



# **TOWN OF LAURENTIAN HILLS**

## **Municipal Budget 2016**



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## GENERAL INFORMATION

The 2016 budget has been a combined effort of the CAO, Treasurer, Department Heads, Committee Chairmen and Vice Chairmen, Board members, all staff members and Council.

### The Ontario Municipal Partnership Fund (OMPF)

The Ontario Municipal Partnership Fund is the Province's main transfer payment to municipalities. In 2016, the Province will provide a total of \$505 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 2009 to 2015. The Town will receive an increase of 10,600.00 in funding for 2016.

### 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

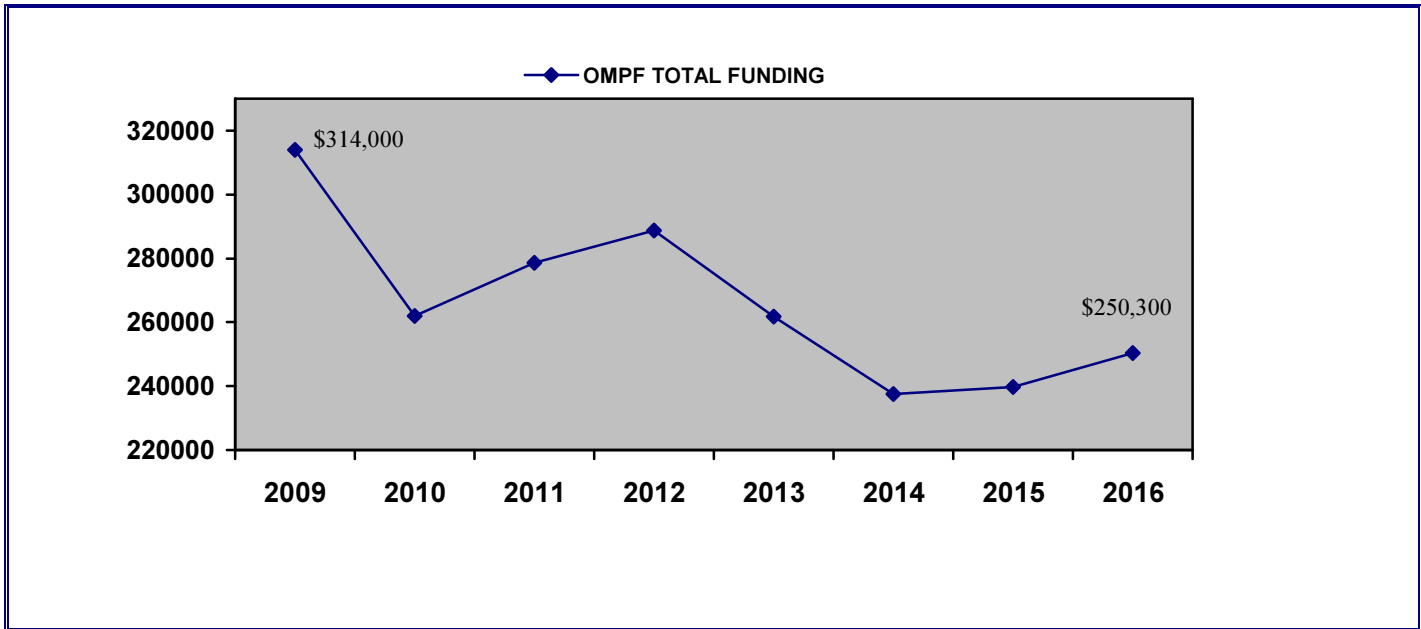
Property Classification	Residential
Property's value on January 1, 2012	\$250,000
Property's value on January 1, 2008	\$220,000

Over this four-year period, your property value change was \$ 30,000

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

<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$227,500	\$235,000	\$242,500	\$250,000

# OMPF FUNDING



## FOURTH YEAR OF PHASED – IN ASSESSMENT

2016 represents the fourth and final year of the phased-in assessment from 2012 to 2016 representing the current market value of properties as of January 1, 2012. The next four years of phased-in assessment from 2017 to 2020 will reflect the market value of properties as of January 1, 2016.

## TAX RATE IMPACT

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

Example of \$100,000 assessment:

	<i>Municipal</i>
2015 Residential	\$ 742.02
2016 Residential	<u>\$ 742.02</u>
Difference of:	\$ 0.00

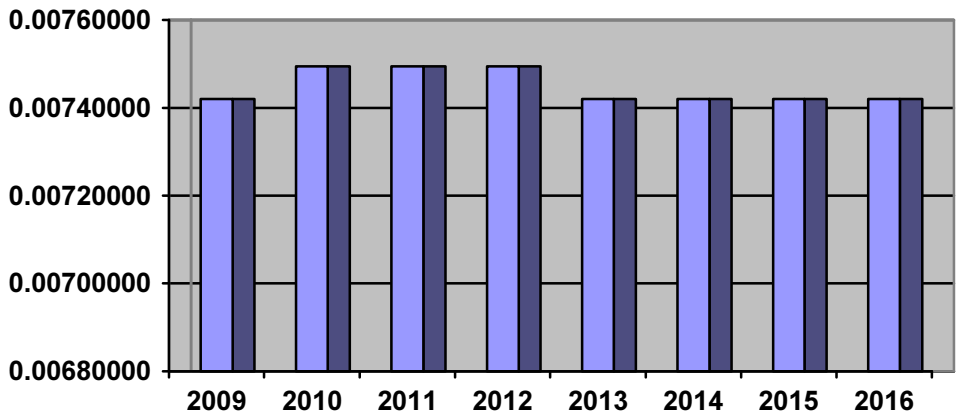
If we factor in the average residential phased-in assessment increase in valuation change of 0.51%

Example of \$100,000 assessment to \$ 100,510 assessment:

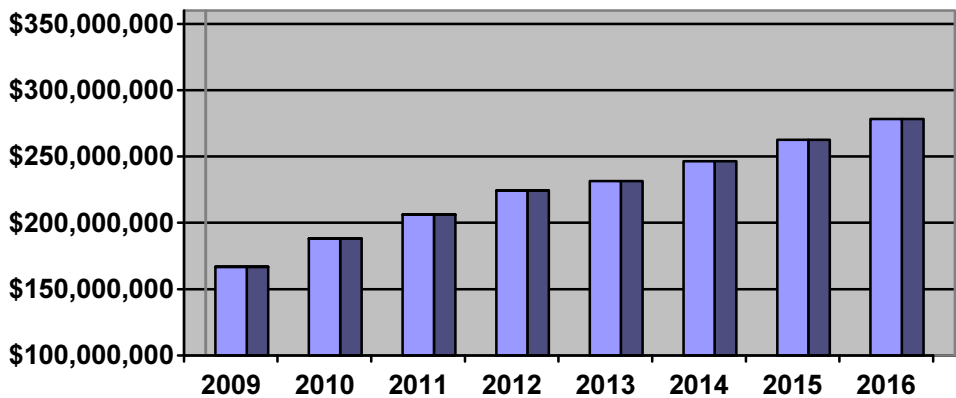
	<i>Municipal</i>
2015 Residential	\$ 742.02
2016 Residential	<u>\$ 745.81</u>
Difference of:	\$ 3.79

The following chart provides a graphical representation of the Town's Residential tax rates and the total CVA from 2009 to 2016.

■ Residential Tax Rate Comparison



■ Residential CVA Comparison

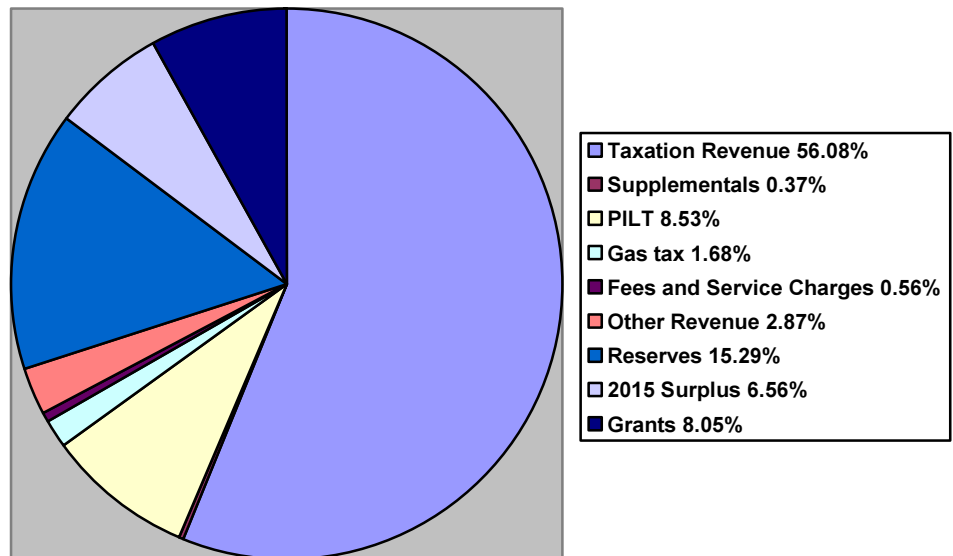


## Summary of Revenues

### 2016 Revenue Budget Summary:

Description	2016 Budget Amount
Taxation Revenue	\$ 2,720,015.00
Supplemental	\$ 18,000.00
PILT	\$ 413,819.00
Gas Tax	\$ 81,393.00
Fees and Service Charges	\$ 27,076.00
Other Revenue	\$ 139,461.00
Reserves	\$ 742,000.00
2015 Surplus	\$ 318,426.00
Grants	\$ 390,355.00
<b>TOTAL:</b>	<b>\$4,850,545.00</b>

### Town of Laurentian Hills Revenues

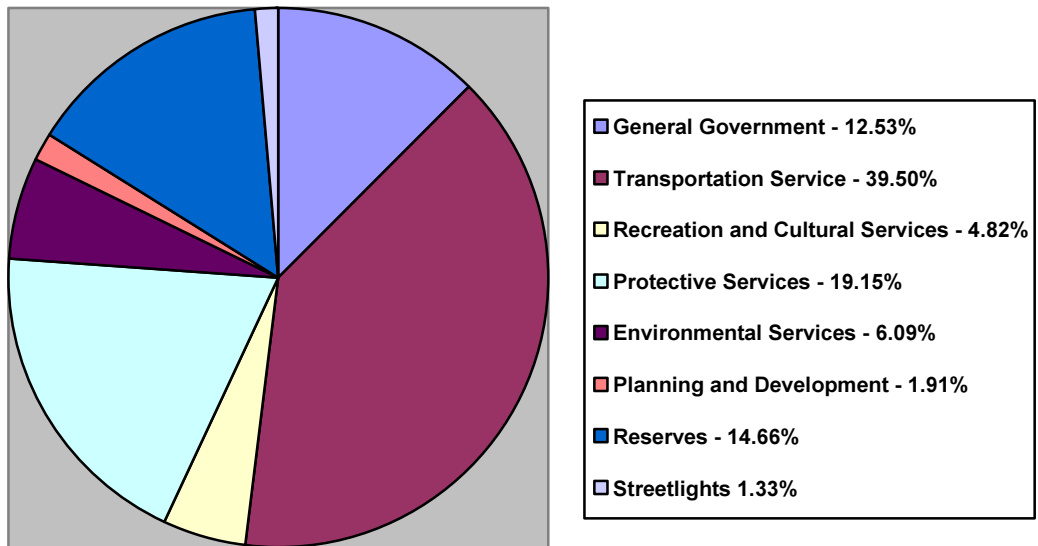


## Summary of Expenditures

### 2016 Expense Summary:

DESCRIPTION	2016 BUDGET AMOUNT
General Government	\$ 607,723.00
Protective Services	\$ 928,776.00
Transportation Services	\$ 1,915,782.00
Streetlights	\$ 64,606.00
Environmental Services	\$ 295,836.00
Recreation and Cultural Services	\$ 233,915.00
Planning and Development	\$ 92,513.00
Reserves	\$ 711,394.00
<b>TOTAL:</b>	<b>\$ 4,850,545.00</b>

### Town of Laurentian Hills Expenditures





## Reserve Funds

2015 Schedule of Reserve Funds:

	2015	2015 Year End
	Opening Balance	Closing Balance
Reserve Funds		
Software Management System	40,194.58	40,269.49
Sewer Frontage	219,081.15	219,489.44
Sewer Capital	217,949.45	248,355.63
Street Lighting	13,266.81	13,291.53
Landfill Capital	82,693.22	88,847.33
Fire Services	521,823.55	497,796.04
Recreation	13,425.89	13,450.91
Water System	261,889.75	292,377.82
Fire-Auto Ex Unit	24,522.52	32,568.22
Legacy	74,105.43	34,995.40
Business Park	123,629.96	154,860.36
Physician Search	13,951.60	23,977.60
Federal Gas Tax	230,987.15	227,811.63
Facilities Reserve Fund	68,468.58	74,796.18
Roads Equipment	553,272.75	781,290.86
TWP Highway Lights	1,092.57	1,094.61
<b>Total:</b>	<b>\$ 2,460,354.96</b>	<b>\$ 2,745,273.05</b>



## 2016 Municipal Tax Rates

2016 Schedule of Municipal Tax Rates:

TAX RATES		2016 CVA	TOWN TAX RATES	TAXES LEVIED
Residential/Farm	RT	278,149,150	0.00742021	\$ 2,063,925.10
Multi-Residential	MT	400,000	0.01442192	\$ 5,768.77
Commercial-Occupied	CT	3,514,917	0.01346546	\$ 47,329.96
Commercial-New Const	XT	186,515	0.00259707	\$ 484.39
Commercial-Excess Land	CU	156,183	0.00942582	\$ 1,472.15
Commercial-Vacant Land	CX	206,000	0.00942582	\$ 1,941.72
Industrial-Occupied	IT	653,952	0.02162953	\$ 14,144.67
Pipelines	PT	58,933,000	0.00988966	\$ 582,827.09
Farmlands	FT	189,500	0.00185505	\$ 351.53
Managed Forests	TT	955,400	0.00185505	\$ 1,772.32
				<b>\$ 2,720,017.96</b>



**2016 Budget Detail Attached**

<b>Revenue / Department</b>		<b>Budget 2016</b>
<b>Taxation</b>		
Residential	\$	2,063,925.00
Farm	\$	351.00
Managed Forest	\$	1,772.00
Multi-residential	\$	5,769.00
Railway		
Pipeline	\$	582,827.00
Commercial	\$	47,329.00
Commercial vacant	\$	3,413.00
Commercial New Construction	\$	484.00
Industrial	\$	14,145.00
Supplemental	\$	18,000.00
<b>Sub total</b>	<b>\$</b>	<b>2,738,015.00</b>
<b>Grants in lieu: Town share</b>		
Canada: Post office	\$	2,900.00
D.N.D.	\$	240,000.00
A.E.C.L.	\$	7,200.00
Envir Can	\$	60,000.00
C.B.C.	\$	519.00
Ontario: Mgt Board	\$	2,500.00
M.N.R.	\$	18,800.00
M.T.O.	\$	6,000.00
Hydro / O.P.G.	\$	75,900.00
<b>Sub total</b>	<b>\$</b>	<b>413,819.00</b>
<b>Grants: Unconditional</b>		
Aggregate	\$	2,000.00
Court Security	\$	1,600.00
OMPF	\$	250,300.00
OCIF Funding	\$	25,000.00
Gas Tax	\$	81,393.00
County of Renfrew Healthy Kids Challenge	\$	10,000.00
<b>Sub total</b>	<b>\$</b>	<b>370,293.00</b>
<b>Protection to person &amp; property</b>		
Fire - other municipalities	\$	2,576.00
M.T.O.	\$	10,000.00
M.N.R.	\$	1,700.00
Kennel Registration	\$	25.00
<b>Sub total</b>	<b>\$</b>	<b>14,301.00</b>
<b>Environment</b>		
Blue box Ontario	\$	22,000.00
Recycling Boxes	\$	100.00
Landfill fees	\$	8,000.00
Administration W&S	\$	12,000.00
<b>Sub total</b>	<b>\$</b>	<b>42,100.00</b>
<b>Infrastructure Grants/Rebates</b>		
RED/Green/LED	\$	77,640.00
<b>Sub total</b>	<b>\$</b>	<b>77,640.00</b>

<b>Revenue / Department</b>		<b>Budget 2016</b>
<b>Interest and Fees</b>		
Taxes - penalty	\$	10,000.00
Taxes - interest	\$	36,000.00
Tax certificates	\$	4,500.00
Compliance certificates	\$	1,400.00
Interest Bank	\$	23,000.00
Licenses marriage	\$	100.00
<b>Sub total</b>	<b>\$</b>	<b>75,000.00</b>
<b>Planning</b>		
Planning fees (charges)		
Building permits	\$	20,000.00
Severance applications	\$	700.00
Permit Dev fees	\$	1,500.00
<b>Sub total</b>	<b>\$</b>	<b>22,200.00</b>
<b>Miscellaneous</b>		
Land - rent Bus Park & Tower	\$	6,000.00
Building rent	\$	16,000.00
Photo copies, maps etc	\$	10.00
Memorial Bench Program	\$	700.00
Nursery School Fees	\$	6,500.00
Nursery School Child Care Grant	\$	2,126.00
Nursery School Capacity Grant	\$	5,415.00
<b>Sub total</b>	<b>\$</b>	<b>36,751.00</b>
<b>Transfer from reserves</b>		
Gas Tax	\$	81,000.00
Specified Contingency	\$	51,000.00
Specified Public Works	\$	400,000.00
Fire Truck	\$	210,000.00
2015 Cash Surplus	\$	318,426.00
<b>Sub total</b>	<b>\$</b>	<b>1,060,426.00</b>
<b>TOTAL MUNICIPAL REVENUES</b>	<b>\$</b>	<b>4,850,545.00</b>
<b>2016 Taxes Collected for Other Authorities</b>		
County	\$	1,391,889.00
Schools – public	\$	919,660.00
Schools – separate	\$	385,236.00
<b>Sub total</b>	<b>\$</b>	<b>2,696,785.00</b>
<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>7,547,330.00</b>

**Department / Expenditures****Council**

Honorarium	\$	80,000.00
Burden (payroll costs)	\$	2,820.00
Conferences-Memberships-Miles	\$	5,000.00
Communications	\$	600.00
<b>Sub total</b>	<b>\$</b>	<b>88,420.00</b>

**General Government**

Mileage	\$	700.00
Training	\$	2,000.00
Cleaning / supplies / floors	\$	4,000.00
Conferences-memberships	\$	5,000.00
Hospitality	\$	1,500.00
Office - supply general	\$	6,000.00
computer supply	\$	2,300.00
Equipment purchase	\$	2,000.00
Computer service/contract	\$	15,000.00
Utilities	\$	25,960.00
Communications	\$	17,000.00
Repair/maintenance	\$	3,500.00
Building maintenance	\$	15,000.00
Rentals - service contracts	\$	4,000.00
Audit	\$	34,500.00
Insurance	\$	13,000.00
Legal	\$	3,500.00
Bank Charges	\$	7,000.00
PSAB Contract	\$	2,150.00
Strategic Plan / Waste Management Plan	\$	10,000.00
Unallocated funds - projects	\$	9,326.00
Computer Software upgrades	\$	3,000.00
<b>Sub total</b>	<b>\$</b>	<b>186,436.00</b>

**Taxation Write off** \$ 9,000.00

**Ren County Veterinary** \$ 280.00

**Policing**

O.P.P. costs	\$	453,539.00
Costs CR Office telephone/security/internet	\$	2,000.00
<b>Sub total</b>	<b>\$</b>	<b>455,539.00</b>

**Planning and Building**

Mileage	\$	1,600.00
Conferences-memberships	\$	600.00
Training	\$	4,575.00
Supplies	\$	1,500.00
Communications	\$	1,400.00
Official Plan Review	\$	1,500.00
<b>Sub total</b>	<b>\$</b>	<b>11,175.00</b>

**Economic Development**

Advertising	\$	400.00
Flags	\$	200.00
<b>Sub total</b>	<b>\$</b>	<b>600.00</b>

<b>Department / Expenditures</b>	<b>Budget 2016</b>	
<b>Fire Department</b>		
Office - materials supplies	\$	800.00
Call meals etc	\$	175.00
Utilities	\$	18,300.00
Communications	\$	8,300.00
Prevention & Inspections	\$	1,000.00
Training materials	\$	1,500.00
Memberships - conventions	\$	1,500.00
Health and Safety	\$	500.00
Insurance	\$	25,328.00
Licenses	\$	900.00
Vehicles - operations	\$	4,700.00
repair	\$	3,000.00
Repairs - equipment & doors	\$	15,000.00
building	\$	7,000.00
Bunker Gear	\$	4,500.00
Capital Building	\$	7,000.00
Pagers	\$	2,500.00
Tower line brushing	\$	500.00
Auto Extrication / equipment	\$	40,000.00
Hydrants/sewer line upgrade/flushing	\$	6,000.00
Pumper Truck	\$	211,814.00
<b>Sub total</b>	<b>\$</b>	<b>360,317.00</b>
<b>Transportation / Public Works</b>		
Conferences-memberships	\$	3,200.00
Office - supply general	\$	500.00
Equipment purchase	\$	200.00
Utilities	\$	23,955.00
Communications	\$	2,800.00
OT Meals	\$	450.00
Rentals - service / packer	\$	700.00
Insurance	\$	19,976.00
Licenses + pit licenses	\$	5,700.00
Training propane	\$	1,175.00
Culverts	\$	11,400.00
Vehicle - operations	\$	60,000.00
repairs	\$	25,000.00
Equipment - repairs	\$	30,400.00
Shop supplies	\$	17,500.00
Building maintenance	\$	10,000.00
Railway crossings easement	\$	136.00
Pit MOECC	\$	1,645.00
Paved roads patching	\$	3,000.00
Calcium (regular)	\$	17,225.00
Winter - salt & sand	\$	32,000.00
Signs 911 and Replacements	\$	7,000.00
Health and Safety Training/Equipment	\$	2,450.00
2015 Road touch up work/top soil	\$	9,600.00
Tree removal Joseph/Delaney	\$	6,200.00
Shoulder Repairs	\$	15,000.00
Cold patch	\$	15,000.00

**Transportation / Public Works (Continued)**

Moore Lake Rd/Old Moore Lake/Goudreau	\$	66,000.00
Road Study McIntosh Perry	\$	15,000.00
Engineering costs Josie Lane	\$	9,000.00
Jose Lane Paving	\$	69,500.00
Engineering costs Moore Road	\$	15,000.00
Moore Road Paving	\$	93,000.00
Moose Ave	\$	22,000.00
Legere Dr	\$	62,500.00
Engineering/professional fees/demo/PW building	\$	822,000.00
<b>Sub total</b>	<b>\$</b>	<b>1,496,212.00</b>

**Street lights**

Hydro	\$	27,800.00
Repairs	\$	2,000.00
Green Plan	\$	255.00
New Lights (capital)	\$	34,551.00
<b>Sub total</b>	<b>\$</b>	<b>64,606.00</b>

**Environment****Garbage - Landfill**

Pick-up garbage	\$	89,755.00
Recycling	\$	48,000.00
Blue/yellow box shredding	\$	300.00
NRLOB contract	\$	133,070.00
Landfill Review / bag tags/Miller Road Costs	\$	5,000.00
Closure costs - Buchanan	\$	6,100.00
Due to Water/Sewer	\$	13,611.00
<b>Sub total</b>	<b>\$</b>	<b>295,836.00</b>

**Airport**

Commission Levy	\$	5,100.00
Mileage	\$	300.00
<b>Sub total</b>	<b>\$</b>	<b>5,400.00</b>

**Culture**

Library - general	\$	97,900.00
Capital generators	\$	6,000.00
Recreation - general	\$	60,000.00
<b>Sub total</b>	<b>\$</b>	<b>163,900.00</b>

**Health and Social Services**

Lions	\$	500.00
Science Academy	\$	250.00
Family Services	\$	5,000.00
Seniors – games	\$	300.00
Winter Plowing Program	\$	8,000.00
Historical Society	\$	3,000.00
Kitchissippi Run	\$	200.00
Legion	\$	1,440.00
Physician Recruitment	\$	11,400.00
Cemetery Maintenance	\$	500.00
Training Nursery School	\$	1,000.00
Capital Grant Exp	\$	10,000.00



**Health and Social Services (Continued)**

Chalk River Nursery School Mileage	\$	100.00
New Roof Nursery School	\$	8,500.00
Supplies	\$	500.00
Communications	\$	1,400.00
Utilities	\$	3,050.00
Other - Licence	\$	10.00
<b>Sub total</b>	<b>\$</b>	<b>55,150.00</b>

**Provision to Reserves**

Landfill – Bagg's Rd	\$	6,000.00
Contingency gen	\$	160,000.00
Fire	\$	150,000.00
Public Works	\$	225,000.00
Fire Spec Auto Ex	\$	10,000.00
Gas Tax	\$	81,394.00
Physician Recruitment	\$	10,000.00
Streetlights	\$	10,000.00
Policing	\$	39,000.00
Facilities	\$	20,000.00
<b>Sub total</b>	<b>\$</b>	<b>711,394.00</b>

**Wages Full time/firefighters/students/Part Time**

Wages	\$	720,117.00
W.S.I.B.	\$	24,890.00
Payroll burden/benefits	\$	151,145.00
O.M.E.R.S. Pension	\$	50,128.00
<b>Sub total</b>	<b>\$</b>	<b>946,280.00</b>

**SUB TOTAL EXPENDITURES** \$ **4,850,545.00**

**2016 Taxes Collected and Transferred to Other Authorities**

County	\$	1,391,889.00
Schools - public	\$	919,660.00
Schools - separate	\$	385,236.00
<b>Sub total</b>	<b>\$</b>	<b>2,696,785.00</b>

**TOTAL EXPENDITURES** \$ **7,547,330.00**

**RECREATION****Revenue****Budget 2016**

Grants Provincial / Surplus	\$	72,675.00
<b>Municipal</b>	\$	50,000.00
Minor Sports fees/donations/sponsorship	\$	1,735.00
Healthy Kids Community - County	\$	10,000.00
<b>TOTAL RECEIPTS</b>	<b>\$</b>	<b>134,410.00</b>

**Expenditures****Chalk River**

Utilities	\$	2,600.00
Ball field/maint	\$	10,000.00
Rink Building	\$	2,000.00

**Mountain View Park**

Maintenance repl equip/ground covering	\$	8,200.00
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**Corry Lake**

Maintenance / Chemical T's	\$	1,500.00
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**Burkes**

Maintenance	\$	1,500.00
Chemical T's	\$	1,500.00

**Tee Lake**

Maintenance	\$	500.00
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**Ann Crosson Park**

Maintenance	\$	1,200.00
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**Glenfiddick Park**

	\$	500.00
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**McKee Park**

Maintenance	\$	500.00
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**Pt. Alexander**

Utilities	\$	3,000.00
Equipment mower / snipper	\$	700.00
Maintenance	\$	500.00

**General**

Insurance	\$	5,575.00
Health Kids Lending Hub	\$	10,000.00
Recreation program/canteen sups/misc	\$	3,835.00
Replacement of Equipment	\$	5,600.00
Provision to reserve	\$	6,200.00
Boat launch	\$	69,000.00
<b>Total Expenditures</b>	<b>\$</b>	<b>134,410.00</b>

**Water and Sewer Budget****Budget 2016****Revenues**

Water billings 0.0%	\$	258,722.00
Sewer billings 0.0%	\$	243,411.00
Town Facilities	\$	13,611.00
Reconnection charges	\$	80.00
Residents recovery pools	\$	800.00
Water penalty	\$	2,500.00
Sewer penalty	\$	2,100.00
Transfer from Reserves	\$	60,000.00
Surplus from previous year	\$	4,915.00
<b>Total Revenues</b>	<b>\$</b>	<b>586,139.00</b>

**Expenditures****Water**

American Water contract	\$	144,970.00
American call-in equipment via AW	\$	14,000.00
Insurance	\$	15,413.00
Utilities - hydro	\$	29,483.00
Taxes	\$	2,420.00
Administration	\$	6,000.00
Equipment - purchase small repairs small	\$	10,000.00
Building / maintenance	\$	5,000.00
Security monitoring WTP	\$	1,000.00
Water line repairs & camera	\$	6,000.00

**Sewer**

American Water contract	\$	144,970.00
American call-in	\$	3,500.00
Sludge haulage	\$	21,000.00
Insurance	\$	15,413.00
Utilities - hydro	\$	44,304.00
Security monitoring WWTP	\$	200.00
Taxes	\$	885.00
Administration	\$	6,000.00
Equipment - purchase maj repair pipe repairs / purchase	\$	5,000.00
Flushing & Grit centrifuge	\$	10,000.00
Lead testing	\$	600.00
Capital Gas lines	\$	5,000.00
McCarthy Street major repair	\$	33,000.00
Reserves for Water	\$	25,000.00
Reserves for Sewer	\$	25,000.00
<b>Total Expenditures</b>	<b>\$</b>	<b>586,139.00</b>