



Township of  
**Leeds** and the  
**Thousand Islands**

2024

Draft  
Budgets



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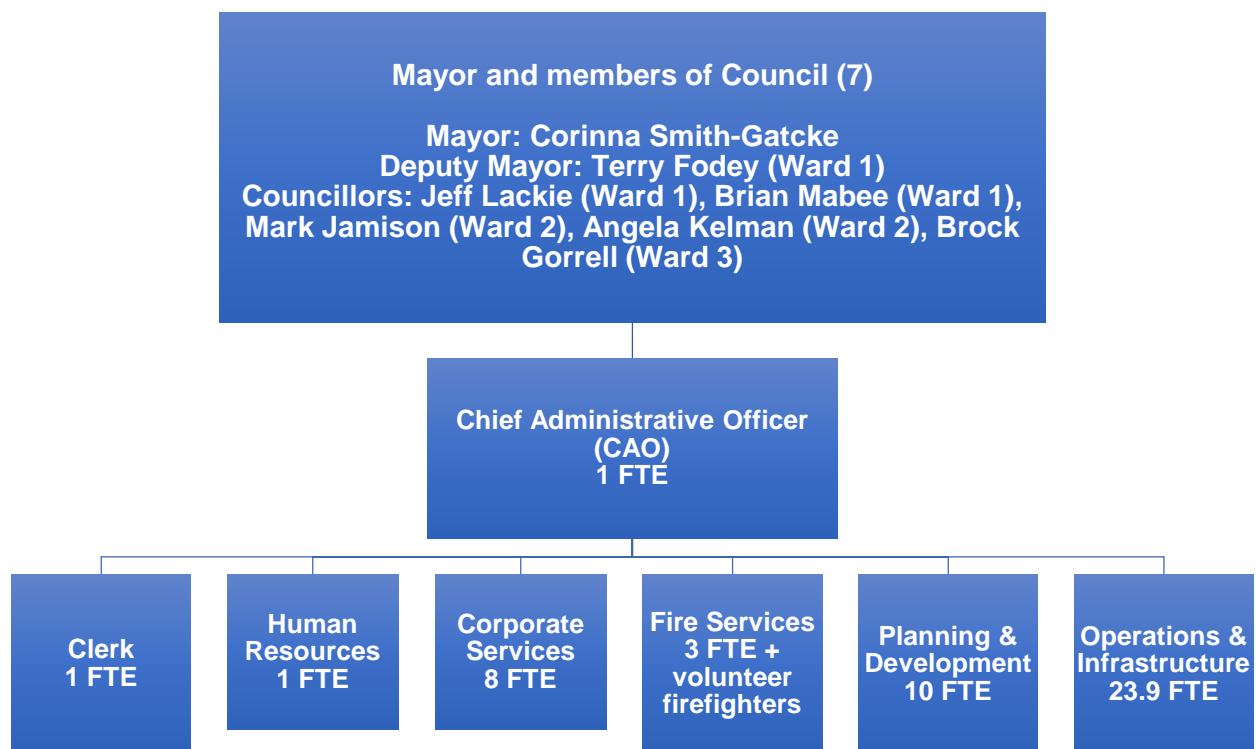


## 1. INTRODUCTION

### 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:

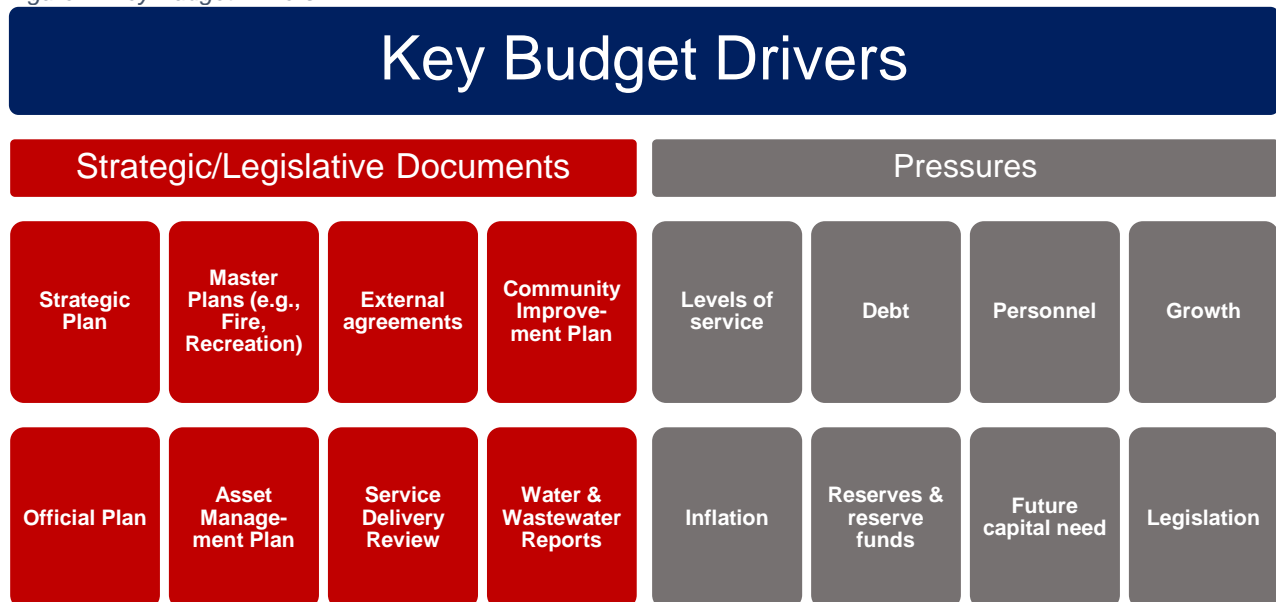
- Setting planned expenses and means of financing, and establishing spending limits on prioritized programs and services;
- Allowing for the measurement of progress both qualitatively and quantitatively; and
- Providing accountability to its ratepayers, partners, creditors, and upper levels of government.

### 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 for Township staff to present the draft proposed 2024 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><b>Section 2:</b> 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><b>Section 3:</b> Presented by department and division. Each department outlines the following:</p> <ul style="list-style-type: none"> <li>• 2024 departmental initiatives with incremental budgetary impact. These are either permanent initiatives or special temporary projects that may propose an enhanced level of service; and</li> <li>• Key operating changes from 2023 approved budget to retain status quo service levels.</li> </ul>	<p><b>Section 4:</b> 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><b>Section 5:</b> 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 2024 departmental initiatives and key operating changes from 2023 approved budget to retain status quo levels of service.</p>	<p><b>Section 5:</b> 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

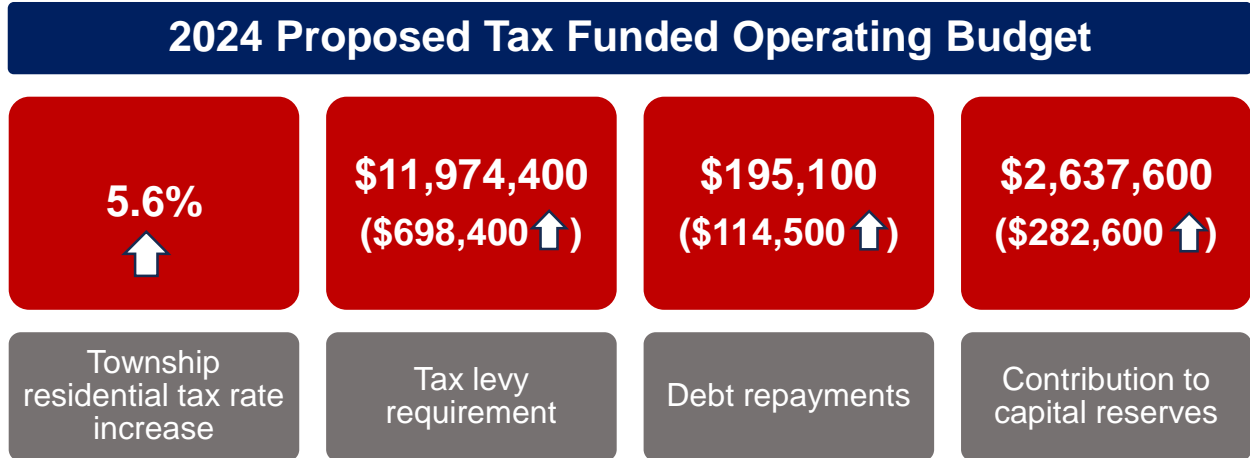


Table 1: Operating Budget by Department

	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	(1,808,900)	772,600	(1,036,300)
Council	-	182,700	182,700
<b>Total Taxation and Non-Departmental</b>	<b>(2,758,900)</b>	<b>4,356,900</b>	<b>1,598,000</b>
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
<b>Total Departmental</b>	<b>(3,021,400)</b>	<b>13,397,800</b>	<b>10,376,400</b>
<b>Draft Net Levy Requirement</b>	<b>(5,780,300)</b>	<b>17,754,700</b>	<b>11,974,400</b>

The driving force behind the increase in the 2024 operating budget is the increase to the transfers to capital reserve funds as well as debt servicing for 2023 capital projects. The departmental

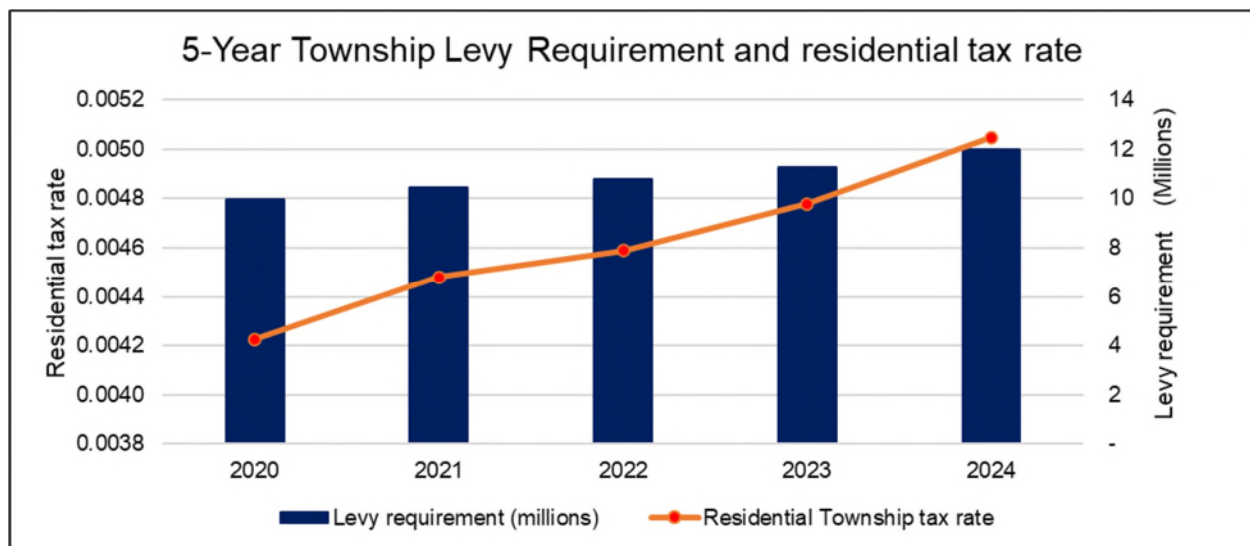
## 2. Tax Funded Operating Budget - Overview

budgets, as will be discussed in Section 3, account for a 1.8% increase to the levy requirement, compared to a total levy requirement increase of 6.2%.

### 2.2 PROPERTY TAXES

The proposed 2024 operating budget results in a Township tax levy requirement of \$11,974,400. This is an increase from the 2023 levy requirement by \$698,400, or 6.2%. The 2024 levy requirement yields a Township residential rate increase of 5.6%, with the remaining increase attributed to growth in assessment. The Township's levy represents approximately 46% 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 estimate 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 has decided again to postpone a province-wide property assessment update. It is important to note that in its fall 2023 budget update, the province highlighted that it would provide a progress report of the Ontario tax system review in the 2024 budget. The property assessment update was first frozen in 2021 as a response to the COVID-19 pandemic. 2024 will represent the fourth straight year of frozen property assessment. As a result, existing property assessments for the 2024 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 (estimated at 10%);
- The Education rate remaining static (estimated); and
- The overall proportion of property classes at which the ratio is set.

## 2. Tax Funded Operating Budget - Overview

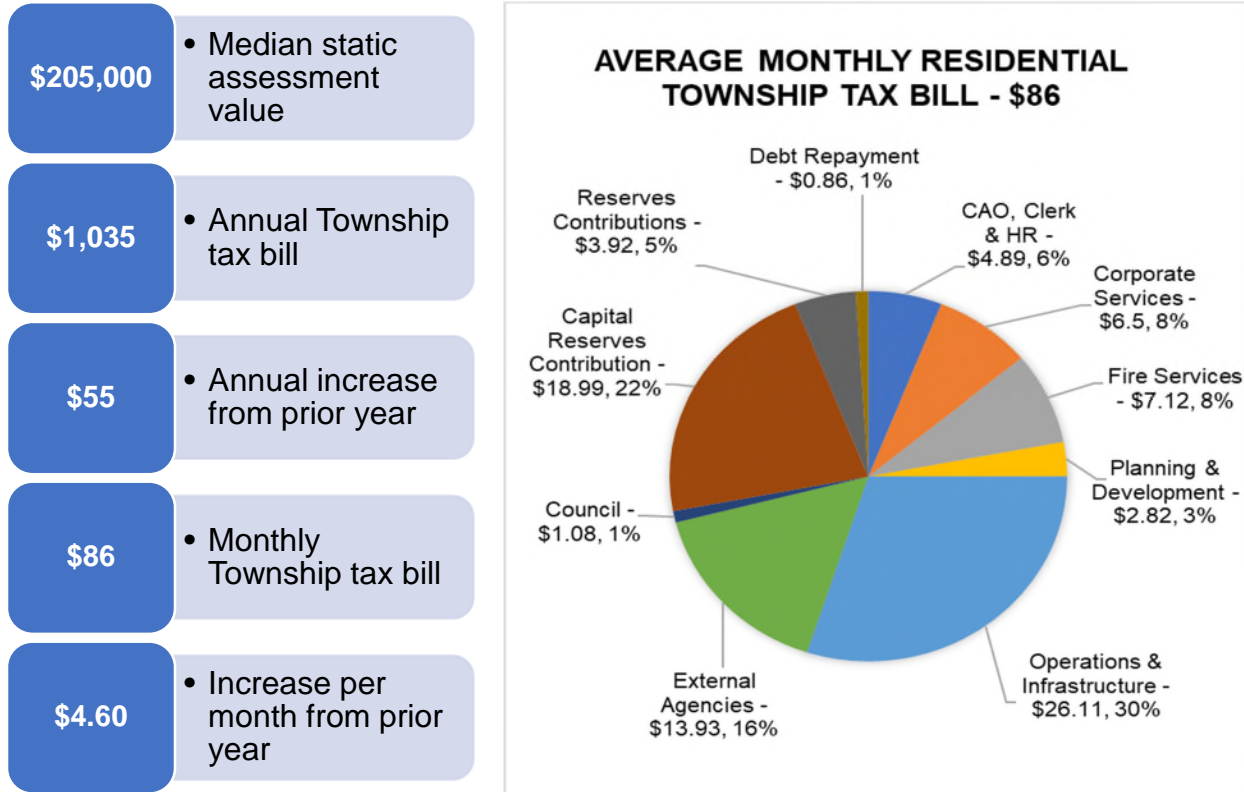
The United Counties of Leeds and Grenville is responsible for setting the tax policy and tax ratios that the Township must follow. Until the County has presented and received approval from County Council, the tax ratios used to determine the Township's tax levy is an estimate. There are not expected to be any changes to the tax ratios in 2024. Table 2 reports the Township's historical levy requirements, Township tax rates, and overall tax rates (estimate 2024).

Table 2: Current and Historic Levy Requirement

	2020	2021	2022	2023	2024	Average annual increase
Levy requirement (\$)	9,977,071	10,447,440	10,779,400	11,276,000	11,974,400	399,500
Residential Township tax rate	0.00422624	0.00447958	0.00458810	0.00477906	0.00504751	
<b>Township tax rate increase</b>	<b>7.6%</b>	<b>6.0%</b>	<b>2.4%</b>	<b>4.2%</b>	<b>5.6%</b>	5.2%
Residential overall tax rate	0.00945273	0.00970433	0.00990118	0.01035201	0.01102475	
<b>Overall tax rate increase</b>	<b>2.2%</b>	<b>2.7%</b>	<b>2.0%</b>	<b>4.6%</b>	<b>6.5%</b>	3.6%

Based on the median current value assessment as reported by MPAC, Figure 4 illustrates that the median residential taxpayer would pay \$1,035 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 2024.

Figure 4: 2024 Tax bill implications



## 2. Tax Funded Operating Budget - Overview

Table 3: Current and Historic Current Value Assessments

Property Class		2022 Current Value Assessment (\$)	2023 Current Value Assessment (\$)	2024 Current Value Assessment (\$)
Residential	RT	2,035,496,107	2,052,948,307	2,061,283,389
Residential: Farmland 1	R1	14,300	14,300	14,300
Multi-Residential: Full	MT	1,733,000	1,733,000	1,733,000
Commercial: General	CM	1,432,000	1,432,000	1,432,000
Commercial: Full	CT	101,727,900	112,647,900	114,075,130
Commercial: Farmland 1	C1	83,000	83,000	83,000
Commercial: Excess Land	CU	953,300	1,037,100	1,037,100
Commercial: Vacant Land	CX	667,100	667,100	667,100
Commercial (New Construction): Full	XT	16,584,600	-	-
Commercial (New Construction): Excess Land	XU	83,800	-	-
Industrial: Full	IT	3,795,800	4,614,100	5,762,788
Industrial: Excess Land	IU	66,400	109,200	164,000
Industrial: Vacant Land	IX	98,000	98,000	98,000
Industrial (New Construction): Full	JT	818,300	-	-
Industrial (New Construction): Excess Land	JU	42,800	-	-
Farm: Full	FT	109,657,802	110,269,202	112,032,702
Pipeline: Full	PT	29,241,000	29,241,000	29,242,000
Management Forests: Full	TT	5,221,000	5,302,400	5,345,000
<b>Sub-Total: Levy</b>		<b>2,307,716,209</b>	<b>2,320,196,609</b>	<b>2,332,969,509</b>
<b>Payment in Lieu</b>				
Residential: Full	RF	29,337,000	29,337,000	29,337,000
Residential: General	RG	2,992,500	3,026,500	3,026,500
Residential: Full, Shared	RH	85,500	85,500	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	13,100	54,200
Industrial: Excess Land, Shared	IK	-	-	19,400
<b>Payments in Lieu - Taxable Tenants</b>				
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
<b>Sub-Total: Payment in Lieu</b>		<b>55,646,100</b>	<b>55,680,100</b>	<b>55,677,600</b>
Exempt		35,878,800	34,157,100	38,486,600
<b>Total</b>		<b>2,399,241,109</b>	<b>2,410,033,809</b>	<b>2,427,133,709</b>
<b>Change from prior year</b>		<b>0.74%</b>	<b>0.45%</b>	<b>0.71%</b>

### 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 integral contribution to the balanced operating budget.

*Table 4: Casino and Government Grants/Funding*

	2024 Draft Budget (\$)	2023 Budget (\$)	\$ Change	Notes
Casino Revenue	850,000	700,000	150,000	1
Ontario Municipal Partnership Fund (OMPF)	1,021,300	1,005,100	16,200	
Ontario Community Infrastructure Fund (OCIF)	414,400	150,000	264,400	2
Canada Community Building Fund (CCBF)	313,200	300,200	13,000	2
Aggregate Resources Act	60,000	47,000	13,000	
<b>Notes:</b>				
1 - Partially offset by contribution to Special Projects Reserve Fund				
2 - Revenue is offset to contribution to obligatory reserve funds				

The agreement with the OLG, and the funding that has come with it, has been a valuable tool for the Township over the years in maintaining low tax rates, and funding capital projects with minimal debt incurred. It is the goal, over the next several years, that the Township transition this 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. In 2023, the budget included an amount of \$700,000 in Casino revenue. Although the 2024 budget has an increase in budgeted Casino revenue by \$150,000, for a total of \$850,000, this is partially offset by a new transfer to the Special Projects Reserve Fund in the amount of \$200,000. The net budget impact of these two amounts is \$650,000, which is a \$50,000 decrease compared to the 2023 budget amount of \$700,000. Over the coming years, the goal will be to decrease the net budget impact, until such time that the Casino revenue 100% flows through operating into the reserve fund.

#### 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 2024 operating budget requires the withdrawal of \$747,800 from reserve funds as detailed in Table 5.

## 2. Tax Funded Operating Budget - Overview

Table 5: Summary of reserve fund withdrawals

	2024 Draft Budget (\$)
<b>Discretionary Reserves - Other</b>	
Special Projects Reserve Fund (Modernization)	235,000
Special Projects Reserve Fund	94,000
Community Grant Reserve Fund	100,000
Community Improvement Plan Reserve Fund	120,000
<b>Total Other</b>	<b>549,000</b>
<b>Discretionary Reserves - Specific Area of Business</b>	
Building Permit Reserve Fund	198,800
<b>Total Specific Area of Business</b>	<b>198,800</b>
<b>Total</b>	<b>747,800</b>

As listed in Table 6, withdrawals are proposed to fund a variety of studies or one-time costs, as well as various grant programs administered by the Township.

Table 6: Detailed 2024 reserve fund withdrawals

Operating Cost	Special Projects (Modernization)	Special Projects	Community Grant	Community Improvement Plan (CIP)	Building Permit	Total (\$)
Development Charge (DC) rate study	50,000					50,000
Asset Management Plan update	60,000					60,000
Community Grants program			100,000			100,000
Website update	30,000					30,000
CIP initiatives				120,000		120,000
New Permit Software	45,000				45,000	90,000
CRCA project		19,000				19,000
New Zoning By-Law (note 1)		75,000				75,000
Waste Management Study	50,000					50,000
Building Division operations					153,800	153,800
<b>Total</b>	<b>235,000</b>	<b>94,000</b>	<b>100,000</b>	<b>120,000</b>	<b>198,800</b>	<b>747,800</b>
Note 1: Total project expected to be \$150,000 spread over 2024 and 2025 equally						

## 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 2024 proposed operating budget requires approximately 13% 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

	<b>Managing Division</b>	<b>Revenue Type</b>	<b>2024 Draft Budget (\$)</b>
Livestock Awards	CAO, Clerk & HR	User Fees & Service Charges	12,000
Deposit Interest Earned	Finance	Other Revenue	180,000
Penalty & Interest on Taxes	Finance	Other Revenue	275,000
Registration Fees	Recreation	User Fees & Service Charges	30,000
Course Registrations	Fire Training	User Fees & Service Charges	150,000
Planning Fees	Planning	User Fees & Service Charges	73,500
Building Permit Fees	Building	User Fees & Service Charges	600,000
Refuse Collection	Garbage Collection	User Fees & Service Charges	42,000
Waste Labels	Landfill Sites	User Fees & Service Charges	205,000
Recycling Revenue	Landfill Sites	User Fees & Service Charges	260,000
Paramedic Rental Agreement	Facilities	User Fees & Service Charges	53,000
Marina Docking Fees	Parks	User Fees & Service Charges	20,000

### 2.4 EXPENSES

#### **Salaries and Benefits**

Salaries and benefits make up a significant portion of the total operating expenditures. Salaries and benefits are proposed to increase 2.7% or \$149,200 in 2024 for a total of \$5,748,800. The overall increase is attributed to the factors listed in Table 8.

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

	<b>Increase (decrease) (\$)</b>
Inflation and step changes	122,200
Increase in benefits (6%)	67,400
Increase in Volunteer Firefighter	80,000
2022 reorganization	(120,400)
<b>Total net change in salaries, honorariums, and benefits</b>	<b>149,200</b>

There are no new staffing positions proposed for 2024. Non-union wage increases are proposed at a modest inflationary increase of 1%. This is consistent with the union wage increase of 1% per the collective agreement with the Canadian Union of Public Employees (CUPE) and its Local 5397. The current collective agreement runs until June 30, 2024. Management is expecting to begin negotiations on a new collective agreement in the new year.

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 6% overall, driven by increases to health and dental premiums of 6% and 20% respectively. It is also proposed that orthodontic coverage for dependent children under the age of 18 be added to the existing benefits plan, for a total budgeted cost of \$7,800 in 2024.

#### **Debt Repayment**

Total debt payments are budgeted based on existing debt held and expected new debt to be issued based on 2023 capital expenditures and the corresponding funding plan. Based on the 2023 annual repayment limit (ARL), the Township is budgeted to use 6% (out of 100%) of the ARL as 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 in the third quarter of 2024 for the 2023 capital expenditures related to the Ivy Lea Wharf (\$2.6 million) project and for the purchase of a new Fire Pumper (\$850,000). The debt for each of these projects has been budgeted at the current Infrastructure Ontario lending rate of 5% with repayments terms of 30 years and 20 years respectively.



## 2. Tax Funded Operating Budget - Overview

Existing debt consists of a loan related to the Fire Training Center (58%) and the Municipal Office and Garage (42%), as well as 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

	<b>2024 Draft Budget Principal &amp; Interest (\$)</b>
<b>Existing Debt</b>	
Fire Training Center	39,800
Municipal Office & Garage	28,800
Tile Loan Program	7,500
<b>Total Existing Debt</b>	<b>76,100</b>
<b>Proposed New Debt to be Issued</b>	
Ivy Lea Wharf (note1)	85,000
Fire Pumper (note 1)	34,000
<b>Total New Debt</b>	<b>119,000</b>
<b>Total Debt Principal &amp; Interest</b>	<b>195,100</b>
Note 1: Payments represent 50% of total annual payment as not expected to be issued until Q3 of 2024	

### ***Contributions to Capital & Operating Reserve Funds***

Contributions to reserves/reserve funds have increased \$832,500 over the 2023 budget, for a total of \$3,837,700.

### **Capital Reserve Funds**

The proposed 2024 operating budget includes significant increases to transfers to capital reserve funds. This increase amounts to an additional \$282,600, or 12%, to the capital reserve funds in 2024. Staff recognize the importance of funding capital expenditures considering the significant capital work required in the coming years. The increase in 2024 transfers is in keeping with the financial plan presented to Council as part of the 2023 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.

Table 10 summarizes the operating transfers to capital reserves proposed for 2024 compared to 2023.

## 2. Tax Funded Operating Budget - Overview

Table 10: Summary of transfers to capital reserve funds

	2024 Draft Budget (\$)	2023 Budget (\$)	Change (\$)
<b>Discretionary Reserve Fund - Capital Funds</b>			
Buildings & Facilities	593,600	530,000	63,600
Bridges & Culverts	336,000	300,000	36,000
Fleet, Machinery & Equipment	1,120,000	1,000,000	120,000
Parks & Land Improvements	140,000	125,000	15,000
Road Network & Storm	448,000	400,000	48,000
<b>Total</b>	<b>2,637,600</b>	<b>2,355,000</b>	<b>282,600</b>

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 \$1,150,000.

The transfers to capital reserve funds also include budgeted obligatory operating flow throughs of \$727,600. 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 the capital budget.

### Operating Reserve Funds

The proposed transfers to operating reserve funds have also increased in 2024 by an additional \$272,500. This is summarized in Table 11.

Table 11: Summary of transfers to operating reserve funds

	2024 Draft Budget (\$)	2023 Budget (\$)	Change (\$)
<b>Discretionary Reserve Funds - Other</b>			
Election Reserve Fund	12,500	15,000	(2,500)
Community Improvement Plan Reserve Fund	50,000	-	50,000
Community Grant Reserve Fund	125,000	100,000	25,000
Heritage Conservation Reserve Fund	10,000	10,000	-
Special Projects Reserve Fund	200,000	-	200,000
Tax Stabilization Reserve Fund	45,000	45,000	-
<b>Total</b>	<b>442,500</b>	<b>170,000</b>	<b>272,500</b>

## 2. Tax Funded Operating Budget - Overview

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

- Special Projects Reserve Fund - \$200,000 increase to partially offset Casino revenue as previously discussed.
- Community Grant Reserve Fund - \$25,000 increase to fund the cemeteries grant program.
- Community Improvement Plan (CIP) Reserve Fund – \$50,000 increase to fund, along with existing reserve fund balance, CIP initiatives and programs.
- Election Reserve Fund – slight decrease based on the existing balance and estimated costs for the 2026 Municipal & School Board Elections.

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 \$64,000; arena cost sharing agreement proposed to increase \$15,000; and IT support services increasing of \$20,000. 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

	2024 Budgeted Revenue	2024 Budgeted Expense	2024 Net Budget	2023 Budgeted Revenue	2023 Budgeted Expense	2023 Net Budget	\$ Change In Net Budget	% Change In Net Budget
<b>Taxation and Non-Departmental</b>								
Taxation - Township	(100,000)	100,000	-	(100,000)	100,000	-	-	
Casino & Reserve Transfers	(850,000)	545,000	(305,000)	(700,000)	265,000	(435,000)	130,000	-29.9%
Capital Reserves & Debt Servicing	-	2,756,600	2,756,600	-	2,355,000	2,355,000	401,600	17.1%
Non-Departmental	(1,808,900)	772,600	(1,036,300)	(1,502,300)	495,200	(1,007,100)	(29,200)	2.9%
Council	-	182,700	182,700	-	174,400	174,400	8,300	4.8%
<b>Total Taxation and Non-Departmental</b>	<b>(2,758,900)</b>	<b>4,356,900</b>	<b>1,598,000</b>	<b>(2,302,300)</b>	<b>3,389,600</b>	<b>1,087,300</b>	<b>510,700</b>	<b>47.0%</b>
<b>CAO, Clerk &amp; HR</b>								
Election	-	15,000	15,000	-	15,000	15,000	-	0.0%
CAO, Clerk & HR	(51,000)	821,000	770,000	(40,900)	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	(20,000)	32,500	12,500	(8,700)	-69.6%
Livestock	(12,000)	14,000	2,000	(8,000)	8,000	-	2,000	
Fenceviewers	(100)	500	400	(100)	500	400	-	0.0%
Cemeteries	-	25,800	25,800	-	25,500	25,500	300	1.2%
<b>Total CAO, Clerk &amp; HR</b>	<b>(63,100)</b>	<b>889,600</b>	<b>826,500</b>	<b>(69,000)</b>	<b>785,700</b>	<b>716,700</b>	<b>109,800</b>	<b>15.3%</b>
<b>Corporate Services</b>								
Finance	(658,500)	751,200	92,700	(504,500)	705,900	201,400	(108,700)	-54.0%
Information Technology	-	367,600	367,600	-	335,800	335,800	31,800	9.5%
Communications	-	118,700	118,700	(6,000)	102,100	96,100	22,600	23.5%
Community Grants	(100,000)	100,000	-	(100,000)	100,000	-	-	
Health Services	-	40,000	40,000	-	37,000	37,000	3,000	8.1%
Recreation & Culture	(30,000)	349,100	319,100	(30,000)	370,500	340,500	(21,400)	-6.3%
Economic Development	(33,200)	194,100	160,900	(7,200)	231,100	223,900	(63,000)	-28.1%
Tile Drainage	(7,500)	7,500	-	(7,200)	7,200	-	-	
<b>Total Corporate Services</b>	<b>(829,200)</b>	<b>1,928,200</b>	<b>1,099,000</b>	<b>(654,900)</b>	<b>1,889,600</b>	<b>1,234,700</b>	<b>(135,700)</b>	<b>-11.0%</b>
<b>Fire Services</b>								
Fire	(3,500)	953,600	950,100	(20,500)	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	(150,000)	191,800	41,800	(95,000)	137,000	42,000	(200)	-0.5%
<b>Total Fire Services</b>	<b>(153,500)</b>	<b>1,357,800</b>	<b>1,204,300</b>	<b>(115,500)</b>	<b>1,186,300</b>	<b>1,070,800</b>	<b>133,500</b>	<b>12.5%</b>
<b>Planning &amp; Development</b>								
By-Law	(3,500)	135,400	131,900	(2,500)	134,300	131,800	100	0.1%
Dogs	(3,800)	3,200	(600)	(3,700)	3,600	(100)	(500)	500.0%
Planning	(335,000)	655,800	320,800	(183,000)	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 (Note 1)	(810,300)	810,300	-	(735,300)	735,300	-	-	
<b>Total Planning &amp; Development</b>	<b>(1,152,600)</b>	<b>1,629,100</b>	<b>476,500</b>	<b>(924,500)</b>	<b>1,378,800</b>	<b>454,300</b>	<b>22,200</b>	<b>4.9%</b>
<b>Operations &amp; Infrastructure</b>								
Public Works	(15,000)	2,480,600	2,465,600	(14,000)	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	-	(42,000)	42,000	-	-	
Landfill Sites	(545,200)	1,088,700	543,500	(435,200)	1,068,100	632,900	(89,400)	-14.1%
Source Water Protection	-	25,000	25,000	-	25,000	25,000	-	0.0%
Municipal Drain	(50,000)	65,800	15,800	(50,000)	65,700	15,700	100	0.6%
Facilities	(80,500)	591,800	511,300	(64,000)	620,600	556,600	(45,300)	-8.1%
Parks	(38,500)	310,400	271,900	(35,200)	271,400	236,200	35,700	15.1%
<b>Total Operations &amp; Infrastructure</b>	<b>(771,200)</b>	<b>5,186,500</b>	<b>4,415,300</b>	<b>(640,400)</b>	<b>4,951,000</b>	<b>4,310,600</b>	<b>104,700</b>	<b>2.4%</b>
<b>External Agencies</b>								
Police	(14,000)	1,712,400	1,698,400	-	1,760,900	1,760,900	(62,500)	-3.5%
CRCA	-	177,800	177,800	-	175,000	175,000	2,800	1.6%
Library	(37,800)	516,400	478,600	(68,500)	534,200	465,700	12,900	2.8%
<b>Total External Agencies</b>	<b>(51,800)</b>	<b>2,406,600</b>	<b>2,354,800</b>	<b>(68,500)</b>	<b>2,470,100</b>	<b>2,401,600</b>	<b>(46,800)</b>	<b>-1.9%</b>
<b>TOTAL DEPARTMENTAL</b>	<b>(3,021,400)</b>	<b>13,397,800</b>	<b>10,376,400</b>	<b>(2,472,800)</b>	<b>12,661,500</b>	<b>10,188,700</b>	<b>187,700</b>	<b>1.8%</b>
<b>TOTAL PROPERTY TAX FUNDED</b>	<b>(5,780,300)</b>	<b>17,754,700</b>	<b>11,974,400</b>	<b>(4,775,100)</b>	<b>16,051,100</b>	<b>11,276,000</b>	<b>698,400</b>	<b>6.2%</b>

\*\*\*Note 1 - Building Division is self-funded through permit fees and Building Permit Reserve Fund\*\*\*

### 3. Tax Funded Operating Budget - Departmental

## 3. TAX FUNDED OPERATING BUDGET – BY SEGMENT

	Taxation & Non - Dept.	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Devlpt.	Operations & Infrastructure	External Agencies	Total 2024 Budget	Total 2023 Budget	\$ Change	% Change
<b>Revenue</b>											
User Fees & Service Charges	-	(13,100)	(83,700)	(152,500)	(692,300)	(629,700)	(1,300)	(1,572,600)	(1,306,400)	(266,200)	20.4%
Government Grants	(1,808,900)	-	(3,000)	-	-	(55,000)	(28,500)	(1,895,400)	(1,626,800)	(268,600)	16.5%
Other Revenue	(950,000)	-	(552,500)	(1,000)	(2,500)	(36,500)	(22,000)	(1,564,500)	(1,311,600)	(252,900)	19.3%
From Reserves/Reserve Funds	-	(50,000)	(190,000)	-	(457,800)	(50,000)	-	(747,800)	(530,300)	(217,500)	41.0%
<b>2024 Budgeted Revenue</b>	<b>(2,758,900)</b>	<b>(63,100)</b>	<b>(829,200)</b>	<b>(153,500)</b>	<b>(1,152,600)</b>	<b>(771,200)</b>	<b>(51,800)</b>	<b>(5,780,300)</b>	<b>(4,775,100)</b>	<b>(1,005,200)</b>	<b>21.1%</b>
<b>Expenses</b>											
Salaries, Benefits & Honorariums	150,400	494,200	861,200	717,900	1,053,200	2,100,900	371,000	5,748,800	5,599,600	149,200	2.7%
Debt Principal & Interest	119,000	-	7,500	39,800	-	28,800	-	195,100	80,600	114,500	142.1%
Insurance	-	126,900	70,700	100,900	98,000	234,200	9,000	639,700	575,700	64,000	11.1%
Utilities & Facility Maintenance	-	2,000	-	25,500	-	464,800	14,500	506,800	486,700	20,100	4.1%
Contracted Services, Consulting & Studies	170,000	159,400	456,500	38,500	144,000	711,000	1,896,700	3,576,100	3,345,500	230,600	6.9%
Materials, Supplies & Other Expenses	116,500	87,800	587,900	417,100	269,300	1,656,500	115,400	3,250,500	2,957,800	292,700	9.9%
Transfer to Reserves/Reserve Funds	3,785,200	12,500	30,000	-	10,000	-	-	3,837,700	3,005,200	832,500	27.7%
Internal Allocations	15,800	6,800	(85,600)	18,100	54,600	(9,700)	-	-	-	-	-
<b>2024 Budgeted Expenses</b>	<b>4,356,900</b>	<b>889,600</b>	<b>1,928,200</b>	<b>1,357,800</b>	<b>1,629,100</b>	<b>5,186,500</b>	<b>2,406,600</b>	<b>17,754,700</b>	<b>16,051,100</b>	<b>1,703,600</b>	<b>10.6%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>1,598,000</b>	<b>826,500</b>	<b>1,099,000</b>	<b>1,204,300</b>	<b>476,500</b>	<b>4,415,300</b>	<b>2,354,800</b>	<b>11,974,400</b>	<b>11,276,000</b>	<b>698,400</b>	<b>6.2%</b>

### 3. Tax Funded Operating Budget - Departmental

## 3.1 TAXATION & NON-DEPARTMENTAL

### Overview

The Taxation and Non-Departmental section include 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 fund contributions;
- Debt principal and interest payments; and
- Council expenses.

The taxation and non-departmental net operating budget is proposed at \$1.6 million, which is an increase of 47% from the 2023 approved budget and represents 13% of the Township's total tax levy requirement. The draft operating budget for 2024 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 2024 Budget	Total 2023 Budget	\$ Change	% Change
<b>Revenue</b>									
Government Grants	-	-	-	(1,808,900)	-	(1,808,900)	(1,502,300)	(306,600)	20.4%
Other Revenue	(100,000)	(850,000)	-	-	-	(950,000)	(800,000)	(150,000)	18.8%
<b>2024 Budgeted Revenue</b>	<b>(100,000)</b>	<b>(850,000)</b>	<b>-</b>	<b>(1,808,900)</b>	<b>-</b>	<b>(2,758,900)</b>	<b>(2,302,300)</b>	<b>(456,600)</b>	<b>19.8%</b>
<b>Expenses</b>									
Salaries, Benefits & Honorariums	-	-	-	-	150,400	150,400	149,500	900	0.6%
Debt Principal & Interest	-	-	119,000	-	-	119,000	-	119,000	
Contracted Services, Consulting & Studies	-	170,000	-	-	-	170,000	165,000	5,000	3.0%
Materials, Supplies & Other Expenses	100,000	-	-	-	16,500	116,500	110,000	6,500	5.9%
Transfer to Reserves/Reserve Funds	-	375,000	2,637,600	772,600	-	3,785,200	2,950,200	835,000	28.3%
Internal Allocations	-	-	-	-	15,800	15,800	14,900	900	6.0%
<b>2024 Budgeted Expenses</b>	<b>100,000</b>	<b>545,000</b>	<b>2,756,600</b>	<b>772,600</b>	<b>182,700</b>	<b>4,356,900</b>	<b>3,389,600</b>	<b>967,300</b>	<b>28.5%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>-</b>	<b>(305,000)</b>	<b>2,756,600</b>	<b>(1,036,300)</b>	<b>182,700</b>	<b>1,598,000</b>	<b>1,087,300</b>	<b>510,700</b>	<b>47.0%</b>



### 3. Tax Funded Operating Budget - Departmental

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

	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%
<b>Total Taxation &amp; Non-Departmental</b>	<b>4,356,900</b>	<b>1,598,000</b>	<b>3,389,600</b>	<b>1,087,300</b>	<b>510,700</b>	<b>47.0%</b>

### Budget Highlights

Key operating changes from 2023 approved budget		
↑	\$150,000	Casino revenue
↑	\$200,000	Contribution to Special Projects reserve fund (expense)
↑	\$282,600	Contribution to Capital reserve funds (expense)
↑	\$119,000	Debt repayments (expense)
↑	\$50,000	Contribution to CIP reserve fund (expense)
↑	\$25,000	Contribution to Community Grants reserve fund (expense)
↑	\$16,200	Ontario Municipal Partnership Fund grant (OMPF) (revenue)
↑	\$6,000	Training and Development - Council (expense)

### 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

### 3. Tax Funded Operating Budget - Departmental

## 3.2 CAO, CLERK & HUMAN RESOURCES

### Overview

The CAO, Clerk and Human Resources departments' net operating budget is proposed at \$826,500, which is an increase of 15% from the 2023 approved budget and represents 7% of the Township's total tax levy requirement. The department's 2024 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 2024 Budget	Total 2023 Budget	\$ Change	% Change
<b>Revenue</b>											
User Fees & Service Charges	-	(1,000)	-	-	(12,000)	(100)	-	(13,100)	(9,000)	(4,100)	45.6%
From Reserves/Reserve Funds	-	(50,000)	-	-	-	-	-	(50,000)	(60,000)	10,000	-16.7%
<b>2024 Budgeted Revenue</b>	-	<b>(51,000)</b>	-	-	<b>(12,000)</b>	<b>(100)</b>	-	<b>(63,100)</b>	<b>(69,000)</b>	<b>5,900</b>	<b>-8.6%</b>
<b>Expenses</b>											
Salaries, Benefits & Honorariums	-	481,400	-	-	-	-	12,800	494,200	485,300	8,900	1.8%
Insurance	-	116,400	-	-	-	-	10,500	126,900	91,500	35,400	38.7%
Utilities & Facility Maintenance	-	500	-	-	-	-	1,500	2,000	3,800	(1,800)	-47.4%
Contracted Services, Consulting & Studies	-	158,400	-	-	-	-	1,000	159,400	84,000	75,400	89.8%
Materials, Supplies & Other Expenses	2,500	57,500	9,500	3,800	14,000	500	-	87,800	99,700	(11,900)	-11.9%
Transfer to Reserves/Reserve Funds	12,500	-	-	-	-	-	-	12,500	15,000	(2,500)	-16.7%
Internal Allocations	-	6,800	-	-	-	-	-	6,800	6,400	400	6.3%
<b>2024 Budgeted Expenses</b>	<b>15,000</b>	<b>821,000</b>	<b>9,500</b>	<b>3,800</b>	<b>14,000</b>	<b>500</b>	<b>25,800</b>	<b>889,600</b>	<b>785,700</b>	<b>103,900</b>	<b>13.2%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>15,000</b>	<b>770,000</b>	<b>9,500</b>	<b>3,800</b>	<b>2,000</b>	<b>400</b>	<b>25,800</b>	<b>826,500</b>	<b>716,700</b>	<b>109,800</b>	<b>15.3%</b>

### 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 2024	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
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
<b>Delivering Effective and Accountable Government</b>	<b>Commit to asset management plan and prudent funding</b>	
Review financial policies to keep pace with changing financial environment	Development Charges rate study	\$50,000 – proposed to be funded by special projects reserve fund (modernization)
<b>Growing a Livable Community with Great Services</b>	<b>Preserve and promote heritage and culture</b>	
Recognize indigenous culture and traditional lands	Indigenous consultation and land acknowledgement development	\$40,000

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

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

	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%
Healthy & 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%
<b>Total CAO, Clerk &amp; HR</b>	<b>889,600</b>	<b>826,500</b>	<b>785,700</b>	<b>716,700</b>	<b>109,800</b>	<b>15.3%</b>

Key operating changes from 2023 approved budget			Key operating revenue & expenses	
↓	\$2,500	Contribution to election reserve fund (expense)	\$12,500	Election reserve fund transfer
↑	\$4,500	Training and development (Health and Safety) (expense)	\$126,900	Insurance
↑	\$35,400	Insurance (expense)	\$22,000	Training and development
↑	\$25,000	Solicitors (expense)	\$60,000	Solicitors
↑	\$4,000	Livestock kills (revenue/expense)	\$20,000	CAO Contingency
			\$12,000	Livestock kills

### 3. Tax Funded Operating Budget - Departmental

## 3.3 CORPORATE SERVICES

### Overview

The Corporate Services department consists of three main divisions: Finance, Information Technology, and Community & Engagement. Corporate Services' net operating budget is proposed at \$1.1 million, which is a decrease of 11% from the 2023 approved budget and represents 9% of the Township's total tax levy requirement. The department's 2024 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	Recreation & Culture	Economic Dvlpmt.	Tile Drainage	Total 2024 Budget	Total 2023 Budget	\$ Change	% Change
<b>Revenue</b>												
User Fees & Service Charges	(53,500)	-	-	-	-	(30,000)	(200)	-	(83,700)	(74,700)	(9,000)	12.0%
Government Grants	-	-	-	-	-	-	(3,000)	-	(3,000)	(7,000)	4,000	-57.1%
Other Revenue	(545,000)	-	-	-	-	-	-	(7,500)	(552,500)	(473,200)	(79,300)	16.8%
From Reserves/Reserve Funds	(60,000)	-	-	(100,000)	-	-	(30,000)	-	(190,000)	(100,000)	(90,000)	90.0%
<b>2024 Budgeted Revenue</b>	<b>(658,500)</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>(30,000)</b>	<b>(33,200)</b>	<b>(7,500)</b>	<b>(829,200)</b>	<b>(654,900)</b>	<b>(174,300)</b>	<b>26.6%</b>
<b>Expenses</b>												
Salaries, Benefits & Honorariums	498,900	151,700	87,800	-	-	43,800	79,000	-	861,200	944,800	(83,600)	-8.8%
Debt Principal & Interest	-	-	-	-	-	-	-	7,500	7,500	7,200	300	4.2%
Insurance	-	7,900	-	-	-	62,800	-	-	70,700	66,200	4,500	6.8%
Contracted Services, Consulting & Studies	95,000	155,000	-	-	-	172,000	34,500	-	456,500	332,500	124,000	37.3%
Materials, Supplies & Other Expenses	157,000	113,400	30,900	100,000	40,000	66,000	80,600	-	587,900	589,200	(1,300)	-0.2%
Transfer to Reserves/Reserve Funds	-	30,000	-	-	-	-	-	-	30,000	30,000	-	0.0%
Internal Allocations	300	(90,400)	-	-	-	4,500	-	-	(85,600)	(80,300)	(5,300)	6.6%
<b>2024 Budgeted Expenses</b>	<b>751,200</b>	<b>367,600</b>	<b>118,700</b>	<b>100,000</b>	<b>40,000</b>	<b>349,100</b>	<b>194,100</b>	<b>7,500</b>	<b>1,928,200</b>	<b>1,889,600</b>	<b>38,600</b>	<b>2.0%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>92,700</b>	<b>367,600</b>	<b>118,700</b>	<b>-</b>	<b>40,000</b>	<b>319,100</b>	<b>160,900</b>	<b>-</b>	<b>1,099,000</b>	<b>1,234,700</b>	<b>(135,700)</b>	<b>-11.0%</b>

### 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
<b>Delivering Effective and Accountable Government</b>	<b>Commit to asset management plan and prudent funding</b>	
Regular reporting on financial health	Complete Asset Management Plan update for 2024 per O. Reg. 588/17: <ul style="list-style-type: none"> <li>2024 – all assets, levels of service</li> <li>2025 – proposed levels of service, financial strategy</li> <li>2026 – annual update to Council</li> </ul>	\$60,000 – proposed to be funded by special projects reserve fund (modernization)
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
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
<b>Fostering Jobs and Economic Development</b>	<b>Promote economic development: Attraction, expansion and retention</b>	
Foster partnerships with stakeholders	Complete GIS integration roadmap for coordination with County in 2025	In-house
<b>Delivering Effective and Accountable Government</b>	<b>Enhance customer service experience</b>	
Online payments – streamline customer interface	Township website update, including online payments	\$30,000 – proposed to be funded by special projects reserve fund (modernization)
<b>Growing a Liveable Community with Great Services</b>	<b>Enhance community safety and well being</b>	
Deliver recreation and leisure programming to contribute to an active, healthy lifestyle	Review and develop plan for arena cost sharing agreement with Gananoque	In-house

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

Table 19: Corporate Services – Draft operating budget by subcategory

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Finance</b>	<b>751,200</b>	<b>92,700</b>	<b>705,900</b>	<b>201,400</b>	<b>(108,700)</b>	<b>-54.0%</b>
<b>Information Technology</b>	<b>367,600</b>	<b>367,600</b>	<b>335,800</b>	<b>335,800</b>	<b>31,800</b>	<b>9.5%</b>
<b>Communications</b>	<b>118,700</b>	<b>118,700</b>	<b>102,100</b>	<b>96,100</b>	<b>22,600</b>	<b>23.5%</b>
<b>Community Grants</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	
<b>Health Services</b>	<b>40,000</b>	<b>40,000</b>	<b>37,000</b>	<b>37,000</b>	<b>3,000</b>	<b>8.1%</b>
<b>Recreation &amp; Culture</b>						
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%
<b>Total Recreation &amp; Culture</b>	<b>349,100</b>	<b>319,100</b>	<b>370,500</b>	<b>340,500</b>	<b>(21,400)</b>	<b>-6.3%</b>
<b>Economic Development</b>						
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%
<b>Total Economic Development</b>	<b>194,100</b>	<b>160,900</b>	<b>231,100</b>	<b>223,900</b>	<b>(63,000)</b>	<b>-28.1%</b>
<b>Tile Drainage</b>	<b>7,500</b>	<b>-</b>	<b>7,200</b>	<b>-</b>	<b>-</b>	
<b>Total Corporate Services</b>	<b>1,928,200</b>	<b>1,099,000</b>	<b>1,889,600</b>	<b>1,234,700</b>	<b>(135,700)</b>	<b>-11.0%</b>

# 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

\$35,000  
Admin. fees

\$180,000  
Deposit  
interest  
earned

\$275,000  
Penalty &  
interest on  
taxes

\$20,000  
Office  
supplies

\$30,000  
Postage

\$35,000  
Annual  
independent  
audit

### Key operating changes from 2023 approved budget

↑	\$120,000	Deposit interest (revenue)
↓	\$35,000	Penalty and interest on taxes (revenue)
↑	\$10,000	Administration fees (revenue)
↑	\$3,000	Training and development (expense)



## 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

\$85,000  
Software

\$100,000  
Consultants

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

\$55,000  
Contracted  
services

\$90,400  
Internal  
allocation  
recovery

### Key operating changes from 2023 approved budget

↑	\$5,000	Software licencing (expense)
↑	\$2,000	Training and development (expense)
↑	\$15,000	Consultants (Dark Trace, etc.) (expense)
↑	\$5,000	Contracted services (expense)

### 3. Tax Funded Operating Budget - Departmental

## Community & Engagement

### Core Services

- Internal and external communications
- Community engagement
- Website and social media management
- Recreation programming
- 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

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Communications</b>	<b>118,700</b>	<b>118,700</b>	<b>102,100</b>	<b>96,100</b>	<b>22,600</b>	<b>23.5%</b>
<b>Community Grants</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	
<b>Health Services</b>	<b>40,000</b>	<b>40,000</b>	<b>37,000</b>	<b>37,000</b>	<b>3,000</b>	<b>8.1%</b>
<b>Recreation &amp; Culture</b>						
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%
<b>Total Recreation &amp; Culture</b>	<b>349,100</b>	<b>319,100</b>	<b>370,500</b>	<b>340,500</b>	<b>(21,400)</b>	<b>-6.3%</b>
<b>Economic Development</b>						
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%
<b>Total Economic Development</b>	<b>194,100</b>	<b>160,900</b>	<b>231,100</b>	<b>223,900</b>	<b>(63,000)</b>	<b>-28.1%</b>
<b>Total Community &amp; Engagement</b>	<b>801,900</b>	<b>638,700</b>	<b>840,700</b>	<b>697,500</b>	<b>(58,800)</b>	<b>-8.4%</b>

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2023 approved budget		
↓	\$5,000	Advertising communications (expense)
↑	\$3,000	Doctors benefits program (expense)
↑	\$15,000	Arena cost sharing agreement (expense)
↑	\$5,200	Insurance recreation (expense)
↑	\$1,000	Youth bursary award (expense)
↑	\$1,000	Administration fee community groups (PEER) (expense)
↑	\$5,000	Advertising in community engagement (expense)
↓	\$102,700	Net Director salary and benefits allocation after reorganization in 2022 (recreation and economic development) (expense)

## 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 13% from the 2023 approved budget and represents 10% of the Township's total tax levy requirement. The department's 2024 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 2024 Budget	Total 2023 Budget	\$ Change	% Change
<b>Revenue</b>								
User Fees & Service Charges	(2,500)	-	-	(150,000)	(152,500)	(115,500)	(37,000)	32.0%
Other Revenue	(1,000)	-	-	-	(1,000)	-	(1,000)	
<b>2024 Budgeted Revenue</b>	<b>(3,500)</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>	<b>(153,500)</b>	<b>(115,500)</b>	<b>(38,000)</b>	<b>32.9%</b>
<b>Expenses</b>								
Salaries, Benefits & Honorariums	580,500	87,000	9,400	41,000	717,900	614,400	103,500	16.8%
Debt Principal & Interest	-	-	-	39,800	39,800	41,600	(1,800)	-4.3%
Insurance	100,900	-	-	-	100,900	81,500	19,400	23.8%
Utilities & Facility Maintenance	-	-	-	25,500	25,500	9,000	16,500	183.3%
Contracted Services, Consulting & Studies	38,500	-	-	-	38,500	39,100	(600)	-1.5%
Materials, Supplies & Other Expenses	215,600	17,000	99,000	85,500	417,100	383,700	33,400	8.7%
Transfer to Reserves/Reserve Funds	-	-	-	-	-	-	-	
Internal Allocations	18,100	-	-	-	18,100	17,000	1,100	6.5%
<b>2024 Budgeted Expenses</b>	<b>953,600</b>	<b>104,000</b>	<b>108,400</b>	<b>191,800</b>	<b>1,357,800</b>	<b>1,186,300</b>	<b>171,500</b>	<b>14.5%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>950,100</b>	<b>104,000</b>	<b>108,400</b>	<b>41,800</b>	<b>1,204,300</b>	<b>1,070,800</b>	<b>133,500</b>	<b>12.5%</b>

#### 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 2024	Approximate budget impact
<b>Growing a Livable Community with Great Services</b>	<b>Enhance community safety and well being</b>	
Support fire services activities on prevention, recruitment, retention and recognition	Conversion to Fire Pro 2 management system	Nil – switching from current provider, no additional cost over existing fee
	Updating standard operating guidelines for Fire Services	In-house
	Promotion of community smoke alarm program	\$4,000

## Budget Highlights

Table 22: Fire Services – Draft operating budget by subcategory

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Fire</b>	<b>953,600</b>	<b>950,100</b>	<b>865,200</b>	<b>844,700</b>	<b>105,400</b>	<b>12.5%</b>
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%
<b>Total Fire Services</b>	<b>1,357,800</b>	<b>1,204,300</b>	<b>1,186,300</b>	<b>1,070,800</b>	<b>133,500</b>	<b>12.5%</b>

### 3. Tax Funded Operating Budget - Departmental

#### 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)

#### Key operating changes from 2023 approved budget

↑	\$80,000	Volunteer firefighter salary (expense)
↑	\$10,000	Training and development (expense)
↑	\$19,400	Insurance (expense)
↓	\$14,000	Radio maintenance (expense)
↑	\$17,000	Fuel (expense)
↑	\$10,000	Fleet maintenance (expense)
↑	\$50,000	Course registration revenue (FTC) (revenue)
↑	\$34,600	Staff salary allocation (FTC) (expense)
↑	\$15,000	Instructor fees (FTC) (expense)

### 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 \$500,000, which is an increase of 5% from the 2023 approved budget and represents 4% of the Township's total tax levy requirement. The department's 2024 draft operating budget is summarized by segment in Table 23.

Table 23: Planning & Development – Draft operating budget by segment

	Committee						Total 2024 Budget	Total 2023 Budget	\$ Change	% Change
	By-Law	Dogs	Planning	of Adjustment	Historical Committee	Building				
<b>Revenue</b>										
User Fees & Service Charges	(3,500)	(3,800)	(73,500)	-	-	(611,500)	(692,300)	(600,700)	(91,600)	15.2%
Other Revenue	-	-	(2,500)	-	-	-	(2,500)	(3,500)	1,000	-28.6%
From Reserves/Reserve Funds	-	-	(259,000)	-	-	(198,800)	(457,800)	(320,300)	(137,500)	42.9%
<b>2024 Budgeted Revenue</b>	<b>(3,500)</b>	<b>(3,800)</b>	<b>(335,000)</b>	<b>-</b>	<b>-</b>	<b>(810,300)</b>	<b>(1,152,600)</b>	<b>(924,500)</b>	<b>(228,100)</b>	<b>24.7%</b>
<b>Expenses</b>										
Salaries, Benefits & Honorariums	123,700	-	356,500	5,000	-	568,000	1,053,200	1,009,000	44,200	4.4%
Insurance	-	-	-	-	-	98,000	98,000	90,600	7,400	8.2%
Utilities & Facility Maintenance	-	-	-	-	-	-	-	-	-	-
Contracted Services, Consulting & Studies	5,000	3,000	114,000	-	2,000	20,000	144,000	156,500	(12,500)	-8.0%
Materials, Supplies & Other Expenses	4,400	200	176,300	3,800	3,600	81,000	269,300	60,200	209,100	347.3%
Transfer to Reserves/Reserve Funds	-	-	-	-	10,000	-	10,000	10,000	-	0.0%
Internal Allocations	2,300	-	9,000	-	-	43,300	54,600	52,500	2,100	4.0%
<b>2024 Budgeted Expenses</b>	<b>135,400</b>	<b>3,200</b>	<b>655,800</b>	<b>8,800</b>	<b>15,600</b>	<b>810,300</b>	<b>1,629,100</b>	<b>1,378,800</b>	<b>250,300</b>	<b>18.2%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>131,900</b>	<b>(600)</b>	<b>320,800</b>	<b>8,800</b>	<b>15,600</b>	<b>-</b>	<b>476,500</b>	<b>454,300</b>	<b>22,200</b>	<b>4.9%</b>

### 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 24: Planning & Development – Strategic initiatives

STRATEGIC PLAN PILLAR	INITIATIVE	
Action Item	Initiatives for 2024	Approximate budget impact
<b>Delivering Effective and Accountable Government</b>	<b>Continuous improvement</b>	
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	2024 - \$75,000 – proposed to be funded by the Special Projects Reserve Fund 2025 - \$75,000
	Acquisition of new software for planning and building to track and standardize application review	\$90,000 – proposed to be funded \$45,000 through Special Projects Reserve Fund (modernization) and \$45,000 through Building Permit Reserve Fund
<b>Promoting Quality of Life and Environmental Stewardship</b>	<b>Mitigate climate change impacts</b>	
Include environmental considerations in policy development	CRCA – St. Lawrence River flood plan mapping project	\$19,000 – proposed to be funded by Special Projects Reserve Fund
<b>Delivering Effective and Accountable Government</b>	<b>Advocate for the community</b>	
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 25: Planning & Development – Draft operating budget by subcategory

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

## By-Law, Planning, and Committees

### Key revenue & operating expenses

\$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

### Key operating changes from 2023 approved budget

↑	\$1,500	Fines through enforcement (revenue)
↓	\$1,500	Canine control (pound service) (expense)
↑	\$4,000	Amendment fees (revenue)
↑	\$5,000	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, \$11,300 (2023 - \$10,600), as well as an overhead cost allocation, \$32,000 (2023 - \$31,300) for the operation of the municipal office building. This results in a cost recovery in the municipal budget of \$43,300 (2023 - \$41,900).

The division's 2024 draft operating budget with comparison to 2023's budget and actual (YTD), as well as 2022's actual, is summarized by segment in Table 26.

Table 26: Building Division – Draft operating budget by segment

	2023 YTD			
	2024 Budget (\$)	2023 Budget (\$)	Actual (Oct) (\$)	2022 Actual (\$)
<b>Revenue</b>				
User Fees & Service Charges	(611,500)	(526,000)	(805,874)	(598,083)
From Reserves/Reserve Funds	(198,800)	(209,300)	-	(61,337)
<b>Total Revenue</b>	<b>(810,300)</b>	<b>(735,300)</b>	<b>(805,874)</b>	<b>(659,420)</b>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<b>810,300</b>	<b>735,300</b>	<b>630,024</b>	<b>659,420</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>(175,850)</b>	<b>-</b>

#### 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

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2023 approved budget		
↑	\$80,000	Permit fees (revenue)
↑	\$7,400	Insurance (expense)
↑	\$5,000	Solicitors (expense)

The 2024 draft budget includes a budgeted transfer of \$198,800 from the Building Permit Reserve Fund. \$45,000 of this amount is to fund the Building Division’s portion of the new software proposed as highlighted in Table 24: Planning & Development – Strategic Initiatives. The remaining \$153,800 budget transfer is to balance the Building Division’s budget for 2024. The 2023 budget also proposed a withdrawal from the reserve fund, in the amount of \$209,300, for this same purpose. However, based on the year-to-date actuals, it is not expected that any amount will be needed to accomplish this. Table 27 below summarizes the expected activity in the Building Reserve Fund in 2024.

Table 27: Building Permit Reserve Fund – 2024 project balance

	Reserve Fund Balance (\$)
<b>Discretionary Reserves - Specific Area of Business</b>	
Building Permit Reserve Fund	
Estimated balance December 31, 2023	279,586
Building contribution to new software	(45,000)
Contribution to balance operating budget	(153,800)
Estimate balance December 31, 2024	80,786

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 five main divisions: public works and winter control, garbage collection and landfills, source water protection and municipal drain, facilities, and parks. The Operations & Infrastructure department's net operating budget is proposed at \$4.4 million, which is an increase of 2% from the 2023 approved budget and represents 37% of the Township's total tax levy requirement. The department's 2024 draft operating budget is summarized by segment in Table 28.

Table 28: Operations & Infrastructure – Draft operating budget by segment

	Public Works	Winter Control	Garbage Collection	Landfill Sites	Source Water Protection	Municipal Drain	Facilities	Parks	Total 2024 Budget	Total 2023 Budget	\$ Change	% Change
<b>Revenue</b>												
User Fees & Service Charges	-	-	(42,000)	(495,200)	-	-	(68,500)	(24,000)	(629,700)	(505,400)	(124,300)	24.6%
Government Grants	-	-	-	-	-	(50,000)	-	(5,000)	(55,000)	(55,000)	-	0.0%
Other Revenue	(15,000)	-	-	-	-	-	(12,000)	(9,500)	(36,500)	(30,000)	(6,500)	21.7%
From Reserves/Reserve Funds	-	-	-	(50,000)	-	-	-	-	(50,000)	(50,000)	-	0.0%
<b>2024 Budgeted Revenue</b>	<b>(15,000)</b>	<b>-</b>	<b>(42,000)</b>	<b>(545,200)</b>	<b>-</b>	<b>(50,000)</b>	<b>(80,500)</b>	<b>(38,500)</b>	<b>(771,200)</b>	<b>(640,400)</b>	<b>(130,800)</b>	<b>20.4%</b>
<b>Expenses</b>												
Salaries, Benefits & Honorariums	972,900	397,200	-	370,700	-	14,300	136,000	209,800	2,100,900	2,029,900	71,000	3.5%
Debt Principal & Interest	-	-	-	-	-	-	28,800	-	28,800	31,800	(3,000)	-9.4%
Insurance	171,700	-	-	11,100	-	-	26,400	25,000	234,200	241,300	(7,100)	-2.9%
Utilities & Facility Maintenance	23,500	-	-	20,000	-	-	393,400	27,900	464,800	459,100	5,700	1.2%
Contracted Services, Consulting & Studies	229,000	-	42,000	349,500	25,000	50,000	-	15,500	711,000	626,000	85,000	13.6%
Materials, Supplies & Other Expenses	1,072,200	185,000	-	337,400	-	1,500	28,200	32,200	1,656,500	1,573,400	83,100	5.3%
Internal Allocations	11,300	-	-	-	-	-	(21,000)	-	(9,700)	(10,500)	800	-7.6%
<b>2024 Budgeted Expenses</b>	<b>2,480,600</b>	<b>582,200</b>	<b>42,000</b>	<b>1,088,700</b>	<b>25,000</b>	<b>65,800</b>	<b>591,800</b>	<b>310,400</b>	<b>5,186,500</b>	<b>4,951,000</b>	<b>235,500</b>	<b>4.8%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>2,465,600</b>	<b>582,200</b>	<b>-</b>	<b>543,500</b>	<b>25,000</b>	<b>15,800</b>	<b>511,300</b>	<b>271,900</b>	<b>4,415,300</b>	<b>4,310,600</b>	<b>104,700</b>	<b>2.4%</b>

### 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
- Stormwater conveyance
- Source water protection and municipal drain
- Township-wide facilities maintenance
- Parks and sports field inspections and maintenance
- Management of high-value Township capital projects

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

	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%
<b>Total Operations &amp; Infrastructure</b>	<b>5,186,500</b>	<b>4,415,300</b>	<b>4,951,000</b>	<b>4,310,600</b>	<b>104,700</b>	<b>2.4%</b>

### 3. Tax Funded Operating Budget - Departmental

## Budget Highlights

### Public Works and Winter Control

Table 30: Public Works and Winter Control – Draft operating budget by subcategory

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Public Works</b>						
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%
<b>Total Public Works</b>	<b>2,480,600</b>	<b>2,465,600</b>	<b>2,299,200</b>	<b>2,285,200</b>	<b>180,400</b>	<b>7.9%</b>
<b>Winter Control</b>						
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%
<b>Total Winter Control</b>	<b>582,200</b>	<b>582,200</b>	<b>559,000</b>	<b>559,000</b>	<b>23,200</b>	<b>4.2%</b>
<b>Total Public Works &amp; Winter Control</b>	<b>3,062,800</b>	<b>3,047,800</b>	<b>2,858,200</b>	<b>2,844,200</b>	<b>203,600</b>	<b>7.2%</b>

### 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)

### 3. Tax Funded Operating Budget - Departmental

Key operating changes from 2023 approved budget		
↑	\$31,000	Supplies/materials (Dust Layer & Priming) (expense)
↑	\$10,000	Supplies/materials (Gravel Resurfacing) (expense)
↑	\$21,500	Contracted services (Roadside Maintenance) (expense)
↑	\$30,000	Contracted services (Ditching) (expense)
↑	\$25,000	Fleet maintenance (expense)
↑	\$25,000	Private road grant program (capital stream) (expense)
↑	\$13,200	Insurance (expense)
↑	\$5,000	Training and development (expense)
↑	\$5,000	Materials (winter control) (expense)

### 3. Tax Funded Operating Budget - Departmental

## Garbage Collection & Landfill Sites

Table 31: Garbage Collection & Landfill Sites – Draft operating budget by subcategory

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Garbage Collection</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	<b>-</b>	<b>-</b>	
<b>Landfill Sites</b>						
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%
<b>Total Landfill Sites</b>	<b>1,088,700</b>	<b>543,500</b>	<b>1,068,100</b>	<b>632,900</b>	<b>(89,400)</b>	<b>-14.1%</b>
<b>Total Garbage Collection &amp; Landfill Sites</b>	<b>1,130,700</b>	<b>543,500</b>	<b>1,110,100</b>	<b>632,900</b>	<b>(89,400)</b>	<b>-14.1%</b>

### 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)

### Key operating changes from 2023 approved budget

↑ \$110,000 Recycling revenue (Stewardship Ontario) (revenue)

↑ \$8,000 Equipment rentals (all sites) (expense)

↑ \$15,000 Consultants (all sites) (expense)

↑ \$6,000 Recycling contract (all sites) (expense)



### 3. Tax Funded Operating Budget - Departmental

## Facilities

Table 32: Facilities – Draft operating budget by subcategory

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Municipal Building &amp; Garage</b>						
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%
<b>Total Municipal Office &amp; Garage</b>	<b>302,700</b>	<b>298,700</b>	<b>318,400</b>	<b>314,400</b>	<b>(15,700)</b>	<b>-5.0%</b>
<b>Fire Stations</b>						
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%
<b>Total Fire Stations</b>	<b>112,800</b>	<b>55,800</b>	<b>107,500</b>	<b>57,500</b>	<b>(1,700)</b>	<b>-3.0%</b>
<b>Public Works</b>						
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%
<b>Total Public Works</b>	<b>15,900</b>	<b>15,900</b>	<b>11,000</b>	<b>11,000</b>	<b>4,900</b>	<b>44.5%</b>
<b>Recreation &amp; Culture</b>						
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%
<b>Total Recreation &amp; Culture</b>	<b>142,100</b>	<b>122,600</b>	<b>164,600</b>	<b>154,600</b>	<b>(32,000)</b>	<b>-20.7%</b>
<b>Libraries</b>						
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%
<b>Total Libraries</b>	<b>18,300</b>	<b>18,300</b>	<b>19,100</b>	<b>19,100</b>	<b>(800)</b>	<b>-4.2%</b>
<b>Total Facilities</b>	<b>591,800</b>	<b>511,300</b>	<b>620,600</b>	<b>556,600</b>	<b>(45,300)</b>	<b>-8.1%</b>

### 3. Tax Funded Operating Budget - Departmental

#### 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

#### Key operating changes from 2023 approved budget

↑	\$8,500	Rental revenue (Lansdowne CB + Seeley's CB) (revenue)
↑	\$5,000	Building maintenance (all facilities) (expense)
↓	\$29,000	Insurance (due to allocation method – insurance costs reflected in other departments) (expense)

### 3. Tax Funded Operating Budget - Departmental

## Parks

Table 33: Parks – Draft operating budget by subcategory

	2024 Draft Budget		2023 Approved Budget		Change	
	Gross Expenditures	Net Levy	Gross Expenditures	Net Levy	Net \$	Net %
<b>Parks</b>						
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	
<b>Total Parks</b>	<b>310,400</b>	<b>271,900</b>	<b>271,400</b>	<b>236,200</b>	<b>35,700</b>	<b>15.1%</b>

### 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

### Key operating changes from 2023 approved budget

↑	\$29,700	Salary & benefits – Lead Hand allocation (expense)
↑	\$6,900	Insurance (expense)
↑	\$3,000	Fleet maintenance (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 \$2.35 million, which is a decrease of 2% from the 2023 approved budget and represents 20% of the Township's total tax levy requirement. The 2024 draft operating budget is summarized in Table 34 and Table 35.

Table 34: External Agencies – Draft operating budget by segment

	Conservation			Total 2024 Budget	Total 2023 Budget	\$ Change	% Change
	Police	Authority	Library				
<b>Revenue</b>							
User Fees & Service Charges	-	-	(1,300)	(1,300)	(1,100)	(200)	18.2%
Government Grants	-	-	(28,500)	(28,500)	(62,500)	34,000	-54.4%
Other Revenue	(14,000)	-	(8,000)	(22,000)	(4,900)	(17,100)	349.0%
<b>2024 Budgeted Revenue</b>	<b>(14,000)</b>	<b>-</b>	<b>(37,800)</b>	<b>(51,800)</b>	<b>(68,500)</b>	<b>16,700</b>	<b>-24.4%</b>
<b>Expenses</b>							
Salaries, Benefits & Honorariums	-	-	371,000	371,000	366,700	4,300	1.2%
Insurance	-	-	9,000	9,000	4,600	4,400	95.7%
Utilities & Facility Maintenance	-	-	14,500	14,500	14,800	(300)	-2.0%
Contracted Services, Consulting & Studies	1,712,400	177,800	6,500	1,896,700	1,942,400	(45,700)	-2.4%
Materials, Supplies & Other Expenses	-	-	115,400	115,400	141,600	(26,200)	-18.5%
<b>2024 Budgeted Expenses</b>	<b>1,712,400</b>	<b>177,800</b>	<b>516,400</b>	<b>2,406,600</b>	<b>2,470,100</b>	<b>(63,500)</b>	<b>-2.6%</b>
<b>2024 Net Budgeted Levy Requirement</b>	<b>1,698,400</b>	<b>177,800</b>	<b>478,600</b>	<b>2,354,800</b>	<b>2,401,600</b>	<b>(46,800)</b>	<b>-1.9%</b>

Table 35: External Agencies – Draft operating budget by subcategory

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

### 3. Tax Funded Operating Budget - Departmental

#### Police

Policing services provided by the Ontario Provincial Police (OPP) has decreased by \$4,034 per month, which equates to \$48,418 annually or 2.7%.

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 2024 is 0.3048% (2023 – 0.3257%). The overall levy calculation is outlined in Table 36. Furthermore, the allocation of municipal workload is as follows:

- Base service has continued to trend slightly downwards (proactive policing such as routine patrols, crime prevention, training, administration, etc.) – 50.4% (2023 – 50.5%)
- Calls for service (reactive policing) – 49.6% (2023 – 49.5%)

Table 36: OPP Levy calculation

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

#### 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. New to the 2024 budget is how the CRCA services are categorized based on provincial direction within the *Conservation Authorities Act*. General and Special Levies are split based on:

### 3. Tax Funded Operating Budget - Departmental

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

The 2024 budget requisition from the CRCA is \$177,800, which is an increase of \$7,600, or 4% over 2023 as illustrated in Table 37.

Table 37: CRCA Levy calculation

	2024 Draft Budget (\$)	2023 Budget (\$)	Change (\$)
<b>Category 1</b>			
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
<b>Total Category 1</b>	<b>172,679</b>	<b>170,169</b>	<b>2,510</b>
<b>Category 2</b>			
Special Levy - Municipal Waster Control Structures	-	-	-
<b>Category 3</b>			
General Levy - Locally Supported Services	5,106	-	5,106
<b>Total</b>	<b>177,785</b>	<b>170,169</b>	<b>7,616</b>

### Library

The Leeds and the Thousand Islands Public Library has prepared a 2024 budget that continues to move the Library Board in the direction of its stated vision and mission:



### 3. Tax Funded Operating Budget - Departmental

The Township provides support to the Library Board that goes beyond the municipal funding requisitioned each year. A memorandum of agreement, first 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 2024 municipal funding requisition is proposed at \$478,600, which is an increase of 2.8% from the 2023 approved municipal funding request and represents 4% of the Township's total tax levy requirement. The Library 2024 draft operating budget with comparison to 2023's budget and actual (YTD), as well as 2022's actual is summarized in Table 38.

Table 38: Library – Draft operating budget by segment

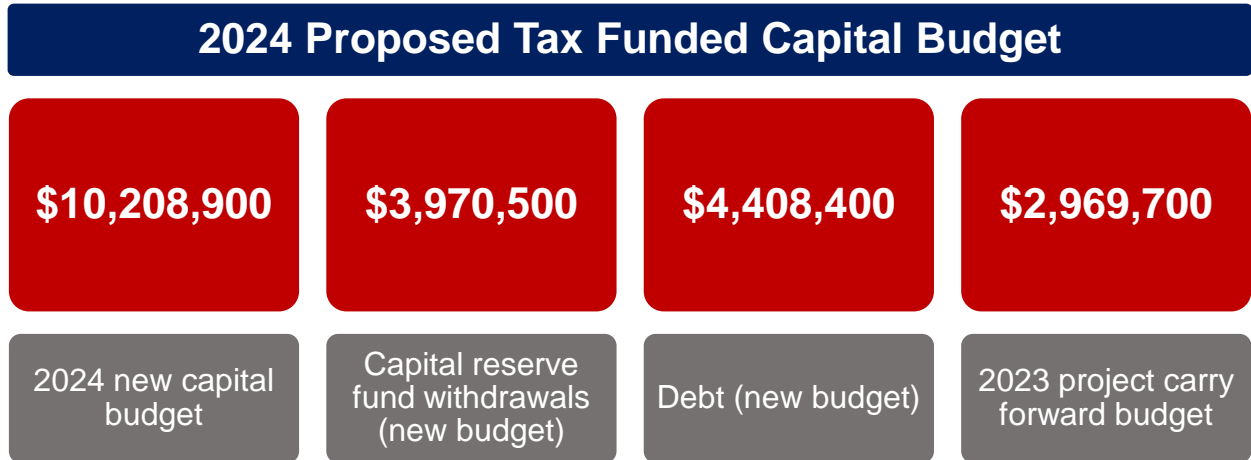
	2024 Budget (\$)	2023 Budget (\$)	2023 YTD Actual (Oct) (\$)	2022 Actual (\$)
<b>Revenue</b>				
User Fees & Service Charges	(1,300)	(1,100)	(2,099)	(2,277)
Government Grants	(28,500)	(62,500)	(36,925)	(38,213)
Other Revenue	(8,000)	(4,900)	(21,185)	(9,491)
From Reserves/Reserve Funds	-	-	-	(12,218)
<b>Total Revenue</b>	<b>(37,800)</b>	<b>(68,500)</b>	<b>(60,209)</b>	<b>(62,199)</b>
<b>Expenses</b>				
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
<b>Total Expenses</b>	<b>516,400</b>	<b>534,200</b>	<b>425,027</b>	<b>462,461</b>
<b>Municipal Funding</b>	<b>478,600</b>	<b>465,700</b>	<b>364,818</b>	<b>400,262</b>





# 4. TAX FUNDED CAPITAL BUDGET

## 4.1 OVERVIEW



The proposed 2024 tax funded capital budget totals \$10,208,900. In addition to the new capital budget proposed, there is projected to be an additional \$2,969,700 in carry forward budget from 2023. Table 39 provides a summary by asset category of the new 2024 capital budget and projected carry forward.

*Table 39: Tax Funded Capital – Draft capital budget by asset category*

Asset Category	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
Bridges & Culverts	-	365,000	365,000
New Fire Station #2 Seeley's Bay	1,957,500	4,408,400	6,365,900
Buildings & Facilities	598,300	1,688,300	2,286,600
Fleet	-	1,552,300	1,552,300
Machinery & Equipment	48,500	319,700	368,200
Parks & Land Improvement	138,200	165,000	303,200
Road Network & Storm Sewer	227,200	1,710,200	1,937,400
<b>Total Capital Budget</b>	<b>2,969,700</b>	<b>10,208,900</b>	<b>13,178,600</b>

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 2024 draft capital budget is summarized in Table 40 by asset category.

Table 40: 2024 Draft capital budget by asset category

Asset Category	2024 Draft Budget (\$)	Funding						Total (\$)
		Capital Reserve Funds	Special Projects Reserve Fund	Cash in Lieu of Parkland	OCIF	Grant	Debt	
Bridges & Culverts	365,000	365,000	-	-	-	-	-	365,000
New Fire Station #2 Seeley's Bay	4,408,400	-	-	-	-	-	4,408,400	4,408,400
Buildings & Facilities	1,688,300	938,300	250,000	-	-	500,000	-	1,688,300
Fleet	1,552,300	1,552,300	-	-	-	-	-	1,552,300
Machinery & Equipment	319,700	319,700	-	-	-	-	-	319,700
Parks & Land Improvement	165,000	85,000	-	80,000	-	-	-	165,000
Road Network & Storm Sewer	1,710,200	710,200	-	-	1,000,000	-	-	1,710,200
<b>Total Capital Budget &amp; Funding</b>	<b>10,208,900</b>	<b>3,970,500</b>	<b>250,000</b>	<b>80,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>4,408,400</b>	<b>10,208,900</b>

### Capital Reserve Funds

Capital reserve funds are the primary source of capital funding (68%) for projects outside of the new fire station. The reserve funds act as a flow through, as they receive contributions from the operating budget (\$2.6 million in 2024), and then are drawn done 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 and Grant

The special project reserve fund is budgeted to provide \$250,000, in addition to a potential grant of \$500,000 from the Federation of Canadian Municipalities (FCM) to fund the Waste Reduction and Diversion Pilot project as detailed in SR-174-23.

### Cash in Lieu of Parkland

The cash in lieu of parkland reserve fund is proposed to fund the proposed playground equipment project at Jonas Street.

### 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 received \$414,000 in OCIF in 2023 and expects to receive a similar amount in 2024 and going forward. 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.

## 4. Tax Funded Capital Budget

No OCIF was included as part of the 2023 capital budget funding plan, therefore, including the 2024 grant, the OCIF obligatory reserve fund has a projected accumulated balance of \$1.1 million available to be used. It is proposed that \$1.0 million be used from OCIF in 2024 to fund road network projects.

### Debt

Debt is proposed to fund the new Fire Station #2 project. In 2024, this requires \$4.4 million in capital budget. This amount, in addition to the \$2.0 million in carry forward budget from 2023, as well as the actual spent in 2023 of \$187,500 and 2022 of \$255,000 (land purchase currently in unfinanced capital outlay), is proposed to be funded by a \$6.8 million debt issuance. The total cost to service this debt, starting in 2025, would be \$442,900 based on current lending rates of 5% and a 30-year term. This proposed project is detailed further in SR-193-23.

### 2023 Carry Forward Budget

The projected carry forward capital budget from 2023 is to be funded by capital reserve funds (\$1,012,200) and debt (\$1,957,500) for the new Fire Station #2 project.

## 4.2 2023 - PROJECTED CARRY FORWARD

The total combined new and carry forward capital budget in 2023 was \$8,955,700. It is projected that as of year-end, \$5.8 million of this budget will have been spent and an additional \$188,300 in net budget to be released. As a result, it is proposed that an estimated budget of \$2,969,700 be carry forward to 2024 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 2024. This is summarized in Table 41.

Table 41: 2023 Projected carry forward

Status	2023 Total Budget (\$)	2023 Projected Actual (\$)	2023 Net Budget Released (\$)	Projected Carry Forward (\$)
Projects completed, expected to be completed by year-end, 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
<b>TOTAL</b>	<b>8,955,700</b>	<b>5,797,700</b>	<b>188,300</b>	<b>2,969,700</b>

## 4. Tax Funded Capital Budget

Table 42 lists the 2023 capital projects that are completed, expected to be completed by yearend or released.

*Table 42: 2023 Completed, expected to be completed, or released capital projects*

Project	2023		Budget	Status
	2023 Total Budget (\$)	Projected Actual (\$)	Released/ (Overage) (\$)	
Covey Bridge	45,000	-	45,000	Release budget
Kidd Road North (North Bridge)	300,000	198,300	101,700	Completed
Lyndhurst Library Branch	9,600	-	9,600	Release budget
Escott Salt Shed	75,000	-	75,000	Release budget
Fire Station #4	21,900	22,800	(900)	Completed
Kendrick's Park Canteen and Washroom	42,400	43,600	(1,200)	Completed
Lansdowne Community Hall	36,000	35,400	600	Completed
Municipal Office building (floor, water distribution, lighting)	300,600	310,700	(10,100)	Completed
Seeley's Bay Library Branch	16,700	-	16,700	Release budget
Rockport Customs House	5,500	-	5,500	Release budget
115 - #23 2004 John Deere Loader 544H	250,000	243,900	6,100	Completed
124 - #31 2014 Ford F550 4WD Reg Cab (10' Plow 4 yard Sander)	125,000	125,000	-	Expected to be completed by yearend
126 - #26 2015 Chev Silverado 2500HD	100,000	107,000	(7,000)	Completed
2021 Budget item - New Pickup Truck	-	100,000	(100,000)	Completed
Boat & Trailer	40,000	49,300	(9,300)	Completed
New Light Duty Van	40,000	-	40,000	Release budget
Replace #127, 2015 Chev Silverado Truck	50,000	50,000	-	Expected to be completed by yearend
Replace #72, 2004 Freightliner 4 door pumper	865,000	850,400	14,600	Completed
New Tandem Water Tank	40,000	40,000	-	Completed
Computer Replacement Program	49,500	49,500	-	Expected to be completed by yearend
131 - #17 2016 Thompson Steamer	19,600	-	19,600	Release budget
463 - #22 2008 Parks Black Trailer	10,400	12,800	(2,400)	Completed
Fire Hoses	31,500	31,500	-	Expected to be completed by yearend
2 Imaging Cameras	16,000	16,000	-	Expected to be completed by yearend
Bunker Gear Replacement	35,000	35,000	-	Expected to be completed by yearend
Diesel Plate Packer	25,000	23,500	1,500	Completed
Ivy Lea Wharf (#1668)	2,254,900	2,254,900	-	Expected to be completed by yearend
Rockport Boat Ramp (#99)	30,000	30,000	-	Expected to be completed by yearend
Roads contingency budget	103,000		103,000	Completed
1412 Island View Drive	47,300	103,700	(56,400)	Completed
1527 Tumbledown Road	51,000	109,800	(58,800)	Completed
1418 Red Horse Lake Road	86,900	93,500	(6,600)	Completed
1584 La Rue Mills Road	156,100	158,900	(2,800)	Completed
1620 Fairfax Road	156,100	157,900	(1,800)	Completed
1631 Cliffe Road	46,800	41,000	5,800	Completed
Kyes Road (1607,1610,1611,1612)	187,300	186,400	900	Completed
	<b>5,669,100</b>	<b>5,480,800</b>	<b>188,300</b>	

## 4. Tax Funded Capital Budget

Table 43 lists the 2023 projects that are proposed to be carry forward, with no new additional budget, to be completed in 2024.

Table 43: 2023 Projects to be carry forward – No new budget

Project	2023 Total	2023	Projected
	Budget (\$)	Projected	Carry Forward
		Actual (\$)	(\$)
Escott Garage (electrical)	6,500	-	6,500
Seeley's Bay Community Hall & Fire Stn. 2	43,400	-	43,400
Municipal Office - site works	35,500	11,300	24,200
Salt & Sand Dome, 1233 Prince	135,000	1,200	133,800
Springfield House	110,600	3,600	107,000
Centennial Park Canteen	20,500	4,100	16,400
Folding Chairs for Community Hall	6,600	-	6,600
Outdoor Furniture	54,900	13,000	41,900
Centennial Park Gazebo	65,000	-	65,000
Haskins Point Swim Area	40,000	-	40,000
Ball Diamond infield resurfacing, fencing, and benches	20,000	9,000	11,000
Wetland Viewing Platform	25,000	10,500	14,500
Staff Shelter at SB Marina	7,700	-	7,700
1410 Burtch's Lane	25,000	-	25,000
1478 Kidd Road South	21,800	700	21,100
1642 Old River Road W	50,000	-	50,000
	<b>667,500</b>	<b>53,400</b>	<b>614,100</b>

### Salt & Sand Dome, 1233 Prince

Staff continue to work with Jewell Engineering for the site works and sand dome upgrades design. The proposed work also includes a public sand facility, security gates, and electric charging facilities. It is anticipated that, while the sand dome will continue to be designed, the public sand facility, security gates, and electric charging facilities will be completed in 2024.

### Centennial Park Gazebo

Staff intend to incorporate the Centennial Park Gazebo into the proposed 2024 recreation programming and facilities master plan. Once a standard has been established, staff will tender for the construction of the accepted facility.

### Haskins Point Swim Area

A portable washroom facility and paving was approved in the 2023 capital budget. Staff intend to complete this project in 2024.

### Wetland Viewing Platform

This project, located in Furnace Falls Park, is currently in the tendering phase and is slated to be completed in the spring of 2024.

## 4. Tax Funded Capital Budget

Table 44 lists the 2023 projects that are proposed to be carry forward, with new additional budget requested to complete in 2024.

*Table 44: 2023 Projects to be carry forward – New additional budget requested*

<b>Project</b>	<b>2023 Total Budget (\$)</b>	<b>2023 Projected Actual (\$)</b>	<b>Projected Carry Forward (\$)</b>	<b>2024 New Additional Budget Proposed (\$)</b>
Escott Hall/Archives	172,000	17,300	154,700	350,000
New Fire Station #2	2,145,000	187,500	1,957,500	4,408,400
Fire Station #3	104,500	54,900	49,600	66,400
Staff trailer for Briar Hill WDS	15,500	300	15,200	10,000
Land purchase for landfill site	50,000	2,500	47,500	50,000
Stormwater Master Plan & Village Design for Lansdowne village	132,100	1,000	131,100	110,000
	<b>2,619,100</b>	<b>263,500</b>	<b>2,355,600</b>	<b>4,994,800</b>

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

## 4. Tax Funded Capital Budget

### 4.3 2024 – CAPITAL PROJECTS

The 2024 proposed capital budget totals \$10.2 million. Significant projects include:

- \$350,000 - Escott Hall/Archives, in addition to a projected carry forward of \$154,700. Project will continue into 2025 with a further estimated \$500,000 resulting in total project budget of \$1 million.
- \$4.4 million – New Fire Station #2 Seeley’s Bay, new budget in addition to a projected carry forward of \$2.0 million plus prior spending. Total project budget of \$6.8 million.
- \$750,000 – Waste reduction and diversion pilot project
- \$750,000 – Replacement of fire tanker truck
- \$500,000 – Gravel road upgrades
- \$486,000 – Tandem dump truck tendered and delivered in 2023, to be funded in 2024 budget

The 2024 proposed capital projects are listed by asset category below and include a projected carry forward amount for capital projects approved previously in 2023.

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

### Bridges & Culverts

Table 45: 2024 Bridges & Culverts Capital Budget

Project	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
Carding Mills Bridge	-	365,000	365,000
<b>Total Bridges &amp; Culverts</b>	-	<b>365,000</b>	<b>365,000</b>

There is only one project budgeted in 2024 for bridges and culverts, which is proposed to be funded through the Bridges and Culverts capital reserve fund.

#### Carding Mills Bridge

The Carding Mills Bridge (on Jonas Street in Lyndhurst) has been identified in the 2023 Ontario Structure Inspection Manual (OSIM) inspections as requiring rehabilitation. The works include repairing delamination of the deck surface; patching, waterproofing and paving of the deck top; repaving of approaches; and replacement of steel beam guiderail to comply with current standards.

## 4. Tax Funded Capital Budget

### Buildings & Facilities

Table 46: 2024 Buildings & Facilities Capital Budget

Project	Description	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
Centennial Park Canteen	Fire protection	-	1,000	1,000
Escott Garage	HVAC	-	6,000	6,000
Escott Hall/Archives	Comments below	154,700	350,000	504,700
Fire Station #1 & Municipal Garage	Flooring, and fire protection	-	75,000	75,000
Fire Station #3	Plumbing, HVAC, and electrical	49,600	66,400	116,000
Seeley's Bay Community Hall & Fire Station #2	HVAC	-	131,500	131,500
Seeley's Bay Library Branch	Electrical, lighting	-	8,400	8,400
Springfield House	Basement construction and structure	-	125,000	125,000
Waste Reduction and Diversion pilot project	Comments below	-	750,000	750,000
Fire Station #3	Office removal	-	15,000	15,000
Fire Station #1	Installation of clean room	-	100,000	100,000
New Fire Station #2 Seeley's Bay	Comments below	1,957,500	4,408,400	6,365,900
Escott Garage	Electrical service review	6,500	-	6,500
Seeley's Bay Community Hall & Fire Station #2	Lighting upgrades, fire protection	43,400	-	43,400
Municipal Office	Site works	24,200	-	24,200
Salt & Sand Dome, 1233 Prince	Concrete walls	133,800	-	133,800
Springfield House	Exterior windows, roof repairs, flooring	107,000	-	107,000
Staff trailer - Briar Hill WDS	Electrical	15,200	10,000	25,200
Centennial Park Canteen	Plumbing repairs and septic review	16,400	-	16,400
Land purchase for landfill site	Land purchase	47,500	50,000	97,500
<b>Total Buildings &amp; Facilities</b>		<b>2,555,800</b>	<b>6,096,700</b>	<b>8,652,500</b>

All work is proposed to be funded through the Buildings and Facilities capital reserve fund, apart from the Waste Reduction and Diversion pilot project, and the new Fire Station #2 project. The Waste Reduction and Diversion pilot project is proposed to be funded through a combination of a grant through FCM (\$500,000) and a contribution from the Special Projects Reserve Fund (\$250,000). The new Fire Station #2 Seeley's Bay project is proposed to be funded through a total debt issuance of \$6.8 million.

#### Escott Hall/Archives

Staff have been working with consultants 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. The construction is expected to start in 2024 and be completed in 2025 to allow for sufficient budget. In 2024, there is proposed \$154,700 in carry forward budget and \$350,000 in new budget for a total of \$504,700. There will be another \$500,000 budgeted in 2025 for this project, bringing the total budget to just over \$1 million. A grant has been applied for through the Federal Green Infrastructure Community Buildings (GICB) Fund. If the application is successful, the work will be completed in 2024.



## 4. Tax Funded Capital Budget

### Waste Reduction and Diversion Pilot Project

The background for this project was presented to Council on October 10, 2023, through staff report SR-174-23. The report details how there is a funding opportunity through the Green Municipal Fund, with the support of the Federation of Canadian Municipalities (FCM), for projects that have the potential to divert at least 60% of municipal solid waste from landfills, or beyond the 60% mark if already achieved. Maximum grant funding is 80% of all costs to up to a total of \$500,000 funded, which is what has been included in the financial plan for budget purposes. The remaining \$250,000 for this project is to be funded through the Special Projects Reserve Fund as previously approved by Council. If successful in the funding application, staff plan to apply the results of the feasibility study to engage a contractor to excavate, sort and remove recyclables for diversion, and transport the residual waste from the Big Hill and Red Horse WDS.

### New Fire Station #2 Seeley's Bay

The new Fire Station #2 at Seeley's Bay was first budgeted in 2022 for the acquisition of land and to start the detailed design work. Operations report SR-193-23, presented to Council on November 14, 2023, is the most recent report regarding this project, and brought forward the results of the tender for construction process. The report provided three options for Council's consideration. It was decided to defer any decision, so a more fulsome discussion could be had as part of the 2024 budget process. For the purposes of the 2024 budget, Option 1 – Proceed with the construction of Leeds Station 2 as tendered, has been included for consideration to build the potential for a project of this significance into the capital financial plan. Under this option, the total project budget would be \$6,808,400 when prior spending, carry forward budget, and new budget in 2024 are all taken into consideration.

## Fleet

Table 47: 2024 Fleet Capital Budget

Project	Department	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
70 - #12 2004 GMC Tanker Topkick	Fire Services	-	750,000	750,000
86 - #2 2011 Chev Silverado 1/2 ton 4wd	Fire Services	-	66,300	66,300
225 - Marine 3 1999 19.5" Princecraft Boat	Fire Services	-	150,000	150,000
120 - #12 2012 Western Star Tandem	Operations & Infrastructure	-	486,000	486,000
459 - #11 1995 Chipper	Operations & Infrastructure	-	100,000	100,000
<b>Total Fleet</b>		-	<b>1,552,300</b>	<b>1,552,300</b>

All fleet proposed in 2024 is to be funded through the Fleet, Machinery & Equipment capital reserve fund. All the proposed 2024 fleet purchases are for the replacement of assets that have reached the end of their life and replacement can no longer be deferred.

The tandem truck for the operations & infrastructure department was procured in 2023 due to the expected lead time for delivery. See SR-102-23 for further information. It was the expectation that this truck would not be delivered until sometime in 2024. The truck was delivered in November of 2023. Although procured in 2023, budget for the purchase was not included in 2023, but was included in 2024 as part of the financial plan to be funded through the capital reserve

## 4. Tax Funded Capital Budget

fund. As such, the budget for this truck is included in 2024 for funding purposes, however its purchase has already been approved by Council.

### Machinery & Equipment

Table 48: 2024 Machinery & Equipment Capital Budget

Project	Department	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
Computer replacement program	Information Technology	-	24,700	24,700
Server replacement	Information Technology	-	30,000	30,000
Security system - Municipal office	Information Technology	-	20,000	20,000
Library firewall upgrades (all branches)	Information Technology	-	10,000	10,000
Waste Disposal Site security cameras	Information Technology	-	20,000	20,000
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	-	30,000	30,000
Battery Cutter & Spreader (Fire Station #3)	Fire Services	-	40,000	40,000
Thermal imagers	Fire Services	-	15,000	15,000
Snowblower w/ loading chute for Kubota	Operations & Infrastructure	-	40,000	40,000
Portable variable message board (PVMS)	Operations & Infrastructure	-	30,000	30,000
Folding chairs for community hall	Operations & Infrastructure	6,600	-	6,600
Outdoor furniture	Operations & Infrastructure	41,900	-	41,900
<b>Total Machinery &amp; Equipment</b>		<b>48,500</b>	<b>319,700</b>	<b>368,200</b>

All machinery and equipment proposed in 2024 and carried forward from 2023 is to be funded through the Fleet, Machinery & Equipment capital reserve fund.

### Parks & Land Improvements

Table 49: 2024 Parks & Land Improvements Capital Budget

Project	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
Playground equipment - Jonas St. Park	-	80,000	80,000
Court resurfacing - Lansdowne	-	50,000	50,000
Centennial Park Gazebo	65,000	-	65,000
Haskins Point swim area	40,000	-	40,000
Ball diamond surfacing, fencing, benches	11,000	-	11,000
Wetland Viewing Platform	14,500	-	14,500
Staff shelter - SB Marina	7,700	-	7,700
Ivy Lea Wharf - Parking lot	-	35,000	35,000
<b>Total Parks &amp; Land Improvements</b>	<b>138,200</b>	<b>165,000</b>	<b>303,200</b>

## 4. Tax Funded Capital Budget

All work is proposed to be funded through the Parks & Land Improvements capital reserve fund, apart from the playground equipment at Jonas St. Park, which is proposed to be funded through a withdrawal from the Cash in Lieu of Parkland reserve fund.

### Road Network & Stormwater System

Table 50: 2024 Road Network & Storm Water System Capital Budget

Project	2023 Projected Carry Forward (\$)	2024 NEW Capital Budget (\$)	Total (\$)
1410 Burtch's Lane	25,000	-	25,000
1642 Old River Road W	50,000	-	50,000
<b>Total Design</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>
1515 Shemrock Drive	-	100,000	100,000
1528 Turnaround Road North	-	159,200	159,200
1529 Turnaround Road South	-	63,700	63,700
1533 Village Estates Road	-	95,500	95,500
<b>Total Rehabilitation</b>	<b>-</b>	<b>418,400</b>	<b>418,400</b>
1464 Helen Street	-	33,200	33,200
1551 Adelaide Street	-	38,200	38,200
1571 Days Road	-	65,000	65,000
1598 Robertson Drive	-	25,000	25,000
1601 Richardson Drive	-	19,900	19,900
1606 Marble Rock Road	-	19,900	19,900
<b>Total Micro-Surfacing</b>	<b>-</b>	<b>201,200</b>	<b>201,200</b>
1547 Benson Drive	-	13,800	13,800
1549 Benson Park Road	-	32,000	32,000
1611 Kyes Road South	-	51,000	51,000
1622 Dulcemaine Road	-	137,700	137,700
1644 Old River Road W	-	127,500	127,500
1478 Kidd Road South	21,100	-	21,100
<b>Total Seal Coat</b>	<b>21,100</b>	<b>362,000</b>	<b>383,100</b>
Gravel road upgrades	-	500,000	500,000
Capital infrastructure contingency	-	118,600	118,600
Stormwater Master Plan & Village Design	131,100	110,000	241,100
<b>Total Road Network &amp; Stormwater System</b>	<b>227,200</b>	<b>1,710,200</b>	<b>1,937,400</b>

The Road Network and Stormwater System new budget is to be funded by a combination of \$710,200 from the Road Network capital reserve fund and \$1,000,000 in OCIF, with the carry forward from 2023 to be funded through the capital reserve fund as well.

## 4. Tax Funded Capital Budget

### **Design**

Burtch's Lane and Old River Road have been identified for replacement in the asset management program like for like. As these assets are located within the urban boundary of the Village of Rockport, staff feel it important that they be upgraded to a semi-urban cross-section at minimum. In doing so, it would allow for safe pedestrian access, provide an environment that will promote reduced speeds, and infrastructure for stormwater management. Design was originally budgeted in 2023, and it is proposed to be carry forward to be completed in 2024, with construction to follow in future years.

### **Micro-Surfacing**

Micro-surfacing is a cost-effective pavement preservation treatment designed to extend the service life of High Class Bituminous (HCB) pavements by providing skid resistance, restricting moisture intrusion, and protecting the structure from further oxidation and raveling. Micro-surfacing adds between six to eight years of service life when applied. In 2024, micro-surfacing will be applied to the roads as listed in Table 50.

### **Seal Coat**

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 2024, seal coats will be applied to the roads as listed in Table 50.

### **Gravel Road Upgrades**

As a result of traffic counting data, staff are proposing the upgrade of Deryaw Road from the current gravel surface to low class bituminous (LCB) surface. This upgrade will result in a reduction in operational efforts to maintain the existing gravel surface. In addition to Deryaw Road, the City of Kingston has indicated the intent to extend the LCB surface on Seabrooke Road for the entirety of the boundary portion to reduce their operational needs. They are looking for the Township to share the cost of this endeavour. Should funds exist after the completion of Deryaw Road, staff propose to upgrade the entirety of Seabrooke Road including the boundary portion to eliminate the stranded granular portion and provide continuity of the surface.

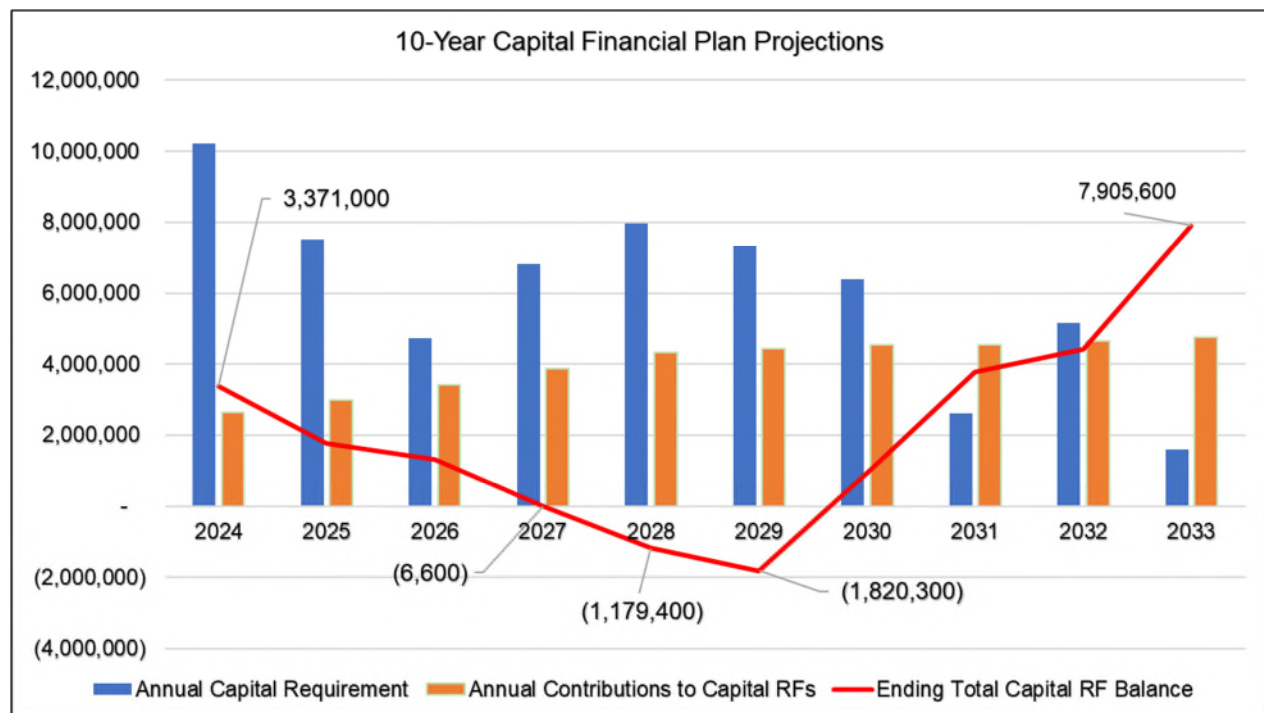
## 4. Tax Funded Capital Budget

### 4.4 CAPITAL FINANCIAL PLAN

In 2020, the Township adhered to 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 next phase of the regulation requires a 2024 update of the AMP to include core and non-core infrastructure. It is expected that this updated plan will be presented to Council in June of 2024.

As shown in Figure 5, the 10-year capital projection continually forecasts a funding gap, until 2031 to 2033. 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 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.

# 4. Tax Funded Capital Budget

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:

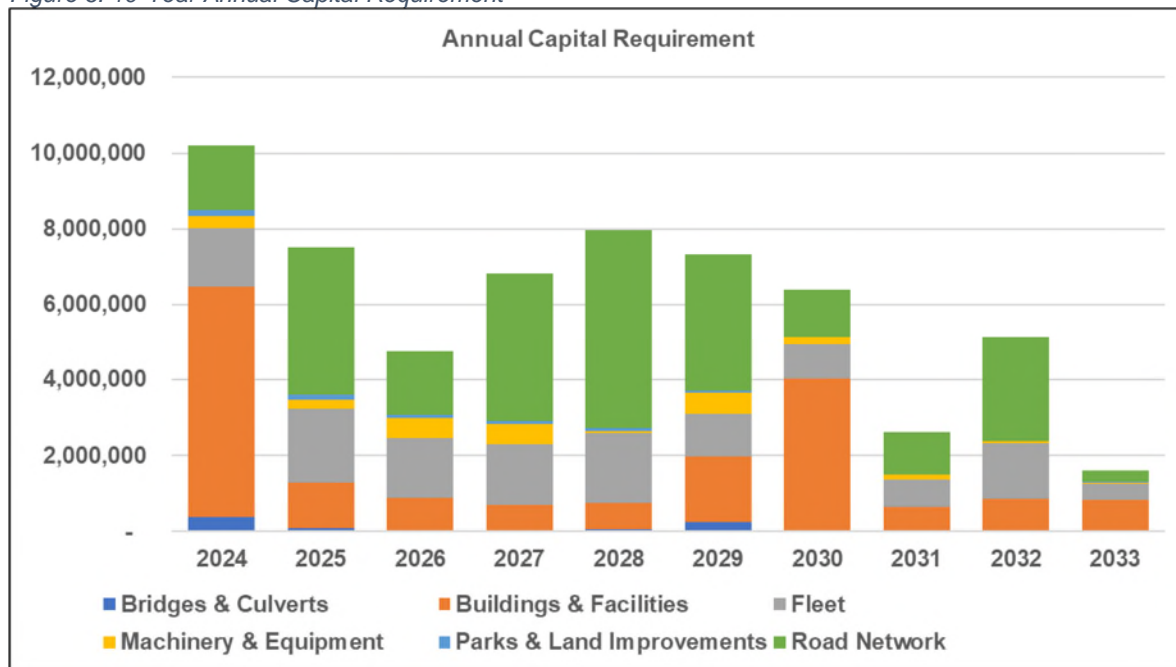
1. Capital Requirements
2. Funding Strategy
3. Debt Estimates
4. Reserve Fund Continuities
5. Contributions from Operating to Capital Reserve Funds
6. Impact to Tax Levy Requirement

## 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 \$10.2 million in 2024 to a low of \$1.6 million in 2033. The total capital requirement over the 10 years is \$60.3 million, for an average of \$6.0 million annually. Figure 6 summarizes the annual capital requirements by asset category.

Figure 6: 10-Year Annual Capital Requirement



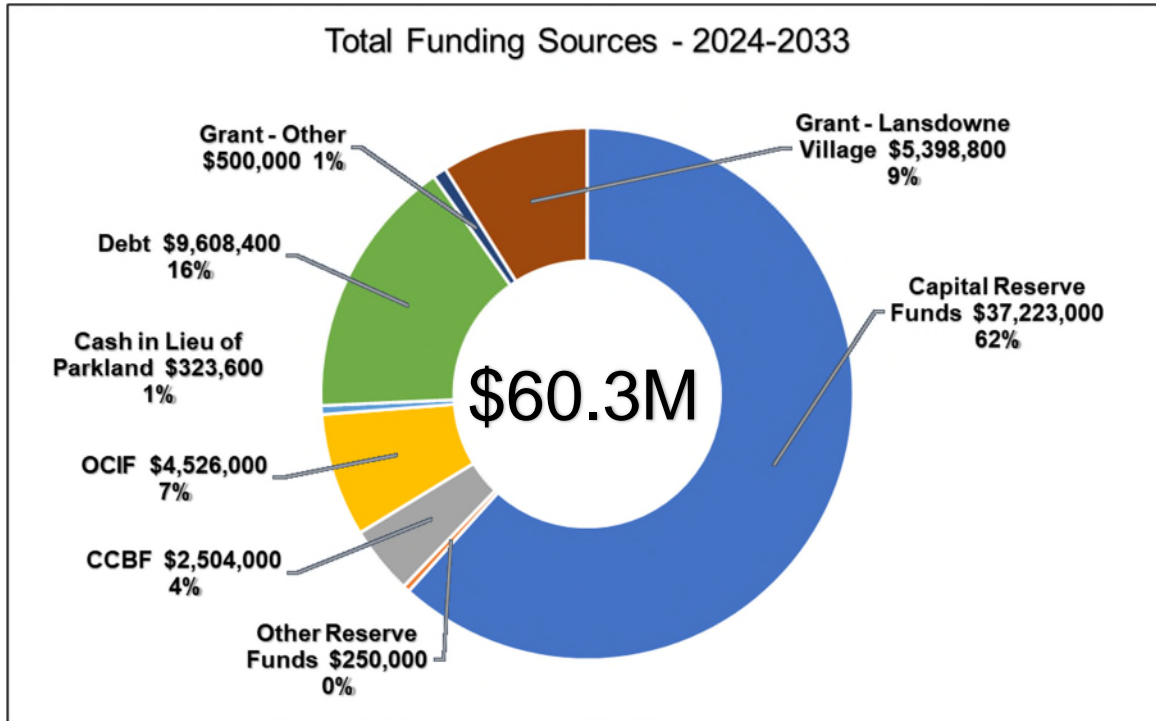
The primary asset categories driving the capital requirement over the next 10 years are the road network \$25.5 million (42%), buildings and facilities \$17.6 million (29%), and fleet \$13.1 million (22%).

## 4. Tax Funded Capital Budget

### 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.

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 is earmarked to help fund a water capital project as detailed in Section 5 of this binder. Starting in 2025, as can be seen in the capital financial plan, it is proposed that the annual CCBF received be used towards the road network.

The redesign and reconstruction of Lansdowne Village is budgeted as a multi-year project, totaling approximately \$5.4 million over the ten years in the road network. In addition, there are water and wastewater ramifications of this project as well that are discussed in Section 5. It is the intention of staff to complete the planning and design of this project so that it is ready for

## 4. Tax Funded Capital Budget

potential future grant opportunities through senior levels of government. Without the support of senior levels of government, this project would not be sustainable in the capital financial plan.

Debt of \$9.6 million is proposed in the financial plan for the period of 2024 to 2033. This is in addition to debt for projects and carry forward budget prior to 2024 that will need to be factored in as well. The planned debt issuance including these prior amounts totals \$15.5 million as summarized in Table 51.

Table 51: Total planned debt issuance

Project	Project Time Frame	Proposed Debt Issuance	Proposed Total Debt (\$)
Ivy Lea Wharf	2022 to 2023	July 1, 2023	2,600,000
Fire Pumper Truck	2023	July 1, 2023	850,400
New Fire Station #2	2022 to 2024	January 1, 2025	6,808,400
New Fire Station #4	2028 to 2030	January 1, 2031	5,200,000
<b>Total</b>			<b>15,458,800</b>

## 3. Debt Estimates

Debt repayments are budgeted to begin in 2024. 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 Ivy Lea Wharf project and new fire pumper truck that were completed in 2023. The next debt planned is for the new Fire Station #2 in Seeley's Bay. There is a fourth proposed project, a possible new Fire Station #4 in Lyndhurst, that is also planned to be funded through debt. There is still considerable planning to be completed before this project is finalized. Table 52 summarizes the planned debt payments.

Table 52: Summary of planned debt payments

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%
<b>Total</b>			<b>15,458,800</b>	<b>1,018,500</b>	<b>9.0%</b>

It should be noted that the debt repayment estimates included in the plan are conservative in nature, using the current Infrastructure Ontario lending rate of 5%. The planned debt is all long-term in nature, and it is expected that lending rates will decrease over the life of the loans.

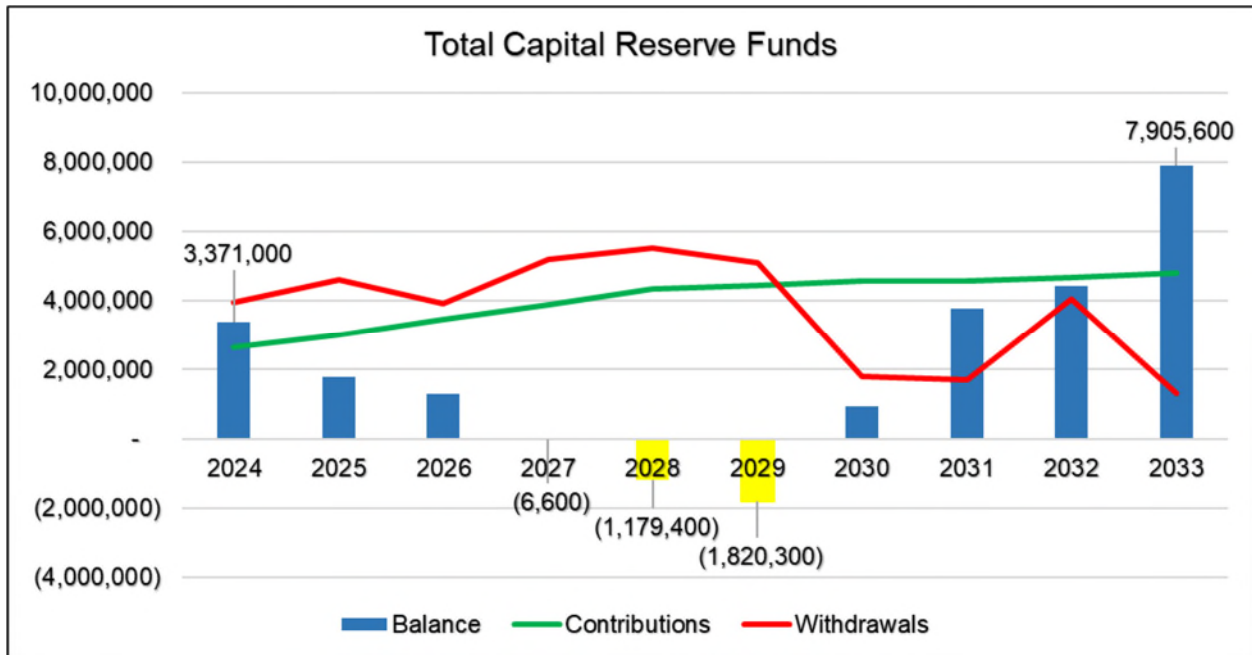


# 4. Tax Funded Capital Budget

## 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 8 provides a ten-year projection of the total capital reserve fund balance with projected contributions and withdrawals.

Figure 8: 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 \$3.4 million at the end of 2024 to a projected balance of \$7.9 million at the end of 2033. 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 2027, the total capital reserve fund balance is expected to be nil, followed by large negative balances at the end of 2028 (\$1.2 million) and 2029 (\$1.8 million) respectively, before rebounding back to a positive balance starting in 2030. This is the result of expected withdrawals being greater than contributions for all years between 2024 and 2029, after which time the contributions 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.

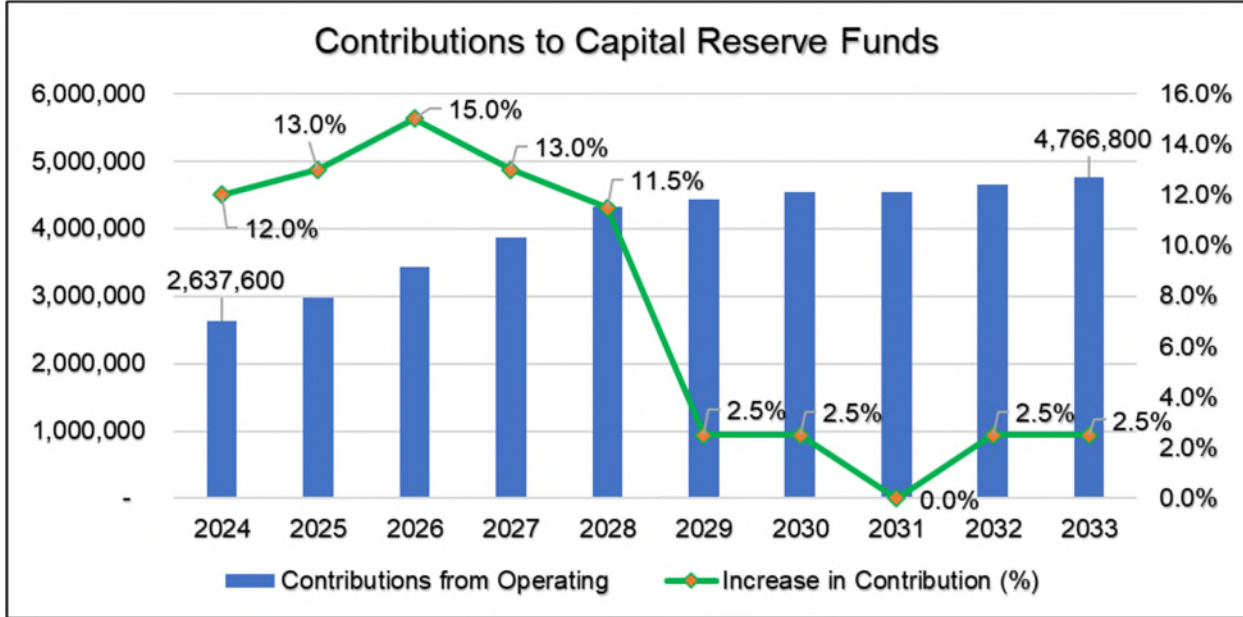
Obligatory reserve fund continuity schedules are also included in the financial plan in Appendix C.

## 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 five years (12% - 15%), before leveling off in 2029 at a more modest 2.5% increase. Over the ten-year financial plan, contributions to capital reserve funds are proposed to increase from a total of \$2.6 million in 2024 to a total of \$4.8 million in 2033 as summarized in Figure 9.

Figure 9: 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 new Fire Station #4. 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 is set at 2.5%. 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

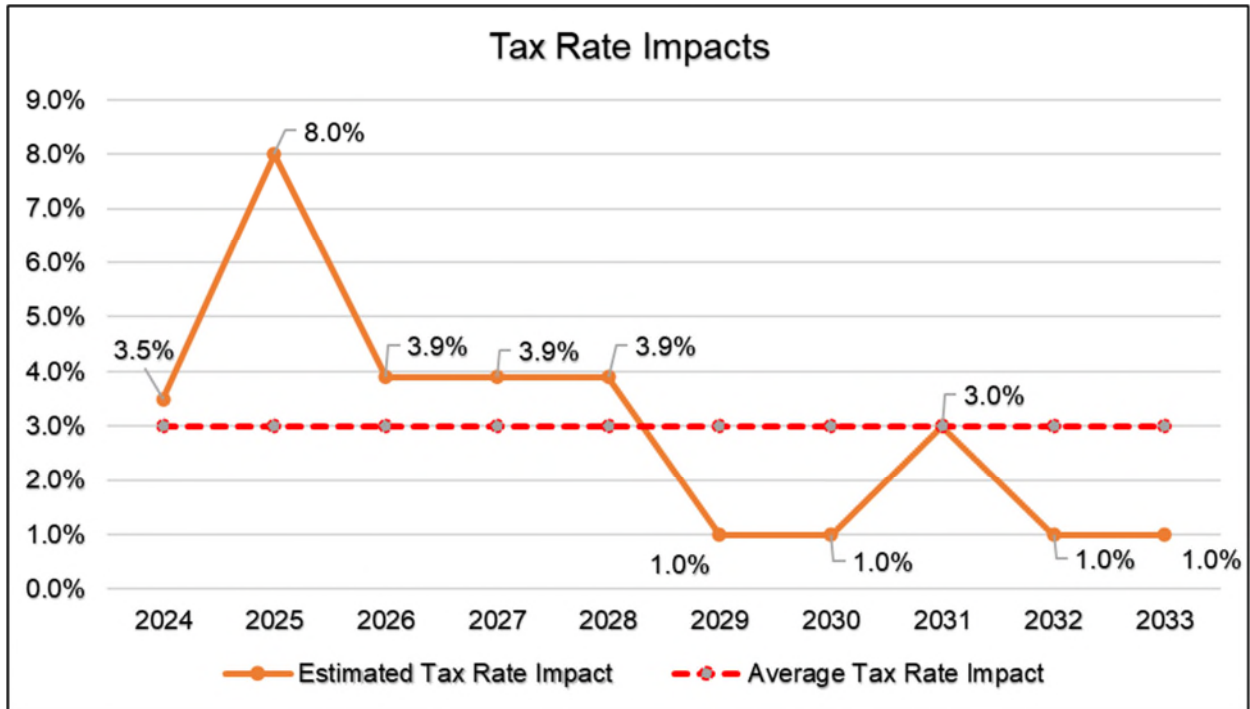
Increases to the contributions to the capital reserve funds and the addition of debt payments will impact the tax levy requirement in each year of the capital plan, therefore resulting in tax rate increases. These are considered high level estimates as each year the required tax rate is a function of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

In 2024, the estimated impact to the tax rate is a 3.5% increase to the Township's portion. Over the 10-year period of the capital financial plan, there is an estimated impact high of 8% in 2025 (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 3% increase. The aim of the plan, once

## 4. Tax Funded Capital Budget

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 10 below summarizes the estimated tax rate impacts.

Figure 10: 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.

## 5. Water & Wastewater – Operating & Capital Budgets

The 2024 user rates are proposed in accordance with the most recent study. Tables 53 and 54 summarize the proposed 2024 user rates.

Table 53: 1 1/2" Meter or Less – 2024 User Rates

### 1 1/2" Meter or Less

	2024 Rate	2023 Rate	Change (\$)	Change (%)
<b>Water</b>				
Water flat rate (Base)***	\$ 86.12	\$ 83.21	\$ 2.91	3.5%
Water per m3 (Volume)	\$ 2.90	\$ 2.87	\$ 0.03	1.0%
<b>Wastewater</b>				
Sewer flat rate (Base)***	\$ 81.31	\$ 78.56	\$ 2.75	3.5%
Sewer per m3 (Volume)	\$ 2.45	\$ 2.45	\$ -	0.0%
<b>Total Combined</b>				
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

Table 54: 2" Meter or Less – 2024 User Rates

### 2" Meter or Greater

	2024 Rate	2023 Rate	Change (\$)	Change (%)
<b>Water</b>				
Water flat rate (Base)***	\$ 104.57	\$ 101.04	\$ 3.53	3.5%
Water per m3 (Volume)	\$ 3.84	\$ 3.79	\$ 0.05	1.3%
<b>Wastewater</b>				
Sewer flat rate (Base)***	\$ 98.73	\$ 95.39	\$ 3.34	3.5%
Sewer per m3 (Volume)	\$ 3.29	\$ 3.29	\$ -	0.0%
<b>Total Combined</b>				
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

## 5.3 OPERATING BUDGET

The proposed 2024 gross operating budget for water and wastewater is \$354,600 and \$333,500 respectively for a total of \$688,100. The budget has increased by \$26,000, or 4% over 2023. Table 55 outlines the 2024 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 55: Water and Wastewater – Draft operating budget by segment

	2024			2023 Total		
	2024 Water	Wastewater	2024 Total	Budget	Change (\$)	Change (%)
<b>Revenue</b>						
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%
<b>Total Revenue</b>	<b>(354,600)</b>	<b>(333,500)</b>	<b>(688,100)</b>	<b>(662,100)</b>	<b>(26,000)</b>	<b>4%</b>
<b>Expenses</b>						
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%
<b>Total Expenses</b>	<b>354,600</b>	<b>333,500</b>	<b>688,100</b>	<b>662,100</b>	<b>26,000</b>	<b>4%</b>
<b>Net Budget</b>	-	-	-	-	-	-

### Water

The proposed 2024 gross operating budget for water is \$354,600. The budget has increased by \$13,500, or 4% over 2023. Excluding the transfer to reserve fund, the operating budget has decreased by \$24,400, or 9%. This is largely the result of a decrease to projected maintenance work as proposed by OCWA. A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan. Table 56 outlines the 2024 draft operating budget for water by segment.

Table 56: Water – Draft operating budget by segment

	2024 Budget	2023 Budget	Change (\$)	Change (%)
<b>Revenue</b>				
User Fees	(347,300)	(334,300)	(13,000)	4%
Other Revenue	(7,300)	(6,800)	(500)	7%
<b>Total Revenue</b>	<b>(354,600)</b>	<b>(341,100)</b>	<b>(13,500)</b>	<b>4%</b>
<b>Expenses</b>				
OCWA contract	161,200	155,600	5,600	4%
Maintenance (OCWA)	55,000	87,000	(32,000)	-37%
Insurance	14,400	13,200	1,200	9%
Other supplies and expenses	28,200	27,400	800	3%
Total operating expenses	258,800	283,200	(24,400)	-9%
Transfer to reserve fund	95,800	57,900	37,900	65%
<b>Total Expenses</b>	<b>354,600</b>	<b>341,100</b>	<b>13,500</b>	<b>4%</b>
<b>Net Budget</b>	-	-	-	-

## 5. Water & Wastewater – Operating & Capital Budgets

Key operating changes from 2023 approved budget		
↑	\$13,000	User fees (revenue)
↑	\$5,600	OCWA contract (expense)
↓	\$32,000	Maintenance (OCWA) (expense)
↑	\$1,200	Insurance (expense)
↑	\$37,900	Transfer to reserve fund (expense)

### Wastewater

The proposed 2024 gross operating budget for wastewater is \$333,500. The budget has increased by \$12,500, or 4% over 2023. Excluding the transfer to reserve fund, the operating budget has increased \$1,100, or 1%. This is largely the result of a decrease to projected maintenance work as proposed by OCWA. A complete 10-year schedule of capital and maintenance recommendations provided by OCWA is included in Appendix D – Water & Wastewater Financial Plan. Table 57 outlines the 2024 draft operating budget for wastewater by segment.

Table 57: Wastewater – Draft operating budget by segment

	2024 Budget	2023 Budget	Change (\$)	Change (%)
<b>Revenue</b>				
User Fees	(325,700)	(313,700)	(12,000)	4%
Other Revenue	(7,800)	(7,300)	(500)	7%
<b>Total Revenue</b>	<b>(333,500)</b>	<b>(321,000)</b>	<b>(12,500)</b>	<b>4%</b>
<b>Expenses</b>				
OCWA contract	136,800	133,000	3,800	3%
Maintenance (OCWA)	31,500	38,500	(7,000)	-18%
Insurance	14,400	13,200	1,200	9%
Other supplies and expenses	26,700	23,600	3,100	13%
Total operating expenses	209,400	208,300	1,100	1%
Transfer to reserve fund	124,100	112,700	11,400	10%
<b>Total Expenses</b>	<b>333,500</b>	<b>321,000</b>	<b>12,500</b>	<b>4%</b>
<b>Net Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 5. Water & Wastewater – Operating & Capital Budgets

Key operating changes from 2023 approved budget		
↑	\$12,000	User fees (revenue)
↑	\$3,800	OCWA contract (expense)
↓	\$7,000	Maintenance (OCWA) (expense)
↑	\$1,200	Insurance (expense)
↑	\$11,400	Transfer to reserve fund (expense)

### 5.4 CAPITAL BUDGET

The proposed 2024 Water and Wastewater budget totals \$2.8 million plus an expected \$150,000 in carry forward from 2023. This is predominately driven by the anticipated upgrade for the water storage and distribution system as will be detailed later in this section.

Table 58 outlines the proposed 2024 water and wastewater budget with funding plan.

Table 58: Water and Wastewater – Draft capital budget and funding plan

	2024 Draft Budget	Funding			
		Reserve Funds	CCBF	Debt	Total
<b>Water - Capital Projects</b>					
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
<b>Total Water</b>	<b>2,825,000</b>	<b>75,000</b>	<b>825,000</b>	<b>1,925,000</b>	<b>2,825,000</b>
<b>Wastewater - Capital Project</b>					
Replace flow meter (OCWA)	10,000	10,000	-	-	10,000
<b>Total Wastewater</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>Total Water and Wastewater</b>	<b>2,835,000</b>	<b>85,000</b>	<b>825,000</b>	<b>1,925,000</b>	<b>2,835,000</b>

In addition to the 2024 proposed budget, there is an expected \$150,000 in carry forward budget from 2023 to complete a sanitary system municipal class environment assessment (MCEA).

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

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 initiated, to be followed by detailed design and construction. An additional \$40,000 is proposed in funding in 2024 to complete the water MCEA.

In addition to the water MCEA, a sanitary system MCEA was budgeted for in the approved 2023 budget. This is proposed to be carry forward to 2024 to complete the MCEA.

When completed, the MCEAs will provide more reliable information related to 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

The most urgent concern identified in the Update was regarding the standpipe capacity. The 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 preliminary amount of \$2,750,000 has been included in the proposed 2024 budget. The completion of the water MCEA will provide more clarity on this project.

This project is proposed to be funded by a combination of funding from the Canada Community Building Fund (CCBF) 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 \$9 million included as preliminary estimates for investments in the water treatment plant as well as sanitary system upgrades. The water and sanitary MCEAs will provide more reliable information regarding these investments, and the financial plan will be updated and provided to Council as they become available.

#### Water Treatment Plant Capacity - \$1,000,000

As identified in the Update, the capacity of the existing water treatment is nearing its threshold. While the plant currently has enough capacity for the existing system, the current pumps are not

## 5. Water & Wastewater – Operating & Capital Budgets

designed for an increase in flow. Larger pumps are required to push the water to the operating elevation needed.

### 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 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 \$9 million is a preliminary estimate that will be updated as more reliable and relevant information becomes available. For the purposes of the financial plan, this \$9 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 (2024-2033) 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 \$12.4 million as summarized in Table 59. 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 59: 10-year 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
<b>Total Water and Wastewater</b>	<b>4,137,600</b>	<b>8,278,600</b>	<b>12,416,200</b>

## 5. Water & Wastewater – Operating & Capital Budgets

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

### Funding Strategy

The 10-year funding strategy is comprised of a combination of reserve funds, use of CCBF funds, debt, and potential future grant opportunities as summarized in Table 60.

Table 60: 10-year funding plan

	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
<b>Total Water and Wastewater</b>	<b>4,137,600</b>	<b>8,278,600</b>	<b>12,416,200</b>

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 \$11.75 million in total capital investment as identified through the Update, is planned to be funded by a combination of CCBF funds, 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 CCBF funds 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 \$9 million in capital investment is proposed to be funded through a future grant opportunity. Without the potential of 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 debt payments required for this amount of capital investment.

### Debt Estimates

The financial plan requires the use of debt in the amount of \$1.9 million to partially fund the water storage and distribution upgrade project. Based on the current Infrastructure Ontario lending rate of 5%, and a 30-year term, it would result in an annual repayment of \$124,000. The debt repayment would be funded in conjunction with contributions to the water reserve fund through the water system operating budget.

### Reserve Fund Continuities

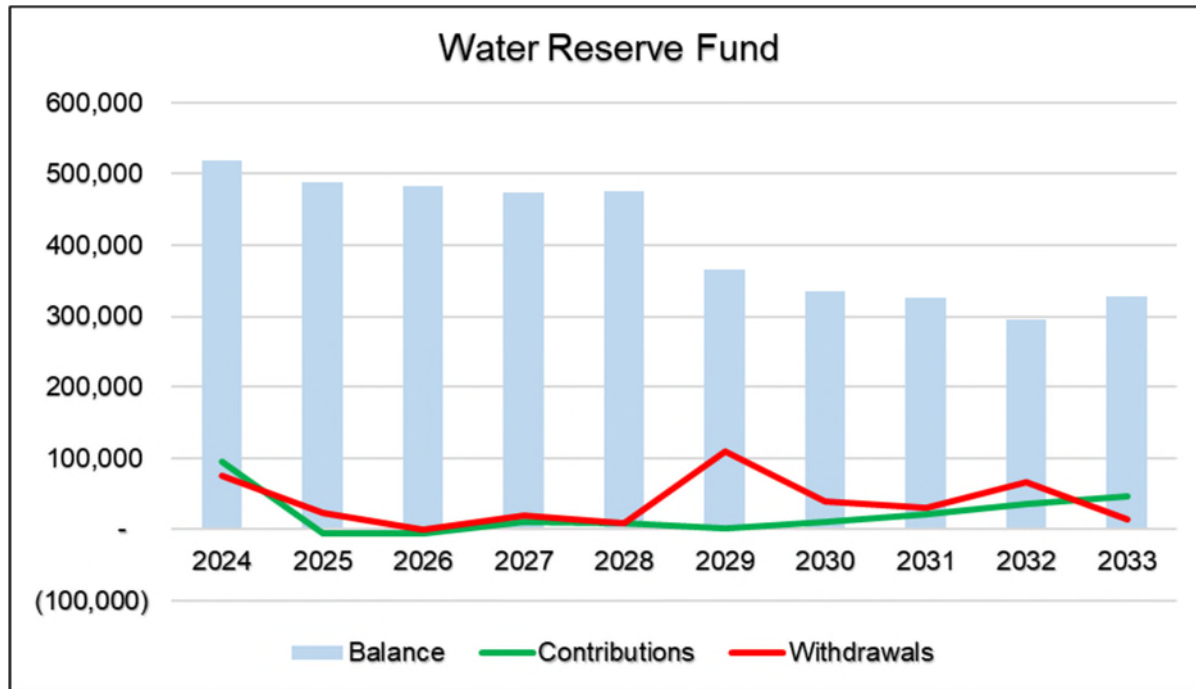
The water and wastewater reserve funds are an important tool in funding future capital requirements. The contributions to the reserve funds are the result of the residual amounts remaining in the operating budgets of each system on an annual basis. As a result, these

## 5. Water & Wastewater – Operating & Capital Budgets

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.

Figure 11: Water Reserve Fund – 10-year projection

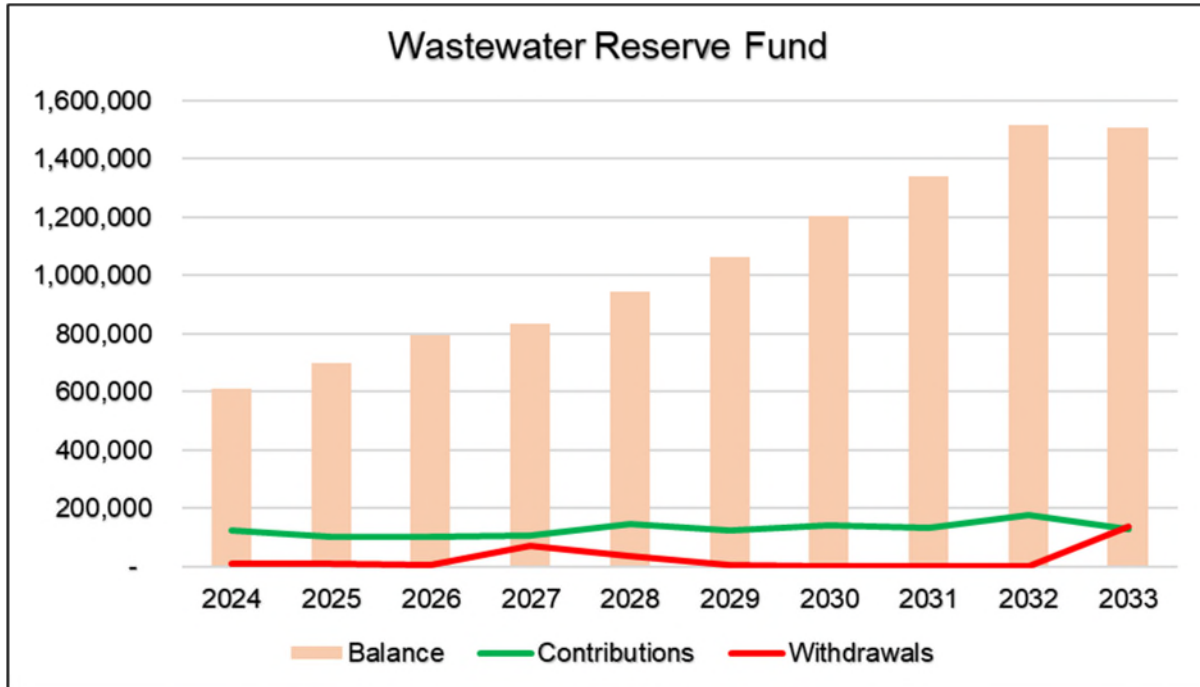


Over the ten years of the financial plan, the water reserve fund balance is projected to decrease from \$518,000 at the end of 2024 to \$328,000 at the end of 2033. OCWA is projecting on average \$54,000 annually in maintenance projects over this period. In addition to this, starting in 2025, debt repayment in the amount of \$124,000 annually is projected. As a result, the contributions to the reserve fund fall from a high of \$95,800 in 2024, to a low of negative \$5,700 in both 2025 and 2026. Contributions rebound after this to minimal positive contributions for the remaining years of the projection. It should be noted that only in two years, 2024 and 2033, the contributions are projected to be greater than withdrawals.

If future grant funding opportunities are not found, and debt was required for the \$1 million water treatment plant upgrades, it would require approximately \$65,000 in annual debt repayments starting in 2026 potentially. This would result in an additional \$520,000 pressure on the reserve fund over the period of 2026 to 2033, resulting in a negative balance by the end of 2031, and an overall negative balance of \$192,000 at the end of 2033. This would not be sustainable.

## 5. Water & Wastewater – Operating & Capital Budgets

Figure 12: Wastewater Reserve Fund – 10-year projection



Over the ten years of the financial plan, the wastewater reserve fund balance is projected to increase from \$608,800 at the end of 2024 to \$1.5 million at the end of 2033. OCWA is projecting on average \$64,000 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 \$101,100 in 2025 to a high of \$177,000 in 2032; with an average contribution of \$129,000 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 2033.

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 was required for the \$8 million in sanitary system upgrades, it would require approximately \$515,000 in annual debt repayments to service. This would result in a total of almost \$3.4 million in debt payments over the period of 2026-2033, resulting in a negative reserve fund balance by the end of 2029, and an overall negative balance of \$1.9 million at the end of 2033. 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 –2024 Operating Budgets by Object Code

## Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>											
<b>User Fees &amp; Service Charges</b>											
Administration Fees	4305	-	(100)	(35,000)	(2,000)	(7,500)	-	(200)	(44,800)	(26,800)	(18,000)
Amendment Fees	4310	-	-	-	-	(20,000)	-	-	(20,000)	(16,000)	(4,000)
Licenses	4320	-	-	-	-	(5,000)	-	-	(5,000)	(5,500)	500
Fines	4325	-	-	-	-	(2,300)	-	(100)	(2,400)	(800)	(1,600)
Book Sales	4335	-	-	-	-	-	-	(500)	(500)	(500)	-
Lottery Licenses	4365	-	(1,000)	-	-	-	-	-	(1,000)	(900)	(100)
Permit Fees	4375	-	-	(200)	-	(600,000)	-	-	(600,200)	(520,200)	(80,000)
Building Permit Renewal Fees	4377	-	-	-	-	(3,000)	-	-	(3,000)	(2,500)	(500)
Photocopy - Fax - Maps	4380	-	-	-	-	-	-	(500)	(500)	(300)	(200)
Waste Labels - Reseller	4383	-	-	-	-	-	(175,000)	-	(175,000)	(175,000)	-
Waste Labels Sold	4384	-	-	-	-	-	(30,000)	-	(30,000)	(30,000)	-
User Fees	4385	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)	-
Registration Fees	4386	-	-	(30,000)	-	-	-	-	(30,000)	(30,000)	-
Recycling Revenue	4387	-	-	-	-	-	(260,000)	-	(260,000)	(150,000)	(110,000)
Waste Amnesity Cards	4388	-	-	-	-	-	(10,000)	-	(10,000)	(10,000)	-
Household Hazardous Waste	4391	-	-	-	-	-	(200)	-	(200)	(200)	-
Equipment Rentals	4393	-	-	-	-	-	(500)	-	(500)	(500)	-
Tax Certificate	4430	-	-	(8,000)	-	-	-	-	(8,000)	(9,000)	1,000
Rentals	4460	-	-	(10,500)	-	-	(92,000)	-	(102,500)	(68,200)	(34,300)
Course Registrations	4462	-	-	-	(150,000)	-	-	-	(150,000)	(95,000)	(55,000)
Zoning Letters	4465	-	-	-	-	(1,000)	-	-	(1,000)	(2,500)	1,500
Work Order Letters	4470	-	-	-	(500)	(1,000)	-	-	(1,500)	(2,500)	1,000
Development Agreement	4475	-	-	-	-	(2,500)	-	-	(2,500)	(3,000)	500
Consent Review Fee	4480	-	-	-	-	(12,000)	-	-	(12,000)	(7,000)	(5,000)
Minor Variance Fee	4492	-	-	-	-	(30,000)	-	-	(30,000)	(30,000)	-
Site Plan Fees	4495	-	-	-	-	(5,000)	-	-	(5,000)	(8,500)	3,500
Official Plan Amendment	4500	-	-	-	-	(3,000)	-	-	(3,000)	(1,500)	(1,500)
Livestock Awards	4505	-	(12,000)	-	-	-	-	-	(12,000)	(8,000)	(4,000)
Docking Fees	4515	-	-	-	-	-	-	-	-	(20,000)	20,000
Refuse Collection	4520	-	-	-	-	-	(42,000)	-	(42,000)	(42,000)	-
Fire Calls - M.T.O.	4525	-	-	-	-	-	-	-	-	(20,000)	20,000
<b>Total User Fees &amp; Service Charges</b>		-	<b>(13,100)</b>	<b>(83,700)</b>	<b>(152,500)</b>	<b>(692,300)</b>	<b>(629,700)</b>	<b>(1,300)</b>	<b>(1,572,600)</b>	<b>(1,306,400)</b>	<b>(266,200)</b>
<b>Government Grants</b>											
Grants - OMPF	4201	(1,021,300)	-	-	-	-	-	-	(1,021,300)	(1,005,100)	(16,200)
Conditional Provincial Grants - Library	4203	-	-	-	-	-	-	(28,500)	(28,500)	(28,500)	-
Grants - CCBF (Federal Gas Tax)	4230	(313,200)	-	-	-	-	-	-	(313,200)	(300,200)	(13,000)
Grants - Other	4250	-	-	(3,000)	-	-	(5,000)	-	(8,000)	(12,000)	4,000
Grants - OCIF	4252	(414,400)	-	-	-	-	-	-	(414,400)	(150,000)	(264,400)
Grants - Provincial	4253	-	-	-	-	-	(50,000)	-	(50,000)	(84,000)	34,000
Grants - Aggregate Resources Act	4255	(60,000)	-	-	-	-	-	-	(60,000)	(47,000)	(13,000)
<b>Total Government Grants</b>		<b>(1,808,900)</b>	-	<b>(3,000)</b>	-	-	<b>(55,000)</b>	<b>(28,500)</b>	<b>(1,895,400)</b>	<b>(1,626,800)</b>	<b>(268,600)</b>



## Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Other Revenue</b>											
Township - Supplementals	4051	(100,000)	-	-	-	-	-	-	(100,000)	(100,000)	-
Policing Rebate Previous Year	4210	-	-	-	-	-	-	(14,000)	(14,000)	-	(14,000)
Community Fundraising	4256	-	-	-	-	-	-	(2,000)	(2,000)	(2,000)	-
Foreign Exchange	4301	-	-	(75,000)	-	-	-	-	(75,000)	(75,000)	-
MicroFIT Revenue - Hydro One	4302	-	-	-	-	-	(12,000)	-	(12,000)	(7,000)	(5,000)
Advertising Revenue	4333	-	-	-	-	-	-	-	-	(6,000)	6,000
Interest Earned	4345	-	-	(180,000)	-	-	-	(6,000)	(186,000)	(62,900)	(123,100)
Sundry	4410	-	-	(3,000)	-	-	(5,000)	-	(8,000)	(8,000)	-
Penalty & Interest on Taxes	4415	-	-	(275,000)	-	-	-	-	(275,000)	(310,000)	35,000
Tax Account Charges	4420	-	-	(12,000)	-	-	-	-	(12,000)	(12,000)	-
Tile Drainage	4447	-	-	(7,500)	-	-	-	-	(7,500)	(7,200)	(300)
Roads Revenue	4530	-	-	-	-	-	(10,000)	-	(10,000)	(10,000)	-
Donations	4540	-	-	-	(1,000)	-	-	-	(1,000)	-	(1,000)
Casino Revenue	4555	(850,000)	-	-	-	-	-	-	(850,000)	(700,000)	(150,000)
911 Signs	4565	-	-	-	-	(2,500)	-	-	(2,500)	(2,500)	-
Sale of Goods & Services	4590	-	-	-	-	-	(9,500)	-	(9,500)	(9,000)	(500)
<b>Total Other Revenue</b>		<b>(950,000)</b>	<b>-</b>	<b>(552,500)</b>	<b>(1,000)</b>	<b>(2,500)</b>	<b>(36,500)</b>	<b>(22,000)</b>	<b>(1,564,500)</b>	<b>(1,311,600)</b>	<b>(252,900)</b>
<b>From Reserves/Reserve Funds</b>											
From Building Reserve	4907	-	-	-	-	(198,800)	-	-	(198,800)	(209,300)	10,500
From CIP Reserve	4918	-	-	-	-	(120,000)	-	-	(120,000)	(35,000)	(85,000)
From Contingency Reserve	4913	-	-	-	-	-	-	-	-	(20,000)	20,000
From Grants Reserve	4911	-	-	(100,000)	-	-	-	-	(100,000)	(100,000)	-
From Special Projects Reserve	4922	-	(50,000)	(90,000)	-	(139,000)	(50,000)	-	(329,000)	(166,000)	(163,000)
<b>Total From Reserves/Reserve Funds</b>		<b>-</b>	<b>(50,000)</b>	<b>(190,000)</b>	<b>-</b>	<b>(457,800)</b>	<b>(50,000)</b>	<b>-</b>	<b>(747,800)</b>	<b>(530,300)</b>	<b>(217,500)</b>
<b>Total Revenue</b>		<b>(2,758,900)</b>	<b>(63,100)</b>	<b>(829,200)</b>	<b>(153,500)</b>	<b>(1,152,600)</b>	<b>(771,200)</b>	<b>(51,800)</b>	<b>(5,780,300)</b>	<b>(4,775,100)</b>	<b>(1,005,200)</b>
<b>Expenses</b>											
<b>Salaries, Benefits &amp; Honorariums</b>											
Honorarium	6003	140,700	-	-	360,000	5,000	-	-	505,700	428,000	77,700
Salaries	6005	-	379,900	643,900	269,400	797,400	1,553,300	303,800	3,947,700	3,911,700	36,000
Overtime Salaries	6006	-	-	-	-	-	39,500	-	39,500	37,000	2,500
Benefits	6010	9,700	110,100	215,200	88,500	248,800	502,100	66,800	1,241,200	1,204,100	37,100
Benefits Other (boots, clothing, glasses etc.)	6011	-	1,200	2,100	-	2,000	6,000	400	11,700	13,800	(2,100)
Union Expenses	6030	-	3,000	-	-	-	-	-	3,000	5,000	(2,000)
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>150,400</b>	<b>494,200</b>	<b>861,200</b>	<b>717,900</b>	<b>1,053,200</b>	<b>2,100,900</b>	<b>371,000</b>	<b>5,748,800</b>	<b>5,599,600</b>	<b>149,200</b>
<b>Debt Principal &amp; Interest</b>											
Loan	6217	119,000	-	-	5,000	-	3,600	-	127,600	13,200	114,400
Principal	6223	-	-	5,800	34,800	-	25,200	-	65,800	65,700	100
Interest Expenses	6225	-	-	1,700	-	-	-	-	1,700	1,700	-
<b>Total Debt Principal &amp; Interest</b>		<b>119,000</b>	<b>-</b>	<b>7,500</b>	<b>39,800</b>	<b>-</b>	<b>28,800</b>	<b>-</b>	<b>195,100</b>	<b>80,600</b>	<b>114,500</b>
<b>Insurance</b>	<b>6160</b>	<b>-</b>	<b>126,900</b>	<b>70,700</b>	<b>100,900</b>	<b>98,000</b>	<b>234,200</b>	<b>9,000</b>	<b>639,700</b>	<b>575,700</b>	<b>64,000</b>

# Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Utilities &amp; Facility Maintenance</b>											
Heat / Hydro	6135	-	-	-	2,000	-	112,000	7,500	121,500	117,200	4,300
Heat	6136	-	-	-	6,000	-	102,400	-	108,400	101,000	7,400
Water	6143	-	-	-	-	-	18,800	-	18,800	24,000	(5,200)
Water Testing	6144	-	-	-	-	-	3,000	-	3,000	700	2,300
Building Maintenance	6165	-	-	-	7,500	-	150,000	1,000	158,500	146,000	12,500
Janitorial Supplies / Maintenance	6170	-	-	-	-	-	45,900	6,000	51,900	51,300	600
Leases	6175	-	-	-	-	-	25,000	-	25,000	27,000	(2,000)
Maintenance	6320	-	1,500	-	-	-	2,700	-	4,200	4,000	200
Services (& Security Services)	6340	-	500	-	-	-	5,000	-	5,500	6,000	(500)
Grounds Maintenance	6350	-	-	-	10,000	-	-	-	10,000	9,500	500
<b>Total Utilities &amp; Facility Maintenance</b>		-	<b>2,000</b>	-	<b>25,500</b>	-	<b>464,800</b>	<b>14,500</b>	<b>506,800</b>	<b>486,700</b>	<b>20,100</b>
<b>Contracted Services, Consulting &amp; Studies</b>											
Employee Assistance Program	6015	-	8,400	-	-	-	-	-	8,400	8,000	400
Consultants	6190	-	-	104,500	-	10,000	75,000	-	189,500	175,600	13,900
Solicitors	6195	-	60,000	-	1,000	31,000	-	-	92,000	62,000	30,000
Auditors	6200	-	-	35,000	-	-	-	6,500	41,500	41,500	-
MTO Audit	6201	-	-	-	-	-	-	-	-	4,000	(4,000)
Studies & Master Plans	6272	-	50,000	60,000	-	94,000	50,000	-	254,000	161,000	93,000
Contracted Jobs	6290	-	41,000	92,000	-	6,000	291,000	-	430,000	318,000	112,000
Canine Control	6295	-	-	-	-	3,000	-	-	3,000	3,500	(500)
Ward One Consultants	6301	-	-	-	-	-	40,000	-	40,000	60,000	(20,000)
Ward Two Consultants	6302	-	-	-	-	-	40,000	-	40,000	30,000	10,000
Ward Three Consultants	6303	-	-	-	-	-	40,000	-	40,000	30,000	10,000
Ward One Consultants - Closed Site	6304	-	-	-	-	-	40,000	-	40,000	25,000	15,000
Policing Services	6310	-	-	-	-	-	-	1,712,400	1,712,400	1,760,900	(48,500)
Recycling	6315	-	-	-	-	-	135,000	-	135,000	141,000	(6,000)
Levy	6325	170,000	-	165,000	37,500	-	-	177,800	550,300	525,000	25,300
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>170,000</b>	<b>159,400</b>	<b>456,500</b>	<b>38,500</b>	<b>144,000</b>	<b>711,000</b>	<b>1,896,700</b>	<b>3,576,100</b>	<b>3,345,500</b>	<b>230,600</b>
<b>Materials, Supplies &amp; Other Expenses</b>											
Bank Charges	6103	-	-	1,000	-	-	-	100	1,100	100	1,000
Office Supplies	6105	-	1,300	21,200	3,000	3,100	1,500	2,500	32,600	30,500	2,100
Office Expense Sundry	6110	-	-	-	-	-	-	300	300	300	-
Office Equipment	6113	-	-	20,000	2,000	2,000	-	700	24,700	22,200	2,500
Software licencing costs	6122	-	4,500	125,100	9,000	90,000	13,000	12,000	253,600	164,800	88,800
Maintenance fee - record mgmt	6124	-	-	-	-	-	-	8,000	8,000	10,000	(2,000)
Telephone	6125	1,500	1,500	13,000	3,000	3,500	21,700	4,600	48,800	48,800	-
Internet Connection Expense	6126	-	-	200	-	-	14,300	5,500	20,000	20,300	(300)
Postage / Courier	6130	-	-	36,800	1,500	-	500	12,000	50,800	50,500	300
Postage & Inter-library Loan	6131	-	-	-	-	-	-	800	800	800	-
Subscription & Publications	6147	-	1,500	-	300	-	200	2,500	4,500	5,400	(900)
Programs	6148	-	-	-	18,000	-	-	8,000	26,000	21,000	5,000
Library Books	6149	-	-	-	-	-	-	30,000	30,000	28,000	2,000
Staff / Council Development	6150	12,000	22,000	19,600	70,000	11,000	19,400	6,000	160,000	126,100	33,900
Meals	6151	500	300	-	15,000	-	-	-	15,800	15,500	300
Marketing	6152	-	-	16,000	-	-	-	-	16,000	16,000	-
Staff Events	6153	-	2,000	-	-	-	-	400	2,400	1,400	1,000
Advertising	6155	-	5,000	46,000	3,500	3,800	2,000	500	60,800	58,300	2,500
Admin Fees Community Groups	6156	-	-	13,000	-	-	-	-	13,000	12,000	1,000

## Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
Community Partnership Initiative	6157	-	-	5,000	-	-	-	-	5,000	5,000	-
Community Improvement Plan (CIP)	6158	-	-	-	-	120,000	-	-	120,000	-	120,000
Special Prj - Canada 150	6162	-	-	-	-	-	-	-	-	34,000	(34,000)
Leases - Vehicle	6176	-	-	-	-	14,400	37,500	-	51,900	56,900	(5,000)
Memberships / Licenses	6180	-	11,200	6,800	6,000	6,200	3,300	1,000	34,500	33,800	700
Uniforms	6185	-	-	-	6,000	2,500	8,000	-	16,500	16,500	-
Foreign Exchange	6226	-	-	55,000	-	-	-	-	55,000	55,000	-
Donations	6230	-	-	2,000	-	-	-	-	2,000	1,000	1,000
Fire Prevention	6235	-	-	-	10,000	-	-	-	10,000	14,000	(4,000)
Fuel	6240	-	-	-	14,000	500	81,000	-	95,500	92,000	3,500
Diesel	6241	-	-	-	15,000	-	175,000	-	190,000	175,000	15,000
Tires	6244	-	-	-	-	-	25,000	-	25,000	25,000	-
Truck Maintenance	6245	-	-	-	70,000	6,000	128,000	-	204,000	167,000	37,000
Equipment Rentals	6247	-	-	-	-	-	205,000	-	205,000	197,000	8,000
Rental Fee	6248	-	-	4,000	-	-	-	-	4,000	4,000	-
Equipment & Tools	6250	-	-	200	35,000	1,000	12,500	1,000	49,700	44,700	5,000
Radio Maintenance	6253	-	-	-	11,000	-	3,500	-	14,500	28,500	(14,000)
Mileage	6255	1,000	500	3,000	800	2,700	-	-	8,000	9,700	(1,700)
Miscellaneous	6265	500	2,000	-	2,000	-	-	500	5,000	31,000	(26,000)
Supplies	6270	-	2,000	18,000	15,000	1,100	697,200	500	733,800	727,900	5,900
Instructor Fees	6275	-	-	23,000	55,000	-	-	-	78,000	66,000	12,000
Ice Pad	6280	-	-	-	-	-	1,000	-	1,000	1,000	-
Railway Crossings	6285	-	-	-	-	-	25,000	-	25,000	25,000	-
Private Road Grant	6292	-	-	-	-	-	75,000	-	75,000	50,000	25,000
New Programs	6297	-	-	8,000	-	-	-	-	8,000	12,000	(4,000)
Special Events	6298	-	-	5,000	-	-	-	-	5,000	3,500	1,500
Livestock Killed	6305	-	12,000	-	-	-	-	-	12,000	8,000	4,000
Evaluator Fees	6306	-	2,000	-	-	-	-	-	2,000	-	2,000
Household Hazardous Waste	6316	-	-	-	-	-	400	-	400	300	100
Taxation - Write Offs	6333	100,000	-	-	-	-	-	-	100,000	100,000	-
Signs	6360	-	-	-	-	-	1,000	-	1,000	2,000	(1,000)
Expenses	6390	1,000	-	-	-	1,000	-	-	2,000	2,000	-
Contingency	6395	-	20,000	-	-	-	-	-	20,000	20,000	-
Protective Equipment	6405	-	-	-	35,000	-	15,500	-	50,500	48,500	2,000
Turn Out Gear Cleaning	6406	-	-	-	8,000	-	-	-	8,000	8,000	-
Rehabilitation	6410	-	-	-	2,500	-	-	-	2,500	2,500	-
Medical	6415	-	-	-	4,000	-	-	-	4,000	4,000	-
Annual accrual future landfill liabilities	6435	-	-	-	-	-	90,000	-	90,000	90,000	-
Subsidy	6445	-	-	6,000	-	-	-	-	6,000	6,000	-
Volunteer Appreciation Night	6455	-	-	-	2,500	-	-	-	2,500	2,500	-
Doctor's Benefits	6465	-	-	40,000	-	-	-	-	40,000	37,000	3,000
Library audio expense	6482	-	-	-	-	-	-	7,000	7,000	8,000	(1,000)
Multimedia	6483	-	-	-	-	-	-	7,000	7,000	8,000	(1,000)
Archives	6490	-	-	-	-	-	-	4,500	4,500	3,000	1,500
Museum	6495	-	-	-	-	500	-	-	500	500	-
Approved Grants	7098	-	-	100,000	-	-	-	-	100,000	100,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>116,500</b>	<b>87,800</b>	<b>587,900</b>	<b>417,100</b>	<b>269,300</b>	<b>1,656,500</b>	<b>115,400</b>	<b>3,250,500</b>	<b>2,957,800</b>	<b>292,700</b>

## Tax Funded Summary - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation & Non-Departmental	CAO, Clerk & HR	Corporate Services	Fire Services	Planning & Development	Operations & Infrastructure	External Agencies	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Transfer to Reserves/Reserve Funds</b>											
Transfer to reserve/RF	6204	727,600	12,500	-	-	-	-	-	740,100	465,200	274,900
Reserves - Bridges & Culverts	6205	336,000	-	-	-	-	-	-	336,000	300,000	36,000
Reserves - Facilities	6207	593,600	-	-	-	-	-	-	593,600	530,000	63,600
Reserves - Special Projects	6208	200,000	-	-	-	-	-	-	200,000	-	200,000
Reserves - CIP	6210	50,000	-	-	-	-	-	-	50,000	-	50,000
Reserves - Capital	6211	448,000	-	-	-	-	-	-	448,000	400,000	48,000
Reserves - Equipment	6212	1,120,000	-	30,000	-	-	-	-	1,150,000	1,030,000	120,000
Reserves - Rec/Cultural	6213	140,000	-	-	-	-	-	-	140,000	125,000	15,000
Reserves - Heritage	6214	-	-	-	-	-	-	-	-	10,000	(10,000)
Reserves - Grants	6215	125,000	-	-	-	-	-	-	125,000	100,000	25,000
Reserves Tax Stabilization	6219	45,000	-	-	-	-	-	-	45,000	45,000	-
Heritage Incentive Program	6232	-	-	-	-	10,000	-	-	10,000	-	10,000
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>3,785,200</b>	<b>12,500</b>	<b>30,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>3,837,700</b>	<b>3,005,200</b>	<b>832,500</b>
<b>Internal Allocations</b>											
Computer Maintenance	6123	15,800	6,800	(74,600)	18,100	22,600	11,300	-	-	-	-
Program Support Costs - Internal	6460	-	-	(11,000)	-	32,000	(21,000)	-	-	-	-
<b>Total Internal Allocations</b>		<b>15,800</b>	<b>6,800</b>	<b>(85,600)</b>	<b>18,100</b>	<b>54,600</b>	<b>(9,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>4,356,900</b>	<b>889,600</b>	<b>1,928,200</b>	<b>1,357,800</b>	<b>1,629,100</b>	<b>5,186,500</b>	<b>2,406,600</b>	<b>17,754,700</b>	<b>16,051,100</b>	<b>1,703,600</b>
<b>Net Budget Levy Requirement</b>		<b>1,598,000</b>	<b>826,500</b>	<b>1,099,000</b>	<b>1,204,300</b>	<b>476,500</b>	<b>4,415,300</b>	<b>2,354,800</b>	<b>11,974,400</b>	<b>11,276,000</b>	<b>698,400</b>

## Taxation & Non-Departmental - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Taxation - Township	Casino & Reserve Transfers	Capital Reserves & Debt	Non-Departmental	Council	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>									
<b>Government Grants</b>									
Grants - OMPF	4201	-	-	-	(1,021,300)	-	(1,021,300)	(1,005,100)	(16,200)
Grants - CCBF (Federal Gas Tax)	4230	-	-	-	(313,200)	-	(313,200)	(300,200)	(13,000)
Grants - OCIF	4252	-	-	-	(414,400)	-	(414,400)	(150,000)	(264,400)
Grants - Aggregate Resources Act	4255	-	-	-	(60,000)	-	(60,000)	(47,000)	(13,000)
<b>Total Government Grants</b>		-	-	-	<b>(1,808,900)</b>	-	<b>(1,808,900)</b>	<b>(1,502,300)</b>	<b>(306,600)</b>
<b>Other Revenue</b>									
Township - Supplementals	4051	(100,000)	-	-	-	-	(100,000)	(100,000)	-
Casino Revenue	4555	-	(850,000)	-	-	-	(850,000)	(700,000)	(150,000)
<b>Total Other Revenue</b>		<b>(100,000)</b>	<b>(850,000)</b>	-	-	-	<b>(950,000)</b>	<b>(800,000)</b>	<b>(150,000)</b>
<b>Total Revenue</b>		<b>(100,000)</b>	<b>(850,000)</b>	-	<b>(1,808,900)</b>	-	<b>(2,758,900)</b>	<b>(2,302,300)</b>	<b>(456,600)</b>
<b>Expenses</b>									
<b>Salaries, Benefits &amp; Honorariums</b>									
Honorarium	6003	-	-	-	-	140,700	140,700	140,000	700
Benefits	6010	-	-	-	-	9,700	9,700	9,500	200
<b>Total Salaries, Benefits &amp; Honorariums</b>		-	-	-	-	<b>150,400</b>	<b>150,400</b>	<b>149,500</b>	<b>900</b>
<b>Debt Principal &amp; Interest</b>									
Loan	6217	-	-	119,000	-	-	119,000	-	119,000
<b>Total Debt Principal &amp; Interest</b>		-	-	<b>119,000</b>	-	-	<b>119,000</b>	-	<b>119,000</b>
<b>Contracted Services, Consulting &amp; Studies</b>									
Levy	6325	-	170,000	-	-	-	170,000	165,000	5,000
<b>Total Contracted Services, Consulting &amp; Studies</b>		-	<b>170,000</b>	-	-	-	<b>170,000</b>	<b>165,000</b>	<b>5,000</b>
<b>Materials, Supplies &amp; Other Expenses</b>									
Telephone	6125	-	-	-	-	1,500	1,500	1,500	-
Staff / Council Development	6150	-	-	-	-	12,000	12,000	6,000	6,000
Meals	6151	-	-	-	-	500	500	500	-
Mileage	6255	-	-	-	-	1,000	1,000	500	500
Miscellaneous	6265	-	-	-	-	500	500	500	-
Taxation - Write Offs	6333	100,000	-	-	-	-	100,000	100,000	-
Expenses	6390	-	-	-	-	1,000	1,000	1,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>100,000</b>	-	-	-	<b>16,500</b>	<b>116,500</b>	<b>110,000</b>	<b>6,500</b>
<b>Transfer to Reserves/Reserve Funds</b>									
Transfer to reserve/RF	6204	-	-	-	727,600	-	727,600	450,200	277,400
Reserves - Bridges & Culverts	6205	-	-	336,000	-	-	336,000	300,000	36,000
Reserves - Facilities	6207	-	-	593,600	-	-	593,600	530,000	63,600
Reserves - Special Projects	6208	-	200,000	-	-	-	200,000	-	200,000
Reserves - CIP	6210	-	50,000	-	-	-	50,000	-	50,000
Reserves - Capital	6211	-	-	448,000	-	-	448,000	400,000	48,000
Reserves - Equipment	6212	-	-	1,120,000	-	-	1,120,000	1,000,000	120,000
Reserves - Rec/Cultural	6213	-	-	140,000	-	-	140,000	125,000	15,000
Reserves - Grants	6215	-	125,000	-	-	-	125,000	100,000	25,000
Reserves Tax Stabilization	6219	-	-	-	45,000	-	45,000	45,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		-	<b>375,000</b>	<b>2,637,600</b>	<b>772,600</b>	-	<b>3,785,200</b>	<b>2,950,200</b>	<b>835,000</b>
<b>Internal Allocations</b>									
Computer Maintenance	6123	-	-	-	-	15,800	15,800	14,900	900
<b>Total Internal Allocations</b>		-	-	-	-	<b>15,800</b>	<b>15,800</b>	<b>14,900</b>	<b>900</b>
<b>Total Expenses</b>		<b>100,000</b>	<b>545,000</b>	<b>2,756,600</b>	<b>772,600</b>	<b>182,700</b>	<b>4,356,900</b>	<b>3,389,600</b>	<b>967,300</b>
<b>Net Budget Levy Requirement</b>		-	<b>(305,000)</b>	<b>2,756,600</b>	<b>(1,036,300)</b>	<b>182,700</b>	<b>1,598,000</b>	<b>1,087,300</b>	<b>510,700</b>

# CAO, Clerk & Human Resources - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Election	CAO, Clerk & HR	Health & Safety Cmmittee	Emergency Preparedness	Livestock	Fenceviewers	Cemeteries	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>											
<b>User Fees &amp; Service Charges</b>											
Administration Fees	4305	-	-	-	-	-	(100)	-	(100)	(100)	-
Lottery Licenses	4365	-	(1,000)	-	-	-	-	-	(1,000)	(900)	(100)
Livestock Awards	4505	-	-	-	-	(12,000)	-	-	(12,000)	(8,000)	(4,000)
<b>Total User Fees &amp; Service Charges</b>		-	<b>(1,000)</b>	-	-	<b>(12,000)</b>	<b>(100)</b>	-	<b>(13,100)</b>	<b>(9,000)</b>	<b>(4,100)</b>
<b>From Reserves/Reserve Funds</b>											
From Contingency Reserve	4913	-	-	-	-	-	-	-	-	(20,000)	20,000
From Special Projects Reserve	4922	-	(50,000)	-	-	-	-	-	(50,000)	(40,000)	(10,000)
<b>Total From Reserves/Reserve Funds</b>		-	<b>(50,000)</b>	-	-	-	-	-	<b>(50,000)</b>	<b>(60,000)</b>	<b>10,000</b>
<b>Total Revenue</b>		-	<b>(51,000)</b>	-	-	<b>(12,000)</b>	<b>(100)</b>	-	<b>(63,100)</b>	<b>(69,000)</b>	<b>5,900</b>
<b>Expenses</b>											
<b>Salaries, Benefits &amp; Honorariums</b>											
Salaries	6005	-	368,500	-	-	-	-	11,400	379,900	370,200	9,700
Benefits	6010	-	108,700	-	-	-	-	1,400	110,100	109,400	700
Benefits Other (boots,clothing,glasses etc.)	6011	-	1,200	-	-	-	-	-	1,200	700	500
Union Expenses	6030	-	3,000	-	-	-	-	-	3,000	5,000	(2,000)
<b>Total Salaries, Benefits &amp; Honorariums</b>		-	<b>481,400</b>	-	-	-	-	<b>12,800</b>	<b>494,200</b>	<b>485,300</b>	<b>8,900</b>
<b>Insurance</b>	<b>6160</b>	-	<b>116,400</b>	-	-	-	-	<b>10,500</b>	<b>126,900</b>	<b>91,500</b>	<b>35,400</b>
<b>Utilities &amp; Facility Maintenance</b>											
Maintenance	6320	-	-	-	-	-	-	1,500	1,500	3,000	(1,500)
Services (& Security Services)	6340	-	500	-	-	-	-	-	500	800	(300)
<b>Total Utilities &amp; Facility Maintenance</b>		-	<b>500</b>	-	-	-	-	<b>1,500</b>	<b>2,000</b>	<b>3,800</b>	<b>(1,800)</b>
<b>Contracted Services, Consulting &amp; Studies</b>											
Employee Assistance Program	6015	-	8,400	-	-	-	-	-	8,400	8,000	400
Solicitors	6195	-	60,000	-	-	-	-	-	60,000	35,000	25,000
Studies & Master Plans	6272	-	50,000	-	-	-	-	-	50,000	-	50,000
Contracted Jobs	6290	-	40,000	-	-	-	-	1,000	41,000	41,000	-
<b>Total Contracted Services, Consulting &amp; Studies</b>		-	<b>158,400</b>	-	-	-	-	<b>1,000</b>	<b>159,400</b>	<b>84,000</b>	<b>75,400</b>
<b>Materials, Supplies &amp; Other Expenses</b>											
Office Supplies	6105	-	1,000	300	-	-	-	-	1,300	1,500	(200)
Software licencing costs	6122	2,500	-	2,000	-	-	-	-	4,500	2,500	2,000
Telephone	6125	-	1,500	-	-	-	-	-	1,500	2,000	(500)
Subscription & Publications	6147	-	1,500	-	-	-	-	-	1,500	1,500	-
Staff / Council Development	6150	-	15,000	6,500	500	-	-	-	22,000	22,000	-
Meals	6151	-	-	-	300	-	-	-	300	-	300
Staff Events	6153	-	2,000	-	-	-	-	-	2,000	1,000	1,000
Advertising	6155	-	5,000	-	-	-	-	-	5,000	2,000	3,000
Memberships / Licenses	6180	-	11,000	200	-	-	-	-	11,200	10,200	1,000
Mileage	6255	-	500	-	-	-	-	-	500	1,000	(500)
Miscellaneous	6265	-	-	-	2,000	-	-	-	2,000	20,000	(18,000)
Supplies	6270	-	-	500	1,000	-	500	-	2,000	8,000	(6,000)

## CAO, Clerk & Human Resources - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Election	CAO, Clerk & HR	Health & Safety Cmmittee	Emergency Preparedness	Livestock	Fenceviewers	Cemeteries	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
Livestock Killed	6305	-	-	-	-	12,000	-	-	12,000	8,000	4,000
Evaluator Fees	6306	-	-	-	-	2,000	-	-	2,000	-	2,000
Contingency	6395	-	20,000	-	-	-	-	-	20,000	20,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>2,500</b>	<b>57,500</b>	<b>9,500</b>	<b>3,800</b>	<b>14,000</b>	<b>500</b>	<b>-</b>	<b>87,800</b>	<b>99,700</b>	<b>(11,900)</b>
<b>Transfer to Reserves/Reserve Funds</b>											
Transfer to reserve/RF	6204	12,500	-	-	-	-	-	-	12,500	15,000	(2,500)
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>15,000</b>	<b>(2,500)</b>
<b>Internal Allocations</b>											
Computer Maintenance	6123	-	6,800	-	-	-	-	-	6,800	6,400	400
<b>Total Internal Allocations</b>		<b>-</b>	<b>6,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,800</b>	<b>6,400</b>	<b>400</b>
<b>Total Expenses</b>		<b>15,000</b>	<b>821,000</b>	<b>9,500</b>	<b>3,800</b>	<b>14,000</b>	<b>500</b>	<b>25,800</b>	<b>889,600</b>	<b>785,700</b>	<b>103,900</b>
<b>Net Budget Levy Requirement</b>		<b>15,000</b>	<b>770,000</b>	<b>9,500</b>	<b>3,800</b>	<b>2,000</b>	<b>400</b>	<b>25,800</b>	<b>826,500</b>	<b>716,700</b>	<b>109,800</b>

# Corporate Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Finance	Information Technology	Comm-unications	Community Grants	Health Services	Recreation & Culture	Economic Development	Tile Drainage	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>												
<b>User Fees &amp; Service Charges</b>												
Administration Fees	4305	(35,000)	-	-	-	-	-	-	-	(35,000)	(25,000)	(10,000)
Permit Fees	4375	-	-	-	-	-	-	(200)	-	(200)	(200)	-
Registration Fees	4386	-	-	-	-	-	(30,000)	-	-	(30,000)	(30,000)	-
Tax Certificate	4430	(8,000)	-	-	-	-	-	-	-	(8,000)	(9,000)	1,000
Rentals	4460	(10,500)	-	-	-	-	-	-	-	(10,500)	(10,500)	-
<b>Total User Fees &amp; Service Charges</b>		<b>(53,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>(200)</b>	<b>-</b>	<b>(83,700)</b>	<b>(74,700)</b>	<b>(9,000)</b>
<b>Government Grants</b>												
Grants - Other	4250	-	-	-	-	-	-	(3,000)	-	(3,000)	(7,000)	4,000
<b>Total Government Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>	<b>-</b>	<b>(3,000)</b>	<b>(7,000)</b>	<b>4,000</b>
<b>Other Revenue</b>												
Foreign Exchange	4301	(75,000)	-	-	-	-	-	-	-	(75,000)	(75,000)	-
Advertising Revenue	4333	-	-	-	-	-	-	-	-	-	(6,000)	6,000
Interest Earned	4345	(180,000)	-	-	-	-	-	-	-	(180,000)	(60,000)	(120,000)
Sundry	4410	(3,000)	-	-	-	-	-	-	-	(3,000)	(3,000)	-
Penalty & Interest on Taxes	4415	(275,000)	-	-	-	-	-	-	-	(275,000)	(310,000)	35,000
Tax Account Charges	4420	(12,000)	-	-	-	-	-	-	-	(12,000)	(12,000)	-
Tile Drainage	4447	-	-	-	-	-	-	-	(7,500)	(7,500)	(7,200)	(300)
<b>Total Other Revenue</b>		<b>(545,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,500)</b>	<b>(552,500)</b>	<b>(473,200)</b>	<b>(79,300)</b>
<b>From Reserves/Reserve Funds</b>												
From Grants Reserve	4911	-	-	-	(100,000)	-	-	-	-	(100,000)	(100,000)	-
From Special Projects Reserve	4922	(60,000)	-	-	-	-	-	(30,000)	-	(90,000)	-	(90,000)
<b>Total From Reserves/Reserve Funds</b>		<b>(60,000)</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>(30,000)</b>	<b>-</b>	<b>(190,000)</b>	<b>(100,000)</b>	<b>(90,000)</b>
<b>Total Revenue</b>		<b>(658,500)</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>(30,000)</b>	<b>(33,200)</b>	<b>(7,500)</b>	<b>(829,200)</b>	<b>(654,900)</b>	<b>(174,300)</b>
<b>Expenses</b>												
<b>Salaries, Benefits &amp; Honorariums</b>												
Salaries	6005	370,800	114,600	66,100	-	-	32,800	59,600	-	643,900	708,300	(64,400)
Benefits	6010	126,500	36,600	21,700	-	-	11,000	19,400	-	215,200	233,900	(18,700)
Benefits Other (boots,clothing,glasses etc.)	6011	1,600	500	-	-	-	-	-	-	2,100	2,600	(500)
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>498,900</b>	<b>151,700</b>	<b>87,800</b>	<b>-</b>	<b>-</b>	<b>43,800</b>	<b>79,000</b>	<b>-</b>	<b>861,200</b>	<b>944,800</b>	<b>(83,600)</b>
<b>Debt Principal &amp; Interest</b>												
Principal	6223	-	-	-	-	-	-	-	5,800	5,800	5,500	300
Interest Expenses	6225	-	-	-	-	-	-	-	1,700	1,700	1,700	-
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>7,200</b>	<b>300</b>
<b>Insurance</b>	<b>6160</b>	<b>-</b>	<b>7,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,800</b>	<b>-</b>	<b>-</b>	<b>70,700</b>	<b>66,200</b>	<b>4,500</b>
<b>Contracted Services, Consulting &amp; Studies</b>												
Consultants	6190	-	100,000	-	-	-	-	4,500	-	104,500	90,500	14,000
Auditors	6200	35,000	-	-	-	-	-	-	-	35,000	35,000	-
Studies & Master Plans	6272	60,000	-	-	-	-	-	-	-	60,000	-	60,000
Contracted Jobs	6290	-	55,000	-	-	-	7,000	30,000	-	92,000	57,000	35,000
Levy	6325	-	-	-	-	-	165,000	-	-	165,000	150,000	15,000
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>95,000</b>	<b>155,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,000</b>	<b>34,500</b>	<b>-</b>	<b>456,500</b>	<b>332,500</b>	<b>124,000</b>



## Corporate Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Finance	Information Technology	Comm-unications	Community Grants	Health Services	Recreation & Culture	Economic Development	Tile Drainage	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>												
Bank Charges	6103	1,000	-	-	-	-	-	-	-	1,000	-	1,000
Office Supplies	6105	20,000	500	-	-	-	500	200	-	21,200	20,700	500
Office Equipment	6113	10,000	10,000	-	-	-	-	-	-	20,000	18,000	2,000
Software licencing costs	6122	28,000	85,000	2,100	-	-	10,000	-	-	125,100	131,800	(6,700)
Telephone	6125	1,000	10,000	-	-	-	2,000	-	-	13,000	13,000	-
Internet Connection Expense	6126	-	200	-	-	-	-	-	-	200	-	200
Postage / Courier	6130	30,000	-	6,800	-	-	-	-	-	36,800	36,800	-
Staff / Council Development	6150	9,000	5,000	1,000	-	-	2,300	2,300	-	19,600	14,600	5,000
Marketing	6152	-	-	-	-	-	-	16,000	-	16,000	16,000	-
Advertising	6155	-	-	20,000	-	-	1,000	25,000	-	46,000	45,500	500
Admin Fees Community Groups	6156	-	-	-	-	-	-	13,000	-	13,000	12,000	1,000
Community Partnership Initiative	6157	-	-	-	-	-	-	5,000	-	5,000	5,000	-
Memberships / Licenses	6180	3,000	200	-	-	-	2,500	1,100	-	6,800	7,600	(800)
Foreign Exchange	6226	55,000	-	-	-	-	-	-	-	55,000	55,000	-
Donations	6230	-	-	-	-	-	2,000	-	-	2,000	1,000	1,000
Rental Fee	6248	-	-	-	-	-	4,000	-	-	4,000	4,000	-
Equipment & Tools	6250	-	-	-	-	-	200	-	-	200	200	-
Mileage	6255	-	-	-	-	-	1,000	2,000	-	3,000	4,000	(1,000)
Supplies	6270	-	2,500	1,000	-	-	6,500	8,000	-	18,000	19,500	(1,500)
Instructor Fees	6275	-	-	-	-	-	23,000	-	-	23,000	26,000	(3,000)
New Programs	6297	-	-	-	-	-	-	8,000	-	8,000	12,000	(4,000)
Special Events	6298	-	-	-	-	-	5,000	-	-	5,000	3,500	1,500
Subsidy	6445	-	-	-	-	-	6,000	-	-	6,000	6,000	-
Doctor's Benefits	6465	-	-	-	-	40,000	-	-	-	40,000	37,000	3,000
Approved Grants	7098	-	-	-	100,000	-	-	-	-	100,000	100,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>157,000</b>	<b>113,400</b>	<b>30,900</b>	<b>100,000</b>	<b>40,000</b>	<b>66,000</b>	<b>80,600</b>	<b>-</b>	<b>587,900</b>	<b>589,200</b>	<b>(1,300)</b>
<b>Transfer to Reserves/Reserve Funds</b>												
Reserves - Equipment	6212	-	30,000	-	-	-	-	-	-	30,000	30,000	-
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Internal Allocations</b>												
Computer Maintenance	6123	11,300	(90,400)	-	-	-	4,500	-	-	(74,600)	(70,100)	(4,500)
Program Support Costs - Internal	6460	(11,000)	-	-	-	-	-	-	-	(11,000)	(10,200)	(800)
<b>Total Internal Allocations</b>		<b>300</b>	<b>(90,400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>(85,600)</b>	<b>(80,300)</b>	<b>(5,300)</b>
<b>Total Expenses</b>		<b>751,200</b>	<b>367,600</b>	<b>118,700</b>	<b>100,000</b>	<b>40,000</b>	<b>349,100</b>	<b>194,100</b>	<b>7,500</b>	<b>1,928,200</b>	<b>1,889,600</b>	<b>38,600</b>
<b>Net Budget Levy Requirement</b>		<b>92,700</b>	<b>367,600</b>	<b>118,700</b>	<b>-</b>	<b>40,000</b>	<b>319,100</b>	<b>160,900</b>	<b>-</b>	<b>1,099,000</b>	<b>1,234,700</b>	<b>(135,700)</b>

# Fire Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Fire	Fire Prevention	Fleet Maintenance	Fire Training	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>								
<b>User Fees &amp; Service Charges</b>								
Administration Fees	4305	(2,000)	-	-	-	(2,000)	-	(2,000)
Course Registrations	4462	-	-	-	(150,000)	(150,000)	(95,000)	(55,000)
Work Order Letters	4470	(500)	-	-	-	(500)	(500)	-
Fire Calls - M.T.O.	4525	-	-	-	-	-	(20,000)	20,000
<b>Total User Fees &amp; Service Charges</b>		<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>	<b>(152,500)</b>	<b>(115,500)</b>	<b>(37,000)</b>
<b>Other Revenue</b>								
Donations	4540	(1,000)	-	-	-	(1,000)	-	(1,000)
<b>Total Other Revenue</b>		<b>(1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>
<b>Total Revenue</b>		<b>(3,500)</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>	<b>(153,500)</b>	<b>(115,500)</b>	<b>(38,000)</b>
<b>Expenses</b>								
<b>Salaries, Benefits &amp; Honorariums</b>								
Honorarium	6003	360,000	-	-	-	360,000	283,000	77,000
Salaries	6005	166,500	64,200	6,900	31,800	269,400	250,600	18,800
Benefits	6010	54,000	22,800	2,500	9,200	88,500	80,800	7,700
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>580,500</b>	<b>87,000</b>	<b>9,400</b>	<b>41,000</b>	<b>717,900</b>	<b>614,400</b>	<b>103,500</b>
<b>Debt Principal &amp; Interest</b>								
Loan	6217	-	-	-	5,000	5,000	7,200	(2,200)
Principal	6223	-	-	-	34,800	34,800	34,400	400
<b>Total Debt Principal &amp; Interest</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>39,800</b>	<b>39,800</b>	<b>41,600</b>	<b>(1,800)</b>
<b>Insurance</b>	<b>6160</b>	<b>100,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,900</b>	<b>81,500</b>	<b>19,400</b>
<b>Utilities &amp; Facility Maintenance</b>								
Heat / Hydro	6135	-	-	-	2,000	2,000	-	2,000
Heat	6136	-	-	-	6,000	6,000	-	6,000
Building Maintenance	6165	-	-	-	7,500	7,500	-	7,500
Grounds Maintenance	6350	-	-	-	10,000	10,000	9,000	1,000
<b>Total Utilities &amp; Facility Maintenance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,500</b>	<b>25,500</b>	<b>9,000</b>	<b>16,500</b>
<b>Contracted Services, Consulting &amp; Studies</b>								
Consultants	6190	-	-	-	-	-	100	(100)
Solicitors	6195	1,000	-	-	-	1,000	-	1,000
MTO Audit	6201	-	-	-	-	-	4,000	(4,000)
Levy	6325	37,500	-	-	-	37,500	35,000	2,500
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>38,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,500</b>	<b>39,100</b>	<b>(600)</b>

## Fire Services - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Fire	Fire Prevention	Fleet Maintenance	Fire Training	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>								
Office Supplies	6105	1,000	-	-	2,000	3,000	2,500	500
Office Equipment	6113	2,000	-	-	-	2,000	2,000	-
Software licencing costs	6122	9,000	-	-	-	9,000	9,000	-
Telephone	6125	3,000	-	-	-	3,000	3,000	-
Postage / Courier	6130	1,500	-	-	-	1,500	1,500	-
Subscription & Publications	6147	300	-	-	-	300	1,200	(900)
Programs	6148	14,000	4,000	-	-	18,000	15,000	3,000
Staff / Council Development	6150	65,000	3,000	-	2,000	70,000	60,000	10,000
Meals	6151	-	-	-	15,000	15,000	15,000	-
Advertising	6155	2,000	-	-	1,500	3,500	3,500	-
Memberships / Licenses	6180	6,000	-	-	-	6,000	6,000	-
Uniforms	6185	6,000	-	-	-	6,000	6,000	-
Fire Prevention	6235	-	10,000	-	-	10,000	14,000	(4,000)
Fuel	6240	-	-	14,000	-	14,000	12,000	2,000
Diesel	6241	-	-	15,000	-	15,000	-	15,000
Truck Maintenance	6245	-	-	70,000	-	70,000	60,000	10,000
Equipment & Tools	6250	35,000	-	-	-	35,000	30,000	5,000
Radio Maintenance	6253	11,000	-	-	-	11,000	25,000	(14,000)
Mileage	6255	800	-	-	-	800	1,000	(200)
Miscellaneous	6265	2,000	-	-	-	2,000	10,000	(8,000)
Supplies	6270	5,000	-	-	10,000	15,000	15,000	-
Instructor Fees	6275	-	-	-	55,000	55,000	40,000	15,000
Protective Equipment	6405	35,000	-	-	-	35,000	35,000	-
Turn Out Gear Cleaning	6406	8,000	-	-	-	8,000	8,000	-
Rehabilitation	6410	2,500	-	-	-	2,500	2,500	-
Medical	6415	4,000	-	-	-	4,000	4,000	-
Volunteer Appreciation Night	6455	2,500	-	-	-	2,500	2,500	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>215,600</b>	<b>17,000</b>	<b>99,000</b>	<b>85,500</b>	<b>417,100</b>	<b>383,700</b>	<b>33,400</b>
<b>Internal Allocations</b>								
Computer Maintenance	6123	18,100	-	-	-	18,100	17,000	1,100
<b>Total Internal Allocations</b>		<b>18,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,100</b>	<b>17,000</b>	<b>1,100</b>
<b>Total Expenses</b>		<b>953,600</b>	<b>104,000</b>	<b>108,400</b>	<b>191,800</b>	<b>1,357,800</b>	<b>1,186,300</b>	<b>171,500</b>
<b>Net Budget Levy Requirement</b>		<b>950,100</b>	<b>104,000</b>	<b>108,400</b>	<b>41,800</b>	<b>1,204,300</b>	<b>1,070,800</b>	<b>133,500</b>

# Planning and Development - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	By-Law	Dogs	Planning	Committee of Adjustment	Historical Committee	Building	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>										
<b>User Fees &amp; Service Charges</b>										
Administration Fees	4305	-	-	-	-	-	(7,500)	(7,500)	(1,500)	(6,000)
Amendment Fees	4310	-	-	(20,000)	-	-	-	(20,000)	(16,000)	(4,000)
Licenses	4320	(1,500)	(3,500)	-	-	-	-	(5,000)	(5,500)	500
Fines	4325	(2,000)	(300)	-	-	-	-	(2,300)	(700)	(1,600)
Permit Fees	4375	-	-	-	-	-	(600,000)	(600,000)	(520,000)	(80,000)
Building Permit Renewal Fees	4377	-	-	-	-	-	(3,000)	(3,000)	(2,500)	(500)
Zoning Letters	4465	-	-	(1,000)	-	-	-	(1,000)	(2,500)	1,500
Work Order Letters	4470	-	-	-	-	-	(1,000)	(1,000)	(2,000)	1,000
Development Agreement	4475	-	-	(2,500)	-	-	-	(2,500)	(3,000)	500
Consent Review Fee	4480	-	-	(12,000)	-	-	-	(12,000)	(7,000)	(5,000)
Minor Variance Fee	4492	-	-	(30,000)	-	-	-	(30,000)	(30,000)	-
Site Plan Fees	4495	-	-	(5,000)	-	-	-	(5,000)	(8,500)	3,500
Official Plan Amendment	4500	-	-	(3,000)	-	-	-	(3,000)	(1,500)	(1,500)
<b>Total User Fees &amp; Service Charges</b>		<b>(3,500)</b>	<b>(3,800)</b>	<b>(73,500)</b>	<b>-</b>	<b>-</b>	<b>(611,500)</b>	<b>(692,300)</b>	<b>(600,700)</b>	<b>(91,600)</b>
<b>Other Revenue</b>										
Sundry	4410	-	-	-	-	-	-	-	(1,000)	1,000
911 Signs	4565	-	-	(2,500)	-	-	-	(2,500)	(2,500)	-
<b>Total Other Revenue</b>		<b>-</b>	<b>-</b>	<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,500)</b>	<b>(3,500)</b>	<b>1,000</b>
<b>From Reserves/Reserve Funds</b>										
From Building Reserve	4907	-	-	-	-	-	(198,800)	(198,800)	(209,300)	10,500
From CIP Reserve	4918	-	-	(120,000)	-	-	-	(120,000)	(35,000)	(85,000)
From Special Projects Reserve	4922	-	-	(139,000)	-	-	-	(139,000)	(76,000)	(63,000)
<b>Total From Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>(259,000)</b>	<b>-</b>	<b>-</b>	<b>(198,800)</b>	<b>(457,800)</b>	<b>(320,300)</b>	<b>(137,500)</b>
<b>Total Revenue</b>		<b>(3,500)</b>	<b>(3,800)</b>	<b>(335,000)</b>	<b>-</b>	<b>-</b>	<b>(810,300)</b>	<b>(1,152,600)</b>	<b>(924,500)</b>	<b>(228,100)</b>
<b>Expenses</b>										
<b>Salaries, Benefits &amp; Honorariums</b>										
Honorarium	6003	-	-	-	5,000	-	-	5,000	5,000	-
Salaries	6005	91,800	-	271,900	-	-	433,700	797,400	769,000	28,400
Benefits	6010	31,400	-	84,600	-	-	132,800	248,800	231,500	17,300
Benefits Other (boots, clothing, glasses etc.)	6011	500	-	-	-	-	1,500	2,000	3,500	(1,500)
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>123,700</b>	<b>-</b>	<b>356,500</b>	<b>5,000</b>	<b>-</b>	<b>568,000</b>	<b>1,053,200</b>	<b>1,009,000</b>	<b>44,200</b>
<b>Insurance</b>	<b>6160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,000</b>	<b>98,000</b>	<b>90,600</b>	<b>7,400</b>
<b>Contracted Services, Consulting &amp; Studies</b>										
Consultants	6190	-	-	10,000	-	-	-	10,000	10,000	-
Solicitors	6195	1,000	-	10,000	-	-	20,000	31,000	27,000	4,000
Studies & Master Plans	6272	-	-	94,000	-	-	-	94,000	111,000	(17,000)
Contracted Jobs	6290	4,000	-	-	-	2,000	-	6,000	5,000	1,000
Canine Control	6295	-	3,000	-	-	-	-	3,000	3,500	(500)
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>5,000</b>	<b>3,000</b>	<b>114,000</b>	<b>-</b>	<b>2,000</b>	<b>20,000</b>	<b>144,000</b>	<b>156,500</b>	<b>(12,500)</b>

## Planning and Development - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	By-Law	Dogs	Planning	Committee of Adjustment	Historical Committee	Building	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>										
Office Supplies	6105	1,500	-	600	-	-	1,000	3,100	2,300	800
Office Equipment	6113	-	-	-	-	-	2,000	2,000	1,500	500
Software licencing costs	6122	-	-	45,000	-	-	45,000	90,000	6,000	84,000
Telephone	6125	500	-	500	-	-	2,500	3,500	4,000	(500)
Staff / Council Development	6150	500	-	2,500	1,000	2,000	5,000	11,000	7,500	3,500
Advertising	6155	-	-	3,500	-	300	-	3,800	3,800	-
Community Improvement Plan (CIP)	6158	-	-	120,000	-	-	-	120,000	-	120,000
Leases - Vehicle	6176	-	-	-	-	-	14,400	14,400	14,400	-
Memberships / Licenses	6180	200	-	3,000	300	200	2,500	6,200	4,400	1,800
Uniforms	6185	500	-	-	-	-	2,000	2,500	2,500	-
Fuel	6240	-	-	-	-	-	500	500	-	500
Truck Maintenance	6245	1,000	-	-	-	-	5,000	6,000	6,000	-
Equipment & Tools	6250	-	-	-	-	-	1,000	1,000	1,500	(500)
Mileage	6255	-	-	100	2,500	100	-	2,700	2,700	-
Supplies	6270	200	200	100	-	500	100	1,100	1,100	-
Signs	6360	-	-	-	-	-	-	-	1,000	(1,000)
Expenses	6390	-	-	1,000	-	-	-	1,000	1,000	-
Museum	6495	-	-	-	-	500	-	500	500	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>4,400</b>	<b>200</b>	<b>176,300</b>	<b>3,800</b>	<b>3,600</b>	<b>81,000</b>	<b>269,300</b>	<b>60,200</b>	<b>209,100</b>
<b>Transfer to Reserves/Reserve Funds</b>										
Reserves - Heritage	6214	-	-	-	-	-	-	-	10,000	(10,000)
Heritage Incentive Program	6232	-	-	-	-	10,000	-	10,000	-	10,000
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Internal Allocations</b>										
Computer Maintenance	6123	2,300	-	9,000	-	-	11,300	22,600	21,200	1,400
Program Support Costs - Internal	6460	-	-	-	-	-	32,000	32,000	31,300	700
<b>Total Internal Allocations</b>		<b>2,300</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>43,300</b>	<b>54,600</b>	<b>52,500</b>	<b>2,100</b>
<b>Total Expenses</b>		<b>135,400</b>	<b>3,200</b>	<b>655,800</b>	<b>8,800</b>	<b>15,600</b>	<b>810,300</b>	<b>1,629,100</b>	<b>1,378,800</b>	<b>250,300</b>
<b>Net Budget Levy Requirement</b>		<b>131,900</b>	<b>(600)</b>	<b>320,800</b>	<b>8,800</b>	<b>15,600</b>	<b>-</b>	<b>476,500</b>	<b>454,300</b>	<b>22,200</b>

# Operations & Infrastructure - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Public Works	Winter Control	Garbage Collection	Landfill Sites	Source Water Protection	Municipal Drain	Facilities	Parks	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>												
<b>User Fees &amp; Service Charges</b>												
Waste Labels - Reseller	4383	-	-	-	(175,000)	-	-	-	-	(175,000)	(175,000)	-
Waste Labels Sold	4384	-	-	-	(30,000)	-	-	-	-	(30,000)	(30,000)	-
User Fees	4385	-	-	-	(20,000)	-	-	-	-	(20,000)	(20,000)	-
Recycling Revenue	4387	-	-	-	(260,000)	-	-	-	-	(260,000)	(150,000)	(110,000)
Waste Amnesity Cards	4388	-	-	-	(10,000)	-	-	-	-	(10,000)	(10,000)	-
Household Hazardous Waste	4391	-	-	-	(200)	-	-	-	-	(200)	(200)	-
Equipment Rentals	4393	-	-	-	-	-	-	(500)	-	(500)	(500)	-
Rentals	4460	-	-	-	-	-	-	(68,000)	(24,000)	(92,000)	(57,700)	(34,300)
Docking Fees	4515	-	-	-	-	-	-	-	-	-	(20,000)	20,000
Refuse Collection	4520	-	-	(42,000)	-	-	-	-	-	(42,000)	(42,000)	-
<b>Total User Fees &amp; Service Charges</b>		-	-	<b>(42,000)</b>	<b>(495,200)</b>	-	-	<b>(68,500)</b>	<b>(24,000)</b>	<b>(629,700)</b>	<b>(505,400)</b>	<b>(124,300)</b>
<b>Government Grants</b>												
Grants - Other	4250	-	-	-	-	-	-	-	(5,000)	(5,000)	(5,000)	-
Grants - Provincial	4253	-	-	-	-	-	(50,000)	-	-	(50,000)	(50,000)	-
<b>Total Government Grants</b>		-	-	-	-	-	<b>(50,000)</b>	-	<b>(5,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	-
<b>Other Revenue</b>												
MicroFIT Revenue - Hydro One	4302	-	-	-	-	-	-	(12,000)	-	(12,000)	(7,000)	(5,000)
Sundry	4410	(5,000)	-	-	-	-	-	-	-	(5,000)	(4,000)	(1,000)
Roads Revenue	4530	(10,000)	-	-	-	-	-	-	-	(10,000)	(10,000)	-
Sale of Goods & Services	4590	-	-	-	-	-	-	-	(9,500)	(9,500)	(9,000)	(500)
<b>Total Other Revenue</b>		<b>(15,000)</b>	-	-	-	-	-	<b>(12,000)</b>	<b>(9,500)</b>	<b>(36,500)</b>	<b>(30,000)</b>	<b>(6,500)</b>
<b>From Reserves/Reserve Funds</b>												
From Special Projects Reserve	4922	-	-	-	(50,000)	-	-	-	-	(50,000)	(50,000)	-
<b>Total From Reserves/Reserve Funds</b>		-	-	-	<b>(50,000)</b>	-	-	-	-	<b>(50,000)</b>	<b>(50,000)</b>	-
<b>Total Revenue</b>		<b>(15,000)</b>	-	<b>(42,000)</b>	<b>(545,200)</b>	-	<b>(50,000)</b>	<b>(80,500)</b>	<b>(38,500)</b>	<b>(771,200)</b>	<b>(640,400)</b>	<b>(130,800)</b>
<b>Expenses</b>												
<b>Salaries, Benefits &amp; Honorariums</b>												
Salaries	6005	714,000	273,600	-	284,600	-	10,900	102,900	167,300	1,553,300	1,509,600	43,700
Overtime Salaries	6006	7,500	32,000	-	-	-	-	-	-	39,500	37,000	2,500
Benefits	6010	246,400	91,600	-	85,100	-	3,400	33,100	42,500	502,100	476,300	25,800
Benefits Other (boots,clothing,glasses etc.)	6011	5,000	-	-	1,000	-	-	-	-	6,000	7,000	(1,000)
<b>Total Salaries, Benefits &amp; Honorariums</b>		<b>972,900</b>	<b>397,200</b>	-	<b>370,700</b>	-	<b>14,300</b>	<b>136,000</b>	<b>209,800</b>	<b>2,100,900</b>	<b>2,029,900</b>	<b>71,000</b>
<b>Debt Principal &amp; Interest</b>												
Loan	6217	-	-	-	-	-	-	3,600	-	3,600	6,000	(2,400)
Principal	6223	-	-	-	-	-	-	25,200	-	25,200	25,800	(600)
<b>Total Debt Principal &amp; Interest</b>		-	-	-	-	-	-	<b>28,800</b>	-	<b>28,800</b>	<b>31,800</b>	<b>(3,000)</b>
<b>Insurance</b>	<b>6160</b>	<b>171,700</b>	-	-	<b>11,100</b>	-	-	<b>26,400</b>	<b>25,000</b>	<b>234,200</b>	<b>241,300</b>	<b>(7,100)</b>
<b>Utilities &amp; Facility Maintenance</b>												
Heat / Hydro	6135	10,000	-	-	2,000	-	-	94,500	5,500	112,000	110,200	1,800
Heat	6136	-	-	-	2,500	-	-	99,000	900	102,400	101,000	1,400
Water	6143	2,500	-	-	-	-	-	6,300	10,000	18,800	24,000	(5,200)
Water Testing	6144	-	-	-	-	-	-	2,000	1,000	3,000	700	2,300
Building Maintenance	6165	-	-	-	13,000	-	-	130,500	6,500	150,000	144,000	6,000
Janitorial Supplies / Maintenance	6170	1,000	-	-	1,500	-	-	42,100	1,300	45,900	46,000	(100)

# Operations & Infrastructure - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Public Works	Winter Control	Garbage Collection	Landfill Sites	Source Water Protection	Municipal Drain	Facilities	Parks	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
Leases	6175	10,000	-	-	-	-	-	15,000	-	25,000	27,000	(2,000)
Maintenance	6320	-	-	-	-	-	-	-	2,700	2,700	1,000	1,700
Services (& Security Services)	6340	-	-	-	1,000	-	-	4,000	-	5,000	5,200	(200)
<b>Total Utilities &amp; Facility Maintenance</b>		<b>23,500</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>393,400</b>	<b>27,900</b>	<b>464,800</b>	<b>459,100</b>	<b>5,700</b>
<b>Contracted Services, Consulting &amp; Studies</b>												
Consultants	6190	-	-	-	-	25,000	50,000	-	-	75,000	75,000	-
Studies & Master Plans	6272	-	-	-	50,000	-	-	-	-	50,000	50,000	-
Contracted Jobs	6290	229,000	-	42,000	4,500	-	-	-	15,500	291,000	215,000	76,000
Ward One Consultants	6301	-	-	-	40,000	-	-	-	-	40,000	60,000	(20,000)
Ward Two Consultants	6302	-	-	-	40,000	-	-	-	-	40,000	30,000	10,000
Ward Three Consultants	6303	-	-	-	40,000	-	-	-	-	40,000	30,000	10,000
Ward One Consultants - Closed Site	6304	-	-	-	40,000	-	-	-	-	40,000	25,000	15,000
Recycling	6315	-	-	-	135,000	-	-	-	-	135,000	141,000	(6,000)
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>229,000</b>	<b>-</b>	<b>42,000</b>	<b>349,500</b>	<b>25,000</b>	<b>50,000</b>	<b>-</b>	<b>15,500</b>	<b>711,000</b>	<b>626,000</b>	<b>85,000</b>
<b>Materials, Supplies &amp; Other Expenses</b>												
Office Supplies	6105	1,000	-	-	500	-	-	-	-	1,500	1,500	-
Software licencing costs	6122	13,000	-	-	-	-	-	-	-	13,000	7,500	5,500
Telephone	6125	9,500	-	-	1,500	-	-	10,700	-	21,700	21,000	700
Internet Connection Expense	6126	-	-	-	-	-	-	13,500	800	14,300	14,800	(500)
Postage / Courier	6130	500	-	-	-	-	-	-	-	500	500	-
Subscription & Publications	6147	200	-	-	-	-	-	-	-	200	200	-
Staff / Council Development	6150	15,000	-	-	500	-	1,200	-	2,700	19,400	12,500	6,900
Advertising	6155	500	-	-	1,500	-	-	-	-	2,000	2,000	-
Leases - Vehicle	6176	7,500	30,000	-	-	-	-	-	-	37,500	42,500	(5,000)
Memberships / Licenses	6180	3,000	-	-	-	-	300	-	-	3,300	4,800	(1,500)
Uniforms	6185	8,000	-	-	-	-	-	-	-	8,000	8,000	-
Fuel	6240	80,000	-	-	-	-	-	-	1,000	81,000	80,000	1,000
Diesel	6241	175,000	-	-	-	-	-	-	-	175,000	175,000	-
Tires	6244	25,000	-	-	-	-	-	-	-	25,000	25,000	-
Truck Maintenance	6245	125,000	-	-	-	-	-	-	3,000	128,000	101,000	27,000
Equipment Rentals	6247	5,000	-	-	200,000	-	-	-	-	205,000	197,000	8,000
Equipment & Tools	6250	5,000	-	-	-	-	-	2,500	5,000	12,500	11,500	1,000
Radio Maintenance	6253	3,500	-	-	-	-	-	-	-	3,500	3,500	-
Mileage	6255	-	-	-	-	-	-	-	-	-	500	(500)
Supplies	6270	484,000	155,000	-	40,000	-	-	1,500	16,700	697,200	683,800	13,400
Ice Pad	6280	-	-	-	-	-	-	-	1,000	1,000	1,000	-
Railway Crossings	6285	25,000	-	-	-	-	-	-	-	25,000	25,000	-
Private Road Grant	6292	75,000	-	-	-	-	-	-	-	75,000	50,000	25,000
Household Hazardous Waste	6316	-	-	-	400	-	-	-	-	400	300	100
Signs	6360	-	-	-	-	-	-	-	1,000	1,000	1,000	-
Protective Equipment	6405	11,500	-	-	3,000	-	-	-	1,000	15,500	13,500	2,000
Annual accrual future landfill liabilities	6435	-	-	-	90,000	-	-	-	-	90,000	90,000	-
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>1,072,200</b>	<b>185,000</b>	<b>-</b>	<b>337,400</b>	<b>-</b>	<b>1,500</b>	<b>28,200</b>	<b>32,200</b>	<b>1,656,500</b>	<b>1,573,400</b>	<b>83,100</b>
<b>Internal Allocations</b>												
Computer Maintenance	6123	11,300	-	-	-	-	-	-	-	11,300	10,600	700
Program Support Costs - Internal	6460	-	-	-	-	-	-	(21,000)	-	(21,000)	(21,100)	100
<b>Total Internal Allocations</b>		<b>11,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,000)</b>	<b>-</b>	<b>(9,700)</b>	<b>(10,500)</b>	<b>800</b>
<b>Total Expenses</b>		<b>2,480,600</b>	<b>582,200</b>	<b>42,000</b>	<b>1,088,700</b>	<b>25,000</b>	<b>65,800</b>	<b>591,800</b>	<b>310,400</b>	<b>5,186,500</b>	<b>4,951,000</b>	<b>235,500</b>
<b>Net Budget Levy Requirement</b>		<b>2,465,600</b>	<b>582,200</b>	<b>-</b>	<b>543,500</b>	<b>25,000</b>	<b>15,800</b>	<b>511,300</b>	<b>271,900</b>	<b>4,415,300</b>	<b>4,310,600</b>	<b>104,700</b>

## External Agencies - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Police	Conservation Authority	Library	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>							
<b>User Fees &amp; Service Charges</b>							
Administration Fees	4305	-	-	(200)	(200)	(200)	-
Fines	4325	-	-	(100)	(100)	(100)	-
Book Sales	4335	-	-	(500)	(500)	(500)	-
Photocopy - Fax - Maps	4380	-	-	(500)	(500)	(300)	(200)
<b>Total User Fees &amp; Service Charges</b>		-	-	<b>(1,300)</b>	<b>(1,300)</b>	<b>(1,100)</b>	<b>(200)</b>
<b>Government Grants</b>							
Conditional Provincial Grants - Library	4203	-	-	(28,500)	(28,500)	(28,500)	-
Grants - Provincial	4253	-	-	-	-	(34,000)	34,000
<b>Total Government Grants</b>		-	-	<b>(28,500)</b>	<b>(28,500)</b>	<b>(62,500)</b>	<b>34,000</b>
<b>Other Revenue</b>							
Policing Rebate Previous Year	4210	(14,000)	-	-	(14,000)	-	(14,000)
Community Fundraising	4256	-	-	(2,000)	(2,000)	(2,000)	-
Interest Earned	4345	-	-	(6,000)	(6,000)	(2,900)	(3,100)
<b>Total Other Revenue</b>		<b>(14,000)</b>	-	<b>(8,000)</b>	<b>(22,000)</b>	<b>(4,900)</b>	<b>(17,100)</b>
<b>Total Revenue</b>		<b>(14,000)</b>	-	<b>(37,800)</b>	<b>(51,800)</b>	<b>(68,500)</b>	<b>16,700</b>
<b>Expenses</b>							
<b>Salaries, Benefits &amp; Honorariums</b>							
Salaries	6005	-	-	303,800	303,800	304,000	(200)
Benefits	6010	-	-	66,800	66,800	62,700	4,100
Benefits Other (boots, clothing, glasses etc.)	6011	-	-	400	400	-	400
<b>Total Salaries, Benefits &amp; Honorariums</b>		-	-	<b>371,000</b>	<b>371,000</b>	<b>366,700</b>	<b>4,300</b>
<b>Insurance</b>	<b>6160</b>	-	-	<b>9,000</b>	<b>9,000</b>	<b>4,600</b>	<b>4,400</b>
<b>Utilities &amp; Facility Maintenance</b>							
Heat / Hydro	6135	-	-	7,500	7,500	7,000	500
Building Maintenance	6165	-	-	1,000	1,000	2,000	(1,000)
Janitorial Supplies / Maintenance	6170	-	-	6,000	6,000	5,300	700
Grounds Maintenance	6350	-	-	-	-	500	(500)
<b>Total Utilities &amp; Facility Maintenance</b>		-	-	<b>14,500</b>	<b>14,500</b>	<b>14,800</b>	<b>(300)</b>
<b>Contracted Services, Consulting &amp; Studies</b>							
Auditors	6200	-	-	6,500	6,500	6,500	-
Policing Services	6310	1,712,400	-	-	1,712,400	1,760,900	(48,500)
Levy	6325	-	177,800	-	177,800	175,000	2,800
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>1,712,400</b>	<b>177,800</b>	<b>6,500</b>	<b>1,896,700</b>	<b>1,942,400</b>	<b>(45,700)</b>



## External Agencies - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Police	Conservation Authority	Library	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Materials, Supplies &amp; Other Expenses</b>							
Bank Charges	6103	-	-	100	100	100	-
Office Supplies	6105	-	-	2,500	2,500	2,000	500
Office Expense Sundry	6110	-	-	300	300	300	-
Office Equipment	6113	-	-	700	700	700	-
Software licencing costs	6122	-	-	12,000	12,000	8,000	4,000
Maintenance fee - record mgmt	6124	-	-	8,000	8,000	10,000	(2,000)
Telephone	6125	-	-	4,600	4,600	4,300	300
Internet Connection Expense	6126	-	-	5,500	5,500	5,500	-
Postage / Courier	6130	-	-	12,000	12,000	11,700	300
Postage & Inter-library Loan	6131	-	-	800	800	800	-
Subscription & Publications	6147	-	-	2,500	2,500	2,500	-
Programs	6148	-	-	8,000	8,000	6,000	2,000
Library Books	6149	-	-	30,000	30,000	28,000	2,000
Staff / Council Development	6150	-	-	6,000	6,000	3,500	2,500
Staff Events	6153	-	-	400	400	400	-
Advertising	6155	-	-	500	500	1,500	(1,000)
Special Prj - Canada 150	6162	-	-	-	-	34,000	(34,000)
Memberships / Licenses	6180	-	-	1,000	1,000	800	200
Equipment & Tools	6250	-	-	1,000	1,000	1,500	(500)
Miscellaneous	6265	-	-	500	500	500	-
Supplies	6270	-	-	500	500	500	-
Library audio expense	6482	-	-	7,000	7,000	8,000	(1,000)
Multimedia	6483	-	-	7,000	7,000	8,000	(1,000)
Archives	6490	-	-	4,500	4,500	3,000	1,500
<b>Total Materials, Supplies &amp; Other Expenses</b>		-	-	<b>115,400</b>	<b>115,400</b>	<b>141,600</b>	<b>(26,200)</b>
<b>Total Expenses</b>		<b>1,712,400</b>	<b>177,800</b>	<b>516,400</b>	<b>2,406,600</b>	<b>2,470,100</b>	<b>(63,500)</b>
<b>Net Budget Levy Requirement</b>		<b>1,698,400</b>	<b>177,800</b>	<b>478,600</b>	<b>2,354,800</b>	<b>2,401,600</b>	<b>(46,800)</b>

# Water & Wastewater - Operating Budget by Object Code

ACCOUNT NAME	OBJECT CODE	Water	Waste-water	TOTAL 2024 BUDGET	TOTAL 2023 BUDGET	Change
<b>Revenue</b>						
<b>User Fees &amp; Service Charges</b>						
Water/Wastewater	4435	(324,000)	(305,900)	(629,900)	(606,700)	(23,200)
Consumptive Revenue	4436	(23,300)	(19,800)	(43,100)	(41,300)	(1,800)
<b>Total User Fees &amp; Service Charges</b>		<b>(347,300)</b>	<b>(325,700)</b>	<b>(673,000)</b>	<b>(648,000)</b>	<b>(25,000)</b>
<b>Other Revenue</b>						
Interest Earned	4345	(5,000)	(5,000)	(10,000)	(10,000)	-
Penalty & Interest (Water & Sewer)	4440	(2,000)	(2,000)	(4,000)	(3,000)	(1,000)
Water & Sewer - Shut Off/Frost Plate	4450	(300)	(300)	(600)	(600)	-
Rentals	4460	-	(500)	(500)	(500)	-
<b>Total Other Revenue</b>		<b>(7,300)</b>	<b>(7,800)</b>	<b>(15,100)</b>	<b>(14,100)</b>	<b>(1,000)</b>
<b>Total Revenue</b>		<b>(354,600)</b>	<b>(333,500)</b>	<b>(688,100)</b>	<b>(662,100)</b>	<b>(26,000)</b>
<b>Expenses</b>						
<b>Insurance</b>						
	<b>6160</b>	<b>14,400</b>	<b>14,400</b>	<b>28,800</b>	<b>26,400</b>	<b>2,400</b>
<b>Utilities &amp; Facility Maintenance</b>						
Maintenance	6320	-	-	-	2,000	(2,000)
<b>Total Utilities &amp; Facility Maintenance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>(2,000)</b>
<b>Contracted Services, Consulting &amp; Studies</b>						
Consultants	6190	4,000	4,000	8,000	2,500	5,500
Auditors	6200	1,300	1,300	2,600	2,400	200
Contracted Jobs	6290	55,000	31,500	86,500	125,500	(39,000)
O.C.W.A	6400	161,200	136,800	298,000	288,600	9,400
<b>Total Contracted Services, Consulting &amp; Studies</b>		<b>221,500</b>	<b>173,600</b>	<b>395,100</b>	<b>419,000</b>	<b>(23,900)</b>
<b>Materials, Supplies &amp; Other Expenses</b>						
Office Supplies	6105	300	300	600	600	-
Software licencing costs	6122	2,100	2,100	4,200	4,200	-
Postage / Courier	6130	2,000	2,000	4,000	4,000	-
Equipment & Tools	6250	2,000	-	2,000	3,000	(1,000)
Supplies	6270	1,000	1,500	2,500	2,000	500
Water & Sewer - Grant in Lieu	6420	3,500	3,500	7,000	6,300	700
<b>Total Materials, Supplies &amp; Other Expenses</b>		<b>10,900</b>	<b>9,400</b>	<b>20,300</b>	<b>20,100</b>	<b>200</b>
<b>Transfer to Reserves/Reserve Funds</b>						
Reserves - Water/Wastewater	6210	95,800	124,100	219,900	170,600	49,300
<b>Total Transfer to Reserves/Reserve Funds</b>		<b>95,800</b>	<b>124,100</b>	<b>219,900</b>	<b>170,600</b>	<b>49,300</b>
<b>Internal Allocations</b>						
Program Support Costs - Internal	6460	12,000	12,000	24,000	24,000	-
<b>Total Internal Allocations</b>		<b>12,000</b>	<b>12,000</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>
<b>Total Expenses</b>		<b>354,600</b>	<b>333,500</b>	<b>688,100</b>	<b>662,100</b>	<b>26,000</b>
<b>Net Budget</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# **Appendix B – Reserves and Reserve Funds Continuity Schedule**

**Township of Leeds and the Thousand Islands  
Reserves and Reserve Funds - 2024 Projected Continuity Schedule**

	Projected Balance - December 31, 2023	Contributions from Operating	Withdrawals			Projected Balance - December 31, 2024
			Operating Withdrawals	Capital Withdrawals	Total Withdrawals	
<b>Discretionary Reserves and Reserve Funds</b>						
<b>Capital Reserve Funds</b>						
Bridges & Culverts Reserve Fund	491,242	336,000	-	(365,000)	(365,000)	462,242
Facilities & Buildings Reserve Fund	1,401,507	593,600	-	(1,536,600)	(1,536,600)	458,507
Fleet, Machinery & Equipment Reserve Fund	484,481	1,150,000	-	(1,920,500)	(1,920,500)	(286,019)
Parks & Land Improvements Reserve Fund	163,004	140,000	-	(223,200)	(223,200)	79,804
Road Network Reserve Fund	3,145,823	448,000	-	(937,400)	(937,400)	2,656,423
	<b>5,686,058</b>	<b>2,667,600</b>	<b>-</b>	<b>(4,982,700)</b>	<b>(4,982,700)</b>	<b>3,370,958</b>
<b>Area Specific Reserve Funds</b>						
Building Permit Reserve Fund	279,586	-	(198,800)	-	(198,800)	80,786
Water Reserve Fund	497,228	95,800	-	(75,000)	(75,000)	518,028
Wastewater Reserve Fund	644,677	124,100	-	(160,000)	(160,000)	608,777
	<b>1,421,490</b>	<b>219,900</b>	<b>(198,800)</b>	<b>(235,000)</b>	<b>(433,800)</b>	<b>1,207,590</b>
<b>Other Reserve Funds</b>						
Community Grant Reserve Fund	1,925	125,000	(100,000)	-	(100,000)	26,925
Community Improvement Plan Reserve Fund	156,989	50,000	(120,000)	-	(120,000)	86,989
Election Reserve Fund	61,699	12,500	-	-	-	74,199
Heritage Conservation & Celebration Grant Reserve Fund	34,732	10,000	-	-	-	44,732
Tax Stabilization Reserve Fund	224,377	45,000	-	-	-	269,377
Special Projects Reserve Fund	655,494	200,000	(329,000)	(250,000)	(579,000)	276,494
COVID-19 Contingency Reserve Fund	126,993	-	-	-	-	126,993
	<b>1,262,210</b>	<b>442,500</b>	<b>(549,000)</b>	<b>(250,000)</b>	<b>(799,000)</b>	<b>905,710</b>
<b>Other Reserves</b>						
Contingency Reserve	185,103	-	-	-	-	185,103
Working Fund Reserve	1,084,010	-	-	-	-	1,084,010
	<b>1,269,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,269,114</b>
<b>Obligatory Reserve Funds</b>						
Canada Community Building Reserve Fund (CCBF)	514,444	313,200	-	(825,000)	(825,000)	2,644
Ontario Community Infrastructure Reserve Fund (OCIF)	701,828	414,400	-	(1,000,000)	(1,000,000)	116,228
Cash in Lieu of Parkland Reserve Fund	355,923	-	-	(80,000)	(80,000)	275,923
	<b>1,572,194</b>	<b>727,600</b>	<b>-</b>	<b>(1,905,000)</b>	<b>(1,905,000)</b>	<b>394,794</b>
<b>TOTAL MUNICIPAL FUNDS</b>	<b>11,211,066</b>	<b>4,057,600</b>	<b>(747,800)</b>	<b>(7,372,700)</b>	<b>(8,120,500)</b>	<b>7,148,166</b>



# **Appendix C – Tax Funded Capital Financial Plan**

**Township of Leeds and the Thousand Islands Capital Financial Plan**

	2023 Budget w/ CF	2023 Projected Actual	2023 CF to 2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>1. Capital Requirements</b>													
Bridges & Culverts	345,000	198,300	-	365,000	80,000	-	-	50,000	250,000	-	-	-	-
New Fire Halls	2,145,000	187,500	1,957,500	4,408,400	-	-	-	200,000	1,500,000	3,500,000	-	-	-
Buildings & Facilities	1,181,200	507,700	598,300	1,688,300	1,208,200	881,000	705,300	491,600	218,200	511,200	650,000	840,900	814,400
Fleet	1,510,000	1,565,600	-	1,552,300	1,944,300	1,564,700	1,575,200	1,839,200	1,123,000	910,500	718,900	1,480,600	447,600
Machinery & Equipment	268,500	181,300	48,500	319,700	240,000	531,800	536,900	59,000	566,700	216,600	116,900	54,300	27,500
Parks & Land Improvements	2,442,600	2,304,400	138,200	165,000	135,300	81,200	81,200	87,500	53,600	-	-	-	27,800
Road Network	1,063,400	852,900	227,200	1,710,200	3,914,000	1,678,300	3,917,100	5,242,200	3,613,700	1,252,000	1,136,000	2,768,000	282,500
<b>Total</b>	<b>8,955,700</b>	<b>5,797,700</b>	<b>2,969,700</b>	<b>10,208,900</b>	<b>7,521,800</b>	<b>4,737,000</b>	<b>6,815,700</b>	<b>7,969,500</b>	<b>7,325,200</b>	<b>6,390,300</b>	<b>2,621,800</b>	<b>5,143,800</b>	<b>1,599,800</b>
<b>2. Funding Strategy</b>													
<b>Bridges &amp; Culverts</b>													
Draw from reserve fund	345,000	198,300	-	365,000	80,000	-	-	50,000	250,000	-	-	-	-
<b>Total</b>	<b>345,000</b>	<b>198,300</b>	<b>-</b>	<b>365,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings &amp; Facilities</b>													
Draw from reserve fund	1,181,200	507,700	598,300	938,300	1,208,200	881,000	705,300	491,600	218,200	511,200	650,000	840,900	814,400
Draw from other reserve fund	-	-	-	250,000	-	-	-	-	-	-	-	-	-
Debt	2,145,000	187,500	1,957,500	4,408,400	-	-	-	200,000	1,500,000	3,500,000	-	-	-
Grant	-	-	-	500,000	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,326,200</b>	<b>695,200</b>	<b>2,555,800</b>	<b>6,096,700</b>	<b>1,208,200</b>	<b>881,000</b>	<b>705,300</b>	<b>691,600</b>	<b>1,718,200</b>	<b>4,011,200</b>	<b>650,000</b>	<b>840,900</b>	<b>814,400</b>
<b>Fleet, Machinery &amp; Equipment</b>													
Draw from reserve fund	913,500	896,500	48,500	1,872,000	2,184,300	2,096,500	2,112,100	1,898,200	1,689,700	1,127,100	835,800	1,534,900	475,100
Debt	865,000	850,400	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,778,500</b>	<b>1,746,900</b>	<b>48,500</b>	<b>1,872,000</b>	<b>2,184,300</b>	<b>2,096,500</b>	<b>2,112,100</b>	<b>1,898,200</b>	<b>1,689,700</b>	<b>1,127,100</b>	<b>835,800</b>	<b>1,534,900</b>	<b>475,100</b>
<b>Parks &amp; Land Improvements</b>													
Draw from reserve fund	187,700	49,500	138,200	85,000	54,100	-	-	87,500	53,600	-	-	-	27,800
Cash in Lieu of Parkland RF	-	-	-	80,000	81,200	81,200	81,200	-	-	-	-	-	-
Debt	2,254,900	2,254,900	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,442,600</b>	<b>2,304,400</b>	<b>138,200</b>	<b>165,000</b>	<b>135,300</b>	<b>81,200</b>	<b>81,200</b>	<b>87,500</b>	<b>53,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,800</b>
<b>Road Network</b>													
Draw from reserve fund	1,063,400	852,900	227,200	710,200	1,084,400	950,300	2,392,500	2,993,900	2,885,700	172,500	228,700	1,667,000	-
CCBF	-	-	-	-	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	-
OCIF	-	-	-	1,000,000	525,000	415,000	415,000	415,000	415,000	415,000	415,000	415,000	96,000
Grant - Lansdowne Village	-	-	-	-	1,991,600	-	796,600	1,520,300	-	351,500	179,300	373,000	186,500
<b>Total</b>	<b>1,063,400</b>	<b>852,900</b>	<b>227,200</b>	<b>1,710,200</b>	<b>3,914,000</b>	<b>1,678,300</b>	<b>3,917,100</b>	<b>5,242,200</b>	<b>3,613,700</b>	<b>1,252,000</b>	<b>1,136,000</b>	<b>2,768,000</b>	<b>282,500</b>
<b>TOTAL CAPITAL RESERVE FUNDS</b>													
Draw from capital reserve funds	3,690,800	2,504,900	1,012,200	3,970,500	4,611,000	3,927,800	5,209,900	5,521,200	5,097,200	1,810,800	1,714,500	4,042,800	1,317,300
Draw from other reserve fund	-	-	-	250,000	-	-	-	-	-	-	-	-	-
Cash in Lieu of Parkland	-	-	-	80,000	81,200	81,200	81,200	-	-	-	-	-	-
CCBF	-	-	-	-	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	-
OCIF	-	-	-	1,000,000	525,000	415,000	415,000	415,000	415,000	415,000	415,000	415,000	96,000
Debt	5,264,900	3,292,800	1,957,500	4,408,400	-	-	-	200,000	1,500,000	3,500,000	-	-	-
Grant - Other	-	-	-	500,000	-	-	-	-	-	-	-	-	-
Grant - Lansdowne Village	-	-	-	-	1,991,600	-	796,600	1,520,300	-	351,500	179,300	373,000	186,500
<b>Total</b>	<b>8,955,700</b>	<b>5,797,700</b>	<b>2,969,700</b>	<b>10,208,900</b>	<b>7,521,800</b>	<b>4,737,000</b>	<b>6,815,700</b>	<b>7,969,500</b>	<b>7,325,200</b>	<b>6,390,300</b>	<b>2,621,800</b>	<b>5,143,800</b>	<b>1,599,800</b>



Township of Leeds and the Thousand Islands Capital Financial Plan													
	2023 Budget w/ CF	2023 Projected Actual	2023 CF to 2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>3. Debt Estimates</b>													
Budgeted Debt	5,264,900	3,292,800	1,957,500	4,408,400	-	-	-	200,000	1,500,000	3,500,000	-	-	-
Ivy Lea Wharf			2,600,000										
Borrow July 1 2024 30 year at 5%			2,600,000	84,600	169,100	169,100	169,100	169,100	169,100	169,100	169,100	169,100	169,100
Fire Pumper Truck			850,400										
Borrow July 1 2024 20 year at 5%			850,400	34,100	68,200	68,200	68,200	68,200	68,200	68,200	68,200	68,200	68,200
Fire Station #2			6,808,400										
Borrow Jan 1, 2025 30 year at 5%			6,808,400	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900
Fire Station #4										5,200,000			
Borrow Jan 1 , 2031 30 year at 5%										5,200,000	338,300	338,300	338,300
<b>TOTAL Debt Payments</b>				<b>118,700</b>	<b>680,200</b>	<b>680,200</b>	<b>680,200</b>	<b>680,200</b>	<b>680,200</b>	<b>680,200</b>	<b>1,018,500</b>	<b>1,018,500</b>	<b>1,018,500</b>
Impact to operating budget				118,700	561,500	-	-	-	-	-	338,300	-	-
<b>4. Reserve Fund Continuities</b>													
<b>Bridges &amp; Culverts</b>	389,500	389,500	491,200	491,200	462,200	761,900	1,198,600	1,692,100	2,192,400	2,506,500	3,084,700	3,662,900	4,255,600
Contribution from operating	300,000	300,000	-	336,000	379,700	436,700	493,500	550,300	564,100	578,200	578,200	592,700	607,500
Withdrawal to fund capital	(345,000)	(198,300)	-	(365,000)	(80,000)	-	-	(50,000)	(250,000)	-	-	-	-
<b>Ending reserve fund balance</b>	<b>344,500</b>	<b>491,200</b>	<b>491,200</b>	<b>462,200</b>	<b>761,900</b>	<b>1,198,600</b>	<b>1,692,100</b>	<b>2,192,400</b>	<b>2,506,500</b>	<b>3,084,700</b>	<b>3,662,900</b>	<b>4,255,600</b>	<b>4,863,100</b>
<b>Buildings &amp; Facilities</b>	1,379,200	1,379,200	1,401,500	803,200	458,500	(78,900)	(188,500)	(22,100)	458,200	1,236,200	1,746,100	2,117,200	2,322,900
Contribution from operating	530,000	530,000	-	593,600	670,800	771,400	871,700	971,900	996,200	1,021,100	1,021,100	1,046,600	1,072,800
Withdrawal to fund capital	(1,181,200)	(507,700)	(598,300)	(938,300)	(1,208,200)	(881,000)	(705,300)	(491,600)	(218,200)	(511,200)	(650,000)	(840,900)	(814,400)
<b>Ending reserve fund balance</b>	<b>728,000</b>	<b>1,401,500</b>	<b>803,200</b>	<b>458,500</b>	<b>(78,900)</b>	<b>(188,500)</b>	<b>(22,100)</b>	<b>458,200</b>	<b>1,236,200</b>	<b>1,746,100</b>	<b>2,117,200</b>	<b>2,322,900</b>	<b>2,581,300</b>
<b>Fleet, Machinery &amp; Equipment</b>	351,100	351,100	484,600	436,100	(285,900)	(1,174,600)	(1,785,700)	(2,223,200)	(2,257,700)	(2,037,900)	(1,208,500)	(87,800)	382,000
Contribution from operating	1,000,000	1,000,000	-	1,120,000	1,265,600	1,455,400	1,644,600	1,833,700	1,879,500	1,926,500	1,926,500	1,974,700	2,024,100
Withdrawal to fund capital	(913,500)	(896,500)	(48,500)	(1,872,000)	(2,184,300)	(2,096,500)	(2,112,100)	(1,898,200)	(1,689,700)	(1,127,100)	(835,800)	(1,534,900)	(475,100)
Contribution from operating - IT	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
<b>Ending reserve fund balance</b>	<b>467,600</b>	<b>484,600</b>	<b>436,100</b>	<b>(285,900)</b>	<b>(1,174,600)</b>	<b>(1,785,700)</b>	<b>(2,223,200)</b>	<b>(2,257,700)</b>	<b>(2,037,900)</b>	<b>(1,208,500)</b>	<b>(87,800)</b>	<b>382,000</b>	<b>1,961,000</b>
<b>Parks &amp; Land Improvements</b>	87,500	87,500	163,000	24,800	79,800	183,900	365,800	571,300	712,900	894,100	1,134,800	1,375,500	1,622,200
Contribution from operating	125,000	125,000	-	140,000	158,200	181,900	205,500	229,100	234,800	240,700	240,700	246,700	252,900
Withdrawal to fund capital	(187,700)	(49,500)	(138,200)	(85,000)	(54,100)	-	-	(87,500)	(53,600)	-	-	-	(27,800)
<b>Ending reserve fund balance</b>	<b>24,800</b>	<b>163,000</b>	<b>24,800</b>	<b>79,800</b>	<b>183,900</b>	<b>365,800</b>	<b>571,300</b>	<b>712,900</b>	<b>894,100</b>	<b>1,134,800</b>	<b>1,375,500</b>	<b>1,622,200</b>	<b>1,847,300</b>
<b>Road Network</b>	3,598,700	3,598,700	3,145,800	2,918,600	2,656,400	2,078,200	1,710,000	(24,700)	(2,285,200)	(4,419,200)	(3,821,200)	(3,279,400)	(4,156,600)
Contribution from operating	400,000	400,000	-	448,000	506,200	582,100	657,800	733,400	751,700	770,500	770,500	789,800	809,500
Withdrawal to fund capital	(1,063,400)	(852,900)	(227,200)	(710,200)	(1,084,400)	(950,300)	(2,392,500)	(2,993,900)	(2,885,700)	(172,500)	(228,700)	(1,667,000)	-
<b>Ending reserve fund balance</b>	<b>2,935,300</b>	<b>3,145,800</b>	<b>2,918,600</b>	<b>2,656,400</b>	<b>2,078,200</b>	<b>1,710,000</b>	<b>(24,700)</b>	<b>(2,285,200)</b>	<b>(4,419,200)</b>	<b>(3,821,200)</b>	<b>(3,279,400)</b>	<b>(4,156,600)</b>	<b>(3,347,100)</b>
<b>Total Capital Reserve Funds</b>													
Total opening balance	5,806,000	5,806,000	5,686,100	4,673,900	3,371,000	1,770,500	1,300,200	(6,600)	(1,179,400)	(1,820,300)	935,900	3,788,400	4,426,100
Contributions from operating	2,355,000	2,355,000	-	2,637,600	2,980,500	3,427,500	3,873,100	4,318,400	4,426,300	4,537,000	4,537,000	4,650,500	4,766,800
Withdrawal to fund capital	(3,690,800)	(2,504,900)	(1,012,200)	(3,970,500)	(4,611,000)	(3,927,800)	(5,209,900)	(5,521,200)	(5,097,200)	(1,810,800)	(1,714,500)	(4,042,800)	(1,317,300)
Other	30,000	30,000	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
<b>Total ending balance</b>	<b>4,500,200</b>	<b>5,686,100</b>	<b>4,673,900</b>	<b>3,371,000</b>	<b>1,770,500</b>	<b>1,300,200</b>	<b>(6,600)</b>	<b>(1,179,400)</b>	<b>(1,820,300)</b>	<b>935,900</b>	<b>3,788,400</b>	<b>4,426,100</b>	<b>7,905,600</b>

**Township of Leeds and the Thousand Islands Capital Financial Plan**

	2023 Budget w/ CF	2023 Projected Actual	2023 CF to 2024	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>4. Reserve Fund Continuities continued...</b>													
Cash in Lieu of Parkland	296,900	296,900	345,500	345,500	265,500	184,300	103,100	21,900	21,900	21,900	21,900	21,900	21,900
Interest & contribution from development	48,600	48,600	-	-	-	-	-	-	-	-	-	-	-
Withdrawal to fund capital	-	-	-	(80,000)	(81,200)	(81,200)	(81,200)	-	-	-	-	-	-
<b>Ending reserve fund balance</b>	<b>345,500</b>	<b>345,500</b>	<b>345,500</b>	<b>265,500</b>	<b>184,300</b>	<b>103,100</b>	<b>21,900</b>	<b>21,900</b>	<b>21,900</b>	<b>21,900</b>	<b>21,900</b>	<b>21,900</b>	<b>21,900</b>
<b>CCBF</b>													
Grant received (estimates)	-	-	-	-	2,600	2,800	3,000	3,200	3,400	3,600	3,800	4,000	4,200
Withdrawal to fund capital	-	-	-	-	(313,000)	(313,000)	(313,000)	(313,000)	(313,000)	(313,000)	(313,000)	(313,000)	-
<b>Ending reserve fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>3,000</b>	<b>3,200</b>	<b>3,400</b>	<b>3,600</b>	<b>3,800</b>	<b>4,000</b>	<b>4,200</b>	<b>317,400</b>
<b>OCIF</b>													
Grant received (estimates)	287,400	287,400	701,800	701,800	116,200	5,600	5,000	4,400	3,800	3,200	2,600	2,000	1,400
Withdrawal to fund capital	414,400	414,400	-	414,400	414,400	414,400	414,400	414,400	414,400	414,400	414,400	414,400	414,400
Withdrawal to fund capital	-	-	-	(1,000,000)	(525,000)	(415,000)	(415,000)	(415,000)	(415,000)	(415,000)	(415,000)	(415,000)	(96,000)
<b>Ending reserve fund balance</b>	<b>701,800</b>	<b>701,800</b>	<b>701,800</b>	<b>116,200</b>	<b>5,600</b>	<b>5,000</b>	<b>4,400</b>	<b>3,800</b>	<b>3,200</b>	<b>2,600</b>	<b>2,000</b>	<b>1,400</b>	<b>319,800</b>
<b>5. Contributions from Operating to Capital Reserve Funds</b>													
Bridges & Culverts	300,000	300,000	-	336,000	379,700	436,700	493,500	550,300	564,100	578,200	578,200	592,700	607,500
Buildings & Facilities	530,000	530,000	-	593,600	670,800	771,400	871,700	971,900	996,200	1,021,100	1,021,100	1,046,600	1,072,800
Fleet, Machinery & Equipment	1,000,000	1,000,000	-	1,120,000	1,265,600	1,455,400	1,644,600	1,833,700	1,879,500	1,926,500	1,926,500	1,974,700	2,024,100
Parks & Land Improvements	125,000	125,000	-	140,000	158,200	181,900	205,500	229,100	234,800	240,700	240,700	246,700	252,900
Road Network	400,000	400,000	-	448,000	506,200	582,100	657,800	733,400	751,700	770,500	770,500	789,800	809,500
<b>Total contributions</b>	<b>2,355,000</b>	<b>2,355,000</b>	<b>-</b>	<b>2,637,600</b>	<b>2,980,500</b>	<b>3,427,500</b>	<b>3,873,100</b>	<b>4,318,400</b>	<b>4,426,300</b>	<b>4,537,000</b>	<b>4,537,000</b>	<b>4,650,500</b>	<b>4,766,800</b>
Annual % increase			-	282,600 12.0%	342,900 13.0%	447,000 15.0%	445,600 13.0%	445,300 11.5%	107,900 2.5%	110,700 2.5%	- 0%	113,500 2.5%	116,300 2.5%
<b>6. Impact to Tax Levy Requirement</b>													
Increase in transfers to reserve funds			-	282,600	342,900	447,000	445,600	445,300	107,900	110,700	-	113,500	116,300
Increase in debt payments				118,700	561,500	-	-	-	-	-	338,300	-	-
<b>Total impact to tax levy requirement</b>			<b>-</b>	<b>401,300</b>	<b>904,400</b>	<b>447,000</b>	<b>445,600</b>	<b>445,300</b>	<b>107,900</b>	<b>110,700</b>	<b>338,300</b>	<b>113,500</b>	<b>116,300</b>
<b>Estimated tax rate impact</b>	<b>113,400</b>		<b>-</b>	<b>3.5%</b>	<b>8.0%</b>	<b>3.9%</b>	<b>3.9%</b>	<b>3.9%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>3.0%</b>	<b>1.0%</b>	<b>1.0%</b>



# Appendix D – Water & Wastewater Financial Plan

**Township of Leeds and the Thousand Islands - Water & Wastewater Financial Plan**

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Capital Requirements</b>											
<b>Wastewater System</b>											
Lansdowne Sewage Pump Station	-	-	10,800	-	71,800	5,000	5,000	-	-	-	140,000
OCWA capital projects	-	10,000	-	6,000	-	30,000	-	-	-	-	-
Sanitary Sewer Municipal Class Environmental Assessment	150,000	-	-	-	-	-	-	-	-	-	-
<i>Sanitary collection system upsizing</i>	-	-	1,000,000	-	-	-	-	-	-	-	-
<i>Sanitary pumping station upgrades</i>	-	-	-	2,500,000	-	-	-	-	-	-	-
<i>Wastewater treatment system</i>	-	-	-	-	4,500,000	-	-	-	-	-	-
<b>Sanitary Sewer System Total</b>	<b>150,000</b>	<b>10,000</b>	<b>1,010,800</b>	<b>2,506,000</b>	<b>4,571,800</b>	<b>35,000</b>	<b>5,000</b>	-	-	-	<b>140,000</b>
<b>Water System</b>											
Water Meters	-	-	2,200	-	-	-	-	-	-	-	-
Well Houses	24,300	-	-	-	-	-	110,000	-	6,100	-	6,300
OCWA capital projects	13,000	35,000	21,000	-	20,000	8,000	-	40,000	25,000	66,000	8,000
Water Municipal Class Environmental Assessment	-	40,000	-	-	-	-	-	-	-	-	-
<i>Water storage and distribution system - anticipated upgrade</i>	-	2,750,000	-	-	-	-	-	-	-	-	-
<i>Water treatment plant - anticipated upgrade</i>	-	-	1,000,000	-	-	-	-	-	-	-	-
<b>Water System Total</b>	<b>37,300</b>	<b>2,825,000</b>	<b>1,023,200</b>	-	<b>20,000</b>	<b>8,000</b>	<b>110,000</b>	<b>40,000</b>	<b>31,100</b>	<b>66,000</b>	<b>14,300</b>
<b>TOTAL CAPITAL REQUIREMENTS</b>	<b>187,300</b>	<b>2,835,000</b>	<b>2,034,000</b>	<b>2,506,000</b>	<b>4,591,800</b>	<b>43,000</b>	<b>115,000</b>	<b>40,000</b>	<b>31,100</b>	<b>66,000</b>	<b>154,300</b>
<b>Funding Strategy</b>											
Sanitary system funding from reserve fund	150,000	10,000	10,800	6,000	71,800	35,000	5,000	-	-	-	140,000
Sanitary system funding - GRANT	-	-	1,000,000	2,500,000	4,500,000	-	-	-	-	-	-
<b>Total Wastewater Funding</b>	<b>150,000</b>	<b>10,000</b>	<b>1,010,800</b>	<b>2,506,000</b>	<b>4,571,800</b>	<b>35,000</b>	<b>5,000</b>	-	-	-	<b>140,000</b>
Water system funding from reserve fund	37,300	75,000	23,200	-	20,000	8,000	110,000	40,000	31,100	66,000	14,300
Water system funding from debt	-	1,925,000	-	-	-	-	-	-	-	-	-
Water system funding from CCBF	-	825,000	-	-	-	-	-	-	-	-	-
Water system funding - GRANT	-	-	1,000,000	-	-	-	-	-	-	-	-
<b>Total Water Funding</b>	<b>37,300</b>	<b>2,825,000</b>	<b>1,023,200</b>	-	<b>20,000</b>	<b>8,000</b>	<b>110,000</b>	<b>40,000</b>	<b>31,100</b>	<b>66,000</b>	<b>14,300</b>
<b>Debt Estimates (5% interest, 30 year term)</b>											
<i>Water storage and distribution system upgrades \$1,925,000</i>	-	-	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000
<b>Water debt repayments</b>	-	-	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>	<b>124,000</b>
<b>Reserve Fund Continuities</b>											
Wastewater reserve fund	532,000	494,700	608,800	699,100	797,100	833,600	945,900	1,065,400	1,206,000	1,340,600	1,517,600
Contributions	112,700	124,100	101,100	104,000	108,300	147,300	124,500	140,600	134,600	177,000	131,000
Withdrawals to fund capital	150,000	10,000	10,800	6,000	71,800	35,000	5,000	-	-	-	140,000
<b>Ending balance</b>	<b>494,700</b>	<b>608,800</b>	<b>699,100</b>	<b>797,100</b>	<b>833,600</b>	<b>945,900</b>	<b>1,065,400</b>	<b>1,206,000</b>	<b>1,340,600</b>	<b>1,517,600</b>	<b>1,508,600</b>
Water reserve fund	476,600	497,200	518,000	489,100	483,400	474,500	475,100	365,900	335,700	326,300	296,200
Contributions	57,900	95,800	(5,700)	(5,700)	11,100	8,600	800	9,800	21,700	35,900	46,200
Withdrawals to fund capital	37,300	75,000	23,200	-	20,000	8,000	110,000	40,000	31,100	66,000	14,300
<b>Ending balance</b>	<b>497,200</b>	<b>518,000</b>	<b>489,100</b>	<b>483,400</b>	<b>474,500</b>	<b>475,100</b>	<b>365,900</b>	<b>335,700</b>	<b>326,300</b>	<b>296,200</b>	<b>328,100</b>
Canada Community Building Fund (Fed Gas Tax)	201,200	514,400	-	-	-	-	-	-	-	-	-
Contributions	313,200	313,200	-	-	-	-	-	-	-	-	-
Withdrawals to fund capital	-	825,000	-	-	-	-	-	-	-	-	-
<b>Ending balance</b>	<b>514,400</b>	<b>2,600</b>	-	-	-	-	-	-	-	-	-

\*\*\*CCBF allocated to tax funded capital after 2024

(10 Year Recommended Major Maintenance & Capital from 2022 to 2031)

The Ontario Clean Water Agency has identified the following capital projects/major maintenance for your review and approval.

WATER - RECOMMENDED MAJOR MAINTENANCE	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	CR	H&SR	R/M	LR	I	SPI	Rationale for Project
Distribution repairs (hydrants (3),valves,services,mains, valve boxes, road repair)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000							Preventive maintenance
Electrical & Instrumentation Upgrades	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500							Use as required
Unanticipated Building Maintenance ( Valves)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000							Use as required
Generator Preventative Maintenance at Well #1. \$1500 Contract					\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500							Preventive maintenance, Battery due in 2023
DWQMS Audit. \$1500 Contract					\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000							Regulatory
Replace Filters Annually. \$1000					\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500							Preventive maintenance
UV Parts Balasts/Sensors. \$3500 Contract	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000							Preventive maintenance
Rebuild Kits / Probes for 2 Chlorine Analyzers	\$ 3,000		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000							Preventive maintenance
Chlorine Pump & parts kit	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000							Preventive maintenance
Well # 1 & camera & inspection							\$ 15,000										Detailed report for well maintenance program
Well # 2 & camera & inspection	\$ 15,000																Detailed report for well maintenance program
Tower Inspection			\$ 10,000					\$ 10,000									Drain Tower, Repair Rust spots, Refill, Disinfect. Use Bypass Plant
Generator TSSA Inspection-\$1000/ 10Yr		\$ 1,000															10 Year Inspection Needed
Stand Pipe Fence Repairs. Reset 20% of Posts every 20 years.						\$ 10,000											Repair as Needed
Road Between Well # 1 & #2, ongoing.		\$ 5,000															Repair as Necessary. Town can perform at better value.
Stand Pipe Insulation Valve Bots/ Knots- Combine with Street Valve Cathodic						\$ 4,000											Preventive Maintenance
Stand Pipe HVAC, Heater, Dehumidifier. 15 year replacement			\$ 2,000														Preventive Maintenance
<b>Total Estimate</b>	<b>\$55,000</b>	<b>\$43,500</b>	<b>\$53,500</b>	<b>\$41,500</b>	<b>\$50,500</b>	<b>\$67,500</b>	<b>\$65,500</b>	<b>\$60,500</b>	<b>\$53,500</b>	<b>\$50,500</b>							
WATER - RECOMMENDED CAPITAL	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	CR	H&SR	R/M	LR	I	SPI	Rationale for Project
Replace flow meters (2)								\$ 15,000									Anticipated life cycle
Replace chlorine analyzers		\$ 13,000															Anticipated life cycle
Replace 1 ABB Turbidity Analyzer									\$ 8,000								Upgrade required
HVAC Well #1 & #2- 15 year Replacement Dehumidifer/ Heaters		\$ 5,000															Anticipated life cycle
Rehabilitation and Cleaning Well	\$ 20,000						\$ 25,000										Cleaning as Needed
Chlorine Pumps Replacement. 2 Pumps.								\$ 15,000	\$ 6,000								Anticipated life cycle
Replace Pump & Motor at Well #1																	Detailed report for well maintenance program
Replace Pump & Motor at Well #2	\$ 15,000																Detailed report for well maintenance program
Replace Filter Train 300 Welding Repairs		\$ 1,000															Preventive Maintenance
Replace Filter Train 400 Welding Repairs		\$ 1,000															Preventive Maintenance
Replace Filter Train 500 Welding Repairs		\$ 1,000															Complete 2022
SCADA HMI Upgrade								\$ 20,000									Anticipated life cycle
SCADA Upgrade								\$ 40,000									Anticipated life cycle
UV System Replacement #1																	Anticipated life cycle
UV System Replacement #2																	Anticipated life cycle
Replace VFD Drive Pump #1				\$ 8,000													Anticipated life cycle
Replace VFD Drive Pump #2					\$ 8,000												Anticipated life cycle
Distribution CL2 Analyzer Replacement-2012 Install				\$ 12,000													Anticipated life cycle
Roof inspections-Well # 1 & #2																	Anticipated life cycle
Replace Electric Actuator								\$ 10,000									Anticipated life cycle
<b>Total Estimate</b>	<b>\$35,000</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$25,000</b>	<b>\$66,000</b>	<b>\$8,000</b>							
SEWAGE - RECOMMENDED MAJOR MAINTENANCE	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	CR	H&SR	R/M	LR	I	SPI	Rationale for Project
Collection System Maintenance (Manholes Repairs, Mains, Laterals)	\$15,000	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000							Preventive maintenance
Collection System Maintenance (Infiltration Repairs)		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000							Increase System Capacity for Growth
Flushing 1/2 System- Camera 1/4 System /Year- \$8,000 Covered in contract					\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$10,000							Preventive maintenance
Wet Well Cleaning- 1-2 Times/Year- \$2,000. Contract covered-2027					\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000							Preventive maintenance
Electrical & Instrumentation Upgrades	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000							Use as required
Process Valve Replacement- Pipe Work			\$1,500														Preventive maintenance
Unanticipated Building Maintenance	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$5,000							Use as required
ECA application SPS for alum injection																	TBD
Sludge Removal to top of berm North Cell			\$40,000														Preventive maintenance
Sludge Removal from South berm Haul to Landfill				30,000													TBD Dependant on location
Sludge Removal from North berm Haul to Landfill																	TBD Dependant on location
Entrance Road Repairs		\$10,000															Preventive maintenance. Town can perform if able.
Ditching Work East/West Side		\$10,000															Preventive maintenance. Town can perform if able.
Berm repair		\$10,000		\$ 5,000.00				\$10,000									Preventive maintenance
Generator at SPS. \$1500 Contract					\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500							Preventive maintenance, Battery and overhaul due 2025.
Swab Forcemain to Lagoon		\$1,500															Preventive maintenance if needed. Monitoring
Brush Kill & Spraying at lagoon and Irrigation Site			\$2,000				\$2,000										Preventive maintenance
Submersible Pump #1 rebuild									\$ 20,000								Preventive maintenance
Submersible Pump #2 rebuild							\$20,000										Preventive maintenance
Valve Chamber Concreat Work						10000											Preventive maintenance
Splitter Box Valve Chamber Concrete/ Repair Work						3000											Preventive maintenance
North-South Valve Chamber and Valve Repairs								\$15,000									Preventive maintenance
Generator TSSA Inspection-\$1000/ 10Yr		\$1,000															Regulatory
Valve Chamber Gate Valve Replacement										\$20,000							
Road Prep For Tanker Truck Alum/ Alum Injection	\$8,000					\$8,000											Preventive maintenance. Town can perform if able.
<b>Total Estimate</b>	<b>\$31,500</b>	<b>\$66,000</b>	<b>\$72,000</b>	<b>\$73,500</b>	<b>\$42,000</b>	<b>\$73,000</b>	<b>\$64,000</b>	<b>\$77,000</b>	<b>\$42,000</b>	<b>\$95,500</b>							
SEWAGE - RECOMMENDED CAPITAL	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	CR	H&SR	R/M	LR	I	SPI	Rationale for Project
Wet Well Submersible Pump																	Anticipated life cycle
Replace flow meter	\$10,000																Anticipated life cycle
Wet Well Level Meter & Probes			\$6,000														Anticipated life cycle
SPS Roof Replacemnt					\$30,000												Anticipated life cycle- As Needed
Add alum injection point, and ECA application/Road Prep	TBD																Anticipated life cycle
<b>Total Estimate</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>							
<b>Total Capital Estimate</b>	<b>\$131,500</b>	<b>\$130,500</b>	<b>\$131,500</b>	<b>\$135,000</b>	<b>\$130,500</b>	<b>\$140,500</b>	<b>\$169,500</b>	<b>\$162,500</b>	<b>\$161,500</b>	<b>\$154,000</b>							

Legend:  
 CR = Compliance Risk H&SR = Health & Safety Risk R/M = Repair/Maintenance LR = Lifecycle Replacement I = Improvement SPI = Spare Parts Inventory  
 ■ priority recommended to be completed in upcoming year  
 ■ priority recommended to be completed in 1 to 3 years  
 ■ priority recommended to be completed in years 4 to 5

2022- 2031 Recommended Capital Presented by: Stephane Barbarie, Senior Op  
 2022-2031 Recommended Capital Approved by:



# Appendix E – Summary of Figures & Tables

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