

Township of Lake of Bays  
2018 Proposed Budget Operations B-2  
Significant Changes from B-1

Finance Revenue

- OMPF funding for 2018 has now been confirmed at there is an increase of \$ 77,800 over the 2017 level.

Health and Safety

- Emotional Intelligence training has been added from new initiatives \$ 13,000

Bylaw

- Cost of By-law Officer beginning June 1, added from new initiative \$ 30,000

Fire Department

- Additional \$15,000 added to contribution to reserves from new initiatives

Economic Development

- Website/Economic Development initiative added \$55,000
- Huntsville/Lake of Bays Chamber of Commerce donation added to grants \$5,000 from new initiatives

Dorset Health Hub

- Donation to Health Hub added to grants \$10,000 from new initiatives

Net change to operations increase to the levy of \$50,200.

2018 Proposed Budget Capital C-2

No Changes from C-1

Township of Lake of Bays  
 Summary of Levy Impact  
 2018

N-2

NET LEVY - CAPITAL NET LEVY - OPERATING		991,300 (874,198)
<b>\$ NET LEVY INCREASE</b> Add New Initiatives Adjusted Increase TAXATION LEVY 2017 Increase before new initiatives  Increase including new initiatives		\$ 117,102 \$ 30,000 \$ 147,102 \$ 4,928,066 2.4%  3.0%
<b>PROPOSED NEW INITIATIVES</b>		
<b>Service Level Changes</b>	Annual	Budget Request
Consultant for Asset Management Plan Changes		30,000
<b>Total New Initiatives</b>		<b>\$ 30,000</b>



## 2018 OPERATING BUDGET SERVICE LEVEL CHANGE REQUEST

DEPARTMENT Finance  
PROGRAM Asset Management Plan Update

### DESCRIPTION and IMPACT OF SERVICE

A report was presented by the Treasurer in August 2017 regarding hiring a consultant for Asset Management Plan Changes. There will possibly be funding available to offset.

**Resolution # 5(i)(iv)/08/15/17**

Councillor Glover and Councillor Baker  
WHEREAS the Council of the Corporation of the Township of Lake of Bays receives the staff report "Asset Management Plans Proposed Changes", dated August 15, 2017;  
BE IT RESOLVED THAT the Council of the Corporation of the Township of Lake of Bays approves the inclusion of a new initiative in the 2018 Capital Budget for a Consultant to assist in the creation of Strategic Asset Management Policy in the amount of \$30,000 to develop this policy prior to January 1, 2019.

Carried

### Staffing and Financial Impact

N/A <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>	Est. # Annual Hours:
<b>Funding Source:</b> Grant <input type="checkbox"/> Donations <input type="checkbox"/> User Fees <input type="checkbox"/> Tax Levy <input checked="" type="checkbox"/>	
Other: (explain)	
Estimate Expenses	\$ 30,000
Estimate Revenues	\$ 0
Net Cost	\$ 30,000

**Township of Lake of Bays  
Analysis of Levy/Tax Rate Calculation  
2017 vs. 2018**

N-2

The budget process for 2018 started with a 2017 General Levy		\$4,928,066
Projected increase based on B-2 draft including remaining new initiatives		\$147,102
		<b>\$5,075,168</b>
\$200,000 Assessment x Proposed 2018 Tax Rate on General Levy of \$5,075,168		\$340.41
\$200,000 Assessment x 2017 Tax Rate on General Levy of \$4,928,066		\$341.30
This shows the proposed 2018 tax rate is marginally lower than the 2017 tax rate	-0.26%	-\$0.89
The tax rate decrease on each \$100,000 of assessment		-\$0.45
2018 Total Lake of Bays Assessment		2,999,264,981
2017 Total Lake of Bays Assessment		2,903,808,778
Assessment Increase		<b>3.29%</b>

**Note:** The final assessment roll has not been received so the assessment could change for final tax rate.



Township of Lake of Bays  
1012 Dwight Beach Road, R.R.#1  
Dwight, Ontario P0A 1H0  
Phone: (705) 635-2272  
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# MEMO

**To:** Mayor Young and members of Council  
**From:** Steve Peace, Superintendent of Public Works  
**Date:** December 12<sup>th</sup>, 2017  
**Re:** Council request from November 21, 2017 Budget presentation -  
Muskoka Road 117 Bridge Sidewalks

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During the last Council meeting and budget review staff was asked to look at clearing the sidewalk on the bridge more than once a month (current maintenance).

- Council felt that the current process of plowing the paved shoulders in Baysville provides safe places for people to walk within the town itself,
- The issue is crossing the river to get to town from the Heney Lake Road side of the river

## **Option 1 – Bi-Monthly**

- The District has confirmed that they can support increasing the clearing the snowbanks on the bridge from once a month to twice a month.
- Annual cost to the Township = \$0
- Township policy would need to be amended.

Should Council decide that twice a month is not frequent enough, the following options are available:

## **Option 2 – Weekly on the Southside of the bridge – Parks Blower/Backhoe**

- Staff schedules and overtime will have to be reviewed
- Annual cost to the Township = +/- \$3,000
- Township policy would need to be amended

## **Option 3 – Per snow event on the Southside of the bridge – Parks Blower/Backhoe**

- Staff numbers, availability, schedule and overtime will have to be reviewed
- Annual cost to the Township = +/- \$12,000
- Township policy would need to be amended.

Should Council wish to consider clearing all sidewalks in Baysville the following options are available:

**Option 4 – All Sidewalks in Baysville – Parks Backhoe**

- Staff numbers, availability, schedule and overtime will have to be reviewed
- Current road plowing practices will have to be reviewed
- Current snow removal operations may have to be increased (cost not captured)
- Annual cost to the Township = +/- \$33,000
- Township policy would need to be amended

**Option 5 – All Sidewalks in Baysville - Sidewalk machine**

- Staff availability, schedule and overtime will have to be reviewed
- Current road plowing practices will have to be reviewed
- Current snow removal operations may have to be increased (cost not captured)
- Annual cost to the Township
  - Utilizing a used machine annual cost to the Township = +/- \$45,000
  - Utilizing a new machine annual cost to the Township = +/- \$57,000
- Township policy would need to be amended

Due to the financial impacts of this option, staff recommends that this option only be considered for the 2019 budget.

**Township of Lake of Bays**  
**Analysis of Staffing Complement, Salaries Benefits (FTE's)**  
**2007-2018**

	(Proj) 2018	(Proj) 2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Council</b>	# 7	7	7	7	7	7	7	7	7	7	7	7
	\$ 160,802	157,785	152,684	151,615	139,794	123,828	126,018	115,416	130,877	119,626	116,093	113,473
<b>Clerk</b>												
Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk Assistant	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00	1.50	0.50
Scanner	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Records Coordinator	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	# 4.50	4.50	4.50	4.50	3.50	3.50	3.50	3.50	3.50	3.00	3.50	2.50
	\$ 361,672	340,544	328,381	300,683	255,129	264,612	255,214	239,490	237,225	197,459	181,838	
<b>Finance</b>												
CAO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.30	0.00	0.00	0.00	0.00
CAO/Treasurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	1.00	1.00	1.00	1.00
Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.30	0.00	0.00	0.00	0.00
Tax Collector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Treasurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	1.00	1.00	0.00	0.00
Finance Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Treasury Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Reception	0.75	0.75	0.85	0.75	0.50	0.00	0.00	0.45	1.00	1.00	0.50	0.50
Scanner	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	# 5.25	5.25	5.35	5.25	6.00	5.50	5.50	5.31	6.50	6.50	6.00	6.00
	\$ 522,983	503,270	506,833	488,620	489,087	516,629	467,876	386,468	425,830	416,823	399,540	
	S/T \$ 884,655	843,814	835,214	789,303	744,216	781,240	723,089	625,958	663,055	614,282	581,378	569,104
<b>Building</b>												
CBO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official/Bylaw	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Building Asst	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	# 3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
	\$ 312,961	317,764	318,870	314,724	301,518	301,906	285,159	259,111	261,122	239,333	226,451	210,524
<b>Fire</b>												
Fire Administration	1.95	1.95	1.95	1.95	1.95	1.95	0.30	0.30	0.30	0.30	0.30	0.30
District Chief	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Volunteers	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
	# 6.75	6.75	6.75	6.75	6.75	6.75	5.10	5.10	5.10	5.10	5.10	5.10
	\$ 460,233	454,733	374,786	372,157	320,224	288,769	204,889	197,223	167,874	164,135	158,596	154,828

**Township of Lake of Bays**  
**Analysis of Staffing Complement, Salaries Benefits (FTE's)**  
**2007-2018**

N-2

	(Proj) 2018	(Proj) 2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Bylaw</b>												
Enforcement #	0.58	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.00	0.30	0.30
\$	43,611	15,611	12,103	8,915	12,142	13,678	14,700	6,562	10,495	0.00	3,923	4,566
<b>Parks &amp; Rec'n</b>												
Director/Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Operators	3.00	2.00	2.00	2.00	1.83	1.40	2.00	1.30	1.70	2.00	2.00	2.00
Other	2.10	3.10	2.80	2.75	2.25	2.00	2.00	1.60	2.00	2.00	3.00	2.00
#	6.10	6.10	5.80	5.75	5.08	4.40	5.00	3.90	4.70	5.00	7.00	6.00
\$	339,113	322,072	348,626	320,012	302,884	251,731	270,775	249,282	262,135	319,421	262,287	275,288
<b>Libraries</b>												
Librarians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Assistants	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	2.00	2.00	2.00	1.00
#	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	4.00	4.00	4.00	3.00
\$	275,231	265,128	261,772	244,779	225,724	235,531	212,031	195,690	187,792	157,496	142,566	108,388
<b>Planning</b>												
Planner *	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.80	0.80	0.80	0.80	0.80
Planning Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Economic Development	1.00	1.00	0.42									
#	4.50	4.50	3.92	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	3.30
\$	379,041	358,090	372,462	295,875	284,752	287,062	276,126	236,472	230,975	231,505	223,428	246,280
<b>Roads</b>												
Director	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.50	2.00	2.00	1.00	1.00
Roads Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	0.80	0.80	0.80	0.80	0.70	0.70	0.60	0.66	0.60	0.80	0.00	0.40
Operators	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.50	5.00	5.00	9.00	8.00
Other	1.30	1.30	1.30	1.30	0.5	0.5				0.50	2.00	2.00
#	10.10	10.10	10.10	10.10	9.20	9.20	9.60	7.66	9.60	10.30	14.00	13.40
\$	807,627	778,162	784,267	745,337	695,578	667,987	690,462	708,504	689,139	754,238	647,488	595,650
<b>Annual #'s</b>	<b>44.88</b>	<b>44.60</b>	<b>43.82</b>	<b>43.25</b>	<b>41.43</b>	<b>40.25</b>	<b>39.60</b>	<b>36.17</b>	<b>40.50</b>	<b>40.70</b>	<b>46.70</b>	<b>43.10</b>
<b>Annual \$'s</b>	<b>3,663,274</b>	<b>3,513,159</b>	<b>3,460,784</b>	<b>3,242,717</b>	<b>3,026,832</b>	<b>2,951,733</b>	<b>2,803,250</b>	<b>2,594,218</b>	<b>2,603,464</b>	<b>2,600,036</b>	<b>2,362,211</b>	<b>2,278,101</b>



Township of Lake of Bays  
 Projected Reserve and Restricted Funds  
 2015 - 2018

1 Reserves	Actual 2015				Actual 2016				Projection 2017				Projection 2018			
	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close
Working Capital	\$184,814			\$184,814	\$184,814		175,000	\$9,814	\$9,814			\$9,814	\$9,814			\$9,814
Library	9,358			9,358	9,358			9,358	9,358		5,000	4,358	4,358			4,358
LOB Fish Habitat	11,436		1,179	10,257	10,257			10,257	10,257		2,425	7,832	7,832			7,832
Fire	157,815	30,000		187,815	187,815	30,000		217,815	217,815	30,000		247,815	247,815	45,000		292,815
Roads	0			0	0			0	0			0	0			0
Election	7,081	14,000		21,081	21,081	14,000		35,081	35,081	14,000		49,081	49,081		49,081	0
Building	134,084	143,505		277,589	277,589	29,764		307,353	307,353	53,000	360,000	353	353	21,439		21,792
Official Plan	0			0	0			0	0			0	0			0
Heritage	0	5,276		5,276	5,276	15,306	0	20,582	20,582		9,500	11,082	11,082			11,082
Ont Mun Partnership Fund	175,000			175,000	175,000		175,000	0	0			0	0			0
Pit Rehab	76,814	10,052	9,158	77,708	77,708	8,225		85,933	85,933	7,350		93,283	93,283			93,283
Gravel	62,379			62,379	62,379			62,379	62,379			62,379	62,379			62,379
Orig Lakeshore Road Allow	792,737	213,150	225,000	780,886	780,886	221,353	418,000	584,240	584,240	475,000	310,000	749,240	749,240	225,000	400,000	574,240
Green Reserve	302			302	302			302	302			302	302			302
Economic Development	16,509		3,000	13,509	13,509			13,509	13,509			13,509	13,509			13,509
Land Sales	229,948			229,948	229,948		225,000	4,948	4,948			4,948	4,948			4,948
Roads Reserve	0			0	0			0	0			0	0			0
General Surplus Reserve	925,000	200,000	18,876	1,106,124	1,106,124	400,103	1,094,735	411,492	411,492	225,000	266,930	369,562	369,562			369,562
Planning	19,580		0	19,580	19,580			19,580	19,580			19,580	19,580			19,580
Dorset Nursing Hub Reserve	30,000		30,000	0	0			0	0			0	0			0
WSIB Schedule 2 Reserve		110,001		110,001	110,001		32,195	142,195	142,195	34,395		176,590	176,590	34,000		210,590
Future Projects Reserve							200,000	200,000	200,000	200,000		400,000	400,000	200,000	600,000	0
Mayors Golf/Youth	0	2,027		2,027	2,027	2,305		4,332	4,332	8,000	9,113	3,219	3,219			3,219
	\$2,832,856	\$728,010	\$287,213	\$3,273,653	\$3,273,653	\$953,251	\$2,087,735	\$2,139,169	\$2,139,169	\$1,046,745	\$962,968	\$2,222,946	\$2,222,946	\$525,439	\$1,049,081	\$1,699,304
<b>2 Restricted Funds</b>																
	Actual 2015				Actual 2016				Projection 2017				Projection 2018			
	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close
Dev'l Charges	\$442,966	42,468	18,699	\$466,735	\$466,735	63,333	260,724	\$269,344	\$269,344	65,000	62,630	\$271,714	\$271,714	65,000	35,000	\$301,714
Parks Fund	36,028	2,965		38,992	38,992	2,822		41,814	41,814	3,500		45,314	45,314	2,500	45,000	2,814
Parks Cash in Lieu	301,065	44,174	22,155	323,084	323,084	52,531	70,860	304,755	304,755	40,000	289,612	55,143	55,143	10,000	55,000	10,143
OCIF Capital Fund	0	25,000	25,000	0	0	25,000	25,000	0	0	50,000	50,000	0	0	50,000	50,000	0
Gas Tax Res	150,525	103,226	125,000	128,752	128,752	107,726	175,000	61,478	61,478	107,726	125,000	44,204	44,204	108,000	115,000	37,204
	\$930,584	\$217,833	\$190,854	\$957,563	\$957,563	\$251,412	\$531,584	\$677,391	\$677,391	\$266,226	\$527,242	\$416,375	\$416,375	\$235,500	\$300,000	\$351,875
<b>3 Funds Held for Others</b>																
	Actual 2015				Actual 2016				Projection 2017				Projection 2018			
	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close	Open	Add'n	Red'n	Close
Dorset Community Fund	189		189	0	0			0	0			0	0			0
Dwight Community Fund	16,025		15,519	506	506		506	0	0			0	0			0
Baysville Community Fund	0		3,085	-3,085	-3,085	3,085		0	0			0	0			0
A. Daniels Fish	3,135			3,135	3,135			3,135	3,135			3,135	3,135			3,135
Fire Boat	51,321			51,321	51,321			51,321	51,321			51,321	51,321			51,321
Fire Station 20	0	1,195		1,195	1,195	1,000	2,195	0	0	100		100	100			100
Fire Station 30	153	7,964		8,117	8,117	4,500		12,617	12,617	1,200		13,817	13,817			13,817
Fire Station 40	768	4,416	247	4,937	4,937		4,069	868	868	500		1,368	1,368			1,368
Fire Station 50	37	0		37	37			37	37			37	37			37
	\$71,629	\$13,575	\$19,040	\$66,164	\$66,164	\$8,585	\$6,770	\$67,979	\$67,979	\$1,800	\$0	\$69,779	\$69,779	\$0	\$0	\$69,779
<b>Total of Reserve and Restricted Funds</b>	<b>\$3,835,069</b>	<b>\$959,418</b>	<b>\$497,107</b>	<b>\$4,297,380</b>	<b>\$4,297,380</b>	<b>\$1,213,248</b>	<b>\$2,626,089</b>	<b>\$2,884,539</b>	<b>\$2,884,539</b>	<b>\$1,314,771</b>	<b>\$1,490,210</b>	<b>\$2,709,100</b>	<b>\$2,709,100</b>	<b>\$760,939</b>	<b>\$1,349,081</b>	<b>\$2,120,958</b>

Township of Lake of Bays  
2018 Draft Budget  
Using PSAB Standards

	A	B	C	D	E	F	G	H
	2018 Budget Draft Prelim	Transfers to/from Reserves	Capital Expenditures	Principal Repayment	Amortization	Proceeds from Long Term Debt	Audit Adjustments	2018 Budget Draft Prelim Restated
Operating Revenue - Non Tax Levy	2,563,514						225,000	2,788,514
Operating Revenue - Reserve Funds Used	52,081	(52,081)						0
Operating Revenue - Tax Levy	4,164,168							4,164,168
Capital Revenue - Non Tax Levy	0							0
Capital Revenue - Reserve Funds Used	1,000,000	(1,000,000)						0
Capital Revenue - Restricted Funds Used	300,000							300,000
Capital Revenue - Outside Funding	0							0
Capital Revenue - Outside Financing	949,500					(949,500)		0
Capital Revenue - Tax Levy	991,300							991,300
<b>Total Revenue</b>	<b>10,020,563</b>	<b>(1,052,081)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(949,500)</b>	<b>225,000</b>	<b>8,243,982</b>
Operating - Expenditures	6,779,763	(66,439)		(345,183)				6,368,141
Capital Expenditures	3,240,800		(3,240,800)		1,470,000			1,470,000
<b>Total Expenditures</b>	<b>10,020,563</b>	<b>(66,439)</b>	<b>(3,240,800)</b>	<b>(345,183)</b>	<b>1,470,000</b>	<b>0</b>	<b>0</b>	<b>7,838,141</b>
<b>Change in accumulated Surplus(Deficit)</b>	<b>0</b>	<b>(985,642)</b>	<b>3,240,800</b>	<b>345,183</b>	<b>(1,470,000)</b>	<b>(949,500)</b>	<b>225,000</b>	<b>405,841</b>

A Preliminary operational and capital budget assuming net levy increase of \$147,102 (including new initiatives) is included in levy

B OLRA and future project funding surplus amounts for capital, election and planning reserve amounts for operations revenue and reserve expenses for fire and building reversed.

C Reversal of all budgeted capital expenditures

D Principal payments on all long term debt included in budget

E Estimated amortization for 2018 (2016 actual was 1,387,325)

F Reversal of bank financing included in budget

G Estimate of OLRA funds for 2018 - not a budgeted item but will be included in surplus/deficit calculation (2017 current amount is \$430,000)