



**TOWN OF LAURENTIAN HILLS
Municipal Budget 2017**



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GENERAL COMMENTS

The 2017 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 2017, the Province will maintain 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 2017. 2017 will see an increase of \$800.00 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**

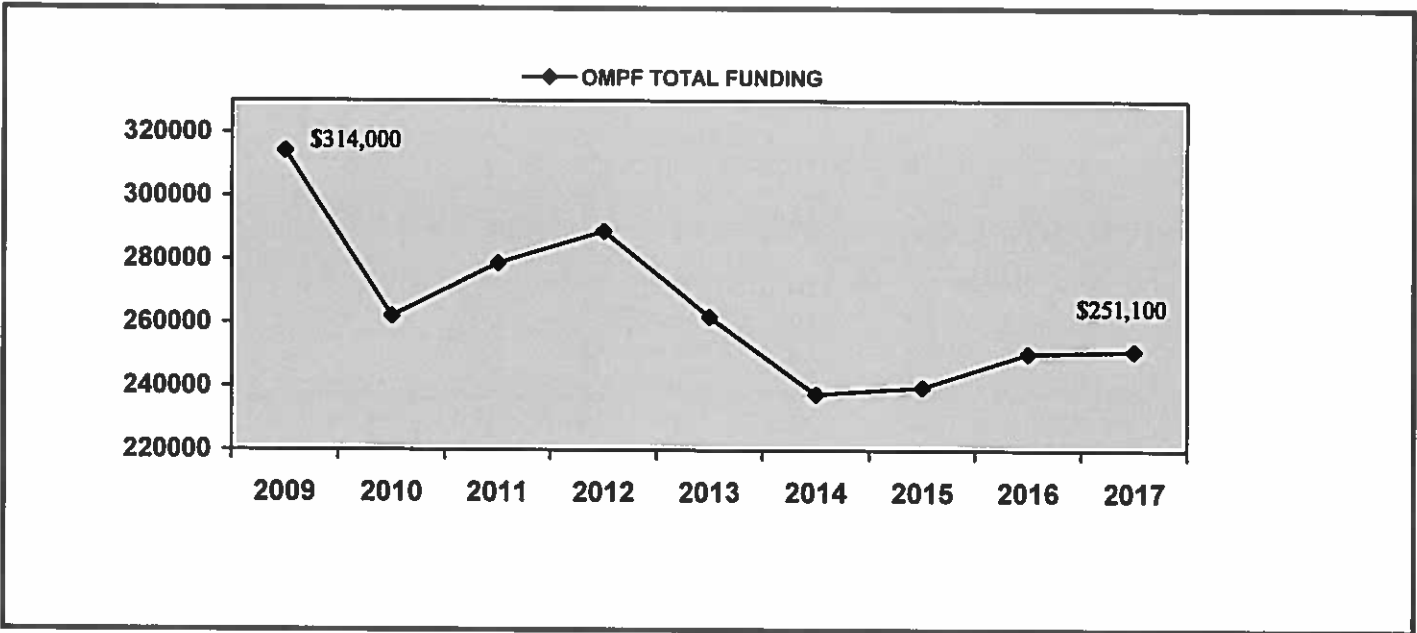
Example of Four Year Phased in Assessment

| Property Classification | Residential |
|--|-------------|
| Property's value on January 1, 2016 | \$221,000 |
| Property's value on January 1, 2012 | \$202,000 |
| Over this four-year period, your property value change was | \$ 19,000 |

Assuming property characteristics stay the same, the property assessment will increase by \$4,750 each year as follows.

| 2017 | 2018 | 2019 | 2020 |
|-----------|-----------|-----------|-----------|
| \$206,750 | \$211,500 | \$216,250 | \$221,000 |

OMPF FUNDING



PHASED – IN ASSESSMENT

2017 represents the first year of the four year phased-in assessment from 2017 to 2020 representing the current 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> |
|------------------|------------------|
| 2016 Residential | \$ 742.02 |
| 2017 Residential | <u>\$ 742.02</u> |
| Difference of: | \$ 0.00 |

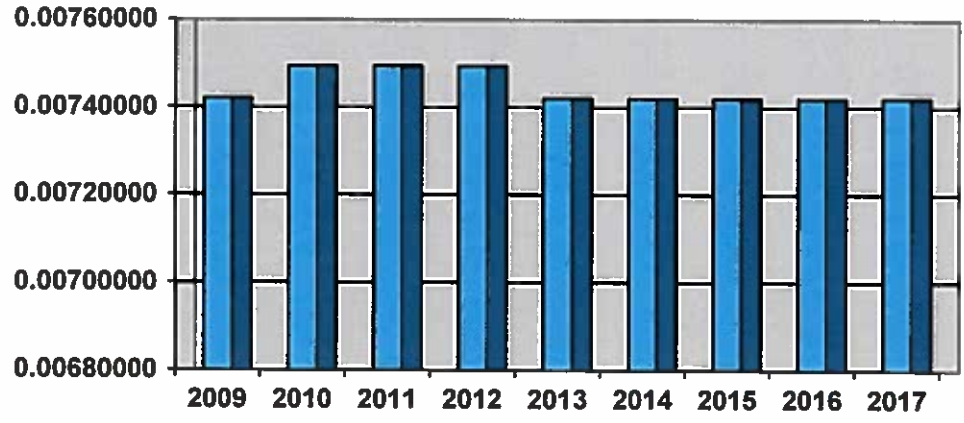
If we factor in the average residential phased-in assessment increase in valuation change of 0.39%

Example of \$100,000 assessment to \$ 100,390 assessment:

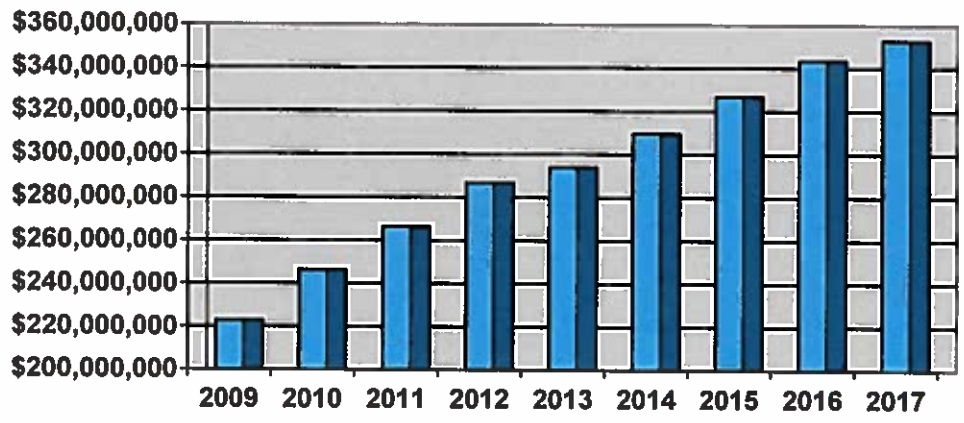
| | <i>Municipal</i> |
|------------------|------------------|
| 2016 Residential | \$ 742.02 |
| 2017 Residential | <u>\$ 744.91</u> |
| Difference of: | \$ 2.89 |

The following chart provides a graphical representation of the Town's Residential tax rates and the total CVA from 2009 to 2017

Residential Tax Rate Comparison



CVA Comparison

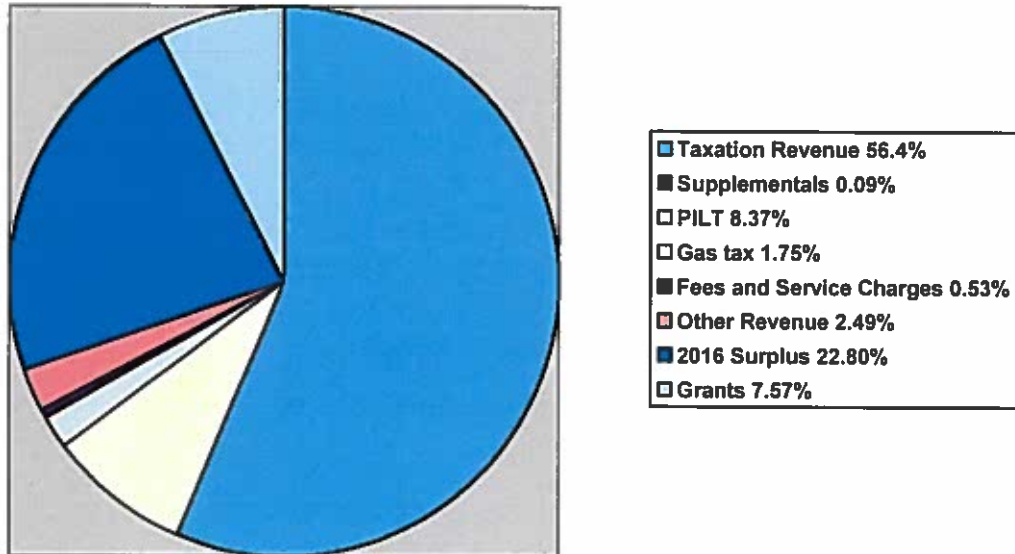


Summary of Revenues

2017 Revenue Budget Summary:

| DESCRIPTION | 2017 BUDGET AMOUNT |
|---|------------------------|
| Taxation Revenue | \$ 2,792,470.00 |
| Supplemental | \$ 4,500.00 |
| PILT | \$ 414,135.00 |
| Gas Tax | \$ 86,913.00 |
| Fees and Service Charges | \$ 26,340.00 |
| Other Revenue | \$ 123,183.00 |
| Surplus / 2016 Carry Over Projects | \$ 1,129,816.00 |
| Grants | \$ 376,100.00 |
| | |
| | |
| | |
| TOTAL: | \$ 4,953,457.00 |

Town of Laurentian Hills Revenues



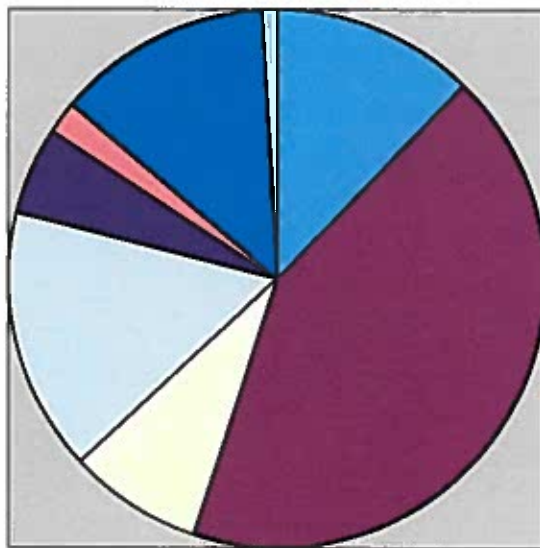
Summary of Expenditures

2017 Expense Summary:

| DESCRIPTION | 2017 BUDGET AMOUNT |
|---|------------------------|
| General Government | \$ 603,515.00 |
| Protective Services | \$ 787,969.00 |
| Transportation Services | \$ 2,125,882.00 |
| Streetlights | \$ 43,354.00 |
| Environmental Services | \$ 267,761.00 |
| Recreation and Cultural Services | \$ 386,997.00 |
| Planning and Development | \$ 95,066.00 |
| Reserves | \$ 642,913.00 |
| TOTAL: | \$ 4,953,457.00 |



Town of Laurentian Hills Expenditures



| |
|---|
| ■ General Government - 12.2% |
| ■ Transportation Service - 42.9% |
| □ Recreation and Cultural Services - 7.8% |
| □ Protective Services - 15.9% |
| ■ Environmental Services - 5.40% |
| ■ Planning and Development - 1.92% |
| ■ Reserves - 12.98% |
| □ Streetlights 0.90% |

Reserves and Reserve Funds

2016 Schedule of Reserve Funds:

| | 2016 Opening Balance | 2016 Year End Closing Balance |
|----------------------------|-------------------------|----------------------------------|
| Reserve Funds | | |
| Software Management System | 40,269.49 | 40,489.76 |
| Sewer Capital | 467,845.07 | 461,624.58 |
| Street Lighting | 13,291.53 | 23,364.23 |
| Joint Landfill Costs | 88,847.33 | 95,333.32 |
| Fire Extrication | 32,568.22 | 42,746.37 |
| Recreational Development | 13,450.91 | 19,724.49 |
| Water System | 292,377.82 | 288,977.13 |
| Fire Equipment | 497,796.04 | 440,518.98 |
| Legacy | 34,995.40 | 35,186.82 |
| Business Park | 154,860.36 | 155,707.45 |
| Physician Search | 23,977.60 | 34,108.76 |
| Federal Gas Tax | 227,811.63 | 233,521.11 |
| Facilities | 74,796.18 | 95,205.32 |
| Roads Equipment | 781,290.86 | 1,010,564.52 |
| Highway Entrance Lights | 1,094.61 | 1,100.60 |
| Total: | \$ 2,745,273.05 | \$ 2,978,173.44 |



2017 Municipal Tax Rates

2017 Schedule of Municipal Tax Rates:

| <u>TAX RATES</u> | | 2017 CVA | TOWN TAX RATES | TAX LEVIED |
|------------------------|----|-------------|-------------------|------------------------|
| Residential/Farm | RT | 286,141,036 | 0.00742021 | \$ 2,123,227.00 |
| Multi-Residential | MT | 424,000 | 0.01442192 | \$ 6,114.00 |
| Commercial-Occupied | CT | 3,274,812 | 0.01346546 | \$ 44,100.00 |
| Commercial-New Const | XT | 147,700 | 0.00259707 | \$ 383.00 |
| Commercial-Excess Land | CU | 163,988 | 0.00942582 | \$ 1,546.00 |
| Commercial-Vacant Land | CX | 254,775 | 0.00942582 | \$ 2,401.00 |
| Industrial-Occupied | IT | 661,039 | 0.02162953 | \$ 14,217.00 |
| Pipelines | PT | 60,458,750 | 0.00988966 | \$ 597,916.00 |
| Farmlands | FT | 131,600 | 0.00185505 | \$ 244.00 |
| Managed Forests | TT | 1,252,125 | 0.00185505 | \$ 2,322.00 |
| | | | | \$ 2,792,470.00 |

2017 Budget Details

| Department | | Budget 2017 |
|-----------------------------|-----------|---------------------|
| Taxation | | |
| Residential | \$ | 2,123,227.00 |
| Farm | \$ | 244.00 |
| Managed Forest | \$ | 2,322.00 |
| Multi-residential | \$ | 6,114.00 |
| Pipeline | \$ | 597,916.00 |
| Commercial | \$ | 44,100.00 |
| Commercial vacant | \$ | 3,947.00 |
| Commercial New Construction | \$ | 383.00 |
| Industrial | \$ | 14,217.00 |
| Supplemental | \$ | 4,500.00 |
| Sub total | \$ | 2,796,970.00 |

Grants in lieu: Town share

| | | |
|---------------------|-----------|-------------------|
| Canada: Post office | \$ | 2,900.00 |
| D.N.D. | \$ | 245,000.00 |
| A.E.C.L. | \$ | 4,600.00 |
| Envir Can | \$ | 58,000.00 |
| C.B.C. | \$ | 560.00 |
| Ontario: Mgt Board | \$ | 3,000.00 |
| M.N.R. | \$ | 20,000.00 |
| M.T.O. | \$ | 5,600.00 |
| Hydro / O.P.G. | \$ | 74,475.00 |
| Sub total | \$ | 414,135.00 |

GRANTS

| | | |
|------------------------------------|-----------|-------------------|
| Aggregate | \$ | 2,000.00 |
| Public Works Student | \$ | 2,000.00 |
| Ontario Municipal Partnership Fund | \$ | 251,100.00 |
| OCIF | \$ | 50,000.00 |
| Gas Tax federal | \$ | 86,913.00 |
| Sub total | \$ | 392,013.00 |

Protection to person & property

| | | |
|-----------------------------|-----------|-----------------|
| Fire - other municipalities | \$ | 2,850.00 |
| M.T.O. | \$ | 5,000.00 |
| M.N.R. | \$ | 1,788.00 |
| Kennel Registration | \$ | 25.00 |
| Sub total | \$ | 9,663.00 |

Environment

| | | |
|--------------------|-----------|------------------|
| Blue box Ontario | \$ | 24,000.00 |
| Recycling Boxes | \$ | 150.00 |
| Landfill fees | \$ | 5,000.00 |
| Administration W&S | \$ | 12,000.00 |
| Sub total | \$ | 41,150.00 |

Grants

| | | |
|-------------------------------|----|-----------|
| Community Grants / Canada 150 | \$ | 51,000.00 |
|-------------------------------|----|-----------|

| | | |
|---|-----------|---------------------|
| Interest and Fees | | |
| Taxes - penalty | \$ | 10,000.00 |
| Taxes - interest | \$ | 30,000.00 |
| Tax certificates | \$ | 4,500.00 |
| Compliance certificates | \$ | 1,000.00 |
| Interest Bank | \$ | 20,000.00 |
| Licenses marriage | \$ | 100.00 |
| Sub total | \$ | 65,600.00 |
| Planning | | |
| Building permits | \$ | 20,000.00 |
| Permit Dev fees | \$ | 500.00 |
| Sub total | \$ | 20,500.00 |
| Miscellaneous | | |
| Land - rent Bus Park & Tower | \$ | 6,000.00 |
| Building rent | \$ | 10,000.00 |
| photo copy, maps etc | \$ | 20.00 |
| Memorial Bench / Tree Program | \$ | 200.00 |
| Nursery fees | \$ | 5,490.00 |
| Nursery School Grant child care | \$ | 2,900.00 |
| Nursery School Capacity Grant | \$ | 8,000.00 |
| Sub total | \$ | 32,610.00 |
| Transfer from Reserves | | |
| Surplus / 2016 Carry Over | \$ | 1,129,816.00 |
| Sub total | | |
| TOTAL MUNICIPAL REVENUES | \$ | 4,953,457.00 |
| 2017 Taxes Collected for Other Authorities | | |
| County | \$ | 1,480,844.00 |
| Schools Boards | \$ | 1,288,521.00 |
| Sub total | \$ | 2,769,365.00 |
| TOTAL REVENUES | \$ | 7,722,822.00 |

| Department / Expenditures | | Budget 2017 |
|---|-----------|-------------------|
| Council | | |
| Honorarium | \$ | 78,209.00 |
| Burden (payroll costs) | \$ | 3,872.00 |
| Conferences-Memberships-Miles | \$ | 3,000.00 |
| Communications | \$ | 500.00 |
| Sub total | \$ | 85,581.00 |
| General Government | | |
| Mileage | \$ | 600.00 |
| Cleaning - supplies - floors | \$ | 4,800.00 |
| Conferences-memberships | \$ | 3,500.00 |
| Hospitality | \$ | 1,800.00 |
| Office - supply general | \$ | 6,000.00 |
| Computer supply | \$ | 2,500.00 |
| Equipment purchase | \$ | 2,000.00 |
| Computer service/contract | \$ | 15,000.00 |
| Utilities | \$ | 24,709.00 |
| Communications | \$ | 14,000.00 |
| Repair/maintenance | \$ | 2,000.00 |
| Building maintenance | \$ | 10,797.00 |
| Rentals - service contracts | \$ | 5,000.00 |
| Audit | \$ | 34,000.00 |
| Insurance | \$ | 9,612.00 |
| Legal | \$ | 5,000.00 |
| Bank charges | \$ | 9,000.00 |
| PSAB Contract | \$ | 2,100.00 |
| Strategic Plan | \$ | 10,000.00 |
| Asset Management/ unallocated | \$ | 9,000.00 |
| Computer Software upgrades | \$ | 4,000.00 |
| RFP Engineering Services | \$ | 10,000.00 |
| Sub total | \$ | 185,418.00 |
| Taxation Write Offs | \$ | 8,000.00 |
| Protection to Persons & Property | | |
| Animal Control | | |
| Renfrew County Veterinary | \$ | 280.00 |
| Sub total | \$ | 280.00 |
| Policing | | |
| O.P.P. costs | \$ | 452,708.00 |
| Sub total | \$ | 452,708.00 |
| Planning and Building | | |
| Mileage | \$ | 1,600.00 |
| Conferences-memberships | \$ | 500.00 |
| Training | \$ | 4,000.00 |
| Supplies | \$ | 2,540.00 |
| Communications | \$ | 1,200.00 |
| Official Plan Review / Zoning | \$ | 1,500.00 |
| Sub total | \$ | 11,340.00 |

Economic Development

| | | |
|------------------|-----------|---------------|
| Advertising | \$ | 400.00 |
| flags | \$ | 125.00 |
| Sub total | \$ | 525.00 |

Fire Department

| | | |
|---|-----------|-------------------|
| Office - materials supplies | \$ | 700.00 |
| Call meals etc | \$ | 200.00 |
| Utilities | \$ | 20,186.00 |
| Communications | \$ | 8,300.00 |
| Prevention & Inspections | \$ | 2,300.00 |
| Training materials | \$ | 1,000.00 |
| Memberships - conventions | \$ | 2,000.00 |
| Health & safety | \$ | 4,500.00 |
| Insurance | \$ | 22,260.00 |
| Licenses | \$ | 1,000.00 |
| Vehicles - operations | \$ | 5,000.00 |
| repair | \$ | 3,000.00 |
| Repairs - equipment & doors | \$ | 20,000.00 |
| building | \$ | 5,000.00 |
| Bunker Gear | \$ | 6,000.00 |
| Capital Building / vents | \$ | 3,000.00 |
| Pagers | \$ | 2,700.00 |
| Tower line brushing | \$ | 500.00 |
| Joint Auto Extrication Windshield cutters | \$ | 16,000.00 |
| Hydrants/sewer line upgrade | \$ | 55,000.00 |
| Truck tanker / repair/ rental | \$ | 39,655.00 |
| Sub total | \$ | 218,301.00 |

Public Works

| | | |
|-----------------------------------|----|-----------|
| Conferences-memberships | \$ | 4,850.00 |
| Office - supply general | \$ | 800.00 |
| equipment purchase | \$ | 500.00 |
| utilities | \$ | 20,594.00 |
| communications | \$ | 3,000.00 |
| other - O/T meals | \$ | 500.00 |
| Rentals - service / packer | \$ | 5,700.00 |
| Insurance | \$ | 14,143.00 |
| Licenses + pit licenses | \$ | 5,500.00 |
| Pit Quarry Training | \$ | 2,396.00 |
| Culverts | \$ | 25,000.00 |
| Vehicle - operations | \$ | 65,000.00 |
| repairs | \$ | 25,000.00 |
| Equipment - repairs | \$ | 25,000.00 |
| Shop supplies | \$ | 17,500.00 |
| Building maintenance | \$ | 20,000.00 |
| Railway crossings easement | \$ | 135.00 |
| Maintenance - contracts / crush | \$ | 57,600.00 |
| calcium (regular) | \$ | 16,700.00 |
| Winter - salt & sand | \$ | 33,000.00 |
| Signs 911 and Replacements | \$ | 8,100.00 |
| First aid training students staff | \$ | 766.00 |

| | | |
|--------------------------------------|-----------|---------------------|
| Top soil shoulder touch up 2016 work | \$ | 5,000.00 |
| Shoulder repairs / patching | \$ | 15,000.00 |
| McKee cold patch | \$ | 15,000.00 |
| Bridge | \$ | 32,000.00 |
| McIntosh Perry Road study | \$ | 12,000.00 |
| Engineering costs Josie | \$ | 5,000.00 |
| Pavement Josie Lane | \$ | 69,500.00 |
| Engineering costs Moore Road | \$ | 8,000.00 |
| Moose Ave | \$ | 25,000.00 |
| Moore Road | \$ | 110,000.00 |
| Gas hook up/hydro/bell/demo | \$ | 15,000.00 |
| Public Works Garage | \$ | 750,000.00 |
| Sand / Salt Dome | \$ | 247,300.00 |
| Engineering fees PW Building | \$ | 31,000.00 |
| Sub total | \$ | 1,691,584.00 |

Street lights

| | | |
|----------------------|-----------|------------------|
| Hydro | \$ | 23,100.00 |
| Repairs | \$ | 5,000.00 |
| Green Plan | \$ | 254.00 |
| New Lights (capital) | \$ | 15,000.00 |
| Sub total | \$ | 43,354.00 |

Environment

| | | |
|---------------------------|-----------|-------------------|
| Pick-up garbage | \$ | 89,753.00 |
| recycling | \$ | 47,617.00 |
| Blue/yellow box shredding | \$ | 300.00 |
| NRLOB contract | \$ | 96,984.00 |
| Landfill review bag tags | \$ | 4,000.00 |
| Closure costs - Buchanan | \$ | 6,585.00 |
| Bass Lake | \$ | 7,550.00 |
| Due to Water/Sewer | \$ | 14,972.00 |
| Sub total | \$ | 267,761.00 |

Airport

| | | |
|------------------|-----------|-----------------|
| Commission | \$ | 5,318.00 |
| Travel etc... | \$ | 300.00 |
| Sub total | \$ | 5,618.00 |

Culture

| | | |
|----------------------|-----------|-------------------|
| Library - general | \$ | 98,900.00 |
| Recreation - general | \$ | 224,000.00 |
| Sub total | \$ | 322,900.00 |

Health and Social Services

| | | |
|------------------------|----|----------|
| Lions | \$ | 500.00 |
| Science Academy | \$ | 250.00 |
| Family Services | \$ | 5,000.00 |
| Seniors - games | \$ | 300.00 |
| Winter Plowing Program | \$ | 9,000.00 |
| Historical Society | \$ | 3,000.00 |
| Kitchissippi Run | \$ | 200.00 |

| | | |
|-----------------------|-----------|------------------|
| Royal Canadian Legion | \$ | 1,440.00 |
| Physician recruitment | \$ | 12,139.00 |
| Cemetery Maintenance | \$ | 400.00 |
| Training | \$ | 1,300.00 |
| Capital Grant Exp | \$ | 8,000.00 |
| Mileage | \$ | 300.00 |
| Supplies | \$ | 500.00 |
| Communications | \$ | 1,500.00 |
| Utilities | \$ | 3,415.00 |
| Other - Licence | \$ | 100.00 |
| Sub total | \$ | 47,344.00 |

Provision to Reserves

| | | |
|------------------------|-----------|-------------------|
| Landfill Baggs Rd | \$ | 6,000.00 |
| contingency gen / OCIF | \$ | 145,000.00 |
| Fire | \$ | 110,000.00 |
| Public Works | \$ | 205,000.00 |
| Fire Spec Auto Ex | \$ | 10,000.00 |
| Gas Tax federal | \$ | 86,913.00 |
| Streetlights | \$ | 10,000.00 |
| Policing | \$ | 10,000.00 |
| Facilities | \$ | 60,000.00 |
| Sub total | \$ | 642,913.00 |

Wages - full and part time staff

| | | |
|-------------------------|-----------|-------------------|
| Wages | \$ | 738,695.00 |
| W.S.I.B. | \$ | 29,491.00 |
| Payroll burden/benefits | \$ | 147,765.00 |
| O.M.E.R.S. Pension | \$ | 53,879.00 |
| Sub total | \$ | 969,830.00 |

TOTAL MUNICIPAL EXPENDITURES \$ **4,953,457.00**

2017 Taxes collected and transferred to Other Authorities

| | | |
|------------------|-----------|---------------------|
| County | \$ | 1,480,844.00 |
| School Boards | \$ | 1,288,521.00 |
| Sub total | \$ | 2,769,365.00 |

TOTAL EXPENDITURES \$ **7,722,822.00**

RECREATION

| Revenue | | Budget 2017 |
|---|----|--------------------|
| Grants Provincial / Surplus | \$ | 72,713.00 |
| Municipal | \$ | 188,000.00 |
| Minor Sports fees/donations/sponsorship | \$ | 6,000.00 |
| Canada 150 Grant | \$ | 36,000.00 |
| TOTAL RECEIPTS | \$ | 302,713.00 |
| Expenditures | | |
| Chalk River | | |
| Utilities | \$ | 2,302.00 |
| Ball field / maintenance | \$ | 10,000.00 |
| Rink Building / hose rack | \$ | 3,250.00 |
| Chalk River rink (Canada 150 Grant) | \$ | 78,800.00 |
| Mountain View Park | | |
| Maintenance | \$ | 500.00 |
| Corry Lake | | |
| Maintenance / Chemical T's | \$ | 1,200.00 |
| Burkes | | |
| Maintenance | \$ | 1,500.00 |
| Chemical T's | \$ | 1,500.00 |
| Tee Lake | | |
| Maintenance | \$ | 500.00 |
| Ann Crosson Park | | |
| Maintenance | \$ | 14,000.00 |
| McKee | | |
| Maintenance | \$ | 500.00 |
| Pt. Alexander | | |
| Utilities | \$ | 2,652.00 |
| Equipment | \$ | 3,400.00 |
| Maintenance | \$ | 800.00 |
| General | | |
| Insurance | \$ | 3,483.00 |
| Health Kids Lending Hub | \$ | 10,870.00 |
| Recreation program/canteen sups/misc | \$ | 2,500.00 |
| Replacement of Equipment | \$ | 8,500.00 |
| Provision to reserve | \$ | 6,200.00 |
| Boat launch | \$ | 150,000.00 |
| Canada 150 | \$ | 256.00 |
| Total Expenditures | \$ | 302,713.00 |

WATER AND SEWER BUDGET

Budget 2017

Revenues

| | | |
|--------------------------|-----------|-------------------|
| Water billings | \$ | 283,459.00 |
| Sewer billings | \$ | 266,583.00 |
| Town Facilities | \$ | 14,972.00 |
| Residents recovery pools | \$ | 750.00 |
| Water penalty | \$ | 2,500.00 |
| Sewer penalty | \$ | 2,100.00 |
| Transfer from Reserves | \$ | 15,000.00 |
| Total Revenues | \$ | 585,364.00 |

Expenditures**Water**

| | | |
|-----------------------------|----|------------|
| American Water contract | \$ | 146,631.00 |
| American call-in | \$ | 10,000.00 |
| Insurance | \$ | 9,193.50 |
| Utilities - Hydro | \$ | 36,800.00 |
| Taxes | \$ | 2,400.00 |
| Administration | \$ | 6,000.00 |
| Equipment - purchase small | \$ | 10,000.00 |
| - Repairs small | \$ | 5,000.00 |
| Security monitoring WTP | \$ | 1,000.00 |
| Water line repairs & camera | \$ | 6,000.00 |
| Inspection/cleaning | \$ | 15,000.00 |

Sewer

| | | |
|--------------------------------------|-----------|-------------------|
| American Water contract | \$ | 146,631.00 |
| American call-in | \$ | 10,800.00 |
| Sludge haulage | \$ | 20,000.00 |
| Insurance | \$ | 9,193.50 |
| Utilities - hydro | \$ | 48,635.00 |
| Security monitoring WWTP | \$ | 195.00 |
| Taxes | \$ | 885.00 |
| Administration | \$ | 6,000.00 |
| Equipment - Maj purchase/repair pipe | \$ | 11,000.00 |
| - Small Repair/purchase | \$ | 5,000.00 |
| Flushing & Grit centrifuge | \$ | 6,000.00 |
| Lead testing | \$ | 3,000.00 |
| Reserves - Water | \$ | 35,000.00 |
| Reserves - Sewer | \$ | 35,000.00 |
| TOTAL EXPENDITURES | \$ | 585,364.00 |