



February 21, 2021

Duncan McPhail, Mayor
Municipality of West Elgin
22413 Hoskins Line
Rodney, ON N0L 2C0

Dear Mayor McPhail and Municipality of West Elgin Council,

Re: Elgin County 2021 Budget

Please be advised that Elgin County Council at its February 9, 2021 meeting approved By-Law 21-03, Being a By-Law to Provide for the Adoption of the 2021 Budget of the Corporation of the County of Elgin and to Establish the 2021 Tax Ratios, and to Establish the 2021 Tax Rates for the County Constituent Municipalities.

Enclosed please find a certified copy of the Budget By-Law, and a Budget Fact Sheet for the Elgin County 2021 Budget.

If you have any questions or comments, please do not hesitate to contact me.

Yours truly,

A handwritten signature in black ink, reading "Jim Bundschuh". The signature is fluid and cursive, with the first name "Jim" and last name "Bundschuh" clearly legible.

Jim Bundschuh,
Director of Financial Services

Enclosure

ELGIN COUNTY 2021 BUDGET



Elgin County Council approved the 2021 Municipal Budget with a **2.9%** tax rate increase* over 2020. The budget is in alignment with Council's 2020-2022 Strategic Plan Priority of Investing in Elgin by making responsible financial decisions through:

1

Ensuring Elgin has the necessary tools, resources and infrastructure to deliver programs and services now and in the future; and,

2

Delivering mandated programs and services efficiently and effectively.

Additional Funding

\$200,000

Anticipated additional provincial funding for Elgin's Long-Term Care Homes resulting from efficiencies.

Cost Increases

\$900,000

Facility repairs and improvements to County-owned buildings.

\$100,000

Insurance increases.

Service Enhancements

\$150,000

Ongoing investment in Elgincentives Program to encourage community revitalization initiatives. Achieved through a shift in priorities for the Economic Development department.

\$300,000

Costs to implement priority recommendations contained within the Service Delivery Review as selected by County Council.

FAST FACTS

2.9 %

Tax Rate Increase



\$ 61

Tax Increase on
Residential Property
valued at \$350,000

\$ 39.1M

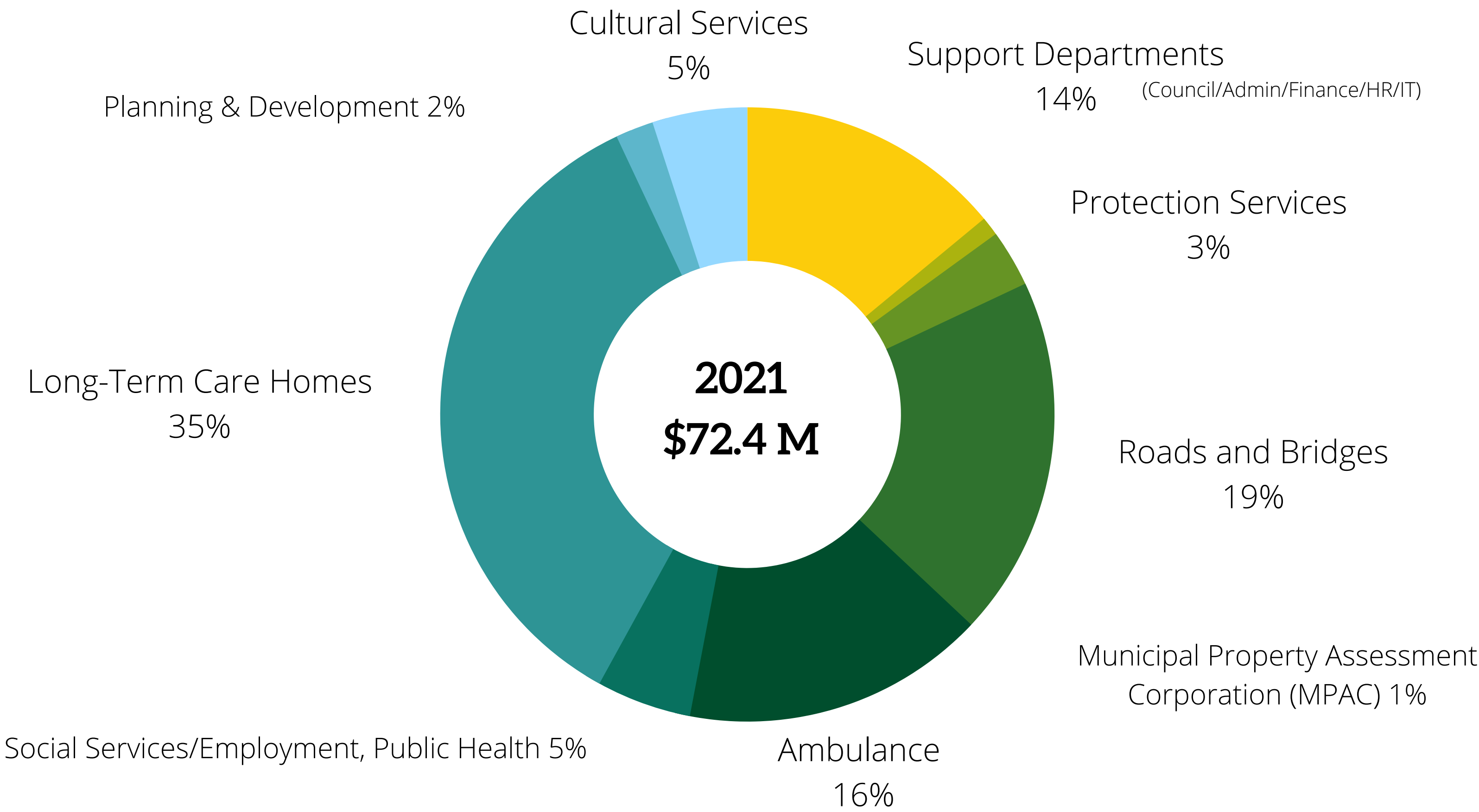
2021 Total Levy

\$ 1.8M

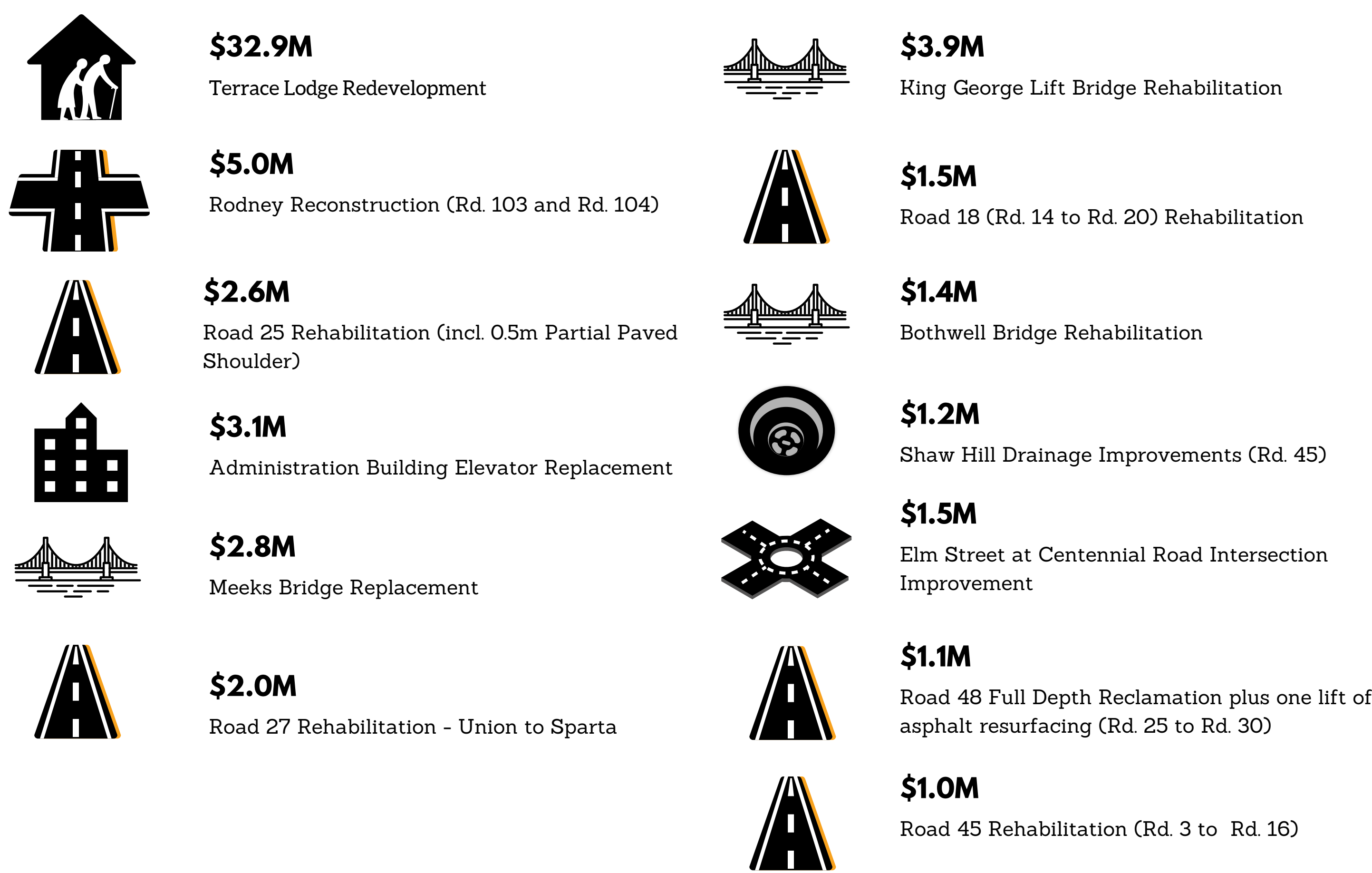
Levy increase over 2020

*Elgin's Local Municipal Partners combine their tax rate with the County rate and the education rate to determine a total tax rate.

COUNTY EXPENDITURES



MAJOR CAPITAL PROJECTS



COUNTY OF ELGIN

By-Law No. 21-03

" BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE 2021 BUDGET OF THE CORPORATION OF THE COUNTY OF ELGIN AND TO ESTABLISH THE 2021 TAX RATIOS, AND TO ESTABLISH THE 2021 TAX RATES FOR THE COUNTY CONSTITUENT MUNICIPALITIES"

WHEREAS Section 289 of the Municipal Act, 2001, S.O. 2001, c.25, provides that the Council of each upper-tier municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the upper-tier municipality; and,

WHEREAS Section 308(5) of the Municipal Act, 2001, S.O. 2001, c.25, provides that the Council of an upper-tier municipality shall in each year establish the tax ratios for that year for the upper-tier municipality and its lower-tier municipalities; and,

WHEREAS Section 308(7) of the Municipal Act, 2001, S.O. 2001, c.25, provides that the Council of each upper-tier municipality establish for each property class, a single tax ratio for the upper-tier municipality and its lower-tier municipalities; and,

WHEREAS Section 308(15-18) of the Municipal Act, 2001, S.O. 2001, c.25, provides that the Council of each upper-tier municipality may opt to have certain optional property classes apply within the County; and,

WHEREAS the province, starting in 2018, has giving municipalities the option to reduce the property tax rate on qualifying value-added activities that occur on farms as part of the farming business to 75 per cent lower than the industrial or commercial tax rates that would otherwise apply; and,

WHEREAS the local municipally owned landfill sites in Dutton Dunwich and West Elgin did not previously pay property tax to the County for these properties and the new landfill tax ratio would unfairly penalize the local municipalities; and,

WHEREAS it is necessary to apply the revenue neutral landfill ratio/tax rate; and,

WHEREAS the Municipal Act, 2001, S.O. 2001 c.25 s.107 provides that Council may make grants to any body Council deems in the interest of the municipality

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NOW THEREFORE the Municipal Council of the Corporation of the County of Elgin enacts as follows:

1. THAT the large industrial class be chosen as an optional property class.
2. THAT the optional 75% reduction in the Small-Scale On-Farm Business Sub-Class tax ratio remain in effect.
3. THAT the municipalities of Dutton Dunwich and West Elgin be granted relief on the full portion of the County property taxes on the landfills that these municipalities use for local resident waste.
4. THAT the 2021 tax ratios for the County of Elgin set out on Schedule "A", attached hereto and forming part of this by-law, be approved and adopted by Council.
5. THAT the 2021 budget of the County of Elgin set out on Schedule "B", attached hereto and forming part of this by-law, which incorporates estimates for revenue and for expenditures be approved and adopted by Council.
6. THAT the 2021 tax rates for the assessment in each property class set out in Schedule "C", attached hereto and forming part of this by-law, be approved and adopted by Council.

7. THAT the 2021 ten-year capital plan, set out in Schedule “D” attached hereto and forming part of this by-law, be approved and adopted by Council.

8. THAT debentures of \$6 million in 2021, as part of a plan to borrow \$44 million between 2020-2030 to fund the ten-year capital plan, be approved by Council.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 9TH DAY OF FEBRUARY 2021.

Julie Gonyou,
Chief Administrative Officer.

Tom Marks,
Warden.

COUNTY OF ELGIN

By-Law 21-03

2021 SCHEDULE A

Ratios

PROPERTY CLASS	Current	Prior
Residential	1.0000	1.0000
Farmland Awaiting Dev.	0.5000	0.5000
New Multi-Residential	1.0000	1.0000
Multi-Residential	1.9999	1.9999
Commercial - Occupied	1.6376	1.6376
Commercial - Small Value Added Farm	0.4094	0.4094
Commercial - Vacant Land	1.6376	1.6376
Industrial - Occupied	2.2251	2.2251
Industrial - Small Value Added Farm	0.5563	0.5563
Industrial - Vacant Land	2.2251	2.2251
Large Industrial - Occupied	2.8318	2.8318
Large Industrial - Vacant	2.8318	2.8318
Pipelines	1.1446	1.1446
Farm	0.2300	0.2300
Managed Forests	0.2500	0.2500
Landfill	33.4027	33.4027

Schedule B

2021 Operating Budget

By-Law 21-03

(\$000)	Prior Budget			Current Budget			Better / (Worse)		
	Revenue	Expense	(Net Income) / Cost	Revenue	Expense	(Net Income) / Cost	Revenue	Expense	(Net Income) / Cost
0) CORPORATE ACTIVITIES	41,602	6,119	(35,483)	42,230	7,303	(34,927)	628	(1,183)	(555)
1) WARDEN AND COUNCIL	3	424	421	3	424	421	-	(0)	(0)
2) ADMINISTRATIVE SERVICES	345	1,035	689	426	1,234	808	80	(200)	(119)
3) FINANCIAL SERVICES	-	663	663	-	723	723	-	(61)	(61)
4) HUMAN RESOURCES	35	628	593	45	719	674	10	(91)	(81)
5) ADMINISTRATION BUILDING	746	1,412	666	829	1,479	650	83	(67)	16
6) CORPORATE SERVICES	25	843	818	25	944	919	-	(101)	(101)
7) ENGINEERING SERVICES	7,700	13,337	5,637	4,053	13,613	9,560	(3,647)	(276)	(3,923)
8) HOMES FOR SENIORS SERVICES	20,162	25,186	5,024	20,691	25,631	4,940	529	(445)	83
9) MUSEUM/ARCHIVES	480	832	353	56	713	657	(424)	119	(305)
10) LIBRARY SERVICES	176	3,075	2,899	176	3,122	2,946	-	(47)	(47)
11) INFORMATION TECHNOLOGIES	70	1,124	1,054	73	1,207	1,133	3	(83)	(80)
12) PROVINCIAL OFFENSES & COLLECTIONS	2,079	1,958	(121)	2,293	2,157	(136)	214	(200)	15
13) AMBULANCE & EMERGENCY SERVICES	8,109	11,365	3,256	8,108	11,734	3,626	(0)	(369)	(370)
14) ECONOMIC DEVELOPMENT & TOURISM	411	1,924	1,513	332	1,413	1,081	(78)	511	432
Total Regular Operating Net Income Budget	81,941	69,922	(12,019)	79,341	72,418	(6,923)	(2,601)	(2,495)	(5,096)
Carry-Forward Project Budget						(2,459)			
Total Net Budget						(9,382)			

COUNTY OF ELGIN

By-Law 21-03

SCHEDULE C: 2021 Tax Rates

PROPERTY CLASS	Prior	Current	%
Residential	0.607403%	0.624937%	2.9%
Farmland Awaiting Dev.	0.303702%	0.312469%	2.9%
New Multi-Residential	0.607403%	0.624937%	2.9%
Multi-Residential	1.214745%	1.249812%	2.9%
Commercial - Occupied	0.994683%	1.023397%	2.9%
Commercial - Small Value Added Farm	0.248671%	0.255849%	
Commercial - Vacant Land	0.994683%	1.023397%	2.9%
Industrial - Occupied	1.351532%	1.390547%	2.9%
Industrial - Small Value Added Farm	0.337898%	0.347652%	
Industrial - Vacant Land	1.351532%	1.390547%	2.9%
Large Industrial - Occupied	1.720044%	1.769697%	2.9%
Large Industrial - Vacant	1.720044%	1.769697%	2.9%
Pipelines	0.695233%	0.715303%	2.9%
Farm	0.139703%	0.143736%	2.9%
Managed Forests	0.151851%	0.156234%	2.9%
Landfill	20.288870%	20.874557%	2.9%

Definition: "Tax rate" means the tax rate to be levied against property expressed as a percentage, to six decimal places, of the assessment of the property.

Levy (\$000)	37,275	39,060	4.8%
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Memo: Change in Levy

Increases on existing buildings	1,096	2.9%
Levy generated on new buildings (growth)	689	1.9%

Schedule D	2021 Capital Budget		By-Law 21-03
(\$000)	Prior Budget	Current Budget	Better / (Worse)
0) CORPORATE ACTIVITIES	25	108	(83)
5) ADMINISTRATION BUILDING	3,415	1,399	2,016
7) ENGINEERING SERVICES	20,834	22,917	(2,083)
8) HOMES FOR SENIORS SERVICES	1,343	3,570	(2,227)
9) MUSEUM/ARCHIVES	40	40	(0)
10) LIBRARY SERVICES	373	340	33
11) INFORMATION TECHNOLOGIES	779	796	(17)
13) AMBULANCE & EMERGENCY SERVICES	486	677	(191)
14) ECONOMIC DEVELOPMENT & TOURISM		10	(10)
Total Regular Operating Net Income Budget	27,295	29,858	(2,563)
Carry-Forward Project Budget		40,457	
Total Net Budget		70,315	