



**TOWN OF ERIN
Special Council Meeting
AGENDA**

April 21, 2015

6:30 PM

Municipal Council Chamber

Pages

1. **Call to Order**
2. **Declaration of Pecuniary Interest**
3. **Topics for Discussion**
 - 3.1 2015 Budget 1 - 28
4. **Adjournment**

**2015 Proposed Budget
Final Draft # 3**

April 21, 2015

TOTAL BUDGET 2015 VS. 2014

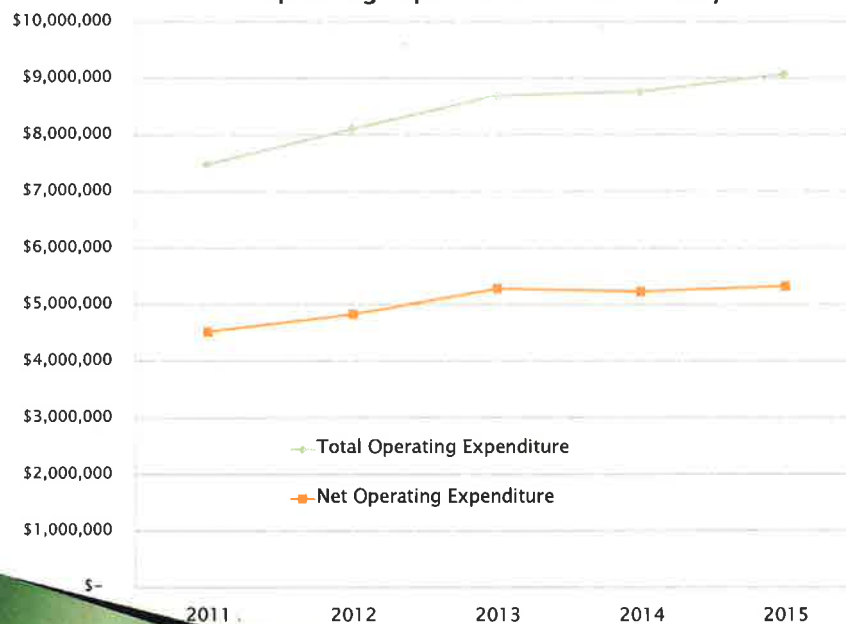
EXPENDITURES	2014 BUDGET	2015 PROPOSED BUDGET	CHANGES 2015/2014	
			\$'s	%
Operations	\$8,983,000	\$9,296,325	\$313,325	3.49%
Capital	<u>\$4,367,991</u>	<u>\$3,899,637</u>	<u>-\$468,354</u>	<u>-10.72%</u>
TOTAL BUDGET	\$13,350,991	<u>\$13,195,962</u>	<u>-\$155,029</u>	<u>-1.16%</u>

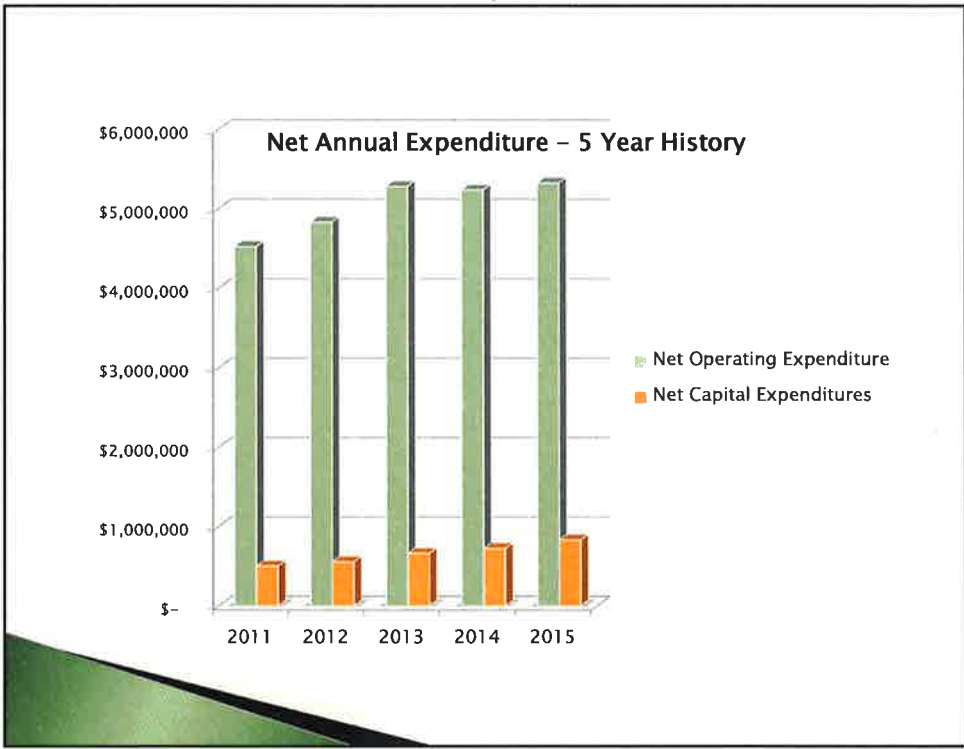
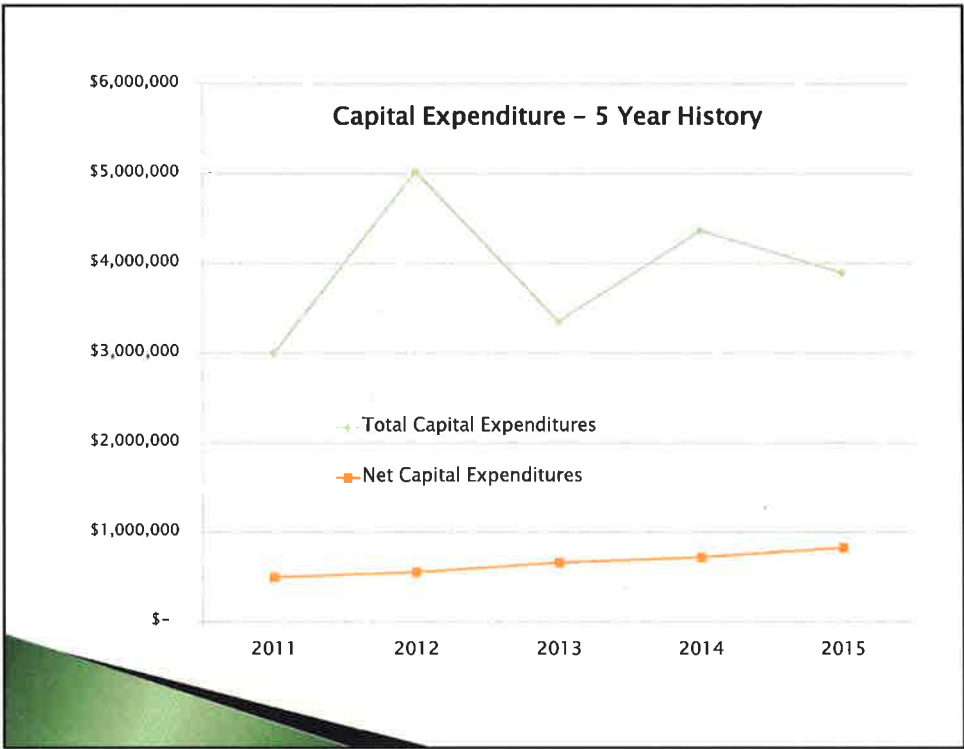
NET TAX BUDGET 2015 VS. 2014

NET TAX DOLLAR REVENUE	2014 BUDGET	2015 PROPOSED BUDGET	CHANGES 2015/2014	
			\$'s	%
Operations	\$4,808,205	\$4,929,036	\$120,831	2.51%
Capital	\$725,551	\$833,541	\$107,990	14.88%
TOTAL NET TAX \$'s	\$5,533,756	\$5,762,577	\$228,821	4.14%



Operating Expenditure – 5 Year History





Impact on Average Tax Bill

Town Tax \$'s on each \$100,000 of Residential assessment

<u>TOWN TAX \$'S on each \$100,000 Res CVA</u>	2014 BUDGET	2015 PROPOSED TAX \$'S	CHANGES 2015/2014	
			\$'s	%
Operations	\$242.83	\$245.87	\$3.04	1.25%
Capital	\$36.64	\$41.58	\$4.94	13.48%
TAX \$'s on \$100,000 House	\$279.47	\$287.45	\$7.98	2.86%

2015 Proposed Tax \$ Impact

<u>Per Year</u>	<u>Per Month</u>	<u>Per Day</u>
\$7.98	\$0.67	\$0.021



COUNCIL			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$134,170	\$150,190	\$16,020
Capital	\$0	\$0	\$0
Total	\$134,170	\$150,190	\$16,020
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$0	\$0	\$0
Capital	\$0	\$0	\$0
Total	\$0	\$0	\$0
Total Net Budget Impact	\$134,170	\$150,190	\$16,020
			+ 11.94%

ADMINISTRATION

ADMINISTRATION

Summary

Expenditures:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$1,277,677	\$1,327,441	\$49,764
Capital	\$111,700	\$140,950	\$29,250
Total	\$1,389,377	\$1,468,391	\$79,014

Revenues:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$468,140	\$473,131	\$4,991
Capital	\$68,480	\$46,810	(\$21,670)
Total	\$536,620	\$519,941	(\$16,679)

Total Net Budget Impact	\$852,757	\$948,450	\$95,693 +11.22%
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BUILDING			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$259,500	\$268,500	\$9,000
Capital	\$36,810	\$0	(\$36,810)
Total	\$296,310	\$268,500	(\$27,810)
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$259,500	\$268,500	\$8,304
Capital	\$36,810	\$0	(\$36,810)
Total	\$296,310	\$268,500	(\$27,810)
Total Net Budget Impact	\$0	\$0	\$0

BYLAW / CROSSING GUARDS

BYLAW / CROSSING GUARDS

Summary

Expenditures:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$72,100	\$77,038	\$4,938
Capital	\$0	\$0	\$0
Total	\$72,100	\$77,038	\$4,938

Revenues:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$1,500	\$1,500	\$0
Capital	\$0	\$0	\$0
Total	\$1,500	\$1,500	\$0

Total Net Budget Impact	\$70,600	\$75,538	\$4,938 6.99%
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CONSERVATION

Includes Source Water
Protection

CONSERVATION

Summary

Expenditures:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$141,454	\$213,020	\$71,566
Capital	\$0	\$0	\$0
Total	\$141,454	\$213,020	\$71,566

Revenues:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$0	\$67,500	\$67,500
Capital	\$0	\$0	\$0
Total	\$0	\$67,500	\$67,500

Total Net Budget Impact	\$141,454	\$145,520	\$4,066 2.87%
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FIRE & EMERGENCY			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$807,041	\$803,082	(\$3,959)
Capital	\$766,891	\$624,400	(\$142,491)
Total	\$1,573,932	\$1,427,482	(\$146,450)
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$88,000	\$116,000	\$28,000
Capital	\$755,713	\$604,000	(\$151,713)
Total	\$843,713	\$720,000	(\$123,713)
Total Net Budget Impact	\$730,219	\$707,482	(\$22,737) (3.11%)



EMERGENCY PLAN			
Summary			
Expenditures:			
<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$1,500	\$1,500	\$0
Capital	0	\$0	\$0
Total	\$1,500	\$1,500	\$0
Revenues:			
<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$0	\$0	\$0
Capital	\$0	\$0	\$0
Total	\$0	\$0	\$0
Total Net Budget Impact	\$1,500	\$1,500	\$0



ANIMAL CONTROL			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$30,861	\$55,200	\$24,339
Capital	\$0	\$0	\$0
Total	\$30,861	\$55,200	\$24,339
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$29,690	\$36,920	\$7,230
Capital	\$0	\$0	\$0
Total	\$29,690	\$36,920	\$7,230
Total Net Budget Impact	\$1,171	\$18,280	\$17,109



ROADS			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$2,440,777	\$2,512,125	\$71,348
Capital	\$1,800,112	\$2,206,187	\$406,075
Total	\$4,240,889	\$4,718,312	\$477,423
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$72,480	\$134,325	\$61,845
Capital	\$1,182,159	\$1,932,916	\$750,757
Total	\$1,254,639	\$2,067,241	\$812,602
Total Net Budget Impact	\$2,986,250	\$2,651,071	(\$335,179) (11.22%)



STREETLIGHTS			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$118,241	\$123,000	\$4,759
Capital	\$50,000	\$0	(\$50,000)
Total	\$168,241	\$123,000	(\$45,241)
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$118,241	\$123,000	\$4,759
Capital	\$50,000	\$0	(\$50,000)
Total	\$168,241	\$123,000	(\$45,241)
Total Net Budget Impact	\$0	\$0	\$0



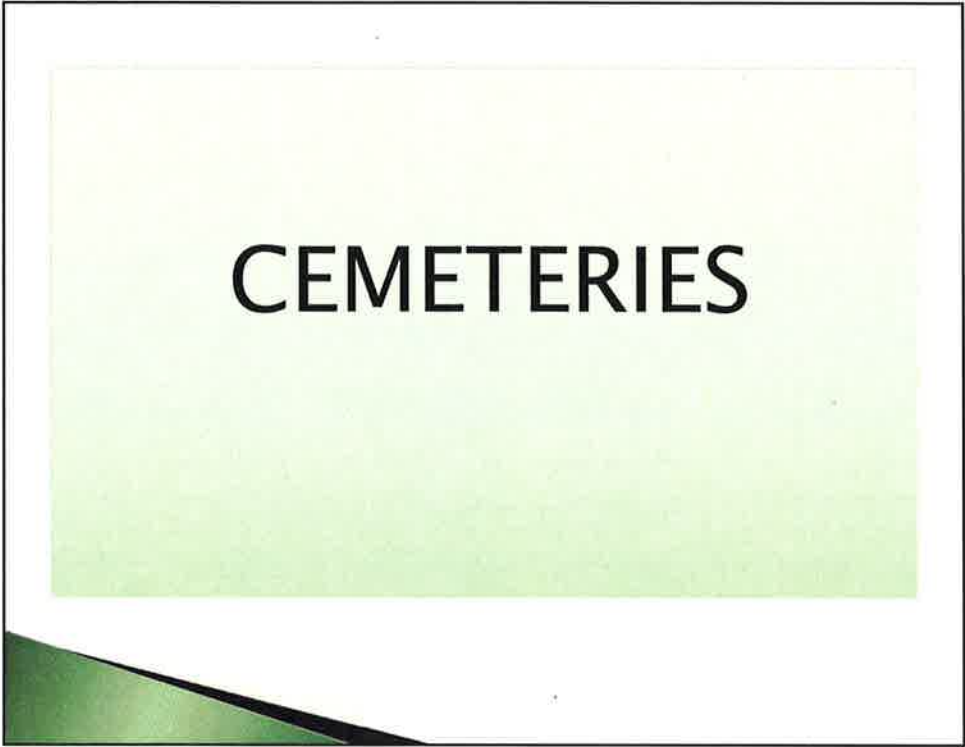
WATER			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$1,476,284	\$1,496,882	\$20,598
Capital	\$1,333,478	\$142,000	(\$1,191,478)
Total	\$2,809,762	\$1,638,882	(\$1,170,880)
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$1,476,284	\$1,496,882	\$20,598
Capital	\$1,333,478	\$142,000	(\$1,191,478)
Total	\$2,809,762	\$1,638,882	(\$1,170,880)
Total Net Budget Impact	\$0	\$0	\$0

ENVIRONMENTAL SERVICES

ENVIRONMENTAL SERVICES			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>BUDGET</u>
	<u>BUDGET</u>	<u>PROPOSED</u>	<u>IMPACT</u>
Operating	\$7,850	\$10,385	\$2,535
Capital	\$120,000	\$490,590	\$370,590
Total	\$127,850	\$500,975	\$373,125
Revenues:			
<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>BUDGET</u>
	<u>BUDGET</u>	<u>PROPOSED</u>	<u>IMPACT</u>
Operating	\$0	\$0	\$0
Capital	\$120,000	\$173,160	\$53,160
Total	\$120,000	\$173,160	\$53,160
Total Net Budget Impact	\$7,850	\$327,815	\$319,965 4075.99%



RECREATION			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$1,564,319	\$1,519,925	(\$44,394)
Capital	\$149,000	\$295,510	\$146,510
Total	\$1,713,319	\$1,815,435	\$102,116
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$846,771	\$836,093	(\$10,678)
Capital	\$95,800	\$167,210	\$71,410
Total	\$954,031	\$1,003,303	\$60,732
Total Net Budget Impact	\$770,748	\$812,132	\$41,384 5.37%



CEMETERIES			
Summary			
Expenditures:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$31,580	\$36,570	\$4,990)
Capital	\$0	\$0	\$0
Total	\$31,580	\$36,570	\$4,990
Revenues:			
<u>Description</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>PROPOSED</u>	<u>BUDGET</u> <u>IMPACT</u>
Operating	\$0	\$0	\$0
Capital	\$0	\$0	\$0
Total	\$0	\$0	\$0
Total Net Budget Impact	\$31,580	\$36,570	\$4,990 15.80%

RENTAL FACILITIES

RENTAL FACILITIES			
Summary			
Expenditures:			
<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$11,670	\$16,920	\$5,250
Capital	\$0	\$0	\$0
Total	\$11,670	\$16,920	\$5,250
Revenues:			
<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$10,053	\$20,150	\$10,097
Capital	\$0	\$0	\$0
Total	\$10,053	\$20,150	\$10,097
Total Net Budget Impact	\$1,617	(\$3,230)	(\$4,847) (299.8%)

Planning Department

PLANNING

Summary

Expenditures:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$156,255	\$143,505	(\$12,750)
Capital	\$0	\$0	\$0
Total	\$156,255	\$143,505	(\$12,750)

Revenues:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$57,850	\$28,800	(\$29,050)
Capital	\$0	\$0	\$0
Total	\$57,850	\$28,800	(\$29,050)

Total Net Budget Impact	\$98,405	\$114,705	\$16,300 16.6%
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Community Development Summary

Expenditures:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$201,997	\$99,150	(\$102,847)
Capital	\$0	\$0	\$0
Total	\$201,997	\$99,150	(\$102,847)

Revenues:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$65,917	\$40,065	(\$25,852)
Capital	\$0	\$0	\$0
Total	\$65,917	\$40,065	(\$25,852)
Total Net Budget Impact	\$136,080	\$59,085	(\$76,995) (56.58%)

**ECONOMIC
DEVELOPMENT**

ECONOMIC DEVELOPMENT

Summary

Expenditures:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$0	\$183,082	\$183,082
Capital	\$0	\$0	\$0
Total	\$0	\$183,082	\$183,082

Revenues:

<u>Description</u>	<u>2014 BUDGET</u>	<u>2015 PROPOSED</u>	<u>BUDGET IMPACT</u>
Operating	\$0	\$64,474	\$64,474
Capital	\$0	\$0	\$0
Total	\$0	\$64,474	\$64,474
Total Net Budget Impact	\$0	\$118,608	\$118,608

BIA

BIA

Summary

Expenditures:

Description	2014 BUDGET	2015 PROPOSED	BUDGET IMPACT
Operating	\$35,484	\$40,981	\$5,497
Capital	\$0	\$0	\$0
Total	\$35,484	\$40,981	\$5,497

Revenues:

Description	2014 BUDGET	2015 PROPOSED	BUDGET IMPACT
Operating	\$35,484	\$40,981	\$5,497
Capital	\$0	\$0	\$0
Total	\$35,484	\$40,981	\$5,497

Total Net Budget Impact	\$0	\$0	\$0
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RESERVES & RESERVE FUNDS BALANCES BUDGET 2015

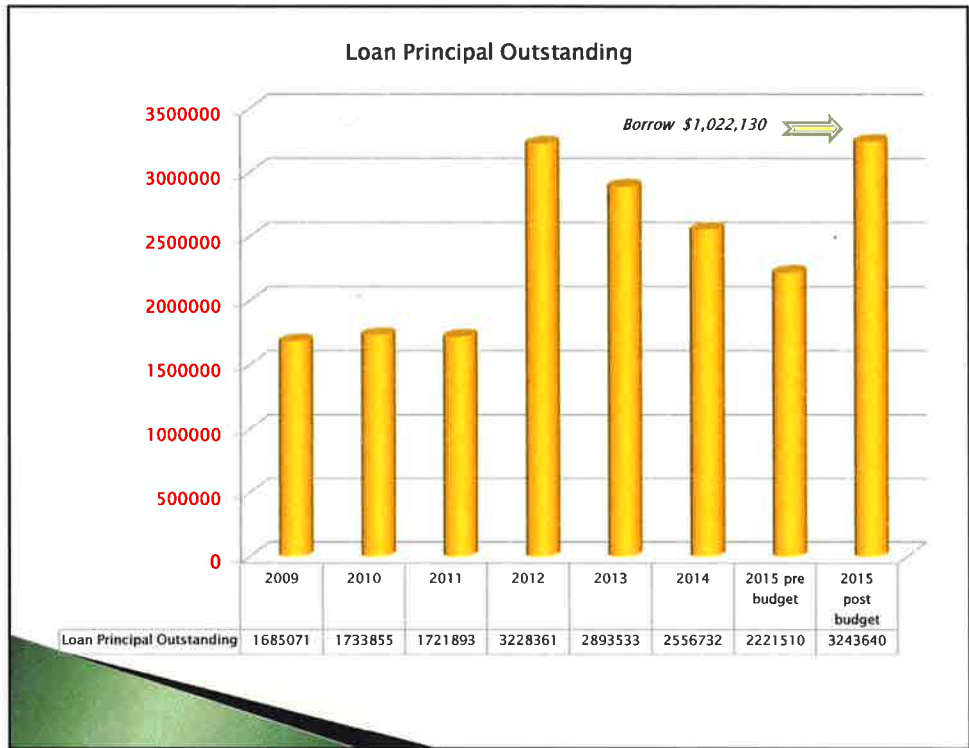
	OPENING BALANCES	2015 TRANSACTIONS		CLOSING BALANCES
		Additions	Disbursements	
RESERVES	\$3,531,629	\$999,802	-\$1,098,271	\$3,433,160
RESERVE FUNDS	\$1,319,080	\$202,818	-\$419,829	\$1,102,069
DEVELOPMENT CHARGES RESERVE FUNDS	\$1,250,909	\$255,458	-\$424,438	\$1,081,929
2015 BALANCES	\$6,101,618	\$1,458,078	-\$1,942,538	\$5,617,158
2015 "CHANGE"				-\$484,460

DEBT BALANCES BUDGET 2015

2015 LONG TERM DEBT				
	OPENING BALANCES @ Jan 1 2015	2015 DEBT PYTS		CLOSING BALANCES @ DEC 31 2015
		PRINCIPAL	INTEREST	
TOTAL LONG-TERM DEBT	\$2,556,732			
2015 DEBT SERVICING COSTS		(\$335,222)	(\$78,255)	(\$413,477)
NEW DEBT - PROPOSED 2015				
FIRE DEPT- Breathing Apparatus		\$240,000		\$240,000
FIRE DEPT- Rescue Pumper Truck		\$260,000		\$260,000
ROADS- Reconstruct George St.		\$267,130		\$267,130
ROADS DEPT- Culvert Repl 2061		\$255,000		\$255,000
		<u>\$1,022,130</u>		<u>\$1,022,130</u>
	<u>\$2,556,732</u>	\$686,908	(\$78,255)	<u>\$3,243,640</u>
		CHANGE		\$686,908

DEBT SERVICING COSTS FOR NEW DEBT DEBT INCURRED IN 2015 - REPAYMENT COMMENCING 2016

DEPT	PURPOSE	NEW DEBT \$'S 2015	TERM OF REPAYMENT	INTEREST RATE	ANNUAL DEBT PAYMENTS	TOTAL INTEREST PAID OVER TERM
FIRE	Replace Breathing Apparatus	\$240,000	5 YRS	1.48%	\$50,152	\$10,760
	New Rescue Pumper Truck	\$260,000	10 YRS	2.10%	\$29,097	\$30,965
ROADS	Replace Culvert 2061 Cedar Valley	\$255,000	20 YRS	2.81%	\$16,840	\$81,807
	Reconstruct George St. Hillsburgh	\$267,130	10 YRS	2.10%	\$29,894	\$31,815
TOTAL NEW DEBT PAYMENTS		<u>\$1,022,130</u>			<u>\$125,983</u>	
NOTE 2016: RBC RECR LOAN PAID-OUT						(\$134,834)



2015 FINANCIAL SUPPORT GRANTS-- COMMUNITY GROUPS

ORGANIZATION:

1	BIG BROTHERS BIG SISTERS DUFFERIN	\$1,000
2	ERIN AGRICULTURAL SOCIETY	\$1,000
3	ERIN HORTICULTURAL/GARDEN CLUB	\$500
4	ERIN LIONS CLUB	\$1,000
5	ERIN OPTIMIST'S CLUB	\$1,000
6	ERIN PUBLIC SCHOOL SCHOOL COUNCIL	\$200
7	ERIN ROTARY	\$400
8	ERIN THEATRE	\$1,000
9	ERIN-MIMOSA 4-H CLUBS	\$500
10	EWCS	\$16,600
11	GROVES CEMETERY BOARD	\$350
12	HILLSBURGH HORTICULTURAL	\$500
13	HILLSBURGH LIONS CLUB	\$600
14	HILLSBURGH MEDICAL CENTRE	\$3,800
15	HILLSBURGH MINOR SOFTBALL	\$1,000
16	HILLSBURGH-ERIN SKATING CLUB	\$500
17	MAIN PLACE OPTIMIST CLUB OF ERIN	\$1,000
18	ORTON COMMUNITY ASSOC	\$10,000
19	STATION ROAD NURSERY SCHOOL	\$1,000
20	UPPER CREDIT HUMANE SOCIETY	\$500
21	WELLINGTON FARM SAFETY ASSOC	\$500
TOTAL GRANT SUPPORT		<u>\$42,950</u>

BLENDED TAX DOLLAR IMPACT

TOWN OF ERIN – 2015 BUDGET

ON EACH \$100,000 OF RESIDENTIAL ASSESSMENT IN THE TOWN OF ERIN

		% OF TOTAL TAX BILL	2014 FINAL TAX \$'S	2015 DRAFT #2 BUDGET	\$ CHANGE	% CHANGE
TOWN	GENERAL & INFRASTRUCTURE	25.41%	\$279.47	\$287.45	\$7.98	2.86%
COUNTY		57.36%	\$632.40	\$648.95	\$16.55	2.62%
EDUCATION		17.23%	\$195.00	\$195.00	\$0.00	0.00%
TOTAL BLENDED CHANGE			\$1,106.87	\$1,131.40	\$24.53	2.22%

LOCAL TAX IMPACTS OF PROVINCIAL LAND TAX INCENTIVE PROGRAMS 2015

PROVINCIAL PROPERTY TAX INCENTIVE PROGRAMS

- FARM PROPERTY TAX CLASS PROGRAM**
eligible farmlands assessed as Farm Property Tax Class **taxed at 25%** of municipal residential rate.
Prior to 1998 - farmlands taxed at 100% municipal residential rate; Province provided 75% Farm Tax REBATE directly to farmers upon application
- MANAGED FOREST TAX INCENTIVE PROGRAM**
eligible forested lands assessed as Managed Forest Property Tax Class **taxed at 25%** of municipal residential rate.
Prior to 1998 - managed forest taxed at 100% municipal residential rate; Province provided 75% Tax REBATE directly upon application
- CONSERVATION LAND TAX INCENTIVE PROGRAM**
tax relief for significant natural heritage lands in the form of **100% exemption** on eligible portions (wetlands, natural & scientific interest)

	No. Properties	CVA	IF @ FULL RT TAX	2015 ACTUAL TAX		LOST TAX IMPACT
				@ 25% x RT	@ 0% x RT	
FARM	846	\$226,065,160	\$649,831	\$162,457		-\$487,374
MANAGED FOREST	117	\$10,868,316	\$31,241	\$7,810		-\$23,431
CONSERVATION EXEMPT	721	\$84,382,553	\$242,560		\$0	-\$242,560
			\$923,633	\$170,268	\$0	-\$753,365

LOCAL TAX IMPACTS OF PROVINCIAL LAND TAX INCENTIVE PROGRAMS 2015

What IF: support for long-term land "stewardship" incentive programs came directly from the Province;
and Local Municipalities taxed all residential tax classes @ 100%
 and Property owners received Provincial Rebates directly from the Prov upon application

A) 2015 TAX \$'S ON EACH \$100,000 OF RESIDENTIAL ASSESSMENT

@ ACTUAL 2015 RT	IF NO INCENTIVES	DIFFERENCE	RT TAX RATE
\$287.45	\$254.22	-\$33.24	-11.6%

B) 2015 TAX \$'S ON Typical \$390,000 CVA House

\$1,121.07	\$991.45	-\$129.62	-11.6%
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