

Township of Minden Hills 2020 Budget Process

The 2020 budget process for the Township of Minden Hills began on November 18, 2019 with preliminary discussions with the Mayor, the CAO/Treasurer, the respective Departmental Chair, and the respective Department Head.

Minor adjustments to these first round discussions resulted in a first draft, which included a 34.14% increase in the municipal levy. This draft was presented to the Budget Standing Committee on December 12, 2019.

Subsequent to this, the second draft, which included approximately \$2,260,960 in net expenditure reductions; and an overall increase of 7.33%, was provided to the Budget Standing Committee on January 9th, 2020. Included in this was approximately \$1.936M in Public Works (Roads and Landfills) net expenditure reductions; as well as a reduction in Community Services net expenditures of approximately \$134,000.

Additional changes totalling \$171,460, resulted in a further decrease in the 2020 levy and an overall levy increase (vs. 2019) of 5.30%. The more significant changes occurred in Public Works, including an increase in debenture funding to support Capital projects. These changes were presented to the Budget Standing Committee on January 30th and at the Public Meeting held on February 13, 2020.

On February 27th the 2020 Budget, including the Estimates By-Law #20-33 and the By-Law to Authorize the Levying of Rates of Taxation (#20-34) was approved by resolution of Council.

All reports and draft by-laws reviewed and discussed at these meetings can be viewed from the following link: [FilePro Document Center](#)

An Important Fact Regarding Your Tax Dollars

The Municipal portion of your tax billing **includes an amount for OPP (Ontario Provincial Police)**. In 2020 this amount has been estimated and requisitioned at \$1,849,221, or 7.35% of total expenditures and 20.82% of the municipal tax levy.

The February 13, 2020 public meeting and final budget reports, which included the following summaries, can be viewed from the links noted below. Readers are encouraged to review this information in order to obtain a full understanding of the 2020 budget and budget process.

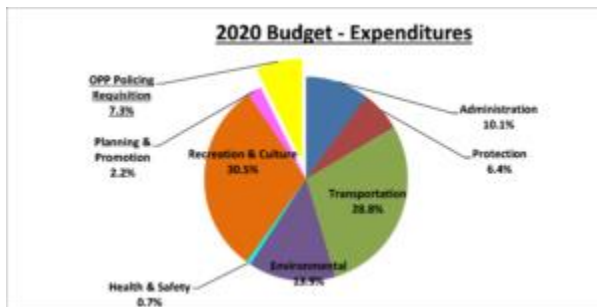
- Executive Summary
- Report #1 Detail (Line-by-Line)
- Report #2 Department Head Summary
- Report #3 Department Head Revenue/Expense Summary

- Report #4 Departmental Summary
- Report #5 Revenue/Expense Summary
- Report #6 Revenue/Expense Summary – Water & Waste Water Operations
- Report #7 Summary of Changes to 3rd Draft 2020 Budget
- Report #8 Major Repairs and Maintenance, and Capital Funds
- Report #9 Transfers to/from Reserves and Reserve Funds
- Report #10 Assessment Comparison
- Report #11 2020 Tax Rate Calculation
- Report #12 Tax Comparison-Sample Roll No's
- Report #13 Functional Summary
- Report #14 Departmental Summary – 7 Year Budget Comparison

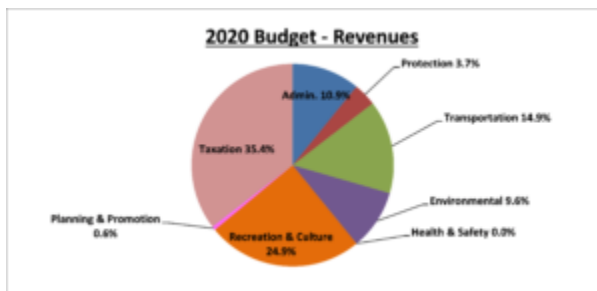
[February 13, 2020 Final Budget Reports](#)

[Consolidated version of the 2020 Budget](#)

The following pie charts provide a departmental summary of 2020 Revenues and Expenditures:

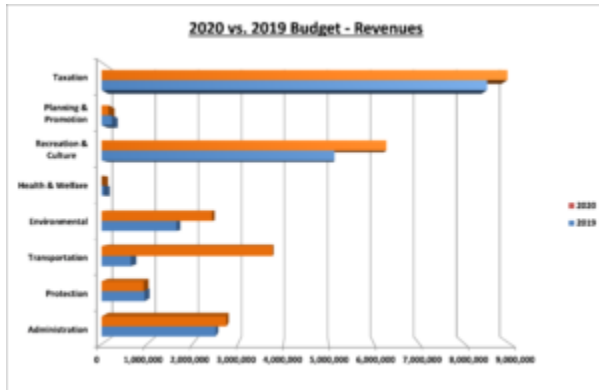


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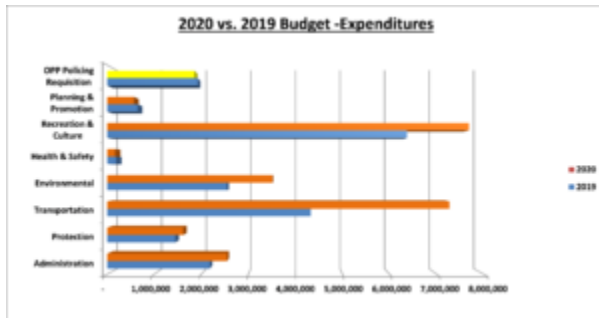


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The following two bar charts compare 2020 vs. 2019 budgeted Revenues and Expenditures:



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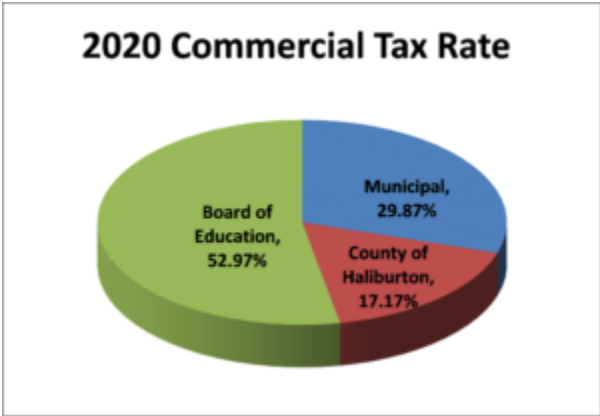
The following charts and summary outline the percentage allocation (Municipal, County and Education), as well the percentage increase, for 2019 and 2020 **residential and commercial tax rates**.

Rates	Municipal	County	Education	Total
Residential-2020	0.00372862	0.00214199	0.00153000	0.00739861
	56.37%	28.99%	29.88%	100%
Residential-2019	0.00364817	0.00210683	0.00161000	0.00736500
	49.53%	28.61%	21.86%	100%
% increase	2.16%	1.67%	-4.97%	
Commercial-2020	0.00552546	0.00317583	0.00960000	0.01830129
	28.87%	17.17%	52.97%	100%
Commercial-2019	0.00540914	0.00312380	0.01030000	0.01883294
	28.72%	16.59%	54.69%	100%
% increase	2.15%	1.67%	-4.85%	

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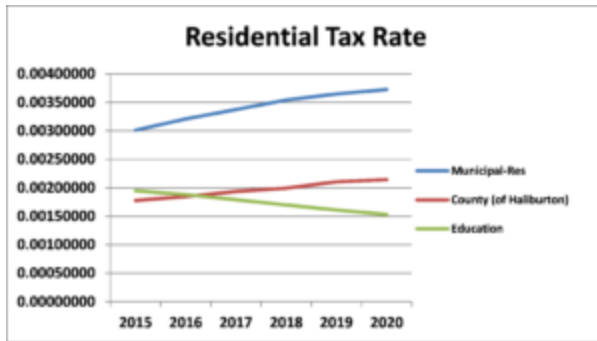


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The following summaries and charts display the change in Municipal, County and Education **residential and commercial tax rates** from 2015 to 2020. Municipal rates have steadily increased, as a result of changes in policing costs and other municipal requirements, including roads and landfills.

Residential Rate	2015	2016	2017	2018	2019	2020
Municipal	0.00300967	0.00320843	0.00337298	0.00354121	0.00364817	0.00372662
County (of Haliburton)	0.00177852	0.00184683	0.00193657	0.00199292	0.00210683	0.00214199
Education	0.00195000	0.00188000	0.00179000	0.00170000	0.00161000	0.00153000

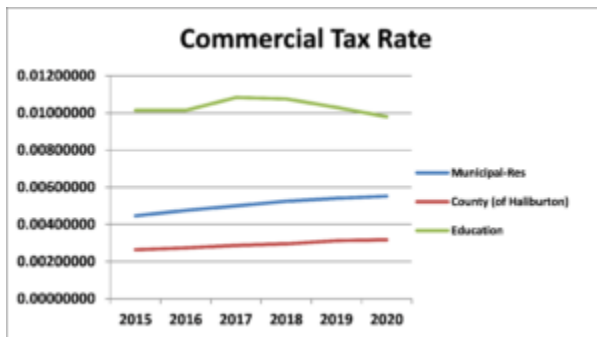
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	2015	2016	2017	2018	2019	2020
Commercial Rate						
Municipal	0.00446244	0.00475714	0.00500112	0.00529555	0.00540914	0.00552546
County (of Haliburton)	0.00263701	0.00273830	0.00287136	0.00295490	0.00312380	0.00317593
Education	0.01014238	0.01014050	0.01083593	0.01076325	0.01030000	0.00980000

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The following summaries provide the Municipal residential and commercial tax increase for a sample property assessed at \$300,000 in 2019, and a 2020 phase in value of 0%, 2%, 3%, 5% and 7%. 2020 is the final year of the four (4) year assessment phase-in. These summaries are exclusive of County and Education taxes. For a more comprehensive comparison (including County and Education), refer to Report #12 Tax Comparison – Sample Roll No.'s, as noted above.

Municipal

Residential

Phase-In %	2019			2020			2020 vs. 2019	
	Assessment	Rate	Taxes	Assessment	Rate	Taxes	Taxes	Taxes %
0% Phase-In	300,000	0.00364817	\$ 1,094.45	300,000	0.00372962	\$ 1,117.89	\$ 23.54	2.15%
2% Phase-In	300,000	0.00364817	\$ 1,094.45	306,000	0.00372962	\$ 1,140.35	\$ 45.90	4.19%
3% Phase-In	300,000	0.00364817	\$ 1,094.45	309,000	0.00372962	\$ 1,151.32	\$ 57.86	5.22%
5% Phase-In	300,000	0.00364817	\$ 1,094.45	315,000	0.00372962	\$ 1,173.89	\$ 79.44	7.26%
7% Phase-In	300,000	0.00364817	\$ 1,094.45	321,000	0.00372962	\$ 1,196.25	\$ 101.80	9.30%

Commercial

Phase-In %	2019			2020			2020 vs. 2019	
	Assessment	Rate	Taxes	Assessment	Rate	Taxes	Taxes	Taxes %
0% Phase-In	300,000	0.00543914	\$ 1,632.74	300,000	0.00525466	\$ 1,577.64	\$ 54.90	3.36%
2% Phase-In	300,000	0.00543914	\$ 1,632.74	306,000	0.00525466	\$ 1,600.79	\$ 68.05	4.19%
3% Phase-In	300,000	0.00543914	\$ 1,632.74	309,000	0.00525466	\$ 1,617.37	\$ 84.63	5.22%
5% Phase-In	300,000	0.00543914	\$ 1,632.74	315,000	0.00525466	\$ 1,645.52	\$ 112.78	7.26%
7% Phase-In	300,000	0.00543914	\$ 1,632.74	321,000	0.00525466	\$ 1,773.87	\$ 141.13	8.64%

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