



Township of Stone Mills 2024 Budget Presentation Overview

February 13, 2024



Overview

- Reviewed by the Township Senior Management Team
- 2024 budget considers financial requests, projects & grants
- This overview seeks to maximize transparency respecting the financial status of the Township while detailing the use of tax dollars

General Government

01-00-000-4302 – Ontario Municipal Partnership Fund (OMPF) Allocations \$1,081,700.00

- Main funding stream for Ontario rural municipalities
- 2.7% (\$30,900.00) decrease from 2023
- 2023: \$1,112,600.00 -> 2024: \$1,081,700.00

General Government cont.

01-00-000-5850 & 01-00-000-5851 - Infrastructure Debenture Loan Principal and Interest

- This loan is applicable to the Dewey Road Construction
 - Principal: \$100,608.89
 - Interest: \$7,437.01
 - Comes due in 2025
- Tile Drainage Loan (2 existing within Township)
 - Principal: \$7,450.24
 - Interest: \$5,672.59

Administration (101)

01-01-101-4305 – Community Vibrancy – Other \$145,800.00

- CVA revenue generated from the BluEarth Renewables Energy Project
- Applicable 2015 - 2035
 - 1/3 or \$48,600.00 – \$12,500.00 to be transferred into 'FireFit Reserve', \$15,000.00 allocated for a well at Newburgh Medical Centre and \$21,100.00 allocated to Strategic Plan;
 - 1/3 or \$48,600.00 is utilized to subsidize the Municipal Tax Rate;
 - 1/3 or \$48,600.00 is put into a Solar / Community Development Reserve – currently at \$160,400.00 for future allocation/projects.

Administration cont.

01-01-101-4901 – Transfer from Reserves

- Municipal Modernization Funding (balance to be \$439,400.57)
- To fund development of new Township of Stone Mills website (\$28,000.00)

Administration cont.

01-01-101-5101 – Wages Full Time \$489,929.35

- 2023: \$376,245.74
- (Vacant) Chief Administrative Officer (50% of 2024)
- (New) Executive Administrative Assistant (70% of 2024)

Administration cont.

01-01-101-5102 – Wages Part Time \$31,996.34

These positions are to assist with the backlog in administrative duties

- (New) Records Management Clerk (max. 24 hours per week, contract position, \$20.75 hourly)
- (New) Summer Student (Administration – funding applied)

Administration cont.

01-01-101-5200 – Services \$125,000.00

- ADT Alarm System, Cintas, USTI SAS Upload, Pitney Bowes, Office Automation, Iron Mountain Canada, ARO Asset Retiring Obligation (prebudget approval \$20,000.00) Organizational Review \$30,000.00 and Asset Management Plan \$50,000.00.
- 2023: \$24,000.00
- \$100,000.00 increase: ARO, Organizational Review & Asset Management Plan
- Update to the current Asset Management Plan (to achieve compliance with O.Reg. 533/17) to provide better visibility of the cost and benefits associated with providing the agreed defined standard of service (in a measurable way) for each asset within the asset system. Thus, optimizing the whole-life cost, including operation, maintenance and replacement or disposal of each asset

Administration cont.

01-01-101-5205 – Insurance \$26,970.00 (split between departments)

- The Township of Stone Mills insurance renews April 1, 2024. Municipal renewal rates are anticipated to increase approximately 10% for the 2024 calendar year.
- The administration portion is \$26,970.00.
- In 2023, the Township insurance rate was \$303,257.88. Through discussions with our provider, Management is anticipating a 10% increase \$30,325.79 to \$333,583.67 in 2024, although confirmation has not yet been finalized

Council (102)

01-01-102-5102 - Wages Part-Time \$133,674.11

- This line item includes an increase of 3.0% over 2023.

01-01-102-5203 – Legal \$7,000.00

- 2023 total costs were \$22,648.33
- This line item is included in the budget for disbursements as direct by Council (ie. Human Resources etc.).

01-01-102-5211 – Conventions and Training \$18,500.00

- \$14,831.55 spent in 2023.
- This allows for approximately \$2,640.00 per member of Council to attend training/conventions for the calendar year.

01-01-102-5802 – Donations \$12,000.00

- Budget \$12,000.00 for donations in 2023. Actually donated \$11,863.46.
- Hall rental fee forgiveness considered

Elections (103)

01-01-103-5901 - Transfer to Reserves \$11,000.00

- Non-election year, therefore \$11,000.00 transferred to election reserve (01.00.000.2236) for 2026.

Information Technology (106)

01-01-106-4901 – Transfer from Reserves \$28,000.00

- \$28,000.00 transferred from Municipal Modernization Funding Reserve (01.00.000.2260) to address the costs of the new Township website in 2024.

Information Technology cont.

01-01-106-5240 - Services \$85,000.00

- 2023 budgeted \$85,000.00 – spent \$72,141.09
- Implement new recreation software for bookings (approx. \$3,500.00 annually), new Township website annual fee and Starlink internet (to provide redundancy)
- This line includes ASYST (Municipal Accounting system), Geographic Information Systems (GIS), ESRI, Wi-Fi at Newburgh and Enterprise Halls, ICOMPASS (the council meeting/agenda software), HR Downloads (Online training program and tracking system, Office 365 licencing, Security Manager and Cisco security (system security), Zoom Licenses (meeting software) and Choice-Com (Contracted services for I.T), Bell Canada, Xplornet and Rogers for internet connectivity.

Information Technology cont.

01-01-106-5241 - Materials and Supplies \$68,000.00

- \$75,465.40 spent in 2023
 - Replacement of computers & equipment
 - Collectively with services (01-01-106-5240) staff confident in sufficient fund allocation

Fire Administration (205)

01-02-205-4900 – Transfers – Internal \$12,500.00

- FireFit \$12,500.00, 2025 funding from Community Vibrancy Fund (01.01.101.5900). Council supported the request in hosting the 2025 FireFit Event via Resolution: 12-651-2023.

01-02-205-4901 – Transfer from Reserves \$294,500.00

- Training Structure - Enbridge Fueling Futures 2023 donation \$6,500.00 (01.00.000.2238) remaining \$15,301.00 funded through tax levy,
- SCBA 32 packs and 64 cylinders \$200,000.00 funded by Fire Equipment Reserve (01.00.000.2238) remaining \$300,000.00 funded through tax levy,
- ¾ Ton Crew Cab \$88,000.00 funded by Fire Department Capital Reserve (01.00.000.2205).

Fire Administration cont.

01-02-205-5101 - Wages Full-Time \$124,492.76

- 2023 budgeted \$138,000.00 - Actual: \$101,041.07
- 80% Deputy Chief salary
- 30% Fire Chief salary
- 10% Administration staff salary

01-02-205-5102 - Wages Part-Time \$226,865.03

- Part-time Volunteer Firefighters
- Minor fluctuations given call volume, training etc.

Fire Administration cont.

01-02-205-5200 - Services \$65,000.00

- This line includes oxygen cylinder rental, SCBA flow testing, ladder testing, hose testing, breathing air system maintenance, Stericycle etc.
- \$55,000.00 budgeted 2023 - spent \$64,415.87

01-02-205-5201 - Materials and Supplies \$90,000.00

- 2023 budgeted \$80,000.00 and spent \$101,583.09
- This line is an annual budget allotment for the replacement of hoses, equipment, communications equipment, uniforms, etc.

Fire Administration cont.

01-02-205-5720 - Capital – Building Improvements \$21,801.00

- This line item is for the construction of a fire training structure that would allow firefighters to train on a number of different skills including firefighter survival. The 2023 Enbridge Fueling Futures Grant of \$6,500.00 (01.00.000.2238) will be applied to this project, \$15,301 to be funded through the tax levy.

01-02-205-5730 - Capital – Machinery & Equipment \$607,001.05

- This line includes \$500,000.00 for the replacement of 32 Self Contained Breathing Apparatus (SCBA) and 64 Air Cylinders. \$300,000.00 is applied to the tax levy and \$200,000.00 from the Fire Equipment Reserve Fund (01.00.000.2238). RFP closes March 1, 2024.
- \$52,100.00 allocated for annual bunker gear replacement funded through tax levy.
- \$54,901.05 for Extrication equipment (Cutter, Spreader & Ram) for Station 3 – Newburgh. The Fire House Subs Foundation Grant of \$54,901.05 will be applied.

Fire Administration cont.

01-02-205-5740 - Capital – Vehicles \$88,000.00

- This line is for the purchase of a new $\frac{3}{4}$ tonne pickup truck to replace the existing 1996 $\frac{3}{4}$ tonne pickup truck known as UT741. This will be funded from the Fire Capital Equipment Reserve (01.00.000.2205).

01-02-205-5901 – Transfers to Reserves \$167,402.84

- Approved in 2017: 15 year Township of Stone Mills Emergency Vehicle & Equipment Replacement Plan
- Fire Vehicle Reserve (01.00.000.2205) allocation \$111,369.42, Fire Equipment Reserve (01.00.000.238) allocation \$45,033.42, Fire Fit Reserve (01.00.000.2234) allocation \$12,500.00.

Police (210)

01-02-210-5200 - Services \$5,000.00

- Services related to the administration of Policing within the Township of Stone Mills.

01-02-210-5215 - Police Services Levy \$1,088,626.00

- 2023 budgeted \$1,074,415.00
- Total increase of \$14,211.00

Conservation Authorities (220)

01-02-220-5801 - Levy \$115,201.00

- This line is the 2024 Quinte Conservation General levy of \$98,268.00 and Capital Asset Management levy of \$16,933.00.
- 2023 General Levy \$91,443.00 + 2023 Capital Levy \$15,891.00 = \$107,334.00
- Equates to \$7,867.00 increase from previous year

Conservation Authorities cont.

01-02-220-5901 - Transfer to Reserves \$56,595.00

- Quinte Conservation Area (QCA): Water Control Infrastructure Capital Asset Management \$46,595.00.
- Cataraqui Region Conservation Area (CRCA): Cataraqui Trail improvement \$10,000.00 anticipated further financial assistance by the Cataraqui Trail as part of a possible funding model change.
- Township has been including reserve contributions for future cost structure changes, account maintains both QCA & CRCA, \$137,722.10 (01-00-000-2258).
 - Quinte Conservation: $\$53,251.36 + \$46,594.94 (2024) = \$99,846.30$
 - Cataraqui Conservation: $\$33,000 + \$10,000 (2024) = \$43,000.00$
 - \$5,124.20 unaccounted allocation

Building Inspection (230)

01-02-230-4602 - Building Permits \$310,000.00

- 2023 budget: \$291,106.00
- 2023 actual: \$366,528.39
- Goodyear permits in 2023 established the overage.

01-02-230-4607 - Septic Permits \$80,000.00

- 2023 budget: \$80,000.00
- 2023 actual \$85,500.00

Building Inspection cont.

01-02-230-5101 – Wages Full-Time \$226,774.70

- This line includes the wages of 50% of the Development Services Clerk, salary of the Chief Building Official & Building Inspector, 10% of the Compliance Coordinator and 10% of Manager of Development Services. Executive Administrative Assistant (new position) to be compensated at 10% via Building Services.

01-02-230-5900 - Rent & Office Supplies \$48,000.00

- This line item pertains to a \$4,000.00 monthly rent contribution related to overhead, office space etc. applicable to the building department. This is being done to the restricted use of building revenue and to ensure that the department is not being subsidized by the tax base.
- In 2023, monthly rent was \$2,000.00. In 2024, the building department doubled in staff, hence the increase.

By-Law Enforcement (240), Civic Addressing (260), Animal Control (250), Livestock Compensation (270), Fence Viewing (280)

This section is budgeted in accordance with the Contracted Service Agreements with a minimal impact to the Municipal Budget. In 2023, the Township of Stone Mills adopted Administrative Monterey Penalties (AMPS), which are anticipated to result in minor revenues (2023 revenues = \$2,500.00).

01-02-240/250-5200 – Services \$5,000.00 / \$41,200.00

- Animal Control - Kingston Humane Society = \$7,700.00.
- Frontenac By-law Enforcement Services = \$33,000.00.

01-02-260-5200 – Services \$16,500.00

- Typical annual budget for civic addressing throughout the Township is \$1,500.00 an additional \$15,000.00 add towards civic addressing of private lanes for 2024.

Roads Administration (300)

01-03-300-4300 – Grants – Federal \$4,000.00

- This line item is included with the anticipation of the Township being successful in the Canada Summer Job grant for up to (2) two students full-time to assist with the Public Works Department.

01-03-300-4304 - MNR Pits and Quarries \$5,000.00

- This line item is a variable revenue source from Pits and Quarries that are privately owned and operated in the Municipality. The Municipality receives a small stipend from the Ministry of Natural Resources for every tonne of gravel that is sold from a pit or quarry within the Township.

01-03-300-4408 - Services to Others \$50,000.00

- This line item is revenue generated from the winter maintenance of the Addington Highlands portion of County Rd. 41 south of Highway 7 that is maintained by Township of Stone Mills and billed based on time and material for winter maintenance. This account will fluctuate based on winter weather occurrences.
- 2023 revenue: \$14,287.19

Roads Administration cont.

01-03-300-5101 - Wages Full Time \$690,000.00

- This is the portion of overall department wage overhead allocated towards the Township Municipal roads maintenance.
- 2023 actual: \$758,334.72

01-03-300-5102 - Wages Part Time \$17,000.00

- This line item is for the hiring of two summer students for up to four (4) months as summer employment.

Roads Administration cont.

01-03-300-5200 - Services \$40,000.00

- This line item is tree removal and crane and hoist inspections.

01-03-300-5203 - Legal \$10,000.00

- This line item is to cover legal costs associated with survey and legal work associated with road related legal matters.

01-03-300-5211 - Conventions and Training \$25,000.00

- The training, conferences and conventions for 2024 are presently being offered and regular attendance is planned. Ontario Good Roads Conference is being hosted in April and "Road School" for Public Works staff.
- 2023 budgeted \$20,000.00 and spent \$24,274.62

Roads Equipment (310)

01-03-310-5300 - Repairs and Maintenance - Equipment Parts \$270,000.00

- This line item pertains to the repairs and general maintenance of the trucks and equipment used by the roads department.
- 2023 budgeted: \$250,000 & spent \$276,193.50

01-03-310-5740 – Capital – Vehicles \$1,100,000.00

- 2 plow truck \$880,000.00, 1 crew cab \$120,000.00, ½ ton patrol truck \$60,000.00 plus add-ons funded by Roads Capital Equipment (01.00.000.2208).
- (2 plow trucks budgeted in 2023 but not purchased)

01-03-310-5901 - Transfers to Reserves \$480,520.88

- This line is budgeted based on previous year actuals, age of equipment and providing an educated forecast for needs of the department. If the line items are higher or lower, the transfer into account 01-03-310-4901 (Equipment Reserve) will be higher or lower to offset the variance.

Roads Construction Capital (320)

01-03-320-4300 – Grants – Federal \$138,004.10

- This line item is comprised of the 2024 Canada Community Building Fund (Formerly Gas Tax) \$246,050.00 - \$108,045.90 loan repayment = \$138,004.10.

01-03-320-4301 – Grants – Provincial \$294,709.00

- This line item is comprised of the 2024 Ontario Community Infrastructure Fund OCIF \$294,709.00 which is \$52,008.00 less than 2023 (\$346,717.00).

01-03-320-4901 – Transfer from Reserves \$80,000.00

- \$80,000.00 transfer from reserve for hydro relocation at Centreville Quarry to the east side of the property when quarry expansion is approved.
- Allocated in 2021, 2022 & 2023, however not transferred as work not completed

01-03-320-4902 – Transfer from Reserve Fund \$512,146.86

- Canada Community Building Fund from previous years surplus of \$512,146.86 to offset 2024 roads construction.

Roads Construction Capital cont.

01-03-320-5311 – Granular Materials \$180,000.00

- Applicable to granular crushing. Funded via operating and capital accounts, collective \$245,000.00 to process material extracted from Township owned quarries required for operational and capital projects.

01-03-320-5312 – Surface Treatment \$450,000.00

- This line item is for surface treatment projects planned to be completed within the Township including Freeman Road.

01-03-320-5316 – Engineering \$60,000.00

- Proposed budget allocation for the design of Flynn Bridge, Mountain Road large culverts designs and permits, Mill Pond Drive, Peel Street & Addington Street reconstruction.



Roads Construction Capital cont.

01-03-320-5750 – Roads Linear - \$1,931,001.08

- Included in the above budgeted amounts under Construction (320)
- Large culvert replacement on Mountain Road, complete Freeman Road with surface treatment, complete the full reconstruction of Peel Street & Addington Street (ie. storm sewers, curbs, asphalt & sidewalk).

Roads County Administration (324)

01-03-324-4407 - Services to County \$1,029,202.88

- This line item is the annual contracted amount provided by Lennox and Addington County for the maintenance of County Roads within the Township of Stone Mills. If the actuals are 10% lower than this amount, the Township is required to provide an equalization reimbursement to the County and if the amount is more than 10% more than above the number, the County will provide an equalization payment to cover the overage. In 2024 the base allocation will be unchanged from 2023.

Roads County Administration cont.

01-03-324-5101 - Wages Full Time \$239,000.00

- This line item is the portion of the Public Works staff wages allocated to County Road responsibilities.

01-03-324-5102 - Wages Part Time \$69,400.00

- 2023 budgeted \$12,000.00.
- 2023 actual \$53,000.00.
- Historically Township night patrol and summer students were budgeted in via a different account (320/324/325 accounts). In 2024, Township staff are being more accurately budgeting with respect to accounting, therefore night patrol staff wages are tied to the County accounts.

01-03-324-5304 - Machine Time Charges/Township Equipment \$362,870.88

- This line is actual machine time used in accordance with the County Maintenance Agreement. This line can fluctuate annually mostly contributed to the winter season.

01-03-324-5310 - Sand and Salt \$250,000.00

- Sand split 50/50 with the County – salt split 70/30 with the County.

Township Landfills (401/406/407/408)

01-04-401-5227 - Newburgh \$15,000.00

01-04-406-5227 - Camden East - \$15,000.00

01-04-407-5227 - Sheffield - \$15,000.00

01-04-408-5227 - Moscow - \$15,000.00

- \$30,000.00 was budgeted in 2023 and transferred into Reserves for Household Hazardous Waste Day (01-00-000-2242). \$30,000.00 to be budgeted from tax levy in the 2024 budget to expense the expected \$60,000.00 Household Hazardous Waste Day in late spring 2024.

01-04-401-5102 - Newburgh Wages Part Time /01-04-406-5102 - Camden East Wages Part Time/01-04-408-5102 – Moscow Wages Part Time 01-04-407-5102 - Sheffield Wages Part Time - \$113,535.88.

- Landfill staff compensation was increased 3% applicable to 2024 which is consistent with other Township staff.

01-04-401/402/403/404-4405 - Township Bags

- Increased from \$2.00 to \$3.00 for budget year 2024, with the recommendation of 2/3 of revenue being transferred to Sheffield, Camden/Moscow Waste Reserves (02-00-000-1011 / 02-00-000-1016). The intent is to bolster the reserve account to compensate for future landfill liabilities and remediation.

Parks and Recreation (510)

01-05-510-4901 - Transfer from Reserves \$153,914.80

The breakdown of reserve transfers and proposed projects:

- Camden East Parkette - \$115,000.00 funded via insurance proceeds & reserves 01.00.000.2221 – Camden East Library Reserve: \$27,048.55, 01.00.000.2207 - Municipal Building Reserve was increased through insurance proceeds: \$87,951.45
- Camden East Conservation Park – \$1,094.13 - well decommissioning 01.00.000.2251 – Camden East Playground Reserve
- Yarker Riverside Park – \$22,820.67: Playground Equipment Reserve: 01.00.000.2254: \$1,500.00 & Yarker Library Reserve: 01.00.000.2220: \$21,320.67
- Newburgh Ballfield – \$15,000.00: Exterior Lighting - Recreation Equipment Reserve: 01.00.000.2233

01-05-510-4902 - Transfer from Reserve Fund \$63,085.20

The breakdown of reserve fund transfers and what projects being proposed are as follows:

- Camden East Conservation Park – well decommissioning (Parkland Reserve Fund: 04.00.000.5903): \$905.87
- Yarker Riverside Park – Playground Equipment (Parkland Reserve Fund: 04.00.000.5903): \$52,179.33
- Tree Planting – (Parkland Reserve Fund 04.00.000.5903): \$10,000.00

Parks and Recreation cont.

01-05-510-5101 - Wages – Full Time \$32,416.21

- 5/12 (representation of year split) of Arena Supervisor salary allocated to Parks & Recreation.

01-05-510-5102 - Wages – Part Time \$36,542.40

- 2023 budget \$19,000.00 & actual \$15,160.62 – increase due to additional student from 2023
- This line is for the three (3) students for the summer student jobs. These two students will assist with grounds maintenance and landscaping duties for the months May-August each calendar year and oversee the pickleball programming.
- Further, this compensates students hired by softball associations managing the preparation of Township ballfields

Parks and Recreation cont.

01-05-510-5201 - Materials and Supplies \$30,000.00

Typically, staff budget \$27,000.00 annually. 2024 includes \$10,000.00 for additional tree planting.

- Tree planting - \$10,000.00 (04.00.000.5903 - Parkland Reserve Fund)

01-05-510-5710 - Capital Projects – Land Improvement \$205,000.00

This line item is for the expenses of the following Parks and Recreation projects:

- Camden East Parkette (\$115,000.00)
- Yarker Riverside Playground Equipment (\$75,000.00)
- Newburgh Ballfield Exterior Lighting (\$15,000.00)

Swim Program (513)

01-05-513-5802 - Donations \$4,000.00

- This line item pertains to wages offered to swim program staff.
- 2023 – budgeted \$4,200.00

01-05-513-5211 – Conventions & Training \$2,500.00

- Lifeguard Certification Training Program
- Proposed budget inclusion based on Council discussion respecting local program future sustainability

Stone Mills Recreation Centre (536)

01-05-536-4300 – Grants Federal \$1,078,000.00

- Multiple grants:
 - EV Charging Stations at the Stone Mills Recreation Centre - ChargeON/Charge: \$228,000.00
 - Stone Mills Recreation Centre Backup Generator – Community Preparedness Grant: \$50,000.00
 - Arena Roof/Insulation/Doors/ Electric Zamboni – Green and Inclusive Buildings Grant: \$800,000.00

01-05-536-4901 – Transfer from Reserves \$200,000.00

- Township's portion of grant (if successful) applicable to Arena Roof/Insulation/Doors/Electric Zamboni to be funded from Equipment Reserve (01.00.000.2233): \$200,000.00.

01-05-536-4500 - Ice Rental Revenue \$170,000.00

- This line item is the inclusive ice rental revenue received/projected through the calendar year.
- 2023 revenue \$176,267.68

Stone Mills Recreation Centre (536)

01-05-536-5101 - Wages Full Time \$44,730.59

- This line item is the other (7/12) portion of the Parks and Recreation (Arena Supervisor) full-time staff wages.

01-05-536-5102 - Wages Part Time \$35,736.25

- 2 Facility operators
- 4 Student attendants (winter)
- 1 Summer student (Pickelball)

01-05-536-5251 - Hydro \$90,000.00

- 2023 actual \$91,953.00

Rooftop Solar Project (556)

01-05-556-4400 - \$85,000.00

This is the projected revenue to be generated from the solar project on the Public Works Garage. In 2023, this revenue was used to fund the Public Works Building renovation. In 2024, the revenue will be transferred into properties to offset capital building projects.

01-05-556-5901 – Transfer to Reserves \$81,300.00

In the 2024 budget funds will be used to offset overrun of 2023 Public Works building repairs. Hydro and services (ie. repairs) offset the full revenue

General Planning (600)

01-06-600-4406 - Minor Variances \$6,000.00

- Anticipating 6 applications at \$1,000.00. per application.
- 2023 actuals \$12,800.00

01-06-60-4411 - Consents \$50,000.00

- 50 applications at \$1,000.00 per application.
- 2023 actuals \$68,150.00

01-06-600-4415 - Zoning Certificates \$2,500.00

- This is a fee that is generated from request for zoning compliance letters requested by solicitors prior or transfers or lands or other land dealings. With the increased number of applications and transactions, the revenue is consistent enough to be reasonably budgeted.
- 2023 actuals \$2,900.00

General Planning cont.

01-06-600-5101 - Wages Full-Time \$136,927.62

- 90% of Manager of Development Services. 50% of Development Services Clerk.

01-06-600-5203 - Legal \$20,000.00

- With increased *Planning Act* application complexity, potential for Ontario Land Tribunal (OLT) appeal is increased.
- This number has been adjusted on a pro-active basis to ensure that the overall budget includes sufficient expense for the corporation.

01-06-600-5262 - Consulting Fees \$110,000.00

- \$90,000.00 for Arcadis.
- \$20,000.00 for Development Charge (DC) Study consultant, work budgeted and initiated in 2023 – rollover due to \$3,500.00 spent in 2023.
- This estimate applies to consulting services with upset limit of \$7,500.00 per month to Arcadis to support Development Services operations through continued support.

Properties Maintenance (700)

01-07-700-4300 - Grants Federal Other \$100,000.00

- This line is for the expected Enabling Accessibility Fund – seeking to upgrade the Enterprise Community Hall. \$75,000.00 is to be compensated by Township, \$30,649.97 from Enterprise Hall Reserve (01.00.000.2216) and \$44,350.03 from Building Reserve (01.00.000.2207).
- Work proposed to be completed in 2024

01-07-700-4901 - Transfer from Reserve \$113,349.49

- These reserve funds are being proposed to be funded by the following:
 - Newburgh & Enterprise Community Hall – Automatic External Defibrillator (AED): \$3,349.49
 - Newburgh Fire Station – interior renovation: \$25,000.00
 - Enterprise Community Hall - Accessibility ramp: \$75,000.00
 - Tamworth Fire Station – Heat Pump: \$10,000.00

Properties Maintenance cont.

01-07-700-5200 - Services \$130,000.00

- This line item is allocated to the payment of contractors for the operational servicing and maintenance of the municipality's many buildings. This includes contractors for the water testing done at many buildings; overhead door maintenance services; snow removal services; Building cleaning services; electrical and lighting maintenance services; heating maintenance services; plumbing maintenance services; Carpentry/Roofing/Structural maintenance servicing; septic pumping services; security alarm services; waste bin services; fire extinguisher maintenance services.
- Consultant to prepare conceptual site plan, floorplans and elevation drawings of a proposed expansion to the Centreville Municipal Office \$10,000.00.

01-07-700-5720 - Capital - Building and Building Improvements \$210,000.00

This line is comprised of the following proposed projects:

- Tamworth Fire Station – Heat Pump: \$10,000.00
- Newburgh Fire Station (interior renovation) - \$25,000.00
- Enterprise Community Hall Accessibility Ramp - \$175,000.00

01-07-700-5730 - Capital - Machinery & Equipment \$35,000.00

- Centreville Council Chambers (tables and chairs) - \$25,000.00
- Centreville Municipal Office Furniture - \$10,000.00

Medical Centres (701)

01-07-701-4402 - Lease Rental \$24,000.00

- This line is the lease revenues from the Agreement's with Newburgh & Tamworth Medical Centre practitioners.

01-07-701-4900 – Transfer Internal \$15,000.00

- Community Vibrancy Agreement (portion) with BluEarth Renewables to offset costs of Newburgh Medical Centre new well.

01-07-701-4901 – Transfer from Reserves \$70,000.00

- Tamworth Medical Centre new windows and siding from Building Reserves (01.00.000.2207).

Medical Centres cont.

01-07-701-5701 - Capital - Buildings \$85,000.00

- Tamworth Medical Centre (siding & windows) – \$70,000.00 from Building Reserves
- Newburgh Medical Centre (well installation) – \$15,000.00 (to be funded by portion of 1/3 CVA of Loyalist Solar)

01-07-701-5901 - Physician Recruitment Reserve - \$25,000.00

- This line proposes the entablement of a new Physician Recruitment Reserve for future potential efforts in serving our community and existing medical center's. This line item is to be funded via the tax levy.

Conclusion

The first draft budget includes a change in operational budget of 9.49%, a change in capital of -13.61%. This significant decrease relates to realigning operations vs. capital expenditures (ie. Tree Planting, Township garbage bags transfers to reserves etc.).

The net financial increase beyond last year's budget is \$219,351.34.

Operating

- \$10,925,822.82 operational expenses
- \$ -5,651,574.77 operational revenues (grants, reserves, permits, investments, fees)
- \$ 5,274,248.05 from tax levy

Conclusion cont.

Capital

- \$ 5,630,803.13 capital expenses
- \$ -4,252,261.01 capital revenue (grants, reserves, reserve funds)
- \$ 1,378,542.12 from tax levy

The municipality has experienced a 1.82% increase in growth.

Therefore, the residential (notational) tax rate increase from 2023 (0.00652946) to 2024 (0.0067967) is **2.3%**.

- The 2023 budget total was \$6,433,438.83
- The 2024 budget total is \$6,652,790.17

Therefore the total budget increase is \$219,351.34

Conclusion cont.

- As an example, a \$218,000.00 assessed property (median MPAC Township property assessment) was billed \$1,423.42 in 2023 and in 2024 would be billed \$1,456.17 for an increase of \$32.75 annually. This equates to an additional **\$15.02** per \$100,000.00 in assessment.
- Comparatively, the 2023 increase per \$100,000.00 in assessment was \$28.45.
- This budget is streamlined and efficient, however it fails to bolster reserve balances. Moving forward, once reserve balances are confirmed, Management recommends more reserve allocations as it relates to future budgets to fiscal responsibility for Township ratepayers.

Municipal Tax Rate Comparison

For information and comparison purposes, below is a chart, depicting municipal tax increases applicable to surrounding municipalities:

Municipality	Tax Rate Increase (%)
Town of Perth	4.0%
Township of South Frontenac	2.77%
Township of Leeds & Thousand Islands	5.6%
Township of Drummond & North Elmsley	4.0%
Town of Gananoque	7.00%
Tay Valley Township	4.7%
Township of Stone Mills	2.3%