

Township of Georgian Bluffs: 2025 Draft Budget Strategic Session

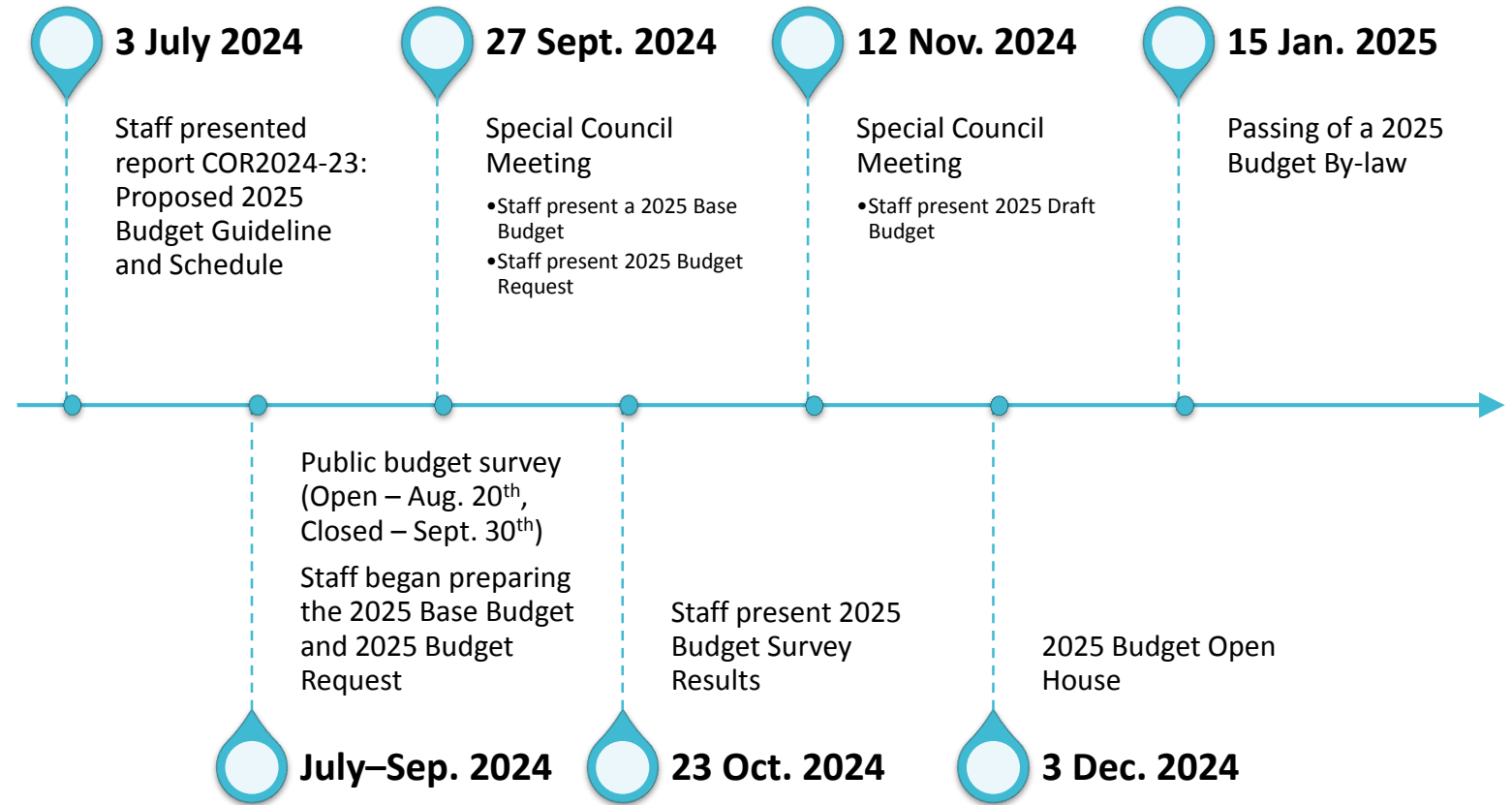
November 12, 2024



Opening Remarks



2025 Budget Timeline



September 27, 2024, Special Council Meeting Direction

THAT following the 2025 Budget Priorities Presentation, staff be directed to present the draft 2025 budget at the November 12, 2024, Special Budget meeting with the following identified targets, revisions, and inclusions:

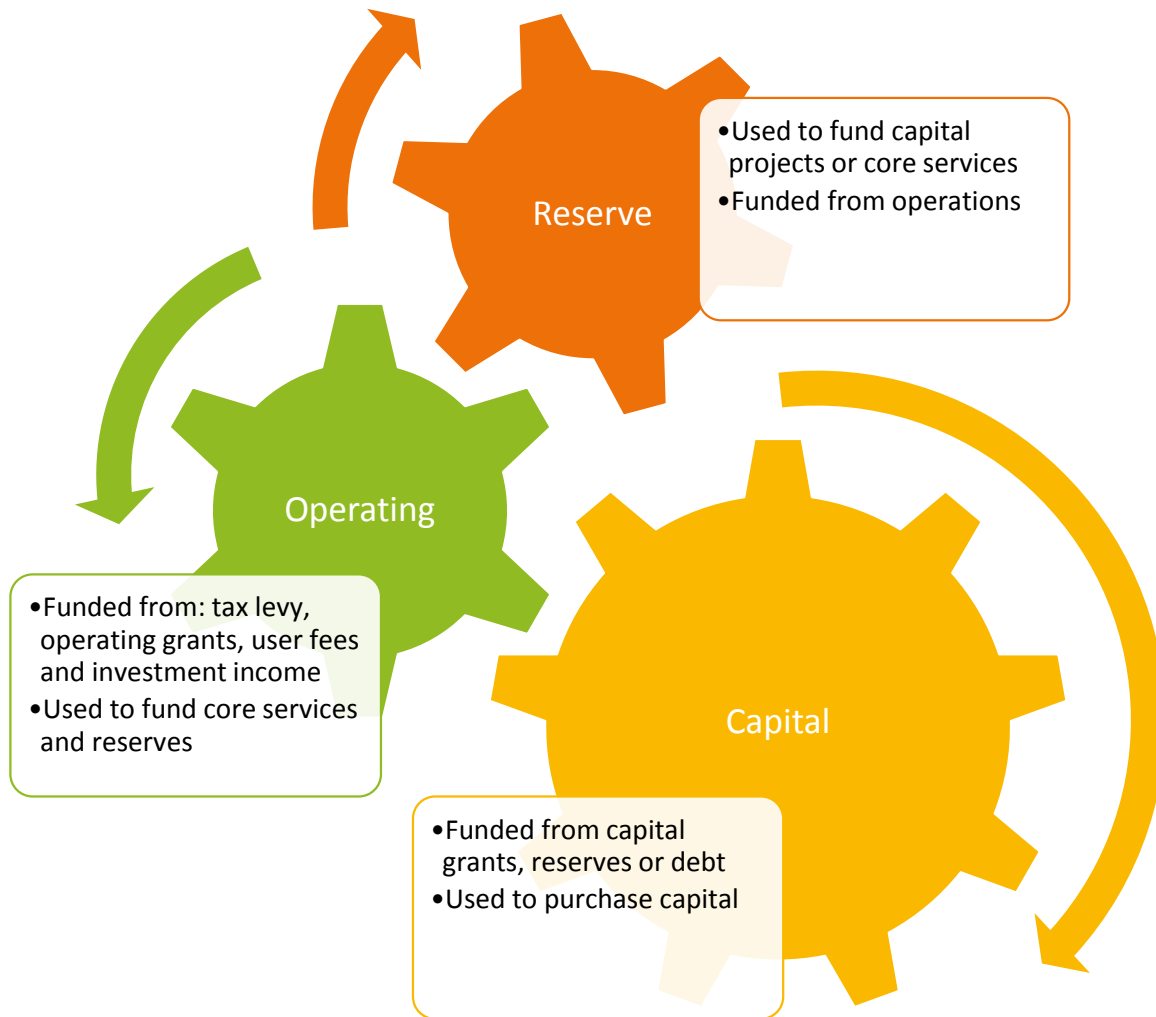
1. That staff be directed to maintain the proposed tax levy change rate of 5.14% pending finalization of the budget; and
2. That staff be directed to increase the proposed hard surface preservation program budget to \$2 million, and that staff be directed to bring back further information concerning the program and use of funds; and
3. That staff be directed to investigate the purchase of a used tank and pump insert system for a tandem axle dump truck to determine if cost savings could be achieved; and
4. That staff be directed to bring back a report regarding professional development budgets from comparator municipalities; and

That staff be directed to bring back an issue paper to consider the installation of a playground in Kemble; and

That Council hereby commits to and directs staff to submit a Community Sport and Recreation Infrastructure Fund (CSRIF) grant application for eligible projects in advance of budget approval.

Goals of Today's Special Council Meeting

- Council to receive a copy of the Draft 2025 budget
- Council to review the updated Reserve and Reserve Fund Policy and its corresponding impacts
- Council to provide staff direction on a tax levy change rate and general feedback



Parts of an Annual Budget



Reserve & Reserve Fund Policy

Please find attached the updated Reserve and Reserve Fund Policy and staffs proposed reallocation of reserve monies as of January 1, 2024.

Throughout today's presentation staff will be highlighting the financial impacts of the updated policy.

Purpose of Reserves and Reserve Funds

- Facilitate long-term financial planning;
- Adherence to statutory requirements;
- Provide for the cost of equipment or facility replacements;
- Smooth tax rate impacts and revenue fluctuations;
- Smooth expenditures which would otherwise cause fluctuations in the operating budget;
- Absorb the cost of one-time expenses not included in the operating budget;
- Fund future obligations.

Types of Reserves and Reserve Funds

Obligatory Reserve Fund

- Legally restricted by Provincial legislation, corporate agreement or municipal by-law.
- Raised for a specific purpose and cannot be used for any other purpose.
- Allocated interest.
- Examples: Canada Community Building Fund, Parkland Dedication and Cash in Lieu of Parking

Discretionary Reserve Fund

- Set aside for a specific purpose by Council through by-law.
- Can be spent on something other than original purpose but Council must pass a new by-law.
- Allocated interest.
- Examples: GVI Sewage System, Warton Area Fire, individual water system.

Reserves

- Not legally restricted by legislation.
- Set aside by approval of Council through resolution or budget adoption.
- Not allocated interest.
- Allocated into three main categories:
 - Asset Replacement – e.g., Equipment & Fleet
 - Stabilization – e.g., Building Permit Sustainability
 - Specific Projects & New Initiatives – e.g., Climate Change

Responsibilities

Council

- Approve transfers to/from reserves
- Approve policy

Treasurer

- Update policy as required and present to Council
- Set targets for each reserve and reserve fund
- Oversee the application of the policy
- Perform the transfers to/from reserves as approved by Council
- Recommend strategies the adequacy of reserve levels
- Report to Council the reserve balances and forecasts
- Prepare annual report to Council outlining current year reserve continuity.

CAO/Directors/Manager

- Provide Treasurer with the most current capital asset information
- Consult with the Treasurer when reserve monies are required for unbudgeted transactions

Annual Surplus and/or Deficits

Tax Levy Surplus

- 25% to the Climate Change Reserve
- 75% to a reserve/reserve fund as recommended by the Treasurer and approved by Council

Tax Levy Deficit

- Funded as recommend by the Treasurer and approved by Council

Department Surplus/Deficit

- Contributed to/funded from the appropriate reserve as identified by the reserve/reserve fund source of funding

Water/Wastewater Surplus/Deficit

- Contributed to/funded from the appropriate water/wastewater reserve

Temporary Reserve Borrowing

- Policy will allow for temporary borrowing to cover a reserves short-term deficit, interim servicing requirements or internal financing
- Temporary borrowing between reserves must be approved by Council
- Following conditions must be met:
 - Borrowing must not adversely affect the intended purpose of the reserve fund
 - A plan to repay the reserve fund must be documented
 - Interest must be applied to the amount borrowed

Annual Reporting Requirements

- A reserve and reserve fund report that includes current year reserve continuity schedule
- A year-to-date continuity schedule, with estimated forecasts during annual budget process
- Year-end audited financial statements including balances of reserves, obligation reserves, discretionary reserves and reserve fund
- Where required, report to Council or other agencies may exist for reserves residual balances related to grants or other contribution funds

Review of Appendix
B to the Reserve
and Reserve Fund
Policy (FIN-03-
2019)



Break



Project Name	Previous Funding Reserve	Proposed New Funding Reserve
Sarawak Family Park & Kilsyth Walkway	General Parks & Recreation	Parks
Electric Vehicle Charging Stations	Working Capital	NA – no Township contribution
Whole Building Monitoring	Working Capital	Municipal Facilities & Fixtures
Shallow Lake Brine Pump	General Parks & Recreation	Municipal Facilities & Fixtures
Facilities Master Plan	Working Capital	Municipal Facilities & Fixtures
Community Improvement Plan	Working Capital	Planning
Cloudpermit	Working Capital	Planning
Master Stormwater Management Plan	Working Capital	Stormwater Management
Sideroad 3 Bridge overages	Working Capital	Bridges
2025 Additional Hard Surface Preservation	Working Capital	Roads
Traffic Counts	Working Capital	Roads
Balmy Beach Drainage	Working Capital	Stormwater Management
Oxenden Columbarium	Oxenden	Cemeteries Sustainability
Server Replacement	Admin Capital	IT Hardware & Software
Office Furniture	Admin Capital	Municipal Facilities & Fixtures
Council Chamber Upgrades	Admin Capital	IT Hardware & Software
Mount Pleasant Columbarium	Mount Pleasant	Cemeteries Sustainability
Website Rebuild	Admin Capital	IT Hardware & Software
Cemetery Software	Proportionately from each Cemetery	Cemeteries Sustainability
Fire Master Plan	Fire	Emergency Management

2024 Approved Projects Requiring a Change to Funding Source

Proposed Changes to 2024 Budgeted Reserve Contributions

Description	Budgeted Reserve	Proposed New Reserve
Office Furniture	Admin Capital	Municipal Facilities & Furniture
General Recreation	General Parks & Recreation	Parks

2025 Water Funded Base Budget



2025 Water Administration

Water administration expenses and revenue are allocated out to each water system based on the number of connected users.

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Materials & Supplies	12,000	32,037	15,000	15,000	+ 3,000
Professional Fees	1,000	242	1,000	1,000	-
Total Expenses	13,000	32,279	16,000	16,000	+ 3,000
Late Payment Fees	4,500	6,105	6,000	6,000	+ 1,500
Connection Fees	8,500	8,283	10,000	10,000	+ 1,500
Total Revenue	13,000	14,388	16,000	16,000	+ 3,000
Deficit (Allocated out to each water system)	-	17,891	-	-	-

2025 Shallow Lake Water System

Any Surplus/(Deficit) will be transferred to/from the Shallow Lake Water System reserve.

“Other” includes water systems allocation of water administration deficit.

Water revenue is reflective of a 3% increase on 2024 rates and 5-year average of historical consumption.

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Heat & Hydro	25,000	23,335	25,000	25,000	-
Contracted Services	171,000	171,280	174,300	174,300	+ 3,300
Insurance	23,000	23,107	25,500	25,500	+ 2,500
Repairs & Maintenance	50,000	35,803	50,000	50,000	-
Property Taxes	20,000	24,135	25,500	25,500	+ 5,500
Other	1,000	3,879	-	-	- 1,000
Total Expenses	290,000	281,539	300,300	300,300	+ 10,300
Water Billings	336,250	345,669	344,800	344,800	+ 8,550
Other	-	-	-	-	-
Total Revenue	336,250	345,669	344,800	344,800	+ 8,550
Operating Surplus / Deficit	46,250	64,130	44,500	44,500	- 1,750

2025 East Linton Water System

Any Surplus/(Deficit) will be transferred to/from the East Linton Water System reserve.

“Other” includes water systems allocation of water administration deficit.

Water revenue is reflective of a 3% increase on 2024 rates and 5-year average of historical consumption.

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Heat & Hydro	40,000	45,518	50,000	50,000	+ 10,000
Contracted Services	201,000	201,170	204,800	204,800	+ 3,800
Insurance	38,000	37,498	41,250	41,250	+ 3,250
Repairs & Maintenance	20,000	30,642	23,000	23,000	+ 3,000
Property Taxes	5,500	6,500	6,825	6,825	+ 1,325
Other	4,000	15,200	1,000	1,000	- 3,000
Total Expenses	308,500	336,528	326,875	326,875	+ 18,375
Water Billings	549,500	559,775	562,000	562,000	+ 12,500
Other	27,500	47,429	28,500	28,500	+ 1,000
Total Revenue	577,000	607,204	590,500	590,500	+ 13,500
Operating Surplus / Deficit	268,500	270,676	263,625	263,625	- 4,875

2025 Oxenden Water System

Any Surplus/(Deficit) will be transferred to/from the Oxenden Water System reserve.

“Other” includes water systems allocation of water administration deficit.

Water revenue is reflective of a 3% increase on 2024 rates; South Bruce Peninsula revenue is based on 2022 Water Rate Study completed by the Town.

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Heat & Hydro	500	445	500	500	-
Contracted Services	57,500	57,347	58,500	58,500	+ 1,000
Insurance	13,200	12,719	14,000	14,000	+ 800
Transfer to South Bruce Peninsula (SBP)	320,000	386,595	402,000	402,000	+ 82,000
Other	3,000	7,508	2,500	2,500	- 500
Total Expenses	394,200	464,614	477,500	477,500	+ 83,300
Water Billings	146,500	156,108	147,800	147,800	+ 1,300
SBP Charges	320,000	316,549	332,000	332,000	+ 12,000
Total Revenue	466,500	472,657	479,800	479,800	+ 13,300
Operating Surplus / Deficit	72,300	8,044	2,300	2,300	- 70,000

2025 Pottawatomie Water System

Any Surplus/(Deficit) will be transferred to/from the Pottawatomie Water System reserve.

“Other” includes water systems allocation of water administration deficit.

Water revenue is reflective of a 3% increase on 2024 rates and 5-year average of historical consumption.

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Heat & Hydro	4,000	2,502	3,500	3,500	- 500
Contracted Services	70,100	70,066	71,500	71,500	+ 1,400
Insurance	13,200	12,438	13,750	13,750	+ 550
Repairs & Maintenance	12,500	77	12,500	12,500	-
Other	1,650	1,194	650	650	- 1,000
Total Expenses	101,450	86,277	101,900	101,900	+ 450
Water Billings	64,000	63,307	68,800	68,800	+ 4,800
Total Revenue	64,000	63,307	68,800	68,800	+ 4,800
Operating Surplus / Deficit	- 37,450	- 22,970	- 33,100	- 33,100	+ 4,350

Water Carry-forward Projects

System Leak Detection

- Estimated Financial Carry-forward: \$41,775
- Funding Source: Proportionally from each water system

Pottawatommi Water Supply

- Estimated Financial Carry-forward: \$2,500,000 (multi-year project)
 - 2025 – Design work \$250,000
 - 2026 – Construction \$2,250,000
- Funding Source: \$500,000 from Canada-Community Building Fund; remainder to be determined

Water Budget Requests - 2025

Ontario Clean Water Agency (OCWA) Proposed

- Total Financial Ask: \$320,100 (all water systems)
- Funding Source: Individual water system reserves

Water Rates Study

- Total Financial Ask: \$75,000
- Funding Source: Proportionally from water system reserves

Water Meter Replacement

- Total Financial Ask: \$704,000
- Funding Source: Proportionally from water system reserves (East Linton, Shallow Lake & Oxenden)

Lunch
Break



2025 Tax Funded Base Budget



Township Assessment Growth (As of 25 Oct. 2024)

All assessment is still expressed in 2016 dollars, the Province has not yet announced when the next reassessment cycle will start.

Tax Class	2024 Assessment Start of Year	2024 Assessment (As of Oct. 28, 2024)	Assessment Growth To Date (\$)	Assessment Growth To Date (%)
Residential	1,677,962,635	1,712,998,035	+ 35,035,400	+ 2.09
Multi-Residential	1,405,000	1,405,000	NIL	NIL
Farm	227,072,500	228,435,300	+ 1,362,800	+ 0.60
Commercial	100,479,860	101,476,995	+ 997,135	+ 0.99
Industrial	16,651,400	16,605,905	- 45,495	- 0.27
Pipeline	8,965,000	9,012,000	+ 47,000	+ 0.52
Managed Forest	13,593,983	14,040,883	+ 446,900	+ 3.29
Exempt	82,051,940	81,414,900	- 637,040	- 0.78
Total	2,128,182,318	2,165,389,018	+ 37,206,700	+ 1.75

Impact on Tax Rate



A change of \$100,000 to the tax levy will have an approximate impact of 0.76% to the Municipal tax rate (with known growth to date).



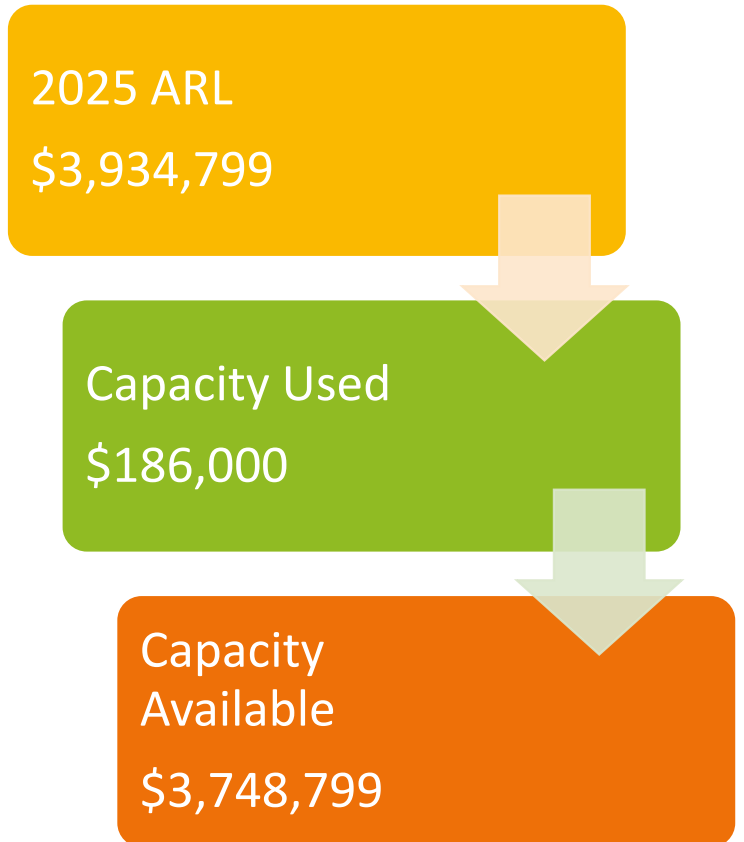
A change of 1.00% to the Municipal tax rate (with known growth to date) will have an approximate change of \$131,700 in tax levy.

Debt

Notes

- Long term debt is a tool which can be used to fund large capital projects/initiatives.
- This allows the municipality to spread the cost of the capital asset over its useful life – the asset can be paid by not only today's taxpayer but the by future taxpayers as well.
- Annual principal and interest repayments would become part of the annual budget for the term of the loan.

Annual Repayment Limit (ARL)



Outstanding Debt

As of October 31, 2024

	Balance	Time remaining
Brooke Storm Drain	\$ 59,584	13 months (Fully repaid November 2025)
Biodigester	\$ 93,278	14 months (Fully repaid December 2025)
Y Recreation Centre	\$137,222	38 months (Fully repaid December 2027)

Loan	2024 Budget (Principal & Interest) (\$)	2024 Est. Actual (\$)	2025 Budget (\$)	Proposed Budget + / - (\$)
Brooke Storm Drain	60,500	60,362	52,200	- 8,300
Biodigester	88,500	88,245	82,900	- 5,600
Y Rec Centre	54,000	53,599	50,900	- 3,100
Total	203,000	202,206	186,000	- 17,000

Capital Grants

Annual Municipal Grants

- Ontario Community Infrastructure Fund (OCIF) – 2025 \$301,611
- Canada Community Building Fund (CCBF) – 2025 \$363,526

Through GrantMatch a grant application has been submitted to the Community Sports & Recreation – Stream 1 grant opportunity and are awaiting results, all budget materials are reflective of the total project being funded from reserves.

Status of 2024 Projects

Attached is a summary of the status of 2024 projects and identifies any projects which will continue to be worked on in 2025.



2025 Outstanding Budget Assumptions

Bio Board
contribution –
assumed same as last
year

Insurance – included
an estimated 10%
increase

Library – included an
estimated 4% increase
(per agreement up to
4% annual increase)

GSCA administrative
building – not
included at this time

Budget Pressures Since September 27, 2024

Description	Tax Levy Impact (\$)	Running Tax Levy Impact (\$)	Proposed Tax Rate Impact (%)	Running Tax Rate Impact (%)
September 27, 2024 (Including Operating Asks)		13,790,195		5.14
Assessment Growth	N/A	13,790,195	- 0.43	4.71
Professional development ask	- 45,000	13,745,195	- 0.34	4.37
Additional facilities rental income	- 15,000	13,730,195	- 0.11	4.26
Additional general and cemetery revenue earned	- 29,700	13,700,495	- 0.23	4.03
Hard Top Surface Preservation (Phased in over 5 years)	+ 200,000	13,900,495	+ 1.52	5.55
Annual Police contract - with 2023 adjustment funded from reserves (total increase is \$270,650)	+ 166,450	14,066,945	+ 1.27	6.82
Annual ITFD contribution	+ 28,125	14,095,070	+ 0.21	7.03
Annual conservation (excluding administrative building)	+ 1,470	14,096,540	+ 0.01	7.04
Phased in estimated waste increase ask	- 75,000	14,021,540	- 0.57	6.47
Private Road Maintenance Program	- 10,000	14,011,540	- 0.08	6.39
Savings on materials & supplies	- 21,500	13,990,040	- 0.16	6.23
Savings on fleet fuel, repairs & maintenance	- 57,500	13,932,540	- 0.44	5.79
Additional OMPF Funding	- 54,100	13,878,440	- 0.41	5.38

2025 Budget Summary

	2024 Budget (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed +/- (\$)
Taxes Levied for Operating	10,431,425	10,728,195	11,114,440	+ 683,015
Taxes Levied for Reserves (Capital)	2,488,650	2,564,000	2,764,000	+ 275,350
Total Taxes Levied	12,920,075	13,292,195	13,878,440	+ 958,365

2025 Development & Infrastructure Services - Administration

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Salaries & Benefits	724,500	496,006	907,485	907,485	+ 182,985
Professional Development	14,000	5,114	14,150	21,150	+ 7,150
Materials & Supplies	15,550	12,981	16,200	16,200	+ 650
Communications	2,300	2,016	3,000	3,000	+ 700
Professional Fees	51,400	367,171	50,400	50,400	- 1,000
Other	42,500	33,532	42,700	42,700	+ 200
Total	850,250	916,820	1,033,935	1,040,935	190,685

Development & Infrastructure Carry-forward Projects

Old Beach Drive

- Estimated Financial Carry-forward: \$2,640,000
 - 2025: \$100,000
 - 2026: \$2,540,000
- Funding Source: Road Reserve

Emery Bridge Replacement

- Estimated Financial Carry-forward: \$1,804,000
- Funding Source: Bridge Reserve

Sideroad 3 Bridge Replacement

- Estimated Financial Carry-forward: \$2,300,000 (Assuming like-for-like replacement)
 - 2025: \$200,000
 - 2026: \$300,000
 - 2027: \$1,800,000
- Funding Source: Bridge Reserve

Development & Infrastructure Carry-forward Projects (Cont.)

Bridges Asset Management

- Estimated Financial Carry-forward: \$3,600
- Funding Source: Bridge Reserve

Balmy Beach Drainage Improvements

- Estimated Financial Carry-forward: \$2,250,000
 - 2025: \$100,000
 - 2026: \$100,000
 - 2027: \$1,025,000
 - 2028: \$1,025,000
- Funding Source: Stormwater Management Reserve

Community Improvement Plan

- Estimated Financial Carry-forward: \$34,642
- Funding Source: Planning Reserve

Micro Surfacing (Additional 2025 Work)

- Estimated Financial Carry-forward: \$68,875
- Funding Source: Road Reserve

Development & Infrastructure Budget Requests - 2025

Sidewalk and Walkway Replacement

- Total Financial Ask: \$100,000
- Funding Source: Ontario Community Infrastructure Fund (OCIF)

Hardtop Surface Program

- Total Financial Ask: \$1,485,000
- Funding Source:
 - OCIF - \$254,800
 - Canada Community Building Fund (CCBF) - \$655,200
 - Roads Reserve - \$575,000

Bridges Program

- Total Financial Ask: \$1,750,000
 - 2025: \$450,000
 - 2026: \$700,000
 - 2027: \$600,000
- Funding Source: Bridges Reserve

	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Operating Expenditures	850,250	916,820	1,033,935	1,040,935	+ 190,685
Capital Expenditures	1,421,000	1,607,767	Being reviewed	4,346,117	+ 2,925,117
Total Expenditures	2,271,250	2,524,587	1,033,935	5,387,052	+ 3,115,802
Grants	354,800	354,800	-	354,800	-
User Fees	528,250	309,092	483,250	483,250	- 45,000
Reserves	1,066,200	1,512,644	30,595	4,021,912	+ 2,955,712
Other – Investment Income	-	-	-	-	-
Tax Levy	322,000	348,051	520,090	527,090	+ 205,090

2025 Development & Infrastructure Services - Funding

We have experienced a decline in the number of planning applications, user fee revenues have been decreased to reflect this.

2025 Community & Environmental Services - Administration

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Salaries & Benefits	2,181,250	1,859,038	2,201,600	2,201,600	+ 20,350
Professional Development	65,000	38,811	62,500	72,500	+ 7,500
Utilities & Communications	175,600	206,431	183,400	183,400	+ 7,800
Materials & Supplies	132,150	105,591	128,750	107,250	- 24,900
Repairs & Maintenance	58,000	48,596	56,000	56,000	- 2,000
Professional Fees	32,000	31,319	37,000	37,000	+ 5,000
Insurance	502,000	500,113	550,250	550,250	+ 48,250
Other	67,500	68,791	65,600	65,600	- 1,900
Total	3,213,500	2,858,690	3,285,100	3,285,100	+ 60,100

2025 Community & Environmental Services - Programs

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Road Maintenance	605,000	409,116	527,500	682,500	+ 77,500
Drainage	330,000	203,204	170,000	170,000	- 160,000
Winter Control	326,500	293,458	326,500	326,500	-
Streetlights	30,000	21,940	20,000	20,000	- 10,000
Fleet & Equipment	728,000	626,919	698,500	641,000	- 87,000
Garbage & Recycling	943,750	788,867	862,750	937,750	- 6,000
Sports & Arena Subsidy	102,500	130,841	102,500	102,500	-
Rail Trail	5,000	4,219	5,000	5,000	-
Tennis Courts & Boat Launch	6,950	5,456	8,025	8,025	+ 1,075
Total	3,077,700	2,484,020	2,720,775	2,893,275	- 184,425

Community & Environmental Services Carry-forward Projects

Tractor (V251) Replacement with Attachments

- Estimated Financial Carry-Forward: \$300,000
- Funding Source: Equipment & Fleet Reserve

Whole Building Monitoring System

- Estimated Financial Carry-Forward: \$11,100
- Funding Source:
 - Federation of Canadian Municipalities (FCM) - \$8,880
 - Municipal Facilities & Fixtures Reserves - \$2,220

Facilities Master Plan

- Estimated Financial Carry-Forward: \$200,000
- Funding Source: Municipal Facilities & Fixtures Reserve

Climate & Environmental Initiatives

- Estimated Financial Carry-Forward: \$123,467
- Funding Source: Climate Action Reserve

Community & Environmental Services Budget Requests - 2025

Tennis Courts & Boat Launch

- Total Financial Ask: \$60,000
- Funding Source:
 - Tennis Court Reserve - \$10,000
 - Boat Launch Reserve - \$50,000

Municipally Owned Building Repairs & Improvements

- Total Financial Ask: \$40,000
- Funding Source: Municipal Facilities & Fixtures Reserve

Parks & Open Spaces

- Total Financial Ask: \$220,000
- Funding Source: Parks Reserve

Rail Trail Improvements

- Total Financial Ask: \$70,000
- Funding Source: Parks Reserve

Community &
Environmental
Services
Budget
Requests –
2025 Cont.

Invasive Species & Noxious Weeds

- Total Financial Ask: (Capital) \$10,000
- Funding Source: Parks Reserve

Vehicle Replacement

- Total Financial Ask: \$610,000
- Funding Source: Equipment & Fleet Reserve

Kemble Playground

- Total Financial Ask: \$250,000
- Funding Source: Parks Reserve

Community Sport & Recreation Infrastructure Fund (CSRIF) – Stream 1: Repair & Rehabilitation

Overview: Projects that:

- Extend the lifespan of existing facilities
- Maximize the use of existing facilities
- Improve health and safety, accessibility and environment standards of facilities

Provincial cost-sharing

- Up to 50% of eligible project costs

Projects Applied for:

- Kemble Athletic Fields - Playground
- Shallow Lake Park Baseball Field – Fencing and bleacher removal
- Shallow Lake Community Centre - Washrooms
- Sarawak Family Park - Playground
- Rail trail improvements – Surface work
- Balmy Beach Tennis Courts – LED lighting

Total Expenditures Applied for: \$1,650,000

Potential Provincial Funding: \$825,000

	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Operating Expenditures	6,291,200	5,342,710	6,005,875	6,178,375	- 112,825
Capital Expenditures	510,000	732,893	Being Reviewed	1,894,567	+ 1,384,567
Total Expenditures	6,801,200	6,075,603	6,005,875	8,072,942	+ 1,271,742
Grants	373,000	419,105	378,000	386,880	+ 13,880
User Fees	546,550	618,126	598,025	624,525	+ 77,975
Reserves	510,000	707,773	-	1,885,687	+ 1,375,687
Other – Investment Income	-	-	-	-	-
Tax Levy	5,371,650	4,330,599	5,029,850	5,175,850	- 195,800

2025 Community & Environmental Services Funding

2025 Council Budget

Includes a 3.00% COLA on monthly Salary and Per Diem rates

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Salaries & Benefits	222,500	215,809	230,000	230,000	+ 7,500
Mileage	15,000	10,780	15,000	15,000	-
Professional Development	31,500	20,929	31,500	31,500	-
Communications	7,500	7,742	7,250	7,250	- 250
Donations	20,000	22,423	10,000	10,000	- 10,000
Integrity Commissioner	10,000	12,306	10,000	10,000	-
Other	2,000	2,964	2,000	2,000	-
Total	308,500	292,953	305,750	305,750	- 2,750

2025 Office of the CAO &
Corporate Services -
Administration

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Salaries & Benefits	1,781,000	1,863,985	2,063,750	2,123,750	+ 342,750
Professional Development	20,000	69,004	22,500	63,500	+ 43,500
Computer & Equipment	197,000	279,902	247,000	247,000	+ 50,000
Materials & Supplies	121,950	131,500	124,100	124,100	+ 2,150
Professional Fees	190,000	144,451	197,700	197,700	+ 7,700
Insurance	220,000	220,554	238,000	238,000	+ 18,000
Other	33,000	51,924	33,250	33,250	+ 250
Total	2,562,950	2,761,320	2,926,300	3,027,300	+ 464,350

2025 Office of the CAO & Corporate Services - Programs

Cobble Beach sewage – the Township does not own the wastewater treatment plant, we collect the funds from users and remit them back to plant owner (less an administrative fee), you will see an offsetting increase in ‘User Fees – Cobble Sewage’ on the next slide.

Department	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Cemeteries	90,300	106,640	103,350	103,350	+ 13,050
Animal Control & Livestock	34,700	36,846	34,700	34,700	-
Election	23,000	25,317	25,000	25,000	+ 2,000
Emergency Planning & Protection	34,750	34,020	40,000	40,000	+ 5,250
Police Services	1,696,500	1,691,611	1,780,500	1,780,500	+ 354,650
Fire Services	1,108,225	1,155,230	1,131,225	1,131,225	+ 51,125
Conservation	223,000	222,425	229,630	229,630	+ 8,100
Library	400,000	399,972	416,000	416,000	+ 16,000
Cobble Beach Sewage	260,000	344,224	365,000	365,000	+ 105,000
Biodigester	186,850	187,370	181,250	181,250	- 5,600
Storm Water	60,500	60,897	52,200	52,200	- 8,300
STA	65,000	39,134	65,000	65,000	-
Economic Development	-	-	-	20,000	+ 20,000
Total	4,182,825	4,303,686	4,423,855	4,744,100	+ 561,275

Council, Office of the CAO and Corporate Services Carry- forward Projects

Budget & Reporting Software

- Estimated Financial Carry-Forward: \$21,000
- Funding Source: IT Hardware & Software Reserve

Cemetery Software

- Estimated Financial Carry-Forward: \$25,000
- Funding Source: Cemeteries Reserve

Shoreline Allowance Background Research and Policy Development

- Estimated Financial Carry-Forward: \$47,441
- Funding Source: Working Capital Reserve

Fire Services Master Plan

- Estimated Financial Carry-Forward: \$75,000
- Funding Source: Emergency Management Reserve

Council, Office of the CAO and Corporate Services Budget Requests - 2025

Fibre Internet at Administration Building

- Total Financial Ask: \$100,000
- Funding Source: IT Hardware & Software Reserve

Cemetery Works

- Total Financial Ask: \$45,000
- Funding Source: Cemeteries Reserve

eSCRIBE Closed Captioning

- Total Financial Ask: \$20,000
- Funding Source: IT Hardware & Software Reserve

Salaries & Benefits Market Check

- Total Financial Ask: \$35,000
- Funding Source: Compensation Reserve

	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Operating Expenditures	7,054,275	7,357,959	7,655,905	8,077,150	+ 1,022,875
Capital Expenditures	568,700	526,448	Being Reviewed	368,441	- 200,259
Total Expenditures	7,622,975	7,884,407	7,655,905	8,445,591	+ 822,616
Grants	937,900	910,780	914,400	952,000	+ 14,100
User Fees	627,500	905,747	788,250	834,450	+ 206,950
Reserves	569,800	547,674	25,000	497,641	- 72,159
Other – Investment Income	750,000	960,363	750,000	750,000	-
Tax Levy	4,737,775	4,559,843	5,178,255	5,411,500	+ 673,725

2025 Council, Office of
the CAO & Corporate
Services Funding

2025 Taxes Levied for Reserves

All contributions are funded from the current year tax levy.

Reserve	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Road Construction	650,000	650,000	675,000	900,000	+ 250,000
Bridges	840,000	840,000	909,000	909,000	+ 69,000
Fleet/Equipment	663,250	663,250	675,000	600,000	- 63,250
Parks	280,400	280,400	250,000	200,000	- 80,400
Stormwater management	-	-	-	100,000	+ 100,000
IT & Administration	55,000	55,000	55,000	55,000	-
Total	2,488,650	2,488,650	2,564,000	2,764,000	+ 275,350

	2024 Budget (\$)	2024 Est. Actuals (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed Budget (\$) + / -
Operating Expenditures (Including Taxes Levied for Reserves)	16,684,375	16,106,139	17,259,715	18,060,460	+ 1,376,085
Capital Expenditures	2,499,700	2,867,108	Being Review	6,609,125	+ 4,109,425
Total Expenditures	19,184,075	18,973,247	17,259,715	24,669,585	+ 5,485,510
Grants	1,665,700	1,684,685	1,292,400	1,693,680	+ 27,980
User Fees	1,702,300	1,832,965	1,869,525	1,942,225	+ 239,925
Other Income	750,000	960,363	750,000	750,000	-
Reserves	2,146,000	2,768,091	55,595	6,405,240	+ 4,259,240
Expenditures Funded from Tax Levy	12,920,075	11,727,143	13,292,195	13,878,440	+ 958,365

2025 Budget – Funding

Summary of 2024
Department Surplus'
Transferred to Reserves

Description	2024 Estimated Transfer to/(from) Reserves (\$)
Balmy Beach Boat Launch	5,929
Balmy Beach Tennis Courts	1,999
Building Permit Sustainability	- 274,077
Compensation Sustainability	321,495
Emergency Management	- 28,796
Weather Stabilization	355,323
Waste Management	154,883
Short-term Accommodations	25,866
ESTIMATED Departmental Surplus Transferred to Reserves	562,622

Summary of 2024 Estimated Surplus (After Reserve Transfers)

Had no funds been transferred to reserves as outlined on the previous slide the Estimated 2024 Tax Funded Surplus would be \$1,178,158

Description	2024 Surplus Impact (\$)
Additional investment and grant revenue earned	+ 517,850
Additional user fee revenue earned	+ 94,948
Overspent professional development	- 21,257
Underspent repairs/maintenance and materials/supplies	+ 22,397
Overspent utilities	- 19,163
Overspent IT and software licenses	- 57,902
Overspent professional fees and insurance	- 2,436
Underspent Council	+ 15,547
Underspent vehicle (repairs/maintenance and fuel)	+ 99,138
Other small departmental difference	- 33,586
ESTIMATED 2024 Tax Funded Surplus	615,536

2025 Tax Funded Budget Summary

	2024 Budget (\$)	2025 Base Budget Sept 27 (\$)	2025 Draft Budget Nov 12 (\$)	Proposed +/- (\$)
Taxes Levied for Operating	10,431,425	10,728,195	11,114,440	+ 683,015
Taxes Levied for Reserves (Capital)	2,488,650	2,564,000	2,764,000	+ 275,350
Total Taxes Levied	12,920,075	13,292,195	13,878,440	+ 958,365

Summary of 2025 Tax Levy Budget Change

Description	Tax Levy Impact (\$)
Increase in investment revenue	- 15,000
Increase in user fee revenue	- 87,900
Increase in grants and reserve funded operation	- 13,000
Increase in taxes levied for reserves	+ 275,350
Increase in salaries & benefits	+ 508,790
Increase in professional development	+ 60,500
Increase in IT and software	+ 25,000
Increase in professional fees and insurance	+ 85,750
Decrease in drainage	- 168,300
Increase in road maintenance	+ 67,500
Decrease in fleet & equipment	- 101,500
Increase in library & conservation	+ 24,100
Increase in emergency services (OPP & Fire)	+ 286,575
Increase in cemetery services	+ 11,850
Other small departmental changes	- 1,350
Tax Levy Budget Increase	958,365

Goal of Today's Special Council Meeting

- Council to receive a copy of the Draft 2025 budget
- Council to review the updated Reserve and Reserve Fund Policy and its corresponding impacts
- Council to provide staff direction on a tax levy change rate and general feedback

Next Steps

- Today:
 - Return to Special Council to formalize 2025 Budget Direction
- December 3, 2024:
 - Budget Open House – an opportunity for the public to speak with staff regarding the 2025 Draft Budget
- January 15, 2025:
 - 2025 Budget Passed

Closing Remarks

