



TOWN OF LAURENTIAN HILLS
Municipal Budget 2015



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GENERAL COMMENTS

The 2015 budget has been a combined effort of the CAO, Treasurer, all Department Heads, all Committee Chairmen and Vice Chairmen, Council and staff members.

The Ontario Municipal Partnership Fund (OMPF)

The Ontario Municipal Partnership Fund is the Province's main transfer payment to municipalities. In 2015, the Province will provide a total of \$515 million in unconditional funding to 388 municipalities through the OMPF. The phase-down of the OMPF was part of the 2008 Provincial-Municipal Fiscal and Service Delivery Review agreement to upload social assistance benefit programs and court security and prisoner transportation costs off the property tax base. The Town's OMPF is outlined by graph showing the years 2008 to 2014. 2015 will see an increase of \$2,200.00 in the Town's funding.

Assessment Growth

The Municipal Property Assessment Corporation (MPAC). MPAC is responsible for establishing current value assessments and classifications for all properties in Ontario. Current Assessed Value (CVA) is defined as the most probable price a property should sell for in a competitive and open market. CVA is established based on a willing buyer and a willing seller in a competitive open market. Five major factors account for approximately 85% of residential property values. Location, lot dimensions, living area, age of the property adjusted for any major improvements or additions and the quality of the construction.

Under the *Assessment Act*, assessment increases are phased-in over four years for all property types.

A decrease in assessment is applied immediately

Example of Four Year Phased in Assessment

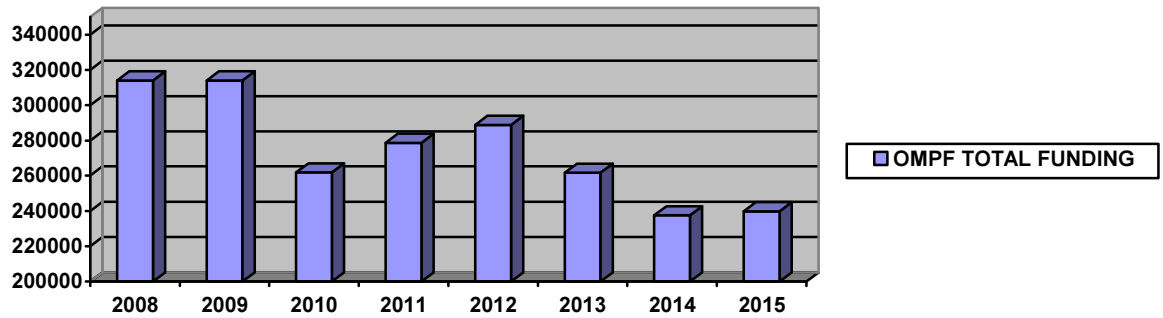
Property Classification	Residential
Property's value on January 1, 2012	\$250,000
Property's value on January 1, 2008	\$220,000
Over this four-year period, your property value changed by	\$ 30,000

Assuming property characteristics stay the same, the property assessment will increase by \$7,500 each year.

2013	2014	2015	2016
\$227,500	\$235,000	\$242,500	\$250,000

OMPF FUNDING

OMPF GRANT FUNDING



**TOWN OF LAURENTIAN HILLS
ASSESSMENT CHANGE**

Property Class	Tax Category	2015 Net Change	2015 Net Change %
<hr/>			
Taxable			
Residential/Farm	RT	15,968,849	6.40%
Multi-Residential	MT	34,000	10.24%
Commercial-Occupied	CT	185,694	5.30%
Commercial-New Const	XT	51,206	100.0%
Commercial-Excess Land	CU	36,203	40.68%
Commercial-Vacant Land	CX	106,366	99.97%
Industrial-Occupied	IT	1622	0.25%
Pipelines	PT	854,174	1.49%
Farmlands	FT	6,525	3.71%
Managed Forest	TT	113,300	8.35%
	Total Taxable	17,320,689	5.59%

THIRD YEAR OF PHASED – IN ASSESSMENT

2015 represents the third year of the phased-in assessment from 2012 to 2016 with the final year (2016) representing the current market value of properties as of January 1, 2012.

TAX RATE IMPACT

The impact of the tax rate with no increase @ 0.00742021.

Example of \$100,000 assessment:

	<i>Municipal</i>
2014 Residential	\$ 742.02
2015 Residential	<u>\$ 742.02</u>
Difference of:	\$ 0.00

If we factor in the average residential phased-in assessment increase in valuation change of 0.64%

Example of \$100,000 assessment to \$ 100,640 assessment:

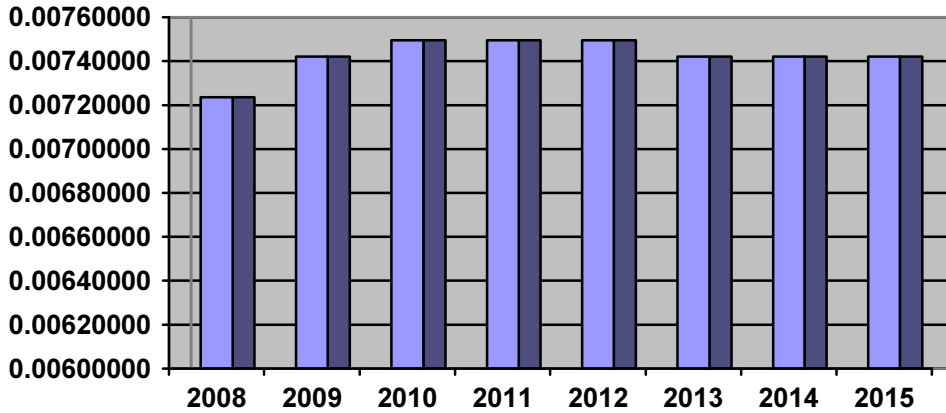
	<i>Municipal</i>
2014 Residential	\$ 1300.01
2015 Residential	<u>\$ 1293.14</u>
Difference of:	\$ -6.87

The residential education tax rates are set by the Province. The 2015 rate has decreased from \$203.00 to \$195.00 per \$100,000 of assessed value. The County of Renfrew sets their own rates according to budget residential tax rates has decreased

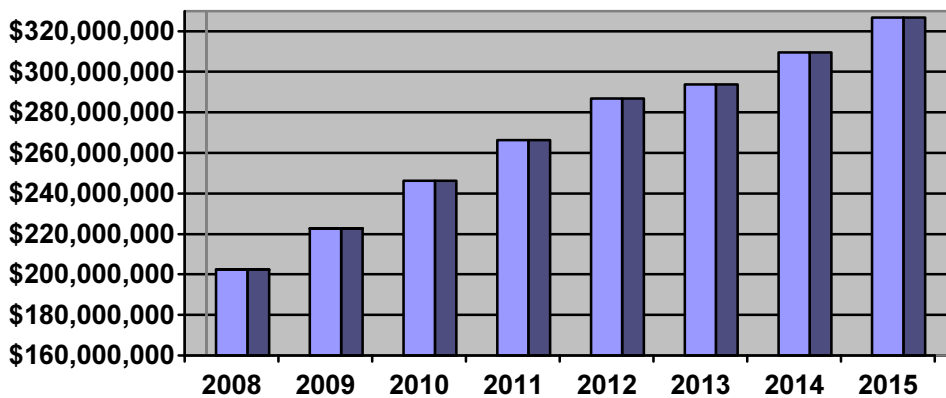
	<i>Municipal</i>	<i>County</i>	<i>Education</i>	<i>Total</i>	<i>Dollar Difference</i>
2014 Residential	742.02	354.99	203.00	\$1,300.01	
2015 Residential	742.02	347.89	195.00	\$1,284.91	\$-15.10

The following chart provides a graphical representation of the Town's Residential tax rates and the Tax Levy from 2008 to 2015

Residential Tax Rate Comparison



Levy Comparison



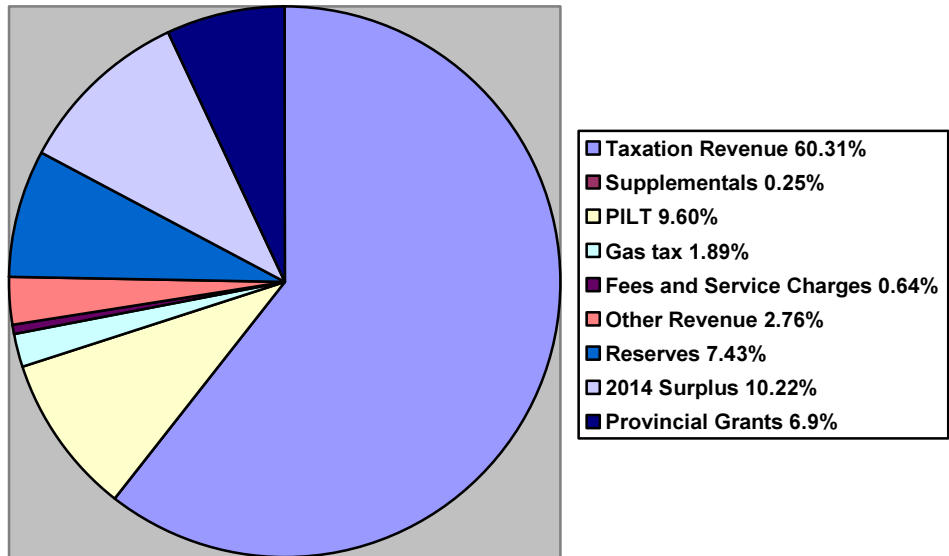
Summary of Revenues

2015 Revenue Budget Summary:

DESCRIPTION	2015 BUDGET AMOUNT
Taxation Revenue	\$ 2,596,691.46
Supplemental	\$ 10,000.00
PILT	\$ 413,197.00
Gas Tax	\$ 81,394.00
Fees and Service Charges	\$ 27,650.00
Other Revenue	\$ 119,080.00
Reserves	\$ 320,000.00
2014 Surplus	\$ 440,376.00
Provincial Grants	\$ 297,221.00
TOTAL:	\$ 4,305,609.46



Town of Laurentian Hills Revenues



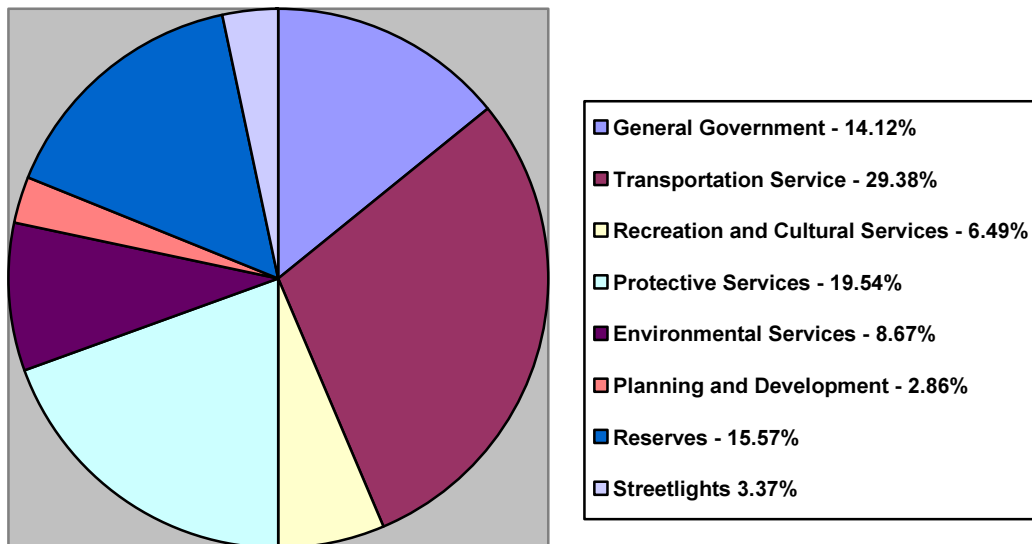
Summary of Expenditures

2015 Expense Summary:

DESCRIPTION	2015 BUDGET AMOUNT
General Government	\$608,137.20
Protective Services	\$841,543.40
Transportation Services	\$1,265,123.85
Streetlights	\$145,300.00
Environmental Services	\$372,771.00
Recreation and Cultural Services	\$279,474.00
Planning and Development	\$122,879.01
Reserves	\$670,381.00
TOTAL:	\$4,305,609.46



Town of Laurentian Hills Expenditures



Reserves and Reserve Funds

2014 Schedule of Reserve Funds:

	2014 Opening Balance	2014 Year End Closing Balance
Reserve Funds		
Software Management System	39,999.96	40,194.58
Sewer Frontage	218,020.34	219,081.15
Sewer Capital	153,602.08	217,949.45
Street Lighting	13,202.57	13,266.81
Landfill Capital	76,321.87	82,693.22
Fire Services	469,538.95	521,823.00
Recreation	11,715.25	13,425.89
Water System	186,855.58	261,889.75
Fire-Auto Ex Unit	20,423.15	24,522.52
Legacy	124,540.46	74,105.43
Business Park	65,958.65	123,629.96
Physician Search	3,932.47	13,951.60
Federal Gas Tax	231,182.95	230,182.95
Facilities Reserve Fund	61,967.07	68,468.58
Roads Equipment	451,077.97	553,272.75
TWP Highway Lights	1,087.28	1,092.57
Total:	\$ 2,1429,426.60	\$ 2,460,354.96



2015 Municipal Tax Rates

2015 Schedule of Municipal Tax Rates:

<u>TAX RATES</u>		2015 CVA	TOWN TAX RATES	TOWN
Residential/Farm	RT	262,485,017	0.00742021	\$ 1,947,693.95
Multi-Residential	MT	366,000	0.01442192	\$ 5,278.42
Commercial-Occupied	CT	3,691,144	0.01346546	\$ 49,702.95
Commercial-New Const	XT	51,206	0.00259707	\$ 132.99
Commercial-Excess Land	CU	125,203	0.00942582	\$ 1,180.14
Commercial-Vacant Land	CX	212,766	0.00942582	\$ 2,005.49
Industrial-Occupied	IT	652,331	0.02170677	\$ 14,160.01
Pipelines	PT	58,077,674	0.00988966	\$ 574,368.45
Farmlands	FT	182,475	0.00185505	\$ 338.50
Managed Forests	TT	986,800	0.00185505	\$ 1,830.56
				\$ 2,596,691.46



2015 County Tax Rates

2015 Schedule of County Tax Rates:

<u>TAX RATES</u>		2015 CVA	TAX RATES	COUNTY
Residential/Farm	RT	262,485,017	0.00347894	\$ 913,169.63
Multi-Residential	MT	366,000	0.00676166	\$ 2,474.77
Commercial-Occupied	CT	3,691,144	0.00631323	\$ 23,303.04
Commercial-New Const	XT	51,206	0.00121763	\$ 62.35
Commercial-Excess Land	CU	125,203	0.00441926	\$ 553.30
Commercial-Vacant Land	CX	212,766	0.00441926	\$ 940.27
Industrial-Occupied	IT	652,331	0.01008599	\$ 6,579.40
Pipelines	PT	58,077,674	0.00463673	\$ 269,290.49
Farmlands	FT	182,475	0.00086973	\$ 158.70
Managed Forests	TT	986,800	0.00086973	\$ 858.25
				\$1,217,390.21



2015 Education Tax Rates

2015 Schedule of Education Tax Rates:

<u>TAX RATES</u>		2015 CVA		TAX RATES
Residential/Farm	RT	262,485,017	0.00195000	\$ 511,845.78
Multi-Residential	MT	366,000	0.00195000	\$ 713.70
Commercial-Occupied	CT	3,691,144	0.01401982	\$ 51,749.17
Commercial-New Const	XT	51,206	0.00068250	\$ 34.95
Commercial-Excess Land	CU	125,203	0.00981387	\$ 1,228.73
Commercial-Vacant Land	CX	212,766	0.00981387	\$ 2,088.06
Industrial-Occupied	IT	652,331	0.01530000	\$ 9,980.66
Pipelines	PT	58,077,674	0.01171969	\$ 680,652.34
Farmlands	FT	182,475	0.00048750	\$ 88.96
Managed Forests	TT	986,800	0.00048750	\$ 481.07
				\$ 1,258,863.42

2015 Budget Detail Attached

Revenue / Department**Budget 2015****Taxation**

Residential	\$	1,947,693.95
Farm	\$	338.50
Managed Forest	\$	1,830.56
Multi-residential	\$	5,278.42
Pipeline	\$	574,368.45
Commercial	\$	49,702.95
Commercial vacant	\$	3,318.62
Industrial	\$	14,160.01
Supplementary	\$	10,000.00
Sub total	\$	2,606,691.46

Grants in lieu: Town share

Canada: Post office	\$	2,900.00
D.N.D.	\$	240,670.00
A.E.C.L.	\$	7,200.00
Envir Can	\$	60,000.00
C.B.C.	\$	527.00
TURIS		
Ontario: Mgt Board	\$	2,500.00
M.N.R.	\$	18,500.00
M.T.O.	\$	5,900.00
Hydro / O.P.G.	\$	75,000.00
Sub total	\$	413,197.00

County

Levy	\$	1,217,390.21
In lieu	\$	123,655.00
Sub total	\$	1,341,045.21

Schools

English public	\$	873,943.69
In lieu	\$	18,700.00
French public	\$	19,148.44
In lieu	\$	530.00
Sub total	\$	912,322.13

Schools

English separate	\$	326,558.95
In lieu	\$	8,500.00
French separate	\$	39,212.33
In lieu	\$	1,200.00
Sub total	\$	375,471.28

GRANTS	Budget 2015	
Aggregate	\$	2,000.00
Court Security	\$	250.00
Ontario Municipal Partnership Fund	\$	239,700.00
OCIF	\$	25,000.00
Gas Tax federal	\$	81,394.00
Sub total	\$	348,344.00

Public works		
Summer Student grant	\$	1,100.00
RCSB Sweeping	\$	135.00
Sub total	\$	1,235.00

Protection to person & property		
Fire - other municipalities	\$	2,500.00
M.T.O.	\$	8,000.00
M.N.R.	\$	1,500.00
RIDE	\$	4,689.00
Kennel Registration	\$	25.00
Sub total	\$	16,714.00

Environment		
Blue box Ontario	\$	20,000.00
Recycling Boxes	\$	90.00
Landfill fees	\$	6,000.00
Administration W&S	\$	12,000.00
Sub total	\$	38,090.00

Interest and Fees		
Taxes - penalty	\$	12,000.00
Taxes - interest	\$	22,000.00
Tax certificates	\$	5,000.00
Compliance certificates	\$	1,700.00
Interest Bank	\$	19,000.00
Interest investments	\$	-
Licenses marriage	\$	800.00
Marriage Services	\$	500.00
Sub total	\$	61,000.00

Planning		
Planning fees (charges)		
Building permits	\$	20,000.00
Severance applications	\$	700.00
Permit Dev fees	\$	1,500.00
Sub total	\$	22,200.00

Miscellaneous

Land - rent Bus Park & Tower	\$	6,000.00
Building rent	\$	16,000.00
photo copy, maps etc	\$	30.00
Memorial Bench Program	\$	750.00
Nursery fees	\$	7,150.00
Nursery grant child care	\$	2,832.00
Nursery School Capacity Grant	\$	5,000.00
Sub total	\$	37,762.00

Transfer from reserves

Gas Tax	\$	85,000.00
Contingency LED Lighting / Library Flooring	\$	110,000.00
Fire - Equipment	\$	125,000.00
2014 Surplus	\$	440,376.00
Sub total	\$	760,376.00

TOTAL REVENUES	\$	6,934,448.08
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Department / Expenditures	Budget 2015	
Council		
Honorarium	\$	79,400.00
Payroll Burden (costs)	\$	3,500.00
Conferences-Memberships-Miles	\$	4,000.00
Communications	\$	800.00
Sub total	\$	87,700.00
General Government		
mileage	\$	700.00
cleaning - supplies	\$	5,500.00
Conferences-memberships	\$	5,000.00
Hospitality	\$	1,500.00
Office - supply general	\$	6,000.00
computer supply	\$	3,000.00
equipment purchase	\$	2,000.00
computer service/contract	\$	14,200.00
utilities	\$	33,600.00
communications	\$	17,000.00
repair/maintenance	\$	3,000.00
building maintenance	\$	20,000.00
Rentals / service contracts	\$	4,500.00
Audit	\$	35,000.00
Insurance	\$	12,551.00
Legal	\$	2,000.00
bank charges	\$	7,000.00
PSAB Contract	\$	2,000.00
Strategic Plan	\$	5,000.00
Computer Software upgrades	\$	3,000.00
Sub total	\$	182,551.00
Town Taxation Write off	\$	8,000.00
Protection to Persons & Property		
Animal Control		
Renfrew County Veterinary	\$	280.00
Sub total	\$	280.00
Policing		
O.P.P. costs	\$	439,157.00
RIDE Program	\$	3,500.00
CR Office telephone/security/internet	\$	4,500.00
Sub total	\$	447,157.00

Department / Expenditures	Budget 2015	
Planning and Building		
mileage	\$	3,300.00
Conferences-memberships	\$	600.00
Training	\$	4,000.00
Supplies	\$	1,000.00
Communications	\$	1,700.00
Legal - consultations	\$	5,000.00
Zoning by-law	\$	1,500.00
Official Plan Review / Zoning	\$	24,000.00
Minor Variance / Property Standards	\$	1,000.00
Sub total	\$	42,100.00

Economic Development		
Advertising	\$	300.00
Flags	\$	200.00
Business Park/engineer design ESA II	\$	38,000.00
Sub total	\$	38,500.00

Fire Department		
mileage	\$	300.00
Office - materials supplies	\$	500.00
Call meals etc	\$	100.00
Utilities	\$	22,560.00
Communications	\$	8,500.00
Prevention & Inspections	\$	500.00
Training materials	\$	1,500.00
Memberships - conventions	\$	2,700.00
Health & safety	\$	400.00
Insurance	\$	23,876.40
Licenses	\$	800.00
Vehicles - operations	\$	5,000.00
repair	\$	5,000.00
Repairs - equipment	\$	14,000.00
building	\$	6,000.00
Bunker Gear	\$	6,500.00
Ventilation Saw	\$	3,000.00
Capital Generator	\$	35,000.00
Capital Building - roof repairs	\$	2,300.00
Pagers	\$	5,500.00
Tower line brushing	\$	550.00
Joint Auto Extrication Agreement	\$	2,500.00
Hydrants/sewer line upgrade	\$	10,000.00
Truck / International Cab and Chassis	\$	125,000.00
Sub total	\$	282,086.40

Department / Expenditures	Budget 2015	
Public Works		
Conferences-memberships	\$	2,800.00
Office - supply general	\$	500.00
equipment purchase	\$	300.00
utilities	\$	28,500.00
communications	\$	3,000.00
other - O/T meals	\$	200.00
Rentals - service / packer	\$	5,700.00
Insurance	\$	19,674.85
Licenses + pit licenses	\$	5,000.00
Culverts	\$	18,000.00
Vehicle - operations	\$	73,000.00
repairs	\$	14,000.00
Equipment - repairs	\$	20,000.00
Shop supplies	\$	14,000.00
Building maintenance	\$	8,000.00
Railway crossings easement	\$	150.00
Maintenance - contracts / crush	\$	25,000.00
gravel (regular)	\$	15,000.00
calcium (regular)	\$	14,500.00
Winter - salt & sand	\$	28,000.00
Signs 911 and Replacements	\$	10,500.00
Plant Road	\$	239,000.00
Forestry Rd / Miller	\$	25,000.00
Shoulder Repairs	\$	39,000.00
Ottawa Street incl. topsoil and seeding	\$	122,000.00
road paving cold patch	\$	15,000.00
Truck Plow replacement	\$	60,000.00
Moore's Road	\$	1,600.00
Engineering costs	\$	15,000.00
Wylie Road	\$	20,978.00
Sub total	\$	843,402.85
Street lights		
Hydro	\$	35,000.00
Repairs	\$	10,000.00
Green Plan	\$	300.00
New Lights (capital)	\$	100,000.00
Sub total	\$	145,300.00

Department / Expenditures**Budget 2015****Environment**

Pick-up garbage	\$	89,750.00
recycling	\$	55,000.00
Blue/yellow box shredding	\$	500.00
NRLOB contract	\$	150,710.00
Landfill review bag tags	\$	5,000.00
OCIF Funding	\$	25,000.00
Closure costs - Buchanan	\$	6,200.00
Bass Lake	\$	7,000.00
NASM PLAN rerouting water line	\$	20,000.00
Due to Water/Sewer	\$	13,611.00
Sub total	\$	372,771.00

Airport

Commission	\$	4,800.00
Mileage	\$	300.00
Sub total	\$	5,100.00

Culture

Library - general	\$	97,900.00
capital generators	\$	38,000.00
Recreation - general	\$	50,000.00
Sub total	\$	185,900.00

Health and Social Services

Lions	\$	500.00
Science Academy	\$	250.00
Family Services	\$	5,000.00
Seniors - games	\$	300.00
St. Anthony's	\$	300.00
Winter Plowing Program	\$	10,100.00
Historical Society	\$	3,000.00
Kitchissippi Run	\$	200.00
Legion	\$	1,440.00
Physician recruitment	\$	11,760.00
Nursery School Capacity expenses	\$	5,000.00
mileage	\$	200.00
Supplies	\$	400.00
Communications	\$	1,300.00
Utilities	\$	3,005.00
Other - Licence	\$	10.00
Sub total	\$	42,765.00

Department / Expenditures**Budget 2015****Provision to Reserves**

Landfill Baggs Rd	\$	6,000.00
Business Park	\$	31,000.00
contingency gen	\$	160,000.00
Fire	\$	100,000.00
Public Works	\$	226,787.00
Legacy	\$	8,000.00
Fire Spec Auto Ex	\$	8,000.00
Gas Tax	\$	81,394.00
Physician Recruitment	\$	10,000.00
Policing	\$	39,000.00
Sub total	\$	670,181.00

Wages - full and part time staff

Wages	\$	725,363.00
W.S.I.B.	\$	21,725.20
Payroll burden & benefits	\$	152,821.41
O.M.E.R.S. Pension	\$	51,705.60
Sub total	\$	951,615.21

Transfer to Other Authorities

County	\$	1,341,045.21
Schools Public	\$	912,322.13
School Separate	\$	375,471.28

TOTAL EXPENDITURES	\$	6,934,248.08
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Town of Laurentian Hills - Recreation Budget

REVENUE

2014 Surplus	\$	65,396.00
Municipal	\$	50,000.00
TOTAL REVENUES	\$	115,396.00

EXPENDITURES

Chalk River

Utilities	\$	3,000.00
Ball field/maint	\$	8,600.00
Rink Building	\$	5,000.00

Mt View

Maintenance / equip	\$	1,000.00
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Corry Lake

Chemical Privy	\$	1,500.00
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Burkes

Maintenance	\$	1,500.00
Chemical Privy	\$	1,500.00

Tee Lake

Maintenance	\$	500.00
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Ann Crosson

Maintenance	\$	500.00
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Glenfiddick Park

Maintenance	\$	500.00
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McKee

Maintenance	\$	500.00
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Pt. Alexander

Utilities	\$	3,600.00
Equipment mower / snipper	\$	4,000.00
Maintenance	\$	2,000.00

General

Insurance	\$	4,407.00
Replacement of Equipment	\$	11,089.00
Provision to reserve	\$	6,200.00
Boat launch	\$	60,000.00
Total Expenditures	\$	115,396.00

Water and Sewer Budget

REVENUE

Environment

Water billings 0.0% increase	\$	258,722.40
Sewer billings 0.0% increase	\$	243,411.42
Town Facilities	\$	13,611.00
Reconnection charges	\$	80.00
Pool Recovery fees	\$	800.00
Water penalty	\$	2,500.00
Sewer penalty	\$	2,100.00
OCIF Funding	\$	25,000.00
Transfer from Reserves	\$	60,000.00
2014 Surplus	\$	26,863.46
TOTAL REVENUES	\$	633,088.28

EXPENDITURE

Water

American Water contract	\$	140,000.00
American call-in	\$	15,000.00
Insurance	\$	14,771.00
Utilities - hydro	\$	27,700.00
Taxes	\$	2,300.00
Administration	\$	6,000.00
Equipment - purchase small	\$	11,000.00
repairs small	\$	2,732.28
Building maintenance /	\$	5,000.00
Security monitoring WTP	\$	750.00
Water line repairs & camera	\$	9,000.00
Transfer to Water Reserve	\$	30,000.00

Sewer

American Water contract	\$	140,000.00
American call-in	\$	7,000.00
Sludge haulage	\$	19,000.00
Insurance	\$	14,771.00
Utilities - hydro	\$	40,964.00
Security monitoring WWTP	\$	200.00
Taxes	\$	900.00
Administration	\$	6,000.00
Equipment – purchase	\$	5,000.00
repairs	\$	13,000.00
Flushing & Grit centrifuge	\$	5,000.00
Capital Comminutor replacement	\$	55,000.00
McCarthy Street Repair	\$	32,000.00
Transfer to Sewer Reserve	\$	30,000.00
Total Expenditures	\$	633,088.28