

**THE CORPORATION OF THE
TOWNSHIP OF STRONG**

BY-LAW# 2019-021

**BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES, TAX
RATIOS AND BUDGET FOR 2019.**

WHEREAS Section 290(1) of the Municipal Act, S.O. 2001, c.25, requires a local municipality to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and,

AND WHEREAS Section 307(2) of the Municipal Act, S.O. 2001, c.25, as amended, requires the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other; and,

AND WHEREAS Council has to pass a by-law to establish tax ratios for 2019 (included in this by-law; and,

AND WHEREAS under Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall after the adoption of estimates for the year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for the local municipality purposes; and,

AND WHEREAS Section 345(1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date; and,

AND WHEREAS Section 355 (1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass a by-law that in any year the total amount of taxes to be imposed on a property would be less than the tax amount specified by the municipality in the by-law, the amount of actual taxes payable shall be zero or an amount not exceeding the specified amount; and

AND WHEREAS certain education rates are provided in various regulations, and commercial and industrial education amounts have been requisitioned by the Province.

NOW THEREFORE the Council of the TOWNSHIP OF STRONG enact the following:

1. **THAT** the 2019 tax ratios to remain the same as 2018, as follows;

RTC/RTZ	Property Class	Tax Ratio
RT	Residential	1.000000
CT	Commercial Occupied	1.160787
FT	Farm	0.250000
IT	Industrial Occupied	1.270404
MT	Multi-residential	1.109115
PT	Pipeline	0.865249
TT	Managed Forest	0.250000
HF	Landfill Sites	1.541548

2. **THAT** the 2019 levy for municipal purposes is \$2,681,297, education is \$628,534.

3. **THAT** the tax rates for 2019 for municipal and education purposes be hereby set as follows (derived from OPTA website);

Property	Municipal	Education	Total Rate
Residential	0.00928213	0.00161000	0.01089213
Commercial	0.01077458	0.00702547	0.01780004
Industrial Occupied	0.01179206	0.01030000	0.02209206
Pipelines	0.00803135	0.00570757	0.01373892
Farmlands	0.00232053	0.00040250	0.00272303
Commercial Vacant	0.00754220	0.00597165	0.01351385
Industrial Vacant	0.00766484	0.00849750	0.01616234
Landfills	0.01430885	0.00964314	0.02395199

4. **THAT** all charges shall be added to the tax roll and shall become due and payable on the 30th day of August 2019, but may be paid in two installments:
- On or before August 30th, 2019.....1/2 of the tax balance
 - On or before October 31st, 2019.....the remainder
5. **THAT** Non-payment of the amount, as noted, on the dates stated in accordance with the by- law constitutes default and that all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25% per month or fraction thereof which the arrears continue;
6. **THAT** all taxes are due and payable to the TOWNSHIP OF STRONG Office at 28 Municipal Lane, P.O. Box 1120, Sundridge ON P0A 1Z0.
7. **THAT** the 2019 Municipal Budget with estimated revenues of \$5,182,577 and estimated expenses of \$5,182,577 and attached as Schedule 'A' to this by-law upon passing be hereby approved.

READ A FIRST TIME, SECOND AND FINAL TIME, SIGNED AND SEALED THIS 25TH DAY OF JUNE, 2019.

Original Copy Signed

Mayor Kelly Elik

Original Copy Signed

Clerk Administrator Caitlin Haggart

Schedule 'A' to By-Law 2019-020
Municipal Budget 2019

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
REVENUES			
TAXATION			
Tax Levy (41-11000 General Levy)	2,567,945.90	2,567,946	2,659,883
School Boards Revenues via Levy	643,636.76	639,901	628,534
41-11001 Minimum Tax Amount	200.00	200	200
Anticipated Growth (41-11010 New/Supp/OMIT Taxes)	7,500.00	7,500	7,500
43-23000 Payment in Lieu Municipal Portion	22,994.50	22,995	21,414
TOTAL TAXATION:	3,242,277.16	3,238,542	3,317,531
DEPARTMENT REVENUE			
42-31000 General Government - Misc Revenue	501.50	6,250	200
42-31100 Gov Gov JBC SSJ CAEDA ADMIN	15,450.00	13,000	12,600
42-31200 Gen Gov JBC-CAEDA RENT	6,912.00	6,912	6,912
42-31300 Gen Gov Min Var/Severance Admin	1,500.00	3,000	2,000
42-31400 Aggregate Royalty	1,173.02	1,500	1,000
42-31500 Road Shore Allowance Sales	10,871.55	10,000	12,000
42-33100 Roads Dept MTO Snowplowing	26,045.19	24,069	27,689
42-33110 Roads Dept Sales and Donations	1,984.66	0	0
42-33120 Roads Dept Culverts	400.00	750	500
42-34400 Revenue Recycling Sale of Materials	19,633.01	20,000	20,000
42-34500 Revenue LandFill #1 Tipping Fees	16,071.85	15,500	17,000
42-34600 Revenue Landfill Cards	1,530.00	1,260	1,200
42-35000 Revenue Fire Department	182.09	200	200
42-3610 Agricultural Society Funding	0.00	6,933	0
42-38100 Planning Zoning Preconsultation	2,135.24	750	1,200
42-40000 CAEDA Project Funding(FEDNOR/NOHFC)	62,305.27	54,467	51,879
42-40050 Federal Grants-Unconditional	0.00	4,546	0
42-41000 Prov Grants Conditional	0.00	0	0
42-41100 Prov Grants Capital OCIF	52,152.00	52,152	81,178
42-52000 Provincial Grants Livestock	0.00	1,400	0
42-52200 OPP Detachment Revenue	1,688.93	0	0
42-53152 Court Security & Prisoner Transport	1,734.00	1,717	1,789
42-54100 Revenue - Stewardship WDO Funding	41,165.44	41,340	33,657
42-54110 Revenue Ont Electronic Stewardship	1,743.00	2,500	757
42-54500 Revenue - Sale/Trade-In Allowance	18,000.00		0
42-64501 Joly Township - Office Rent			14,410
43-80000 Contra proceeds of disposition	-18,000.00	0	0
42-64500 Garbage Disposal Fees - Municipal	96,121.13	96,121	96,438

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
TOTAL DEPARTMENT REVENUE:	361,299.88	364,367	382,609
MISCELLANEOUS			
43-72000 Commissioning Revenues			400
43-55000 MMAH - 2019 One-time Funding			346,200
43-54000 OCLIF - Cannabis			10,000
43-51000 Ontario Municipal Partnership Fund	496,900.00	496,900	497,000
43-52000 Gas Tax Liability --> Revenue	88,096.57	42,712	175,404
43-53000 Ontario's Main St Revitalization Initiat	39,080.27	38,919	0
43-72100 Dog Licenses	1,581.00	1,500	1,600
43-72300 Tax Certificates	3,780.00	3,000	3,000
43-72400 Trailer Licenses	20,400.00	20,000	20,000
43-72500 House # Receipts	276.00	200	300
43-72600 CEMC Revenue - Other Mun	429.52	200	450
43-72800 Sale of Books/Hats	20.00	100	50
43-74001 Parking tickets			500
43-74000 Provincial Offences & Fines	15,097.26	12,000	7,090
43-75000 Penalties & Interest on Taxes	41,537.50	42,000	42,000
43-76000 Investment Income	20,283.10	10,000	23,000
43-77000 Prior Year Surplus(Deficit)	0.00	264,382	309,510
43-79000 Transfer from Reserves/Accounts	0.00	0	0
43-79100 Parkland Funds Released for Projects	2,000.00	2,000	45,933
TOTAL MISCELLANEOUS:	729,481	933,912	1,482,437
TOTAL REVENUES:	4,333,058.26	4,536,821	5,182,577

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
EXPENDITURES			
School Boards Expenses	643,636.76	639,901	628,534
COUNCIL			
Transfer to Reserve - Future Elections	0.00	0	5,000
51-10500 Election / Special Events	7,243.31	6,500	0
51-11100 Council Remuneration	70,135.39	70,155	74,424
51-11200 Council Expenses	5,526.81	6,165	8,000
51-11210 Council - Contracted Services			0
51-11220 Council - Mileage Expense	120.36	500	500
TOTAL COUNCIL:	83,025.87	83,320	87,924
ADMINISTRATION COSTS			
51-12100 Office Salaries & Benefits	326,284.15	319,472	370,570
51-12200 Road Wages Office Cleaning	8,188.37	5,362	9,000
51-12400 Office Materials & Supplies & Bldg Maintenance	8,019.84	8,000	9,500
51-12410 General Government - Contracted Services	1,003.35	2,000	3,500
51-12411 General Government - Audit & Accounting	20,886.75	22,300	24,000
51-12412 General Government - Legal / Union	7,249.32	17,000	37,005
51-12420 General Government - Insurance	7,576.51	7,577	7,680
51-12430 Gen Gov Training & Development	5,151.67	5,600	8,000
51-12435 Gen Gov Capital - Equip/Land Purchase	0.00	0	50,000
51-12440 Office Hydro Expense	4,332.89	5,000	5,000
51-12450 Office Phone Fax Internet Security	8,362.66	8,750	5,000
51-12460 Office Heating	1,940.21	2,500	2,500
51-12470 Office Postage	3,983.05	3,800	4,200
51-12480 Office Computer Expenses	15,350.91	15,900	16,000
51-12600 Financial Exp Tax W/O	10,646.59	11,600	11,250
51-12610 Allowance for Doubtful Accounts Adj	0.00	5,000	5,000
51-12620 Financial Exp Bank Chg	1,627.11	1,100	2,000
51-12700 CGIS & Blue Sky Digital Project	9,762.40	9,916	11,000
51-12800 Donations	1,971.00	3,000	1,500
51-12850 Committee Member Remuneration	1,520.00	2,500	2,200
51-12855 Transfer To Reserves			16,000
51-12900 Assessment Agency	44,471.96	44,472	44,634
TOTAL ADMINISTRATION COSTS:	488,328.74	500,848	645,539

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
PROTECTION			
52-21400 Fire Department	284,500.00	142,500	242,333
52-21430 Purchase of fire truck	0.00	100,000	0
52-21440 Salaries & Benefits Emergency Meas	2,014.73	2,690	2,494
52-21450 Materials & Supplies Emergency Meas	182.72	500	500
52-21455 Code Red Emergency Measures			1,200
52-21500 Ontario Provincial Policing Costs	303,048.00	303,048	307,463
52-24100 Building Department Expenses	4,020.38	16,082	7,976
52-24400 Animal Control	566.41	2,100	1,000
52-24720 By Law Enforcement Administrative Expenses			750
52-24700 By Law Enforcement Wages	15,119.36	15,516	24,000
52-24710 By Law Enforcement Mileage Expenses	0.00	1,000	200
TOTAL PROTECTION:	609,451.60	583,435	587,916
TRANSPORTATION SERVICES			
53-31100 Roads Wages (<i>distributed to various</i>)			
53-31101 Construction Wages	23,906.24	23,742	25,000
53-31102 Bridges & Culverts Wages	12,079.04	10,698	13,000
53-31103 Roadside Maintenance Wages	29,783.74	50,125	35,000
53-31104 Hardtop Wages	11,498.11	23,306	20,000
53-31105 Loosetop Maintenance Wages	41,900.34	33,402	45,000
53-31106 Winter Control Wages	63,497.04	106,939	114,000
53-31107 Safety Devices Wages	3,547.27	6,812	4,000
53-31108 Miscellaneous Garage Wages	21,278.50	13,486	6,000
53-31109 Training & Development Wages	3,720.17	4,363	8,000
53-31110 Overhead Wages (stat hol, vac, sick, stby, bkd)	87,947.80	38,373	50,000
53-31114 Health & Safety Training			2,200
53-31111 Machinery Wages	35,419.19	36,538	44,000
53-31112 Patrol Wages	22,972.44	12,853	12,000
53-31113 Garage Office ADMIN			10,800
53-31410 Contracted Services Roads	4,016.89	6,000	6,000
53-31423 Bridges & Culverts Materials	6,180.70	15,000	10,000
53-31424 Roadside Maintenance Materials	86.23	2,000	5,000
53-31425 Hardtop Materials	14,698.48	15,000	17,500
53-31426 Loosetop Maintenance Gravel	47,277.18	40,000	65,000
53-31427 Winter Control Materials	52,092.96	60,000	60,000
53-31428 Signs - Safety Devices Materials	16,662.21	15,000	18,000
53-31429 Materials & Non-utility Overhead - Garage	14,096.72	12,000	15,000
53-31430 Training & Development Roads Material	3,858.45	7,500	8,000
53-31432 Machinery Repairs & Maintenance	80,388.19	90,000	90,000
53-31433 Loosetop Calcium	69,039.51	70,000	90,000

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
53-31434 Loosetop Aggregate Resource Fee Annual	951.46	800	1,500
53-31435 Roads Insurance	20,845.49	20,845	21,262
53-31436 Machinery Fuel & Oil	76,731.94	60,000	80,000
53-31437 Machinery Licenses	7,118.50	7,500	7,404
53-31438 Heating & Electricity - Garage	8,918.54	11,000	9,000
53-31439 Telephone / Internet - Garage	8,283.34	5,000	8,000
53-31440 Personal Protective Equipment	2,620.99	5,000	3,500
53-31441 Health & Safety (Cost of Materials)			2,000
Flood/Disaster Mitigation Costs			1
53-31710 Capital Projects - Asset Mgmt Plan	374,222.88	415,000	1,125,692
53-31750 Capital - Bridges	0.00	60,000	0
53-31755 Capital - Building (Maint)	25,346.43	28,000	8,000
53-31760 Capital - New Equipment	261,701.47	293,470	50,000
53-31761 Transfer to Reserves - Equipment	229,822.00	229,822	50,000
Transfer to Reserves - Infrastructure			100,000
53-31763 Rent Grader at Peak Periods			30,000
53-31762 Interest Grader Loan	610.18	610	18
53-34400 Street Lighting	20,964.21	15,000	5,000
TOTAL TRANSPORTATION SERVICES	1,704,084.83	1,845,185	2,274,877
ENVIRONMENTAL SERVICES			
54-45100 Salaries & Benefits LandFill #1	136,432.83	128,665	139,896
54-45300 Reserve for Capital LandFill Building	5,000.00	5,000	5,000
54-45360 Reserve for Closure LandFill	5,000.00	5,000	5,000
54-45390 Contracted Services Landfill #1	10,336.29	10,500	10,763
54-45400 Materials & Services Landfill #1	43,437.92	43,251	45,000
54-45410 Disposal #2 Maintenance Contract	27,759.20	27,828	28,453
54-45411 Disposal #2 Contract Services	5,417.51	5,500	5,638
54-45430 Material & Supplies LNDF #2	1,011.64	4,012	2,000
54-45600 Recycling ARI	3,879.10	4,000	4,000
54-45605 Recycling Materials Ldfl #1	4,713.88	5,809	5,000
54-45620 Landfill Closure Costs not a budget req	-18,950.00		0
TOTAL ENVIRONMENTAL SERVICES:	224,038.37	239,564	250,750

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
HEALTH SERVICES			
55-51200 Almaquin Highlands Health Centre	500.00	500	500
55-51800 Health Unit	43,768.00	43,768	45,464
55-51900 Land Ambulance Dist of Parry Sound	82,871.00	82,871	84,500
55-53000 Medical Centre	2,325.50	16,000	2,077
Transfer to Reserve - Retention Bonus			4,167
55-55400 Cemeteries Strong	1,250.00	1,250	21,250
55-55500 Cemeteries Pevensey	600.00	600	1,662
55-55600 Cemeteries Berriedale	600.00	600	600
TOTAL HEALTH SERVICES:	131,914.50	145,589	160,219.40
SOCIAL AND FAMILY SERVICES			
56-61800 DSSAB	126,048.08	126,048	127,329
56-62800 Eastholme Home for the Aged	84,163.00	84,163	87,038
56-62900 Seniors Group Grant	0.00	1,129	1,553
TOTAL SOCIAL AND FAMILY SERVICES:	210,211.08	211,340	215,920
RECREATION			
57-72400 Recreation Facility Arena Operation	111,102.77	111,103	113,018
57-72410 Recreation Facility Reserve	5,000.00	5,000	5,000
Transfer to Reserve - Building			31,250
57-73400 Recreation Committee Programs	6,775.00	6,775	9,875
57-73410 Agricultural Wages	0.00	6,933	0
57-79800 Library	34,316.81	34,317	34,992
57-79810 Library Reserve Transfer	0.00		0
58-82500 Parks Projects	11,398.33	2,250	45,000
58-82505 Pool Lake Wages			5,000
58-82506 Pool Lake Materials			1,000
58-82510 Parks Wages	0.00		1,500
58-82410 High Rock Expenses	4,000.00	4,000	4,000
TOTAL RECREATION:	172,592.91	170,378	250,635
PLANNING AND DEVELOPMENT			
53-31115 Pool Lake Legal Issues			1
58-81400 Official Plan & Zoning By Law	0.00		0
58-81500 Planning Expenses	36,431.32	30,000	5,000
58-81520 911 Expenses	1,213.90	1,000	1,500
Strong Contribution for CAEDA/ACE	6,991.00	6,991	15,000
CAEDA	62,305.27	54,467	51,879
TOTAL PLANNING AND DEVELOPMENT:	106,941.49	92,458	73,379
RECOVERY ACCOUNTS			
60-10000 2B Recov (I/S) Landfill	18,950.00		

<u>Account # & Description</u>	<u>2018 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
60-10030 2B Recov (I/S) Employee Benefits	-2,636.38		0
60-10050 2B Recov (I/S) Retirement Comp	4,184.10		0
60-10070 2B Recovered Grader Loan	40,802.42	40,802	6,884
TOTAL RECOVERY ACCOUNTS:	61,300.14	40,802	6,884
TOTAL EXPENDITURES:	4,435,526.29	4,552,821	5,182,577
NET REVENUE (EXPENDITURES)	-102,468.00	0	0