

2025

2025 Draft Operating and Capital Budgets



Township of
Leeds and the
Thousand Islands



TABLE OF CONTENTS

- 1. Introduction 1
 - 1.1. Organizational Profile..... 1
 - 1.2. Budget Development & Scope 2
- 2. Tax Funded Operating Budget – Overview 5
 - 2.1. Overview..... 5
 - 2.2. Property Taxes 6
 - 2.3. Other Revenues..... 9
 - 2.4. Expenses..... 12
- 3. Tax Funded Operating Budget – Departmental 17
 - 3.1. Taxation & Non-Departmental..... 20
 - 3.2. CAO, Clerk & Human Resources 22
 - 3.3. Corporate Services 25
 - 3.4. Fire Services..... 32
 - 3.5. Planning & Development..... 35
 - 3.6. Operations & Infrastructure 40
 - 3.7. External Agencies 48
- 4. Tax Funded Capital Budget 53
 - 4.1. Overview..... 53
 - 4.2. 2024 – Projected Carry Forward 55
 - 4.3. 2025 – Capital Projects..... 59
 - 4.4. Capital Financial Plan 65
- 5. Water & Wastewater Operating & Capital Budgets 73
 - 5.1. Overview..... 73
 - 5.2. User Rates..... 73
 - 5.3. Operating Budget..... 74
 - 5.4. Capital Budget 77

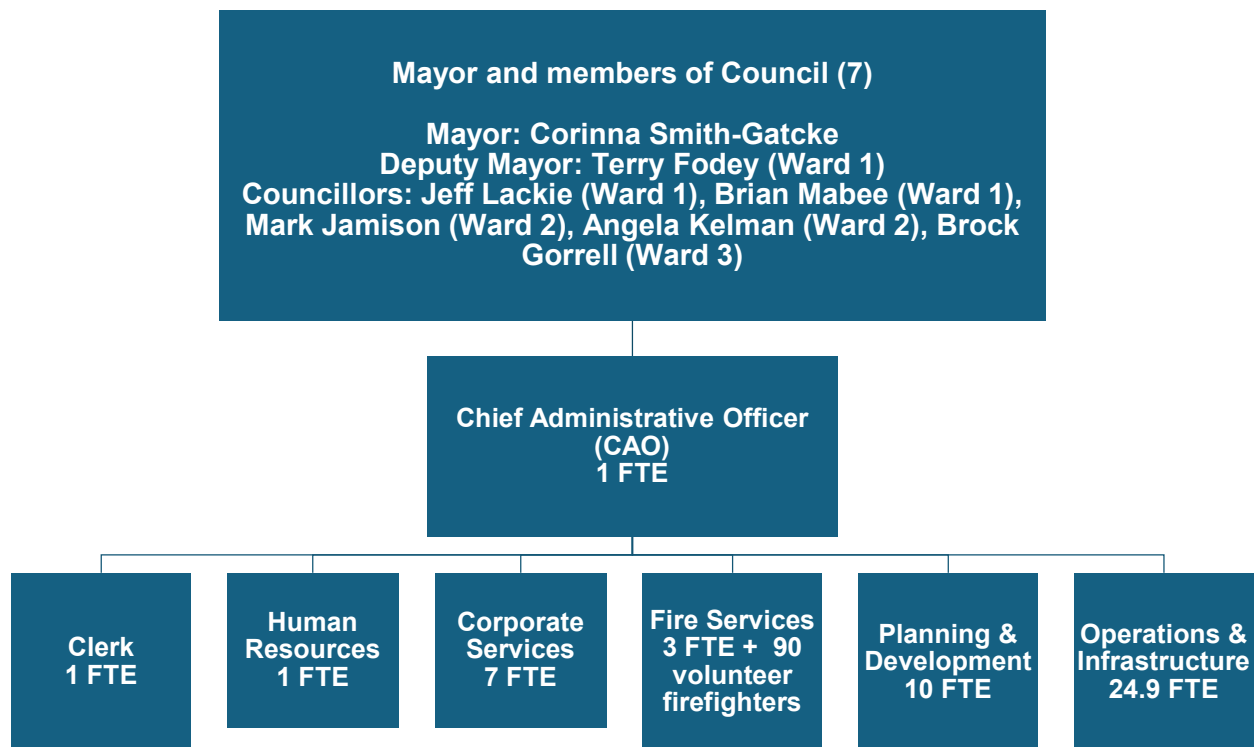
- Appendix A – Operating Budgets By Object Code 83
- Appendix B – Reserves & Reserve Funds Continuity Schedule 85
- Appendix C – Tax Funded Capital Financial Plan 87
- Appendix D – Water & Wastewater Financial Plan 89
- Appendix E – Summary of Figures & Tables 91

1. INTRODUCTION

1.1 ORGANIZATIONAL PROFILE

The Township of Leeds and the Thousand Islands (TLTI) is governed by seven members of Council, with the Mayor elected at-large, and six Councillors elected throughout three wards.

Under the current organizational structure, the Township's Chief Administrative Officer leads the six departments listed below and approximately 48 full-time equivalent (FTE) staff. In addition to the Township departments, there is a Library Board and Committees of Council.



As detailed throughout the budget document, services directly provided by the Township include, but are not limited to roads and sidewalks, stormwater management, recreational and community amenities, building inspection, by-law enforcement, residential and non-residential development management, infrastructure project management, and fire and emergency services.

Other public-facing services are administered through various agreements. These include but are not limited to policing (Ontario Provincial Police), conservation authority (Catarauqui Region Conservation Authority), and water & sewer (Ontario Clean Water Agency).

1.2 BUDGET DEVELOPMENT & SCOPE

The Township’s annual budget is a financial plan that forms the basis of financial decision making by:

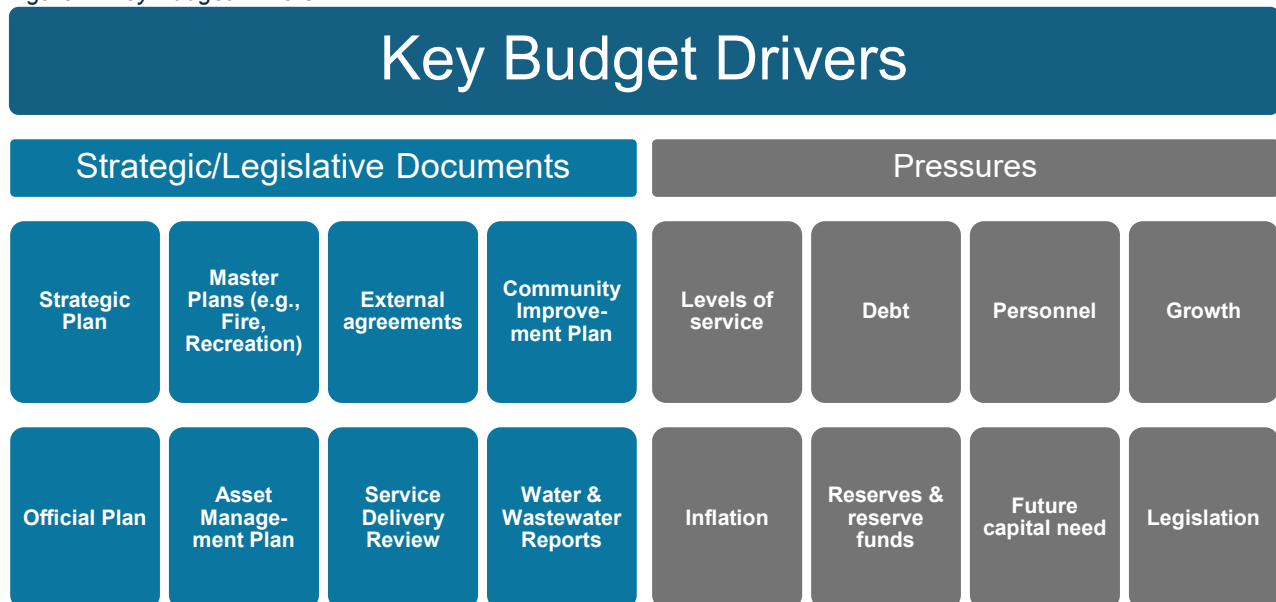
- Setting planned expenses and means of financing, and establishing spending limits on prioritized programs and services;
- Allowing for the measurement of progress both qualitatively and quantitatively; and
- Providing accountability to its ratepayers, partners, creditors, and upper levels of government.

Key Drivers

Township staff and Council must balance the needs and wants of the community with legislative requirements and funding constraints. Although the Township has control over many factors when developing the budget, such as enhancement or reduction of service levels, there are also several factors to which the Township has little or no control. Such factors include the rate of inflation, reliance on other organizations and governments, and various legislative standards that must be met. Both discretionary and non-discretionary spending is discussed in detail throughout this budget document.

Furthermore, the Township is required by provincial law to balance its operating and capital budgets each year. Simply put, the money raised must equal the money spent. To ensure a balanced budget, the Township can increase its revenues via property taxes and/or user fees or manage expenses through adapting or reducing the cost of programs and/or services. The Township must also consider some key budget drivers, as illustrated in Figure 1, when prioritizing service levels and initiatives in the operating and capital budgets.

Figure 1: Key Budget Drivers



Strategic Plan

Figure 2: Strategic Plan Pillars



The Strategic Plan was approved by Council in 2021, and established a plan for the community over a ten-year horizon.

The plan rests on four strategic pillars that set out the Township's key priorities. Each pillar is explained by a list of strategic initiatives that give effect to the pillar. Each initiative is complemented by tangible action items to support the Township in implementing the strategic priorities.

The Plan is important because it:

- Sets out the vision of the Township and catalogues the priorities and goals of the community.
- Acts as a guide for day-to-day decision making, and linking specific decisions back to the Plan can keep the municipality on the right course.
- Reporting on Plan commitments can be the anchor for performance measurement and tracking purposes.

The vision as stated in the plan is as follows:

"The Township of Leeds and the Thousand Islands will be a future-oriented and progressive community, surrounded in natural beauty, true to its rural values where people, the economy, and nature flourish together."

The mission as stated in the plan is as follows:

"We operate, maintain and grow Leeds and the Thousand Islands, its services and assets, with a focus on sustainability, improvement and customer service."

The annual draft budget has been developed with the Strategic Plan in mind. It is important to ensure internally imposed and externally legislated levels of service are met. Each departmental operating budget has an operating initiatives table to align newly proposed operating costs to the plan. The goal of incorporating the Strategic Plan into the budget binder is for staff and Council to have the tools necessary to prioritize competing initiatives and make decisions on service levels within the approved budget.

1. Introduction

Scope

The purpose of this document is to present the draft proposed 2025 operating and capital budgets to Council and public for consideration. The structure of this document isolates the independent service areas listed below plus supplemental information in the Appendices that is referenced throughout this budget document.

Service Area	Draft Operating Budget	Draft Capital Budget
Tax Funded (Township-wide)	<p>Section 2: Provides an overview of the tax funded operating budget and includes information on property taxes, debt, reserve funds, and other key revenues and expenses.</p> <p>Section 3: Presented by department and division. Each department outlines the following:</p> <ul style="list-style-type: none">• 2025 departmental initiatives with incremental budgetary impact. These are either permanent initiatives or special temporary projects that may propose an enhanced level of service; and• Key operating changes from 2024 approved budget to retain status quo service levels.	<p>Section 4: Provides an overview of the Township's current capital requirement, presented by asset class. Estimated carry-forward on previously approved capital projects.</p>
Utilities (Water & Wastewater)	<p>Section 5: Provides an overview of the Utilities operating budget and includes information on user rates, reserve funds, and other key revenue and expenses.</p> <p>Outlines its 2025 departmental initiatives and key operating changes from 2024 approved budget to retain status quo levels of service.</p>	<p>Section 5: Provides an overview of the Township's current capital requirement, segregated between water and wastewater, with estimated carry-forward on previously approved capital projects.</p>

2. TAX FUNDED OPERATING BUDGET – OVERVIEW

2.1 OVERVIEW

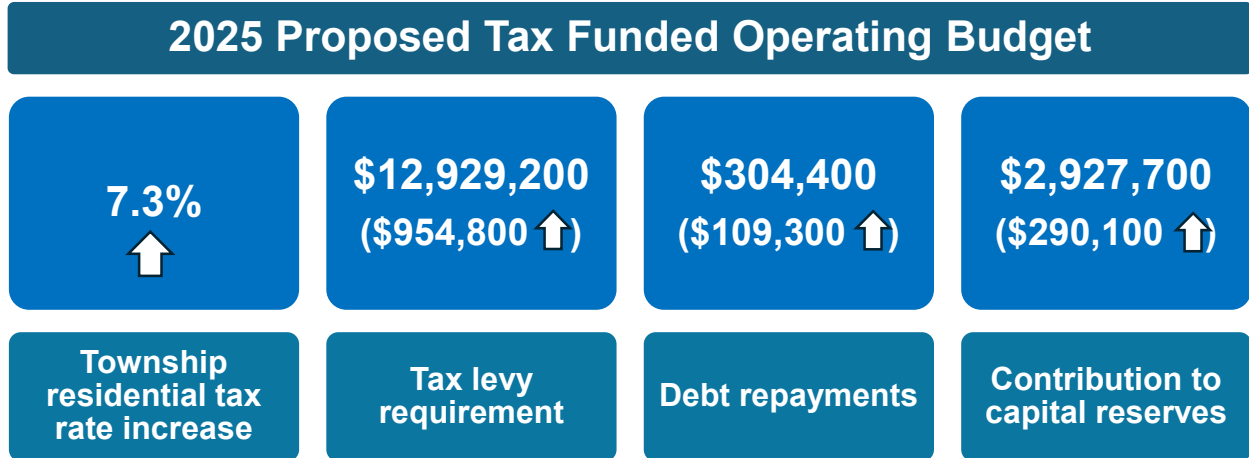


Table 1: Operating Budget by Department

	2025 Draft Budgeted Revenue (\$)	2025 Draft Budgeted Expenses (\$)	2025 Draft Net Budget (\$)
Taxation - Township (other than property taxes)	(100,000)	50,000	(50,000)
Casino & Reserve Fund Transfers	(950,000)	635,000	(315,000)
Capital Reserve Funds & Debt Servicing	-	3,157,400	3,157,400
Non-Departmental	(1,761,300)	676,200	(1,085,100)
Council	-	190,200	190,200
Total Taxation and Non-Departmental	(2,811,300)	4,708,800	1,897,500
CAO, Clerk & HR	(45,600)	808,100	762,500
Corporate Services	(580,800)	1,396,400	815,600
Fire Services	(238,400)	1,485,400	1,247,000
Planning & Development	(1,173,100)	1,651,300	478,200
Operations & Infrastructure	(980,000)	6,113,600	5,133,600
External Agencies	(167,600)	2,762,400	2,594,800
Total Departmental	(3,185,500)	14,217,200	11,031,700
Draft Net Levy Requirement	(5,996,800)	18,926,000	12,929,200

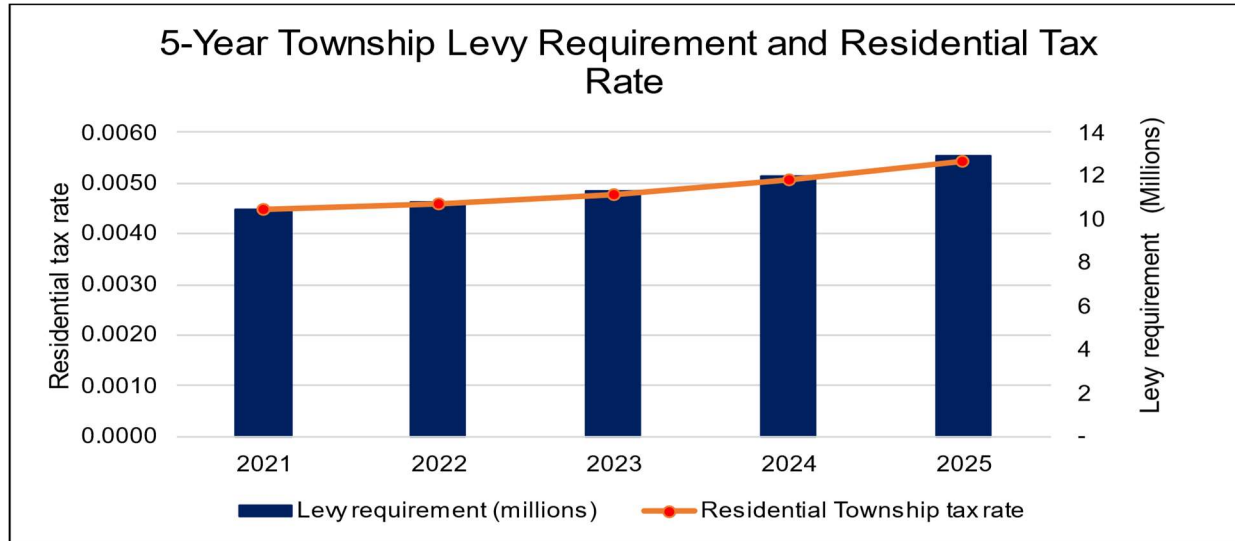
2. Tax Funded Operating Budget - Overview

The driving force behind the increase in the 2025 operating budget is the increase to the transfers to capital reserve funds, debt servicing, requisitions by external agencies, and increases in salary and benefits. The departmental budgets will be discussed in Section 3.

2.2 PROPERTY TAXES

The proposed 2025 operating budget results in a Township tax levy requirement of \$12,929,200. This is an increase from the 2024 levy requirement by \$954,800, or 8%. The 2025 levy requirement yields a Township residential rate increase of 7.3%, with the remaining increase attributed to growth in assessment. The Township's levy represents approximately 48% of a ratepayer's property tax bill. The remainder of the tax bill is requisitioned to fulfill the budgets set by the United Counties of Leeds and Grenville and the Province of Ontario for education.

Figure 3: General rate historical levy requirement and tax rate



The estimated tax rate increase is based on the assessment as provided by the Municipal Property Assessment Corporation (MPAC). MPAC continues to review properties during non-assessment update years as new homes are built, owners renovate, structures are demolished, and properties change use. The province noted in its 2024 fall economic update that the province-wide property reassessments will continue to be deferred. The property assessment update was first frozen in 2021 as a response to the COVID-19 pandemic. 2025 will represent the fifth straight year of frozen property assessment. As a result, existing property assessments for the 2025 property tax year will continue to be based on the current legislated valuation date of January 1, 2016.

The overall proposed residential tax rate in relation to the Township's services depends on property assessments and:

- The County rate increase (unknown at this time so left at 2024 rates)
- The Education rate remaining static (confirmed); and
- The overall proportion of property classes at which the ratio is set.

2. Tax Funded Operating Budget - Overview

The United Counties of Leeds and Grenville is responsible for setting the tax policy and tax ratios that the Township must follow. Until the County has presented and received approval from County Council, the tax ratios used to determine the Township's tax levy is an estimate. There are not expected to be any changes to the tax ratios in 2025. Table 2 reports the Township's historical levy requirements, Township tax rates, and overall tax rates (estimate 2025).

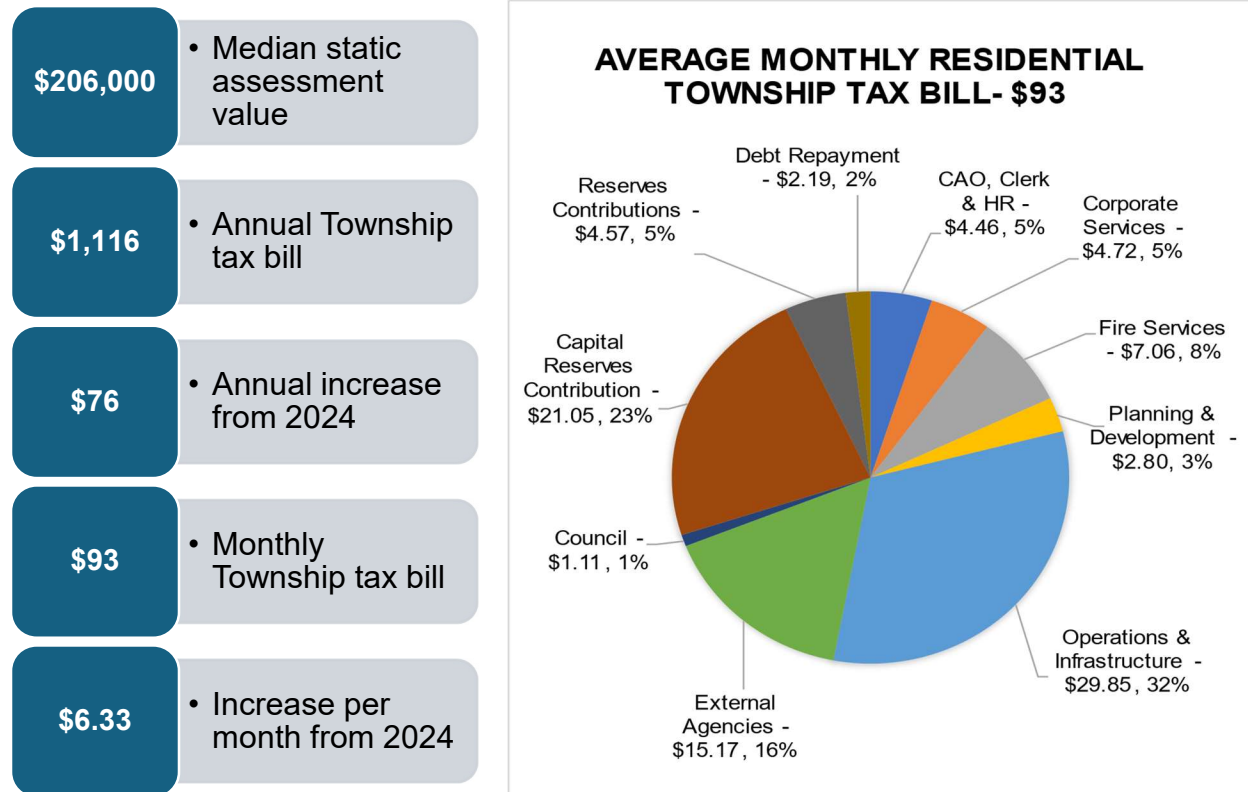
Table 2: Current and Historic Levy Requirement

	2021	2022	2023	2024	2025	Average annual increase
Levy requirement (\$)	10,447,440	10,779,400	11,276,000	11,974,400	12,929,200	496,400
Residential Township tax rate	0.00447958	0.00458810	0.00477906	0.00504751	0.00541633	
Township tax rate increase	6.0%	2.4%	4.2%	5.6%	7.3%	5.1%
Residential overall tax rate	0.00970433	0.00990118	0.01035201	0.01086874	0.01123757	
Overall tax rate increase	2.7%	2.0%	4.6%	5.0%	3.4%	3.5%

N.B. With the County rates not yet set, the overall tax rate increase could be more or less than shown in Table 2

Based on the median current value assessment as reported by MPAC, Figure 4 illustrates that the median residential taxpayer would pay \$1,116 annually to contribute to the Township's levy requirement. Table 3 on the next page discloses the Township's total current value assessments provided by MPAC for 2025.

Figure 4: 2025 Tax bill implications



2. Tax Funded Operating Budget - Overview

Table 3: Current and Historic Current Value Assessments

Property Class		2023 Current Value Assessment (\$)	2024 Current Value Assessment (\$)	2025 Current Value Assessment (\$)
Residential	RT	2,052,948,307	2,061,283,389	2,075,687,288
Residential: Farmland 1	R1	14,300	14,300	14,300
Multi-Residential: Full	MT	1,733,000	1,733,000	1,770,000
Commercial: General	CM	1,432,000	1,432,000	1,432,000
Commercial: Full	CT	112,647,900	114,075,130	114,157,330
Commercial: Farmland 1	C1	83,000	83,000	83,000
Commercial: Excess Land	CU	1,037,100	1,037,100	1,037,100
Commercial: Vacant Land	CX	667,100	667,100	667,100
Industrial: Full	IT	4,614,100	5,762,788	3,101,870
Industrial: Excess Land	IU	109,200	164,000	164,000
Industrial: Vacant Land	IX	98,000	98,000	98,000
Aggregate Extraction: Full	VT	-	-	2,914,818
Farm: Full	FT	110,269,202	112,032,702	111,079,102
Pipeline: Full	PT	29,241,000	29,242,000	29,242,000
Management Forests: Full	TT	5,302,400	5,345,000	5,249,500
Sub-Total: Levy		2,320,196,609	2,332,969,509	2,346,697,408
Payment in Lieu				
Residential: Full	RF	29,337,000	29,337,000	29,391,000
Residential: General	RG	3,026,500	3,026,500	2,963,300
Residential: Full, Shared	RH	85,500	22,500	22,500
Commercial: Full	CF	2,313,000	2,313,000	2,313,000
Commercial: General	CG	20,101,000	20,101,000	20,101,000
Commercial: Full, Vacant Land	CY	23,000	23,000	23,000
Industrial: Full, Shared	IH	13,100	54,200	54,200
Industrial: Excess Land, Shared	IK	-	19,400	19,400
Payments in Lieu - Taxable Tenants				
Residential: Full	RP	260,600	260,600	260,600
Commercial: Full	CP	416,000	416,000	416,000
Landfill: Full	HF	104,400	104,400	104,400
Sub-Total: Payment in Lieu		55,680,100	55,677,600	55,668,400
Exempt		34,157,100	38,486,600	38,581,592
Total		2,410,033,809	2,427,133,709	2,440,947,400
Change from prior year		0.45%	0.71%	0.57%

2.3 OTHER REVENUES

Casino Revenue and Government Grants/Funding

Revenue from the Ontario Lottery and Gaming Corporation (OLG) regarding casino revenues and provincial grants/funding make up an important contribution to balancing the operating budget.

Table 4: Casino and Government Grants/Funding

	2025 Draft Budget (\$)	2024 Budget (\$)	\$ Change	Notes
Casino Revenue	950,000	850,000	100,000	1
Ontario Municipal Partnership Fund (OMPF)	1,068,100	1,021,300	46,800	
Ontario Community Infrastructure Fund (OCIF)	310,100	414,400	(104,300)	2
Canada Community Building Fund (CCBF)	321,100	313,200	7,900	2
Aggregate Resources Act	62,000	60,000	2,000	
Notes:				
1 - Partially offset by contribution to Special Projects Reserve Fund				
2 - Revenue is offset to contribution to obligatory reserve funds				

The Casino revenue sharing agreement with the OLG, and the funding that has come with it, has been a valuable tool for the Township over the years to maintain a low tax rate, and fund capital projects with minimal debt incurred. Based on the decreased revenues experienced through the pandemic, it has been the practice through the last few budgets to transition the Casino funding to be tax rate neutral. Like the Ontario Community Infrastructure Fund (OCIF) or Canada Community Building Fund (CCBF) funding received, the Casino revenue will flow through the operating fund into the Special Projects Reserve Fund. The net budget impact in 2023 was \$700,000, decreasing to \$650,000 in 2024, and proposed at \$625,000 for 2025. This consists of budgeted Casino revenue of \$950,000 (\$850,000 – 2024), offset partially by a transfer to the Special Projects Reserve Fund of \$325,000 (\$200,000 – 2024). The net budget impact of these two amounts is \$625,000, which is a \$25,000 decrease compared to the 2024 net budget amount of \$650,000. Over the coming years, the goal will be to continue to decrease the net budget impact, until such time that the Casino revenue 100% flows through operating into the reserve fund.

The OCIF funding received from the Provincial Government has decreased for the second straight year, to a total to be received of \$310,100 in 2025, as notified to staff in September by the Province. It should be noted that total decrease of \$104,300 from the 2024 budgeted amount, represents the total two-year decrease from the 2023 actual amount received of \$414,400. At the time of budget deliberations for the 2024 budget, the amount of OCIF funding to be received was not yet known. Therefore, for the 2024 budget, the actual amount received in 2023 was used as a budget estimate. After this time, the announcement was made that OCIF was to decrease \$62,100 in 2024 to an actual amount of \$352,300, a 15% decrease from 2023. 2025 represents a further decrease of \$42,200 or 12% from 2024's actual amount received.

2. Tax Funded Operating Budget - Overview

From Reserve Funds

Reserve funds are an important source of funding in developing the proposed operating budget. They are utilized to rate stabilize and fund special projects. Staff have sought to leverage the use of reserve funds to keep the tax rate increase as minimal as possible. A summary of the Township's reserve and reserve funds are included in Appendix B – Reserve & Reserve Fund Continuity.

The proposed 2025 operating budget requires the withdrawal of \$954,500 from reserve funds as detailed in Table 5 to fund a variety of studies or one-time costs as listed in Table 6.

Table 5: Summary of reserve fund withdrawals

	2025 Draft Budget (\$)
Discretionary Reserves - Other	
Working Fund Reserve	298,200
Special Projects Reserve Fund	190,000
Community Grant Reserve Fund	125,000
Heritage Conservation & Celebration Grant Reserve Fund	10,000
Community Improvement Plan Reserve Fund	120,000
Total Other	743,200
Discretionary Reserves - Specific Area of Business	
Building Permit Reserve Fund	211,300
Total Specific Area of Business	211,300
Total	954,500

Table 6: Detailed 2025 reserve fund withdrawals

Operating Cost	Working Fund	Special Projects	Community Grant	Community			Total (\$)
				Improvement Plan (CIP)	Heritage Conservation	Building Permit	
Asset Mgmt. Plan update		30,000					30,000
Cemetery Grants Program			25,000				25,000
Community Grants Program			100,000				100,000
25th Branding Development		10,000					10,000
Wayfinding Signs Project		15,000					15,000
Temporary Staffing	182,400						182,400
Fire Service Review		10,000					10,000
CIP Initiatives				120,000			120,000
New Zoning By-Law		75,000					75,000
Heritage Incentive Program					10,000		10,000
Waste Management Study		50,000					50,000
2023 OPP Year-End Adj.	115,800						115,800
Building Division operations						211,300	211,300
Total	298,200	190,000	125,000	120,000	10,000	211,300	954,500

2. Tax Funded Operating Budget - Overview

Other Revenue

Outside of property taxes, Casino revenue, government grants/funding, and transfers from reserve funds, other revenue sources provide an integral contribution to the balanced general operating budget. The 2025 proposed operating budget requires approximately 17% of budgeted expenditures to be funded through other revenue sources. These other sources of revenue include items such as user fees and charges, third party agreements, administrative recoveries, and interest and penalty revenue. Significant other revenue items are listed in Table 7. Other revenue is outlined in more detail throughout the department subsections in Section 3.

Table 7: Other revenue

	Managing Division	Revenue Type	2025 Draft Budget (\$)
Livestock Awards	CAO, Clerk & HR	User Fees & Service Charges	15,000
Burial Permit Fees	CAO, Clerk & HR	User Fees & Service Charges	4,000
Deposit Interest Earned	Finance	Other Revenue	100,000
Penalty & Interest on Taxes	Finance	Other Revenue	250,000
Tax Certificates	Finance	User Fees & Service Charges	8,500
Fire Infraction Fines	Fire	User Fees & Service Charges	5,000
Course Registrations	Fire Training	User Fees & Service Charges	180,000
By-Law Fines	By-Law	User Fees & Service Charges	30,000
Planning Fees	Planning	User Fees & Service Charges	73,500
Building Permit Fees	Building	User Fees & Service Charges	620,000
Winter Control Contract	Winter Control	Other Revenue	25,000
Refuse Collection	Garbage Collection	User Fees & Service Charges	50,000
Waste Labels	Landfill Sites	User Fees & Service Charges	205,000
Recycling Revenue	Landfill Sites	User Fees & Service Charges	260,000
Registration Fees	Recreation	User Fees & Service Charges	30,000
Community Hall Rentals	Facilities	User Fees & Service Charges	17,500
Paramedic Rental Agreement	Facilities	User Fees & Service Charges	53,000
Marina Docking Fees	Parks	User Fees & Service Charges	20,000
Canteen Sales	Parks	Other Revenue	10,000

2. Tax Funded Operating Budget - Overview

2.4 EXPENSES

Salaries and Benefits

Salaries and benefits make up a significant portion of the total operating expenditures and will amount to a proposed \$6,409,000 in 2025. The proposed salary grid adjustment is 4% and the overall increase with benefits is 11.5%. The overall increase is attributed to the factors listed in Table 8.

Table 8: Net changes in salaries, honorariums, and benefits

	Increase (\$)
Annual wage adjustment and step changes	263,600
Overtime	12,600
2024 Compensation review	57,400
Increase in benefits (9%)	117,400
Increase in volunteer firefighter	13,000
New student position (note 1)	13,800
Temporary staffing (note 2)	182,400
Total net change in salaries, honorariums, and benefits	660,200
Note 1: New student position in Building Division, funded through Building revenue	
Note 2: Temporary staffing costs are budgeted to be funded through the Working Fund Reserve	

In 2024, Council approved a non-union compensation review, the first completed since 2016. The review was in response to a number of pressures facing the Township including attraction of new candidates, retention of existing employees, as well as to ensure internal equity where jobs of equal or similar value are aligned within the same pay grades. The review was also completed to ensure the Township is compliant with the *Pay Equity Act – Ontario*. 2025 is the first budget year to include the approved recommendations of the compensation review. As noted above, salary grid adjustments are proposed at an increase of 4% following multiple years of 1%. There is one new position proposed for 2025, a summer student position, in the Building Division, which is funded through building revenue.

The benefits portion of the budget includes the employer portion of CPP, EI, and OMERS. This also includes the employer health and benefit program which provides coverage for life, long-term disability, dependent life, health, and dental benefits. Benefit costs have increased by 9% overall, driven by increases to health and dental premiums of 7% and 21% respectively.

Debt Repayment

Total debt payments are budgeted based on existing debt held and expected new debt to be issued based on capital expenditures and the corresponding funding plan. Based on the 2024 annual repayment limit (ARL), the Township is budgeted to use 8% (out of 100%) of the ARL as

2. Tax Funded Operating Budget - Overview

determined by the Ministry of Municipal Affairs and Housing. This limit is based on 25% of own-sourced revenues and is reported on the annual Financial Information Return (FIR).

New debt is expected to be issued at the end of May in 2025 for the Firehall currently being constructed in Seeley's Bay. The debt for this project has been budgeted at an estimated lending rate of 4% with repayment terms of 30 years.

Existing debt consists of a loan related to the Fire Training Center (58%) and the Municipal Office and Garage (42%), with an outstanding balance of \$345,000 at the end of 2024. There is also the outstanding amount under the Ontario Tile Loan Program. Responsibility for the payment of principal and interest charges for tile drainage assistance loans has been assumed by individuals but flows through the Township.

Table 9: Township budgeted debt

	2025 Draft Budget Principal & Interest (\$)
Existing Debt	
Fire Training Center	39,000
Municipal Office & Garage	28,200
Tile Loan Program	7,500
Total Existing Debt	74,700
Proposed New Debt to be Issued	
New Firehall (note1)	229,700
Total New Debt	229,700
Total Debt Principal & Interest	304,400
Note 1: Payments represent 58% of total annual payment as not expected to be issued until end of May in 2025	

Contributions to Capital & Operating Reserve Funds

Contributions to reserves/reserve funds have increased \$343,700 over the 2024 budget, for a total of \$4,181,400.

Capital Reserve Funds

The proposed 2025 operating budget includes significant increases to transfers to capital reserve funds. This increase amounts to an additional \$290,100, or 11%, to the capital reserve funds in 2025. Staff recognize the importance of funding capital expenditures considering the significant capital work required in the coming years. The increase in 2025 transfers is slightly lower (13%) than the capital financial plan presented to Council as part of the 2024 budget. Significant increases to these transfers will be required for the next several years to one day achieve the goal of capital sustainability. This is explained more fully in Section 4 – Tax Funded Capital Budget.

2. Tax Funded Operating Budget - Overview

Table 10 summarizes the operating transfers to capital reserves proposed for 2025 compared to 2024.

Table 10: Summary of transfers to capital reserve funds

	2025 Draft Budget (\$)	2024 Budget (\$)	Change (\$)
Discretionary Reserve Fund - Capital Funds			
Buildings & Facilities	658,900	593,600	65,300
Bridges & Culverts	372,900	336,000	36,900
Fleet, Machinery & Equipment	1,243,200	1,120,000	123,200
Parks & Land Improvements	155,400	140,000	15,400
Road Network & Storm	497,300	448,000	49,300
Total	2,927,700	2,637,600	290,100

There is an additional \$30,000 transferred to the Fleet, Machinery and Equipment reserve fund from the IT budget for computer replacement bringing this total to \$1,273,200.

The transfers to capital reserve funds also include budgeted obligatory operating flow throughs of \$631,200 (\$727,600 – 2024). This is the transfer of CCBF (formerly Federal Gas Tax) and OCIF revenue as previously discussed. These amounts flow in and out of the operating budget. The funding received is transferred to the respective reserve fund and withdrawals are made to fund capital projects based on Council approval of funding through the capital budget.

Operating Reserve Funds

The proposed transfers to operating reserve funds have also increased in 2025 by an additional \$150,000. This is summarized in Table 11.

Table 11: Summary of transfers to operating reserve funds

	2025 Draft Budget (\$)	2024 Budget (\$)	Change (\$)
Discretionary Reserve Funds - Other			
Election Reserve Fund	12,500	12,500	-
Community Improvement Plan Reserve Fund	-	50,000	(50,000)
Community Grant Reserve Fund	125,000	125,000	-
Heritage Conservation Reserve Fund	10,000	10,000	-
Special Projects Reserve Fund	325,000	200,000	125,000
Landfill Obligations Reserve Fund	75,000	-	75,000
Tax Stabilization Reserve Fund	45,000	45,000	-
Total	592,500	442,500	150,000

2. Tax Funded Operating Budget - Overview

Changes to the operating reserve funds are the result of a variety of initiatives:

- Special Projects Reserve Fund - \$125,000 increase to partially offset Casino revenue as previously discussed.
- Community Improvement Plan (CIP) Reserve Fund – \$50,000 decrease, existing reserve fund balance sufficient to meet CIP initiatives and programs.
- Landfill Obligations Reserve Fund - \$75,000 increase, per 2023 Audited Consolidated Financial Statements report, new Landfill Obligations Reserve Fund created and annual contributions to reserve fund to cover annual accretion expense related to asset retirement obligations for landfills.

A summary of the Township's reserves and reserve funds are included in Appendix B – Reserves & Reserve Funds Continuity Schedule.

Other Expenses

The operating budget is challenged by several non-discretionary budget pressures. In general, these non-discretionary pressures are incurred because of increases in requisitions imposed by third parties, including external agreements, and legislative requirements. Examples of third-party increases are most notable with insurance premiums increasing \$50,800; OPP policing contract increasing \$321,000 of which \$116,000 is a one-time charge for a 2023 year-end adjustment; and net library expenditures increasing \$26,100. The Township is also not immune to the inflationary pressures currently being experienced in society at large to maintain current levels of service.

Expenditures impacting the operating budget are discussed in more detail by department and division in Section 3.

Appendix A – Operating Budgets by Object Code provides a detailed break-down of the tax funded operating budget.

3. TAX FUNDED OPERATING BUDGET – DEPARTMENTAL

3. Tax Funded Operating Budget - Departmental

	2025 Budgeted Revenue	2025 Budgeted Expense	2025 Net Budget	2024 Budgeted Revenue	2024 Budgeted Expense	2024 Net Budget	\$ Change In Net Budget	% Change In Net Budget
Taxation and Non Departmental								
Taxation - Township	(100,000)	50,000	(50,000)	(100,000)	100,000	-	(50,000)	
Casino & Reserve Transfers	(950,000)	635,000	(315,000)	(850,000)	545,000	(305,000)	(10,000)	3.3%
Capital Reserves & Debt Servicing	-	3,157,400	3,157,400	-	2,756,600	2,756,600	400,800	14.5%
Non Departmental	(1,761,300)	676,200	(1,085,100)	(1,808,900)	772,600	(1,036,300)	(48,800)	4.7%
Council	-	190,200	190,200	-	182,700	182,700	7,500	4.1%
Total Taxation and Non Departmental	(2,811,300)	4,708,800	1,897,500	(2,758,900)	4,356,900	1,598,000	299,500	18.7%
CAO, Clerk & HR								
Election	-	15,000	15,000	-	15,000	15,000	-	0.0%
CAO, Clerk & HR	(5,500)	700,900	695,400	(51,000)	821,000	770,000	(74,600)	-9.7%
Health & Safety Committee	-	15,000	15,000	-	9,500	9,500	5,500	57.9%
Emergency Preparedness	-	500	500	-	3,800	3,800	(3,300)	-86.8%
Livestock	(15,000)	17,000	2,000	(12,000)	14,000	2,000	-	0.0%
Fenceviewers	(100)	500	400	(100)	500	400	-	0.0%
Cemeteries	(25,000)	59,200	34,200	-	25,800	25,800	8,400	32.6%
Total CAO, Clerk & HR	(45,600)	808,100	762,500	(63,100)	889,600	826,500	(64,000)	-7.7%
Corporate Services								
Finance	(448,300)	666,200	217,900	(658,500)	751,200	92,700	125,200	135.1%
Information Technology	-	314,500	314,500	-	367,600	367,600	(53,100)	-14.4%
Communications	(10,000)	119,100	109,100	-	118,700	118,700	(9,600)	-8.1%
Community Grants	(100,000)	100,000	-	(100,000)	100,000	-	-	
Health Services	-	30,300	30,300	-	40,000	40,000	(9,700)	-24.3%
Economic Development	(15,000)	158,800	143,800	(33,200)	194,100	160,900	(17,100)	-10.6%
Tile Drainage	(7,500)	7,500	-	(7,500)	7,500	-	-	
Total Corporate Services	(580,800)	1,396,400	815,600	(799,200)	1,579,100	779,900	35,700	4.6%
Fire Services								
Fire	(58,400)	1,003,800	945,400	(3,500)	953,600	950,100	(4,700)	-0.5%
Fire Prevention	-	123,600	123,600	-	104,000	104,000	19,600	18.8%
Fleet Maintenance	-	128,600	128,600	-	108,400	108,400	20,200	18.6%
Fire Training	(180,000)	229,400	49,400	(150,000)	191,800	41,800	7,600	18.2%
Total Fire Services	(238,400)	1,485,400	1,247,000	(153,500)	1,357,800	1,204,300	42,700	3.5%
Planning & Development								
By-Law	(31,000)	140,300	109,300	(3,500)	135,400	131,900	(22,600)	-17.1%
Dogs	(5,300)	6,200	900	(3,800)	3,200	(600)	1,500	-250.0%
Planning	(271,500)	623,400	351,900	(335,000)	655,800	320,800	31,100	9.7%
Committee of Adjustment	-	10,500	10,500	-	8,800	8,800	1,700	19.3%
Historical Committee	(10,000)	15,600	5,600	-	15,600	15,600	(10,000)	-64.1%
Building (Note 1)	(855,300)	855,300	-	(810,300)	810,300	-	-	
Total Planning & Development	(1,173,100)	1,651,300	478,200	(1,152,600)	1,629,100	476,500	1,700	0.4%
Operations & Infrastructure								
Public Works	(15,000)	2,670,800	2,655,800	(15,000)	2,480,600	2,465,600	190,200	7.7%
Winter Control	(25,000)	627,400	602,400	-	582,200	582,200	20,200	3.5%
Garbage Collection	(50,000)	50,000	-	(42,000)	42,000	-	-	
Landfill Sites	(545,200)	1,124,300	579,100	(545,200)	1,088,700	543,500	35,600	6.6%
Source Water Protection	-	25,000	25,000	-	25,000	25,000	-	0.0%
Municipal Drain	(50,000)	66,400	16,400	(50,000)	65,800	15,800	600	3.8%
Recreation	(30,000)	367,600	337,600	(30,000)	349,100	319,100	18,500	5.8%
Facilities	(225,800)	836,700	610,900	(80,500)	591,800	511,300	99,600	19.5%
Parks	(39,000)	345,400	306,400	(38,500)	310,400	271,900	34,500	12.7%
Total Operations & Infrastructure	(980,000)	6,113,600	5,133,600	(801,200)	5,535,600	4,734,400	399,200	8.4%
External Agencies								
Police	(129,800)	2,033,400	1,903,600	(14,000)	1,712,400	1,698,400	205,200	12.1%
CRCA	-	186,500	186,500	-	177,800	177,800	8,700	4.9%
Library	(37,800)	542,500	504,700	(37,800)	516,400	478,600	26,100	5.5%
Total External Agencies	(167,600)	2,762,400	2,594,800	(51,800)	2,406,600	2,354,800	240,000	10.2%
TOTAL DEPARTMENTAL	(3,185,500)	14,217,200	11,031,700	(3,021,400)	13,397,800	10,376,400	655,300	6.3%
TOTAL PROPERTY TAX FUNDED	(5,996,800)	18,926,000	12,929,200	(5,780,300)	17,754,700	11,974,400	954,800	8.0%

Note 1 - Building Division is self funded through permit fees and Building Stabilization Reserve Fund

3. Tax Funded Operating Budget - Departmental

3. TAX FUNDED OPERATING BUDGET – BY SEGMENT

	Taxation & Non - Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue											
User Fees & Service Charges	-	(20,600)	(23,300)	(187,500)	(746,800)	(670,500)	(1,300)	(1,650,000)	(1,572,600)	(77,400)	4.9%
Government Grants	(1,761,300)	-	-	-	-	(55,000)	(28,500)	(1,844,800)	(1,895,400)	50,600	-2.7%
Other Revenue	(1,050,000)	-	(402,500)	(1,000)	(10,000)	(62,000)	(22,000)	(1,547,500)	(1,564,500)	17,000	-1.1%
From Reserves/Reserve Funds	-	(25,000)	(155,000)	(49,900)	(416,300)	(192,500)	(115,800)	(954,500)	(747,800)	(206,700)	27.6%
2025 Budgeted Revenue	(2,811,300)	(45,600)	(580,800)	(238,400)	(1,173,100)	(980,000)	(167,600)	(5,996,800)	(5,780,300)	(216,500)	3.7%
Expenses											
Salaries, Benefits & Honorariums	157,300	524,000	852,500	795,900	1,164,400	2,517,400	397,500	6,409,000	5,748,800	660,200	11.5%
Debt Principal & Interest	229,700	-	7,500	39,000	-	28,200	-	304,400	195,100	109,300	56.0%
Insurance	-	93,100	9,000	86,400	105,100	391,400	5,500	690,500	639,700	50,800	7.9%
Utilities & Facility Maintenance	-	2,000	-	23,200	-	484,000	7,000	516,200	506,800	9,400	1.9%
Contracted Services, Consulting & Studies	185,000	58,400	167,500	49,000	122,000	942,000	2,226,400	3,750,300	3,576,100	174,200	4.9%
Materials, Supplies & Other Expenses	64,800	110,300	455,400	471,200	190,800	1,679,700	126,000	3,098,200	3,250,500	(152,300)	-4.7%
Transfer to Reserves/Reserve Funds	4,053,900	12,500	30,000	-	10,000	75,000	-	4,181,400	3,837,700	343,700	9.0%
Internal Allocations	18,100	7,800	(125,500)	20,700	59,000	(4,100)	-	(24,000)	-	(24,000)	
2025 Budgeted Expenses	4,708,800	808,100	1,396,400	1,485,400	1,651,300	6,113,600	2,762,400	18,926,000	17,754,700	1,171,300	6.6%
2025 Net Budgeted Levy Requirement	1,897,500	762,500	815,600	1,247,000	478,200	5,133,600	2,594,800	12,929,200	11,974,400	954,800	8.0%

3. Tax Funded Operating Budget - Departmental

3.1 TAXATION & NON-DEPARTMENTAL

Overview

The Taxation and Non-Departmental section includes revenue and expenditures that relate to property taxes or those that are not necessarily specific to a certain department or division. Some significant revenue and expenditures are as follows:

- Property taxes, payments in lieu of taxes (PILT), supplementary taxes, and write-offs;
- Casino revenue and Government Grants (OMPF, CCBF, OCIF);
- Contributions to capital reserve funds and other reserve funds contributions;
- Debt principal and interest payments; and
- Council expenses.

The taxation and non-departmental net operating budget is proposed at \$1.9 million, which is an increase of 19% from the 2024 approved budget and represents 15% of the Township's total tax levy requirement. The draft operating budget for 2025 is summarized in Table 12 and Table 13.

Table 12: Taxation & Non-departmental – Draft operating budget by segment

	Taxation - Township	Casino & Reserve Transfers	Capital Reserves & Debt	Non - Dept.	Council	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue									
Government Grants	-	-	-	(1,761,300)	-	(1,761,300)	(1,808,900)	47,600	-2.6%
Other Revenue	(100,000)	(950,000)	-	-	-	(1,050,000)	(950,000)	(100,000)	10.5%
2025 Budgeted Revenue	(100,000)	(950,000)	-	(1,761,300)	-	(2,811,300)	(2,758,900)	(52,400)	1.9%
Expenses									
Salaries, Benefits & Honorariums	-	-	-	-	157,300	157,300	150,400	6,900	4.6%
Debt Principal & Interest	-	-	229,700	-	-	229,700	119,000	110,700	93.0%
Contracted Services, Consulting & Studies	-	185,000	-	-	-	185,000	170,000	15,000	8.8%
Materials, Supplies & Other Expenses	50,000	-	-	-	14,800	64,800	116,500	(51,700)	-44.4%
Transfer to Reserves/Reserve Funds	-	450,000	2,927,700	676,200	-	4,053,900	3,785,200	268,700	7.1%
Internal Allocations	-	-	-	-	18,100	18,100	15,800	2,300	14.6%
2025 Budgeted Expenses	50,000	635,000	3,157,400	676,200	190,200	4,708,800	4,356,900	351,900	8.1%
2025 Net Budgeted Levy Requirement	(50,000)	(315,000)	3,157,400	(1,085,100)	190,200	1,897,500	1,598,000	299,500	18.7%

3. Tax Funded Operating Budget - Departmental

Table 13: Taxation & Non-departmental – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Taxation - Township	50,000	(50,000)	100,000	-	(50,000)	
Casino & Reserve Transfers	635,000	(315,000)	545,000	(305,000)	(10,000)	3.3%
Capital Reserves & Debt	3,157,400	3,157,400	2,756,600	2,756,600	400,800	14.5%
Non-Departmental	676,200	(1,085,100)	772,600	(1,036,300)	(48,800)	4.7%
Council	190,200	190,200	182,700	182,700	7,500	4.1%
Total Taxation & Non-Departmental	4,708,800	1,897,500	4,356,900	1,598,000	299,500	18.7%

Budget Highlights

Key operating changes from 2024 approved budget		
↓	\$50,000	Taxation – Write offs (expense)
↑	\$100,000	Casino revenue
↑	\$125,000	Contribution to Special Projects reserve fund (expense)
↑	\$290,100	Contribution to Capital reserve funds (expense)
↑	\$110,700	Debt repayments (expense)
↓	\$50,000	Contribution to CIP reserve fund (expense)
↑	\$46,800	Ontario Municipal Partnership Fund grant (OMPF) (revenue)
↑	\$15,000	Casino tax levy transfer to Gananoque (expense)

Key revenue & operating expenses

\$950,000 Casino Revenue	\$1,068,100 OMPF Grant revenue	\$2,927,700 Capital reserve funds contribution	\$125,000 Grant reserve fund contribution	\$45,000 Tax Stabilization reserve contribution
\$62,000 Aggregate Resources Act revenue	\$325,000 Special Projects reserve fund contribution	\$185,000 Casino tax levy transfer to Gananoque	\$321,100 CCBF grant *trf to reserve fund	\$310,100 OCIF grant *trf. to reserve fund

3. Tax Funded Operating Budget - Departmental

3.2 CAO, CLERK & HUMAN RESOURCES

Overview

The CAO, Clerk and Human Resources Department's net operating budget is proposed at \$762,500, which is a decrease of 8% from the 2024 approved budget and represents 6% of the Township's total tax levy requirement. The Department's 2025 draft operating budget is summarized by segment in Table 14.

Table 14: CAO, Clerk & Human Resources – Draft operating budget by segment

	Election	CAO, Clerk & HR	Health & Safety Committee	Emerg. Prepared - ness	Livestock	Fence - viewers	Cemeteries	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue											
User Fees & Service Charges	-	(5,500)	-	-	(15,000)	(100)	-	(20,600)	(13,100)	(7,500)	57.3%
From Reserves/Reserve Funds	-	-	-	-	-	-	(25,000)	(25,000)	(50,000)	25,000	-50.0%
2025 Budgeted Revenue	-	(5,500)	-	-	(15,000)	(100)	(25,000)	(45,600)	(63,100)	17,500	-27.7%
Expenses											
Salaries, Benefits & Honorariums	-	509,400	-	-	-	-	14,600	524,000	494,200	29,800	6.0%
Insurance	-	82,500	-	-	-	-	10,600	93,100	126,900	(33,800)	-26.6%
Utilities & Facility Maintenance	-	500	-	-	-	-	1,500	2,000	2,000	-	0.0%
Contracted Services, Consulting & Studies	-	50,900	-	-	-	-	7,500	58,400	159,400	(101,000)	-63.4%
Materials, Supplies & Other Expenses	2,500	49,800	15,000	500	17,000	500	25,000	110,300	87,800	22,500	25.6%
Transfer to Reserves/Reserve Funds	12,500	-	-	-	-	-	-	12,500	12,500	-	0.0%
Internal Allocations	-	7,800	-	-	-	-	-	7,800	6,800	1,000	14.7%
2025 Budgeted Expenses	15,000	700,900	15,000	500	17,000	500	59,200	808,100	889,600	(81,500)	-9.2%
2025 Net Budgeted Levy Requirement	15,000	695,400	15,000	500	2,000	400	34,200	762,500	826,500	(64,000)	-7.7%

3. Tax Funded Operating Budget - Departmental

Core Services

- Chief Administrative Officer
- Legislative support
- Council meetings, agendas, minutes, and by-laws
- Records management
- Commissioner services, licensing
- Election management
- Cemeteries management
- Labour relations
- HR policy administration
- Recruitment and selection
- Employee engagement and recognition
- Health, safety, wellness

Strategic Alignment

Table 15: CAO, Clerk & Human Resources – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2025	Approximate budget impact
Delivering Effective and Accountable Government	Continuous improvement	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	Continual review and update of administration policies and procedures	In-house
Corporate review/update of HR policies and practices including training, performance management, policy manual, and employee records	Continual review and update of HR policies and procedures	In-house
Delivering Effective and Accountable Government	Advocate for the community	
Foster relationships within all levels of government, municipal associations and stakeholder groups to advance the interests of the Township and its residents	Cemetery Grant Program	\$25,000 – proposed to be funded by Community grant reserve fund

3. Tax Funded Operating Budget - Departmental

Budget Highlights

Table 16: CAO, Clerk & Human Resources – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Election	15,000	15,000	15,000	15,000	-	0.0%
CAO, Clerk & HR	700,900	695,400	821,000	770,000	(74,600)	-9.7%
Healthy & Safety Committee	15,000	15,000	9,500	9,500	5,500	57.9%
Emergency Preparedness	500	500	3,800	3,800	(3,300)	-86.8%
Livestock	17,000	2,000	14,000	2,000	-	0.0%
Fenceviewers	500	400	500	400	-	0.0%
Cemeteries	59,200	34,200	25,800	25,800	8,400	32.6%
Total CAO, Clerk & HR	808,100	762,500	889,600	826,500	(64,000)	-7.7%

Key operating changes from 2024 approved budget			Key operating revenue & expenses	
↑	\$4,000	Burial permit fees (revenue)	\$12,500	Election reserve fund transfer
↑	\$5,500	Training and development (Health and Safety) (expense)	\$93,100	Insurance
↓	\$33,800	Insurance (due to allocation method – insurance costs reflected in other divisions) (expense)	\$27,000	Training and development
↓	\$25,000	Solicitors (expense)	\$35,000	Solicitors
↓	\$32,500	Contracted services (CAO – 2024 Land acknowledgement) (expense)	\$10,000	CAO Contingency
↓	\$10,000	CAO contingency (expense)	\$15,000	Livestock kills
↑	\$6,500	Contracted services (Cemeteries) (expense)		
↑	\$4,000	Livestock kills (revenue/expense)		

3. Tax Funded Operating Budget - Departmental

3.3 CORPORATE SERVICES

Overview

The Corporate Services Department consists of three main divisions: Finance, Information Technology, and Communications & Community Engagement. Corporate Services' net operating budget is proposed at \$815,600, which is an increase of 5% from the 2024 approved budget and represents 6% of the Township's total tax levy requirement. The Department's 2025 draft operating budget is summarized by segment in Table 17.

Table 17: Corporate Services – Draft operating budget by segment

	Finance	Information Technology	Comm-unications	Community Grants	Health Services	Economic Dvlpment.	Tile Drainage	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue											
User Fees & Service Charges	(23,300)	-	-	-	-	-	-	(23,300)	(53,700)	30,400	-56.6%
Government Grants	-	-	-	-	-	-	-	-	(3,000)	3,000	-100.0%
Other Revenue	(395,000)	-	-	-	-	-	(7,500)	(402,500)	(552,500)	150,000	-27.1%
From Reserves/Reserve Funds	(30,000)	-	(10,000)	(100,000)	-	(15,000)	-	(155,000)	(190,000)	35,000	-18.4%
2025 Budgeted Revenue	(448,300)	-	(10,000)	(100,000)	-	(15,000)	(7,500)	(580,800)	(799,200)	218,400	-27.3%
Expenses											
Salaries, Benefits & Honorariums	543,200	162,100	73,400	-	-	73,800	-	852,500	817,400	35,100	4.3%
Debt Principal & Interest	-	-	-	-	-	-	7,500	7,500	7,500	-	0.0%
Insurance	-	9,000	-	-	-	-	-	9,000	7,900	1,100	13.9%
Utilities & Facility Maintenance	-	-	-	-	-	-	-	-	-	-	-
Contracted Services, Consulting & Studies	58,500	103,000	-	-	-	6,000	-	167,500	284,500	(117,000)	-41.1%
Materials, Supplies & Other Expenses	89,100	113,900	43,100	100,000	30,300	79,000	-	455,400	521,900	(66,500)	-12.7%
Transfer to Reserves/Reserve Funds	-	30,000	-	-	-	-	-	30,000	30,000	-	0.0%
Internal Allocations	(24,600)	(103,500)	2,600	-	-	-	-	(125,500)	(90,100)	(35,400)	39.3%
2025 Budgeted Expenses	666,200	314,500	119,100	100,000	30,300	158,800	7,500	1,396,400	1,579,100	(182,700)	-11.6%
2025 Net Budgeted Levy Requirement	217,900	314,500	109,100	-	30,300	143,800	-	815,600	779,900	35,700	4.6%

3. Tax Funded Operating Budget - Departmental

Strategic Alignment

Table 18: Corporate Services – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2024	Approximate budget impact
Delivering Effective and Accountable Government	Commit to asset management plan and prudent funding	
Regular reporting on financial health	Complete Asset Management Plan update for 2024 per O. Reg. 588/17: <ul style="list-style-type: none"> 2025 – proposed levels of service, financial strategy 2026 – annual update to Council 	\$30,000 – proposed to be funded by special projects reserve fund
Delivering Effective and Accountable Government	Continuous improvement	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	Continual review and update of financial policies and procedures	In-house
Develop and implement a corporate risk management strategy	Office 365 – New Multi-Factor Authentication licencing as required by cyber insurance	\$7,000 – included in software licencing budget in Information Technology
Fostering Jobs and Economic Development	Promote economic development: Attraction, expansion and retention	
Continue business outreach and support	Township wayfinding signs project	\$15,000 – proposed to be funded by special projects reserve fund
Delivering Effective and Accountable Government	Invest in a communications strategy and capacity	
Improve communications visibility and local identity	Township 25 th anniversary branding development	\$10,000 – proposed to be funded by special projects reserve fund

3. Tax Funded Operating Budget - Departmental

Budget Highlights

Table 19: Corporate Services – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Finance	666,200	217,900	751,200	92,700	125,200	135.1%
Information Technology	314,500	314,500	367,600	367,600	(53,100)	-14.4%
Communications	119,100	109,100	118,700	118,700	(9,600)	-8.1%
Community Grants	100,000	-	100,000	-	-	
Health Services	30,300	30,300	40,000	40,000	(9,700)	-24.3%
Economic Development						
Economic Development	67,800	52,800	66,200	63,200	(10,400)	-16.5%
Community Engagement	91,000	91,000	127,900	97,700	(6,700)	-6.9%
Total Economic Development	158,800	143,800	194,100	160,900	(17,100)	-10.6%
Tile Drainage	7,500	-	7,500	-	-	
Total Corporate Services	1,396,400	815,600	1,579,100	779,900	35,700	4.6%

3. Tax Funded Operating Budget - Departmental

Finance

Core Services

- Accounting and internal controls
- Internal and external reporting
- Property tax
- Utility billing
- Payroll & compensation administration
- Financial planning
- Asset management
- Customer service/reception
- Financial policy administration

Key operating revenues & expenses

\$20,500
Tax
certificates
& account
charges
(revenue)

\$100,000
Deposit
interest
earned

\$250,000
Penalty &
interest on
taxes
(revenue)

\$25,000
Office
supplies &
equipment

\$29,000
Postage

\$28,500
Annual
independent
audit

Key operating changes from 2024 approved budget

↓	\$80,000	Deposit interest (revenue)
↓	\$25,000	Penalty and interest on taxes (revenue)
↓	\$5,000	Office supplies (expense)
↓	\$5,100	Software licencing (expense)
↓	\$6,500	Auditors (expense)

3. Tax Funded Operating Budget - Departmental

Information Technology

Core Services

- Applications management
- Security management
- IT infrastructure management
- Geotechnical Information Services (GIS) support
- End user technical support
- New IT initiatives
- IT policy administration

Key operating expenses

\$95,200
Software

\$103,000
Consultants &
contracted
services

\$30,000
Contribution to
Reserve Fund -
Machinery &
Equipment

\$9,000
Cyber
Insurance

\$90,400
Internal
allocation
recovery

Key operating changes from 2024 approved budget

↑	\$10,200	Software licencing (expense)
↑	\$1,100	Cyber insurance (expense)
↓	\$52,000	Consultants and contracted services (expense)
↓	\$1,000	Training and development (expense)
↓	\$2,500	Supplies and equipment (expense)

3. Tax Funded Operating Budget - Departmental

Communications & Community Engagement

Core Services

- Internal and external communications
- Community engagement
- Website and social media management
- Foster and manage partnerships with community stakeholders
- Special events administration and PEER group staff resource
- Coordinate and support Township and third-party events
- Promote Township and support tourism initiatives
- Administer community grants program

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Communications	119,100	109,100	118,700	118,700	(9,600)	-8.1%
Community Grants	100,000	-	100,000	-	-	
Health Services	30,300	30,300	40,000	40,000	(9,700)	-24.3%
Economic Development						
Economic Development	67,800	52,800	66,200	63,200	(10,400)	-16.5%
Community Engagement	91,000	91,000	127,900	97,700	(6,700)	-6.9%
Total Economic Development	158,800	143,800	194,100	160,900	(17,100)	-10.6%
Total Communications & Community Engagement	408,200	283,200	452,800	319,600	(36,400)	-11.4%

Key operating revenues & expenses

\$18,000
Advertising in
Communications

\$4,500
Software licencing

\$100,000
Community Grant
Program

\$30,300
Doctors' benefits
program

\$12,000
Programs and
community initiatives

\$13,000
Admin. fees
community groups
(PEER)

\$14,000
Visitor Centre
memorandum
agreement

\$10,000
Advertising in
Economic
Development

3. Tax Funded Operating Budget - Departmental

Key operating changes from 2024 approved budget		
↓	\$2,000	Advertising communications (expense)
↑	\$2,400	Software licencing (expense)
↓	\$9,700	Doctors' benefits program (expense)
↓	\$10,000	Advertising economic development (expense)
↑	\$2,000	Programs (expense)
↓	\$25,100	Salaries & benefits – reorganization of staff compliment to dedicated recreation position, now included in Operations & Infrastructure Department

3. Tax Funded Operating Budget - Departmental

3.4 FIRE SERVICES

Overview

The Fire Services Department offers a first line of emergency response. The Department operates out of four fire stations throughout the Township. In addition, the Department operates a regional training centre from the Lyndhurst fire station property.

The Fire Services' net operating budget is proposed at \$1.2 million, which is an increase of 4% from the 2024 approved budget and represents 10% of the Township's total tax levy requirement. The Department's 2025 draft operating budget is summarized by segment in Table 20.

Table 20: Fire Services – Draft operating budget by segment

	Fire	Fire Prevention	Fleet Maintenance	Fire Training	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue								
User Fees & Service Charges	(7,500)	-	-	(180,000)	(187,500)	(152,500)	(35,000)	23.0%
Other Revenue	(1,000)	-	-	-	(1,000)	(1,000)	-	0.0%
From Reserves/Reserve Funds	(49,900)	-	-	-	(49,900)	-	(49,900)	
2025 Budgeted Revenue	(58,400)	-	-	(180,000)	(238,400)	(153,500)	(84,900)	55.3%
Expenses								
Salaries, Benefits & Honorariums	612,200	106,600	10,600	66,500	795,900	717,900	78,000	10.9%
Debt Principal & Interest	-	-	-	39,000	39,000	39,800	(800)	-2.0%
Insurance	84,900	-	-	1,500	86,400	100,900	(14,500)	-14.4%
Utilities & Facility Maintenance	-	-	-	23,200	23,200	25,500	(2,300)	-9.0%
Contracted Services, Consulting & Studies	49,000	-	-	-	49,000	38,500	10,500	27.3%
Materials, Supplies & Other Expenses	237,000	17,000	118,000	99,200	471,200	417,100	54,100	13.0%
Internal Allocations	20,700	-	-	-	20,700	18,100	2,600	14.4%
2025 Budgeted Expenses	1,003,800	123,600	128,600	229,400	1,485,400	1,357,800	127,600	9.4%
2025 Net Budgeted Levy Requirement	945,400	123,600	128,600	49,400	1,247,000	1,204,300	42,700	3.5%

Core Services

- Emergency planning
- Annual compliance & reporting
- Fire prevention, education, and training
- Maintenance and testing of fire fleet & facilities
- Emergency accident response
- Emergency medical response
- Fire code inspections
- Administration and operation of regional fire training centre

3. Tax Funded Operating Budget - Departmental

Strategic Alignment

Table 21: Fire Services – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVES	
Action Item	Initiatives for 2025	Approximate budget impact
Delivering Effective and Accountable Government	Continuous improvement	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	Fire Service Review	\$10,000 – proposed to be funded by special projects reserve fund
Growing a Livable Community with Great Services	Enhance community safety and well being	
Support fire services activities on prevention, recruitment, retention and recognition	Implementation of Fire Pro 2 management system	Nil – acquired in 2024, to be implemented effective January 2025
	Updating standard operating guidelines for Fire Services	In-house

Budget Highlights

Table 22: Fire Services – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Fire	1,003,800	945,400	953,600	950,100	(4,700)	-0.5%
Fire Prevention	123,600	123,600	104,000	104,000	19,600	18.8%
Fleet Maintenance	128,600	128,600	108,400	108,400	20,200	18.6%
Fire Training	229,400	49,400	191,800	41,800	7,600	18.2%
Total Fire Services	1,485,400	1,247,000	1,357,800	1,204,300	42,700	3.5%

Key operating revenues & expenses

\$373,000
Volunteer firefighter salaries

\$65,000
Training and development

\$86,400
Insurance

\$38,000
Front of Yonge service agreement

\$75,000
Protective equipment & tools

\$118,000
Fuel & fleet maintenance

3. Tax Funded Operating Budget - Departmental

Key operating changes from 2024 approved budget

↑	\$5,000	Fire infraction fines (revenue)
↑	\$13,000	Volunteer firefighter salary (expense)
↑	\$14,500	Insurance (expense)
↑	\$11,000	Turn out gear cleaning (expense)
↑	\$5,000	Protective equipment (expense)
↑	\$9,000	Fuel (expense)
↑	\$10,000	Fleet maintenance (expense)

Fire Training Centre

The Fire Services Department operates the regional training centre. The centre offers fire prevention, NFPA Certification and Skills and Tactics training. The centre's 2025 draft operating budget with comparison to 2024's budget and 2024 and 2023 actual (YTD), is summarized in Table 23.

Table 23: Fire Training Centre – Draft operating budget

	2025 Budget (\$)	2024 Budget (\$)	2024 YTD Actual (Oct) (\$)	2023 Actual (\$)
Revenue				
Course Registrations	(180,000)	(150,000)	(172,116)	(219,654)
Total Revenue	(180,000)	(150,000)	(172,116)	(219,654)
Expenses				
Salaries & Benefits	66,500	41,000	2,692	39,746
Debt Principal & Interest	39,000	39,800	22,950	39,709
Insurance	1,500	-	1,336	-
Utilities	8,200	8,000	5,646	11,845
Office Supplies	2,000	2,000	969	2,841
Training & Development	2,600	2,000	2,340	2,703
Advertising	1,500	1,500	255	477
Meals	20,000	15,000	19,369	18,270
Supplies	11,400	10,000	6,177	17,064
Instructor Fees	61,700	55,000	54,805	79,951
Building & Grounds Maintenance	15,000	17,500	14,978	7,678
Total Expenses	229,400	191,800	131,517	220,284
Net expense (revenue)	49,400	41,800	(40,599)	630

3. Tax Funded Operating Budget - Departmental

3.5 PLANNING & DEVELOPMENT

Overview

The Planning & Development Department consists of By-Law Enforcement Services, the Planning Division, and the Building Division. Planning and Development's net operating budget is proposed at \$478,200, which is an increase of 0.4% from the 2024 approved budget and represents 4% of the Township's total tax levy requirement. The Department's 2025 draft operating budget is summarized by segment in Table 24.

Table 24: Planning & Development – Draft operating budget by segment

	By-Law	Dogs	Planning	Committee of Adjustment	Historical Committee	Building	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue										
User Fees & Service Charges	(31,000)	(5,300)	(73,500)	-	-	(637,000)	(746,800)	(692,300)	(54,500)	7.9%
Government Grants	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	(3,000)	-	-	(7,000)	(10,000)	(2,500)	(7,500)	300.0%
From Reserves/Reserve Funds	-	-	(195,000)	-	(10,000)	(211,300)	(416,300)	(457,800)	41,500	-9.1%
2025 Budgeted Revenue	(31,000)	(5,300)	(271,500)	-	(10,000)	(855,300)	(1,173,100)	(1,152,600)	(20,500)	1.8%
Expenses										
Salaries, Benefits & Honorariums	125,800	-	388,900	5,500	-	644,200	1,164,400	1,053,200	111,200	10.6%
Debt Principal & Interest	-	-	-	-	-	-	-	-	-	-
Insurance	2,200	-	-	-	-	102,900	105,100	98,000	7,100	7.2%
Utilities & Facility Maintenance	-	-	-	-	-	-	-	-	-	-
Contracted Services, Consulting & Studies	6,000	6,000	90,000	-	-	20,000	122,000	144,000	(22,000)	-15.3%
Materials, Supplies & Other Expenses	3,700	200	134,100	5,000	5,600	42,200	190,800	269,300	(78,500)	-29.1%
Transfer to Reserves/Reserve Funds	-	-	-	-	10,000	-	10,000	10,000	-	0.0%
Internal Allocations	2,600	-	10,400	-	-	46,000	59,000	54,600	4,400	8.1%
2025 Budgeted Expenses	140,300	6,200	623,400	10,500	15,600	855,300	1,651,300	1,629,100	22,200	1.4%
2025 Net Budgeted Levy Requirement	109,300	900	351,900	10,500	5,600	-	478,200	476,500	1,700	0.4%

3. Tax Funded Operating Budget - Departmental

Core Services

- By-law enforcement and canine control
- Property standards
- Planning application review and approval
- Administration of planning and development documents such as the building by-law, official plan, and zoning by-law
- Oversees Committee of Adjustment
- Oversees Historical Committee, including heritage permits and grant review and approval
- Administration of Community Improvement Plan
- Building permit application review and approval
- Building inspections
- Building code and zoning enforcement

Strategic Alignment

Table 25: Planning & Development – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2025	Approximate budget impact
Delivering Effective and Accountable Government	Continuous improvement	
Standardize and implement programs, policy, processes, and tools to improve organizational effectiveness and efficiency	New Zoning By-law and mapping to be consistent with Official Plan and planning policy changes	2025 - \$75,000 – proposed to be funded by the Special Projects Reserve Fund 2026 - \$75,000
	Implementation of new software for planning and building to standardize application review	Nil – acquired in 2024, to be implemented effective 2025
Delivering Effective and Accountable Government	Advocate for the community	
Foster relationships within all levels of government, municipal associations and stakeholder groups to advance the interests of the Township and its residents	Community Improvement Plan initiatives funding	\$120,000 – proposed to be funded by the Community Improvement Plan Reserve Fund

3. Tax Funded Operating Budget - Departmental

Budget Highlights

Table 26: Planning & Development – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
By-Law	140,300	109,300	135,400	131,900	(22,600)	-17.1%
Dogs	6,200	900	3,200	(600)	1,500	-250.0%
Planning						
Planning & Zoning	620,400	351,900	653,800	321,300	30,600	9.5%
Civic Addressing	3,000	-	2,000	(500)	500	-100.0%
Total Planning	623,400	351,900	655,800	320,800	31,100	9.7%
Committee of Adjustment	10,500	10,500	8,800	8,800	1,700	19.3%
Historical Committee	15,600	5,600	15,600	15,600	(10,000)	-64.1%
Building	855,300	-	810,300	-	-	
Total Planning & Development	1,651,300	478,200	1,629,100	476,500	1,700	0.4%

By-Law, Planning, and Committees

Key revenue & operating expenses

\$36,000 Fines levied through AMP by-law	\$6,000 Canine control (pound service)	\$10,000 Heritage incentive program	\$5,500 CoA honorarium	\$20,000 Amendment fees planning
\$5,000 Consent review fees	\$35,000 Minor variance fees	\$5,000 Site plan fees	\$5,000 Consultants - Planning	\$10,000 Solicitors - Planning

Key operating changes from 2024 approved budget

↑	\$29,500	Fines through enforcement (revenue)
↑	\$3,000	Canine control (pound service) (expense)
↑	\$5,000	Minor variance fees (revenue)
↑	\$10,000	Consent review fees (revenue)

3. Tax Funded Operating Budget - Departmental

Building Division

The Building Division is committed to administering and the enforcement of the Building Code and related legislation for new construction and development. The *Building Code Act* authorizes municipalities to charge fees for building permit applications and related activity. Such services should be self-funded through fees charged. Permit application fees should be set at an amount to achieve cost recovery to operate the Building Division. Therefore, the delivery of building services should not have an impact on the municipal budget, or tax levy requirement.

The Building Division budget includes both a computer maintenance internal allocation, \$12,900 (2024 - \$11,300), as well as an overhead cost allocation, \$33,100 (2024 - \$32,000) for the operation of the municipal office building. This results in a cost recovery in the municipal budget of \$46,000 (2024 - \$43,300).

The division's 2025 draft operating budget with comparison to 2024's budget and 2024 and 2023 actual (YTD), is summarized by segment in Table 27.

Table 27: Building Division – Draft operating budget by segment

Description	2024 YTD			
	2025 Budget (\$)	2024 Budget (\$)	Actual (Oct) (\$)	2023 Actual (\$)
Revenue				
User Fees & Service Charges	(644,000)	(611,500)	(691,960)	(915,110)
From Reserves/Reserve Funds	(211,300)	(198,800)	-	-
Total Revenue	(855,300)	(810,300)	(691,960)	(915,110)
Expenses				
Salaries, Benefits & Honorariums	644,200	568,000	458,680	540,913
Insurance	102,900	98,000	93,569	85,197
Contracted Services, Consulting & Studies	20,000	20,000	7,960	66,067
Materials, Supplies & Other Expenses	42,200	81,000	72,877	29,815
Transfer to Reserves/Reserve Funds	-	-	-	151,218
Internal Allocations	46,000	43,300	36,083	41,900
Total Expenses	855,300	810,300	669,169	915,110
Net	-	-	(22,791)	-

Key operating revenue & expenses

\$620,000
Permit fees

\$211,300
Reserve
Fund
transfer to
balance

\$10,300
Software
licencing

\$102,900
Insurance

\$20,000
Solicitors

\$7,000
Training and
development

3. Tax Funded Operating Budget - Departmental

Key operating changes from 2024 approved budget		
↑	\$20,000	Permit fees (revenue)
↑	\$7,000	Septic application review fees (revenue)
↑	\$4,900	Insurance (expense)
↓	\$34,700	Software licencing costs (2024 purchase permit software) (expense)
↑	\$2,000	Training and development (expense)
↑	\$13,800	New summer student position (expense)

The 2025 draft budget includes a budgeted transfer of \$211,300 from the Building Permit Reserve Fund to balance the Building Division’s budget for 2025. The 2024 budget also proposed a withdrawal from the reserve fund, in the amount of \$198,800. \$45,000 of this was to fund the Building Division’s portion of new software acquired in 2024 and the other \$153,800 to balance the division’s budget for 2024. Based on the year-to-date actuals for 2024, it is not expected that any amount will be necessary to balance the 2024 budget, therefore not requiring a withdrawal from the reserve fund for 2024. Table 28 below summarizes the expected activity in the Building Reserve Fund in 2025.

Table 28: Building Permit Reserve Fund – 2025 project balance

	Reserve Fund Balance (\$)
Discretionary Reserves - Specific Area of Business	
Building Permit Reserve Fund	
Estimated balance December 31, 2024	345,500
Contribution to balance operating budget	(211,300)
Estimate balance December 31, 2025	134,200

A complete summary of the Township’s reserves and reserve funds are included in Appendix B – Reserves & Reserve Funds Continuity Schedule.

3. Tax Funded Operating Budget - Departmental

3.6 OPERATIONS & INFRASTRUCTURE

Overview

The Operations & Infrastructure Department consists of six main divisions: public works and winter control, garbage collection and landfills, source water protection and municipal drain, recreation, facilities, and parks. The Operations & Infrastructure Department's net operating budget is proposed at \$5.1 million, which is an increase of 8% from the 2024 approved budget and represents 40% of the Township's total tax levy requirement. The Department's 2025 draft operating budget is summarized by segment in Table 29.

Table 29: Operations & Infrastructure – Draft operating budget by segment

	Public Works	Winter Control	Garbage Collection & Landfill Sites	Source Water Protection	Municipal Drain	Recreation	Facilities	Parks	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue												
User Fees & Service Charges	-	-	(545,200)	-	-	(30,000)	(71,300)	(24,000)	(670,500)	(659,700)	(10,800)	1.6%
Government Grants	-	-	-	-	(50,000)	-	-	(5,000)	(55,000)	(55,000)	-	0.0%
Other Revenue	(15,000)	(25,000)	-	-	-	-	(12,000)	(10,000)	(62,000)	(36,500)	(25,500)	69.9%
From Reserves/Reserve Funds	-	-	(50,000)	-	-	-	(142,500)	-	(192,500)	(50,000)	(142,500)	285.0%
2025 Budgeted Revenue	(15,000)	(25,000)	(595,200)	-	(50,000)	(30,000)	(225,800)	(39,000)	(980,000)	(801,200)	(178,800)	22.3%
Expenses												
Salaries, Benefits & Honorariums	1,076,500	442,400	385,700	-	14,900	93,200	307,200	197,500	2,517,400	2,144,700	372,700	17.4%
Debt Principal & Interest	-	-	-	-	-	-	28,200	-	28,200	28,800	(600)	-2.1%
Insurance	193,300	-	12,300	-	-	29,600	96,700	59,500	391,400	297,000	94,400	31.8%
Utilities & Facility Maintenance	24,000	-	38,900	-	-	-	387,200	33,900	484,000	464,800	19,200	4.1%
Contracted Services, Consulting & Studies	247,000	-	430,000	25,000	50,000	172,000	-	18,000	942,000	883,000	59,000	6.7%
Materials, Supplies & Other Expenses	1,117,100	185,000	232,400	-	1,500	70,200	37,000	36,500	1,679,700	1,722,500	(42,800)	-2.5%
Transfer to Reserves/Reserve Funds	-	-	75,000	-	-	-	-	-	75,000	-	75,000	
Internal Allocations	12,900	-	-	-	-	2,600	(19,600)	-	(4,100)	(5,200)	1,100	-21.2%
2025 Budgeted Expenses	2,670,800	627,400	1,174,300	25,000	66,400	367,600	836,700	345,400	6,113,600	5,535,600	578,000	10.4%
2025 Net Budgeted Levy Requirement	2,655,800	602,400	579,100	25,000	16,400	337,600	610,900	306,400	5,133,600	4,734,400	399,200	8.4%

3. Tax Funded Operating Budget - Departmental

Core Services

- Roadside maintenance
- Gravel road maintenance and rehabilitation
- Surface treated road maintenance and rehabilitation
- Management of other infrastructure such as culverts, bridges, and sidewalks
- Fleet management
- Winter control
- Waste management including management of landfill sites
- Source water protection and municipal drain
- Recreation programming
- Township-wide facilities maintenance
- Parks and sports field inspections and maintenance
- Management of high-value Township capital projects

Table 30: Operations & Infrastructure – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Public Works	2,670,800	2,655,800	2,480,600	2,465,600	190,200	7.7%
Winter Control	627,400	602,400	582,200	582,200	20,200	3.5%
Garbage Collection	50,000	-	42,000	-	-	
Landfill Sites	1,124,300	579,100	1,088,700	543,500	35,600	6.6%
Source Water Protection	25,000	25,000	25,000	25,000	-	0.0%
Municipal Drain	66,400	16,400	65,800	15,800	600	3.8%
Recreation	367,600	337,600	349,100	319,100	18,500	5.8%
Facilities	836,700	610,900	591,800	511,300	99,600	19.5%
Parks	345,400	306,400	310,400	271,900	34,500	12.7%
Total Operations & Infrastructure	6,113,600	5,133,600	5,535,600	4,734,400	399,200	8.4%

3. Tax Funded Operating Budget - Departmental

Budget Highlights

Public Works and Winter Control

Table 31: Public Works and Winter Control – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Public Works						
Roads Administration	802,200	787,200	742,900	727,900	59,300	8.1%
Birdges & Culverts	155,400	155,400	136,900	136,900	18,500	13.5%
Ditching	204,900	204,900	198,900	198,900	6,000	3.0%
Sidewalks	15,000	15,000	15,000	15,000	-	0.0%
Roadside Maintenance	215,400	215,400	182,700	182,700	32,700	17.9%
Hardtop Maintenance	79,600	79,600	65,300	65,300	14,300	21.9%
Dust Layer & Priming	170,200	170,200	156,000	156,000	14,200	9.1%
Patching & Washouts	37,900	37,900	43,800	43,800	(5,900)	-13.5%
Grading & Scarifying	80,200	80,200	71,800	71,800	8,400	11.7%
Gravel Resurfacing	288,400	288,400	285,800	285,800	2,600	0.9%
Safety Devices	48,700	48,700	43,000	43,000	5,700	13.3%
Signage	31,500	31,500	15,000	15,000	16,500	110.0%
Street Lights	14,500	14,500	15,000	15,000	(500)	-3.3%
Summer Patrol	9,300	9,300	-	-	9,300	
Fleet Maintenance	517,600	517,600	508,500	508,500	9,100	1.8%
Total Public Works	2,670,800	2,655,800	2,480,600	2,465,600	190,200	7.7%
Winter Control						
Winter Patrol	34,200	34,200	31,800	31,800	2,400	7.5%
Snowplowing/Sanding/Salting	593,200	568,200	550,400	550,400	17,800	3.2%
Total Winter Control	627,400	602,400	582,200	582,200	20,200	3.5%
Total Public Works & Winter Control	3,298,200	3,258,200	3,062,800	3,047,800	210,400	6.9%

Key operating expenses

\$526,700
Supplies/
materials

\$247,000
Contracted
services

\$225,000
Fuel and diesel

\$170,000
Fleet
maintenance
and tires

\$25,000
Railway
crossings

\$193,300
Insurance

\$20,000
Training and
development

\$75,000
Private Road
Grant program

\$175,000
Materials
(Winter Control)

\$10,000
Equip. rental
(Winter Control)

3. Tax Funded Operating Budget - Departmental

Key operating changes from 2024 approved budget		
↑	\$10,000	Supplies/materials (Bridges & Culverts) (expense)
↑	\$25,000	Supplies/materials (Gravel Resurfacing) (expense)
↑	\$8,500	Contracted services (Roadside Maintenance) (expense)
↑	\$25,000	Fleet maintenance and tires (expense)
↓	\$30,000	Fuel (aligning with historical actuals) (expense)
↑	\$21,600	Insurance (expense)
↑	\$25,000	Front of Yonge service agreement (Winter Control) (revenue)
↑	\$20,000	Materials (Winter Control) (expense)

Garbage Collection & Landfill Sites

Table 32: Garbage Collection & Landfill Sites – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Garbage Collection	50,000	-	42,000	-	-	
Landfill Sites						
Landfill Site	626,000	80,800	588,200	43,000	37,800	87.9%
Lansdowne Landfill	218,500	218,500	195,500	195,500	23,000	11.8%
Lyndhurst Landfill	150,800	150,800	175,000	175,000	(24,200)	-13.8%
Escott Landfill	129,000	129,000	130,000	130,000	(1,000)	-0.8%
Total Landfill Sites	1,124,300	579,100	1,088,700	543,500	35,600	6.6%
Total Garbage Collection & Landfill Sites	1,174,300	579,100	1,130,700	543,500	35,600	6.6%

Key operating revenues & expenses

\$50,000 Garbage collection contract	\$205,000 Waste label revenue	\$260,000 Recycling revenue	\$75,000 Landfill Obligations Reserve Fund
\$180,000 Equipment rentals (all sites)	\$210,000 Consultants (all sites)	\$105,000 Recycling contract (all sites)	\$50,000 Waste Mgmt. Study (Modernization funded)

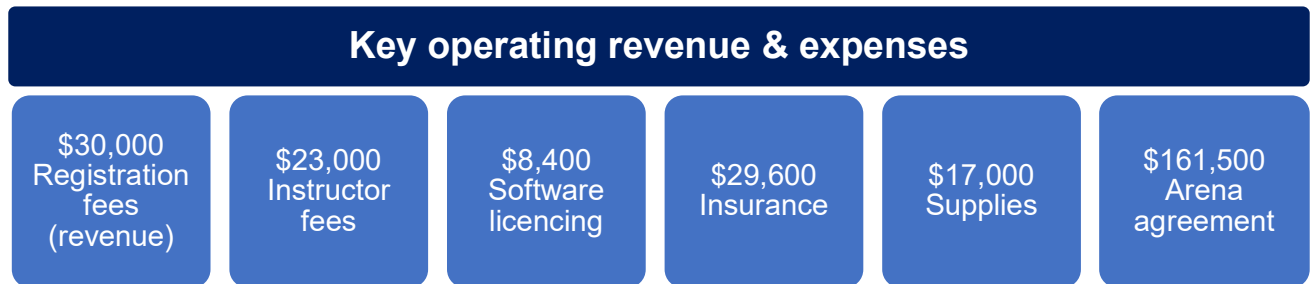
3. Tax Funded Operating Budget - Departmental

Key operating changes from 2024 approved budget		
↑	\$19,900	Property taxes (expense)
↓	\$20,000	Equipment rentals (all sites) (expense)
↑	\$50,000	Consultants (all sites) (expense)
↓	\$30,000	Recycling contract (all sites) (expense)

Recreation

Table 33: Recreation – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Recreation						
Recreation	318,600	318,600	303,200	303,200	15,400	5.1%
Children & Youth Programs	19,000	14,000	15,900	10,900	3,100	28.4%
Adult & Senior Programs	30,000	5,000	30,000	5,000	-	0.0%
Total Recreation	367,600	337,600	349,100	319,100	18,500	5.8%



Key operating changes from 2024 approved budget		
↑	\$10,500	Supplies (expense)
↑	\$25,100	Salaries & benefits – reorganization of staff compliment to dedicated recreation position
↓	\$33,200	Insurance (due to allocation method – insurance costs reflected in other divisions) (expense)
↑	\$3,000	Arena agreement (expense)

3. Tax Funded Operating Budget - Departmental

Facilities

Table 34: Facilities – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Municipal Building & Garage						
Program Support	299,500	157,000	155,600	155,600	1,400	0.9%
Municipal Office	72,800	68,800	49,900	45,900	22,900	49.9%
Garage	114,600	114,600	97,200	97,200	17,400	17.9%
Total Municipal Office & Garage	486,900	340,400	302,700	298,700	41,700	14.0%
Fire Stations						
Fire Station #3	44,800	(8,200)	42,000	(11,000)	2,800	-25.5%
Fire Station #2	33,700	33,700	36,800	36,800	(3,100)	-8.4%
Fire Station #4	43,400	39,400	34,000	30,000	9,400	31.3%
Total Fire Stations	121,900	64,900	112,800	55,800	9,100	16.3%
Public Works						
Cold Storage Dome, Prince Street	3,000	3,000	1,800	1,800	1,200	66.7%
Salt & Sand Dome, Prince Street	6,200	6,200	3,200	3,200	3,000	93.8%
Escott Garage	7,500	7,500	6,300	6,300	1,200	19.0%
Sand Dome, Escott	2,200	2,200	1,900	1,900	300	15.8%
Salt & Sand Dome, Lyndhurst	5,600	5,600	2,700	2,700	2,900	107.4%
Total Public Works	24,500	24,500	15,900	15,900	8,600	54.1%
Recreation & Culture						
Lansdowne Community Building	78,400	63,900	68,000	53,500	10,400	19.4%
Escott Hall	24,700	24,700	10,300	10,300	14,400	139.8%
Springfield House	27,100	27,100	34,600	34,600	(7,500)	-21.7%
Seeley's Bay Community Bldg.	41,200	33,700	25,100	20,100	13,600	67.7%
Rockport Recreation Centre	2,600	2,600	1,500	1,500	1,100	73.3%
Rockport Customs Building	12,600	12,600	500	500	12,100	2420.0%
Lyndhurst Storage Building	3,300	3,300	2,100	2,100	1,200	57.1%
Total Recreation & Culture	189,900	167,900	142,100	122,600	45,300	36.9%
Libraries						
Lyndhurst	7,600	7,300	12,100	12,100	(4,800)	-39.7%
Seeley's Bay	5,900	5,900	6,200	6,200	(300)	-4.8%
Total Libraries	13,500	13,200	18,300	18,300	(5,100)	-27.9%
Total Facilities	836,700	610,900	591,800	511,300	99,600	19.5%

3. Tax Funded Operating Budget - Departmental

Key operating revenues & expenses

\$28,200 Debt repayment (Municipal office and garage)	\$19,600 Overhead charge recovered through Building Division	\$53,000 Paramedic Services rental revenue (Fire Stn. #3)	\$17,500 Rental revenue (Lansdowne CB+ Seeley's Bay CB)
\$103,300 Building maintenance (all facilities)	\$45,500 Janitorial contract	\$181,500 Utilities (hydro, heat) (all facilities)	\$96,700 Insurance

Key operating changes from 2024 approved budget

↑	\$2,500	Rental revenue (Lansdowne CB + Seeley's CB) (revenue)
↓	\$27,200	Building maintenance (all facilities) (expense)
↑	\$70,300	Insurance (due to allocation method – insurance costs decreased in other divisions) (expense)
↑	\$9,600	Property tax (Rockport Customs Building) (expense)
↓	\$12,000	Utilities (hydro, heat) (all facilities) (expense)

3. Tax Funded Operating Budget - Departmental

Parks

Table 35: Parks – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Parks						
Parks Administration	172,800	167,800	160,900	155,900	11,900	7.6%
Kendrick's Park	44,700	31,700	38,000	25,500	6,200	24.3%
Kendrick's Park Facilities	4,500	4,500	3,900	3,900	600	15.4%
Centennial Park	17,900	17,900	17,900	17,900	-	0.0%
Centennial Park Canteen	2,200	2,200	500	500	1,700	340.0%
Furnace Falls Park	10,600	10,600	5,400	5,400	5,200	96.3%
Furnace Falls Park Washroom	1,500	1,500	1,300	1,300	200	15.4%
Jerry Park	36,100	35,100	29,900	28,900	6,200	21.5%
Bateau Channel Park	11,700	11,700	10,200	10,200	1,500	14.7%
Rockport Community Hall Grounds	3,200	3,200	2,800	2,800	400	14.3%
Horticultural Program	5,000	5,000	5,000	5,000	-	0.0%
Seeley's Bay Marina	27,900	7,900	24,700	4,700	3,200	68.1%
Ivy Lea Dock/Ramp	3,300	3,300	1,000	1,000	2,300	230.0%
Rockport Ramp	1,000	1,000	3,000	3,000	(2,000)	-66.7%
Haskin's Point Park	1,500	1,500	1,900	1,900	(400)	-21.1%
Fleet Maintenance	1,500	1,500	4,000	4,000	(2,500)	-62.5%
Total Parks	345,400	306,400	310,400	271,900	34,500	12.7%

Key operating revenues & expenses

\$5,000 Summer student grant	\$13,000 Rentals and concession revenue (Kendrick's Park)	\$20,000 Marina docking fees (Seeley's Bay Marina)	\$18,500 Supplies/materials (all parks)
\$18,000 Contracted services (all parks)	\$5,000 Equipment and tools	\$12,000 Water (Jerry Park)	\$59,500 Insurance

Key operating changes from 2024 approved budget

↑	\$34,500	Insurance (due to allocation method – insurance costs decreased in other divisions) (expense)
↑	\$2,500	Contracted services (expense)

3. Tax Funded Operating Budget - Departmental

3.7 EXTERNAL AGENCIES

Overview

External agencies represent requisitions to the Ontario Provincial Police (OPP), Cataraqui Regional Conservation Authority (CRCA), and the Leeds and the Thousand Islands Library Board.

The net operating budget was prepared by the above-noted organizations for a total requisition of \$2.6 million, which is an increase of 10% from the 2024 approved budget and represents 20% of the Township's total tax levy requirement. The 2025 draft operating budget is summarized in Table 36 and Table 37.

Table 36: External Agencies – Draft operating budget by segment

	Police	Conservation Authority	Library	Total 2025 Budget	Total 2024 Budget	\$ Change	% Change
Revenue							
User Fees & Service Charges	-	-	(1,300)	(1,300)	(1,300)	-	0.0%
Government Grants	-	-	(28,500)	(28,500)	(28,500)	-	0.0%
Other Revenue	(14,000)	-	(8,000)	(22,000)	(22,000)	-	0.0%
From Reserves/Reserve Funds	(115,800)	-	-	(115,800)	-	(115,800)	
2025 Budgeted Revenue	(129,800)	-	(37,800)	(167,600)	(51,800)	(115,800)	223.6%
Expenses							
Salaries, Benefits & Honorariums	-	-	397,500	397,500	371,000	26,500	7.1%
Insurance	-	-	5,500	5,500	9,000	(3,500)	-38.9%
Utilities & Facility Maintenance	-	-	7,000	7,000	14,500	(7,500)	-51.7%
Contracted Services, Consulting & Studies	2,033,400	186,500	6,500	2,226,400	1,896,700	329,700	17.4%
Materials, Supplies & Other Expenses	-	-	126,000	126,000	115,400	10,600	9.2%
2025 Budgeted Expenses	2,033,400	186,500	542,500	2,762,400	2,406,600	355,800	14.8%
2025 Net Budgeted Levy Requirement	1,903,600	186,500	504,700	2,594,800	2,354,800	240,000	10.2%

Table 37: External Agencies – Draft operating budget by subcategory

	2025 Draft Budget		2024 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Police (OPP)	2,033,400	1,903,600	1,712,400	1,698,400	205,200	12.1%
Conservation Authority (CRCA)	186,500	186,500	177,800	177,800	8,700	4.9%
Library	542,500	504,700	516,400	478,600	26,100	5.5%
Total External Agencies	2,762,400	2,594,800	2,406,600	2,354,800	240,000	10.2%

3. Tax Funded Operating Budget - Departmental

Police

The cost of policing services provided by the Ontario Provincial Police (OPP) has increased by \$26,750 per month, which equates to \$321,008 annually or 18.7%.

The cost of policing from the OPP is based on its budgeted costs and historic split of presence between applicable municipalities in the Province. Under this billing model, all municipalities pay the same base service cost per property, plus an additional cost based on calls for services and other charges, such as overtime, accommodation and cleaning services, and prisoner transportation. The Township's portion of projected calls for service for 2025 is 0.2847% (2024 – 0.3048%). The overall levy calculation is outlined in Table 36. Furthermore, the allocation of municipal workload is as follows:

- Base service has gone slightly upwards (proactive policing such as routine patrols, crime prevention, training, administration, etc.) – 50.7% (2024 – 50.4%)
- Calls for service (reactive policing) – 49.3% (2024 – 49.6%)

The 2023 year-end adjustment accounts for the difference between the amount billed based on estimated cost in the Annual Billing Statement and the reconciled cost in the Year-end Summary. The most significant year-end adjustments are resulting from the cost of actual versus estimated municipal requirements for overtime, contract enhancements and court security. In 2024 the OPP Association (OPPA) ratified new Uniform and Civilian collective agreements. These collective agreements make the OPPA members the highest paid police in Ontario. The term of the agreements are from January 1, 2023, to December 31, 2026, with yearly salary increases set out as 4.75% in 2023, 4.5% in 2024, 2.75% in 2025 and 2.75% in 2026. These increases are retroactive to the dates identified.

The 2023 year-end adjustment amount of \$115,849 is abnormally high compared to prior years (\$12,740 – 2024). It is proposed that the Working Fund reserve be used to cover the 2023 year-end adjustment. In doing so, this will help to stabilize the tax rate increase, effectively only putting the 2025 total billing amount of \$1,917,578 into the levy requirement.

Table 38: OPP Levy calculation

		2025		2024	
Base Service	Number of properties	6,327		6,301	
	Cost per property	\$ 189.44	\$ 1,198,559	\$ 165.59	\$ 1,043,360
Calls for Service	Total:	\$ 209,489,870		\$ 183,003,471	
	LTTI Portion	0.2847%	\$ 596,501	0.3048%	\$ 557,781
Overtime			\$ 75,888		\$ 60,606
Prisoner Transportation	Per property cost:	\$ 1.67	\$ 10,566	\$ 1.12	\$ 7,057
Accommodation/Cleaning Services	Per property cost:	\$ 5.70	\$ 36,064	\$ 4.90	\$ 30,875
Total Billing			\$ 1,917,578		\$ 1,699,679
2023 (2022) Year-End Adjustment			\$ 115,849		\$ 12,740
Adjusted Total Billing			\$ 2,033,427		\$ 1,712,419
Monthly Billing Amount			\$ 169,452		\$ 142,702

3. Tax Funded Operating Budget - Departmental

Conservation Authority

The conservation authority in the Township is the Cataraqui Regional Conservation Authority (CRCA). The CRCA provides a wide range of programs and services that benefit a total of eleven member municipalities. The CRCA works with municipalities and other partners to protect life and property from flooding and other hazards, conserve lakes, forests and other natural resources, and enhance health and quality of life of local communities.

The apportionment of the General Levy to each member municipality is determined by the Ontario Ministry of Natural Resources and Forestry. Special levies support specific programs and initiatives, such as the Outlet Boat Ramp and Marsh Bridge Dam. Starting with the 2024 budget the CRCA categorizes services based on provincial direction within the *Conservation Authorities Act*. General and Special Levies are split based on:

- Category 1 – Provincial Services
- Category 2 – Municipal Services
- Category 3 – Locally Supported Services

The 2025 budget requisition from the CRCA is \$186,500, which is an increase of \$8,700, or 5% over 2024 as illustrated in Table 37. David Ellingwood, General Manager for the CRCA was present at the November 4, 2024, Committee of the Whole Meeting to provide Council with an overview of the proposed 2025 draft budget.

Table 39: CRCA Levy calculation

	2025 Draft Budget (\$)	2024 Budget (\$)	Change (\$)
Category 1			
General Levy - Corporate services	172,198	164,264	7,934
Special Levy - Specific Properties	2,750	2,670	80
Special Levy - Water Control Structures	5,946	5,745	201
Total Category 1	180,894	172,679	8,215
Category 2			
Special Levy - Municipal Water Control Structures	-	-	-
Category 3			
General Levy - Locally Supported Services	5,561	5,106	455
Total	186,455	177,785	8,670

3. Tax Funded Operating Budget - Departmental

Library

The Leeds and the Thousand Islands Public Library has prepared a 2025 budget that continues to move the Library Board in the direction of its stated vision and mission:



The Township provides support to the Library Board that goes beyond the municipal funding requisitioned each year. A memorandum of agreement, signed in June of 2021, established that the Township would provide the following administrative services to the library, at no charge:

- Payroll services;
- Human resources; including negotiation and administration of the benefits program; and
- Accounting services.

In addition to the administrative services, the Township also provides and maintains the facilities for the Library Board to operate out of.

The 2025 municipal funding requisition is proposed at \$504,700, which is an increase of \$26,100 or 5.5% from the 2024 approved municipal funding request and represents 4% of the Township's total tax levy requirement. The increase is effectively the result of increases in salaries and benefits in the amount of \$26,500. The Library 2025 draft operating budget with comparison to 2024's budget and actual (YTD), as well as 2023's actual is summarized in Table 38.

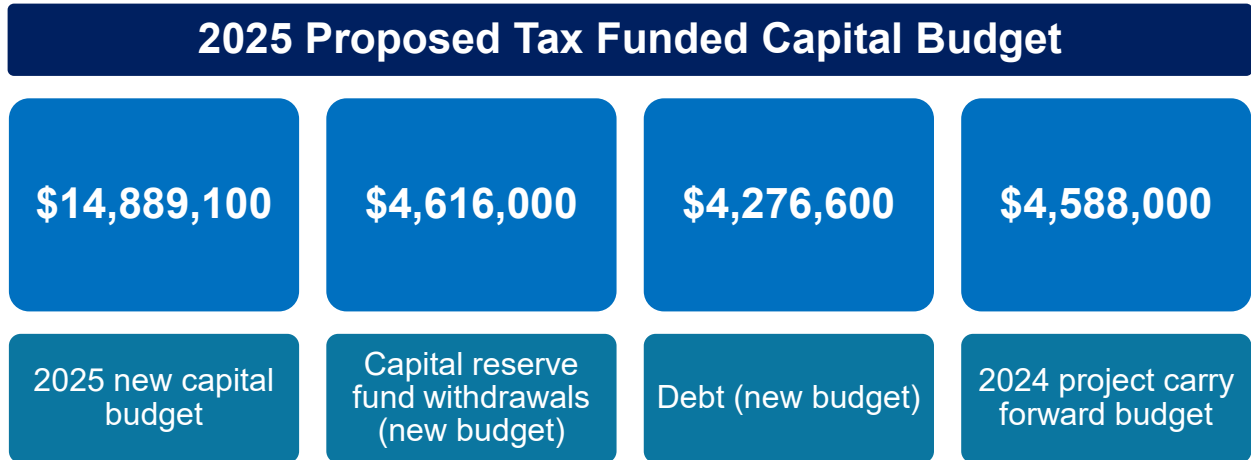
3. Tax Funded Operating Budget - Departmental

Table 40: Library – Draft operating budget by segment

	2025 Budget (\$)	2024 Budget (\$)	2024 YTD Actual (Oct) (\$)	2023 Actual (\$)
Revenue				
User Fees & Service Charges	(1,300)	(1,300)	(2,792)	(3,277)
Government Grants	(28,500)	(28,500)	(2,172)	(65,418)
Other Revenue	(8,000)	(8,000)	(14,257)	(25,500)
From Reserves/Reserve Funds	-	-	-	-
Total Revenue	(37,800)	(37,800)	(19,221)	(94,195)
Expenses				
Salaries, Benefits & Honorariums	397,500	371,000	338,941	333,884
Insurance	5,500	9,000	5,017	7,822
Utilities & Facility Maintenance	7,000	14,500	5,216	7,255
Contracted Services, Consulting & Studies	6,500	6,500	5,088	4,260
Materials, Supplies & Other Expenses	126,000	115,400	97,740	127,637
Transfer to Reserves/Reserve Funds	-	-	6,648	40,612
Total Expenses	542,500	516,400	458,650	521,470
Municipal Funding	504,700	478,600	439,429	427,275

4. TAX FUNDED CAPITAL BUDGET

4.1 OVERVIEW



The proposed 2025 tax funded capital budget totals \$14,889,100. In addition to the new capital budget proposed, there is projected to be an additional \$4,588,000 in carry forward budget from 2024. Table 41 provides a summary by asset category of the new 2025 capital budget and projected carry forward.

Table 41: Tax Funded Capital – Draft capital budget by asset category

Asset Category	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
Bridges & Culverts	-	80,000	80,000
New Fire Station #2 Seeley's Bay	2,319,100	-	2,319,100
Buildings & Facilities	1,949,500	1,731,200	3,680,700
Fleet	-	1,460,300	1,460,300
Machinery & Equipment	52,700	346,000	398,700
Parks & Land Improvement	203,000	450,000	653,000
Lansdowne Urbanization Project	-	8,553,200	8,553,200
Road Network & Storm Sewer	63,700	2,268,400	2,332,100
Total Capital Budget	4,588,000	14,889,100	19,477,100

The projected carry forward will vary based on any additional invoices that may be processed prior to year-end.

4. Tax Funded Capital Budget

The proposed funding plan for the 2025 draft capital budget is summarized in Table 42 by asset category.

Table 42: 2025 Draft capital budget by asset category

Asset Category	2025 Draft Budget (\$)	Funding						Total (\$)
		Capital Reserve Funds	Special Projects Reserve Fund	Cash in Lieu of Parkland	OCIF/CCBF	Grant	Debt	
Bridges & Culverts	80,000	80,000	-	-	-	-	-	80,000
Buildings & Facilities	1,731,200	1,701,200	30,000	-	-	-	-	1,731,200
Fleet	1,460,300	1,460,300	-	-	-	-	-	1,460,300
Machinery & Equipment	346,000	346,000	-	-	-	-	-	346,000
Parks & Land Improvement	450,000	300,000	-	150,000	-	-	-	450,000
Lansdowne Urbanization Project	8,553,200	-	-	-	-	4,276,600	4,276,600	8,553,200
Road Network & Storm Sewer	2,268,400	728,500	-	-	1,539,900	-	-	2,268,400
Total Capital Budget & Funding	14,889,100	4,616,000	30,000	150,000	1,539,900	4,276,600	4,276,600	14,889,100

Capital Reserve Funds

Capital reserve funds are the primary source of capital funding (73%) for projects outside of the Lansdowne Urbanization Project. The reserve funds act as a flow through, as they receive contributions from the operating budget (\$2.9 million in 2025), and then are drawn down to fund capital projects. Capital reserve fund continuity schedules are provided as part of the Capital Financial Plan in Appendix-C.

Special Projects Reserve Fund

The special project reserve fund is budgeted to provide \$30,000 to fund the proposed Seeley's Bay Community Hall Visioning project.

Cash in Lieu of Parkland

The cash in lieu of parkland reserve fund is proposed to fund the proposed Jerry Park improvements project.

Ontario Community Infrastructure Fund (OCIF)

The OCIF program was first launched in 2014 by the Province and provides funding to help small, rural, and northern communities renew and rehabilitate critical infrastructure. Eligible capital expenditures include core infrastructure such as roads, bridges, water and wastewater, and stormwater that are part of an asset management plan.

The Township has been notified by the Province that it will receive \$310,100 in OCIF in 2025. No application is necessary to receive the funding, however the Province does require the Township to provide planning and reporting documents (Asset Management Plan) to receive the grant each year.

\$1 million of OCIF was included as part of the 2024 capital budget funding plan, and it is expected to be used. The OCIF obligatory reserve fund has a projected balance of \$70,300 at the end of 2024. It is proposed that \$380,400 be used from OCIF in 2025 to fund road network projects.

4. Tax Funded Capital Budget

Canadian Community Building Fund (CCBF)

CCBF (formerly Federal Gas Tax) is a permanent source of funding provided through the Federal Government to support local infrastructure priorities on an annual basis. In 2024, the CCBF was earmarked to help fund a potential water capital project. However, after reevaluating the funding requirements in the water system, and those within the tax funded service areas, it is proposed to reallocate this accumulated CCBF funding and use towards road network projects in 2025. The CCBF obligatory reserve fund has a projected balance of \$838,500 at the end of 2024. It is proposed that this, along with the 2025 allocation of \$321,100 be used in 2025 from CCBF to fund road network projects.

Debt and Grant

Debt is proposed to fund 50% of the proposed Lansdowne Urbanization Project. This project totals \$14.9 million, over the period of 2025 to 2027. In 2025, \$8.6 million is budgeted for the project, of which \$4.3 million would be funded through debt, and the remainder through a potential grant. This project is discussed further in the capital projects section on page 59. This amount is in addition to the total debt issuance of \$6.8 million (\$2.3 million carry forward in 2025) for the new Fire Station #2 project, that will be completed in 2025. Debt, and its potential impact is discussed more fully in Section 4.4 – Capital Financial Plan starting on page 65.

2024 Carry Forward Budget

The projected carry forward capital budget from 2024 is to be funded by capital reserve funds (\$1,482,800), special projects reserve fund and FCM grant (\$718,500) for the Waste Reduction and Diversion Pilot project, cash in lieu of parkland reserve fund (\$67,600) for the Jonas St. park project, and debt (\$2,319,100) for the new Fire Station #2 project.

4.2 2024 - PROJECTED CARRY FORWARD

The total combined new and carry forward capital budget in 2024 was \$13,642,600. It is projected that as of year-end, \$8.6 million of this budget will have been spent and an additional \$488,000 in net budget will be released. As a result, it is proposed that an estimated budget of \$4,588,000 be carry forward to 2025 to complete various projects. The estimated carry forward amounts will change based on any additional invoices that may be processed prior to year-end. Some of the proposed projects to carry forward will require new additional budget in 2025. This is summarized in Table 43.

Table 43: 2024 Projected carry forward

Status	2024 Total Budget (\$)	2024 Projected Actual (\$)	2024 Net Budget Released (\$)	Projected Carry Forward (\$)
Projects completed, expected to be completed by year-end, or released	4,686,500	4,198,500	488,000	-
Projects requiring carry forward	7,953,600	4,327,300	-	3,626,300
Projects requiring carry forward and new additional budget in 2025	1,002,500	40,800	-	961,700
TOTAL	13,642,600	8,566,600	488,000	4,588,000

4. Tax Funded Capital Budget

Table 44 lists the 2024 capital projects that are completed, expected to be completed by year end or released.

Table 44: 2024 Completed, expected to be completed, or released capital projects

Project	2024		2024	Status
	2024 Total Budget (\$)	Projected Actual (\$)	Budget Released/ (Overage)	
Carding Mills Bridge	365,000	346,800	18,200	Completed
Centennial Park Canteen	21,500	-	21,500	Release budget
Fire Station #1 & Municipal Garage	75,000	75,000	-	Expected to be completed by yearend
Fire Station #3 - Office removal	15,000	11,100	3,900	Completed
Seeley's Bay Library Branch - Electrical	8,400	-	8,400	Release budget
Municipal Office - Site works	18,500	7,900	10,600	Completed
Staff trailer - Briar Hill WDS	23,900	33,300	(9,400)	Completed
70 - #12 2004 GMC Tanker Topkick	750,000	765,300	(15,300)	Completed
86 - #2 2011 Chev Silverado 1/2 ton 4wd Red	66,300	61,900	4,400	Completed
127 - Replace 2015 Chev Silverado Truck	50,000	55,500	(5,500)	Completed
225 - Marine 3 1999 19.5" Princecraft Boat	150,000	150,000	-	Expected to be completed by yearend
124 - #31 2014 Ford F550 4WD Reg Cab (10' Plow 4 yard Sander)	125,000	143,000	(18,000)	Completed
120 - #12 2012 Western Star Tandem	486,000	437,700	48,300	Completed
459 - #11 1995 Chipper	100,000	71,100	28,900	Completed
Computer Replacement Program	24,700	24,700	-	Expected to be completed by yearend
Security system - Municipal Office	20,000	20,000	-	Expected to be completed by yearend
Security camweas - Waste disposal sites	20,000	20,000	-	Expected to be completed by yearend
Library firewall upgrades	10,000	10,000	-	Expected to be completed by yearend
Fire Hoses	30,000	22,600	7,400	Completed
Thermal imagers	15,000	14,800	200	Completed
Bunker Gear (new staff)	30,000	22,200	7,800	Completed
Bunker Gear Replacement	30,000	27,000	3,000	Completed
Battery Cutter & Spreaders	40,000	36,500	3,500	Completed
Snowblower w/ loading chute	40,000	19,800	20,200	Completed
Portable variable messaging board (PVMS)	30,000	21,900	8,100	Completed
Chairs for community hall	6,600	6,600	-	Expected to be completed by yearend
Pickleball resurfacing	50,000	92,700	(42,700)	Completed
Ball diamond surfacing, fencing, benches	11,000	12,200	(1,200)	Completed
Wetland viewing platform	9,500	110,600	(101,100)	Completed
Staff shelter - SB Marina	7,700	5,600	2,100	Completed
Ivy Lea Wharf	360,400	169,800	190,600	Completed
Roads projects	1,078,400	784,300	294,100	Completed
Gravel road upgrades	500,000	500,000	-	Completed
Capital infrastructure contingency	118,600	118,600	-	Completed
	4,686,500	4,198,500	488,000	

4. Tax Funded Capital Budget

Table 45 lists the 2024 projects that are proposed to be carry forward, with no new additional budget, to be completed in 2025.

Table 45: 2024 Projects to be carry forward – No new budget

Project	2024 Total Budget (\$)	2024 Projected Actual (\$)	Projected Carry Forward (\$)
New Fire Station #2 Seeley's Bay	6,319,100	4,000,000	2,319,100
Fire Station #3	116,000	34,600	81,400
Seeley's Bay Community Hall & Fire Station #2	174,900	17,600	157,300
Salt & Sand Dome, 1233 Prince	135,000	49,200	85,800
Waste Reduction and Diversion pilot project	750,000	31,500	718,500
Outdoor Furniture	41,900	14,000	27,900
Jonas St. Park	80,000	12,400	67,600
Haskins Point swim area	40,000	-	40,000
Centennial Park Gazebo	65,000	-	65,000
Stormwater Master Plan & Village Design	231,700	168,000	63,700
	7,953,600	4,327,300	3,626,300

New Fire Station #2 Seeley's Bay

The new Fire Station is currently under construction, and on budget. It is anticipated to have an in-service date at the end of March 2025. Landscaping and surface asphalt paving will be completed in the spring of 2025 when the asphalt plant re-opens for the season.

Waste Reduction and Diversion Pilot Project

Henderson Construction has been engaged to undertake excavation and exploratory test holes at the Lansdowne waste disposal site. Upon completion, the Township's environmental consultant Malroz Engineering will provide a feasibility study report to Council, with a summary of the findings of the test holes and recommendations for next steps. It is anticipated this will be presented to Council in the first quarter of 2025.

Haskins Point Swim Area

A portable washroom facility and paving was approved in the previous capital budget. Staff intend to complete this project in 2025.

Seeley's Bay Community Hall & Fire Station #2

Staff have been working with an HVAC designer for the replacement of the heating and cooling system at the Seeley's Bay Community Hall. The design is now finalized and a tender prepared. The proposed HVAC unit will address the heating and cooling challenges, provide increased efficiency for heating and cooling, and be flexible enough to consider the future uses of the facility.

4. Tax Funded Capital Budget

Table 46 lists the 2024 projects that are proposed to be carry forward, with new additional budget requested to complete in 2025.

Table 46: 2024 Projects to be carry forward – New additional budget requested

Project	2024 Total Budget (\$)	2024 Projected Actual (\$)	Projected Carry Forward (\$)	2025 New Additional Budget Proposed (\$)
Escott Hall/Archives	499,300	28,100	471,200	500,000
Springfield House	228,200	1,500	226,700	60,000
Escott Garage	12,500	-	12,500	54,700
Fire Station #1 - Installation of clean room	100,000	-	100,000	100,000
Land purchase for landfill site	97,500	1,400	96,100	100,000
Server replacement	30,000	5,200	24,800	35,000
Ivy Lea Wharf - Parking lot	35,000	4,600	30,400	200,000
	1,002,500	40,800	961,700	1,049,700

These projects will be touched on further in the next section.

4. Tax Funded Capital Budget

4.3 2025 – CAPITAL PROJECTS

The 2025 proposed capital budget totals \$14.9 million. Significant projects include:

- \$500,000 - Escott Hall/Archives, in addition to a projected carry forward of \$471,200.
- \$8.5 million – Lansdowne Urbanization Project. Total project budget of \$14.9 million from 2025 to 2027.
- \$1.2 million – Rockport Village Project
- \$800,000 – Replacement of fire tanker truck
- \$500,000 – Gravel road upgrades
- \$425,000 – Fire Station #1 and Public Works garage
- \$343,800 – Municipal Office

The 2025 proposed capital projects are listed by asset category below and include a projected carry forward amount for capital projects approved previously in 2024.

A complete 10-year schedule of the capital financial plan is included in Appendix C – Tax Funded Capital Financial Plan.

Bridges & Culverts

Table 47: 2025 Bridges & Culverts Capital Budget

Project	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
Black Rapids Rd. Bridge	-	80,000	80,000
Total Bridges & Culverts	-	80,000	80,000

There is only one project budgeted in 2025 for bridges and culverts, which is proposed to be funded through the Bridges and Culverts capital reserve fund.

Black Rapids Rd. Bridge

The 2023 Ontario Structure Inspection Manual (OSIM) inspections identified the Black Rapids Bridge on Black Rapids Road as having reached the end of its useful life. In addition to the bridge condition, this replacement will address a long standing beaver dam issue located under the bridge, reducing operational maintenance requirements.

4. Tax Funded Capital Budget

Buildings & Facilities

Table 48: 2025 Buildings & Facilities Capital Budget

Project	Description	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
New Fire Station #2 Seeley's Bay		2,319,100	-	2,319,100
Escott Garage	HVAC, electrical	12,500	54,700	67,200
Escott Hall/Archives	Comments below	471,200	500,000	971,200
Springfield House	Exterior windows, roof repairs, pathway	226,700	60,000	286,700
Fire Station #1 & Municipal Garage	Comments below	-	425,000	425,000
Municipal Office	Comments below	-	343,800	343,800
Recreation Shed	Exterior door	-	2,900	2,900
Seeley's Bay Library Branch	DHW tank	-	4,800	4,800
Lansdowne Community Hall	Windows and doors	-	60,000	60,000
Fire Station #1	Installation of clean room	100,000	100,000	200,000
New trailer - Escott WDS	Trailer and electrical work	-	50,000	50,000
Seeley's Bay Community Hall	Visioning Project	-	30,000	30,000
Fire Station #3	Plumbing, HVAC, and electrical	81,400	-	81,400
Seeley's Bay Community Hall & Fire Station #2	HVAC, lighting	157,300	-	157,300
Salt & Sand Dome, 1233 Prince	Concrete walls	85,800	-	85,800
Waste Reduction and Diversion pilot project		718,500	-	718,500
Land purchase for landfill site	Land purchase	96,100	100,000	196,100
Total Buildings & Facilities		4,268,600	1,731,200	5,999,800

All new budget for 2025 is proposed to be funded through the Buildings and Facilities capital reserve fund, apart from the Seeley's Bay Community Hall Visioning Project, which is proposed to be funded through a contribution from the Special Projects Reserve Fund (\$30,000). The carry forward budget from 2024 is to be funded through the Buildings and Facilities capital reserve fund. The Waste Reduction and Diversion pilot project will be funded through a combination of a grant through FCM (\$500,000) and a contribution from the Special Projects Reserve Fund (\$218,500). The new Fire Station #2 Seeley's Bay project will be funded through a debt issuance (total \$6.8 million).

Escott Hall/Archives

Staff worked with consultants in 2024 to finalize the design for the rehabilitation and AODA upgrades of the Escott facility. The planned works include roof replacement, structural repairs, asbestos abatement, HVAC upgrades, electrical upgrades, AODA compliance, and brick and foundation repairs. \$500,000 in new budget for 2025 is proposed, when combined with expected carry forward this brings the total 2025 budget to just under \$1 million. The grant applied for in 2024 for this project was unsuccessful, therefore this project is proposed to be funded through the Buildings and Facilities capital reserve fund.

Fire Station #1 and Municipal Garage

The AMP has identified the asphalt parking lot around the public works garage as reaching the end of its useful life. As part of this project, it is proposed to construct a public sand facility for

4. Tax Funded Capital Budget

residents to obtain 20L pails of sand for personal winter maintenance needs. In addition to this, structural pillars within the public works garage have been identified as requiring replacement. This project includes removal and replacement of sections of the exposed pillars down to the footing below the concrete slab.

Municipal Office

The AMP has identified the asphalt entrances and parking lot in front of the administration building as reaching the end of its useful life. In addition to this work, deterioration to the exterior walls of the administration building has been identified through intrusive investigation because of water infiltration. Staff propose to remove the exterior cladding, repair sections of rotten framing, install waterproofing, and reinstall the cladding.

Seeley's Bay Community Hall – Visioning Project

With the construction of the new fire station nearing completion, staff are proposing to engage a consulting firm to collaborate with the Township and community groups to develop a plan for adaptive reuse of the facility. It is proposed to fund this project through the Special Projects Reserve Fund.

Fleet

Table 49: 2025 Fleet Capital Budget

Project	Department	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
69 - 1995 GMC tanker	Fire Services	-	800,000	800,000
80 - Mule 2011 Kawasaki side by side	Fire Services	-	32,000	32,000
110 - #52 2015 Chevrolet Silverado 1500	Operations & Infrastructure	-	62,400	62,400
104 - #27 2015 Kubota F3990 Mower	Operations & Infrastructure	-	40,900	40,900
111 - #16 2007 John Deere 7420 Tractor Mower	Operations & Infrastructure	-	412,600	412,600
139 - #2 2017 Ford F150	Operations & Infrastructure	-	62,400	62,400
Tandem water tank	Operations & Infrastructure	-	50,000	50,000
Total Fleet		-	1,460,300	1,460,300

All fleet proposed in 2025 is to be funded through the Fleet, Machinery & Equipment capital reserve fund. All the proposed 2025 fleet purchases are for the replacement of assets that have reached the end of their life and replacement can no longer be deferred, with the exceptions as discussed below.

110 - #52 2025 Chevrolet Silverado 1500

The AMP has identified the by-law truck for replacement based on age (2015). While this truck is a low kilometer vehicle, the Planning and Development Department has identified that the truck does not effectively serve their needs. Staff are proposing to replace the truck with a small 4 x 4 vehicle. Rather than trade the vehicle in, the Public Works Department have identified a shortage of trucks for operational needs. Staff are proposing to retain the existing truck and add it to the roads fleet to address the shortage.

4. Tax Funded Capital Budget

111 - #16 2007 John Deere 7420 Tractor Mower

The AMP has identified the John Deere Tractor with the 27' boom and brush-head for replacement. This unit is utilized solely for roadside brushing throughout the year. Rather than replace like for like, staff are proposing a rubber tire excavator, complete with rock bucket, ditching bucket, and brush head. A rubber tire excavator provides more effective management of brush, in addition to an inhouse excavator. Staff feel this unit will greatly reduce the contracted services costs for roadside brushing, ditching, and culvert replacement.

Machinery & Equipment

Table 50: 2024 Machinery & Equipment Capital Budget

Project	Department	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
Server replacement	Information Technology	24,800	35,000	59,800
Assistive listening devices	Information Technology	-	8,000	8,000
Firewall - Municipal office	Information Technology	-	8,000	8,000
Wireless network upgrades	Information Technology	-	10,000	10,000
Network infrastructure upgrades	Information Technology	-	25,000	25,000
Security cameras - PW garage	Information Technology	-	30,000	30,000
Bunker gear (new staff)	Fire Services	-	30,000	30,000
Bunker gear (replacement of existing)	Fire Services	-	30,000	30,000
Fire hoses	Fire Services	-	15,000	15,000
Battery cutter & spreader	Fire Services	-	40,000	40,000
Extrication struts	Fire Services	-	40,000	40,000
Headsets for pumpers (3)	Fire Services	-	25,000	25,000
New Firehall fit up costs	Operations & Infrastructure	-	50,000	50,000
Outdoor furniture	Operations & Infrastructure	27,900	-	27,900
Total Machinery & Equipment		52,700	346,000	398,700

All machinery and equipment proposed in 2025 and carried forward from 2024 is to be funded through the Fleet, Machinery & Equipment capital reserve fund.

Parks & Land Improvements

Table 51: 2025 Parks & Land Improvements Capital Budget

Project	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
Jerry Park improvements	-	150,000	150,000
Furnance Falls - accessible pathway	-	100,000	100,000
Jonas St. Park	67,600	-	67,600
Haskins Point swim area	40,000	-	40,000
Centennial Park Gazebo	65,000	-	65,000
Ivy Lea Wharf - Parking lot	30,400	200,000	230,400
Total Parks & Land Improvements	203,000	450,000	653,000

4. Tax Funded Capital Budget

All work is proposed to be funded through the Parks & Land Improvements capital reserve fund, apart from the Jerry Park improvements and the Jonas St. Park project carry forward, which are proposed to be funded through a withdrawal from the Cash in Lieu of Parkland reserve fund.

Jerry Park Improvements

The AMP has identified the playground equipment at Jerry Park as reaching the end of its useful life. In 2025, the playground equipment and surface will be replaced to meet current AODA standards.

Furnace Falls – Accessible Pathway

It has been identified that the access from Jonas Park to the Wetland Viewing Platform, accessible washroom in Furnace Falls Park, and County Road 33 does not meet AODA standards. To address this, staff are proposing asphalt paving the pathway to comply with the standard.

Ivy Lea Wharf – Parking Lot

For 2025, staff are proposing the Ivy Lea Wharf parking lot, located at 120 Ivy Lea Road, be constructed to municipal standard. Staff have been working the Planning and Development Department for approvals. The proposed parking lot contemplates the need for passenger vehicles as well as boat trailers. This project will be started during the summer and completed for the fall of 2025.

Road Network & Stormwater System

Table 52: 2025 Road Network & Storm Water System Capital Budget

Project	2024 Projected Carry Forward (\$)	2025 NEW Capital Budget (\$)	Total (\$)
Rockport Village Project	-	1,169,000	1,169,000
Lansdowne Urbanization Project	-	8,553,200	8,553,200
Seal coat projects	-	474,400	474,400
Gravel road upgrades	-	500,000	500,000
Capital infrastructure contingency	-	125,000	125,000
Stormwater Master Plan & Village Design	63,700	-	63,700
Total Road Network & Stormwater System	63,700	10,821,600	10,885,300

Excluding the Lansdowne Urbanization Project, the Road Network and Stormwater System new budget is to be funded by a combination of \$728,500 from the Road Network capital reserve fund \$380,400 in OCIF, and \$1,159,500 in CCBF, with the carry forward from 2024 to be funded through the capital reserve fund as well. The Lansdowne Urbanization Project is proposed to be funded 50% from a potential grant and the remaining 50% through debt.

4. Tax Funded Capital Budget

Rockport Village Project

Staff have been working with Concept Dash for the capital replacement and upgrading within the Village of Rockport. In 2025, Old River Road (within the village) and Burtch's Lane (North of the Parkway) have been identified as reaching the end of their useful life. These roads will be constructed to the new cross-section that includes asphalt pavement, curb and gutter, and stormwater management. Sidewalks were contemplated but not included as part of the scope of this section.

Seal Coat Projects

Seal coat is a cost-effective pavement preservation treatment designed to extend the service life of Low Class Bituminous (LCB) pavements by protecting the structure from further oxidation and raveling. Seal coats add between four to five years of service life when applied. In 2025, roads identified to have seal coats applied include Chisamore Point, Pacific, Centennial, and Maple Grove.

Gravel Road Upgrades

For 2025, staff are proposing the asphalt paving of Washburn Road from County Road 42 to the Township boundary. In addition, staff are proposing to apply surface treatment to Kidd Road from Eden Grove Road to Fairfax Road where drainage improvements were completed in 2023.

Lansdowne Urbanization Project

The background for this project was presented to Council on October 15, 2024, through staff report Operations & Infrastructure-2024-031. The existing road network within the village of Lansdowne combines a mixture of urban and rural cross sections. Sidewalks are inconsistent and incomplete, and the storm sewer network is limited to County roads. To address long-standing issues, staff have been working with J.L. Richards Engineering to achieve a standard road cross-section through the village while also addressing drainage issues and incorporating sidewalks on the local roads. The preliminary design was completed, and a Public Information Centre was held, giving residents the opportunity to review and comment on the proposed design.

Road segments identified by the AMP for reconstruction between 2025 and 2028, that are included in the proposed project include Centre, Church, Garden, Gilbert, Grand Trunk, James, Miller, Union, and Macdonald Streets. The total updated estimated costs for this project are budgeted at \$14.9 million, over the period of 2025 to 2027.

Staff have applied to the Housing-Enabling Core Service (HECS) funding opportunity through the Province of Ontario. If successful, this would see the project 50% funded through the grant program, with the remaining 50% proposed to be funded through debt issuance. Regardless of the whether the grant application is successful or not, staff will be returning to Council with options on how to proceed with the proposed project.

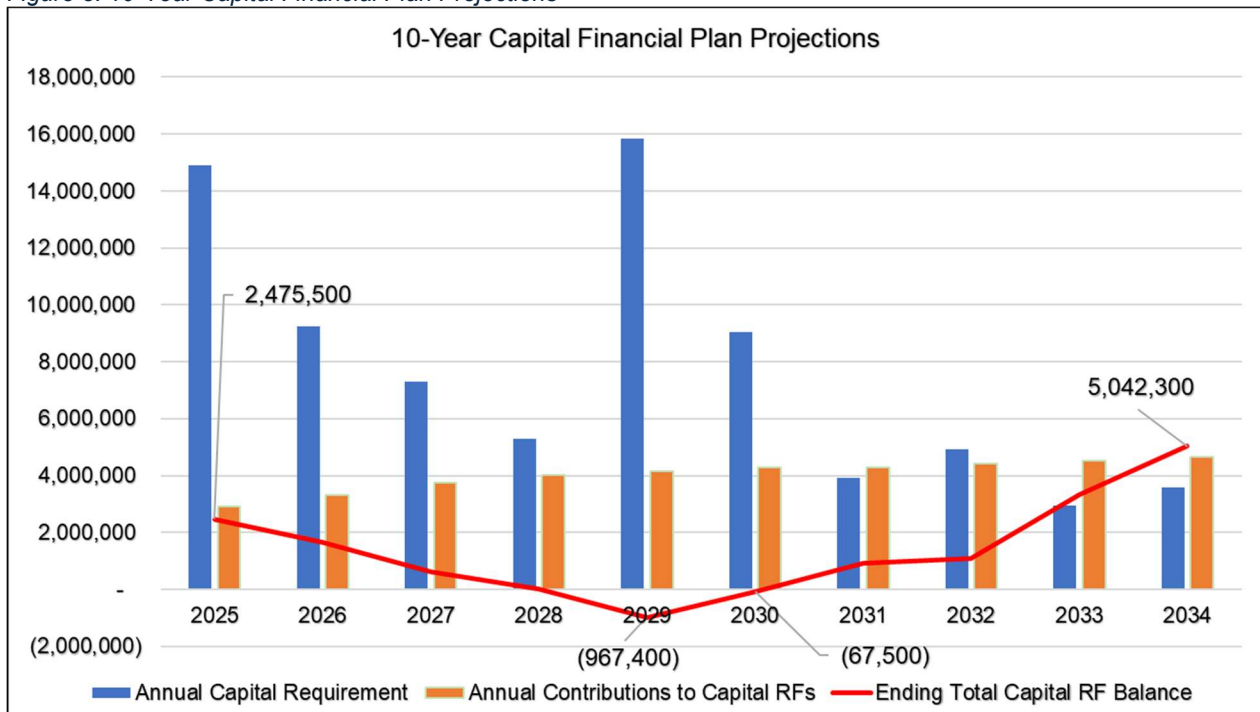
4. Tax Funded Capital Budget

4.4 CAPITAL FINANCIAL PLAN

In 2020, the Township met the first milestone of the *Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure* by completing its Asset Management Plan (AMP) for core infrastructure. The second phase of the regulation requires an update of the AMP to include core and non-core infrastructure. It is expected that this updated plan will be presented to Council in early 2025. The next phase of the regulation requires a 2025 update of the AMP that will build on all assets and proposed levels of service based on sustainability and affordability. A comprehensive updated financial strategy will be a part of this plan. It is expected that this updated plan will be presented to Council by the fall of 2025.

As shown in Figure 5, the 10-year capital projection continually forecasts a funding gap, until 2031 to 2034. These later years in the forecast carry greater uncertainty as the likelihood of variances to the underlying assumptions increases. As future capital costs and timelines are refined through work in the asset management program, these later year forecasts are expected to change. It is important that the Township continue to prioritize asset management.

Figure 5: 10-Year Capital Financial Plan Projections



Staff have developed a capital financial plan (Appendix C) with funding strategies to address capital infrastructure requirements for the next 10 years. This financial plan will continue to be updated as asset management data is refined and updated. The long-term financial strategy is to align the annual contributions to the capital reserve funds more closely with the annual capital requirement. The intent is that the Township get to the position where it can generally fund annual capital through a “pay-as-you-go” approach, with the capital reserve funds acting as a stabilization

4. Tax Funded Capital Budget

tool for larger projects. It is the aim of the plan that the tax levy impact necessary to achieve this strategy is increased in the most stable and predictable method possible.

A 10-year capital financial plan is included in Appendix C – Tax Funded Capital Financial Plan, which provides a picture of the capital requirements and the proposed funding plan. The financial plan consists of six main sections that will be discussed further in this section:

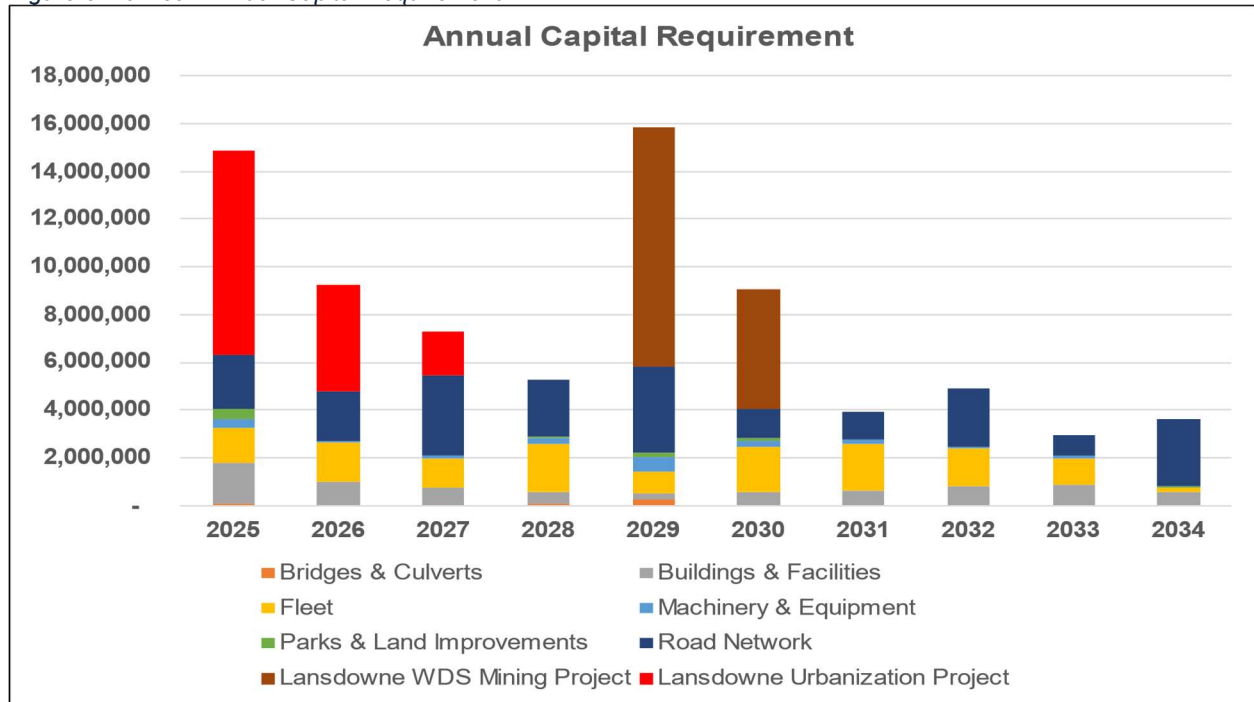
1. Capital Requirements
2. Funding Strategy
3. Debt Estimates
4. Reserve Fund Continuities
5. Contributions from Operating to Capital Reserve Funds
6. Impact to Tax Levy Requirement

1. Capital Requirements

The annual capital requirements are based on the asset management program. As inputs such as costing, condition assessments, and inventory completeness are updated through the asset management plan, annual capital requirements are likely to change. It is also important to note that the basis of the program is capital replacement and does not include projections for potential net new assets. If additional capital projects are added over the timeframe, then additional funding will be required beyond this projection.

The annual capital requirement ranges from a high of \$15.8 million in 2029 to a low of \$2.9 million in 2033. The total capital requirement over the 10 years is \$77 million, for an average of \$7.7 million annually. Figure 6 summarizes the annual capital requirements by asset category.

Figure 6: 10-Year Annual Capital Requirement



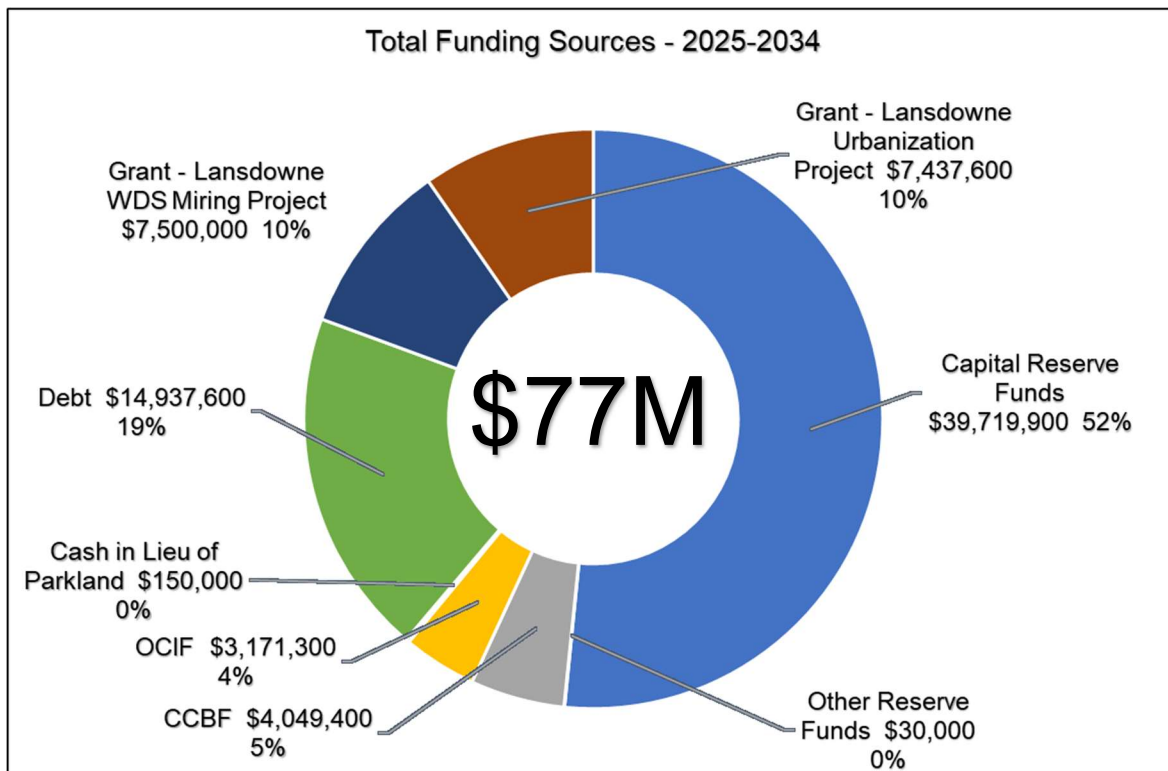
4. Tax Funded Capital Budget

There are two large projects that are included in this 10-year forecast and represent the peaks in Figure 6. The Lansdowne Urbanization Project for a total of \$14.9 million spread over 2025 to 2027, and the Lansdowne WDS Mining Project for a total of \$15 million over 2029 and 2030. Excluding these large projects, the capital requirement would range from \$2.9 to \$6.3 million over the period, with an average annual requirement of \$4.7 million. The total of \$29.9 million of these two projects represents 38% of total capital requirement over the 10 years. The other primary asset categories driving the capital requirement are the road network \$22.2 million (29%), fleet \$14.1 million (18%), and buildings and facilities \$7.5 million (10%).

2. Funding Strategy

The capital financial plan in Appendix C provides a detailed funding plan by year and asset category. The total required funding sources over the 10-year period is summarized in Figure 7.

Figure 7: 10-Year Total Funding Sources



The capital reserve funds are the primary source of funding. The reserve funds receive contributions from the operating budget each year. Therefore, to increase the contributions to the reserve funds has a direct impact on the tax levy requirement, as will be discussed later in this section.

OCIF is a stable, predictable source of annual funding from the Province to help small, rural, and northern communities renew and rehabilitate critical infrastructure. The financial plan applies the OCIF received annually to the road network.

4. Tax Funded Capital Budget

CCBF (formerly Federal Gas Tax) is a permanent source of funding provided through the Federal Government to support local infrastructure priorities on an annual basis. In 2025, the CCBF is proposed to use the accumulated reserve fund balance of \$1.2 million and then the annual funding allotment going forward towards the road network.

The Lansdowne Urbanization Project is budgeted as a multi-year project, totaling approximately \$14.9 million over 2025 to 2027. The financial plan proposes to fund this project 50% through debt and 50% through a potential grant. An application was submitted in the fall of 2024 to the provincial government's *Housing Enabling Core Service Stream (HECS)* program. This program is designed to invest in the expansion, repair and rehabilitation of road and bridge infrastructure projects to protect communities and unlock housing opportunities. The funding model of the program is a 50% provincial contribution and 50% municipal contribution to the overall costs of the project.

The Lansdowne WDS Mining Project is budgeted as a multi-year project, totalling \$15 million over 2029 and 2030. The financial plan proposes to fund this project 50% through debt and 50% through a potential future federal grant opportunity. A report will be provided to Council in the first quarter of 2025 with further details around this potential future project and the funding opportunities available. This project is the next iteration of the Waste Reduction and Diversion Pilot Project that is scheduled to be completed in 2025.

Debt of \$14.9 million is proposed in the capital financial plan for the period of 2025 to 2034. This is in addition to debt for the New Fire Station #2 and carry forward budget prior to 2025 that will need to be factored in as well. The planned debt issuance including the fire station totals \$21.8 million as summarized in Table 51.

Table 53: Total planned debt issuance

Project	Project Time Frame	Proposed Debt Issuance	Proposed Total Debt (\$)
New Fire Station #2	2022 to 2025	June 1, 2025	6,808,400
Lansdowne Urbanization Project	2025 to 2027	January 1, 2028	7,437,600
Lansdowne WDS Mining Project	2029 to 2030	January 1, 2031	7,500,000
Total			21,746,000

3. Debt Estimates

New debt repayments are budgeted to begin in 2025. Although debt is issued to fund capital infrastructure per legislation, it has a tremendous impact on the operating budget, and tax levy requirement, as the payments are funded in the operating budget. Debt is planned for the new Fire Station #2 that is expected to be completed in the first half of 2025, with debt expected to be issued at the beginning of June. The 10-year funding strategy further requires the issuance of debt for the Lansdowne Urbanization Project and the Lansdowne WDS Mining Project. Table 54 summarizes the planned debt payments.

4. Tax Funded Capital Budget

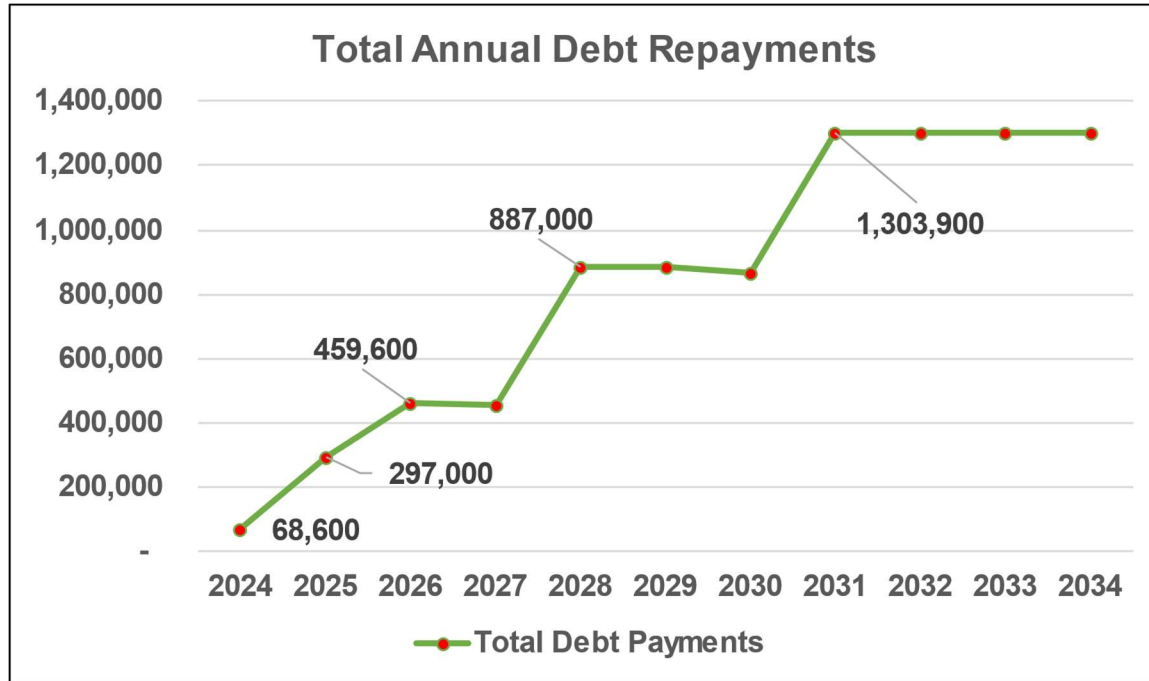
Table 54: Summary of planned debt payments

Project	Proposed Debt Issuance	Terms	Proposed Total Debt (\$)	Annual Repayment (\$)	Estimated Tax Rate Impact
New Fire Station #2	June 1, 2025	4%, 30-year term	6,808,400	393,700	3.3%
Lansdowne Urbanization Project	January 1, 2028	4%, 30-year term	7,437,600	430,100	3.6%
Lansdowne WDS Mining Project	January 1, 2031	4%, 25-year term	7,500,000	480,100	4.0%
Total			21,746,000	1,303,900	11.5%

It should be noted that the debt repayment estimates included in the plan are conservative in nature, using an estimated lending rate of 4%. The planned debt is all long-term in nature, and it is expected that lending rates will continue to decrease over the life of the loans.

Figure 8 provides a summary of the total debt repayments projected on an annual basis from 2024 to 2034. The total amount climbs from a low of \$68,600 in 2024, before levelling off at a high of \$1.3 million in 2031. That is an annual increase of \$1,235,300 over the 7 years from 2024 to 2031, or an estimated net impact of 10.3% to the tax rate.

Figure 8: Total Annual Debt Repayments

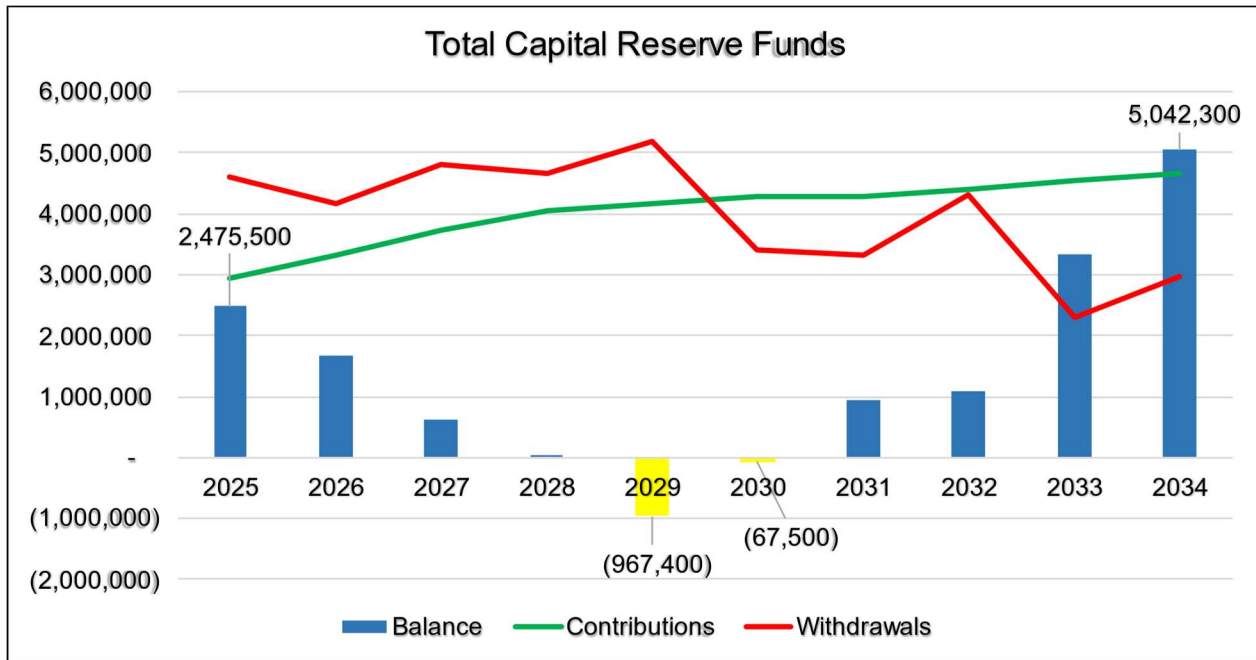


4. Tax Funded Capital Budget

4. Reserve Fund Continuities

Capital reserve fund continuities are included in the capital financial plan in Appendix C. Although there may be some fluctuations in individual asset category reserve funds, the financial plan attempts to balance the total capital reserve fund. Based on demands of specific reserve funds, inter fund borrowing, or adjustments to contributions to respective funds each year, may be required depending on actual spending. Figure 9 provides a ten-year projection of the total capital reserve fund balance with projected contributions and withdrawals.

Figure 9: Total Capital Reserve Funds – 10-year projection



Over the ten years of the financial plan, the total capital reserve fund balance increases from a balance of \$2.5 million at the end of 2025 to a projected balance of \$5 million at the end of 2034. Over the period this is a positive position to be in, however there are challenges presented in the plan over that time frame. At the end of 2028, the total capital reserve fund balance is expected to be essentially nil, followed by a large negative balance at the end of 2029 (\$1 million) and a small negative balance at the end of 2030 (\$67,500), before rebounding back to a positive balance starting in 2031. This is the result of expected withdrawals being greater than contributions for all years between 2025 and 2029, after which time the contributions are projected to outpace withdrawals.

For those years with negative balances, the options available would be to increase contributions even further from operating, secure a grant opportunity from a senior level of government not currently identified, short-term borrowing to temporarily meet the cash flow needs, or to defer some projects to years later in the plan where sufficient reserve fund balances are available.

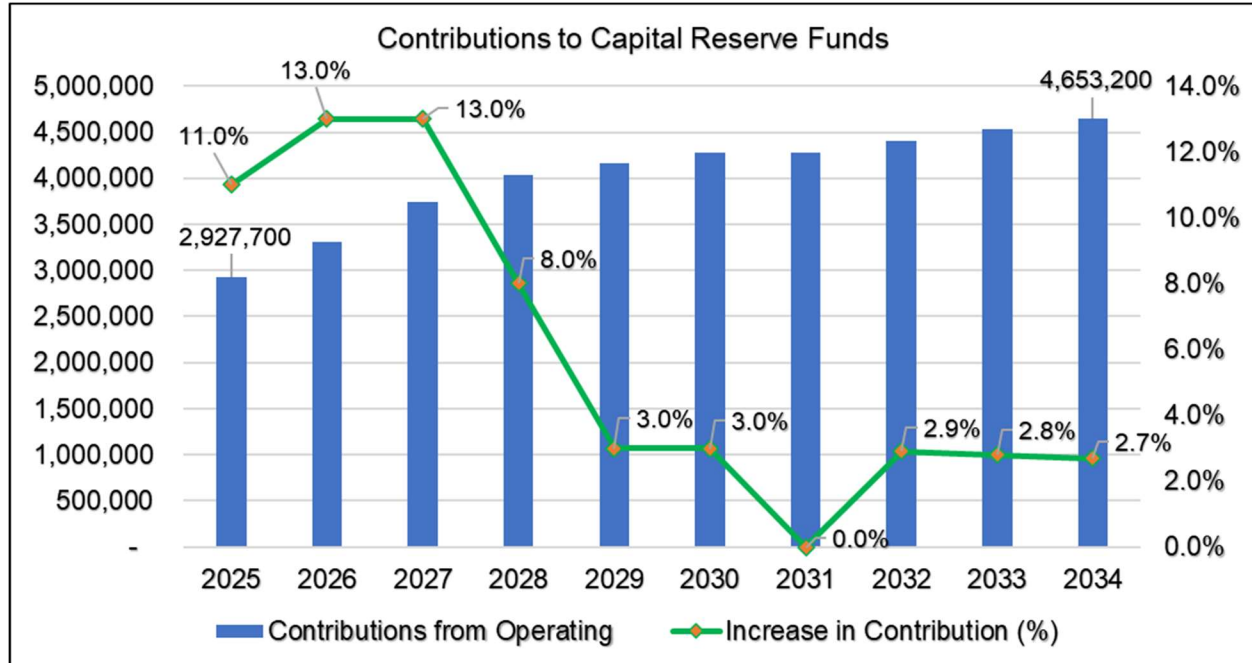
Obligatory reserve fund continuity schedules are also included in the financial plan in Appendix C.

4. Tax Funded Capital Budget

5. Contributions from Operating to Capital Reserve Funds

The capital financial plan proposes significant increases to the contributions from operating to the capital reserve funds in each of the next four years (8% - 13%), before leveling off in 2029 at a more modest 3% increase. Over the ten-year financial plan, contributions to capital reserve funds are proposed to increase from a total of \$2.9 million in 2025 to a total of \$4.6 million in 2034 as summarized in Figure 10.

Figure 10: Contributions to Capital Reserve Funds



In 2031, the financial plan calls for no increase in the contribution to the capital reserve funds, to offset the possible debt servicing costs coming online for the potential Lansdowne WDS Mining Project. Increases in the years leading up to 2031 are sufficient in creating the necessary reserve fund balances over the total time frame.

From 2029 and onwards (except for 2031 as discussed), increases to the contributions to the capital reserve funds stabilize at 3% or just below. As will be discussed in the next section, this results in a stable annual increase to the tax rate of approximately 1%.

6. Impact to Tax Levy Requirement

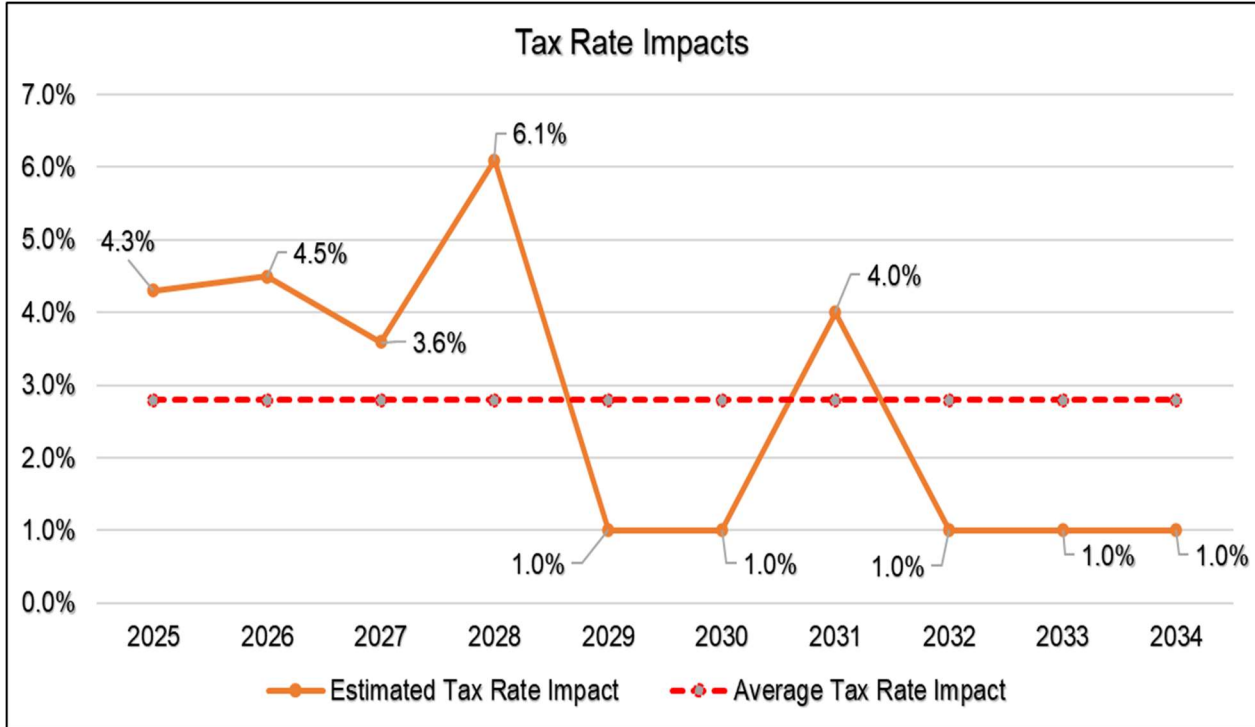
Increases to the contributions to the capital reserve funds and the addition of debt payments will impact the tax levy requirement in each year of the capital plan, therefore resulting in tax rate increases. These are considered high level estimates as each year the required tax rate is a function of both the levy requirement and the weighted assessment of properties in the Township.

In 2025, the estimated impact to the tax rate is a 4.3% increase to the Township's portion. Over the 10-year period of the capital financial plan, there is an estimated impact high of 6.1% in 2028

4. Tax Funded Capital Budget

(due to debt payments) and impact low of 1% (multiple years starting in 2029). Over the course of the 10 years of the plan, the average impact is a 2.8% increase. The aim of the plan, once sufficient levels of contributions are established, is that a stable, predictable increase to the tax rate annually of 1% for the purpose of capital investment is realized. Figure 11 below summarizes the estimated tax rate impacts.

Figure 11: 10-Year Tax Rate Impacts

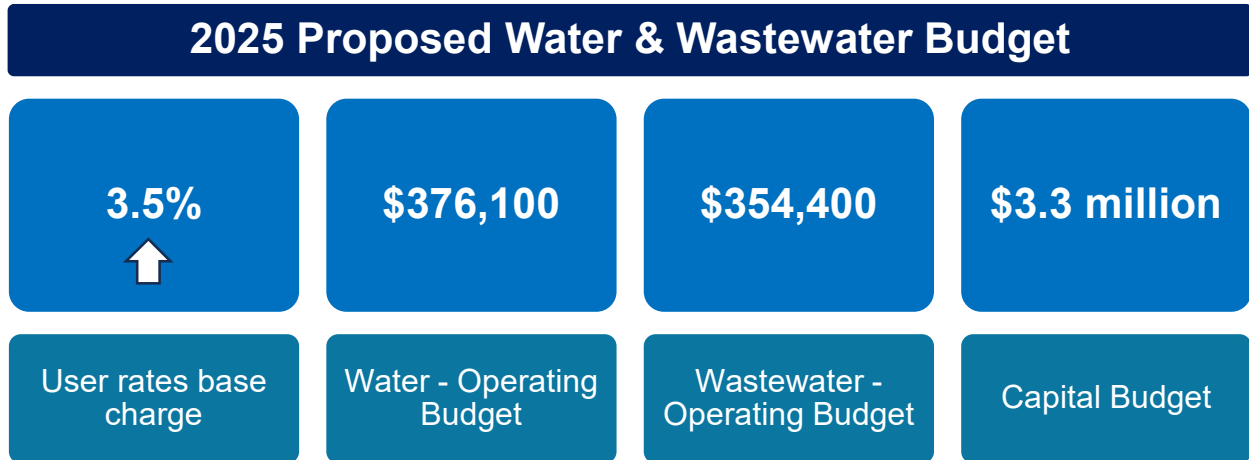


Going Forward

Appendix C – Tax Funded Capital Financial Plan, is a document that is founded in numerous assumptions and estimates based on the best available data at the time. It is a living document that will continue to be reviewed and updated as additional, and more refined data becomes available through asset management planning. It is the goal to provide a consistent, reliable, and sustainable capital financial plan for the Township over the long-term.

5. WATER & WASTERWATER – OPERATING & CAPITAL BUDGETS

5.1 OVERVIEW



The Water and Wastewater division is overseen by the Operations & Infrastructure department of the Township. The Township contracts out the operations and maintenance of the system through a service agreement with the Ontario Clean Water Agency (OCWA). The current agreement is for a period of five years beginning in 2023 and terminating at the end of 2027. The parties may agree to renew the agreement for one additional five-year period. The system provides water and wastewater services to approximately 300 properties within the Township’s service area of the Village of Lansdowne. The water and wastewater services are self-funded, meaning that the user rates charged are intended to recover the operating and capital costs associated with it. Therefore, the utility services are not included in the property tax levy calculation, and only the properties using the utility pay for the services.

5.2 USER RATES

Municipalities that provide water services to its residents are required to submit a water financial plan every five years to retain its drinking water license. The Township has historically used a third-party consultant to complete a user rate study at the same time, since the water financial plan must conclude that the Township’s water operations are financially sustainable. The most recent study was completed in 2020 (starting with rates in 2021), whereby Council approved a 3.5% annual increase to the base charge. The next rate study and accompanying financial plan will need to be completed in 2025 for a financial plan starting in 2026. A total of \$40,000 has been budgeted for 2025 to complete this plan.

5. Water & Wastewater – Operating & Capital Budgets

The 2025 user rates are proposed in accordance with the most recent study. Tables 55 and 56 summarize the proposed 2025 user rates.

Table 55: 1 1/2" Meter or Less – 2025 User Rates

1 1/2" Meter or Less

	2025 Rate	2024 Rate	Change (\$)	Change (%)
Water				
Water flat rate (Base)***	\$ 89.14	\$ 86.12	\$ 3.02	3.5%
Water per m3 (Volume)	\$ 2.94	\$ 2.90	\$ 0.04	1.4%
Wastewater				
Sewer flat rate (Base)***	\$ 84.16	\$ 81.31	\$ 2.85	3.5%
Sewer per m3 (Volume)	\$ 2.48	\$ 2.45	\$ 0.03	1.2%
Total Combined				
Flat rate (Base)***	\$ 173.30	\$ 167.43	\$ 5.87	3.5%
Per m3 (Volume)	\$ 5.42	\$ 5.35	\$ 0.07	1.3%

***Flat monthly charge includes 15 m3

Table 56: 2" Meter or Less – 2025 User Rates

2" Meter or Greater

	2025 Rate	2024 Rate	Change (\$)	Change (%)
Water				
Water flat rate (Base)***	\$ 108.23	\$ 104.57	\$ 3.66	3.5%
Water per m3 (Volume)	\$ 3.89	\$ 3.84	\$ 0.05	1.3%
Wastewater				
Sewer flat rate (Base)***	\$ 102.19	\$ 98.73	\$ 3.46	3.5%
Sewer per m3 (Volume)	\$ 3.33	\$ 3.29	\$ 0.04	1.2%
Total Combined				
Flat rate (Base)***	\$ 210.42	\$ 203.30	\$ 7.12	3.5%
Per m3 (Volume)	\$ 7.22	\$ 7.13	\$ 0.09	1.3%

***Flat monthly charge includes 15 m3

5.3 OPERATING BUDGET

The proposed 2025 gross operating budget for water and wastewater is \$376,100 and \$354,400 respectively for a total of \$730,500. The budget has increased by \$42,400, or 6% over 2024. Table 57 outlines the 2025 draft operating budget by segment. Appendix A – Operating Budgets by Object Code provides a detailed breakdown of the utilities operating budget.

5. Water & Wastewater – Operating & Capital Budgets

Table 57: Water and Wastewater – Draft operating budget by segment

	2025			2024 Total		
	2025 Water	Wastewater	2025 Total	Budget	Change (\$)	Change (%)
Revenue						
User Fees	(361,300)	(338,800)	(700,100)	(673,000)	(27,100)	4%
Other Revenue	(14,800)	(15,600)	(30,400)	(15,100)	(15,300)	101%
Total Revenue	(376,100)	(354,400)	(730,500)	(688,100)	(42,400)	6%
Expenses						
OCWA contract	166,100	140,900	307,000	298,000	9,000	3%
Maintenance (OCWA)	55,000	70,000	125,000	86,500	38,500	45%
Insurance	15,100	15,100	30,200	28,800	1,400	5%
Other supplies and expenses	47,900	46,200	94,100	54,900	39,200	71%
Total operating expenses	284,100	272,200	556,300	468,200	88,100	19%
Transfer to reserve fund	92,000	82,200	174,200	219,900	(45,700)	-21%
Total Expenses	376,100	354,400	730,500	688,100	42,400	6%
Net Budget	-	-	-	-	-	-

Water

The proposed 2025 gross operating budget for water is \$376,100. The budget has increased by \$21,500, or 6% over 2024. Excluding the transfer to reserve fund, the operating budget has increased by \$25,300, or 10%. This is largely the result of the financial plan study that needs to be completed in 2025, at a budgeted amount of \$20,000. A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan. Table 58 outlines the 2025 draft operating budget for water by segment.

Table 58: Water – Draft operating budget by segment

	2025 Budget	2024 Budget	Change (\$)	Change (%)
Revenue				
User Fees	(361,300)	(347,300)	(14,000)	4%
Other Revenue	(14,800)	(7,300)	(7,500)	103%
Total Revenue	(376,100)	(354,600)	(21,500)	6%
Expenses				
OCWA contract	166,100	161,200	4,900	3%
Maintenance (OCWA)	55,000	55,000	-	0%
Insurance	15,100	14,400	700	5%
Other supplies and expenses	47,900	28,200	19,700	70%
Total operating expenses	284,100	258,800	25,300	10%
Transfer to reserve fund	92,000	95,800	(3,800)	-4%
Total Expenses	376,100	354,600	21,500	6%
Net Budget	-	-	-	-

5. Water & Wastewater – Operating & Capital Budgets

Key operating changes from 2024 approved budget		
↑	\$14,000	User fees (revenue)
↑	\$4,900	OCWA contract (expense)
↑	\$20,000	Water & Wastewater Rate Study (expense)
↑	\$700	Insurance (expense)
↓	\$3,800	Transfer to reserve fund (expense)

Wastewater

The proposed 2025 gross operating budget for wastewater is \$354,400. The budget has increased by \$20,900, or 6% over 2024. Excluding the transfer to reserve fund, the operating budget has increased \$62,800, or 30%. This is largely the result of an increase to projected maintenance work as proposed by OCWA, which includes \$25,000 for a zyme trial, as well as the financial plan study that needs to be completed in 2025, at a budgeted amount of \$20,000. A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan. Table 59 outlines the 2025 draft operating budget for wastewater by segment.

Table 59: Wastewater – Draft operating budget by segment

	2025 Budget	2024 Budget	Change (\$)	Change (%)
Revenue				
User Fees	(338,800)	(325,700)	(13,100)	4%
Other Revenue	(15,600)	(7,800)	(7,800)	100%
Total Revenue	(354,400)	(333,500)	(20,900)	6%
Expenses				
OCWA contract	140,900	136,800	4,100	3%
Maintenance (OCWA)	70,000	31,500	38,500	122%
Insurance	15,100	14,400	700	5%
Other supplies and expenses	46,200	26,700	19,500	73%
Total operating expenses	272,200	209,400	62,800	30%
Transfer to reserve fund	82,200	124,100	(41,900)	-34%
Total Expenses	354,400	333,500	20,900	6%
Net Budget	-	-	-	-

5. Water & Wastewater – Operating & Capital Budgets

Key operating changes from 2024 approved budget		
↑	\$13,100	User fees (revenue)
↑	\$4,100	OCWA contract (expense)
↑	\$38,500	Maintenance (OCWA) (includes \$25,000 for ACTI Zyme trial) (expense)
↑	\$20,000	Water & Wastewater Rate Study (expense)
↑	\$700	Insurance (expense)
↓	\$41,900	Transfer to reserve fund (expense)

5.4 CAPITAL BUDGET

The proposed 2025 Water and Wastewater budget, including carry forward from 2024, totals \$3.3 million. This is predominately driven by the anticipated upgrade for the water storage and distribution system as will be detailed later in this section.

Table 60 outlines the proposed 2025 water and wastewater budget with funding plan.

Table 60: Water and Wastewater – Draft capital budget and funding plan

	2025 Draft Budget w/ Carry Forward	Funding			
		Reserve Funds	Debt	Grant	Total
Water - Capital Projects					
Water meters	2,200	2,200	-	-	2,200
HVAC Well #1 & #2 (OCWA)	6,000	6,000	-	-	6,000
Water storage and distribution system upgrade	3,151,100	-	850,800	2,300,300	3,151,100
Total Water	3,159,300	8,200	850,800	2,300,300	3,159,300
Wastewater - Capital Project					
Lansdowne sewage pump station	10,800	10,800	-	-	10,800
Sanitary Municipal Class EA	150,000	150,000	-	-	150,000
Total Wastewater	160,800	160,800	-	-	160,800
Total Water and Wastewater	3,320,100	169,000	850,800	2,300,300	3,320,100

A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan.

Capital Projects

Water and Sanitary Municipal Class Environment Assessments (MCEA)

To address the immediate needs identified in the Lansdowne Area Infrastructure Assessment and Growth Readiness Study Update (the 'Update'), (see Operations Report SR-081-22), received by Council in June of 2022, a water MCEA was completed in 2024. J.L. Richards Engineering has been engaged to complete the detailed design tender preparation for construction.

In addition to the water MCEA, a sanitary system MCEA was budgeted for in the approved 2024 budget. This is proposed to be carry forward to 2025 (\$150,000) to complete the MCEA.

The completed MCEAs will provide recommendations regarding the capital investment required for the water and sanitary systems going forward. Preliminary estimates and timelines have been incorporated into the water and wastewater financial plan.

Water Storage and Distribution System Upgrade

It has been identified that the existing standpipe does not currently provide sufficient capacity to meet the Fire Underwriters Service (FUS) standard to maintain minimum water pressure for a set period. To meet the FUS standard, the standpipe requires more elevation to maintain the expected level of pressure for the required duration. It has been confirmed that it is not possible to upgrade the current standpipe to address the matter. Additional water storage is required to achieve the appropriate head pressure to meet current needs as well as future growth opportunities in Lansdowne.

A total project budget of \$4.5 million has been included in the capital plan, with \$3.2 million of this included in the proposed 2025 budget (including carry forward from 2024). The remaining \$1.3 million is budgeted for project completion in 2026.

This project is proposed to be funded by a combination of funding from the *Housing Enabling Servicing Fund (HEWSF)* and debt.

Water and Wastewater Financial Plan

A 10-year capital projection and financial plan is included in Appendix D – Water & Wastewater Financial Plan.

The 10-year capital projection includes significant capital investment as recommended in the Update. In addition to the water storage and distribution system upgrade, there is an additional \$8 million included as a preliminary estimate for sanitary system upgrades. The sanitary MCEA will provide more reliable information regarding this investment which will be used to update the financial plan. A report regarding the MCEA and recommendations will be brought to Council when it is complete.

Sanitary System - \$8,000,000

As identified in the Update, there are future growth concerns with regards to the sanitary system that should be considered. These do not pose an immediate concern to the existing system. The

5. Water & Wastewater – Operating & Capital Budgets

first concern is the capacity of the sanitary pumping station. Future proposed development will trigger the requirement for upgrades as the pump station design peak flow will be exceeded. The second concern is that proposed development will also cause the current lagoons' capacity to be exceeded, requiring expansion beyond the current threshold.

The \$8 million is a preliminary estimate that will be updated as more reliable and relevant information becomes available. For the purposes of the financial plan, \$8 million is proposed to be funded through a future grant opportunity. It is the goal of staff that these projects be 'shovel ready', so that potential funding opportunities from senior levels of government can be secured.

FINANCIAL PLAN

The water and wastewater financial plan (Appendix D), provides a 10-year (2025-2034) picture of the capital requirements of the systems and the proposed funding plan. The financial plan consists of four main sections that will be discussed further:

1. Capital Requirement
2. Funding Strategy
3. Debt Estimates
4. Reserve Fund Continuities

Capital Requirement

The total 10-year capital requirement is \$13.3 million as summarized in Table 61. This requirement is based on the asset management program, the 10-year recommendation provided by OCWA, as well recommendations made in the previously discussed 'Update'.

Table 61: 10-year capital requirement

	Water	Wastewater	Total
Asset Management Program	129,600	232,600	362,200
OCWA Recommended Capital Program	244,300	36,000	280,300
Update:			-
Water storage and distribution system	4,501,600	-	4,501,600
Sanitary municipal class EA	-	150,000	150,000
Sanitary collection system upsizing	-	1,000,000	1,000,000
Sanitary pumping station upgrades	-	2,500,000	2,500,000
Wastewater treatment system	-	4,500,000	4,500,000
Total Water and Wastewater	4,875,500	8,418,600	13,294,100

The overall capital requirement is likely to change as asset data is updated, the sanitary MCEA is completed, and as future development is realized.

Funding Strategy

The 10-year funding strategy is comprised of a combination of reserve funds, debt, and potential future grant opportunities as summarized in Table 62.

5. Water & Wastewater – Operating & Capital Budgets

Table 62: 10-year funding plan

	Water	Wastewater	Total
Water/Wastewater Reserve Funds	373,900	418,600	792,500
Debt	1,215,400	-	1,215,400
Grant - HEWSF	3,286,200	-	3,286,200
Grant - Future Opportunities	-	8,000,000	8,000,000
Total Water and Wastewater	4,875,500	8,418,600	13,294,100

The capital requirements stemming from the asset management program and the OCWA recommended capital program are proposed to be funded through the water and wastewater reserve funds.

The \$12.5 million in total capital investment as identified through the Update, is planned to be funded by a combination of debt, and potential future grant opportunities. The water storage and distribution system upgrade is a short-term requirement as highlighted previously. It is proposed to be funded by a combination of a HEWSF grant and debt. The debt is necessary as the water reserve fund does not have a sufficient balance to fund this project. Future debt payments are funded in conjunction with contributions to the water reserve fund through the water system operating budget.

The remaining \$8 million in capital investment for sanitary system updates is proposed to be funded through a future grant opportunity.

Without the potential of the HEWSF grant or future grant opportunities to fund these capital investments, the water and wastewater financial plan would not be sustainable, as the projected revenues of the systems would not be sufficient to service the annual debt payments, \$258,900 water and \$458,300 wastewater, required for this amount of capital investment.

Debt Estimates

The financial plan requires the use of debt in the amount of \$1.2 million to partially fund the water storage and distribution upgrade project. Based on an estimated lending rate of 4%, and a 30-year term, it would result in an annual repayment of \$70,600. The debt repayment would be funded in conjunction with contributions to the water reserve fund through the water system operating budget.

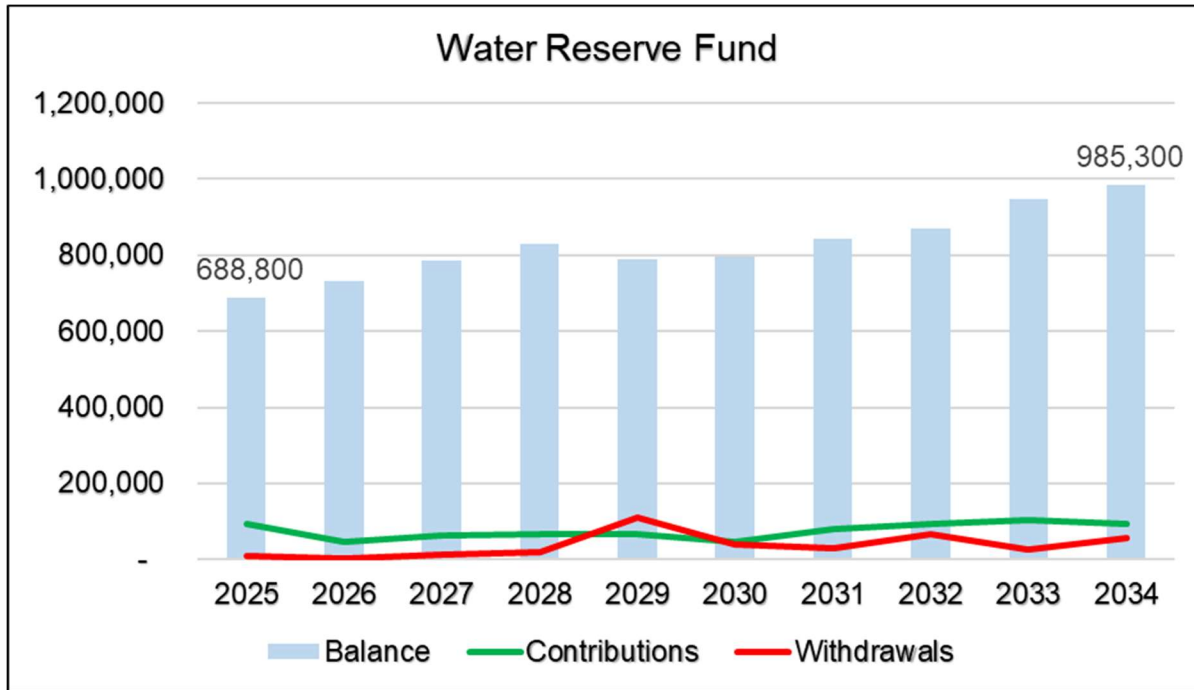
Reserve Fund Continuities

The water and wastewater reserve funds are an important tool in funding future capital requirements. The contributions to the reserve funds are the result of the residual amounts remaining in the operating budgets of each system on an annual basis. As a result, these contributions can vary from year to year, mainly driven by fluctuations in the projected maintenance schedule as provided by OCWA, as well as servicing debt in the case of the water reserve fund.

The following Figures provide a ten-year projection of the reserve fund balances with projected contributions and withdrawals.

5. Water & Wastewater – Operating & Capital Budgets

Figure 12: Water Reserve Fund – 10-year projection

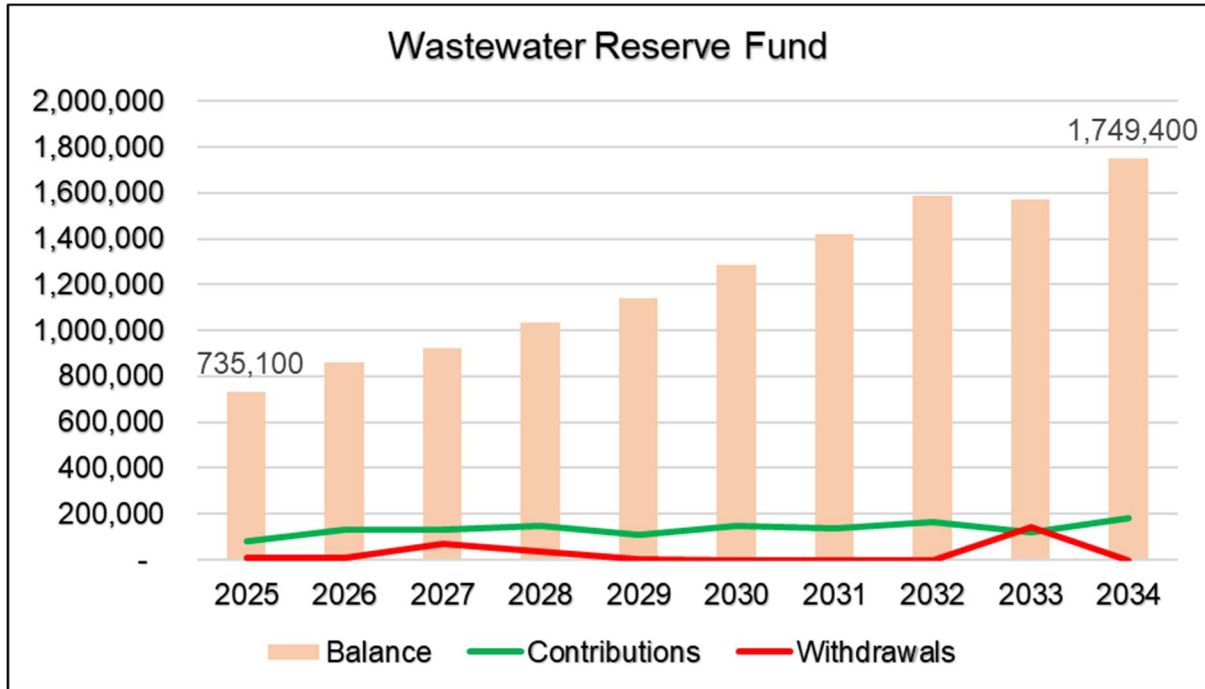


Over the ten years of the financial plan, the water reserve fund balance is projected to increase from \$688,800 at the end of 2025 to \$985,300 at the end of 2034. OCWA is projecting on average \$62,000 annually in maintenance projects over this period. In addition to this, starting in 2026, debt repayment in the amount of \$70,600 annually is projected. As a result, the contributions to the reserve fund fall from \$92,000 in 2025, to \$46,700 in 2026. Contributions rebound after this for the remaining years of the projection. It should be noted that only in one year, 2029, the withdrawals are projected to be greater contributions.

If the HEWSF grant application is not successful, and additional debt of \$3.3 million is required for the water storage and distribution system upgrades, it would require approximately \$188,000 more in annual debt repayments starting in 2026 than the currently budgeted \$70,600. This would result in an additional \$1.7 million in pressure on the reserve fund over the period of 2026 to 2034, resulting in a negative balance by the end of 2029 and an overall negative balance of \$709,400 at the end of 2034. This would not be sustainable and would require further consideration when setting water rate increases in the coming years.

5. Water & Wastewater – Operating & Capital Budgets

Figure 13: Wastewater Reserve Fund – 10-year projection



Over the ten years of the financial plan, the wastewater reserve fund balance is projected to increase from \$735,100 at the end of 2025 to \$1.7 million at the end of 2034. OCWA is projecting on average \$65,000 annually in maintenance projects over this period. With no projected debt repayments over the period, the contributions to the reserve fund range from a low of \$82,200 in 2025 to a high of \$179,100 in 2034; with an average contribution of \$135,400 over the period. In all years, except for 2033, the projected contributions outpace the withdrawals, resulting in a healthy reserve fund balance at the end of 2034.

Although this projection and financial plan results in a healthy reserve fund balance, it is a tenuous position. If future grant opportunities are not found for the projects identified in the Update, and debt is required for the \$8 million in sanitary system upgrades, it would require approximately \$458,300 in annual debt repayments to service. This amount of annual debt servicing would deplete the projected reserve fund balance at the end of 2034 in less than four years. Like the water reserve fund, this would not be sustainable.

The water and wastewater systems are in a difficult position. There is a need for increased users on the systems to generate more revenue to help mitigate the required annual increases to the rates necessary to be sustainable. However, to add this increased capacity, significant capital investment is required. Staff will continue to monitor and seek grant funding opportunities in the years to come. The completion of the MCEAs will be important tools in providing more accurate information necessary to assist in applying for a grant should one become available.

Appendix A –2025 Operating Budgets by Object Code

Appendix B – Reserves and Reserve Funds Continuity Schedule

Appendix C – Tax Funded Capital Financial Plan

Appendix D – Water & Wastewater Financial Plan

Appendix E – Summary of Figures & Tables

Figure 1: Key Budget Drivers	2
Figure 2: Strategic Plan Pillars	3
Figure 3: General rate historical levy requirement and tax rate	6
Figure 4: 2025 Tax bill implications	7
Figure 5: 10-Year Capital Financial Plan Projections	65
Figure 6: 10-Year Annual Capital Requirement	66
Figure 7: 10-Year Total Funding Sources.....	67
Figure 8: Total annual debt repayments.....	69
Figure 9: Total Capital Reserve Funds – 10-year projection.....	70
Figure 10: Contributions to Capital Reserve Funds	71
Figure 11: 10-Year Tax Rate Impacts	72
Figure 12: Water Reserve Fund – 10-year projection.....	81
Figure 13: Wastewater Reserve Fund – 10-year projection.....	82
Table 1: Operating Budget by Department.....	5
Table 2: Current and Historic Levy Requirement.....	7
Table 3: Current and Historic Current Value Assessments.....	8
Table 4: Casino and Government Grants/Funding	9
Table 5: Summary of reserve fund withdrawals.....	10
Table 6: Detailed 2025 reserve fund withdrawals	10
Table 7: Other revenue	11
Table 8: Net changes in salaries, honorariums and benefits	12
Table 9: Township budgeted debt	13
Table 10: Summary of transfers to capital reserve funds.....	14
Table 11: Summary of transfers to operating reserve funds	14
Table 12: Taxation & Non-Departmental – Draft operating budget by segment.....	20
Table 13: Taxation & Non-Departmental – Draft operating budget by subcategory	21
Table 14: CAO, Clerk & Human Resources – Draft operating budget by segment	22
Table 15: CAO, Clerk & Human Resources – Strategic initiatives	23
Table 16: CAO, Clerk & Human Resources – Draft operating budget by subcategory.....	24
Table 17: Corporate Services – Draft operating budget by segment	25
Table 18: Corporate Services – Strategic initiatives	26
Table 19: Corporate Services – Draft operating budget by subcategory.....	27
Table 20: Fire Services – Draft operating budget by segment.....	32
Table 21: Fire Services – Strategic initiatives.....	33
Table 22: Fire Services – Draft operating budget by subcategory	33
Table 23: Fire Training Centre – Draft operating budget	34

Appendix E – Summary of Figures & Tables

Table 24: Planning & Development – Draft operating budget by segment.....	35
Table 25: Planning & Development – Strategic initiatives.....	36
Table 26: Planning & Development – Draft operating budget by subcategory	37
Table 27: Building Division – Draft operating budget by segment.....	38
Table 28: Building Permit Reserve Fund – 2025 projected balance	39
Table 29: Operations & Infrastructure – Draft operating budget by segment	40
Table 30: Operations & Infrastructure – Draft operating budget by subcategory.....	41
Table 31: Public Works and Winter Control – Draft operating budget by subcategory.....	42
Table 32: Garbage Collection & Landfill Sites – Draft operating budget by subcategory	43
Table 33: Recreation – Draft operating budget by subcategory.....	44
Table 34: Facilities – Draft operating budget by subcategory	45
Table 35: Parks – Draft operating budget by subcategory.....	47
Table 36: External Agencies – Draft operating budget by segment	48
Table 37: External Agencies – Draft operating budget by subcategory	48
Table 38: OPP Levy calculation	49
Table 39: CRCA Levy calculation.....	50
Table 40: Library – Draft operating budget by segment.....	52
Table 41: Tax Funded Capital – Draft capital budget by asset category.....	53
Table 42: 2025 Draft capital budget by asset category.....	54
Table 43: 2024 Projected carry forward.....	55
Table 44: 2024 Completed, expected to be completed, or released capital projects	56
Table 45: 2024 Projects to be carry forward – No new budget	57
Table 46: 2024 Projects to be carry forward – New additional budget requested	58
Table 47: 2025 Bridges & Culverts Capital Budget.....	59
Table 48: 2025 Buildings & Facilities Capital Budget.....	60
Table 49: 2025 Fleet Capital Budget.....	61
Table 50: 2025 Machinery & Equipment Capital Budget	62
Table 51: 2025 Parks & Land Improvements Capital Budget	62
Table 52: 2025 Road Network & Stormwater System Capital Budget	63
Table 53: Total planned debt issuance.....	68
Table 54: Summary of planned debt payments	69
Table 55: 1 1/2” Meter or Less – 2025 User Rates	74
Table 56: 2” Meter or Less – 2025 User Rates.....	74
Table 57: Water and Wastewater – Draft operating budget by segment.....	75
Table 58: Water – Draft operating budget by segment	75
Table 59: Wastewater – Draft operating budget by segment.....	76
Table 60: Water & Wastewater – Draft capital budget and funding plan.....	77
Table 61: 10-year capital requirement.....	79
Table 62: 10-year funding plan.....	80