

The following chart shows the number and percentage of single family residential properties in each assessed value range.



Melanie Stubb Treasurer

TOWNSHIP OF EDWARDSBURGH CARDINAL
2020 Draft Budget Detailed Summary
For the Year 2020

	2019 Budget	2019 YTD Actual	Proposed 2020 Budget	Variance to 2019 Budget	Notes
REVENUES					
Taxation and Payments-In-Lieu					
Taxation Revenue	5,651,198.00	5,644,774.11	5,802,390.00	151,192.00	
Grant in Lieu	179,867.00	183,332.33	184,790.00	4,923.00	
Penalty & Interest Revenue	155,800.00	102,087.58	110,000.00	(45,800.00)	
Grants Ontario	850,500.00	850,500.00	740,000.00	(110,500.00)	
Port of Johnstown	758,340.00	758,340.00	758,340.00		
Total Taxation and Payments-In-Lieu:	7,595,705.00	7,539,034.02	7,595,520.00	(185.00)	
Department Revenues					
Administration	291,601.00	378,982.89	190,800.00	(100,801.00)	
Fire Department	20,000.00	55,625.61	20,000.00		
Policing	8,000.00	8,000.00		(8,000.00)	
Cemetries	100.00	59.57	100.00		
Protective Services	6,200.00	4,520.00	6,200.00		
Building	119,810.00	108,863.12	120,340.00	530.00	
By-Law Enforcement	11,500.00	19,587.50	13,000.00	1,500.00	
Public Works	29,400.00	40,197.81	29,400.00		
Johnstown Water Wells	9,000.00		9,000.00		
Waste Disposal & Transfer Site	13,000.00	16,650.66	16,000.00	3,000.00	
Curbside Waste & Recycling	330,103.00	314,629.36	334,268.00	4,165.00	
Parks & Recreation					
Recreation Adminsitration	15,590.00	15,795.42	15,865.00	275.00	
Ball Diamonds	1,100.00	1,360.00	1,100.00		
Cardinal Pool	7,000.00	6,845.00	7,000.00		
Johnstown Pool/ Summer Day Camp	28,000.00	29,262.99	28,000.00		
Cardinal Arena	440,000.00	441,486.43	427,000.00	(13,000.00)	
Spencerville Arena	240,000.00	238,052.67	240,000.00		
Canteen	95,000.00	92,624.98	95,000.00		
South Centre	4,000.00	2,933.00	3,500.00	(500.00)	

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Planning	19,332.00	21,934.18	16,000.00	(3,332.00)	
Economic Development	53,700.00	36,700.00	30,000.00	(23,700.00)	
Agricultural Drainage	5,000.00	2,363.76	5,000.00		
Total Department Revenues:	1,747,436.00	1,836,474.95	1,607,573.00	(139,863.00)	
Capital Revenues					
Administration	30,459.00	24,622.32		(30,459.00)	
Fire Department	15,000.00		185,000.00	170,000.00	
Public Works	748,432.00	738,825.02	593,000.00	(155,432.00)	
Recreation	27,000.00	24,634.55		(27,000.00)	
Total Capital Revenues:	820,891.00	788,081.89	778,000.00	(42,891.00)	
TOTAL REVENUES:	10,164,032.00	10,163,590.86	9,981,093.00	(182,939.00)	

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OPERATING & CAPITAL EXPENSES					
Department Operating Expenses					
Council	105,300.00	99,321.66	114,200.00	8,900.00	
Administration	1,122,471.00	1,183,884.71	1,070,285.00	(52,186.00)	
Fire Department	531,274.00	541,708.27	550,519.00	19,245.00	
Policing	1,168,745.00	1,156,976.93	1,192,291.00	23,546.00	
Conservation Authority	46,872.00	46,871.00	54,351.00	7,479.00	
Cemeteries	5,000.00	4,339.52	5,000.00		
Protective Services	22,620.00	20,328.12	22,110.00	(510.00)	
Building Inspections	119,810.00	108,863.12	120,340.00	530.00	
Bylaw Enforcement	52,300.00	22,325.36	36,530.00	(15,770.00)	
Public Works					
Overhead Expenses	578,390.00	632,734.89	550,610.00	(27,780.00)	
Vehicle Expenses	258,059.00	338,132.06	264,783.00	6,724.00	
Shop Expenses and Fuel	132,500.00	138,241.63	138,800.00	6,300.00	
Bridges & Culverts	56,200.00	85,092.35	73,200.00	17,000.00	
Safety Devices	37,500.00	45,798.32	38,600.00	1,100.00	
Roadside Maintenance	92,000.00	77,434.49	94,600.00	2,600.00	
Hardtop Maintenance	108,500.00	85,538.42	151,000.00	42,500.00	
Loose Top Maintenance	161,000.00	150,408.88	179,800.00	18,800.00	
Winter Control	263,686.00	366,790.66	324,000.00	60,314.00	
Street Lighting	76,450.00	72,983.58	77,920.00	1,470.00	
Johnstown Water	16,500.00	7,511.59	16,500.00		
Storm Water Management	127,720.00	81,570.52	114,395.00	(13,325.00)	
Waste Disposal & Transfer Sites	136,810.00	130,018.29	149,700.00	12,890.00	
Curbside Waste and Recycling	356,700.00	403,508.46	363,500.00	6,800.00	
Recreation Facilities					
Recreation Administration	174,230.00	179,372.20	180,085.00	5,855.00	
Parks	198,825.00	182,413.31	214,705.00	15,880.00	
Ball Diamonds	6,650.00	7,043.09	6,650.00		
Cardinal Pools	72,430.00	86,555.37	75,745.00	3,315.00	
Johnstown Pool/Day Camps	91,555.00	83,035.83	95,460.00	3,905.00	
Cardinal Arena	803,328.00	832,280.79	797,173.00	(6,155.00)	
Spencerville Arena	321,390.00	339,956.54	318,910.00	(2,480.00)	
Canteen	104,565.00	102,906.09	102,975.00	(1,590.00)	

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South Centre	20,350.00	18,383.29	18,850.00	(1,500.00)	
Library	148,950.00	140,601.09	146,950.00	(2,000.00)	
Planning	50,442.00	46,488.69	68,820.00	18,378.00	
Economic Development	130,700.00	106,277.49	133,500.00	2,800.00	
Agricultural Drainage	39,600.00	19,063.48	48,870.00	9,270.00	
Total Department Operating Expenses:	7,739,422.00	7,944,760.09	7,911,727.00	172,305.00	
Transfers to Capital Reserves					
Administration	50,000.00	50,000.00	40,000.00	(10,000.00)	
Fire Department	170,000.00	170,000.00	100,000.00	(70,000.00)	
Public Works	150,000.00	150,000.00	150,000.00		
Storm Water Management	15,000.00	15,000.00	15,000.00		
Recreation Facilities	25,000.00	25,000.00	55,000.00	30,000.00	
Total Transfers to Capital Reserves:	410,000.00	410,000.00	360,000.00	(50,000.00)	
Capital Expenditures					
Administration	30,459.00	24,622.32	32,500.00	2,041.00	
Fire Department	32,900.00	16,785.31	396,625.00	363,725.00	
Public Works	1,587,251.00	1,674,150.26	1,248,000.00	(339,251.00)	
Storm Water Management	200,000.00	148,772.22	113,000.00	(87,000.00)	
Recreation	164,000.00	163,831.11	111,000.00	(53,000.00)	
Total Capital Expenditures:	2,014,610.00	2,028,161.22	1,901,125.00	(113,485.00)	
Total OPERATING & CAPITAL EXPENSES:	10,164,032.00	10,382,921.31	10,172,852.00	8,820.00	
SURPLUS (DEFICIT)	0.00	(219,330.45)	(191,759.00)	(191,759.00)	