



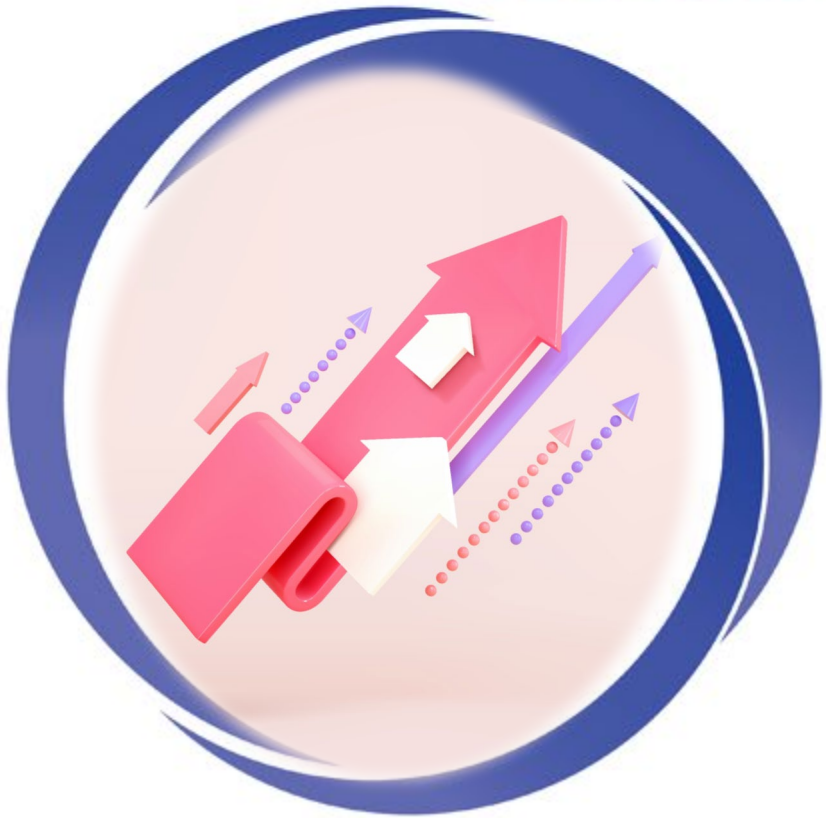
Loyalist Township – 2025 DRAFT BUDGETS



PRESENTATION AGENDA



CAO Overview



Draft Strategic Plan Priorities 2024-2027

Used to set the
direction and
framework for the
2025 budget



Strong Communities



Sustainable
Infrastructure and
Services



Balanced Growth



Organizational
Effectiveness

Strategic Documents

Also used to set priorities for projects and services in the 2025 budget

Asset
Management
Plan

Infrastructure
Master Plan

Official Plan

Development
Charges Study

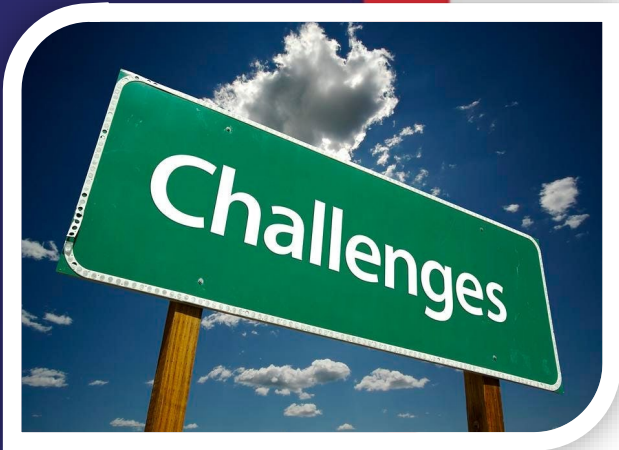
Water & Sewer
User Rate
Study

Climate Action
Plan

WJ Henderson
Renewal
Validation
Report

Growth Study

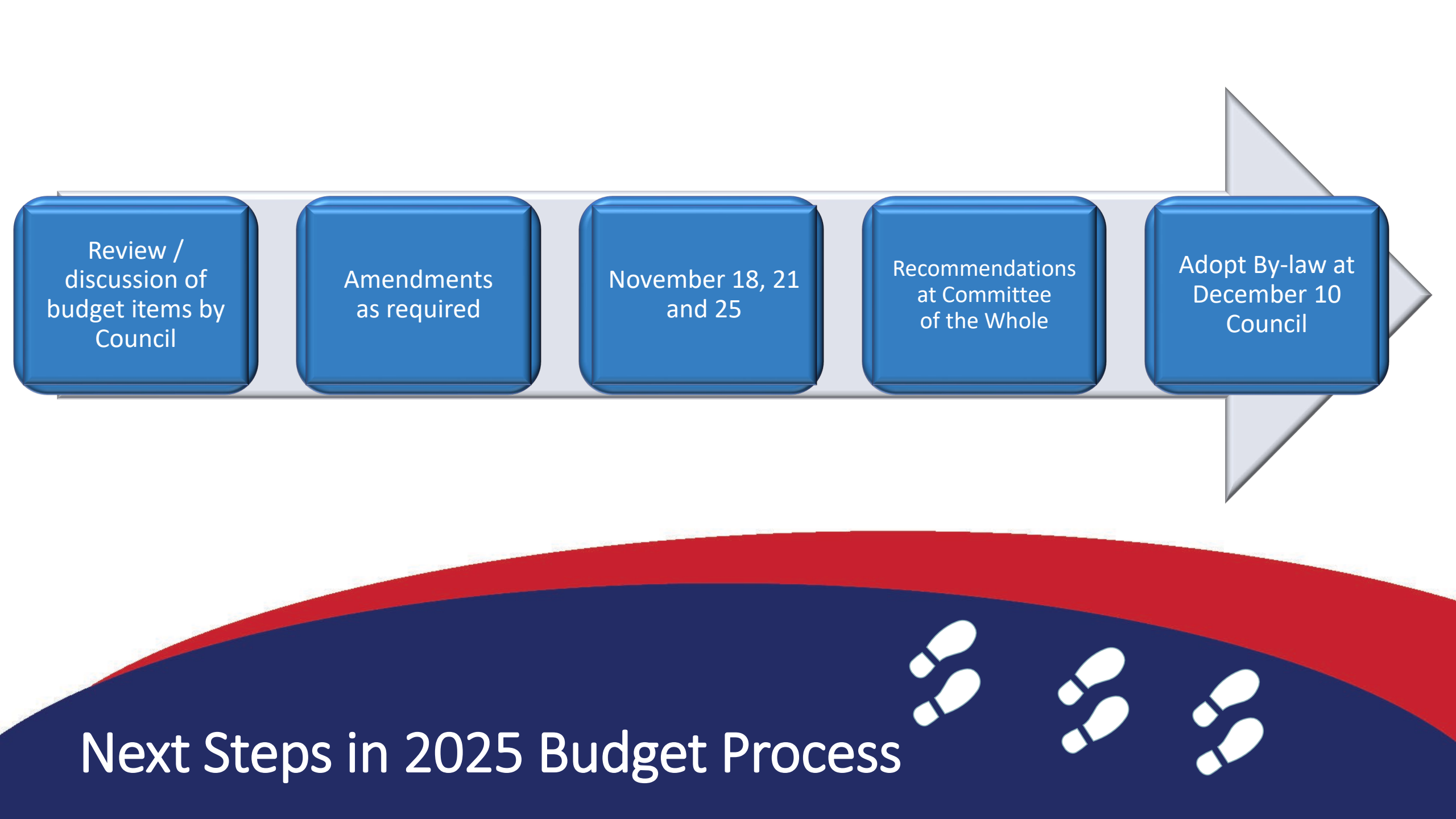
Recreation
Master Plan



Growth and Demand for Services

What services should Loyalist supply and at what level?





Review /
discussion of
budget items by
Council

Amendments
as required

November 18, 21
and 25

Recommendations
at Committee
of the Whole

Adopt By-law at
December 10
Council

Next Steps in 2025 Budget Process

Treasurers Overview



How your Municipal Budget Works

2025 Budget Tools and Strategy

The budget binder is a strategic financial management tool for the Township. This presentation gives an overview of tax implications, but it is just a snapshot, the Budget Binder has the tools to show the many financial components of Loyalist Township which includes components listed below.

Components of the Budget - Assessment

- Assessments provided by MPAC are frozen for 2025 and are receiving final review by MPAC before the Tax Roll is issued.
- For 2024 the Assessment is based on the 2016 value of the properties, however updates to properties are being processed to show changes in values from changes on the properties such as new structures or demolition of structures.
- On August 16, 2023, the Ontario government filed a regulation to amend the *Assessment Act*, extending the postponement of a province-wide reassessment through the end of the 2021-2024 assessment cycle. Property assessments for the 2025 property tax year will continue to be based on fully phased-in January 1, 2016 current values.
- It should be noted that the postponement of the reassessment and the significant change in property sales values does not necessarily mean that taxpayers will all see significant property tax increases as the tax rate is calculated on the total levy required divided by the total assessment in the specific budget year.

How will my property assessment impact my property taxes?

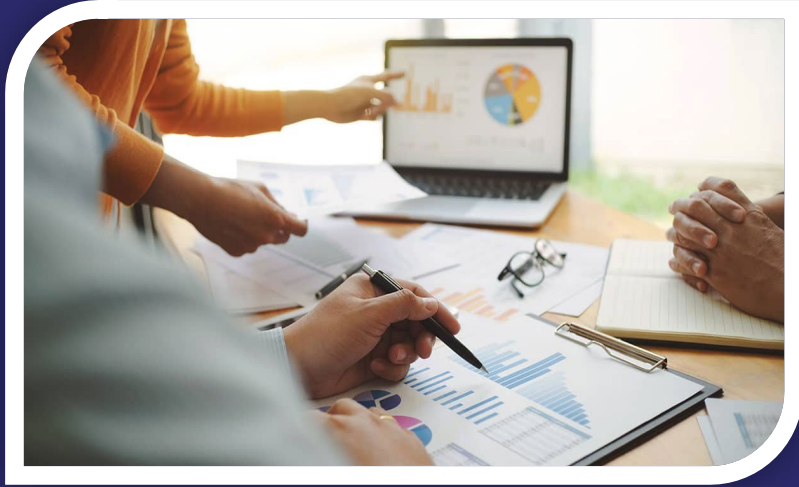
Components of the Budget – External Agencies

- Grant amounts from other level of Government have been finalized including:
 - Ontario Municipal Partnership Fund (OMPF) - Provincial
 - Ontario Community Infrastructure Fund (OCIF) - Provincial
 - Canada Community Building Fund (CCBF) - Federal
- Tax Rates from other levels of government
 - Education Tax Rates have been confirmed by the province at the same levels as 2024
 - Lennox and Addington County Tax Rates have not been finalized. The 2024 County tax rates have been used for comparison purposes in this presentation.

Components of the Budget – Multiple Budgets

The Loyalist Township 2025 draft budget is an amalgamation of multiple budgets.

- General Tax Operating Budget is funded from taxation.
- Utilities Operating Budget is funded from user fees.
- Capital Budget which is funded from various sources including capital reserves. These capital reserves are funded from the operating or the utility budgets depending on the nature of the project.
- Amherst Island Ferry service is funded from user fees and transfer payments from the Province of Ontario (MTO).
- Transit Services are funded from user fees and transfer payments from the Province of Ontario (MTO).



Loyalist Township – 2025 Budget



2025 Proposed General Rate Budget

Township residential
tax rate increase

▲ 6.9%
2.3% OPP +
4.6% Township

Tax levy
requirement

\$23.6M

Debt payments

\$.6M

Contribution to
capital projects

\$3.1M

2025 Proposed Levy Requirement

\$2,130,155 Levy increase from 2024

\$510,493 from growth assessments on new development

\$1,619,662 from levy increase

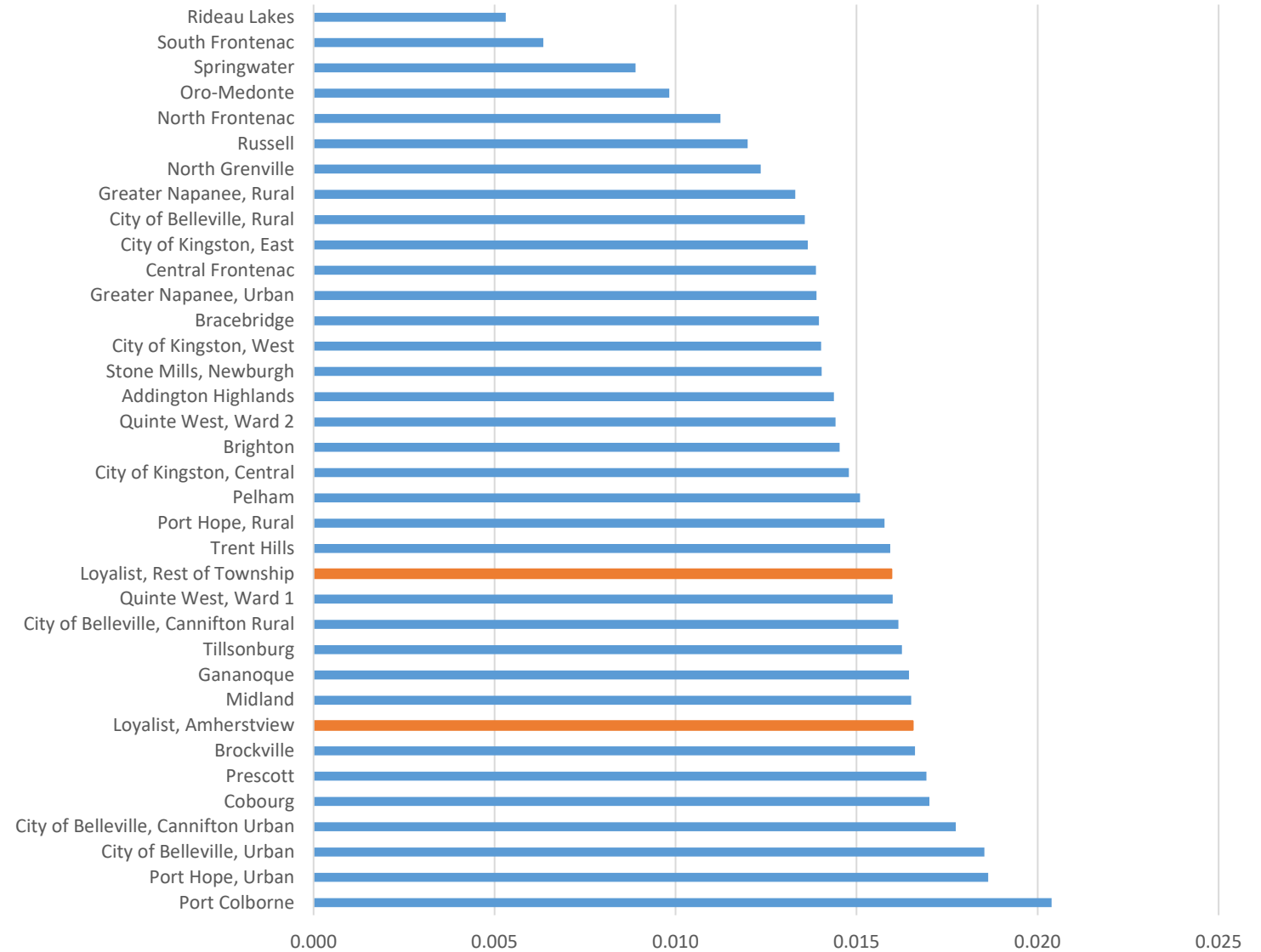
5-year
average

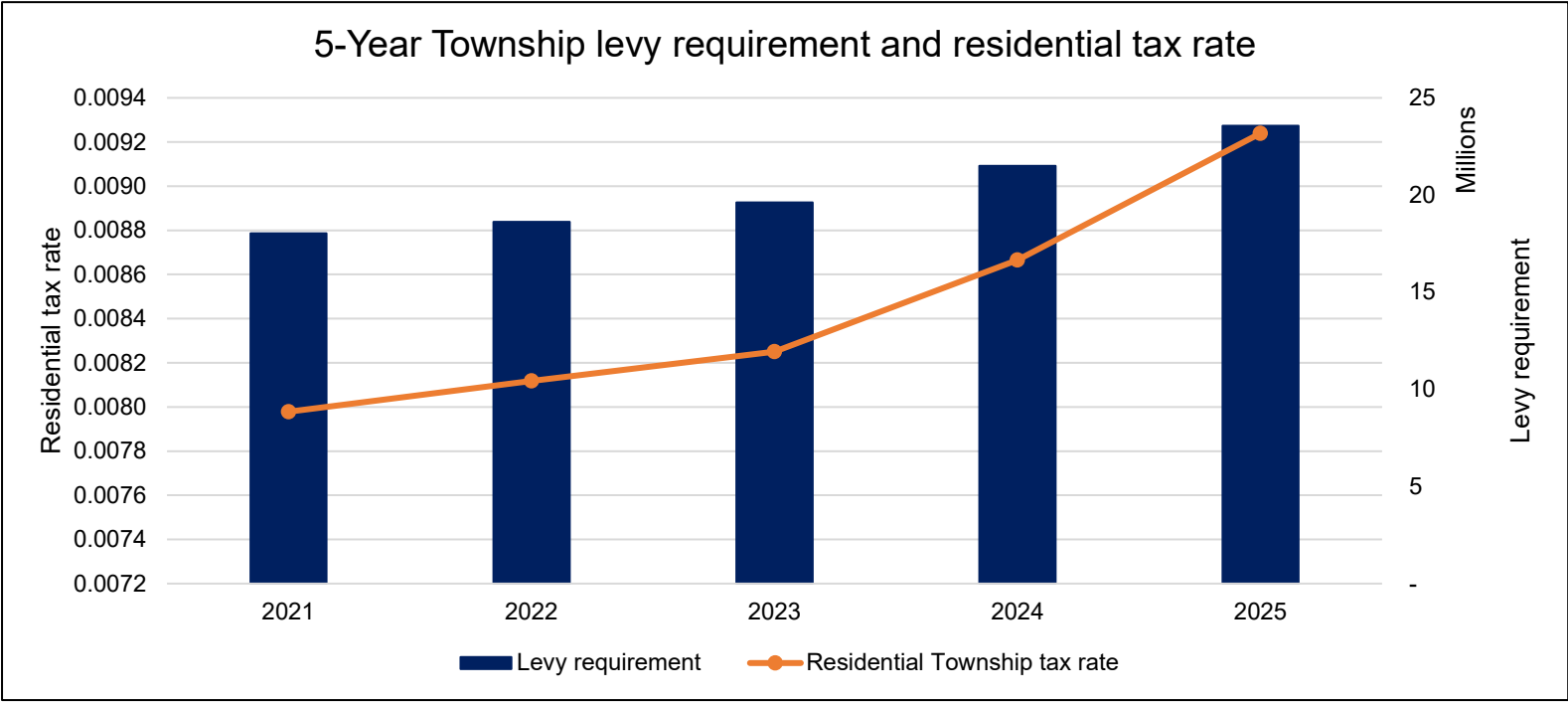
Levy and Rate Comparisons	2021	2022	2023	2024	2025
Levy requirement (\$)	18,032,600	18,625,700	19,609,900	21,508,100	23,567,935
Residential Township tax rate	0.00797854	0.00811836	0.00825088	0.00866500	0.00923966
Township tax rate increase	2.5%	1.8%	1.6%	5.0%	6.98%
Residential overall tax rate	0.01474647	0.01503082	0.01527099	0.01582969	0.01582969
Overall tax rate increase	2.5%	1.9%	1.6%	2.6%	3.8% (Est.)

2025 Tax Rate Increase Comparison

- Many municipalities in the province have been struggling in 2025 to keep a lower tax rate increase.
- Most municipalities are just preparing draft budgets at this time so it is difficult to compare what 2025 tax rates will be with others, however municipalities which use the OPP to deliver police services are seeing an average of 2.5% tax levy increase, based on a preliminary survey completed.

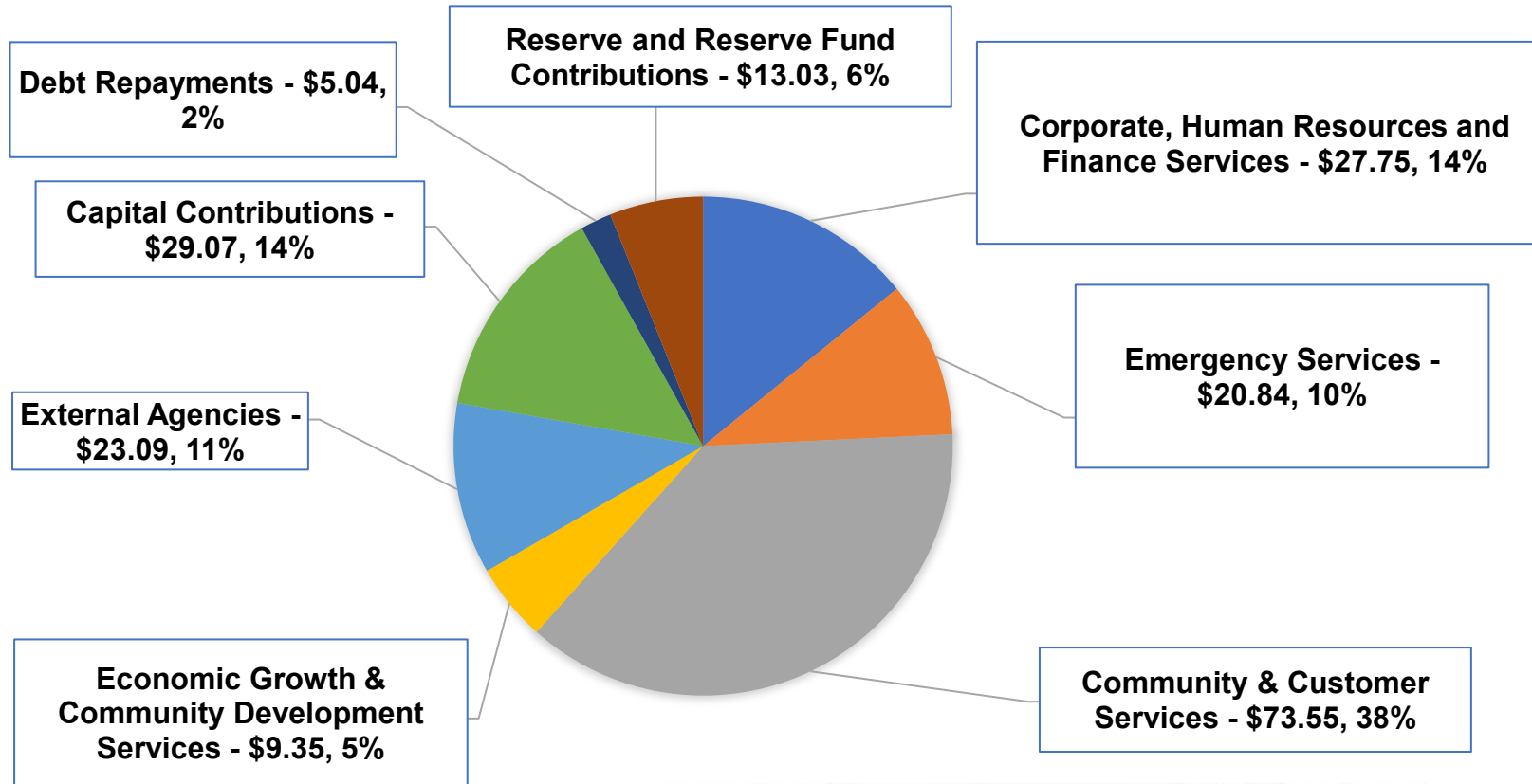
2024 Residential Tax Rates





2025 Median Monthly Residential Township Tax Bill by Department

MEDIAN MONTHLY RESIDENTIAL TOWNSHIP TAX BILL - \$202



2025 Proposed General Rate Operating Budget

	2025 Draft Budgeted Revenue (\$)	2025 Draft Budgeted Expenses (\$)	2025 Draft Net Budget (\$)
External Agencies	(20,000)	3,197,820	3,177,820
Corporate Services	(250,640)	4,069,810	3,819,170
Emergency Services	(144,360)	3,012,350	2,867,990
Economic Growth & Community Development Services	(14,054,903)	9,285,977	(4,768,926)
Community & Customer Services	(12,040,500)	22,152,130	10,111,630
Total	(26,510,403)	41,718,087	15,207,684
Non-departmental Revenue	(44,564,700)	20,460,450	(24,104,250)
Contribution to Capital Projects	-	4,914,500	4,914,500
Contribution to Reserves/Reserve Funds	-	4,967,990	4,967,990
Debt Repayments	-	1,144,230	1,144,230
Total	(44,564,700)	31,487,170	(13,077,530)
Draft Net Levy Requirement	(71,075,103)	73,205,257	2,130,155

Operating Changes

The 2025 levy increase (\$2,130,155) is mainly due to the following operating changes:

- OPP increased costs
- Contracted services
- Utilities
- Wage adjustments

Increase (Decrease) Attributed to the Levy

Operating	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(2,076,700)	(3,571,700)	(2,220,550)	1,351,150	-38%
Licenses, Permits	(823,100)	(1,046,500)	(972,150)	74,350	-7%
Rents	(421,060)	(409,200)	(429,500)	(20,300)	5%
Other Revenue	(68,847,140)	(63,466,770)	(66,861,753)	(3,394,983)	5%
From Reserves/Reserve Funds	(6,725,800)	(1,487,700)	(591,150)	896,550	-60%
Total Budgeted Revenue	(78,893,800)	(69,981,870)	(71,075,103)	(1,093,233)	
Expenses					
Salaries, Wages & Benefits	18,118,200	20,013,500	21,242,711	1,229,211	6%
Debt Principal & Interest	6,425,900	1,188,000	1,144,230	(43,770)	-4%
Insurance	955,000	1,051,900	1,077,300	25,400	2%
Utilities	1,835,300	1,895,000	2,107,800	212,800	11%
Contracted Services	5,614,500	6,238,195	7,461,330	1,223,135	20%
Supplies, Materials & Other	27,551,800	28,644,275	29,379,076	734,801	3%
Capital	5,953,900	6,153,500	6,236,390	82,890	1%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	12,439,200	4,804,400	4,556,400	(248,000)	-5%
Internal Allocations	-	(6,900)	20	6,920	-100%
Total Budgeted Expenses	78,893,800	69,981,870	73,205,257	3,223,387	
Net Budgeted Levy Requirements	-	-	2,130,155	2,130,155	

Highlights of the 2025 Budget

Reserves

- Need to be replenished which will require increasing allocations from levy.

Debt

- Future obligations Increasing and will impact operating costs in future budget

Salaries

- Significant portion of general operating expenses.
- 2025 affected by various issues

Long Range Financial Planning



Following the adoption of the 2025 budget, staff will continue to update and provide more detail and analysis on Loyalist Township's Long Range Financial Plan (LRFP).



The information provided in Appendix F, the 10-Year Capital Plan provides information based on one portion of the Township's overall finances.

Long Range Financial Planning

- A LRFP is a strategic planning tool that Council and staff use to determine what the municipality will be spending its money on, based on what are the requirements of the ratepayers and what is affordable.
- The LRFP is different from the Asset Management Plan in that it includes items that will cost the municipality money that are not just related to investments in its asset and infrastructure.
- Soft costs including operational costs are part of the plan.
- The LRFP also includes proposed financing. It takes into account expected grants, debt, reserves and capital fees over the life of the plan, to give an estimate as to what the proposed tax levy will be.
- It is considered long range as typically the plan is drafted for a 10 year period.

Long Range Financial Planning

Loyalist Township's Long Range Financial Plan will incorporate studies such as:

- Recreation Master Plan
- Infrastructure Master Plan
- Fire Master Plan
- Solid Waste Master Plan
- Development Charges Background Study
- Impost Fees Background Study
- Water and Sewer Rates Study
- Climate Action Plan
- Facility needs assessments
- Information Technology / GIS Strategic Plan

Long Range Financial Planning

- Each of the above plans are included when preparing the financing model for the Long Range Financial plan. Strategic area specific master plans are vetted through public input and approved by Council.
- Final approval of these strategic and master plans usually recommends major expenditures over the projected 5 or 10 year period. These expenditures are included in the Long Range Financial Plan.
- It should be clarified that the approval of the strategic and master plans does not approve the major expenditures, as each of the individual projects is still subject to Council approval during budget approval or by a separate specific report which recommends the approval of financing by Council resolution.

The Long Range Financial Plan will be a living document and presented each year with the annual budget, but an update will be provided to Council on the plan in March 2025.

Questions?



2025 Operating Budget Review By Division



Non-Departmental

Non-Departmental	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(40,980,100)	(44,211,070)	(44,324,500)	(113,430)	0%
From Reserves/Reserve Funds	(5,369,900)	(640,200)	(240,200)	400,000	-62%
Total Budgeted Revenue	(46,350,000)	(44,851,270)	(44,564,700)	286,570	
Expenses					
Salaries, Wages & Benefits	100,000	107,000	100,000	(7,000)	-7%
Debt Principal & Interest	5,658,000	597,800	589,050	(8,750)	-1%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	18,810,900	20,497,190	20,360,450	(136,740)	-1%
Capital	2,563,400	2,763,000	2,845,890	82,890	3%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	1,524,000	1,524,000	1,524,000	-	0%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	28,656,300	25,488,990	25,419,390	(69,600)	
Net Budgeted Levy Requirements	(17,693,700)	(19,362,280)	(19,145,310)	216,970	-1.12%

External Agencies

External	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(24,000)	(20,000)	(20,000)	-	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	(24,000)	(20,000)	(20,000)	-	
Expenses					
Salaries, Wages & Benefits	-	-	-	-	0%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	2,446,100	2,403,200	2,926,120	522,920	22%
Supplies, Materials & Other	234,900	250,100	271,700	21,600	9%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	2,681,000	2,653,300	3,197,820	544,520	
Net Budgeted Levy Requirements	2,657,000	2,633,300	3,177,820	544,520	21%

Finance

Finance	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(55,000)	(55,000)	(63,000)	(8,000)	15%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(4,000)	(4,000)	(700)	3,300	-83%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	(59,000)	(59,000)	(63,700)	(4,700)	
Expenses					
Salaries, Wages & Benefits	788,300	663,700	700,470	36,770	6%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	4,000	5,200	5,800	600	12%
Supplies, Materials & Other	71,400	70,900	95,500	24,600	35%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(179,700)	(178,300)	(183,650)	(5,350)	3%
Total Budgeted Expenses	684,000	561,500	618,120	56,620	
Net Budgeted Levy Requirements	625,000	502,500	554,420	51,920	10%

Human Resources

HR	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	(10,000)	(135,000)	-	135,000	-100%
Total Budgeted Revenue	(10,000)	(135,000)	-	135,000	
Expenses					
Salaries, Wages & Benefits	435,600	500,900	479,080	(21,820)	-4%
Debt Principal & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	5,000	65,000	10,000	(55,000)	-85%
Supplies, Materials & Other	165,000	143,500	151,900	8,400	6%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(168,900)	(168,900)	(173,970)	(5,070)	3%
Total Budgeted Expenses	436,700	540,500	467,010	(73,490)	
Net Budgeted Levy Requirements	426,700	405,500	467,010	61,510	15%

CAO, Council and General CSSI

CSSI - CAO, Council, General	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(12,800)	(12,800)	(12,700)	100	-1%
Licenses, Permits	(4,800)	(11,800)	(7,100)	4,700	-40%
Rents	(2,700)	(2,700)	(1,200)	1,500	-56%
Other Revenue	(100)	(100)	(5,000)	(4,900)	4900%
From Reserves/Reserve Funds	(25,000)	-	(5,000)	(5,000)	0%
Total Budgeted Revenue	(45,400)	(27,400)	(31,000)	(3,600)	
Expenses					
Salaries, Wages & Benefits	471,600	834,300	1,032,910	198,610	24%
Debt Principle & Interest	-	-	-	-	0%
Insurance	138,800	152,700	160,000	7,300	5%
Utilities	-	-	-	-	0%
Contracted Services	36,500	20,000	85,000	65,000	325%
Supplies, Materials & Other	238,500	223,980	272,580	48,600	22%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	20,000	-	(20,000)	-100%
Internal Allocations	(328,500)	(328,700)	(338,560)	(9,860)	3%
Total Budgeted Expenses	556,900	922,280	1,211,930	289,650	
Net Budgeted Levy Requirements	511,500	894,880	1,180,930	286,050	32%

Clerk, Cemeteries, Election

CSSI – Clerk, Cemeteries, & Election	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(7,000)	(14,500)	(14,840)	(340)	2%
Licenses, Permits	-	-	(8,500)	(8,500)	0%
Rents	(17,300)	(17,300)	(17,300)	-	0%
Other Revenue	(3,900)	(4,900)	(10,300)	(5,400)	110%
From Reserves/Reserve Funds	(75,000)	(75,000)	(20,000)	55,000	-73%
Total Budgeted Revenue	(103,200)	(111,700)	(70,940)	40,760	
Expenses					
Salaries, Wages & Benefits	523,100	469,900	492,030	22,130	5%
Debt Principle & Interest	-	-	-	-	0%
Insurance	200	100	100	-	0%
Utilities	-	-	-	-	0%
Contracted Services	112,000	95,000	51,000	(44,000)	-46%
Supplies, Materials & Other	31,100	34,100	31,600	(2,500)	-7%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	32,900	32,900	43,000	10,100	31%
Internal Allocations	-	(1,200)	(1,200)	-	0%
Total Budgeted Expenses	699,300	630,800	616,530	(14,270)	
Net Budgeted Levy Requirements	596,100	519,100	545,590	26,490	5%

Information Technology

CSSI - Information Technology	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	-	(85,000)	(85,000)	-	0%
Total Budgeted Revenue	-	(85,000)	(85,000)	-	
Expenses					
Salaries, Wages & Benefits	442,600	484,900	494,050	9,150	2%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	80,000	80,000	0%
Supplies, Materials & Other	844,500	899,300	828,100	(71,200)	-8%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(428,500)	(428,500)	(426,110)	2,390	-1%
Total Budgeted Expenses	858,600	955,700	976,040	20,340	
Net Budgeted Levy Requirements	858,600	870,700	891,040	20,340	2%

Marketing and Communications

CSSI - Marketing & Communications	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	-	-	-	-	
Expenses					
Salaries, Wages & Benefits	222,800	204,000	214,900	10,900	5%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Supplies, Materials & Other	54,000	37,000	41,500	4,500	12%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(74,000)	(74,000)	(76,220)	(2,220)	3%
Total Budgeted Expenses	202,800	167,000	180,180	13,180	
Net Budgeted Levy Requirements	202,800	167,000	180,180	13,180	8%

Emergency Services - General

EMS - General	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(80,200)	(99,000)	(71,060)	27,940	-28%
Licenses, Permits	-	(7,400)	(1,900)	5,500	-74%
Rents	-	-	-	-	0%
Other Revenue	-	-	(2,000)	(2,000)	0%
From Reserves/Reserve Funds	(5,000)	(5,000)	(1,200)	3,800	-76%
Total Budgeted Revenue	(85,200)	(111,400)	(76,160)	35,240	
Expenses					
Salaries, Wages & Benefits	1,750,600	1,915,000	2,218,790	303,790	16%
Debt Principle & Interest	-	-	-	-	0%
Insurance	55,700	61,700	67,500	5,800	9%
Utilities	66,000	68,600	69,500	900	1%
Contracted Services	22,000	24,000	31,150	7,150	30%
Supplies, Materials & Other	326,400	364,700	390,600	25,900	7%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	12,500	11,600	(900)	-7%
Internal Allocations	15,000	15,000	16,150	1,150	8%
Total Budgeted Expenses	2,235,700	2,461,500	2,805,290	343,790	
Net Budgeted Levy Requirements	2,150,500	2,350,100	2,729,130	379,030	16%

By-law Enforcement and Animal Control

EMS - Bylaw	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(16,000)	(16,000)	(28,600)	(12,600)	79%
Licenses, Permits	(27,000)	(27,000)	(24,800)	2,200	-8%
Rents	-	-	-	-	0%
Other Revenue	(8,000)	(8,000)	(14,800)	(6,800)	85%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	(51,000)	(51,000)	(68,200)	(17,200)	
Expenses					
Salaries, Wages & Benefits	29,300	62,900	58,960	(3,940)	-6%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	40,000	42,000	44,500	2,500	6%
Supplies, Materials & Other	92,300	102,700	103,600	900	1%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	161,600	207,600	207,060	(540)	
Net Budgeted Levy Requirements	110,600	156,600	138,860	(17,740)	-11%

Engineering

EGCDS - Engineering	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	-	-	-	-	0%
From Reserves/Reserve Funds	(172,600)	-	-	-	0%
Total Budgeted Revenue	(172,600)	-	-	-	
Expenses					
Salaries, Wages & Benefits	562,800	636,300	636,800	500	0%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	42,000	-	-	-	0%
Supplies, Materials & Other	66,500	39,300	33,500	(5,800)	-15%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	(107,100)	(107,100)	(110,310)	(3,210)	3%
Total Budgeted Expenses	564,200	568,500	559,990	(8,510)	
Net Budgeted Levy Requirements	391,600	568,500	559,990	(8,510)	-1%

Development

EGCDS - Development	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(326,800)	(385,700)	(445,610)	(59,910)	16%
Licenses, Permits	(55,000)	(80,000)	(60,700)	19,300	-24%
Rents	-	-	-	-	0%
Other Revenue	(9,232,400)	(666,400)	(677,240)	(10,840)	2%
From Reserves/Reserve Funds	(438,600)	(145,000)	(13,100)	131,900	-91%
Total Budgeted Revenue	(10,052,800)	(1,277,100)	(1,196,650)	80,450	
Expenses					
Salaries, Wages & Benefits	980,200	953,800	984,980	31,180	3%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	2,000	2,000	1,000	(1,000)	-50%
Contracted Services	35,000	100,000	110,000	10,000	10%
Supplies, Materials & Other	1,627,000	364,200	263,895	(100,305)	-28%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	7,924,200	546,600	575,640	29,040	5%
Internal Allocations	-	-	-	-	0%
Total Budgeted Expenses	10,568,400	1,966,600	1,935,515	(31,085)	
Net Budgeted Levy Requirements	515,600	689,500	738,865	49,365	7%

Building (User Rate)

EGCDS - Building Division (User Rate)	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	(719,500)	(903,000)	(849,400)	53,600	-6%
Rents	-	-	-	-	0%
Other Revenue	-	(5,000)	(6,300)	(1,300)	26%
From Reserves/Reserve Funds	(44,800)	(9,200)	(31,120)	(21,920)	238%
Total Budgeted Revenue	(764,300)	(917,200)	(886,820)	30,380	
Expenses					
Salaries, Wages & Benefits	626,900	681,000	677,420	(3,580)	-1%
Debt Principle & Interest	-	-	-	-	0%
Insurance	16,700	17,500	18,800	1,300	7%
Utilities	-	-	-	-	0%
Contracted Services	1,000	-	-	-	0%
Supplies, Materials & Other	17,800	86,100	86,000	(100)	0%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	12,000	42,700	12,000	(30,700)	-72%
Internal Allocations	89,900	89,900	92,600	2,700	3%
Total Budgeted Expenses	764,300	917,200	886,820	(30,380)	
Net Budgeted Levy Requirements	-	-	-	-	0%

Recreation and Facilities

CCS - Recreation & Facilities	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(246,900)	(222,600)	(253,800)	(31,200)	14%
Licenses, Permits	-	-	-	-	0%
Rents	(397,060)	(386,700)	(408,000)	(21,300)	6%
Other Revenue	(12,140)	(57,800)	(31,560)	26,240	-45%
From Reserves/Reserve Funds	-	(65,000)	-	65,000	-100%
Total Budgeted Revenue	(656,100)	(732,100)	(693,360)	38,740	
Expenses					
Salaries, Wages & Benefits	2,532,600	2,713,600	2,989,960	276,360	10%
Debt Principle & Interest	-	-	-	-	0%
Insurance	161,500	178,600	187,900	9,300	5%
Utilities	421,600	461,300	727,200	265,900	58%
Contracted Services	278,200	444,600	479,210	34,610	8%
Supplies, Materials & Other	626,700	517,400	630,110	112,710	22%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	7,200	10,000	4,860	(5,140)	-51%
Internal Allocations	11,300	11,300	18,040	6,740	60%
Total Budgeted Expenses	4,039,100	4,336,800	5,037,280	700,480	
Net Budgeted Levy Requirements	3,383,000	3,604,700	4,343,920	739,220	21%

Heritage, Culture and Tourism

CCS - HCT	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(100)	(15,100)	(23,000)	(7,900)	52%
Licenses, Permits	-	-	-	-	0%
Rents	(4,000)	(2,500)	(3,000)	(500)	20%
Other Revenue	(25,500)	(16,600)	(17,900)	(1,300)	8%
From Reserves/Reserve Funds	(17,500)	(15,000)	(12,600)	2,400	-16%
Total Budgeted Revenue	(47,100)	(49,200)	(56,500)	(7,300)	
Expenses					
Salaries, Wages & Benefits	379,400	473,100	514,180	41,080	9%
Debt Principle & Interest	-	-	-	-	0%
Insurance	-	-	-	-	0%
Utilities	-	-	-	-	0%
Contracted Services	75,600	59,600	62,600	3,000	5%
Supplies, Materials & Other	67,900	62,800	64,700	1,900	3%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	1,300	1,300	1,340	40	3%
Total Budgeted Expenses	524,200	596,800	642,820	46,020	
Net Budgeted Levy Requirements	477,100	547,600	586,320	38,720	7%

Public Works

CCS - Public Works	2023	2024	2025	\$ Change	% Change
	Approved Budget	Approved Budget	Draft Budget		
Revenue					
Fees & User Charges	(1,192,300)	(1,224,600)	(1,177,240)	47,360	-4%
Licenses, Permits	(16,500)	(17,000)	(19,450)	(2,450)	14%
Rents	-	-	-	-	0%
Other Revenue	(635,400)	(641,400)	(610,750)	30,650	-5%
From Reserves/Reserve Funds	(280,000)	(225,000)	(171,000)	54,000	-24%
Total Budgeted Revenue	(2,124,200)	(2,108,000)	(1,978,440)	129,560	
Expenses					
Salaries, Wages & Benefits	3,070,600	3,350,600	3,535,430	184,830	6%
Debt Principle & Interest	-	-	-	-	0%
Insurance	425,500	468,200	476,700	8,500	2%
Utilities	165,200	186,800	180,200	(6,600)	-4%
Contracted Services	1,475,000	1,549,000	1,263,650	(285,350)	-18%
Supplies, Materials & Other	1,437,900	1,667,900	1,447,310	(220,590)	-13%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	322,000	322,000	263,200	(58,800)	-18%
Internal Allocations	15,600	15,600	5,270	(10,330)	-66%
Total Budgeted Expenses	6,911,800	7,560,100	7,171,760	(388,340)	
Net Budgeted Levy Requirements	4,787,600	5,452,100	5,193,320	(258,780)	-5%

Transit

CCS - Transit	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	-	-	-	-	0%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(1,084,200)	(937,100)	(1,400,880)	(463,780)	49%
From Reserves/Reserve Funds	-	-	-	-	0%
Total Budgeted Revenue	(1,084,200)	(937,100)	(1,400,880)	(463,780)	
Expenses					
Salaries, Wages & Benefits	91,700	105,600	113,240	7,640	7%
Debt Principle & Interest	-	-	-	-	0%
Insurance	300	400	400	-	0%
Utilities	-	-	-	-	0%
Contracted Services	706,000	679,895	1,230,000	550,105	81%
Supplies, Materials & Other	241,400	106,405	11,100	(95,305)	-90%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	44,800	44,800	46,140	1,340	3%
Total Budgeted Expenses	1,084,200	937,100	1,400,880	463,780	
Net Budgeted Levy Requirements	-	-	-	-	0%

Ferry

CCS - Ferry	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(124,600)	(1,512,400)	(116,700)	1,395,700	-92%
Licenses, Permits	-	-	-	-	0%
Rents	-	-	-	-	0%
Other Revenue	(4,660,500)	(4,539,800)	(7,782,690)	(3,242,890)	71%
From Reserves/Reserve Funds	(217,400)	(88,400)	-	88,400	-100%
Total Budgeted Revenue	(5,002,500)	(6,140,600)	(7,899,390)	(1,758,790)	
Expenses					
Salaries, Wages & Benefits	3,327,600	3,852,200	4,101,910	249,710	6%
Debt Principle & Interest	-	-	-	-	0%
Insurance	35,000	38,500	27,800	(10,700)	-28%
Utilities	-	-	-	-	0%
Contracted Services	160,000	473,000	850,000	377,000	80%
Supplies, Materials & Other	1,257,200	1,561,100	2,697,000	1,135,900	73%
Capital	-	-	-	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	-	-	-	-	0%
Internal Allocations	222,700	215,800	222,680	6,880	3%
Total Budgeted Expenses	5,002,500	6,140,600	7,899,390	1,758,790	
Net Budgeted Levy Requirements	-	-	-	-	0%

Utilities

EGCDS - Utilities	2023 Approved Budget	2024 Approved Budget	2025 Draft Budget	\$ Change	% Change
Revenue					
Fees & User Charges	(15,000)	(14,000)	(14,000)	-	0%
Licenses, Permits	(300)	(300)	(300)	-	0%
Rents	-	-	-	-	0%
Other Revenue	(12,176,900)	(12,354,600)	(11,957,133)	397,467	-3%
From Reserves/Reserve Funds	(70,000)	-	-	-	0%
Total Budgeted Revenue	(12,262,200)	(12,368,900)	(11,971,433)	397,467	
Expenses					
Salaries, Wages & Benefits	1,782,500	2,004,700	1,897,601	(107,099)	-5%
Debt Principal & Interest	767,900	590,200	555,180	(35,020)	-6%
Insurance	121,300	134,200	138,100	3,900	3%
Utilities	1,180,500	1,176,300	1,129,900	(46,400)	-4%
Contracted Services	176,100	277,700	232,300	(45,400)	-16%
Supplies, Materials & Other	1,340,400	1,615,600	1,597,931	(17,669)	-1%
Capital	3,390,500	3,390,500	3,390,500	-	0%
Amortization	-	-	-	-	0%
Contribution to Reserves/Reserve Funds	2,616,900	2,293,700	2,122,100	(171,600)	-7%
Internal Allocations	886,100	886,100	907,820	21,720	2%
Total Budgeted Expenses	12,262,200	12,369,000	11,971,432	(397,568)	
Net Budgeted Levy Requirements	-	100	(0)	(100)	-100%

2025 Capital Budget Review By Division



Corporate Services

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
COMPAN	ANNUAL COMPUTER REPLACEMENT	55,000	-
PRINT	PRINTER REPLACEMENT	5,000	-
CAMERA	SECURITY CAMERAS	40,000	-
	CONDITION ASSESSMENTS & ENERGY AUDITS	150,000	-
Total		250,000	-

Emergency Services

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
BUNKER	2X0037 - ANNUAL BUNKER GEAR REPLACEMENT	33,000	-
FEPOOL	2X0039 - ANNUAL POOLED FIRE EQUIPMENT REPLACEMENT	30,000	-
NBUNK	2X0038 - BUNKER GEAR FOR NEW FIREFIGHTERS	30,000	-
FFLEET	ANNUAL FLEET - FIRE - VEHICLES & EQUIPMENT	65,000	-
	SCBA FILL STATION (AMHERSTVIEW STATION)	85,000	-
Total		243,000	-

Engineering and Environment

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
240013	ODESSA MAIN ST RECONSTRUCTION	30,000	20,000
230028	PRUYN CRES AND SIR JOHN JOHNSON DR RECON	1,750,000	3,500,000
240017	COUNTY RD 6 & TKB INTERSECTION UPGRADES	150,000	-
180015	AMHERST DR. URBANIZATION	150,000	-
240041	BATH WWTP WATER RECLAMATION SYSTEM	-	100,000
	LAKEVIEW PS - PUMP 3 UPSIZING AND ELECTRICAL	-	185,000
	BWTP - RAW WATER INTAKE STRUCTURE ASSESSMENT	-	50,000
	SYSTEM CONNECTION - FEASIBILITY STUDY	-	150,000
	BRIDGE ST SPS - CAPACITY UPGRADES	-	40,000
	BWTP - RECOAT TANKS AND FILTER INSTALL	-	290,000
	AMHERSTVIEW WEST – SERVICING	-	350,000
	WATERMAIN RELINING PROGRAM	-	150,000
240020	FIRE TRAINING CENTRE REPAIRS	80,000	-
	DISCOVERY CENTRE EXTERIOR PAINTING	150,000	-
240050	LAYER CAKE HALL - WEST ADDITION STRUCTURAL RENOVATION	220,000	-
	FAIRFIELD HOUSE RESTORATION	200,000	-
	COMMUNITY ENERGY FINANCING - FEASIBILITY STUDY	150,000	-
	HVAC REPLACEMENT PROGRAM	80,000	96,000
	ROOF REPLACEMENT PROGRAM	68,000	32,000
	PARKING LOT AND PATHWAY PROGRAM	110,000	-
	EV CHARGER STRATEGY	200,000	-
240040	BATH WWTP SLUDGE DECANT SYSTEM	-	50,000
	BATH WPCP GENERATOR	-	100,000
	BSTP - CSC FLOW METER UPGRADES	-	40,000
	IMPOST STUDY	-	30,000
	BOOSTER STATION BACKFLOW PREVENTOR MOVE	-	50,000
Total		3,338,000	5,233,000

Recreation and Facilities Heritage, Culture & Tourism

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
	TREE ASSET MANAGEMENT PROGRAM	150,000	-
2X0042	ANNUAL FIBAR UPGRADES	10,000	-
	DINOSAUR PARK PLAYGROUND REPLACEMENT	167,000	-
LIGHT	ANNUAL LIGHT DUTY FLEET	65,000	-
	SHARING CENTRE FRONT ENTRANCE ACCESSIBILITY UPGRADES	55,000	-
	LEISURE AND ACTIVITY CENTRE EQUIPMENT	10,000	-
Total		457,000	-

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
	ARTS, CULTURE, & HERITAGE MASTER PLAN	125,000	-
Total		125,000	-

Public Works

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
200053	ROAD REHAB ON ABSALOM RD & DOYLE	1,000,000	-
240024	UTILITY RELOCATIONS FOR FUTURE PROJECTS	50,000	-
200051	SIMMONS ROAD RECONSTRUCTION	700,000	-
CULVER	ANNUAL CULVERT REPLACEMENTS	75,000	-
SIGN	ANNUAL ROADWAY SIGN REPLACEMENT	10,000	-
WIDEN	GENERAL ROAD WIDENING	50,000	-
NGUIDE	NON-OSIM GUIDERAILS	50,000	-
	POTTER STREET ROUNDABOUT MODIFICATIONS	60,000	-
LCB	LCB LIFECYCLE	750,000	-
HCB	HCB LIFECYCLE	1,300,000	-
HEAVY	ANNUAL HEAVY DUTY FLEET	425,000	-
	TRAFFIC CALMING ENG TECHNICAL REVIEWS ON PRIORITY ROADS	25,000	-
	OSIM BRIDGE LIFECYCLE	500,000	-
	STORM PONDS CLEAN-OUT/DREDGING (ROUGHLY 1000 m3/YR)	50,000	-
Total		5,045,000	-

Utilities

Existing Cost Centre	Project Name	2025 General Rate Proposed Budget	2025 Utilities Proposed Budget
METER	METER REPLACEMENTS	-	100,000
HYDRA	HYDRANT REPLACEMENTS	-	20,200
	LONG-TERM SCADA PLAN	-	180,000
	FWTP HIGH LIFT PUMP REBUILD	-	45,000
	FWTP LOW LIFT PUMP REBUILD	-	45,000
	AWPCP RAS PUMP 1 REPLACEMENT	-	20,000
	BATH TOWER SCADA PLC INSTALLATION	-	60,000
	BRIDGE ST SPS PUMP REBUILD	-	20,000
	SCADA COMPUTER HARDWARE UPGRADES	-	60,000
	AMHERSTVIEW WWTP ODOUR CONTROL MEDIA REPLACEMENT	-	70,000
	SCADA MASTER PLAN	-	50,000
	WWTP LAGOON STORAGE CAPACITY SURVEY	-	15,000
	TAYLOR KIDD SPS PUMP REBUILDS	-	20,000
Total		-	705,200

Capital Items Removed from 2025 Draft Budget

Capital Items Removed from 2025 Draft Budget		
	\$2,750,000	Main St Bath and Windermere Intersection Upgrades
	\$150,000	Community Energy Financing – Feasibility Study
	\$400,000	Vehicles & Equipment – Fire
	\$30,000	Millcreek Park Gazebo
	\$10,000	Heritage Property Signs
	\$15,000	Event Trailer
	\$15,000	Manitou Office Plotter
	\$67,170	Council Chambers - Video & Audio Equipment Upgrade
	\$25,000	Annual Culvert Replacement
	\$50,000	Roller Pro Accessory Bins
	\$32,000	Paint Sprayer Replacement
	\$60,000	Variable Message Boards
	\$175,000	County Road 6 Garage - Wash Pad
	\$10,000	Leisure Activity Centre Equipment
	\$1,021,000	Vehicles and Equipment – Public Works
	\$700,000	HBC – Lifecycle
	\$5,510,170	TOTAL

Questions?



Recommendation #1:

1. That staff make application to the Green Municipal Fund for 80% funding of the Community Energy Finance Feasibility Study estimated at \$150,000; and
2. That staff be directed to make application to the Township Community Grant Program to fund for the balance of the 20% costs which is the municipal share.

Recommendation #2:

1. That the report from the Finance Department, November 18, 2024, re: 2025 Draft Budgets, be received;
2. That the 2025 general rate operating budget be approved as follows:
 - a) A Township tax levy requirement of \$23,567,935.
 - b) A Township residential tax rate of 0.009239655.
3. The 2025 service area operating budgets be received as follows:
 - a) \$1,400,880 for Amherstview Transit
 - b) \$7,899,390 for Amherst Island Ferry
 - c) \$17,714,102 for Utilities
4. The Committee of the Whole recommends that the 2025 Amherstview Transit special area tax rate remain the same as 2024 at .00058900.
5. The 2025 General rate capital budget be received totaling \$9,458,000.
6. The 2025 Utilities capital budget be received totaling \$5,938,200.
7. That staff post notice of intention to adopt the 2025 Budget; and
8. That staff bring forward the by-law to adopt the 2025 Budget to the December 10, 2025, meeting for adoption.