



2024 Draft Budget
Public Meeting
September 16, 2024

2024 Draft Budget

2024 Revenue - **\$513,636**

2024 Expense - **\$1,208,893**

Amount to be raised through taxation **\$695,257**
(education taxes not included)

6.53% Tax levy change(increase)
\$ additional funds required over the prior year

3.92% Tax rate change (increase)

3.58% Tax bill increase

\$63.05 additional per year (per 100,000 assessment)

Municipal Residential Tax Rate 0.01669750

Education rate remains the same as the prior year

How Property Taxes are Calculated

Property taxes are calculated by multiplying the assessed value (CVA) of a property by the tax rate applicable to the class of the property.

The **tax rates** are calculated as follows:

Step 1: *Taxable Assessment X Tax Ratios = Weighted Assessment*

Step 2: *Levy Requirement / Weighted Assessment = Residential Tax Rate*

Tax Ratios set the relative tax burden amongst the various property classes in comparison to the residential rate at 1.

The **tax levy** requirement is the amount of taxes required to be raised after deducting the revenue from the expenses.

$\$513,636 - \$1,208,893 = \$-695,257$ (amount required to be raised)

Tax Ratios

Gillies Township vs. Range of Fairness

Property Class	Gillies Tax Ratio	Range of Fairness
Residential	1.00	1.00
Commercial	1.5839	1.00 - 1.10
Commercial Vacant Land	1.1087	0.60 - 1.10
Industrial	1.1188	0.60 - 1.10
Landfill	1.0702	0.6 to 1.1
Farmland	0.25	Up to 0.25
Managed Forest	0.25	0.25



\$513,636

Revenue

- Transfer from reserves \$90,807
- Government grants \$369,035
- Other revenue \$53,794

Government Transfers 2024	Opening	In	Out	Balance
Provincial & Federal				
COVID-19 Safe Restart Program (HISA)	\$ 6,219	\$ -	\$ 6,219	\$ -
Fire Safety Grant (HISA)	\$ 2,230	\$ -	\$ -	\$ 2,230
OCIF (RBC)	\$ 198,271	\$100,000	\$35,000	\$263,271
Helipad (HISA)	\$ 11,765	\$ 5,000	\$ 5,000	\$ 11,765
NORDS (HISA)	\$ 178,960	\$ 56,878	\$ -	\$235,838
Canada Community Building Fund (Gas Tax) (RBC Reserve)	\$ 135,221	\$ 31,373	\$37,588	\$129,006
Totals	\$ 532,666	\$193,251	\$83,807	\$642,110
Reserves set aside for specific puposes by Council	Opening	In	Out	Balance
Contingency HISA	\$ 32,586	\$ 9,000	\$ 7,000	\$ 34,586
Volunteer Fire Department HISA	\$ 36,878	\$ -	\$ -	\$ 36,878
Roads HISA	\$ 52,238	\$ 5,500	\$ -	\$ 57,738
Infrastructure HISA	\$ 259	\$ -	\$ -	\$ 259
Office Construction HISA	\$ 19,810	\$ -	\$ -	\$ 19,810
Landfill Reserve HISA	\$ 33,684	\$ -	\$ -	\$ 33,684
Conference Planning	\$ -	\$ 4,200	\$ -	\$ 4,200
Totals	\$ 175,455	\$ 18,700	\$ 7,000	\$187,155



Expense (beginning on page 3)

- Transfer to Reserves
- Wages
- Council
- Administration
- Roads
- Protection and Services
- Landfill
- Parks and Recreation
- Volunteer Fire Department
- Social and Community Services
- Long Term Debt

Wages

\$358,706

Wages in this category represents

- *Clerk/Treasurer (Admin)*
 - *Deputy Clerk/Treasurer (Admin)*
 - *Roads Workers (2 workers)*
 - *Landfill Attendants (2 workers)*
 - *Fire Chief (1)*
 - *Deputy Fire Chief (1)*
 - *Chief Building Official (1)*
 - *By-law Enforcement Officer (1)*
 - *Livestock Evaluator (1)*
- *What this category does not represent is Council remuneration and the yearly honorariums for the Volunteer Fire Department. These are shown elsewhere in the budget.*



Council Department

\$28,916

The expense in this category includes:

- *Wages for 5 members of Council which includes CPP, Employer Health Tax*
- *Mileage*
- *Conferences and Travel*
- *New for 2024 is one cell phone for the Reeve*
- *Security for all Meetings of Council*



Administration Department

\$120,746 (operational)

\$40,479 (capital)

\$161,225 (total)



Administrative Department oversees the following:

- Council (policies, by-laws, agendas, minutes)
- Finance (bookkeeping, tax department, reconciliations, payroll, Accounts payable, grant requirement reporting and submission, asset management, budget preparation, etc)
- Building department
- Employee recruitment
- Zoning matters
- By-law Officer
- Government consultation
- Record retention
- Lottery licenses
- Cemetery burial arrangements, plot sales (staff are licensed Cemetery Sales Representatives under the Ontario Association of Cemetery and Funeral Professionals)
- Emergency Management (certified through training from the OFMEM)
- Livestock damage administrators
- Newsletter review
- Fire permit, bag tags, and so much more...

Roads Department

\$109,980 (operational)

\$35,000 (capital)

\$144,980 (total)

Expense examples

- Gravel
- Calcium
- Sand
- Salt
- Fuel
- Beaver control
- Utilities
- Grass cutting
- Bridge inspections/repairs
- Capital



Protection and Services

\$163,558

Expense examples

Livestock Damages

911 Emergency Service

Health and Safety

Policing

Municipal Insurance

Conservation Authority

Land Ambulance

Health Unit

Police Services Board

**CEMC Training/Meetings*

**CEMC Training Mileage/Travel*

**CEMC Planning and Training Supplies*

**CEMC is the Community Emergency Management Co-ordinator*



Cemetery

Expense

The Municipality has two licensed cemeteries under the BAO – Bereavement Authority of Ontario.

- 1. Riverside Cemetery (Active)*
- 2. Pinegrove (Closed)*

Admin staff are licensed under the Ontario Association Of Cemetery And Funeral Professionals to sell plots

Landfill

\$9,840 (operational)

\$3,328 (capital)

\$13,168 (total)

Expense

Gillies Township has fully transitioned to a new framework as governed by the province as of July 1, 2024.

For more information visit...

<https://rpra.ca/>



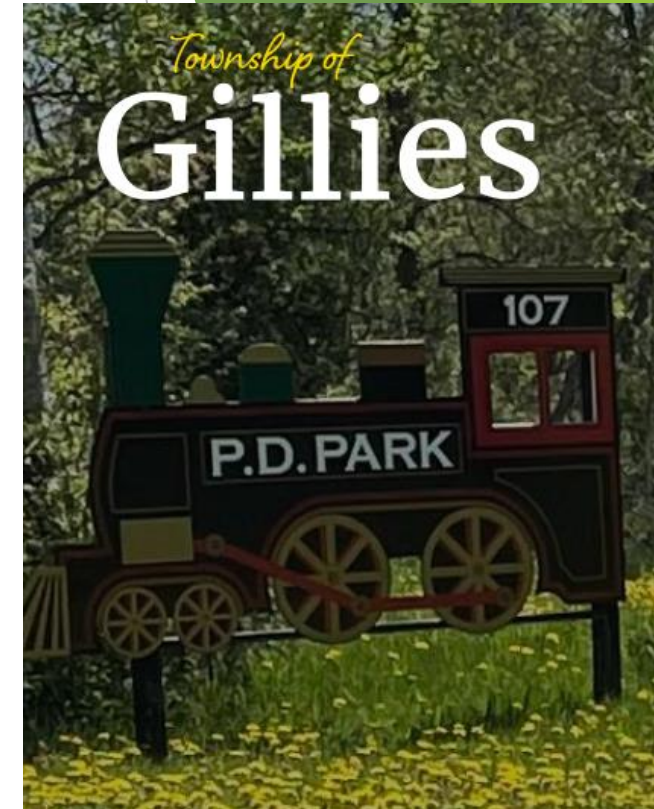
Parks & Recreation

P.D. Park – Pollinator Park

*Did you know that P.D. Park is a Pollinator Park?
This park is located in the LRCA Regulated Area
Minister Mulroney has provided her dedication to protect the
pollinator park by ensuring consultation with the MTO prior to
projects or roadside spraying takes place.*

Did you know...

- Hymers Museum is not owned by the Municipality*
- Gillies Community Centre is not owned by the Municipality*
- Hymers Agricultural Society is not owned by the Municipality*



Volunteer Fire Department (VFD)

\$29,985

Expense examples

- Mileage
- Training
- Memberships
- Vehicle Fuel
- Equipment Purchases
- Vehicle Repairs
- Burn Permits
- Communications
- Safety Supplies
- Honorariums
- Helipad maintenance/repairs
- Capital/grants



Social and Community Services

\$62,109

- Lakehead Rural Planning Board
- Oliver Paipoonge Library
- TBDSSAB (Social Services)
- MPAC



Long Term Debt

\$34,295

Pumper Loan

Royal Bank of Canada Term loan payable in bi-weekly instalments of \$520 including interest at 2.52%, maturing October 2025

Backhoe Loan

Debenture payable in semi-annually instalments of \$10,385, including interest at 3.38%, maturing November 2028

Pick-up Truck

TBD for 2025



Recap of the 2024 Draft Budget

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Questions

www.gilliestownship.com