



# **2010 Municipal Budget**

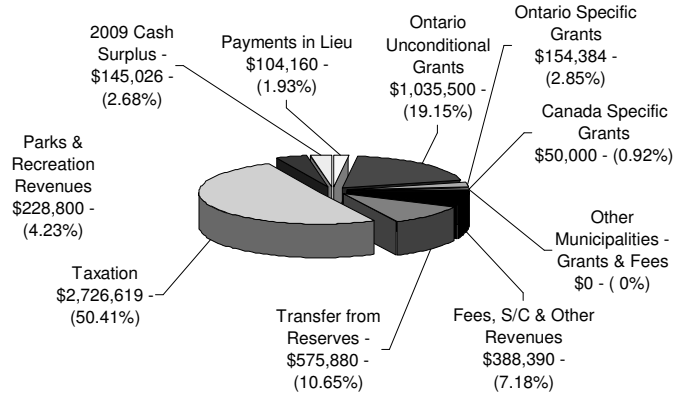
## **Township of Madawaska Valley MISSION STATEMENT**

It is the expectation of the Council to develop community driven policy whose intent will be to ensure a safe, clean, secure environment, a well maintained infrastructure system, and a climate of acceptance, friendly caring, and community spirit.

We will make affordable decisions which we believe will lead our township in a progressive, enterprising and sustainable direction within the Legislative framework of the Province of Ontario. At the same time our residents and guests will have the assurance that both old and new cultural traditions will continue to play an integral part in making this community the special place we recognize as home.

# 2010 PROPOSED REVENUES

\$5,408,759

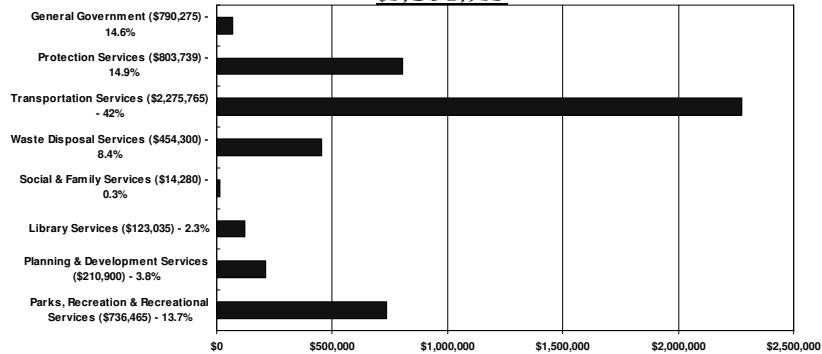


**\$466,573 DECREASE FROM 2009 ACTUAL REVENUES and \$469,942 DECREASE OVER 2009 BUDGET due in part to the following:**

- Decrease in amount being withdrawn from Reserve funds
- Decrease in amount received under the Ontario Municipal Partnership Funding program
- Anticipated decrease in project grants and other revenues received

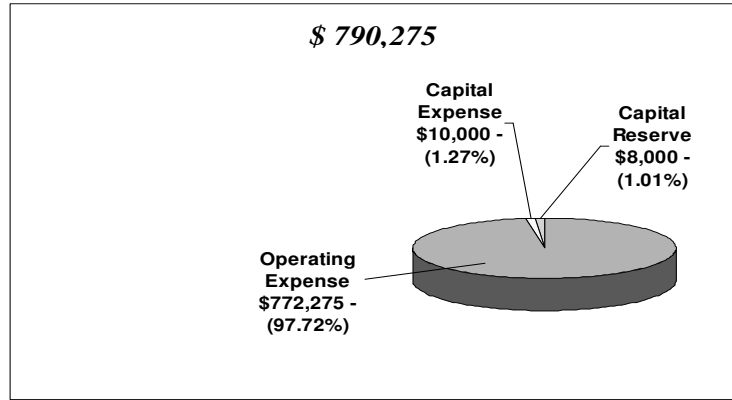
# 2010 PROPOSED EXPENDITURES

\$5,408,759



**\$321,547 DECREASE FROM 2009 ACTUAL EXPENDITURES and \$469,942 DECREASE OVER 2009 BUDGET**

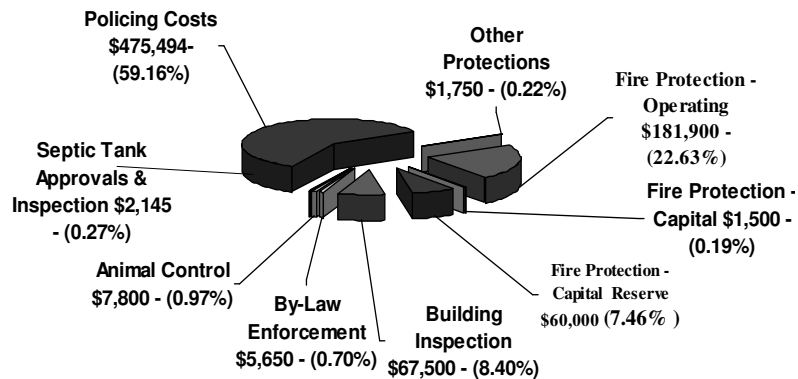
# GENERAL ADMINISTRATION



\$94,572 DECREASE FROM 2009 GENERAL ADMINISTRATION ACTUAL and \$69,055 LESS THAN BUDGET AMOUNT due to Source Drinking Water Grant project completion

# PROTECTION SERVICES

**\$803,739**



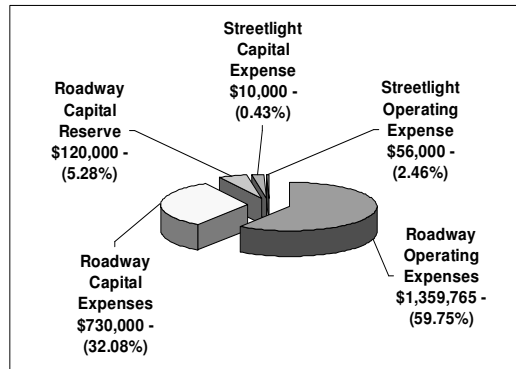
\$131,954 INCREASE OVER 2009 PROTECTION SERVICES ACTUALS and \$103,642 MORE THAN BUDGET AMOUNT due in part to increased cost for policing and placing monies aside in the Fire Protection budget for vehicle replacement

# TRANSPORTATION SERVICES

**\$2,275,765**

**CAPITAL INCLUDES:**

- \* Sidewalk Construction \$40,000
- \* Gravel Resurfacing \$80,000
- \* Roads Construction \$130,000
- \* Paving \$480,000



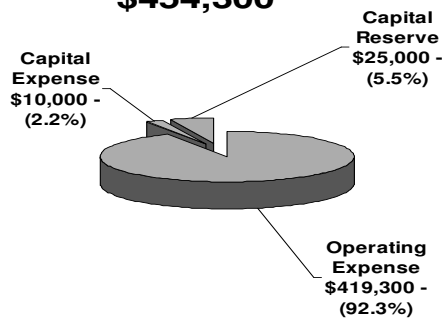
**\$208,583 DECREASE FROM 2009 ACTUAL TRANSPORTATION SERVICE or \$108,035 BELOW BUDGET DUE IN PART TO:**

- Large Connecting Link project completed in 2009

**COSTS FOR THIS DEPARTMENT WILL BE OFFSET BY DRAWINGS FROM ROADWAY INFRASTRUTURE RENEWAL FUNDS, SIDEWALK RESERVE & CONNECTING LINK RESERVE.**

# ENVIRONMENTAL SERVICES

**\$454,300**



**\$179,694 DECREASE FROM 2009 ACTUAL ENVIRONMENTAL SERVICES and \$269,010 BELOW BUDGET AMOUNT DUE TO:**

- purchase of new organics collection truck in 2009 that will not occur in 2010

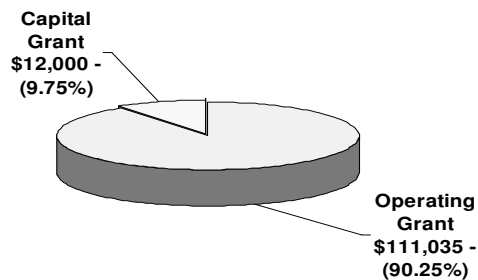
# SOCIAL & FAMILY SERVICES

\$14,280

**\$0.00 INCREASE FROM 2009 SOCIAL & FAMILY SERVICES ACTUAL and BUDGET AMOUNT**

# LIBRARY SERVICES

**\$123,035**

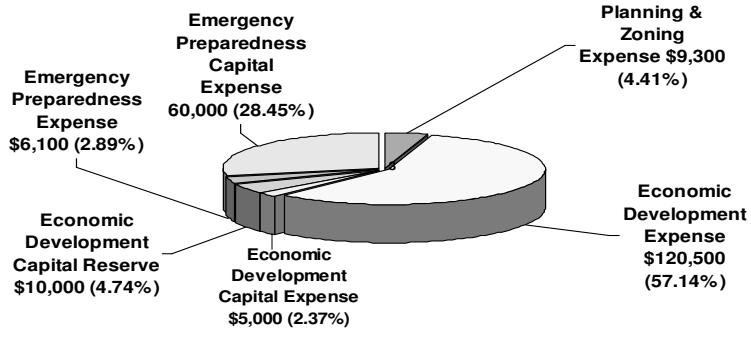


**\$5,762. INCREASE OVER 2009 LIBRARY SERVICES ACTUAL and \$25,713 OVER BUDGET AMOUNT**

- INCREASED COSTS WILL BE OFFSET FROM DRAWINGS FROM THE LIBRARY RESERVE

# PLANNING & DEVELOPMENT SERVICES

## \$210,900

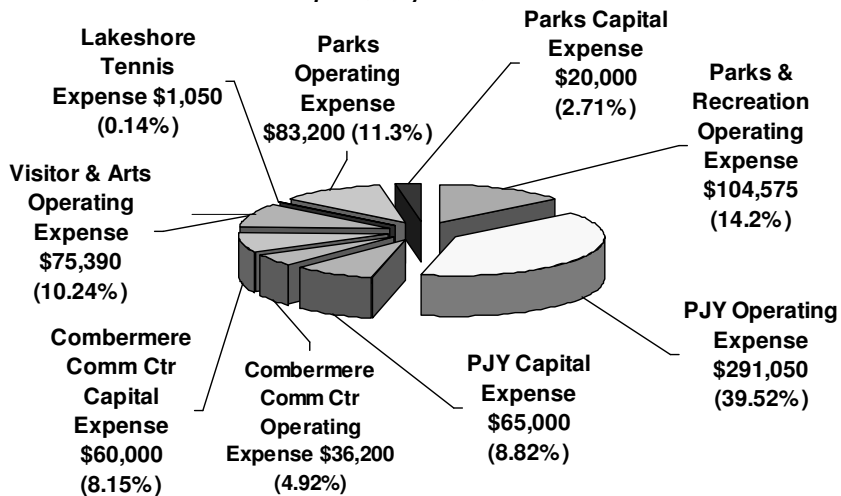


**\$135,611 INCREASE OVER 2009 PLANNING & DEVELOPMENT SERVICE ACTUALS and \$38,500 OVER BUDGET AMOUNTS due in part to:**

- The completion of larger Emergency Preparedness project slated for 2009 carried over to 2010.
- The formulation of a 5-year Economic Development Strategy Plan (partly offset from a grant through the Community Futures Development Corporation)
- The redesign of the municipal website (partly offset from a grant through the Community Futures Development Corporation)

# PARKS, RECREATION & CULTURAL SERVICES

## \$736,465



# PARKS, RECREATION & CULTURAL SERVICES - CONT'D

\$57,671 INCREASE OVER 2009 PARKS, RECREATION & CULTURAL  
SERVICES ACTUAL and \$17,901 ABOVE BUDGET AMOUNT DUE IN PART  
TO:

- New energy efficient lighting at the PJY Community Centre (partially offset by grants)
- New propane heaters for the bleachers at the PJY Community Centre
- Combermere Outdoor Rink building expansion - project carryover from 2009 (partially offset by grants from the Federal Government, Bell Canada and Hydro One)
- General building improvements to the Combermere Community Centre to enhance appearance and usability

INCREASED COSTS WILL BE OFFSET BY RECREATIONAL FACILITY USER FEES,  
DRAWINGS FROM THE PROPERTY ACQUISITION RESERVE AND VARIOUS  
GRANTS

## 2010 GENERAL RESERVE FUND STATUS

	ACCOUNT BALANCE ON JANUARY 1/10	ADDITIONS	WITHDRAWALS	ANTICIPATED BALANCE ON DECEMBER 31/10
GENERAL GOVERNMENT	1,092,994.77	13,000	57,358	1,048,636.77
FIRE PROTECTION SERVICES	173,000	60,000		233,000
TRANSPORTATION SERVICES	252,068	120,000	25,000	347,068
ENVIRONMENTAL SERVICES	1,313,484	48,244	30,000	1,331,728
LIBRARY SERVICES	42,000		12,000	30,000
RECREATION & CULTURAL SERVICES	239,200			239,200
PLANNING & DEVELOPMENT SERVICES	76,500	5,000		81,500
<b>TOTAL GENERAL RESERVES</b>	<b>3,189,246.77</b>	<b>246,244</b>	<b>124,358</b>	<b>3,311,132.77</b>

# 2009/2010 TAXATION LEVY REQUIREMENT COMPARISON

## 2009 TAXATION

PROPOSED EXPENDITURES    \$5,878,701.00  
 PROPOSED REVENUES        \$3,161,151.00

LEVY REQUIREMENT FROM  
TAXATION

**\$2,717,550.00**

## 2010 TAXATION

PROPOSED EXPENDITURES    \$5,408,759.00  
 PROPOSED REVENUES        \$2,682,140.00

LEVY REQUIREMENT FROM  
TAXATION

**\$2,726,619.00**

LEVY INCREASE OF \$9,069 or 0.33%

# 2010 MUNICIPAL TAX IMPACT WITHOUT AREA RATES

\$100,000 RESIDENTIAL  
UNIT TAXATION

2010  
MUNICIPAL  
TAX RATE  
0.00530545

**\$51.51 Decrease  
Or  
9.71%**

2010 MUNICIPAL TAXES  
(on \$100,000 Assessed Value)  
**\$530.54**



## 2010 TAXATION INFLUENCES

### REASSESSMENT

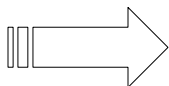
Property Assessments have been updated from a 2005 base year to a 2008 base year (phased in over a four year period). Assessments for the Township of Madawaska Valley have risen by 43.57% which will be phased-in over the next 4 years until increasing assessments have reached their full market value for the 2012 taxation year.

For the 2010 budget year, taxable assessments have risen from \$448,211,611 to \$494,101,552, an increase of \$45,889,941 or approximately 10.23%.

As property assessments are used to determine our municipal share of County and Education levies, this increase results in our proportion of these requisitions increasing.

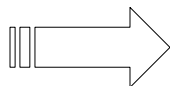
- In 2009 \$2,086,202 was forwarded to the County of Renfrew – our 2010 levy amount is \$2,156,481 (an increase of 3.36%)
- In 2009 \$1,447,779 was forwarded to the Boards of Education – in 2010 this amount will be \$1,507,637 (an increase of 4.13%)

## 2010 AREA RATES



### **TRANSFER STATION AREA RATE**

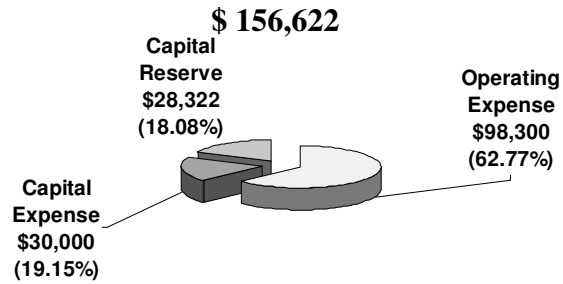
(applies to property assessments in the former Township of Radcliffe and Townships of Sherwood, Jones & Burns who do not received curbside pickup services)



### **CURBSIDE PICKUP AREA RATE**

(applies to all Residential, Commercial, Institutional and Industrial Units located in the former Village of Barry's Bay and surrounding areas that receive this service)

# TRANSFER STATION AREA RATE



\$23,590 INCREASE OVER 2009 TRANSFER STATION AREA RATE ACTUAL EXPENDITURES and \$23,901 ABOVE BUDGET AMOUNT .

Area Rate will decrease \$0.81 (12.16%) to \$35.87 per \$100,000 assessment

# 2010 TRANSFER STATION RESERVE FUND STATUS

	ACCOUNT BALANCE ON JANUARY 1/10	ADDITIONS	WITHDRAWALS	ANTICIPATED BALANCE ON DECEMBER 31/10
TRANSFER STATION AREA RATE RESERVES	141,685	16,700		158,385

# CURBSIDE PICKUP AREA RATE

\$143,500

\$15,932 INCREASE FROM 2009 ACTUAL FIGURES  
or \$16,028 OVER BUDGET AMOUNTS

## 2010 CURBSIDE AREA RATES:

Residential Unit Rate:	\$ 125.00
Small Industrial, Commercial & Institutional Rate:	\$ 187.50
Medium Industrial, Commercial & Institutional Rate:	\$ 875.00
Large Industrial, Commercial & Institutional Rate:	\$1,750.00
Extra-Large Industrial, Commercial & Institutional Rate:	\$3,750.00

INCREASE OVER 2009 RATES

# 2010 CURBSIDE AREA RATE RESERVE FUND STATUS

	ACCOUNT BALANCE ON JAN 1/10	ADDITIONS	WITHDRAWALS	ANTICIPATED BALANCE ON DECEMBER 31/10
CURBSIDE AREA RATE RESERVES	\$95,730	\$10,000	-	\$105,730

## 2010 MUNICIPAL OVERALL BUDGET IMPACT

using \$100,000 Residential Unit located in the former  
Townships of Radcliffe, Sherwood, Jones & Burns who do not  
receive curbside pick-up services

	Taxation Levy	Transfer Station Area Rate	Total Municipal Taxes
2009	582.05	36.68	618.73
2010	530.54	35.87	566.41
	(51.51)	(0.81)	(52.32)

A DECREASE OF 9.23% FROM THE 2009 PROPERTY  
TAXES PAID THAT REMAIN WITH THE MUNICIPALITY

## CURBSIDE PICKUP PROPERTIES- BUDGET IMPACT

using \$100,000 Residential Assessment

	Taxation Levy	Curbside Pick-Up Area Rate	Total Municipal Taxes
2009	582.05	115.00	697.05
2010	530.54	125.00	655.54
	(51.51)	10.00	(41.51)

A DECREASE OF 6.33% FROM THE 2009 PROPERTY  
TAXES PAID THAT REMAIN WITH THE MUNICIPALITY

# IMPACT

HOW THESE DECISIONS  
IMPACT YOUR 2010 TAX BILL . . .

## 2010 COUNTY OF RENFREW LEVY

**4.9%**

RESIDENTIAL RATE: 0.00413359

<b>2009</b>	433.63
<b>2010</b>	413.36
<b>DECREASE</b>	20.27

## 2010 EDUCATION LEVY

**4.56%**

**Residential Rate: 0.00241000**

<b>2009</b>	252.00
<b>2010</b>	241.00
<b>DECREASE</b>	11.00

## TOTAL 2010 TAXATION BILLING IMPACT

Based on \$100,000 Residential Assessment located in the former Radcliffe, Sherwood, Jones & Burns Townships who do not receive curbside pickup services

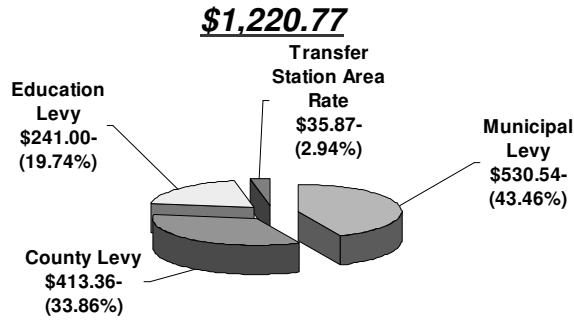
	MUNICIPAL TAXATION LEVY	TRANSFER STATION AREA RATE	COUNTY LEVY	EDUCATION LEVY	TOTAL PROPERTY TAXES
2009	582.04	36.68	433.63	252.00	1,304.38
2010	530.54	35.87	413.36	241.00	1,220.77

**6.84 %**

A \$83.61 DECREASE from 2009 total tax amount.

# DISTRIBUTION OF 2010 RESIDENTIAL TAX BILL

Based on \$100,000 property assessment in Radcliffe, Sherwood,  
Jones & Burns who do not receive curbside pickup services



A \$83.61 or 6.84% DECREASE from 2009 total tax amount.

# TOTAL 2010 TAXATION BILLING IMPACT

Based on \$100,000 Residential Assessment for properties that receive Curbside  
Pickup Services

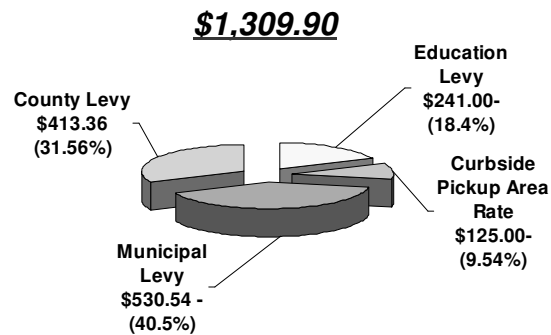
	MUNICIPAL TAXATION LEVY	CURBSIDE PICK-UP AREA RATE	COUNTY LEVY	EDUCATION LEVY	TOTAL PROPERTY TAXES
2009	582.04	115.00	433.63	252.00	1,382.67
2010	530.54	125.00	413.36	241.00	1,309.90

5.55 %

A \$72.77 DECREASE from 2009 total tax amount.

# DISTRIBUTION OF 2010 TAX BILL

Based on \$100,000 property assessment for those receiving Curbside Pickup services



A \$72.77 or 5.55% DECREASE from 2009 total tax amount.

## What's next for the Municipal Finance Department

- Continued implementation of Tangible Capital Asset Accounting ensuring that assets are being valued and depreciated accurately, and begin developing a financial plan which will outline the capital funding necessary to maintain their sustainability (how replacement of these assets will be funded)
- Audit our financial and asset information to ensure that the municipality is compliant to the mandated changes introduced by Public Sector Accounting Board 3150 (PSAB 3150)
- Continue educating Council and senior staff on the wide-sweeping changes that PSAB compliance will bring as it relates to future financial reporting and budgeting
- Continue to provide necessary information relating to property reassessment and the assessment phase-ins



## 2010 BUDGET SUMMARY

Final Draft  
21 June 2010

	2009 Budget	2009 Actual	2010 Budget	Budget/ Budget	Dollar Increase/ Decrease
<b>REVENUES:</b>					
General Municipal Revenues					
Payments-in-Lieu	\$102,410.00	\$100,349.64	\$104,160.00	1.7%	\$1,750.00
Ontario Unconditional Grants	\$1,143,500.00	\$1,143,500.00	\$1,035,500.00	-9.4%	(\$108,000.00)
Ontario Specific Grants	\$305,039.00	\$696,587.74	\$154,384.00	-49.4%	(\$150,655.00)
Canada Specific Grants	\$100,000.00	\$143,164.76	\$50,000.00	-50.0%	(\$50,000.00)
Other Municipalities - Grants & Fees	\$5,700.00	\$51,872.53	\$0.00	-100.0%	(\$5,700.00)
Fees, Service Charges & Other Revenues	\$457,160.00	\$416,952.93	\$388,390.00	-15.0%	(\$68,770.00)
Transfer from Reserves & Reserve Funds	\$876,592.00	\$431,534.00	\$575,880.00	-34.3%	(\$300,712.00)
Parks & Recreation Revenues					\$0.00
P & R General Administration	\$5,500.00	\$10,284.06	\$6,500.00	18.2%	\$1,000.00
PJY Community Centre	\$147,500.00	\$143,703.51	\$172,800.00	17.2%	\$25,300.00
Combermere Community Centre	\$13,750.00	\$5,486.08	\$44,000.00	220.0%	\$30,250.00
Visitor & Arts Centre	\$4,000.00	\$4,381.62	\$5,500.00	37.5%	\$1,500.00
Lakeshore Tennis	\$0.00	\$265.00	\$0.00	0.0%	\$0.00
<b>Total Revenues</b>	<b>\$3,161,151.00</b>	<b>\$3,148,081.87</b>	<b>\$2,537,114.00</b>	<b>-19.7%</b>	<b>(\$624,037.00)</b>
<b>EXPENDITURES:</b>					
<u>General Administration</u>					
Operating Expense	\$845,330.00	\$855,307.56	\$772,275.00	-8.6%	(\$73,055.00)
Capital Expense	\$14,000.00	\$13,539.28	\$10,000.00	-28.6%	(\$4,000.00)
Capital Reserve	\$0.00	\$16,000.00	\$8,000.00	100.0%	\$8,000.00
	\$859,330.00	\$884,846.84	\$790,275.00	-8.0%	(\$69,055.00)
<u>Protection Services</u>					
Miscellaneous Protection Services	\$408,087.00	\$405,671.30	\$477,244.00	16.9%	\$69,157.00
Fire Protection Services					
Operating Expense	\$198,350.00	\$157,265.16	\$181,900.00	-8.3%	(\$16,450.00)
Capital Expense	\$7,500.00	\$22,019.14	\$1,500.00	-80.0%	(\$6,000.00)
Capital Reserve	\$0.00	\$9,000.00	\$60,000.00	-100.0%	\$60,000.00
Building Inspection Services	\$68,600.00	\$63,964.00	\$67,500.00	-1.6%	(\$1,100.00)
Septic Inspection Services	\$1,860.00	\$1,077.12	\$2,145.00	15.3%	\$285.00
By-Law Enforcement Services	\$8,200.00	\$5,647.13	\$5,650.00	-31.1%	(\$2,550.00)
Animal Control Services	\$7,500.00	\$7,141.64	\$7,800.00	4.0%	\$300.00
	\$700,097.00	\$671,785.49	\$803,739.00	14.8%	\$103,642.00
<u>Transportation Services</u>					
Roadways					
Operating Expense	\$1,273,300.00	\$1,218,140.34	\$1,359,765.00	6.8%	\$86,465.00
Capital Expense	\$1,059,500.00	\$515,551.31	\$730,000.00	-31.1%	(\$329,500.00)
Capital Reserve	\$0.00	\$60,000.00	\$120,000.00	100.0%	\$120,000.00
Street Lights					
Operating Expense	\$51,000.00	\$52,519.81	\$56,000.00	9.8%	\$5,000.00
Capital Expense	\$0.00		\$10,000.00	0.0%	(\$10,000.00)
Capital Reserve	\$0.00		\$0.00	0.0%	\$0.00
	\$2,383,800.00	2,484,348.10	\$2,275,765.00	-4.5%	(\$108,035.00)
<u>Waste Disposal Services</u>					
Operating Expense	\$454,310.00	\$366,041.20	\$419,300.00	-7.7%	(\$35,010.00)
Capital Expense	\$248,000.00	\$246,952.80	\$10,000.00	-96.0%	(\$238,000.00)
Capital Reserve	\$21,000.00	\$21,000.00	\$25,000.00	19.0%	\$4,000.00
	\$723,310.00	\$633,994.00	\$454,300.00	-37.2%	(\$269,010.00)
<u>Social &amp; Family Services</u>					
Social & Family Services	\$14,280.00	\$14,280.00	\$14,280.00	0%	\$0.00
<u>Library Services</u>					
Operating Transfer	\$106,748.00	\$106,797.00	\$111,035.00	4.0%	\$4,287.00
Capital Expense Transfer	\$42,000.00		\$12,000.00	-71.4%	(\$30,000.00)
Capital Reserve	\$0.00	\$22,000.00	\$0.00	0.0%	\$0.00
	\$148,748.00	\$128,797.00	\$123,035.00	-17.3%	(\$25,713.00)

## 2010 BUDGET SUMMARY

Final Draft  
21 June 2010

	2009 Budget	2009 Actual	2010 Budget	Budget/ Budget	Dollar Increase/ Decrease
Planning & Development Services					
Planning & Zoning Services	\$8,500.00	\$14,729.14	\$9,300.00	9.4%	\$800.00
Economic Development Services					
Operating Expense	\$83,250.00	\$53,268.67	\$120,500.00	44.7%	\$37,250.00
Capital Expense	\$5,000.00		\$5,000.00	0.0%	\$0.00
Capital Reserve	\$0.00		\$10,000.00	0.0%	\$10,000.00
Emergency Preparedness Services					
Operating Expense	\$15,650.00	\$7,290.27	\$6,100.00	-61.0%	(\$9,550.00)
Capital Expense	\$60,000.00		\$60,000.00	0.0%	\$0.00
Capital Reserve	\$0.00		\$0.00	0.0%	\$0.00
	<u>\$172,400.00</u>	<u>\$75,288.08</u>	<u>\$210,900.00</u>	<u>22.3%</u>	<u>\$38,500.00</u>
Parks, Recreation and Recreational Facilities					
Parks & Recreation General Administration					
Operating Expense	\$149,714.00	\$164,593.53	\$104,575.00	-30.2%	(\$45,139.00)
Capital Expense	\$0.00		\$0.00	0.0%	\$0.00
Capital Reserve	\$0.00		\$0.00	0.0%	\$0.00
PJY Community Centre					
Operating Expense	\$282,800.00	\$256,753.17	\$291,050.00	2.9%	\$8,250.00
Capital Expense	\$0.00		\$65,000.00	100.0%	
Capital Reserve	\$0.00		\$0.00	0.0%	
Combermere Community Centre					
Operating Expense	\$33,550.00	\$29,243.52	\$36,200.00	7.9%	\$2,650.00
Capital Expense	\$30,000.00	\$12,373.67	\$60,000.00	100.0%	\$30,000.00
Capital Reserve	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
Visitor & Arts					
Operating Expense	\$75,000.00	\$68,203.46	\$75,390.00	0.5%	\$390.00
Capital Expense	\$10,000.00	\$0.00	\$0.00	-100.0%	(\$10,000.00)
Capital Reserve	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
Lakeshore Tennis					
Operating Expense	\$1,250.00	\$9,027.70	\$1,050.00	-16.0%	(\$200.00)
Capital Expense	\$0.00	\$4,763.94	\$0.00	0.0%	\$0.00
Parks					
Operating Expense	\$101,250.00	\$106,678.78	\$83,200.00	-17.8%	(\$18,050.00)
Capital Expense	\$35,000.00	\$17,156.47	\$20,000.00	-42.9%	(\$15,000.00)
Capital Reserve	\$0.00	\$10,000.00	\$0.00	0.0%	\$0.00
	<u>\$718,564.00</u>	<u>\$678,794.24</u>	<u>\$736,465.00</u>	<u>2.5%</u>	<u>\$17,901.00</u>
<b>Total Expenditures</b>	<b>\$5,720,529.00</b>	<b>\$5,572,133.75</b>	<b>\$5,408,759.00</b>	<b>-5.5%</b>	<b>(\$311,770.00)</b>
Previous Year Surplus	(\$158,172.00)	(\$158,172.00)	\$145,026.00	-191.7%	\$303,198.00
Add Revenues	\$3,161,151.00	\$3,148,081.87	\$2,537,114.00	-19.7%	(\$624,037.00)
Add Taxation	\$2,717,550.00	\$2,727,250.43	\$2,726,619.00	0.3%	\$9,069.00
Less Expenditures	\$5,720,529.00	\$5,572,133.75	\$5,408,759.00	-5.5%	(\$311,770.00)
Accumulated Surplus(Deficit)		\$145,026.55			