



# 2019 Budget Public Meeting

July 3, 2019



Township of  
**East Zorra-Tavistock**



# Agenda

- 2019 Budget Timelines**
- Budget Development Process**
- Current and Prior Year Levy Comparisons**
- 2019 Homeowner Impact**
- Next Steps**
- Questions**



# Budget Timelines

- **May and June 2019 Budget Development**
- **June 27, 2019 Distribute and Post Draft 2019 Budget**
- **July 3, 2019 Budget Public Meeting**
- **July 10, 2019?? Passage of the Budget By-law**

**(to allow time for compliant distribution of the tax bills)**



# Budget Development Process

## **Step One:**

Prepare the annual salary and benefits worksheets for all budget areas based on the source deduction rates set out by CRA.

## **Step Two:**

Insert confirmed expense amounts on the appropriate budgetary lines.

## **Step Three:**

Operating budget estimates are based on 3-year averages of experienced historical actuals or % increases as provided by agencies to prior year actuals.

## **Step Four:**

Full-year costs are projected out for prior-year mid-year items.

## **Step Five:**

Staff identify capital needs through the use of Master Plans, Council requests, studies, long-term strategic planning.



# Budget Development Process

## **Step Six:**

Annual reserve allocations are reviewed for adequacy in support of future planning and then included in the Departmental budgets.

## **Step Seven:**

Administration convene to collaboratively review all budgets including the combined impact of tax-supported programs and anticipated tax levy changes (assessment and financing requirements.)

## **Step Eight:**

Adjustments and final proposed budget details are completed and the Draft Budget is prepared for tabling at a publicly held Council Meeting.

## **Step Nine:**

Council meets to review the documents as many times as are necessary to ultimately make a recommendation for by-law consideration.



# Levy Comparison 2019 - 2018

## Township of East Zorra-Tavistock SUMMARY OF NET BUDGETARY TAX IMPACTS 2019 Operating and Capital Budget Summary

Net Budgets By Department	2018 Approved	2019 Proposed	Difference (2019 - 2018)		Remarks
Building, Locates and Drainage	60,120	<b>29,943</b>	(30,177)	<b>-0.56%</b>	Transfer of Roads vehicle to Building complement
Corporate Services	2,021,275	<b>2,008,887</b>	(12,388)	<b>-0.23%</b>	Studies to be completed and offset by transfers
Fire and Protective Services	717,375	<b>739,014</b>	21,639	<b>0.40%</b>	Experience-based reductions in salary areas + addition of joint Fire Training Officer
General Government	(1,180,100)	<b>(1,129,188)</b>	50,912	<b>0.94%</b>	More conservative estimates of Supplementals and Sundry Revenue for 2019
Parks and Recreation	206,100	<b>240,605</b>	34,505	<b>0.64%</b>	Reduction in one-time Reserve transfers for operations
Public Works	1,608,930	<b>1,696,508</b>	87,578	<b>1.62%</b>	Additional work to address backlog of sidewalk, tree planting and ditching work
<i>Capital</i>	1,984,217	<b>2,067,900</b>	83,683	<b>1.54%</b>	
<b>Net Tax-Supported Budget Summary</b>	<b>5,417,917</b>	<b>5,653,668</b>	<b>235,751</b>	<b>4.35%</b>	

2019 Assessment @ 2018 Tax Rates	5,786,019	<b>368,102</b>	6.79% Assessment Increase
Tax Levy	368,102	<b>-132,351</b>	-2.44% Levy Rate Decrease
		<b>235,751</b>	4.35% Total Change



# 2019 Homeowner Impact

What is my Tax Increase (Municipal Portion) ?

\$1,319.68



2018 Average Assessment: \$270,000

↑ \$55.78  
=  
Assessment  
↑ \$85.97  
Tax Rate  
↓ \$(30.19)

\$1,375.46



2019 Average Assessment: \$288,000

Note: Excludes the Education tax as set by Province and County Tax portion as set by Oxford County.

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# Next Steps

- At any time following this morning's meeting or since receiving the budget documents, should Council have any questions, suggestions or concerns, they can be forwarded via email to staff for their investigation and discussion prior to the by-law passage.
- A special meeting can be convened at the request of Council and/or the Mayor to review and/or adopt the budgetary by-law. (Note the budget must be passed prior to distribution of the final tax notices. Final tax notices must be mailed 21 days prior to their due date August 31, 2019 as per the Municipal Act.)
- Staff apologize for the short turnaround time on this year's budget. Future budgets will follow a more standard financial management cycle with user fees being reviewed in the fall, followed by draft numbers being prepared during the winter months for tabling in the early new year of the budget year.



# Questions and Comments

