



TOWN OF LAURENTIAN HILLS
Municipal Budget 2018



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GENERAL COMMENTS

The 2018 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 2018, the Province will maintain a total of \$510 million in unconditional funding to 389 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 2018. 2018 will see a decrease of \$8,200.00 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

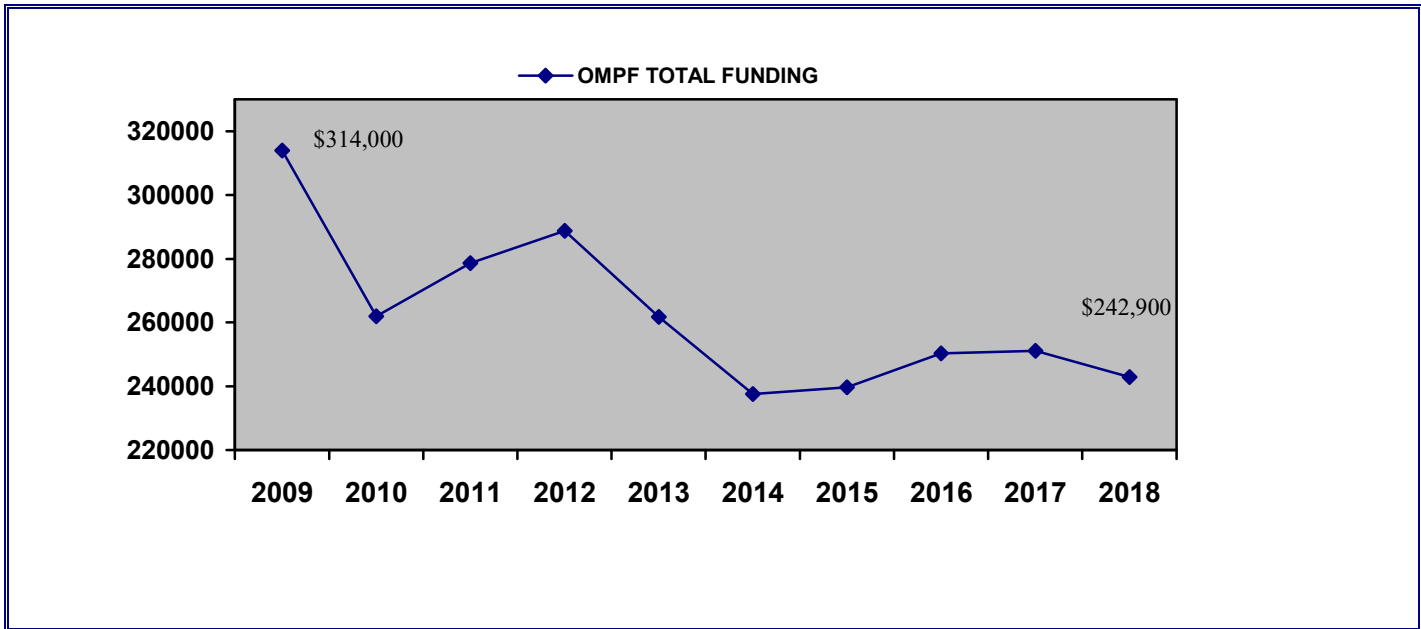
Example of Four Year Phased in Assessment

Property Classification	Residential
Property's value on January 1, 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

2018 represents the second 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>
2017 Residential	\$ 742.02
2018 Residential	<u>\$ 742.02</u>
Difference of:	\$ 0.00

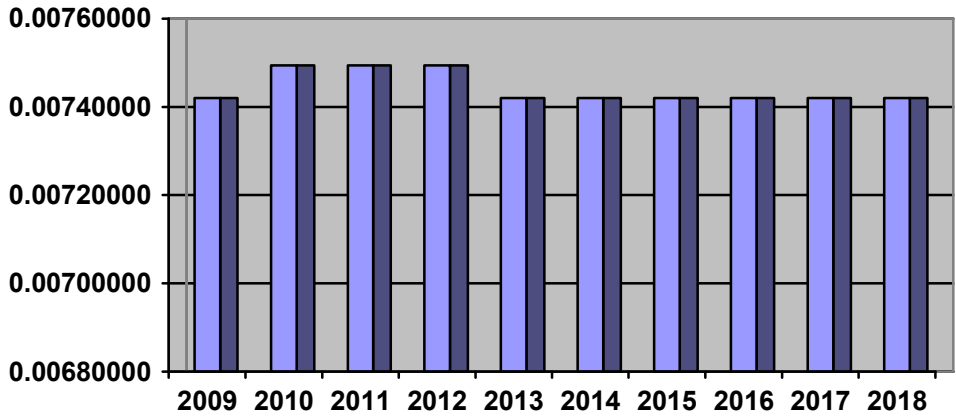
If we factor in the average residential phased-in assessment increase in valuation change of 2.2%

Example of \$100,000 assessment to \$ 102,200 assessment:

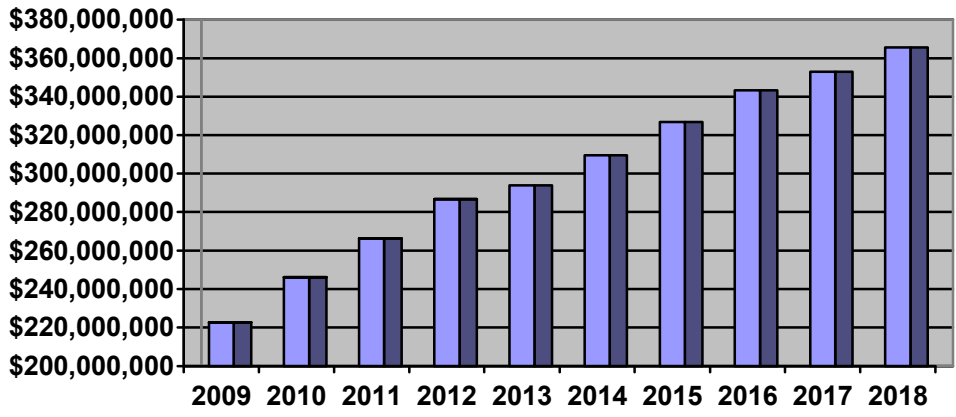
	<i>Municipal</i>
2017 Residential	\$ 742.02
2018 Residential	<u>\$ 758.35</u>
Difference of:	\$ 16.33

The following chart provides a graphical representation of the Town's Residential tax rates and the total CVA from 2009 to 2018

Residential Tax Rate Comparison



CVA Comparison

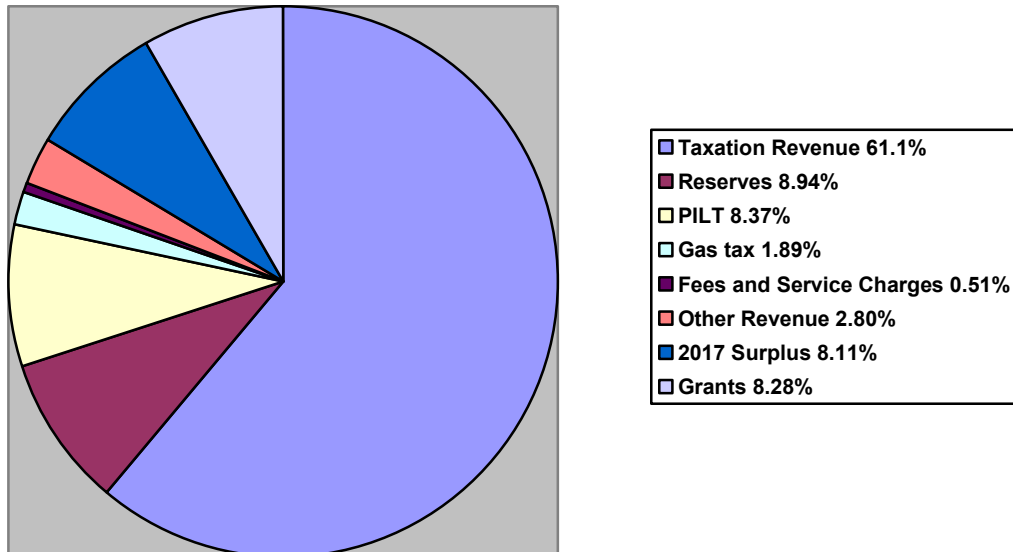


Summary of Revenues

2018 Revenue Budget Summary:

DESCRIPTION	2018 BUDGET AMOUNT
Taxation Revenue	\$ 2,891,872.00
PILT	\$ 396,000.00
Gas Tax	\$ 89,532.00
Fees and Service Charges	\$ 24,000.00
Other Revenue	\$ 132,705.00
Surplus / 2017 Carry Over Projects	\$ 383,677.08
Grants	\$ 391,900.00
Trans from Reserves	\$ 421,312.00
TOTAL:	\$ 4,730,998.08

Town of Laurentian Hills Revenues

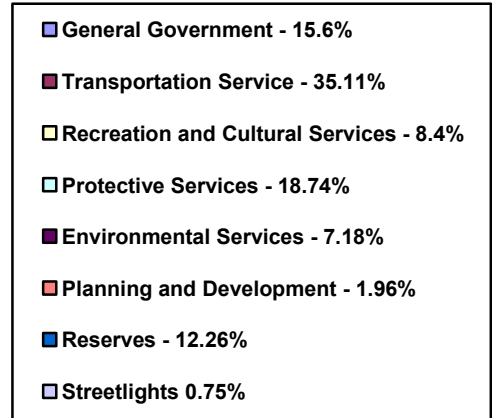
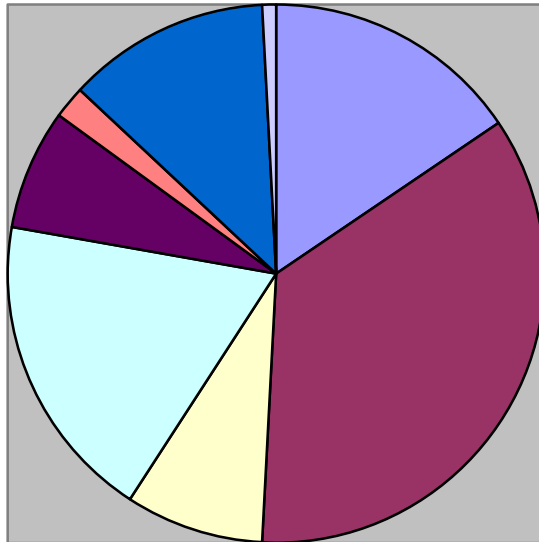


Summary of Expenditures

2018 Expense Summary:

DESCRIPTION	2018 BUDGET AMOUNT
General Government	\$ 737,290.95
Protective Services	\$ 886,548.00
Transportation Services	\$ 1,661,231.64
Streetlights	\$ 36,254.00
Environmental Services	\$ 340,472.00
Recreation and Cultural Services	\$ 396,257.49
Planning and Development	\$ 92,944.00
Transfer to Reserves	\$ 580,000.00
TOTAL:	\$ 4,730,998.08

Town of Laurentian Hills Expenditures



Reserves and Reserve Funds

2017 Schedule of Reserve Funds:

	2017 Opening Balance	2017 Year End Closing Balance
Reserve Funds		
Software Management System	40,489.76	40,747.05
Sewer Capital	461,624.58	499,557.90
Street Lighting	23,364.23	33,512.69
Joint Landfill Costs	95,333.32	101,939.10
Fire Extrication	42,746.37	53,017.99
Recreational Development	19,724.49	26,049.83
Water System	288,977.13	325,813.38
Fire Equipment	440,518.98	553,318.18
Legacy	35,186.82	35,410.41
Business Park	155,707.45	156,696.87
Physician Search	34,108.76	34,325.50
Federal Gas Tax	233,521.11	321,981.32
Facilities	95,205.32	155,810.29
Roads Equipment	1,010,564.52	1,221,985.97
Highway Entrance Lights	1,100.60	1,107.59
Total:	\$ 2,978,173.44	\$ 3,561,274.07

2018 Municipal Tax Rates

2018 Schedule of Municipal Tax Rates:

<u>TAX RATES</u>		2018 CVA	TOWN TAX RATES	TAX LEVIED
Residential/Farm	RT	296,361,362	0.00742021	\$ 2,199,063.00
Multi-Residential	MT	448,000	0.01442192	\$ 6,461.00
Commercial-Occupied	CT	3,262,250	0.01346546	\$ 43,927.00
Commercial-New Const	XT	179,700	0.00259707	\$ 466.00
Commercial-Excess Land	CU	181,226	0.00942582	\$ 1,708.00
Commercial-Vacant Land	CX	296,080	0.00942582	\$ 2,791.00
Industrial-Occupied	IT	677,127	0.02138453	\$ 14,480.00
Industrial New Construction	JT	251,375	0.02138453	\$ 5,375.00
Industrial New Construction Vacant	JU	97,125	0.01389994	\$ 1,350.00
Pipelines	PT	61,959,091	0.00988966	\$ 612,754.00
Farmlands	FT	156,500	0.00185505	\$ 290.00
Managed Forests	TT	1,729,240	0.00185505	\$ 3,207.00
				\$ 2,891,872.00

2018 Budget Details

Department		Budget 2018
Taxation		
Residential	\$	2,199,063.00
Farm	\$	290.00
Managed Forest	\$	3,207.00
Multi-residential	\$	6,461.00
Pipeline	\$	612,754.00
Commercial	\$	43,927.00
Commercial vacant	\$	4,499.00
Commercial New Construction	\$	466.00
Industrial	\$	14,480.00
Industrial New Construction Vacant	\$	5,375.00
Industrial New Construction Vacant	\$	1,350.00
Sub total	\$	2,891,872.00
Grants in lieu: Town share		
Canada: Post office	\$	2,900.00
D.N.D.	\$	230,000.00
A.E.C.L.	\$	4,600.00
Envir Can	\$	58,000.00
C.B.C.	\$	500.00
Ontario: Mgt Board	\$	1,400.00
M.N.R.	\$	19,000.00
M.T.O.	\$	5,600.00
Hydro / O.P.G.	\$	74,000.00
Sub total	\$	396,000.00
GRANTS		
Aggregate	\$	2,000.00
Court Security Transportation	\$	650.00
Public Works Student	\$	2,500.00
Ontario Municipal Partnership Fund	\$	242,900.00
OCIF	\$	50,000.00
Gas Tax federal	\$	89,532.00
Sub total	\$	387,582.00
Protection to person & property		
Fire - other municipalities	\$	4,000.00
M.T.O.	\$	1,000.00
M.N.R.	\$	1,900.00
Kennel Registration	\$	25.00
Sub total	\$	6,925.00
Environment		
Blue box Ontario	\$	21,000.00
Recycling Boxes	\$	150.00
Landfill fees	\$	10,000.00
Bag Tags	\$	1,000.00
Administration W&S	\$	12,000.00
Sub total	\$	44,150.00

Grants

Community Grants / OMCC	\$	76,000.00
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Interest and Fees

Taxes - penalty	\$	10,000.00
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Taxes - interest	\$	30,000.00
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Tax certificates	\$	5,000.00
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Compliance certificates	\$	1,000.00
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Interest Bank	\$	25,000.00
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Licenses marriage / Ceremonies	\$	400.00
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Sub total	\$	71,400.00
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Planning

Planning fees (charges)

Building permits	\$	25,000.00
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Permit Dev fees / Site Plan Control	\$	
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Agreements	\$	2,000.00
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Sub total	\$	27,000.00
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Miscellaneous

Land - rent Bus Park & Tower	\$	6,000.00
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Building rent	\$	13,000.00
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photo copy, maps etc.	\$	30.00
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Miscellaneous sales / land	\$	2,050.00
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Nursery fees	\$	2,000.00
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Nursery grant child care	\$	1,000.00
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Nursery School Capacity Grant	\$	1,000.00
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Sub total	\$	25,080.00
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Transfer from Reserves	\$	421,312.00
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Surplus / 2017 Carry Over	\$	383,677.00
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Sub total	\$	804,989.00
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TOTAL MUNICIPAL REVENUES	\$	4,730,998.00
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2018 Taxes Collected for Other Authorities

County	\$	1,545,096.00
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School Boards	\$	1,265,337.00
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Sub total	\$	2,810,433.00
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TOTAL REVENUES	\$	7,541,431.00
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Department / Expenditures**Council**

Honorarium	\$	83,619.00
Burden (payroll costs)	\$	4,139.00
Conferences-Memberships-Miles	\$	6,000.00
Communications	\$	1,200.00
Sub total	\$	94,958.00

General Government

mileage	\$	600.00
cleaning - supplies - floors	\$	3,000.00
Conferences-memberships-training	\$	4,900.00
Hospitality	\$	1,300.00
Office - supply general	\$	5,000.00
computer supply	\$	3,000.00
Equipment purchase	\$	1,000.00
computer service/contract	\$	40,000.00
utilities	\$	25,028.00
communications	\$	13,000.00
repair/maintenance	\$	1,200.00
building maintenance	\$	10,000.00
Rentals - service contracts	\$	5,000.00
Audit	\$	34,000.00
Insurance	\$	9,941.00
Legal	\$	15,000.00
bank charges	\$	7,000.00
PSAB Contract	\$	2,400.00
Strategic Plan	\$	10,000.00
Asset Management/ unallocated	\$	49,205.00
Computer Hardware upgrades	\$	60,000.00
Election	\$	10,000.00
Sub total	\$	310,574.00

Taxation Write Offs	\$	5,000.00
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Protection to Persons & Property

Animal Control		
Renfrew County Veterinary	\$	280.00
Sub total	\$	280.00

Policing

O.P.P. costs	\$	447,025.00
Sub total	\$	447,025.00

Planning and Building

mileage	\$	1,600.00
Conferences-memberships	\$	500.00
Training	\$	5,694.00
Supplies	\$	500.00
Communications	\$	1,200.00
Sub total	\$	9,494.00

Economic Development

Advertising	\$	600.00
flags	\$	400.00
Sub total	\$	1,000.00

Fire Department

Office - materials supplies	\$	500.00
Call meals etc	\$	100.00
Utilities	\$	18,900.00
Communications	\$	8,000.00
Prevention & Inspections	\$	1,700.00
Training materials	\$	900.00
Memberships - conventions	\$	2,500.00
Health & safety	\$	1,000.00
Insurance	\$	22,438.00
Licenses	\$	600.00
Vehicles - operations	\$	4,500.00
repair	\$	5,000.00
Repairs - equipment & doors	\$	17,000.00
building	\$	8,000.00
Bunker Gear	\$	6,000.00
Capital Building	\$	5,000.00
Pagers	\$	3,000.00
Tower line brushing	\$	500.00
Auto Extraction Equipment	\$	10,600.00
Hydrants / paving (sewer line)	\$	15,000.00
Rescue Truck	\$	190,000.00
Sub total	\$	321,238.00

Public Works

Conferences-memberships	\$	3,000.00
Office - supply general	\$	500.00
equipment purchase	\$	850.00
utilities	\$	25,112.00
communications	\$	3,700.00
other - O/T meals	\$	500.00
Rentals - service / packer / contracts	\$	25,000.00
Insurance	\$	14,617.00
Licenses + pit licenses	\$	4,900.00
Training / first aid renewal	\$	6,350.00
Culverts	\$	25,000.00
Vehicle - operations	\$	80,000.00
repairs	\$	55,857.00
Equipment - repairs	\$	30,000.00
Shop supplies	\$	27,000.00
Building maintenance	\$	25,900.00
Railway crossings easement	\$	135.00
Maintenance - contracts / crush	\$	41,100.00
calcium (regular)	\$	20,000.00
Winter - salt & sand	\$	34,000.00
Signs 911 and Replacements	\$	6,000.00

Dome hydro	\$	8,100.00
Top soil / touch ups	\$	6,000.00
Shoulder repairs / patching	\$	20,000.00
McKee cold patch	\$	20,000.00
Bridge	\$	24,500.00
Paving Lions / Kellet Street	\$	46,750.00
McCarthy / Wylie	\$	89,500.00
Josie Lane rehabilitation	\$	95,000.00
1/2 Ton Truck / packer / Tandem	\$	285,462.00
Manhole Repairs	\$	35,850.00
Public Works Garage (cold storage)	\$	16,500.00
Public Works Garage	\$	106,000.00
Sub total	\$	1,183,183.00

Street lights

Hydro	\$	17,000.00
Repairs	\$	5,000.00
Green Plan	\$	254.00
New Lights (capital)	\$	14,000.00
Sub total	\$	36,254.00

Environment

Pick-up garbage	\$	89,753.00
recycling	\$	52,817.00
Tax Collection	\$	33,000.00
NRLOB contract	\$	134,600.00
Landfill review bag tags	\$	730.00
Closure costs - Buchanan	\$	7,300.00
Bass Lake	\$	7,300.00
Due to Water/Sewer	\$	14,972.00
Sub total	\$	340,472.00

Airport

Commission	\$	5,636.00
Travel etc.	\$	400.00
Sub total	\$	6,036.00

Culture

Library - general	\$	98,900.00
Recreation - general	\$	215,200.00
OMCC	\$	25,000.00
Sub total	\$	339,100.00

Health and Social Services

Lions	\$	500.00
Science Academy	\$	250.00
Family Services	\$	5,000.00
NRFS Christmas Basket	\$	500.00
Airport Runway	\$	1,000.00
Seniors Games	\$	300.00
Winter Plowing Program	\$	5,000.00
Historical Society	\$	3,000.00

RECREATION

2017 Surplus	\$	143,671.00
Municipal	\$	215,200.00
Minor Sports fees / Donations	\$	5,000.00
Adult Ball Fees	\$	1,085.00

TOTAL REVENUES \$ **364,956.00**

EXPENDITURES**Chalk River**

Utilities	\$	2,868.00
Ball field/maint	\$	11,000.00
Rink / hose rack	\$	750.00
Players benches	\$	10,000.00

Mt View

Maintenance / equip	\$	12,000.00
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Corry Lake

Chemical Privy	\$	750.00
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Burkes

Maintenance	\$	5,500.00
Chemical Privy	\$	750.00

Tee Lake

Maintenance	\$	500.00
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Ann Crosson

Maintenance/Upgrades	\$	25,000.00
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McKee

Maintenance/Upgrades	\$	12,700.00
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Pt. Alexander

Utilities	\$	3,380.00
Equipment mower / snipper	\$	1,520.00
Maintenance	\$	4,400.00

General

Insurance	\$	3,633.00
Lending Hub / Healthy Kids	\$	3,185.00
Recreation program /canteen / misc	\$	3,800.00
Replacement of Equipment	\$	7,020.00
Provision to reserve	\$	6,200.00
Boat launch	\$	250,000.00

Total Expenditures \$ **364,956.00**