



**TOWN OF LAURENTIAN HILLS**  
**Municipal Budget 2019**



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## GENERAL COMMENTS

The 2019 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 2019, the Province will provide a total of \$505 million in unconditional funding to 389 municipalities through the OMPF. The Town's OMPF is outlined by graph showing the years 2009 to 2019. 2019 will see an increase of \$2,300.00 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**

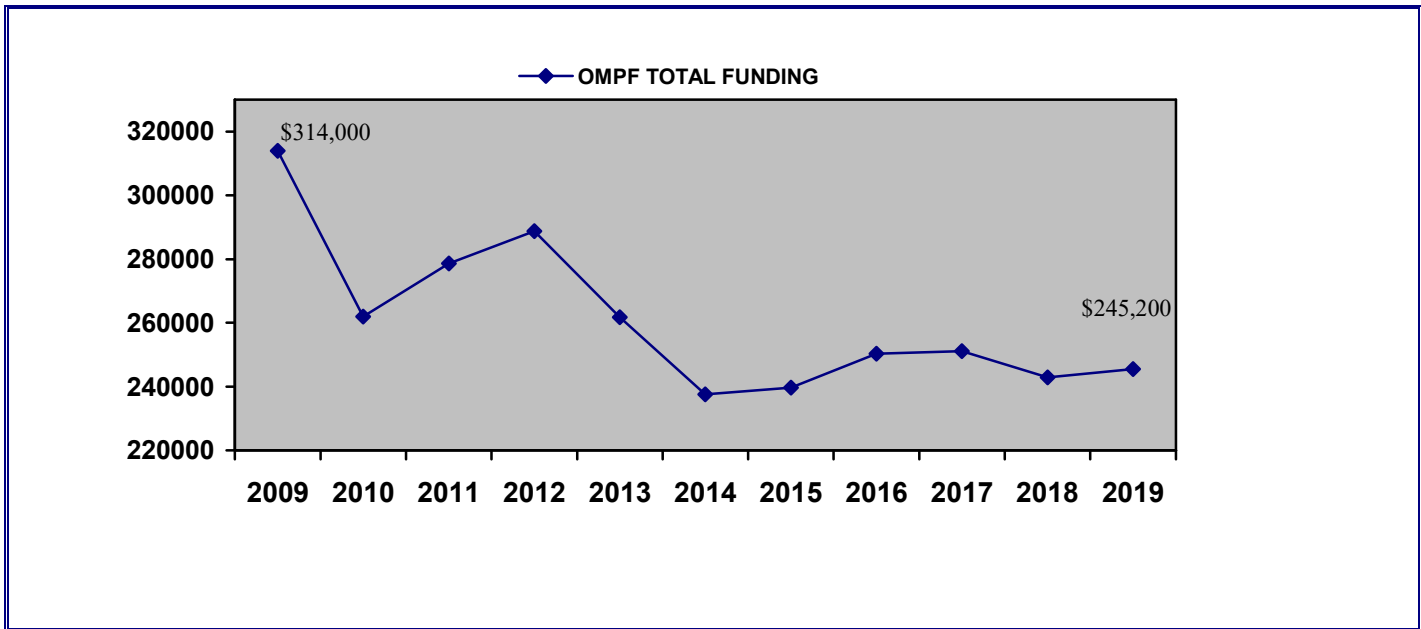
Example of Four Year Phased in Assessment

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

2019 represents the third 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>
2018 Residential	\$ 742.02
2019 Residential	<u>\$ 742.02</u>
Difference of:	\$ 0.00

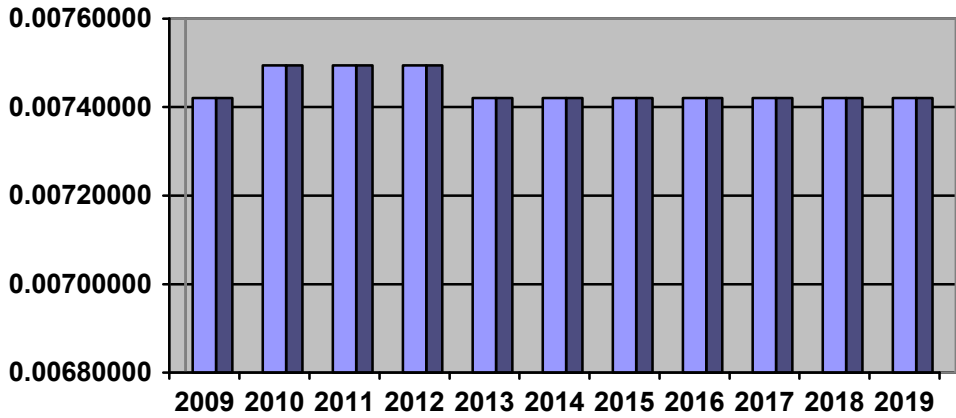
If we factor in the average residential phased-in assessment increase in valuation change of 2.8%

Example of \$100,000 assessment to \$ 102,800 assessment:

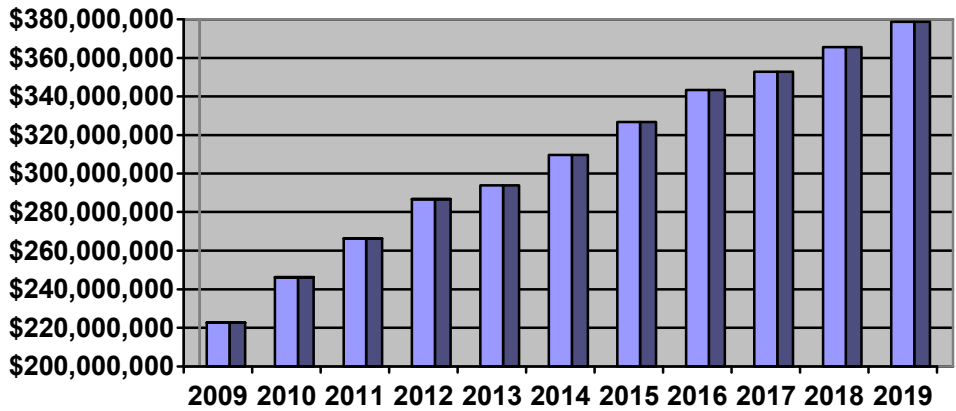
	<i>Municipal</i>
2018 Residential	\$ 742.02
2019 Residential	<u>\$ 762.80</u>
Difference of:	\$ 20.78

The following chart provides a graphical representation of the Town's Residential tax rates and the total CVA from 2009 to 2019

**Residential Tax Rate Comparison**



**CVA Comparison**

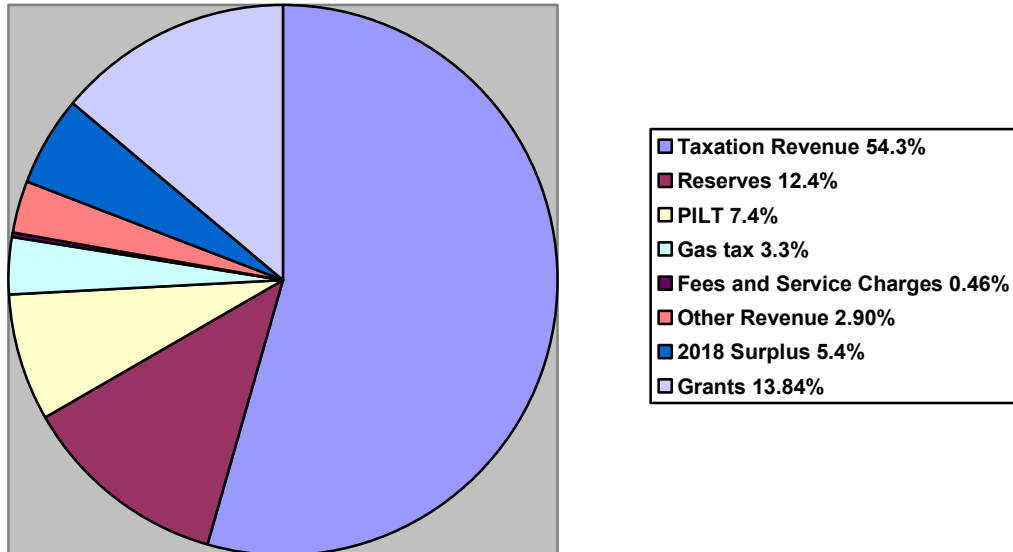


## Summary of Revenues

### 2019 Revenue Budget Summary:

DESCRIPTION	2019 BUDGET AMOUNT
Taxation Revenue	\$ 2,995,612.00
PILT	\$ 408,582.00
Gas Tax	\$ 179,066.00
Fees and Service Charges	\$ 25,556.00
Other Revenue	\$ 158,290.00
Surplus / 2018 Carry Over Projects	\$ 298,539.00
Grants	\$ 763,946.00
Trans from Reserves	\$ 693,693.00
<b>TOTAL:</b>	<b>\$ 5,523,284.00</b>

### Town of Laurentian Hills Revenues

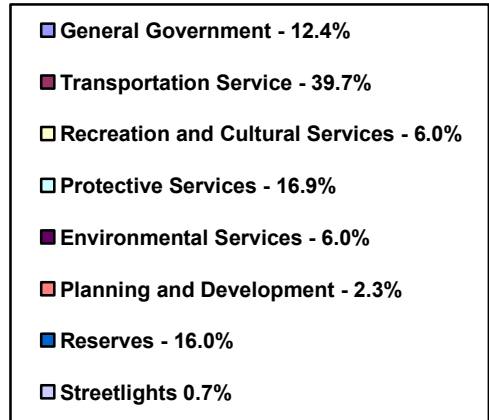
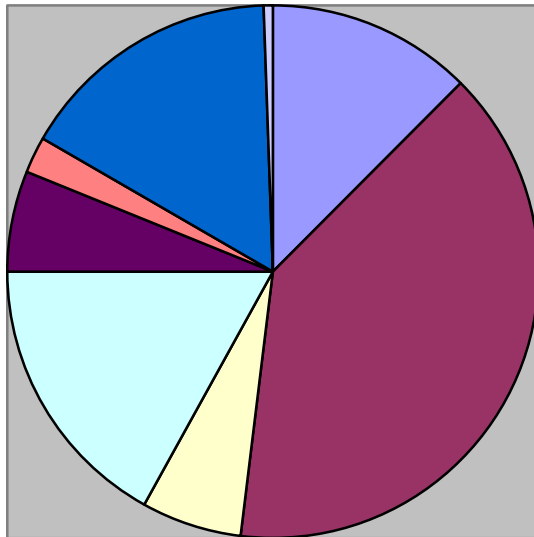


## Summary of Expenditures

### 2019 Expense Summary:

DESCRIPTION	2019 BUDGET AMOUNT
General Government	\$ 682,385.00
Protective Services	\$ 936,428.00
Transportation Services	\$ 2,194,279.00
Streetlights	\$ 38,283.00
Environmental Services	\$ 332,619.00
Recreation and Cultural Services	\$ 329,559.00
Planning and Development	\$ 125,241.00
Transfer to Reserves	\$ 884,490.00
<b>TOTAL:</b>	<b>\$ 5,523,284.00</b>

### Town of Laurentian Hills Expenditures





## Reserves and Reserve Funds

2018 Schedule of Reserve Funds:

	2018 Opening Balance	2018 Year End Closing Balance
<b>Reserve Funds</b>		
Software Management System	40,747.05	41,168.32
Sewer Capital	499,557.90	521,722.67
Street Lighting	33,512.69	43,859.17
Joint Landfill Costs	101,939.10	112,993.02
Fire Extrication	53,017.99	63,566.13
Recreational Development	26,049.83	32,519.15
Water System	325,813.38	346,181.86
Fire Equipment	553,318.18	609,038.76
Legacy	35,410.41	35,776.51
Business Park	156,696.87	158,316.91
Physician Search	34,325.50	34,680.38
Federal Gas Tax	321,981.32	378,993.60
Facilities	155,810.29	307,421.16
Roads Equipment	1,221,985.97	1,099,157.70
Highway Entrance Lights	1,107.59	1,119.04
Main Street Revitalization	0	40,264.98
<b>Total:</b>	<b>\$ 3,561,274.07</b>	<b>\$3,826,779.36</b>

## 2019 Municipal Tax Rates

2019 Schedule of Municipal Tax Rates:

<u>TAX RATES</u>		2019 CVA	TOWN TAX RATES	TAX LEVIED
Residential/Farm	RT	307,259,845	0.00742021	\$ 2,279,933.00
Multi-Residential	MT	472,000	0.01442192	\$ 6,807.00
Commercial-Occupied	CT	3,373,344	0.01346546	\$ 45,423.00
Commercial-New Const	XT	179,700	0.01346546	\$ 2,419.00
Commercial-Excess Land	CU	195,614	0.01346546	\$ 2,634.00
Commercial-Vacant Land	CX	316,089	0.01346546	\$ 4,256.00
Industrial-Occupied	IT	666,967	0.02126404	\$ 14,182.00
Industrial New Construction	JT	258,238	0.02126404	\$ 5,491.00
Industrial New Construction Vacant	JU	106,513	0.02126404	\$ 2,264.00
Pipelines	PT	63,483,489	0.00988966	\$ 627,830.00
Farmlands	FT	299,110	0.00185505	\$ 555.00
Managed Forests	TT	2,058,409	0.00185505	\$ 3,818.00
		<b>\$ 378,669,318</b>		<b>\$ 2,995,612.00</b>

## 2019 Budget Details

<b>Department</b>		<b>Budget 2019</b>
<b>Taxation</b>		
Residential	\$	2,279,933.00
Farm	\$	555.00
Managed Forest	\$	3,818.00
Multi-residential	\$	6,807.00
Pipeline	\$	627,830.00
Commercial	\$	45,423.00
Commercial vacant	\$	6,890.00
Commercial New Construction	\$	2,419.00
Industrial	\$	14,182.00
Industrial New Construction Vacant	\$	5,491.00
Industrial New Construction Vacant	\$	2,264.00
<b>Sub total</b>	<b>\$</b>	<b>2,995,612.00</b>
<b>Grants in lieu: Town share</b>		
Canada: Post office	\$	3,100.00
D.N.D.	\$	233,800.00
A.E.C.L.	\$	4,648.00
Envir Can	\$	59,769.00
C.B.C.	\$	620.00
Ontario: Mgt Board	\$	3,895.00
M.N.R.	\$	22,900.00
M.T.O.	\$	5,850.00
Hydro / O.P.G.	\$	74,000.00
<b>Sub total</b>	<b>\$</b>	<b>408,582.00</b>
<b>GRANTS</b>		
Aggregate	\$	3,500.00
Court Security Transportation	\$	2,730.00
Public Works Student	\$	3,300.00
Ontario Municipal Partnership Fund	\$	245,200.00
OCIF	\$	51,149.00
MMHA Modernizing Fund	\$	414,957.00
OCLIF (Cannabis)	\$	10,000.00
Gas Tax federal	\$	179,066.00
<b>Sub total</b>	<b>\$</b>	<b>909,902.00</b>
<b>Protection to person &amp; property</b>		
Fire - other municipalities	\$	3,156.00
M.T.O.	\$	4,000.00
M.N.R.	\$	1,900.00
Kennel Registration	\$	25.00
<b>Sub total</b>	<b>\$</b>	<b>9,081.00</b>
<b>Environment</b>		
Blue box Ontario	\$	20,500.00
Recycling Boxes	\$	150.00
Landfill fees	\$	10,000.00
Bag Tags	\$	1,000.00
Administration W&S	\$	12,000.00
<b>Sub total</b>	<b>\$</b>	<b>43,650.00</b>

**Grants**

Community Grants	\$	4,000.00
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**Interest and Fees**

Taxes - penalty	\$	10,000.00
Taxes - interest	\$	40,000.00
Tax certificates	\$	5,000.00
Compliance certificates	\$	1,000.00
Interest Bank	\$	40,000.00
Licenses marriage / Ceremonies	\$	400.00
<b>Sub total</b>	<b>\$</b>	<b>96,400.00</b>

**Planning**

Planning fees (charges)		
Building permits	\$	25,000.00
Permit Dev fees / Site Plan Control Agreements	\$	2,000.00
<b>Sub total</b>	<b>\$</b>	<b>27,000.00</b>

**Miscellaneous**

Land - rent Bus Park & Tower	\$	6,000.00
Building rent	\$	8,000.00
photo copy, maps etc.	\$	35.00
Memorial tree/bench	\$	250.00
Nursery fees	\$	4,400.00
Nursery grant child care	\$	17,140.00
Nursery School Capacity Grant	\$	1,000.00
<b>Sub total</b>	<b>\$</b>	<b>36,825.00</b>

Transfer from Reserves	\$	693,693.00
Surplus / 2018 Carry Over	\$	298,359.00
<b>Sub total</b>	<b>\$</b>	<b>992,232.00</b>

<b>TOTAL MUNICIPAL REVENUES</b>	<b>\$</b>	<b>5,523,284.00</b>
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**2019 Taxes Collected for Other Authorities**

County	\$	1,605,822.00
School Boards	\$	1,241,194.00
<b>Sub total</b>	<b>\$</b>	<b>2,847,016.00</b>

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>8,370,300.00</b>
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**Department / Expenditures****Council**

Honorarium	\$	84,181.00
Burden (payroll costs)	\$	4,167.00
Conferences-Memberships-Miles	\$	8,000.00
Communications	\$	1,500.00
Integrity Commissioner	\$	10,000.00
<b>Sub total</b>	<b>\$</b>	<b>107,848.00</b>

**General Government**

mileage	\$	500.00
cleaning - supplies - floors	\$	3,500.00
Conferences-memberships-training	\$	3,500.00
Hospitality	\$	1,500.00
Office - supply general	\$	5,000.00
computer supply	\$	3,000.00
Equipment purchase	\$	1,000.00
computer service/contract	\$	27,000.00
utilities	\$	30,000.00
communications	\$	13,000.00
repair/maintenance	\$	1,000.00
building maintenance	\$	18,000.00
Rentals - service contracts	\$	4,200.00
Audit	\$	35,000.00
Insurance	\$	10,684.00
Legal	\$	20,000.00
Bank charges	\$	8,500.00
PSAB Contract	\$	2,400.00
Unallocated funds	\$	32,746.00
Computer Hardware upgrades	\$	20,000.00
<b>Sub total</b>	<b>\$</b>	<b>240,530.00</b>

**Taxation Write Offs**                                 **\$**                                 **5,000.00**

**Protection to Persons & Property**

Animal Control		
Renfrew County Veterinary	\$	280.00
<b>Sub total</b>	<b>\$</b>	<b>280.00</b>

**Policing**

O.P.P. costs	\$	436,101.00
<b>Sub total</b>	<b>\$</b>	<b>436,101.00</b>

**Planning and Building**

Mileage	\$	1,800.00
Conferences-memberships	\$	500.00
Training	\$	5,835.00
Supplies	\$	500.00
Communications	\$	1,500.00
Zoning By-law Review/updating	\$	30,000.00
<b>Sub total</b>	<b>\$</b>	<b>40,135.00</b>

**Economic Development**

Advertising/misc	\$	2,500.00
flags	\$	350.00
<b>Sub total</b>	<b>\$</b>	<b>2,850.00</b>

**Fire Department**

Office - materials supplies	\$	1,000.00
Call meals etc	\$	200.00
Utilities	\$	22,145.00
Communications	\$	8,000.00
Prevention & Inspections	\$	1,500.00
Training materials	\$	1,800.00
Memberships - conventions	\$	2,400.00
Health & safety/PTSD/Fire training	\$	4,800.00
Insurance	\$	22,657.00
Licenses	\$	625.00
Vehicles - operations	\$	6,500.00
repair	\$	4,000.00
Repairs - equipment & doors	\$	16,000.00
building	\$	6,000.00
Bunker Gear / helmets	\$	10,000.00
Capital Building	\$	85,000.00
Pagers	\$	2,900.00
Tower line brushing / repairs	\$	6,600.00
Equipment / drill	\$	500.00
Hydrants	\$	7,500.00
Rescue Truck	\$	170,035.00
<b>Sub total</b>	<b>\$</b>	<b>380,162.00</b>

**Public Works**

Conferences-memberships	\$	3,000.00
Office -equipment purchase	\$	1,000.00
utilities	\$	30,998.00
communications	\$	3,200.00
other - O/T meals	\$	500.00
Rentals - service / packer / contracts	\$	35,000.00
Insurance	\$	16,128.00
Licenses + pit licenses	\$	10,600.00
Training / first aid/pit/grader	\$	3,600.00
Culverts	\$	30,500.00
Vehicle - operations	\$	90,000.00
repairs	\$	40,000.00
Equipment - repairs	\$	40,000.00
Shop supplies	\$	27,500.00
Building maintenance	\$	16,000.00
Railway crossings easement	\$	133.00
Maintenance – paved / regular	\$	20,000.00
calcium (regular)	\$	20,500.00
Top soil	\$	7,100.00
Winter - salt & sand	\$	63,000.00
Signs 911 and Replacements	\$	5,000.00
Cold patch	\$	10,000.00

Bridge	\$	7,000.00
Shoulder repairs / patching	\$	10,000.00
Line painting	\$	2,700.00
Forestry / Fields	\$	344,684.00
Wylie	\$	22,000.00
Brouse/Burkes/Burkes Bluff/Meilkes	\$	148,030.00
Bass Lake	\$	149,100.00
Josie/Kings/Sand	\$	58,249.00
Chipper/baskets/elevated work	\$	58,000.00
Grader	\$	444,695.00
<b>Sub total</b>	<b>\$</b>	<b>1,718,217.00</b>

#### Street lights

Hydro	\$	16,000.00
Repairs	\$	2,000.00
Green Plan	\$	283.00
New Lights (capital)	\$	20,000.00
<b>Sub total</b>	<b>\$</b>	<b>38,283.00</b>

#### Environment

Pick-up garbage	\$	97,422.00
recycling	\$	53,000.00
Blue/ Yellow box	\$	1,150.00
NRLOB contract	\$	138,475.00
Turnaround/cleanup/closure	\$	10,000.00
Closure costs - Buchanan	\$	7,300.00
Bass Lake	\$	7,300.00
Due to Water/Sewer	\$	14,972.00
Collection services	\$	3,000.00
<b>Sub total</b>	<b>\$</b>	<b>332,619.00</b>

#### Airport

Commission	\$	5,911.00
Travel etc.	\$	350.00
<b>Sub total</b>	<b>\$</b>	<b>6,261.00</b>

#### Culture

Library - general	\$	98,900.00
Recreation - general	\$	63,204.00
Library Siding	\$	12,000.00
CR Renovations	\$	85,000.00
<b>Sub total</b>	<b>\$</b>	<b>259,104.00</b>

#### Health and Social Services

Lions	\$	3,500.00
Science Academy	\$	250.00
Family Services	\$	5,000.00
NRFS Christmas Basket	\$	500.00
Seniors Games	\$	300.00
Winter Plowing Program	\$	10,000.00
Historical Society	\$	3,000.00
Kitchissippi Run	\$	200.00



Royal Canadian Legion	\$	1,440.00
Physician recruitment	\$	12,139.00
Cemetery Maintenance	\$	300.00
<b>Sub Total</b>	<b>\$</b>	<b>36,629.00</b>

**Nursery School**

Training	\$	200.00
Capital Grant Exp	\$	6,000.00
Mileage	\$	600.00
Supplies	\$	400.00
Communications	\$	1,600.00
Utilities	\$	3,775.00
Other - Licence	\$	100.00
<b>Sub total</b>	<b>\$</b>	<b>12,675.00</b>

**Provision to Reserves**

Landfill Baggs Rd	\$	10,000.00
Contingency gen / OCIF	\$	100,000.00
Fire	\$	110,000.00
Federal Gas tax	\$	89,533.00
Streetlights	\$	10,000.00
Facilities	\$	150,000.00
MMHA Modernizing fund	\$	414,957.00
<b>Sub total</b>	<b>\$</b>	<b>884,490.00</b>

**Wages**

Wages	\$	789,007.00
W.S.I.B.	\$	32,268.00
Payroll burden & benefits pkg	\$	140,089.00
O.M.E.R.S. Pension	\$	59,736.00
<b>Sub total</b>	<b>\$</b>	<b>1,022,100.00</b>

<b>TOTAL MUNICIPAL EXPENDITURES</b>	<b>\$</b>	<b>5,523,284.00</b>
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**2019 Taxes collected and transferred to Other Authorities**

County	\$	1,605,822.00
School Boards	\$	1,241,194.00
<b>Sub Total</b>	<b>\$</b>	<b>2,847,016.00</b>

<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>8,370,300.00</b>
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**RECREATION****Budget 2019**

2018 Surplus	\$	258,666.00
Municipal	\$	63,204.00
Minor Sports fees / Donations	\$	5,000.00
Adult Ball Fees	\$	1,085.00

**TOTAL REVENUES** \$ **327,955.00**

**EXPENDITURES****Chalk River**

Utilities	\$	2,889.00
Ball field/maintenance/netting	\$	12,465.00
Rink board paint	\$	2,750.00
Bleachers	\$	5,600.00

**Mt View**

Maintenance / ground cover	\$	3,700.00
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**Corry Lake**

Chemical Privy	\$	750.00
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**Burkes**

Chemical Privy	\$	750.00
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**Gutzman**

Maintenance/Upgrades	\$	8,100.00
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**Pt. Alexander**

Utilities	\$	3,733.00
Equipment / mower	\$	6,050.00
Maintenance	\$	1,200.00

**General**

Insurance	\$	3,668.00
Rink Lights	\$	11,000.00
Recreation program /canteen / misc	\$	5,000.00
Replacement of Equipment	\$	4,100.00
Provision to reserve	\$	6,200.00
Boat launch	\$	250,000.00

**Total Expenditures** \$ **327,955.00**

**WATER AND SEWER BUDGET****Budget 2019****Revenues**

Water billings	\$	282,418.00
Sewer billings	\$	265,376.00
Town Facilities	\$	14,972.00
Residents recovery pools	\$	750.00
Water penalty	\$	2,700.00
Sewer penalty	\$	2,300.00
2018 Surplus	\$	7.41
Supplier Reimbursement	\$	11,417.00
<b>Total Revenues</b>	<b>\$</b>	<b>579,940.41</b>

**Expenditures****Water**

American Water contract	\$	156,397.00
American call-in	\$	15,000.00
Insurance	\$	9,591.00
Utilities - Hydro	\$	34,500.00
Taxes	\$	2,500.00
Administration	\$	6,000.00
Equipment - purchase small	\$	6,000.00
- Repairs small	\$	5,000.00
Security monitoring WTP	\$	700.00
Building maintenance	\$	2,490.00
Chemical feed/day tank/install	\$	14,417.00
Water lines/flushing/camera	\$	7,500.00

**Sewer**

American Water contract	\$	156,397.00
American call-in	\$	3,000.00
Sludge haulage	\$	16,000.00
Insurance	\$	9,591.00
Utilities - hydro	\$	37,500.00
Security monitoring WWTP	\$	200.00
Taxes	\$	985.00
Administration	\$	6,000.00
Equipment – Maj purchase/repair pipe	\$	10,000.00
- Small Repair/purchase	\$	3,200.00
Plant Engineer Assessment	\$	35,000.00
Reserves - Water	\$	20,000.00
Reserves - Sewer	\$	25,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>579,938.00</b>

\$ 2.41