

Township of Leeds and the Thousand Islands - 2024 DRAFT BUDGETS



Township of
Leeds and the
Thousand Islands



Budget Approach

Operating Budget - Overview

Operating Budget - Departmental

Capital Budget

Water & Wastewater Operating

Water & Wastewater Capital

Next Steps/Questions

BUDGET APPROACH



Strategic Plan



1

Delivering Effective and Accountable Government

2

Promoting Quality of Life and Environmental Stewardship

3

Growing a Livable Community with Great Services

4

Fostering Jobs and Economic Development

Strategic Documents



Strategic Plan

Official Plan

Asset
Management
Plan

Master Fire
Plan

Community
Improvement
Plan

Facilities
Master Plan

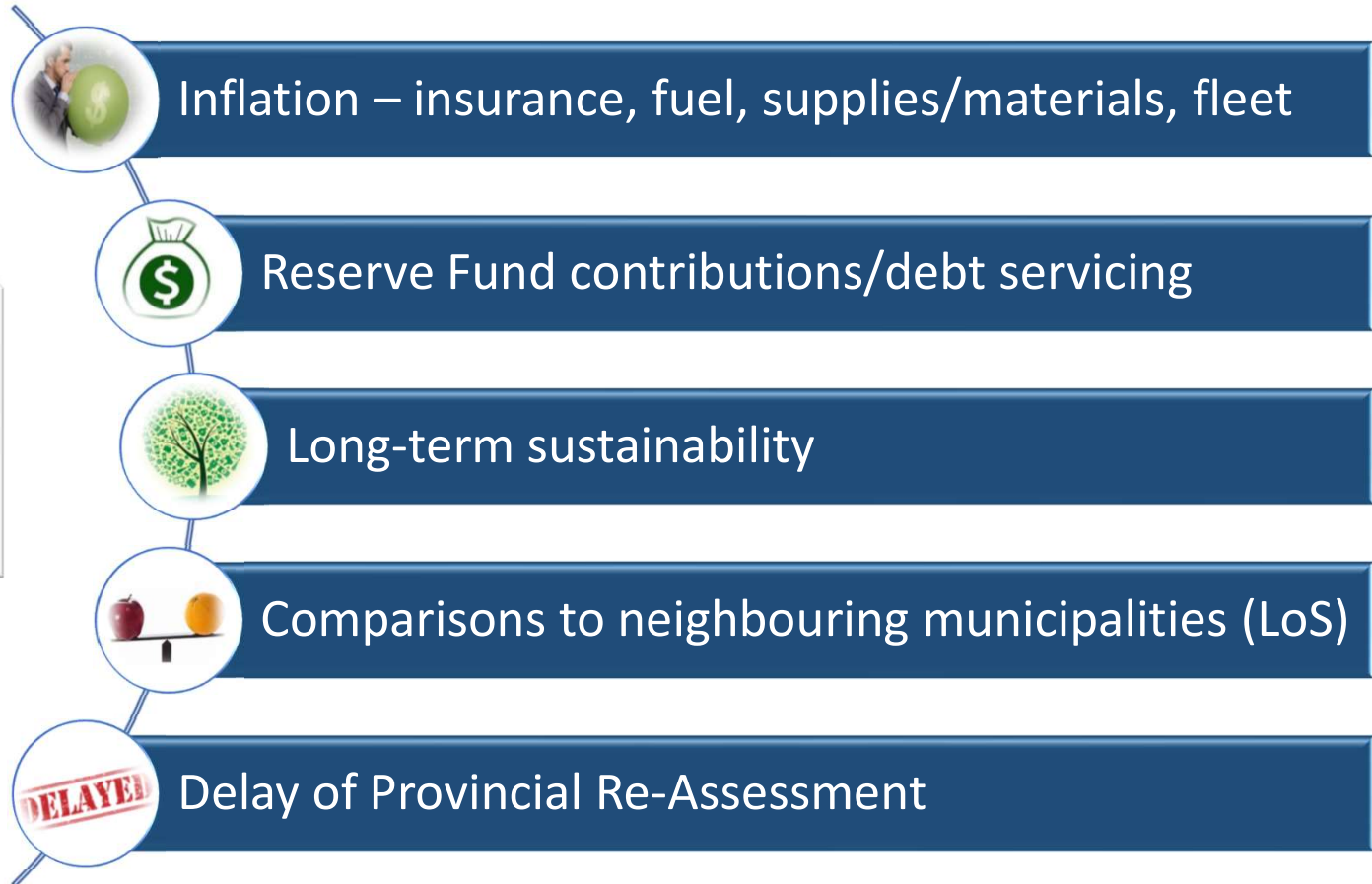
Joint
Recreation
Master Plan

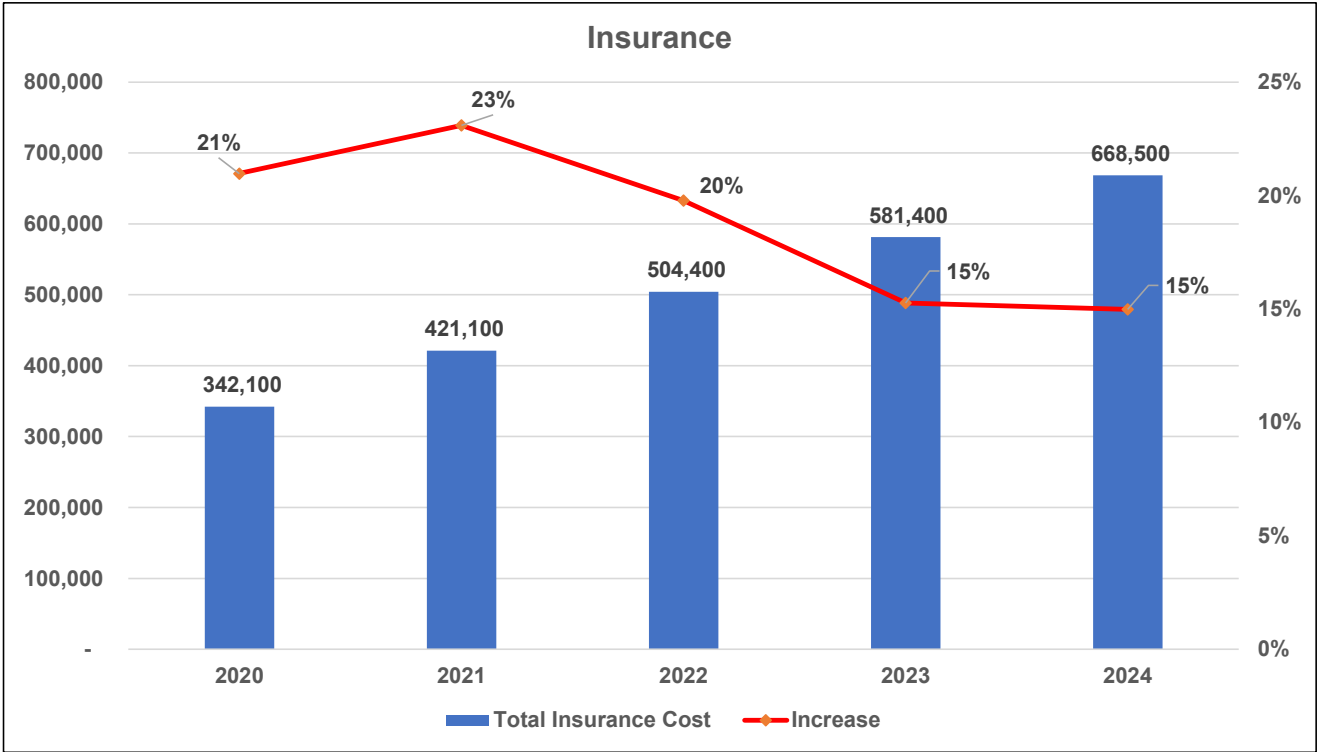
Water & Sewer
User Rate
Study

Service Delivery
Review

Budget Building Blocks







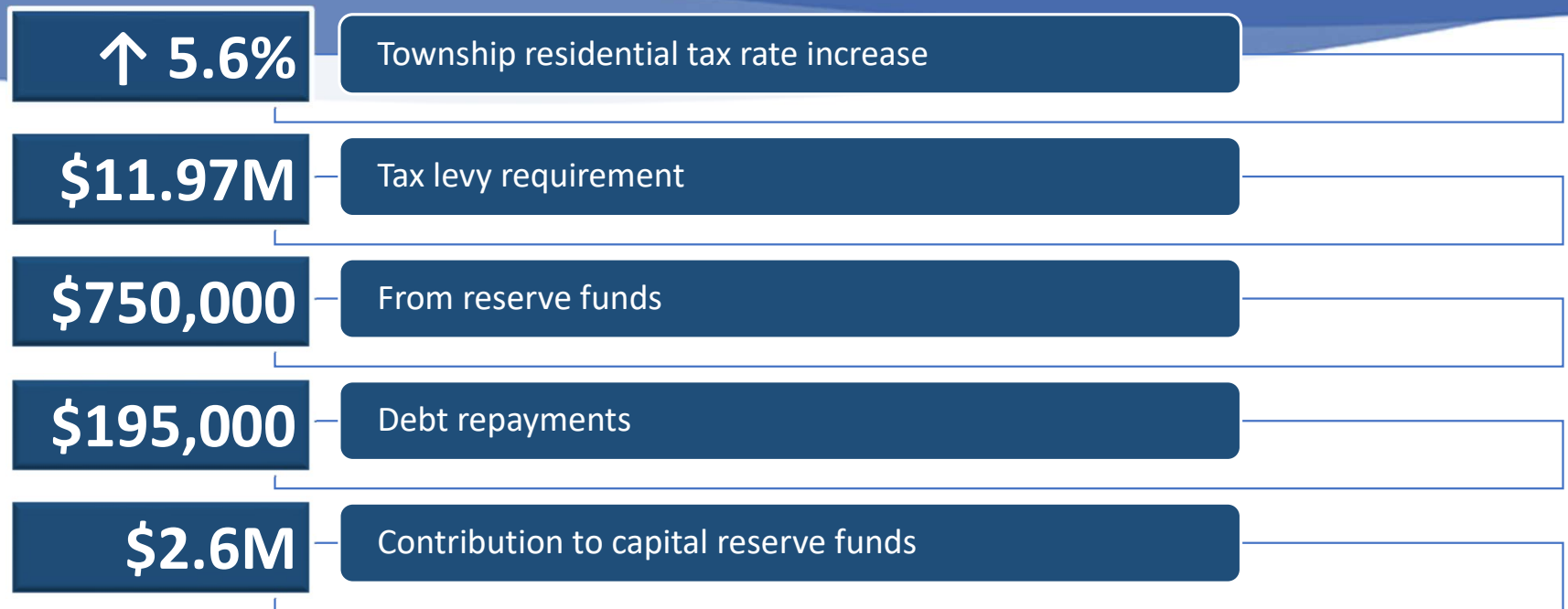


Township of Leeds and the Thousand Islands - 2024 OPERATING BUDGET - OVERVIEW



Township of
Leeds and the
Thousand Islands

2024 Proposed Operating Budget



2024 Proposed Levy Requirement

5-year average

5.2% Township

3.6% Overall

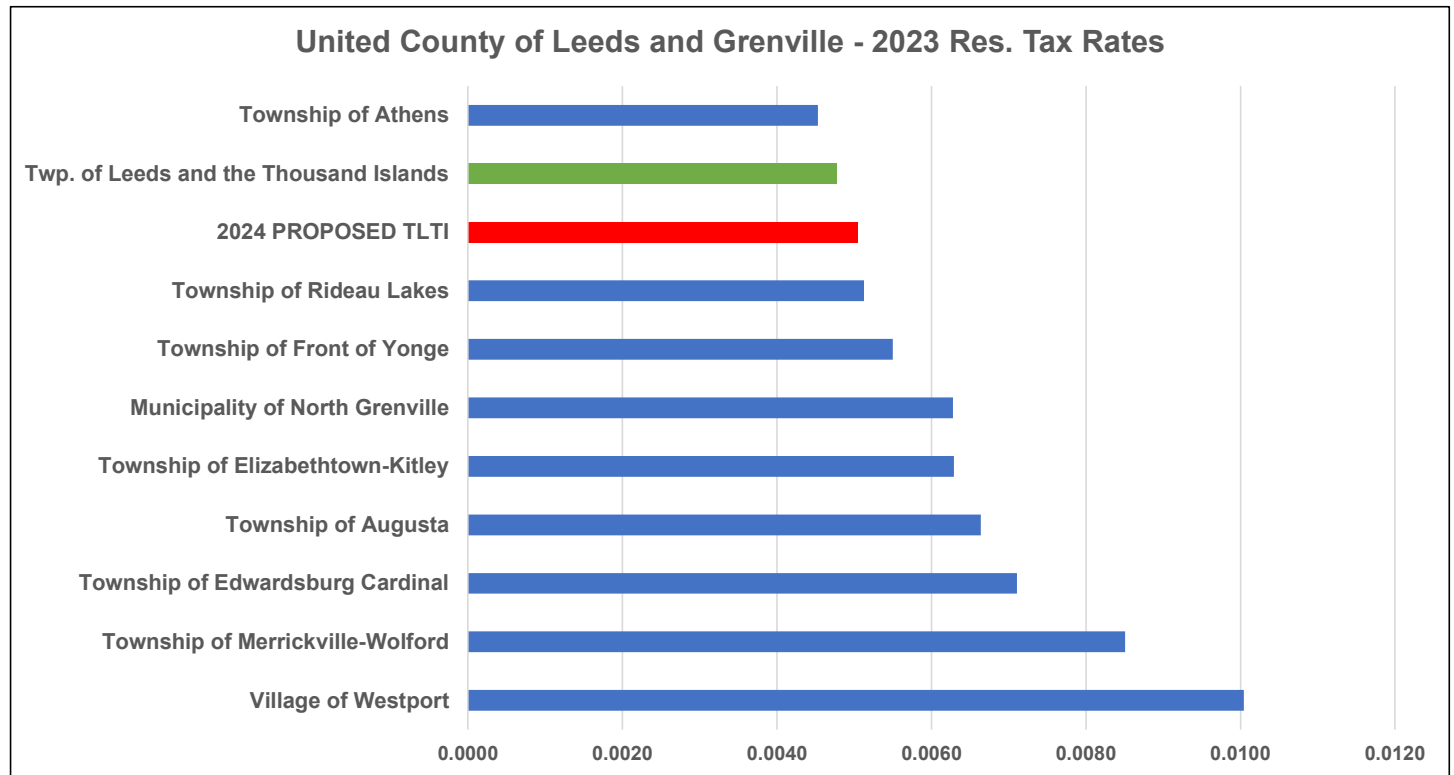
\$698,400 increase from 2023

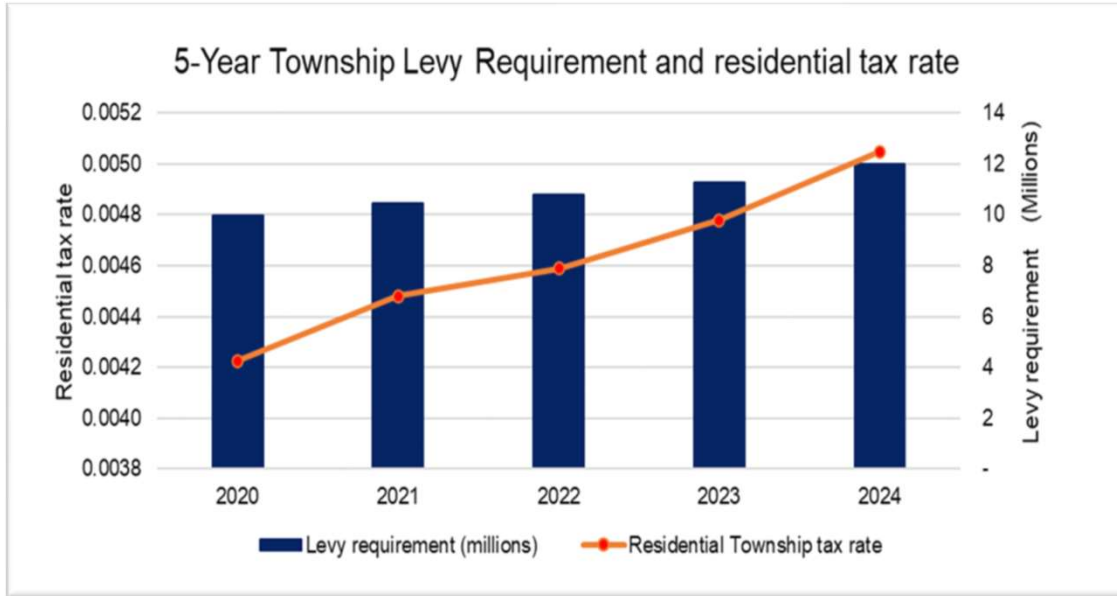
\$61,500 from assessment change

\$636,900 from rate increase

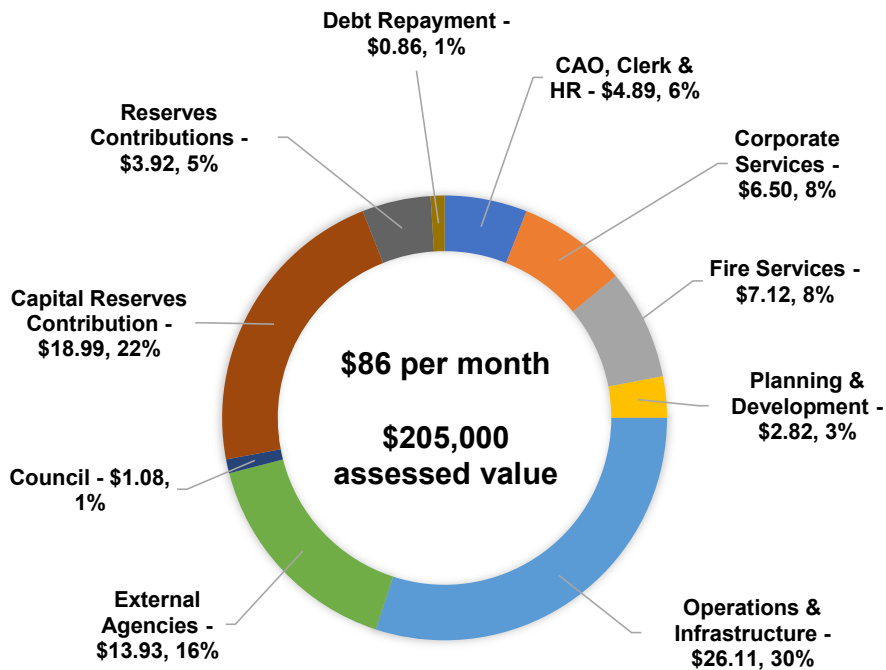
Levy and Rate Comparisons	2020	2021	2022	2023	2024
Levy requirement (\$)	9,977,071	10,447,440	10,779,400	11,276,000	11,974,400
Residential Township tax rate	0.00422624	0.00447958	0.00458810	0.00477906	0.00504751
Township tax rate increase	7.6%	6.0%	2.4%	4.2%	5.6%
Residential overall tax rate	0.00945273	0.00970433	0.00990118	0.01035201	0.01102475
Overall tax rate increase	2.2%	2.7%	2.0%	4.6%	6.5%

Residential Tax Rate Comparison

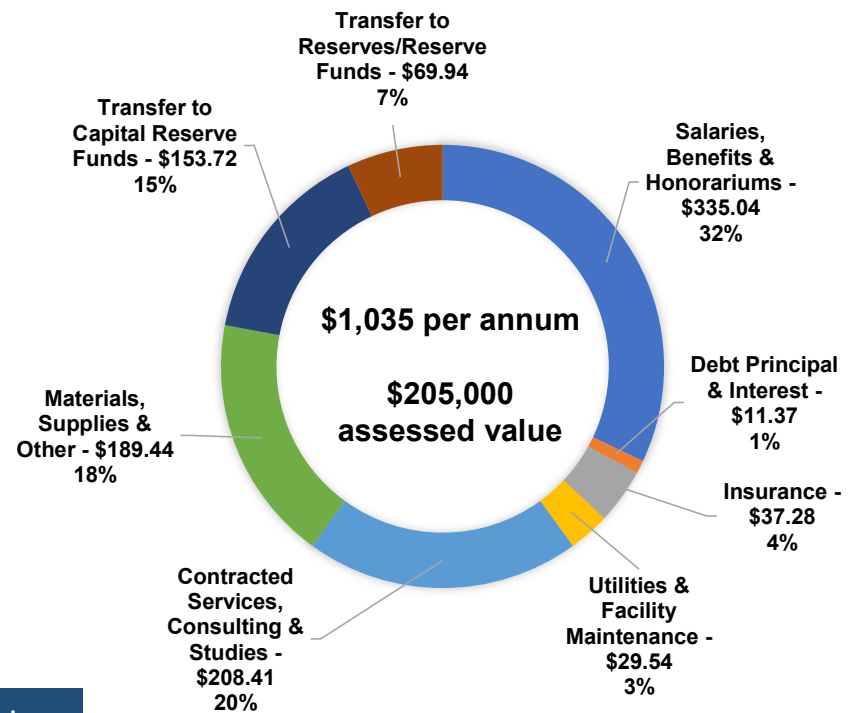




2024 Median Monthly Residential Township Tax Bill by Department



2024 Median Annual Residential Township Tax Bill by Net Expenditure



Equates to
\$2.84 per day

2024 Proposed Operating Budget

	2024 Draft Budgeted Revenue (\$)	2024 Draft Budgeted Expenses (\$)	2024 Draft Net Budget (\$)
Taxation - Township (other than property taxes)	(100,000)	100,000	-
Casino & Reserve Fund Transfers	(850,000)	545,000	(305,000)
Capital Reserve Funds & Debt Servicing	-	2,756,600	2,756,600
Non-Departmental Council	(1,808,900)	772,600	(1,036,300)
	-	182,700	182,700
Total Taxation and Non-Departmental	(2,758,900)	4,356,900	1,598,000
CAO, Clerk & HR	(63,100)	889,600	826,500
Corporate Services	(829,200)	1,928,200	1,099,000
Fire Services	(153,500)	1,357,800	1,204,300
Planning & Development	(1,152,600)	1,629,100	476,500
Operations & Infrastructure	(771,200)	5,186,500	4,415,300
External Agencies	(51,800)	2,406,600	2,354,800
Total Departmental	(3,021,400)	13,397,800	10,376,400
Draft Net Levy Requirement	(5,780,300)	17,754,700	11,974,400

Operating Changes



	\$ Change	% Change
Revenue:		
User Fees & Service Charges	(266,200)	20%
Government Grants	(268,600)	17%
Other Revenue	(252,900)	19%
From Reserves/Reserve Funds	(217,500)	41%
	(1,005,200)	21%
Expenses:		
Salaries, Benefits & Honorariums	149,200	3%
Debt Principal & Interest	114,500	142%
Insurance	64,000	11%
Utilities & Facility Maintenance	20,100	4%
Contracted Services, Consulting & Studies	230,600	7%
Materials, Supplies & Other Expenses	292,700	10%
Transfer to Reserves/Reserve Funds	832,500	28%
	1,703,600	11%
Net increase (decrease) in levy	698,400	6%

Reserve Fund Withdrawals

\$747,900



\$235,000 – Special Projects RF (Modernization)

\$94,000 – Special Projects RF

\$100,000 – Community Grant RF

\$120,000 – Community Improvement Plan RF

\$198,800 – Building Permit RF



Capital Reserve Funds

	2024 Budget	2023 Budget	\$ Change	% Change
Building & Facilities	593,600	530,000	63,600	12%
Bridges & Culverts	336,000	300,000	36,000	12%
Fleet, Machinery & Equipment	1,120,000	1,000,000	120,000	12%
Parks & Land Improvements	140,000	125,000	15,000	12%
Road Network & Storm	448,000	400,000	48,000	12%
Total Transfer to Capital Reserve Funds	2,637,600	2,355,000	282,600	12%

Operating Budget Overview





Township of Leeds and the Thousand Islands - 2024 OPERATING BUDGET - DEPARTMENTAL



Township of
Leeds and the
Thousand Islands

External Agencies



- Ontario Provincial Police (OPP)
- Cataraqui Region Conservation Authority (CRCA)
- Leeds and the Thousands Public Library

Budget Binder: Pg. 48 (Tab 3)

External Agencies – 2024 Operating Budget

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Police	1,712,400	1,698,400	1,760,900	1,760,900	(62,500)	-3.5%
Conservation Authority (CRCA)	177,800	177,800	175,000	175,000	2,800	1.6%
Library	516,400	478,600	534,200	465,700	12,900	2.8%
Total External Agencies	2,406,600	2,354,800	2,470,100	2,401,600	(46,800)	-1.9%



		<u>2024</u>		<u>2023</u>	
Base Service	Number of properties		6,301		6,281
	Cost per property	\$ 165.59	\$ 1,043,360	\$ 165.60	\$ 1,040,523
Calls for Service	Total:	\$ 183,003,471		\$ 178,576,909	
	LTTI Portion	0.3048%	\$ 557,781	0.3257%	\$ 581,660
Overtime			\$ 60,606		\$ 58,528
Prisoner Transportation	Per property cost:	\$ 1.12	\$ 7,057	\$ 1.17	\$ 7,349
Accommodation/Cleaning Services	Per property cost:	\$ 4.90	\$ 30,875	\$ 4.87	\$ 30,588
Total Billing			\$ 1,699,679		\$ 1,718,648
Prior Year-End Adjustment			\$ 12,740		\$ 42,188
Adjusted Total Billing			\$ 1,712,419		\$ 1,760,837
Monthly Billing Amount			\$ 142,702		\$ 146,736



	2024 Draft Budget (\$)	2023 Budget (\$)	Change (\$)
Category 1			
General Levy - Corporate services	164,264	162,005	2,259
Special Levy - Specific Properties	2,670	2,590	80
Special Levy - Water Control Structures	5,745	5,574	171
Total Category 1	172,679	170,169	2,510
Category 2			
Special Levy - Municipal Water Control Structures	-	-	-
Category 3			
General Levy - Locally Supported Services	5,106	-	5,106
Total	177,785	170,169	7,616

Library

Vision

To be the community hub that supports and promotes literacy and provides equitable access to ever-improving collections and spaces



Mission

LTI Public Library enriches and connects the community through shared resources, shared experiences, and accessible spaces.

Library - Overview



	2024	2023	2023 YTD	2022 Actual
	Budget (\$)	Budget (\$)	Actual (Oct) (\$)	(\$)
Revenue				
User Fees & Service Charges	(1,300)	(1,100)	(2,099)	(2,277)
Government Grants	(28,500)	(62,500)	(36,925)	(38,213)
Other Revenue	(8,000)	(4,900)	(21,185)	(9,491)
From Reserves/Reserve Funds	-	-	-	(12,218)
Total Revenue	(37,800)	(68,500)	(60,209)	(62,199)
Expenses				
Salaries, Benefits & Honorariums	371,000	366,700	269,658	322,095
Insurance	9,000	4,600	7,822	6,601
Utilities & Facility Maintenance	14,500	14,800	8,456	14,846
Contracted Services, Consulting & Studies	6,500	6,500	1,411	7,597
Materials, Supplies & Other Expenses	115,400	141,600	131,163	79,503
Transfer to Reserves/Reserve Funds	-	-	6,517	31,819
Total Expenses	516,400	534,200	425,027	462,461
Municipal Funding	478,600	465,700	364,818	400,262

Library – 2024 Goals

- Increase on-going partnership opportunities with community groups, including Township
- Bring enriching programming experiences to all members of the community with a refocus on community led programs
- Seeking grant funding to support summer student opportunities
- Invest in Library staff by providing ongoing training opportunities and development
- Continue marketing the Library as a community space
- Standing behind commitment to provide updated technology services and digital resources to maintain relevance in the customer service industry



External Agencies



Taxation & Non-Departmental



- Property Taxes
- Casino Revenue & Reserve Transfers
- Capital Reserve Funds & Debt
- Non-Departmental
- Council

Budget Binder: Pg. 20 (Tab 3)

Taxation & Non-Departmental – 2024 Operating Budget

Taxation & Non-Departmental	2024	2023	Increase (decrease)	% Increase (decrease)
Net budgeted levy requirement (\$)	1,598,000	1,087,300	510,700	47%

Taxation & Non-Departmental – 2024 Operating Budget

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Taxation - Township	100,000	-	100,000	-	-	
Caino & Reserve Transfers	545,000	(305,000)	265,000	(435,000)	130,000	-29.9%
Capital Reserves & Debt	2,756,600	2,756,600	2,355,000	2,355,000	401,600	17.1%
Non-Departmental	772,600	(1,036,300)	495,200	(1,007,100)	(29,200)	2.9%
Council	182,700	182,700	174,400	174,400	8,300	4.8%
Total Taxation & Non-Departmental	4,356,900	1,598,000	3,389,600	1,087,300	510,700	47.0%

Taxation & Non-Departmental

Key revenue & operating expenses

\$850,000 Casino Revenue	\$1,021,300 OMPF Grant revenue	\$2,637,600 Capital reserve funds contribution	\$125,000 Grant reserve fund contribution	\$45,000 Tax Stabilization reserve contribution
\$60,000 Aggregate Resources Act revenue	\$200,000 Special Projects reserve fund contribution	\$170,000 Casino tax levy transfer to Gananoque	\$313,200 CCBF grant *trf to reserve fund	\$414,400 OCIF grant *trf. to reserve fund

Taxation & Non-Departmental – Key Operating Changes

↑ \$282,600

- Contribution to capital reserve funds (expense)

↑ \$119,000

- Debt payments (expense)

↓ \$50,000

- Net impact of Casino revenue and tfr. to Special Projects RF

↑ \$100,000

- Contribution to Community Improvement Plan RF (expense)

↑ \$25,000

- Contribution to Community Grants RF (expense)



Taxation & Non-Departmental



CAO, Clerk & HR



- CAO, Clerk & Council
- Election
- Health & Safety
- Emergency Preparedness
- Livestock; Fenceviewers
- Cemeteries

Budget Binder: Pg. 22 (Tab 3)

CAO, Clerk & HR– 2024 Operating Budget

CAO, Clerk & HR	2024	2023	Increase (decrease)	% Increase (decrease)
Net budgeted levy requirement (\$)	826,500	716,700	109,800	15%

CAO, Clerk & HR– 2024 Operating Budget

Key operating revenue & expenses
\$12,500 Election reserve fund transfer
\$126,900 Insurance
\$22,000 Training and development
\$60,000 Solicitors
\$20,000 CAO Contingency
\$12,000 Livestock kills

	2024 Draft Budget		2023 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	821,000	770,000	699,000	658,100	111,900	17.0%
Health & Safety Committee	9,500	9,500	5,200	5,200	4,300	82.7%
Emergency Preparedness	3,800	3,800	32,500	12,500	(8,700)	-69.6%
Livestock	14,000	2,000	8,000	-	2,000	
Fenceviewers	500	400	500	400	-	0.0%
Cemeteries	25,800	25,800	25,500	25,500	300	1.2%
Total CAO, Clerk & HR	889,600	826,500	785,700	716,700	109,800	15.3%

CAO, Clerk & HR— Strategic Initiatives

\$50,000

Development Charge Study

- Funded through Special Projects RF (modernization)



\$40,000

Indigenous Consultation and Land Acknowledgement

- Development land acknowledgement statement for Township



In-house

Administration Policies and Procedures

- Continual review and update



In-house

HR Policies and Procedures

- Continual review and update



CAO, Clerk & HR – Key Operating Changes



↓ \$2,500

- Contribution to election reserve fund (expense)

↑ \$4,500

- Training and development (Health & Safety) (expense)

↑ \$35,400

- Insurance (expense)

↑ \$25,000

- Solicitors (expense)

CAO, Clerk & HR



Corporate Services



- Finance
- Information Technology
- Community & Engagement

Budget Binder: Pg. 25 (Tab 3)

Corporate Services – 2024 Operating Budget

Corporate Services	2024	2023	Increase (decrease)	% Increase (decrease)
Net budgeted levy requirement (\$)	1,099,000	1,234,700	(135,700)	-11%

Corporate Services – Strategic Initiatives

\$60,000

Asset Management Plan Update

- Funded through Special Projects RF (modernization)



In-house

Financial Policies and Procedures

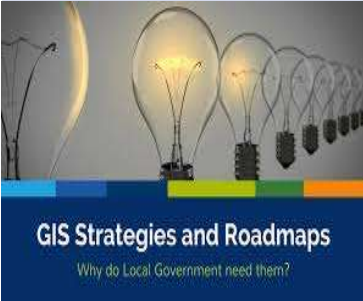
- Continual review and update



In-house

GIS Integration Roadmap

- Prepare roadmap to coordinate with County in 2025



\$30,000

Website Update

- Township website update including online payments
- Funded through Special Projects RF (modernization)



In-house

Arena Cost Sharing Agreement

- Develop plan for arena cost sharing agreement



Finance – 2024 Operating Budget

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Finance	751,200	92,700	705,900	201,400	(108,700)	-54.0%

Key operating revenues & expenses



Finance – Key Operating Changes



↑ \$120,000

- Deposit interest (revenue)

↓ \$35,000

- Penalty and interest on taxes (revenue)

↑ \$10,000

- Administration revenue (revenue)

Information Technology – 2024 Operating Budget

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Information Technology	367,600	367,600	335,800	335,800	31,800	9.5%

Key operating expenses

\$85,000
Software

\$100,000
Consultants

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

\$55,000
Contracted
services

\$90,400
Internal
allocation
recovery

Information Technology – Key Operating Changes



↑ \$5,000

- Software licencing (expense)

↑ \$15,000

- Consultants (Dark Trace, etc.) (expense)

↑ \$5,000

- Contracted services (expense)

Community & Engagement – 2024 Operating Budget



	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Communications	118,700	118,700	102,100	96,100	22,600	23.5%
Community Grants	100,000	-	100,000	-	-	
Health Services	40,000	40,000	37,000	37,000	3,000	8.1%
Recreation & Culture						
Recreation	303,200	303,200	319,100	319,100	(15,900)	-5.0%
Children & Youth Program	15,900	10,900	15,900	10,900	-	0.0%
Adult & Senior Program	30,000	5,000	35,500	10,500	(5,500)	-52.4%
Total Recreation & Culture	349,100	319,100	370,500	340,500	(21,400)	-6.3%
Economic Development						
Economic Development	66,200	63,200	105,800	98,800	(35,600)	-36.0%
Community Engagement	127,900	97,700	125,300	125,100	(27,400)	-21.9%
Total Economic Development	194,100	160,900	231,100	223,900	(63,000)	-28.1%
Total Community & Engagement	801,900	638,700	840,700	697,500	(58,800)	-8.4%

2024 Key Revenue & Operating Expenses

Key revenue & operating expenses				
\$20,000 Advertising in Communications	\$100,000 Community Grant Program	\$40,000 Doctors benefits program	\$30,000 Registration fees recreation (revenue)	\$23,000 Instructor fees
\$165,000 Arena cost sharing agreement	\$62,800 Insurance recreation	\$13,000 Admin. fees community groups (PEER)	\$14,000 Visitor Centre memorandum agreement	\$20,000 Advertising in Economic Development

Community & Engagement – Key Operating Changes



Communications

- Advertising (\$5,000 ↓)
- Internal staff allocation ↑

Recreation & Culture

- Arena cost sharing agreement (\$15,000 ↑)
- Insurance (\$5,200 ↑)
- Youth bursary (\$1,000 ↑)

Economic Development

- Administration fee community groups (PEER) (\$1,000 ↑)
- Advertising in community engagement (\$5,000 ↑)

Reorganization

- Net Director salary and benefits allocation after reorganization in 2022 ↓

Corporate Services



Fire Services



- Firefighting, Training, & Prevention
- Regional Fire Training Centre

Fire Services – 2024 Operating Budget

Fire Services	2024	2023	Increase (decrease)	% Increase (decrease)
Net budgeted levy requirement (\$)	1,204,300	1,070,800	133,500	13%

Fire Services – 2024 Operating Budget

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Fire	953,600	950,100	865,200	844,700	105,400	12.5%
Fire Prevention	104,000	104,000	112,000	112,000	(8,000)	-7.1%
Fleet Maintenance	108,400	108,400	72,100	72,100	36,300	50.3%
Fire Training	191,800	41,800	137,000	42,000	(200)	-0.5%
Total Fire Services	1,357,800	1,204,300	1,186,300	1,070,800	133,500	12.5%

2024 Key Revenue & Operating Expenses



Key revenue & operating expenses

\$360,000 Volunteer firefighter salaries	\$65,000 Training and development	\$100,900 Insurance	\$37,500 Front of Yonge service agreement	\$35,000 Protective equipment	\$10,000 Fire prevention
\$29,000 Fuel costs	\$70,000 Fleet maintenance	\$150,000 Course registration revenue (FTC)	\$41,000 Staff salary allocation (FTC)	\$55,000 Instructor fees (FTC)	\$39,800 Debt payments (FTC)

Fire Services – Strategic Initiatives & Key Operating Changes

Nil

Fire Pro 2 Conversion

- Switch from current provider, no additional cost over existing fee



In-house

Standard Operating Guidelines Update

- Update of standard operating guidelines for Fire Services



\$4,000

Community Smoke Alarm Program

- Promotion of community smoke alarm program



↑ \$80,000

Volunteer Firefighter

- Reflective of new compensation plan introduced in 2023



Regional Fire Training Centre – Key Operating Changes

\$41,800
(Net Levy Impact)

↑ \$50,000 – Course registration revenue

↑ \$34,600 – Staff salary allocation

↑ \$15,000 – Instructor fees

\$39,800 – Debt repayments



Fire Services



Planning & Development



- By-Law
- Planning
- Committee of Adjustment
- Heritage Committee
- Building

Budget Binder: Pg. 35 (Tab 3)

Planning & Development – 2024 Operating Budget

Planning & Development	2024	2023	Increase (decrease)	% Increase (decrease)
Net budgeted levy requirement (\$)	476,500	454,300	22,200	5%

Planning & Development – 2024 Operating Budget



	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
By-Law	135,400	131,900	134,300	131,800	100	0.1%
Dogs	3,200	(600)	3,600	(100)	(500)	500.0%
Planning						
Planning & Zoning	653,800	321,300	479,700	299,200	22,100	7.4%
Civic Addressing	2,000	(500)	2,000	(500)	-	0.0%
Total Planning	655,800	320,800	481,700	298,700	22,100	7.4%
Committee of Adjustment	8,800	8,800	8,800	8,800	-	0.0%
Historical Committee	15,600	15,600	15,100	15,100	500	3.3%
Building	810,300	-	735,300	-	-	
Total Planning & Development	1,629,100	476,500	1,378,800	454,300	22,200	4.9%

Planning & Development – Strategic Initiatives

\$75,000

New Zoning By-Law and Mapping

- Funding through Special Projects RF
- \$75,000 in 2025 as well

Zoning By-law Update



\$90,000

Planning & Building Software

- Funded 50/50 through Special Projects RF (modernization) + Building Permit RF



\$19,000

CRCA – Flood Plan Mapping

- Remaining amount from 2023; funded by Special Projects RF



\$120,000

CIP Initiatives

- Funded by the Community Improvement Plan RF



By-Law, Planning & Committees



Key revenue & operating expenses				
Key operating changes from 2023	↑ 1,500 Fines through enforcement (revenue)	↓ \$1,500 Canine control expense	↑ \$4,000 Amendments fees (revenue)	↑ \$5,000 Consent review fees (revenue)
\$7,000 Fines levied through AMP by-law	\$3,000 Canine control (pound service)	\$10,000 Heritage incentive program	\$5,000 CoA honorarium	\$20,000 Amendment fees planning
\$12,000 Consent review fees	\$30,000 Minor variance fees	\$5,000 Site plan fees	\$10,000 Consultants - Planning	\$10,000 Solicitors - Planning

Building Division - Overview

Key operating changes from 2023

↑ \$80,000
Permit fee revenue

↑ \$7,400
Insurance expense

↑ \$5,000
Solicitors expense

↑ \$45,000
New building software

↓ \$55,500
RF withdrawal to balance



	2024 Budget (\$)	2023 Budget (\$)	2023 YTD	
			Actual (Oct) (\$)	2022 Actual (\$)
Revenue				
User Fees & Service Charges	(611,500)	(526,000)	(805,874)	(598,083)
From Reserves/Reserve Funds	(198,800)	(209,300)	-	(61,337)
Total Revenue	(810,300)	(735,300)	(805,874)	(659,420)
Expenses				
Salaries, Benefits & Honorariums	568,000	551,500	430,769	477,689
Insurance	98,000	90,600	85,197	75,532
Contracted Services, Consulting & Studies	20,000	15,000	59,450	41,136
Materials, Supplies & Other Expenses	81,000	36,300	23,183	25,763
Internal Allocations	43,300	41,900	31,425	39,300
Total Expenses	810,300	735,300	630,024	659,420
Net	-	-	(175,850)	-

Key operating revenue & expenses

\$600,000 Permit fees	\$153,800 Reserve Fund transfer to balance	\$45,000 Bldg portion of new software	\$98,000 Insurance	\$20,000 Solicitors	\$5,000 Training and development
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Planning & Development



Operations & Infrastructure



- Public Works & Winter Control
- Garbage Collection & Landfills
- Source Water Protection & Municipal Drains
- Facilities
- Parks

Budget Binder: Pg. 40 (Tab 3)

Operations & Infrastructure – 2024 Operating Budget

Operations & Infrastructure	2024	2023	Increase (decrease)	% Increase (decrease)
Net budgeted levy requirement (\$)	4,415,300	4,310,600	104,700	2%

Operations & Infrastructure – 2024 Operating Budget



	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Public Works	2,480,600	2,465,600	2,299,200	2,285,200	180,400	7.9%
Winter Control	582,200	582,200	559,000	559,000	23,200	4.2%
Garbage Collection	42,000	-	42,000	-	-	
Landfill Sites	1,088,700	543,500	1,068,100	632,900	(89,400)	-14.1%
Source Water Protection	25,000	25,000	25,000	25,000	-	0.0%
Municipal Drain	65,800	15,800	65,700	15,700	100	0.6%
Facilities	591,800	511,300	620,600	556,600	(45,300)	-8.1%
Parks	310,400	271,900	271,400	236,200	35,700	15.1%
Total Operations & Infrastructure	5,186,500	4,415,300	4,951,000	4,310,600	104,700	2.4%

Public Works & Winter Control – 2024 Operating Budget



	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Public Works						
Roads Administration	742,900	727,900	693,300	679,300	48,600	7.2%
Bridges & Culverts	136,900	136,900	132,200	132,200	4,700	3.6%
Ditching	198,900	198,900	166,300	166,300	32,600	19.6%
Sidewalks	15,000	15,000	-	-	15,000	
Roadside Maintenance	182,700	182,700	177,500	177,500	5,200	2.9%
Hardtop Maintenance	65,300	65,300	62,800	62,800	2,500	4.0%
Dust Layer & Priming	156,000	156,000	125,000	125,000	31,000	24.8%
Patching & Washouts	43,800	43,800	42,800	42,800	1,000	2.3%
Grading & Scarifying	71,800	71,800	70,300	70,300	1,500	2.1%
Gravel Resurfacing	285,800	285,800	274,500	274,500	11,300	4.1%
Safety Devices	43,000	43,000	43,000	43,000	-	0.0%
Signage	15,000	15,000	12,000	12,000	3,000	25.0%
Street Lights	15,000	15,000	15,000	15,000	-	0.0%
Fleet Maintenance	508,500	508,500	484,500	484,500	24,000	5.0%
Total Public Works	2,480,600	2,465,600	2,299,200	2,285,200	180,400	7.9%
Winter Control						
Culvert Thawing	-	-	500	500	(500)	-100.0%
Winter Patrol	31,800	31,800	40,500	40,500	(8,700)	-21.5%
Snowplowing/Sanding/Salting	550,400	550,400	518,000	518,000	32,400	6.3%
Total Winter Control	582,200	582,200	559,000	559,000	23,200	4.2%
Total Public Works & Winter Control	3,062,800	3,047,800	2,858,200	2,844,200	203,600	7.2%

2024 Key Operating Expenses



Key operating expenses				
\$484,000 Supplies/ materials	\$224,000 Contracted services	\$255,000 Fuel and diesel	\$150,000 Fleet maintenance and tires	\$25,000 Railway crossings
\$171,700 Insurance	\$15,000 Training and development	\$75,000 Private Road Grant program	\$155,000 Materials (Winter Control)	\$30,000 Equip. rental (Winter Control)

2024 Key Operating Changes



↑ \$31,000

- Supplies/materials – Dust Layer & Priming

↑ \$10,000

- Supplies/materials – Gravel Resurfacing

↑ \$21,500

- Contracted services – Roadside Maint.

↑ \$30,000

- Contracted services - Ditching

↑ \$25,000

- Fleet maintenance

↑ \$25,000

- Private Road Grant program (capital)

Garbage Collection & Landfills – 2024 Operating Budget



	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Garbage Collection	42,000	-	42,000	-	-	
Landfill Sites						
Landfill Site	588,200	43,000	559,600	124,400	(81,400)	-65.4%
Lansdowne Landfill	195,500	195,500	189,500	189,500	6,000	3.2%
Lyndhurst Landfill	175,000	175,000	159,500	159,500	15,500	9.7%
Escott Landfill	130,000	130,000	159,500	159,500	(29,500)	-18.5%
Total Landfill Sites	1,088,700	543,500	1,068,100	632,900	(89,400)	-14.1%
Total Garbage Collection & Landfill Sites	1,130,700	543,500	1,110,100	632,900	(89,400)	-14.1%

Garbage Collection & Landfills



Key operating changes from 2023	↑ \$110,000 Recycling Revenue (Stewardship Ontario)	↑ \$8,000 Equipment rentals (all sites)	↑ \$15,000 Consultants (all sites)	↑ \$6,000 Recycling contract
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Key operating revenues & expenses

\$42,000 Garbage collection contract	\$205,000 Waste label revenue	\$260,000 Recycling revenue	\$90,000 Annual landfill liability accrual
\$200,000 Equipment rentals (all sites)	\$160,000 Consultants (all sites)	\$135,000 Recycling contract (all sites)	\$50,000 Waste Mgmt. Study (Modernization funded)

Facilities— 2024 Operating Budget

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Municipal Building & Garage						
Program Support	155,600	155,600	158,900	158,900	(3,300)	-2.1%
Municipal Office	49,900	45,900	56,800	52,800	(6,900)	-13.1%
Garage	97,200	97,200	102,700	102,700	(5,500)	-5.4%
Total Municipal Office & Garage	302,700	298,700	318,400	314,400	(15,700)	-5.0%
Fire Stations						
Fire Station #3	42,000	(11,000)	41,700	(8,300)	(2,700)	32.5%
Fire Station #2	36,800	36,800	31,700	31,700	5,100	16.1%
Fire Station #4	34,000	30,000	34,100	34,100	(4,100)	-12.0%
Total Fire Stations	112,800	55,800	107,500	57,500	(1,700)	-3.0%
Public Works						
Cold Storage Dome, Prince Street	1,800	1,800	1,400	1,400	400	28.6%
Salt & Sand Dome, Prince Street	3,200	3,200	2,500	2,500	700	28.0%
Escott Garage	6,300	6,300	3,000	3,000	3,300	110.0%
Sand Dome, Escott	1,900	1,900	1,400	1,400	500	35.7%
Salt & Sand Dome, Lyndhurst	2,700	2,700	2,700	2,700	-	0.0%
Total Public Works	15,900	15,900	11,000	11,000	4,900	44.5%
Recreation & Culture						
Lansdowne Community Building	68,000	53,500	73,600	66,100	(12,600)	-19.1%
Water Access Points	-	-	500	500	(500)	-100.0%
Escott Hall	10,300	10,300	18,600	18,600	(8,300)	-44.6%
Springfield House	34,600	34,600	36,600	36,600	(2,000)	-5.5%
Seeley's Bay Community Building	25,100	20,100	30,000	27,500	(7,400)	-26.9%
Rockport Recreation Centre	1,500	1,500	1,000	1,000	500	50.0%
Rockport Customs Building	500	500	1,700	1,700	(1,200)	-70.6%
Lyndhurst Storage Building	2,100	2,100	2,600	2,600	(500)	-19.2%
Total Recreation & Culture	142,100	122,600	164,600	154,600	(32,000)	-20.7%
Libraries						
Lyndhurst	12,100	12,100	12,700	12,700	(600)	-4.7%
Seeley's Bay	6,200	6,200	6,400	6,400	(200)	-3.1%
Total Libraries	18,300	18,300	19,100	19,100	(800)	-4.2%
Total Facilities	591,800	511,300	620,600	556,600	(45,300)	-8.1%



Facilities

Key operating changes from 2023

↑ \$8,500
Rental revenue

↑ \$5,000
Building maintenance

↓ \$29,000
Insurance (due to allocation method)

Key operating revenues & expenses

\$28,000
Debt repayment (Municipal office and garage)

\$21,000
Overhead charge recovered through Building Division

\$53,000
Paramedic Services rental revenue (Fire Stn. #3)

\$15,000
Rental revenue (Lansdowne CB+ Seeley's Bay CB)

\$130,500
Building maintenance (all facilities)

\$42,100
Janitorial contract

\$193,500
Utilities (hydro, heat) (all facilities)

\$26,400
Insurance



Parks – 2024 Operating Budget



	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
Parks						
Parks Administration	160,900	155,900	111,200	106,200	49,700	46.8%
Kendrick's Park	38,000	25,500	33,900	23,900	1,600	6.7%
Kendrick's Park Facilities	3,900	3,900	2,200	2,200	1,700	77.3%
Centennial Park	17,900	17,900	15,500	15,500	2,400	15.5%
Centennial Park Canteen	500	500	9,100	9,100	(8,600)	-94.5%
Furnace Falls Park	5,400	5,400	5,300	5,300	100	1.9%
Furnace Falls Park Washroom	1,300	1,300	1,000	1,000	300	30.0%
Jerry Park	29,900	28,900	30,900	30,700	(1,800)	-5.9%
Bateau Channel Park	10,200	10,200	9,700	9,700	500	5.2%
Rockport Community Hall Grounds	2,800	2,800	2,500	2,500	300	12.0%
Horticultural Program	5,000	5,000	23,500	23,500	(18,500)	-78.7%
Seeley's Bay Marina	24,700	4,700	24,300	4,300	400	9.3%
Ivy Lea Dock/Ramp	1,000	1,000	200	200	800	400.0%
Rockport Ramp	3,000	3,000	1,000	1,000	2,000	200.0%
Haskin's Point Park	1,900	1,900	1,100	1,100	800	72.7%
Fleet Maintenance	4,000	4,000	-	-	4,000	
Total Parks	310,400	271,900	271,400	236,200	35,700	15.1%

Parks

Key operating changes from 2023

↑ \$29,700
Salary & benefits –
Lead Hand allocation

↑ \$6,900
Insurance

↑ \$3,000
Fleet
maintenance

Key operating revenues & expenses

\$5,000
Summer student
grant

\$12,500
Rentals and
concession
revenue
(Kendrick's Park)

\$20,000
Marina docking
fees (Seeley's
Bay Marina)

\$16,000
Supplies/materials
(all parks)

\$15,500
Contracted
services (all
parks)

\$5,000
Equipment and
tools

\$10,000
Water (Jerry
Park)

\$25,000
Insurance



Operations & Infrastructure







Township of Leeds and the Thousand Islands - 2024 CAPITAL BUDGET



Township of
Leeds and the
Thousand Islands

2024 Proposed Capital Budget

Asset Category	
Bridges & Culverts	\$365,000
New Fire Station #2 Seeley's Bay	4,408,400
Buildings & Facilities	1,688,300
Fleet	1,552,300
Machinery & Equipment	319,700
Parks & Land Improvement	165,000
Road Network & Storm Sewer	1,710,200
	\$10,208,900

2024 Proposed Capital Funding Plan

Funding Plan

Capital Reserve Funds	\$3,970,500
Special Projects Reserve Fund	250,000
Cash in Lieu of Parkland	80,000
Ontario Community Infrastructure Fund (OCIF)	1,000,000
Grant	500,000
Debt	4,408,400
	\$10,208,900

2023 Projected Carry Forward

Status	2023 Total Budget	2023 Projected Actual	2023 Net Budget Released	Projected Carry Forward
Projects completed, expected to be completed, or released	\$5,669,100	\$5,480,800	\$188,300	-
Projects requiring carry forward	667,500	53,400	-	614,100
Projects requiring carry forward and new additional budget in 2024	2,619,100	263,500	-	2,355,600
				\$2,969,700

***New Fire Station #2 Seeley's Bay - \$1,957,500- projected carry forward



Township of Leeds and the Thousand Islands - 2024 CAPITAL PROJECTS



Township of
Leeds and the
Thousand Islands

A photograph of a concrete bridge spanning a stream. The bridge has a simple, flat design with a concrete railing on top. The stream flows under the bridge, surrounded by lush green trees and foliage. The water is clear, reflecting the surrounding greenery. The bridge is supported by a single concrete pier on the right side.

Bridges & Culverts

\$365,000 – Carding Mills Bridge

Budget Binder: Pg. 59 (Tab 4)

Buildings & Facilities

\$6,096,700
(\$2,555,800 CF)



Fire Station #1 & Municipal Garage - \$75,000



Seeley's Bay Community Hall - \$131,500



Springfield House - \$125,000

Waste Reduction and Diversion Pilot Project - \$750,000

Fire Station #1 (Clean Room) - \$100,000

Escott Hall/Archives



New Fire Station #2





\$24,700

- Computer replacement program



\$30,000

- Server replacement



\$40,000

- Security cameras/systems



\$30,000

- Portable variable message board



\$40,000

- Snowblower w/ loading chute

\$319,700
(\$48,500 CF)

Machinery & Equipment

Budget Binder: Pg. 62 (Tab 4)



\$750,000

- Tanker Truck



\$66,300

- 1/2 Ton Truck



\$150,000

- Marine 3 boat replacement



\$40,000

- Battery cutter & spreader



\$60,000

- New + replacement of existing



\$30,000

- Fire hoses



\$15,000

- Thermal imagers

Fire Services Fleet, Machinery & Equipment

Budget Binder: Pg. 61/62 (Tab 4)



\$165,000

(\$138,200 CF)

Playground Equipment (Jonas St. Park) - \$80,000

Court Resurfacing (Lansdowne) - \$50,000

Ivy Lea Wharf – Parking Lot - \$35,000

Parks & Land Improvements

Road Network + Stormwater

\$1,710,200
(\$227,200 CF)

Rehabilitation - \$418,400

Micro-Surfacing - \$201,200

Seal Coat - \$362,000

Gravel Road Upgrades - \$500,000

Capital Infrastructure Contingency - \$118,600

Stormwater Master Plan - \$110,000

Capital Projects



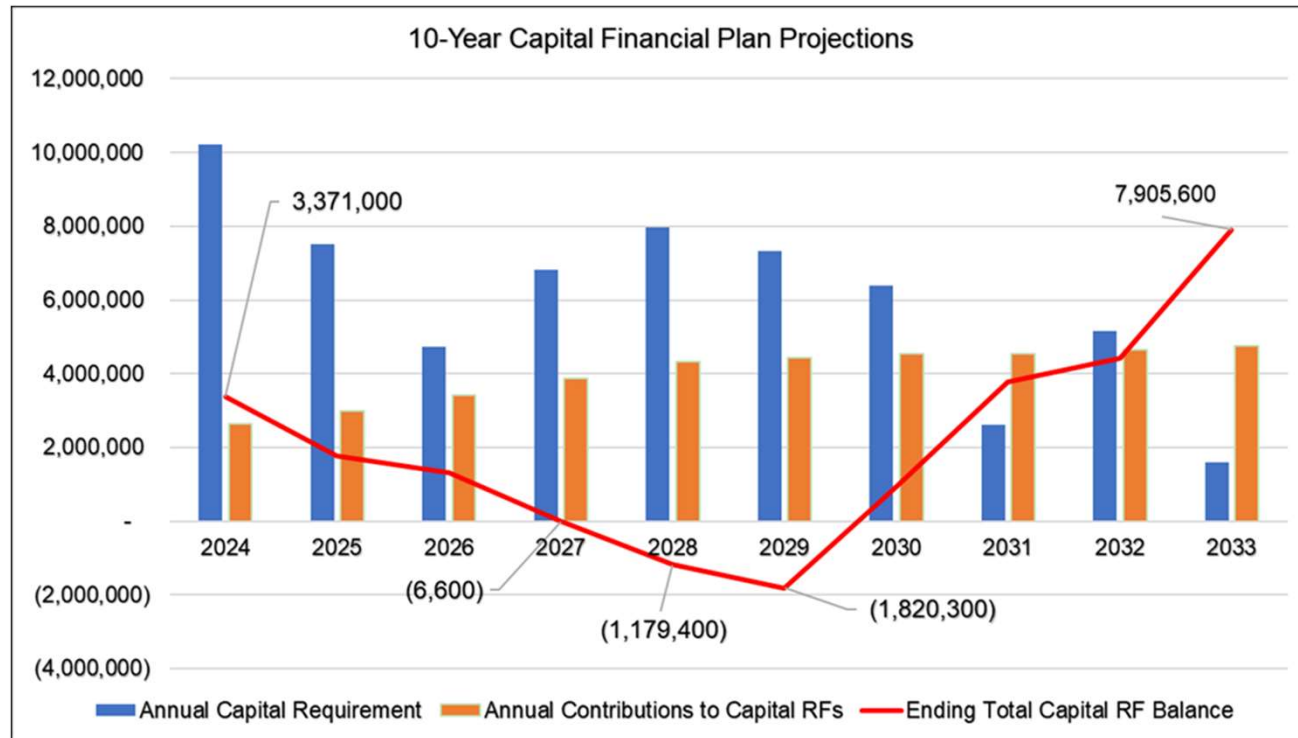


Township of Leeds and the Thousand Islands - CAPITAL FINANCIAL PLAN

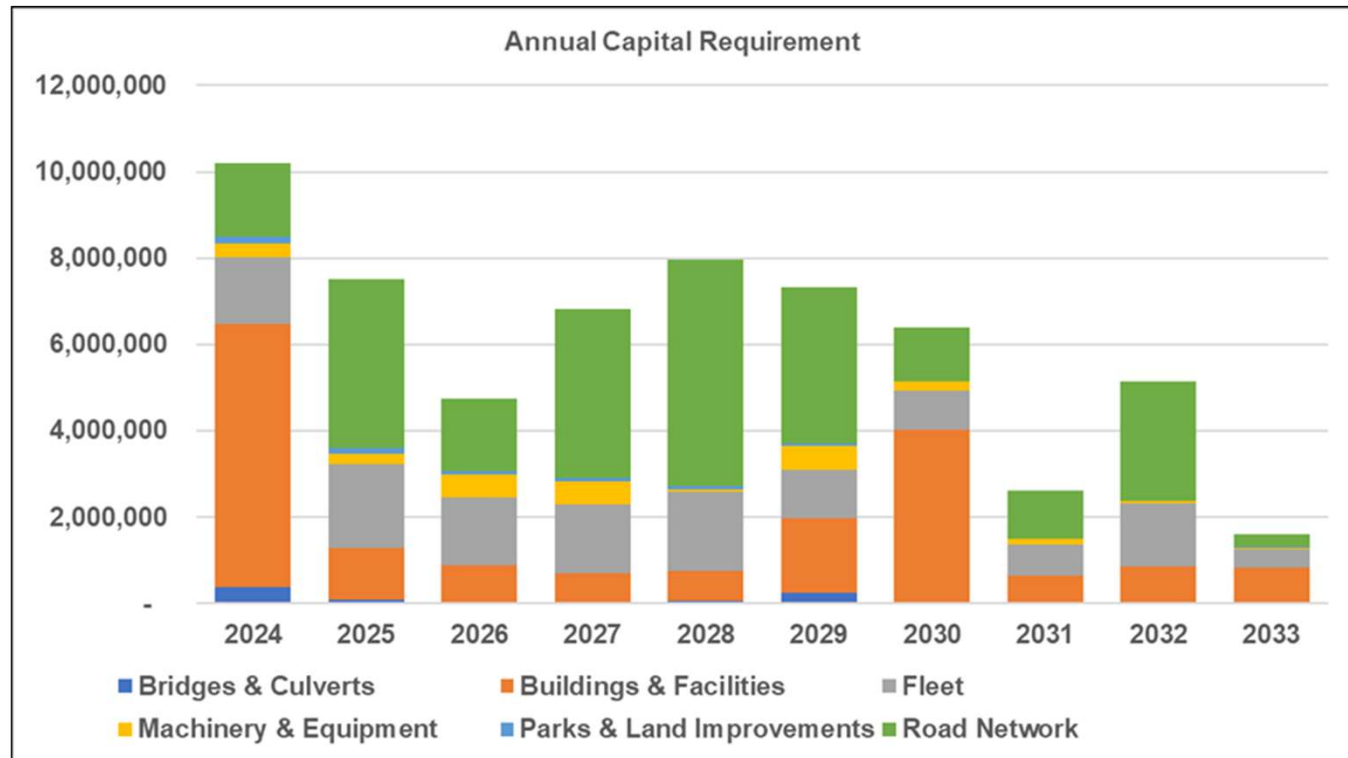


Township of
Leeds and the
Thousand Islands

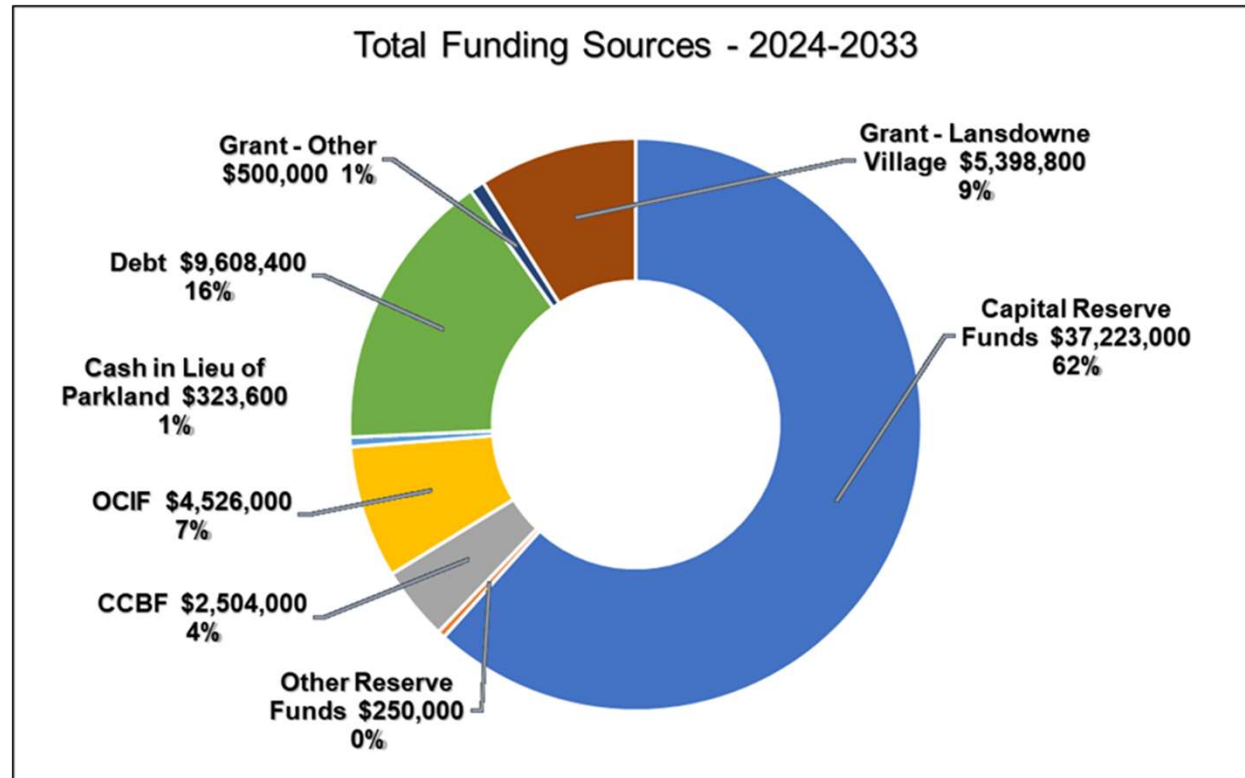
10-Year Capital Financial Plan Projections



1. Capital Requirements



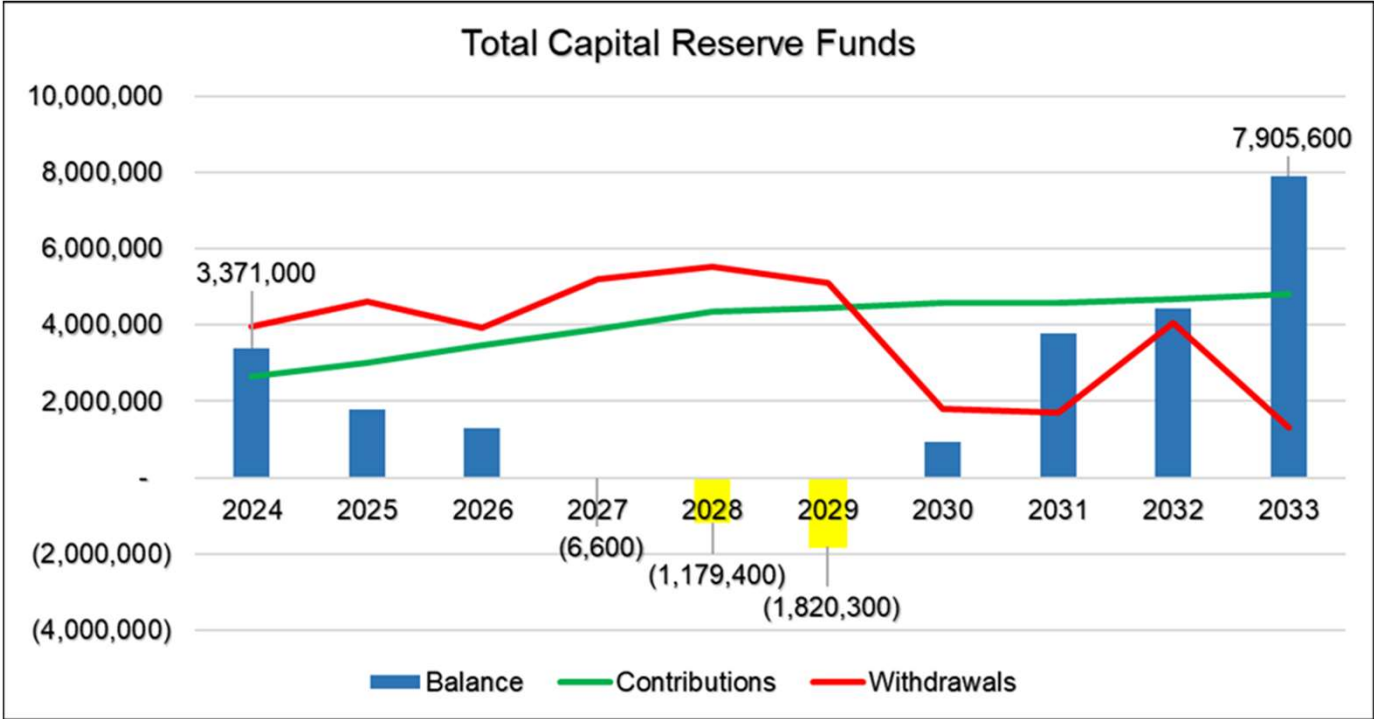
2. Funding Strategy



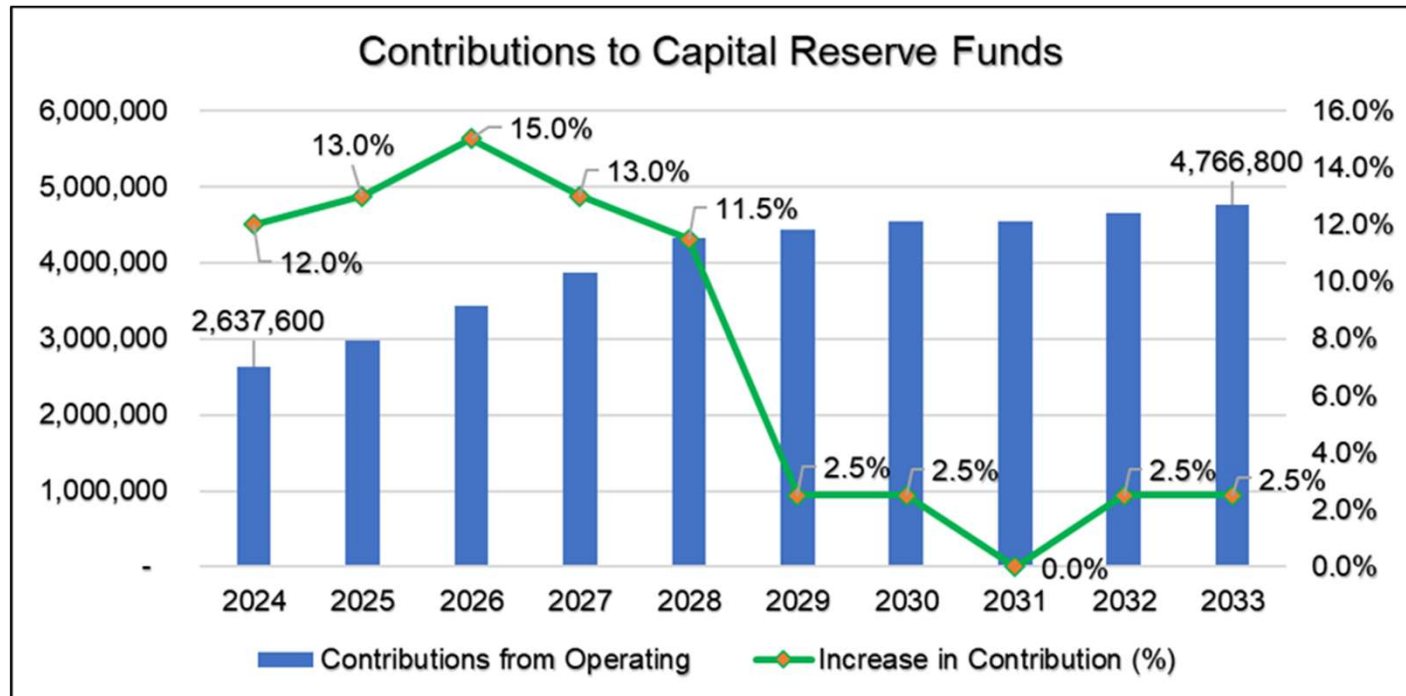
3. Debt Estimates

Project	Proposed Debt Issuance	Terms	Proposed Total Debt (\$)	Annual Repayment (\$)	Estimated Tax Rate Impact
Ivy Lea Wharf	July 1, 2023	5%, 30-year term	2,600,000	169,100	1.5%
Fire Pumper Truck	July 1, 2023	5%, 20-year term	850,400	68,200	0.6%
New Fire Station #2	January 1, 2025	5%, 30-year term	6,808,400	442,900	3.9%
New Fire Station #4	January 1, 2031	5%, 30-year term	5,200,000	338,300	3.0%
Total			15,458,800	1,018,500	9.0%

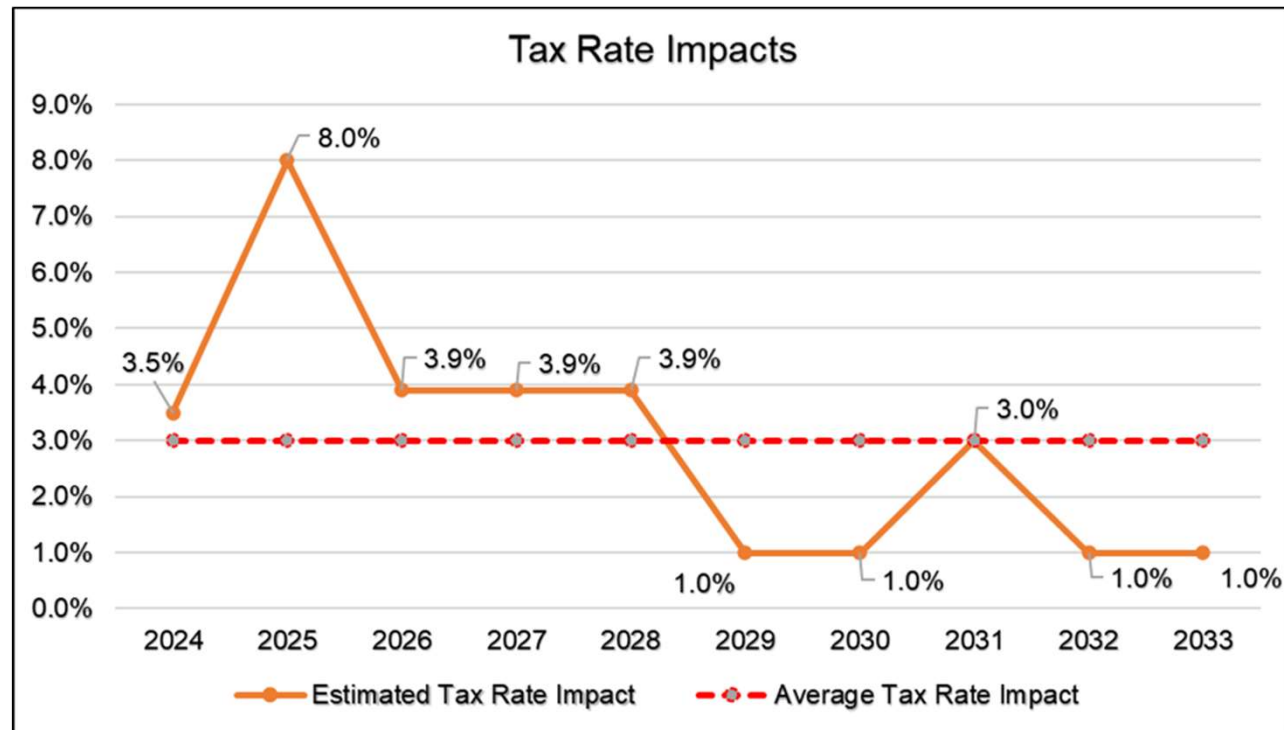
4. Reserve Fund Continuities



5. Contributions from Operating to Capital Reserve Funds



6. Impact to Tax Levy Requirement



Capital Financial Plan





Township of Leeds and the Thousand Islands - 2024 WATER & WASTEWATER OPERATING BUDGET



Township of
Leeds and the
Thousand Islands



Water & Wastewater— 2024 Operating Budget

	2024			2023 Total		
	2024 Water	Wastewater	2024 Total	Budget	Change (\$)	Change (%)
Revenue						
User Fees	(347,300)	(325,700)	(673,000)	(648,000)	(25,000)	4%
Other Revenue	(7,300)	(7,800)	(15,100)	(14,100)	(1,000)	7%
Total Revenue	(354,600)	(333,500)	(688,100)	(662,100)	(26,000)	4%
Expenses						
OCWA contract	161,200	136,800	298,000	288,600	9,400	3%
Maintenance (OCWA)	55,000	31,500	86,500	125,500	(39,000)	-31%
Insurance	14,400	14,400	28,800	26,400	2,400	9%
Other supplies and expenses	28,200	26,700	54,900	51,000	3,900	8%
Total operating expenses	258,800	209,400	468,200	491,500	(23,300)	-5%
Transfer to reserve fund	95,800	124,100	219,900	170,600	49,300	29%
Total Expenses	354,600	333,500	688,100	662,100	26,000	4%
Net Budget	-	-		-	-	-

2024 Key Operating Changes

WATER

WASTEWATER

↑ \$13,000

User Fees (revenue)

↑ \$12,000

↑ \$5,600

OCWA Contract

↑ \$3,800

↓ \$32,000

Maintenance (OCWA)

↓ \$7,000

↑ \$1,200

Insurance

↑ \$1,200

↑ \$37,900

Trf. to Reserve Fund

↑ \$11,400



User Rates

1 1/2" Meter or Less

	2024 Rate	2023 Rate	Change (\$)	Change (%)
Water				
Water flat rate (Base)***	\$ 86.12	\$ 83.21	\$ 2.91	3.5%
Water per m3 (Volume)	\$ 2.90	\$ 2.87	\$ 0.03	1.0%
Wastewater				
Sewer flat rate (Base)***	\$ 81.31	\$ 78.56	\$ 2.75	3.5%
Sewer per m3 (Volume)	\$ 2.45	\$ 2.45	\$ -	0.0%
Total Combined				
Flat rate (Base)***	\$ 167.43	\$ 161.77	\$ 5.66	3.5%
Per m3 (Volume)	\$ 5.35	\$ 5.32	\$ 0.03	0.6%

***Flat monthly charge includes 15 m3

2" Meter or Greater

	2024 Rate	2023 Rate	Change (\$)	Change (%)
Water				
Water flat rate (Base)***	\$ 104.57	\$ 101.04	\$ 3.53	3.5%
Water per m3 (Volume)	\$ 3.84	\$ 3.79	\$ 0.05	1.3%
Wastewater				
Sewer flat rate (Base)***	\$ 98.73	\$ 95.39	\$ 3.34	3.5%
Sewer per m3 (Volume)	\$ 3.29	\$ 3.29	\$ -	0.0%
Total Combined				
Flat rate (Base)***	\$ 203.30	\$ 196.43	\$ 6.87	3.5%
Per m3 (Volume)	\$ 7.13	\$ 7.08	\$ 0.05	0.7%

***Flat monthly charge includes 15 m3

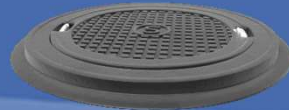


Water & Wastewater Operating





Township of Leeds and the Thousand Islands - 2024 WATER & WASTEWATER CAPITAL BUDGET



Township of
Leeds and the
Thousand Islands

2024 Proposed Capital Budget


	2024 Draft Budget	Funding			
		Reserve Funds	CCBF	Debt	Total
Water - Capital Projects					
Water Municipal Class Environment Assessment	40,000	40,000	-	-	40,000
Rehabilitation of well (OCWA)	20,000	20,000	-	-	20,000
Replace pump & motor well #1 (OCWA)	15,000	15,000	-	-	15,000
Water storage and distribution system upgrade	2,750,000	-	825,000	1,925,000	2,750,000
Total Water	2,825,000	75,000	825,000	1,925,000	2,825,000
Wastewater - Capital Project					
Replace flow meter (OCWA)	10,000	10,000	-	-	10,000
Total Wastewater	10,000	10,000	-	-	10,000
Total Water and Wastewater	2,835,000	85,000	825,000	1,925,000	2,835,000

Water & Wastewater Financial Plan (2024-2033)

Capital Requirement

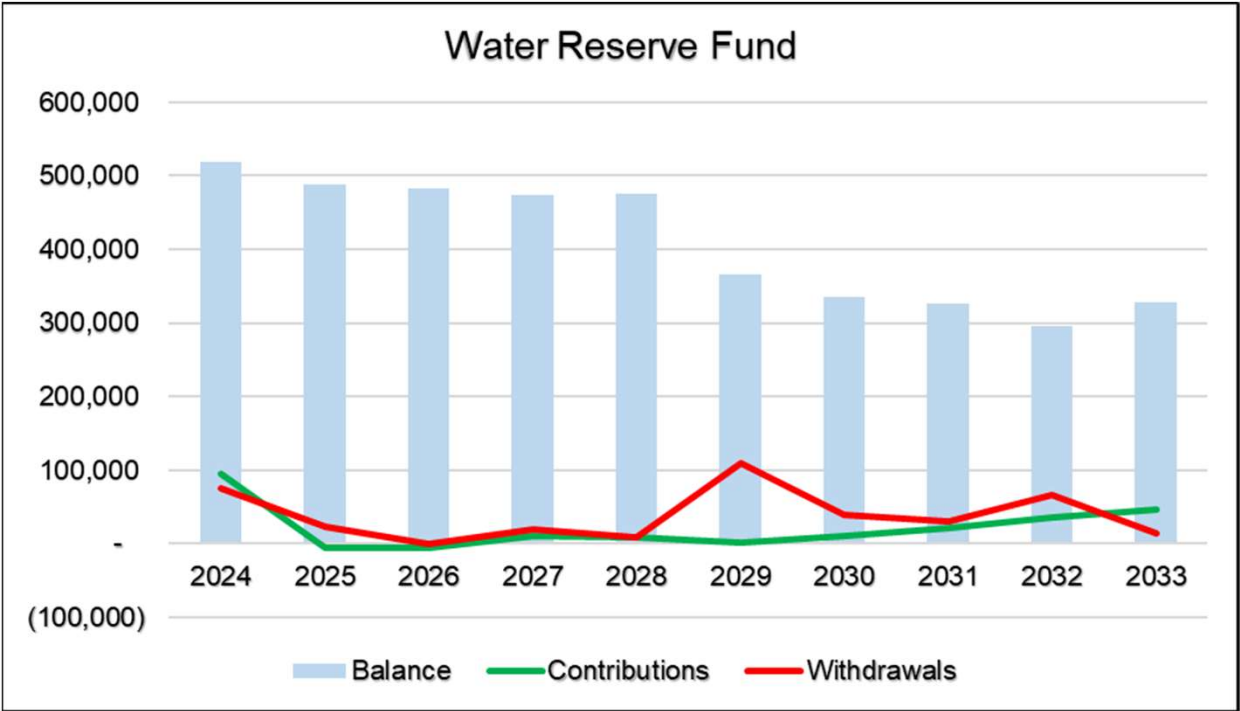
	Water	Wastewater	Total
Asset Management Program	164,600	232,600	397,200
OCWA Recommended Capital Program	223,000	46,000	269,000
Update:			-
Water storage and distribution system	2,750,000	-	2,750,000
Water treatment plant	1,000,000	-	1,000,000
Sanitary collection system upsizing	-	1,000,000	1,000,000
Sanitary pumping station upgrades	-	2,500,000	2,500,000
Wastewater treatment system	-	4,500,000	4,500,000
Total Water and Wastewater	4,137,600	8,278,600	12,416,200

Funding Strategy

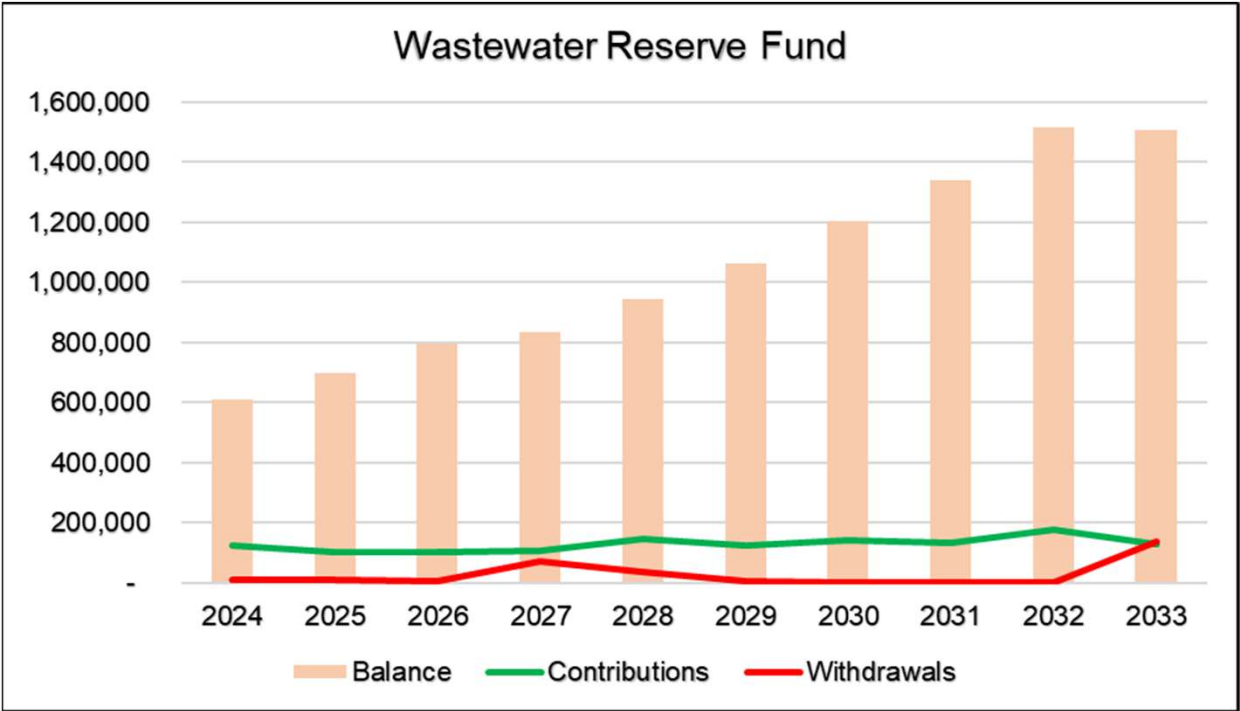


	Water	Wastewater	Total
Water/Wastewater Reserve Funds	387,600	278,600	666,200
Canada Community Building Fund (CCBF)	825,000	-	825,000
Debt	1,925,000	-	1,925,000
Grant - Future Opportunities	1,000,000	8,000,000	9,000,000
Total Water and Wastewater	4,137,600	8,278,600	12,416,200

Reserve Fund Continuities



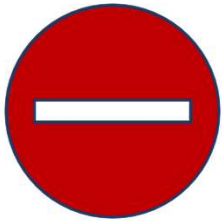
Reserve Fund Continuities



Water & Wastewater Capital



The Budget is a Policy Document



In order to implement several of the expenditures included in the budget, additional staff reports to Council & by-laws will need to be approved



Next Steps



