



the TOWNSHIP *of*
MALAHIDE

A proud tradition, a bright future.



Township of Malahide
87 John Street South
Aylmer, ON
N5H 2C3

2025

MUNICIPAL BUDGET BOOK



EXECUTIVE SUMMARY

The 2025 budget for the Township of Malahide outlines a comprehensive financial plan to support municipal services, sustain critical infrastructure, and address operational needs. It reflects the township's commitment to responsible fiscal management while adapting to changing economic conditions, ensuring resources are effectively allocated to meet community expectations.

Developed with a focus on preserving existing service levels, maintaining predictable and manageable tax increases, and balancing present and future needs, the budget emphasizes long-term financial sustainability. Building on the objectives set out in the Strategic Plan and the financial planning framework established in the 2024 budget and asset management plan, the 2025 budget adjusts its strategies to address evolving challenges while maintaining continuity and stability in fiscal management.

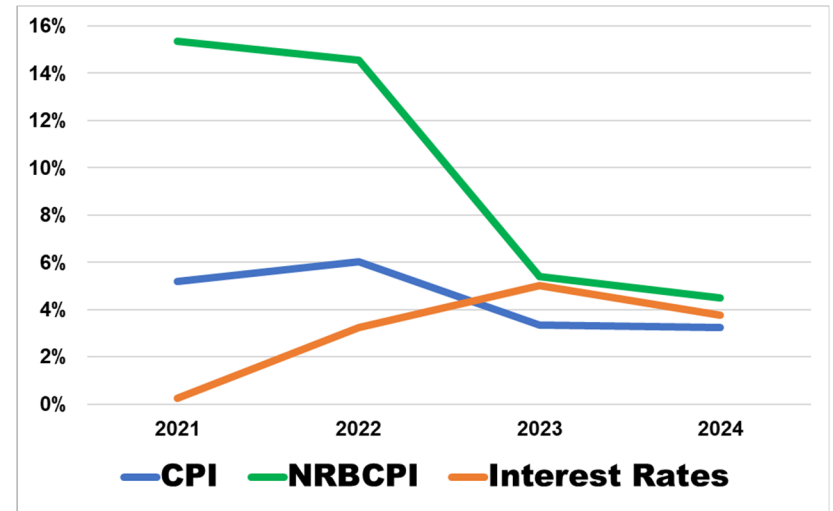
ECONOMIC CONTEXT

The economic environment for 2025 is influenced by key financial indicators that impact the Township's budget and operations. These indicators provide important context for financial planning decisions, reflecting ongoing cost pressures for both the Township and its residents.

- Consumer Price Index (CPI): Inflation has moderated to 3.23% in late 2024, reducing the pace of cost increases but keeping operational expenses elevated compared to pre-pandemic levels.
- Non-Residential Building Construction Price Index (NRBCPI): Construction costs remain high, with a projected increase of 4.5% for 2024, reflecting sustained

pressures from material and labor costs, impacting capital projects.

- Interest Rates: The Bank of Canada's policy interest rate has stabilized at 3.75%, lowering borrowing costs from recent peaks impacting returns on municipal reserve investments.



IMPACT ON PROPERTY OWNERS

For property owners, the 2025 Budget includes a proposed **4%** increase in the Township's property tax rate, resulting in an additional \$81 annually for a median residential property assessed at \$264,000. When combined with estimated increases from the County of Elgin (4%) and no changes to the Province's education tax rate, the total property tax impact is projected to rise by 3.61%, or \$153 annually for the median residential property. These adjustments reflect the Township's efforts to balance rising costs and infrastructure needs with the goal of maintaining competitive and manageable tax rates for residents.

BUDGET HIGHLIGHTS

There is \$451,700 in new tax revenue being raised in the 2025 Budget, however only \$77,200 relates to increases in operating budget pressures. This equates to a 0.87% tax increase attributable to annual operating cost increases—well below the rate of inflation. This outcome reflects the Township’s successful efforts to mitigate rising costs through strategic financial management and capitalizing on favorable external factors. Downward pressures on net operating costs in the 2025 budget include several key developments:

- **Ontario Municipal Partnership Funding (OMPF):** An increased allocation from the Province has provided additional financial relief, reducing reliance on property taxes.
- **Ontario Provincial Police Relief Funding:** Financial assistance from the Province has offset the impact of significant increases in policing contract costs, helping to stabilize the budget.
- **Recycling Cost Shifts to Producers:** Under new regulations, the responsibility for recycling costs has shifted to producers, significantly reducing the Township’s expenditures in waste management.

These factors have contributed to a low operating budget increase for 2025. This modest increase, representing just a 0.87% tax rate impact, highlights the Township’s success in managing costs effectively and leveraging external opportunities to limit the financial burden on residents.

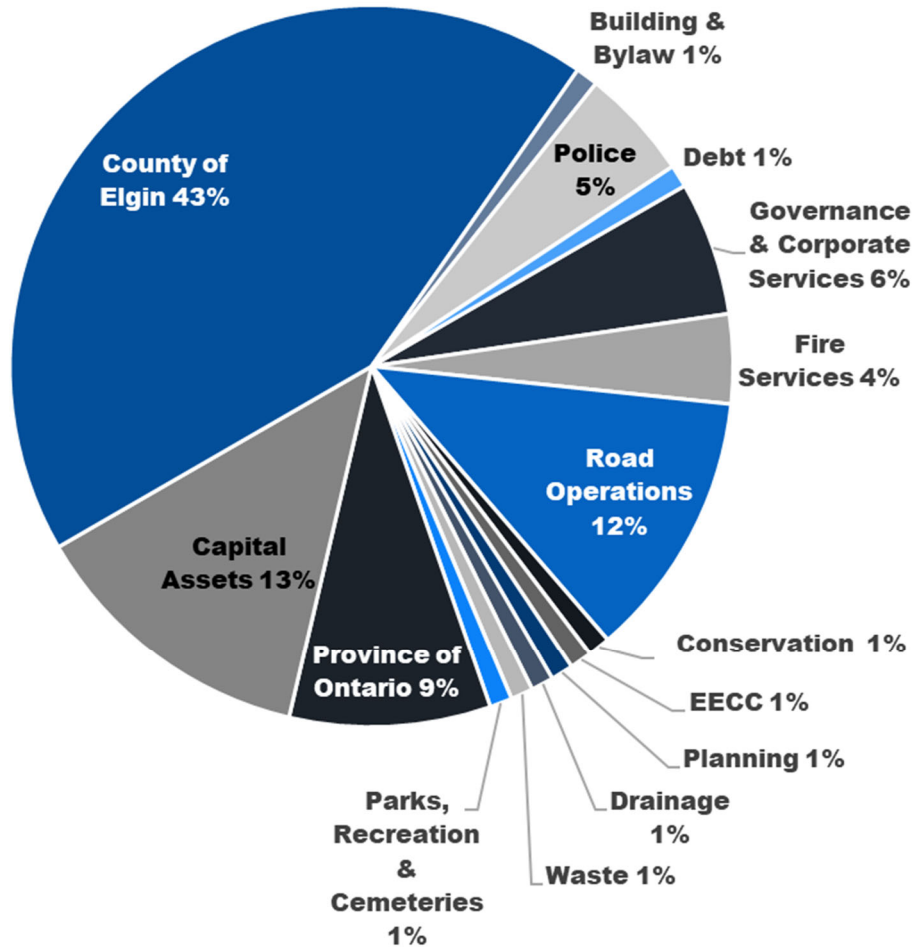
The operating budget is fully annotated with line-by-line descriptions detailing how money is spent in each service area. Significant changes from last year’s budget, along with the rationale behind them, are also explained to ensure clarity and

accountability. The subsequent graph illustrates the allocation of property tax dollars contributed by Township residents, showing how these funds are distributed across the Township’s municipal services.

The below table outlines the major changes from last year’s budget that are driving a property tax increase for 2025.

Budget Development	Cost	Levy Increase
Budget Pressures		
Annual Capital Funding	374,500	
Existing Wages & Benefits	110,000	
Policing	90,000	
Interest Earnings	40,000	
Planning Consultants	33,700	
External Boards	15,900	
Brushing Program Enhancement	15,000	
Insurance	13,800	
Payroll Software Replacement	13,500	
IT Contract	10,000	
Other Adjustments	1,750	
	\$718,150	8.10%
Budget Reductions		
Tar and Chip Maintenance to Capital	(90,550)	
Ontario Municipal Partnership Fund	(88,000)	
CMO Recoveries	(85,900)	
Recycling Disposal Costs	(31,500)	
By-Law Enforcement Estimate	(23,000)	
Rental Fee Estimates	(22,500)	
Provincial Park Cost Recovery	(15,000)	
	(\$356,450)	(4.01%)
Tax Levy Increase	\$451,700	5.09%
Less: Effect of Assessment Growth		(1.09%)
Property Tax Rate Increase		4.00%

This overview illustrates how the Township allocates its portion of property taxes to deliver essential services, maintain infrastructure, and support community programs.



Adequate annual funding for the Township’s infrastructure and related assets is essential to ensure property owners’ taxes are being utilized as efficiently as possible. While deferral of maintenance and rehabilitation activities is attractive to mitigate property tax increases in the short term, over the long term, it can result in more expensive infrastructure replacement projects or push the Township into expensive debt financing. As such, the 2025 Budget plans for the level of spending required to deliver expected service levels and employ infrastructure maintenance strategies adopted by Council through the Roads Needs Study and Asset Management Plan. Changes to the Township’s annual capital funding account for 85% of this year’s tax increase.

It is recommended that the Township increase its allocations to fund the capital budget by \$374,500 for 2025. This increase is essential to enable the Township to fund an average of \$5 million in capital works per year over the next five years. The 2025 Budget includes \$4,292,325 in new projects and \$2,571,825 in carry forward work. These new investments are fully explained on a project-by-project basis within the budget document, providing transparency and detail to justify the planned expenditures.

CONCLUSION

The 2025 Budget reflects a thoughtful and proactive approach to municipal financial management. By balancing the need for infrastructure investment, service delivery, and fiscal sustainability, the Township of Malahide is well-positioned to navigate economic challenges while supporting community growth and development. This budget positions the Township to thrive, meeting residents’ needs today while building a strong foundation for the future.

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INTRODUCTION

Governance & Strategic Priorities

GOVERNANCE

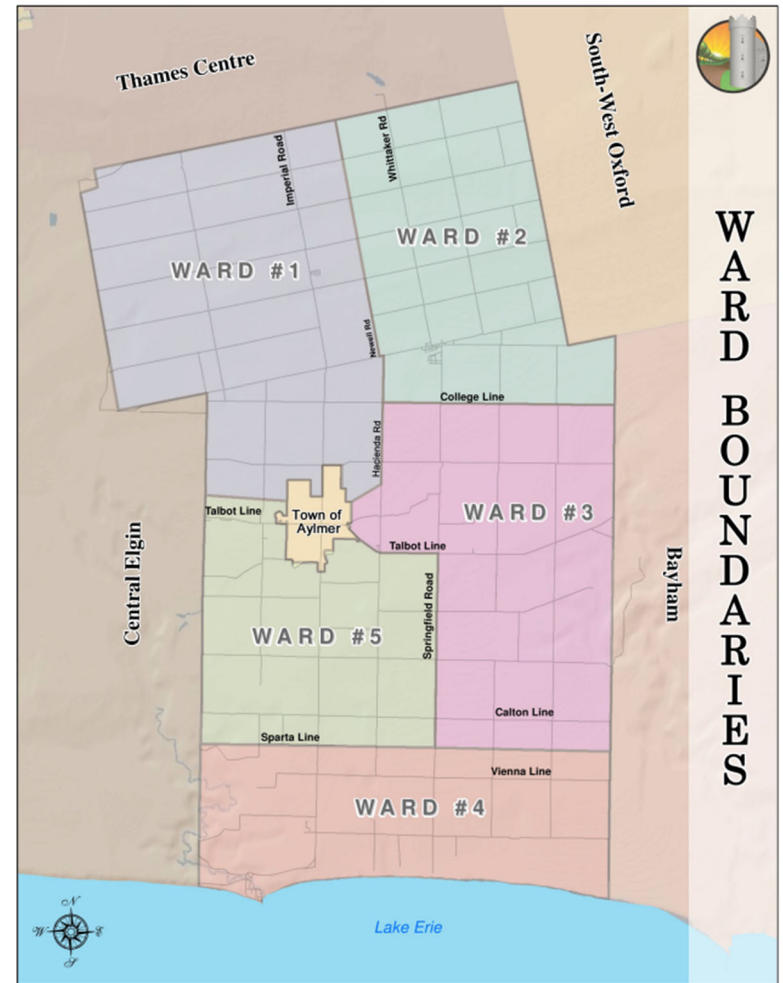
The Township of Malahide is a municipality in Southwestern Ontario that was established in 1998 as an amalgamation of the three separate municipalities formerly known as the Township of Malahide, the Township of South Dorchester, and the Village of Springfield.

Malahide operates within a two-tier municipal structure whereby it provides the majority of local services while broader regional services are delivered by the County of Elgin. Every four years, residents of the Township elect a seven-member Council to represent the public and consider the well-being of the municipality on a broad range of matters. Council develops and determines which services the Township provides and carries out the duties of Council within the confines of the Municipal Act and other Provincial legislation. Malahide's Mayor and Deputy Mayor also serve as County Council members.

The Township's elected Council for 2023 to 2026 includes:

- Mayor Dominique Giguère
- Deputy Mayor Mark Widner
- Ward 1 Councillor Sarah Leitch
- Ward 2 Councillor John H. Wilson
- Ward 3 Councillor Rick Cerna
- Ward 4 Councillor Scott Lewis
- Ward 5 Councillor Chester Glinski

Council typically meets on the first and third Thursdays of each month. Meetings are open to the public as well as broadcast on the Township of Malahide's YouTube channel.



SERVICES

Municipalities are created by provincial governments, and as such, the services they can provide are limited by the legislature. These services are divided by the Township of Malahide and the County of Elgin as follows:

Township of Malahide

- ✓ Municipal Drainage
- ✓ Fire Prevention & Rescue
- ✓ Planning Services
- ✓ Water & Wastewater
- ✓ Waste Collection
- ✓ Local Infrastructure
- ✓ Animal Control
- ✓ Building Services
- ✓ By-Law Enforcement
- ✓ Parks & Recreation
- ✓ Tax Collection
- ✓ Property Records

County of Elgin

- ✓ County Archives
- ✓ Libraries
- ✓ Land Division Committee
- ✓ Provincial Offences
- ✓ Economic Development
- ✓ Tourism Services
- ✓ Long-Term Care Homes
- ✓ Elgin Police Services Board
- ✓ County Infrastructure
- ✓ Land Ambulance
- ✓ Social Services
- ✓ Emergency & Fire Training

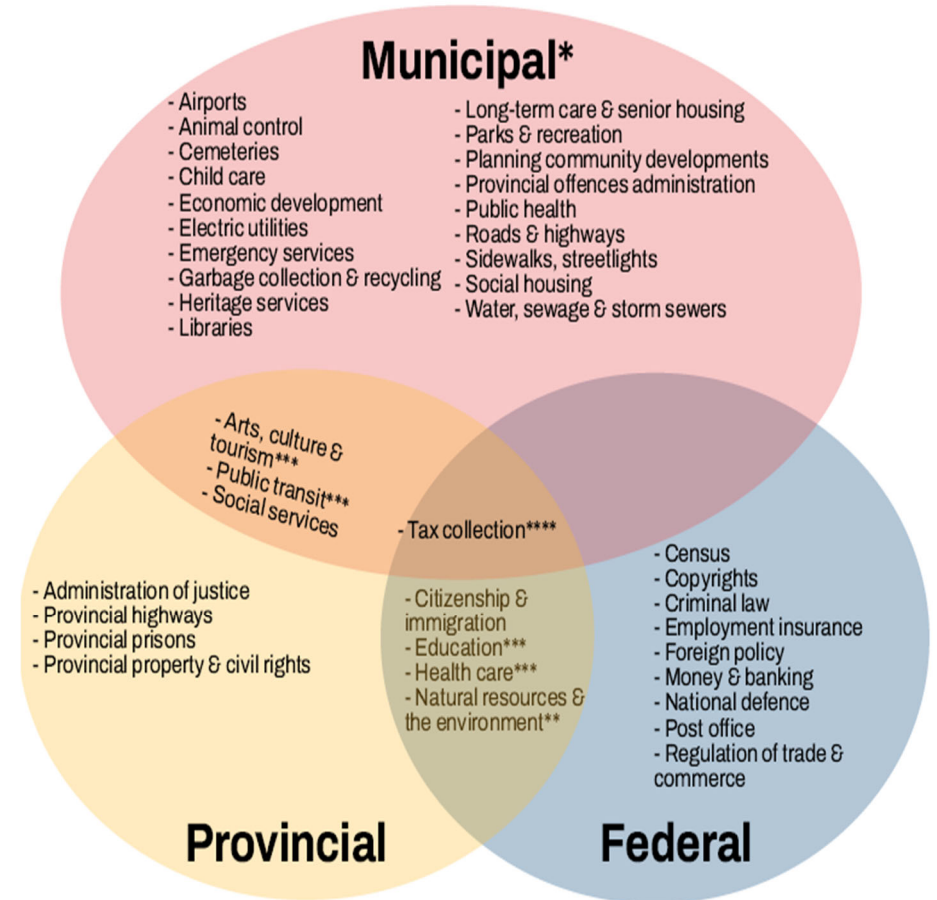
Notes:

*Services provided may differ from municipality to municipality

**Municipalities also have an effect on environment policy through jurisdiction in water and sewage, public transit, garbage collection, etc.

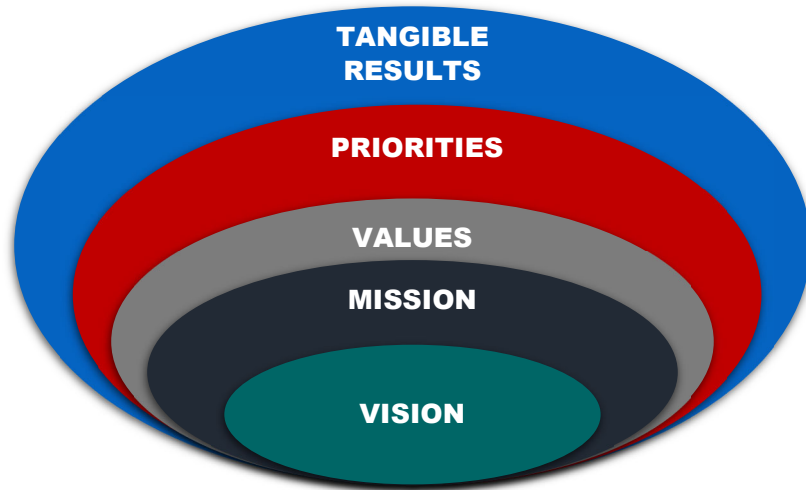
***Influenced by federal funding transfers

****Municipalities: property taxes, Provincial and Federal: sales and income taxes



STRATEGIC PRIORITIES

In 2023, Council underwent the challenging process of identifying strategic priorities for the municipality over the next ten years. This process involved a phased approach including a community survey, and seeking stakeholder input from upper levels of government, community groups, as well as neighbouring municipalities. This process has resulted in a Council approved 2023-2033 Strategic Plan, detailing the community vision, mission, values, and priorities. For full details, please refer to Appendix E: Strategic Plan 2023-2033.



The main priorities of the plan are what Council expects Staff to focus on and should be reflected in the budget. These priorities have been categorized into the tangible results expected during the planning period, and are as follows:

Priority #1: Engage the Community

The tangible results expected from this identified priority are easier access to more information relevant to constituents, landowners, and businesses, as well as new opportunities to participate or contribute to Township activities, services, or initiatives.

Priority #2: Unlock Responsible Growth

There are two main tangible results expected from this identified priority. The first result is the development of a long-term, affordable solution to water and wastewater infrastructure needs, to unlock growth of tax-base, contribute to housing needs, and attract people and businesses. The second result is for more Township participation in regional economic development initiatives.

Priority #3: Maximize Utilization of All Assets

The tangible results expected are the optimized use of all facilities, with upgrades or changes aligning with needs, more online, self-serve options to access services in an easy and timely manner, and staff development plans for retention and succession.

Priority #4: Establish, Document, and Implement Service Levels

There are several tangible results expected from this priority: Consistent use of customer service standards – focused on building, planning, and by-law, decreased service delays, access to a by-law registry and a policy handbook, and more policy-driven decision-making.

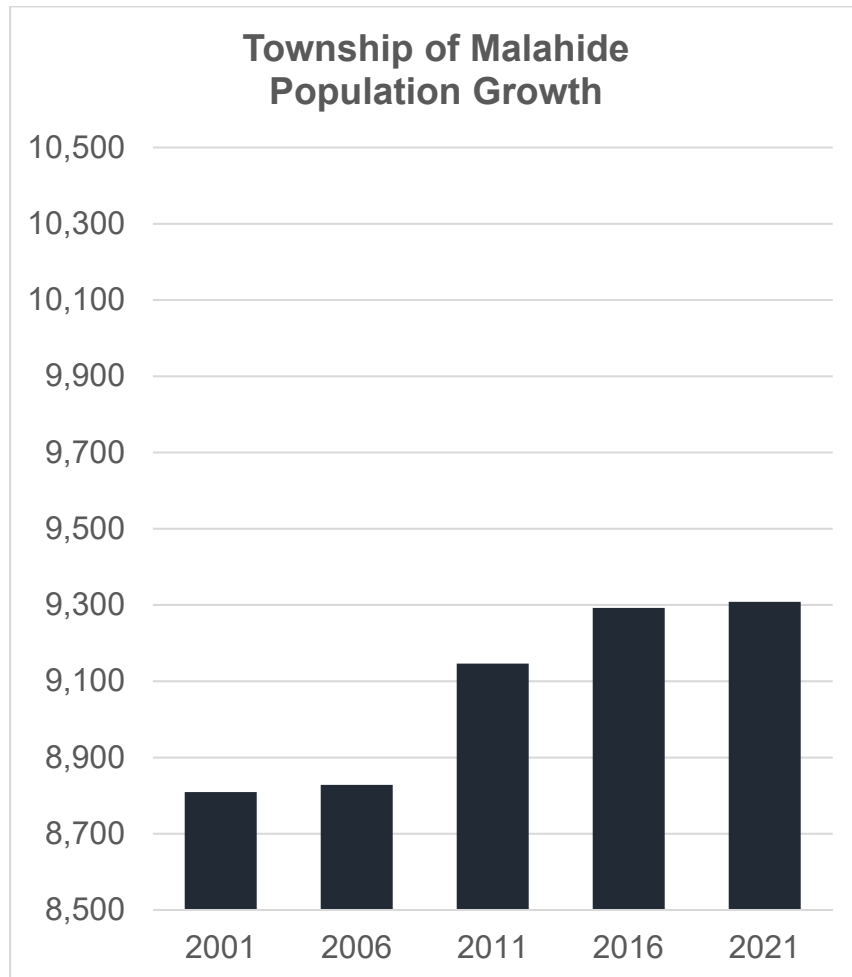
TANGIBLE RESULTS – BUDGET

While a full 2023-2033 Strategic Plan implementation strategy is still under development, the proposed budget reflects the priorities of plan in many ways.

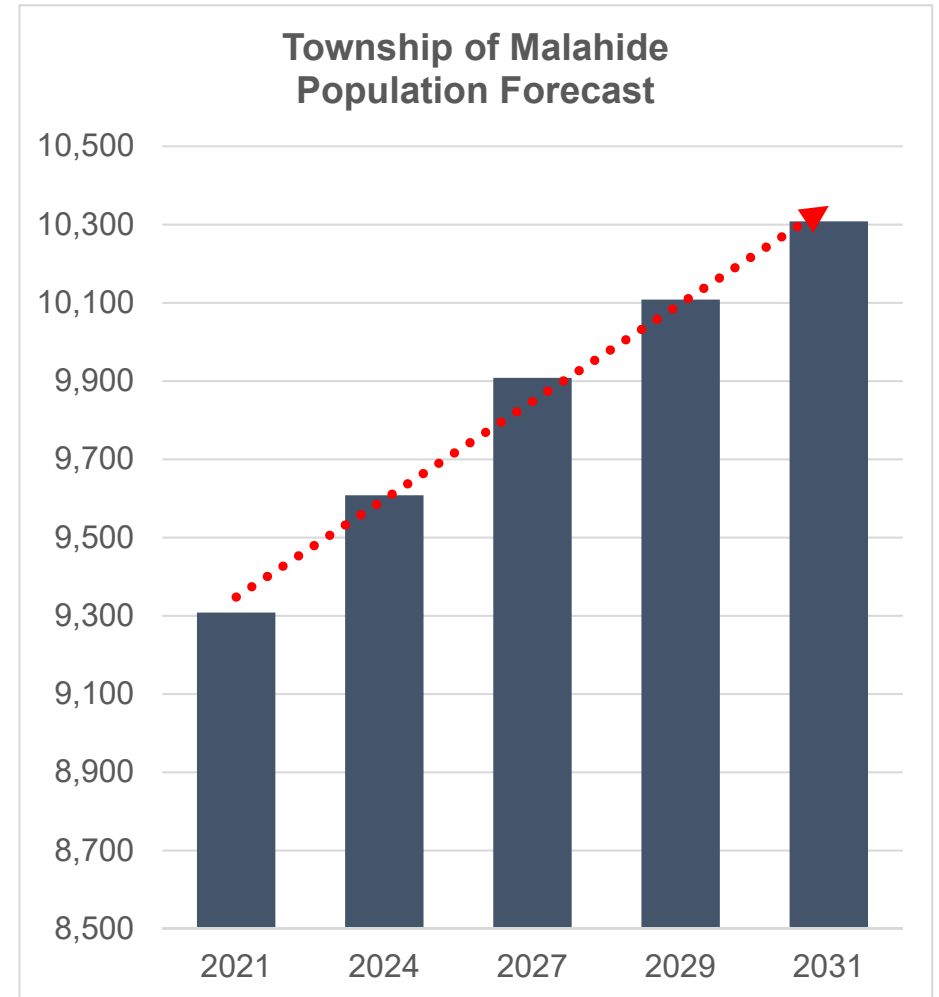
Municipal Financial Health

POPULATION

The Township of Malahide has a total population of 9,308 (2021). Over the period of 2001 to 2021, the population grew by 499 people. The Township's average annual rate of growth over this period is 0.27%.



The population was expected to rise by approximately 1,000 people by 2031 based on the Township of Malahide's 2021 Development Charges Background Study by Watsons & Associates Economists Ltd., though early trends suggest a slower rate of growth. The Township has been exploring expansion of services to Springfield as a means to accommodate sustained, long-term growth.



LAND DENSITY

The Township of Malahide is a predominantly rural, low-density municipality with its population spread out over an area of 394 square kilometers. While residents tend to enjoy large lot sizes and the lifestyle of living in small communities, low population density can make it more difficult for municipal governments to provide financially efficient services.

Municipality	Population /sq. km
Town of Aylmer	1,208.63
Municipality of Central Elgin	49.12
Municipality of Bayham	29.01
Township of Malahide	23.61
Township of Southwold	16.10
Municipality of West Elgin	15.71
Municipality of Dutton-Dunwich	14.10

HOUSEHOLD INCOME

According to the 2021 Census, Malahide households earn on average 5.6% higher than the provincial average. Household incomes are comparable to the other lower-tier municipalities in the County.

Municipality	After-Tax Household Income (2020)
Township of Southwold	91,000
Municipality of Central Elgin	89,000
Township of Malahide	84,000
Municipality of Bayham	83,000
Municipality of Dutton-Dunwich	79,500
Municipality of West Elgin	68,000
Town of Aylmer	66,000
Ontario	79,500

Economic Environment: Impacts Of Key Economic Indicators

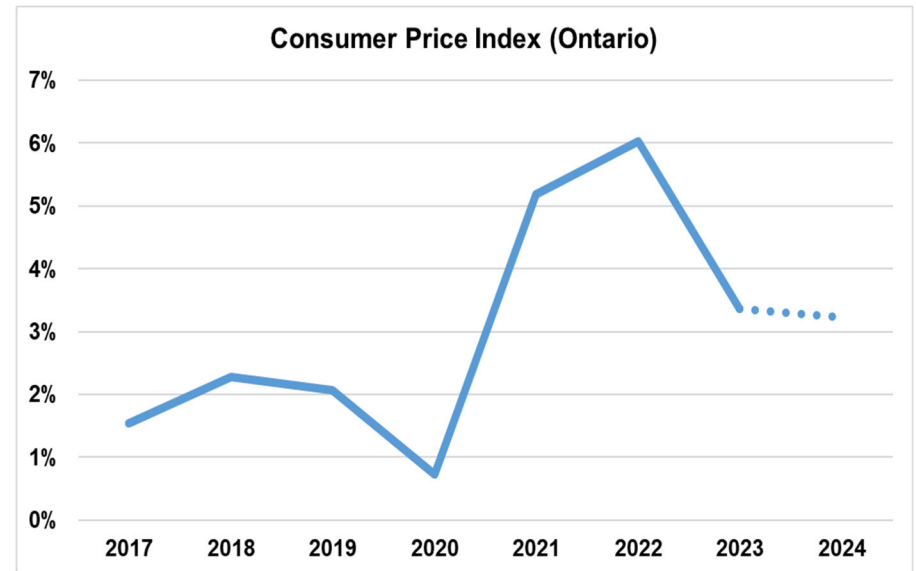
The Township of Malahide’s financial outlook for 2025 is shaped by three critical economic factors: The Consumer Price Index (CPI) for Ontario, the Non-Residential Building Construction Price Index (NRBCPI), and the Bank of Canada’s policy interest rate. These indicators influence the Township’s operational costs, infrastructure planning, and financial strategies, while also significantly affecting residents’ financial well-being. Below is a detailed overview of each indicator and its associated impacts.

1. Consumer Price Index (CPI) – Ontario

The Ontario Consumer Price Index (CPI) which tracks changes in the cost of goods and services, has shown consistent increases over the past several years. Between 2017 and 2023, the average annual CPI increase in Ontario was approximately 3.28%. In recent years, inflationary pressures have been particularly pronounced, with the CPI increasing by 5.19% in 2021 and 6.03% in 2022. However, in late 2024, CPI growth was moderate at 3.23%, signaling some stabilization in inflation rates.

For the Township, rising CPI levels in recent years have increased costs for contracts linked to inflation, such as waste management, facility maintenance, grass cutting and road operations contract such as line painting, roadside mowing and dust control. Even with the recent moderation in CPI growth, these elevated levels continue to strain the Township’s operating budget.

For residents, the impact of persistent inflation has reduced disposable income, making it harder to manage rising property taxes or user fees, particularly for fixed income households and vulnerable populations.



Summary of Impacts on the Township:

- Increased costs for contracts and services linked to inflation.
- Budget constraints requiring careful prioritization of expenditures.

Summary of Impacts on Residents:

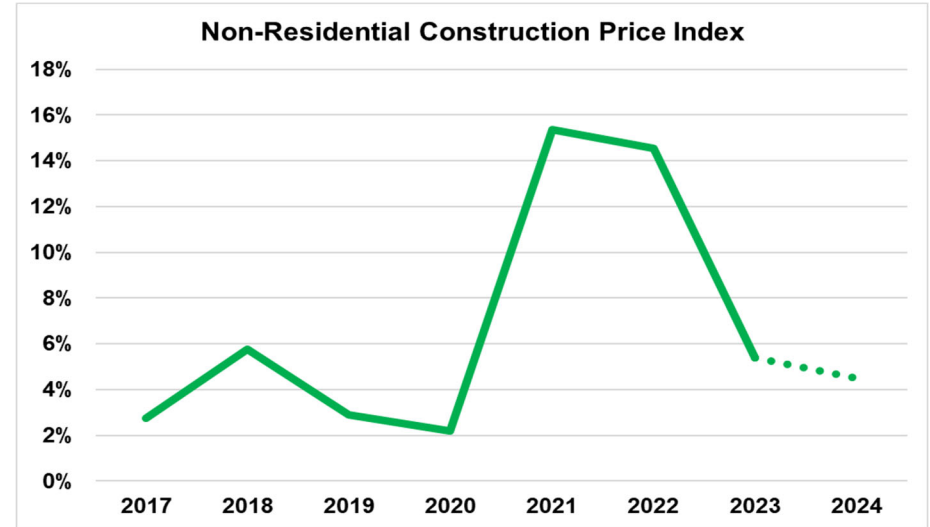
- Elevated costs for necessities, including food, utilities, and transportation.
- Reduced ability to manage higher property taxes or user fees.
- Financial strain on fixed-income households and vulnerable populations

2. Non-Residential Building Construction Price Index (NRBCPI)

The Non-Residential Building Construction Price Index (NRBCPI) has undergone substantial increases in recent years, reflecting heightened costs for materials such as steel, asphalt, and concrete, coupled with labor shortages. Between 2021 and 2022, the NRBCPI rose by nearly 30%, a sharp and unprecedented increase fueled by global supply chain disruptions and inflationary pressures. These elevated costs have not reversed, making them a permanent driver of higher infrastructure expenses. This shift represents a structural adjustment in the cost of delivering infrastructure projects, which has had a direct impact on taxation and financial planning for the Township.

In 2023, the NRBCPI grew by 5.4%, a more moderate pace compared to prior years but still above historical averages. For 2024, the index is projected to increase by 4.5%, underscoring the continued upward trajectory of construction costs, albeit at a less dramatic rate. While these more recent increases are less severe, they compound the earlier inflation, emphasizing the need for the Township to address both historical inflation and the ongoing, albeit moderated, cost pressures.

The permanent increase in construction costs has significantly raised the baseline for delivering infrastructure projects. The Township faces the dual challenge of building financial capacity to address the lasting effects of the sharp 2021–2022 increases while ensuring it does not fall behind in addressing continued inflation. Rising project costs strain the Township’s capital reserves, limiting its flexibility for new projects and forcing adjustments to timelines and scopes for existing ones. Additionally, these ongoing cost pressures are driving the need for tax increases to fund critical infrastructure investments and maintain service delivery standards.



The sustained high costs of infrastructure projects directly affect residents through increased taxation. While the Township strives to balance these costs, the permanent rise in construction expenses continues to challenge its ability to meet infrastructure demands without further burdening taxpayers.

Summary of Impacts on the Township:

- Infrastructure costs have permanently increased, requiring a structural adjustment in financial planning.
- Strained capital reserves necessitate prioritization of critical projects and adjustments to timelines.
- Rising taxation to fund the dual challenge of historical and ongoing inflation.

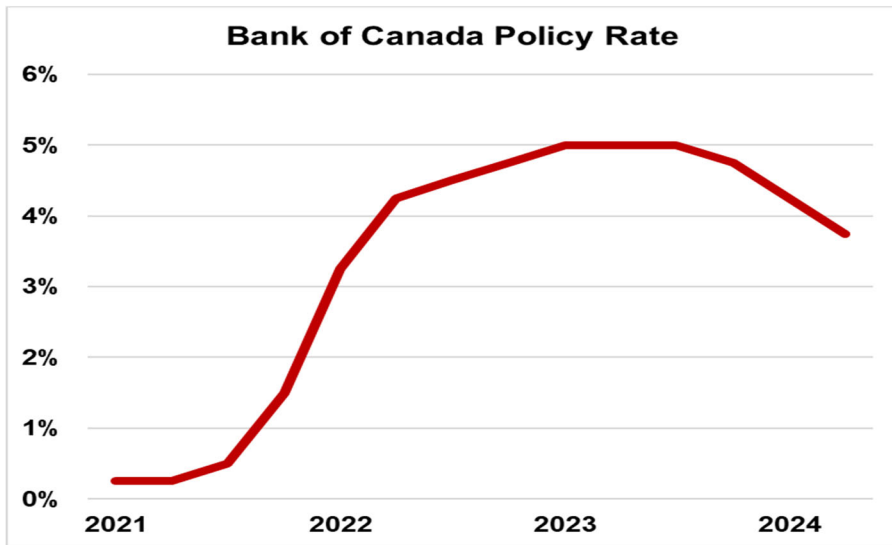
Summary of Impacts on Residents:

- Tax increases driven by permanent cost inflation in infrastructure projects.

3. Bank of Canada Policy Interest Rate

The Bank of Canada’s policy interest rate has undergone substantial changes over the past few years. Following a historic low of 0.25% in 2021 to support post-pandemic recovery, the rate rose rapidly throughout 2022, peaking at 5.00% in mid-2023. By late 2024, it had stabilized at 3.75%. These increases, aimed at curbing inflation, have had far-reaching implications for borrowing, investment, and household finances.

For the Township, higher policy rates have increased the cost of debt financing for infrastructure projects, limiting the feasibility of new debt-funded initiatives. Conversely, the elevated rates have improved returns on reserve investments, providing an opportunity to bolster financial reserves. For residents, rising interest rates have led to higher mortgage renewal costs, reducing disposable income and creating affordability challenges that may affect their ability to manage property taxes and other financial obligations.



Summary of Impacts on the Township:

- Higher borrowing costs for debt-financed projects.
- Improved returns on reserve investments, bolstering financial flexibility.
- Budget pressures due to increased financing costs.

Summary of Impacts on Residents:

- Higher mortgage renewal costs, reducing disposable income.
- Increased financial strain, limiting capacity to manage property taxes.
- Broader economic uncertainty affecting household stability.

In Summary

The interplay of rising consumer prices, construction costs, and fluctuating interest rates presents significant financial challenges for the Township of Malahide and its residents. Strategic financial planning will be crucial to maintaining fiscal sustainability while addressing infrastructure needs and supporting community affordability.

By closely monitoring these economic indicators and adapting financial strategies, the Township can continue delivering essential services and infrastructure improvements despite the economic pressures.

Impact on Property Owners

The Township of Malahide’s property tax rates are based on the Municipal Property Assessment Corporation’s (MPAC) 2016 reassessment period, with the median residential assessed value at \$264,000. While market values have undoubtedly increased since 2016, these assessments not only serve as the foundation for calculating property taxes but also determine the actual taxes levied against property owners. Property taxes collected are divided among the Township, the County of Elgin, and the Province of Ontario. In 2024, 48% of property taxes were directed to the Township for local services, 43% to the County for regional services, and 9% to the Province for education. Rate increases from each of these entities must be considered and aggregated to determine the total impact on property owners in the Township.

To balance the Township’s 2025 Budget, an additional \$451,700 in property tax revenue is required. As such, a 4% tax rate increase across all property classes has been proposed. While the Province has confirmed that education property tax rates will remain unchanged for 2025, the County of Elgin’s tax rate

increase is currently unknown. For planning purposes, a 4% increase is being estimated, based on information presented during the County’s 2025 Budget Open House where a target threshold of 0% to 4% was considered. These rate increases from all three levels must be considered collectively to determine the total impact on property owners in the Township.

The Township’s proposed 4% tax rate increase would result in an additional \$81 in taxes for a median residential property assessed at \$264,000. Assuming the County of Elgin also implements a 4% increase, this would result in an additional \$72, bringing the total impact for a median residential property to \$153. To estimate the impact on other residential properties, an additional \$58 in taxes can be expected for every \$100,000 of assessed value. The table below summarizes the proposed changes for property taxation in the Township for 2025.

IMPACT TO A MEDIAN RESIDENTIAL PROPERTY (ROUNDED FIGURES)				
	2024	2025	↑ \$	↑ %
TOWNSHIP OF MALAHIDE	2,026	2,107	81	4%
COUNTY OF ELGIN	1,807	1,879	72	4%
PROVINCE OF ONTARIO	404	404	0	0%
TOTAL PROPERTY TAXES	4,237	4,390	153	3.61%
GARBAGE LEVY	50	50	0	0%
GRAND TOTAL	4,287	4,440	153	3.57%

Summary of Budget Changes

The adjacent table outlines the major changes from last year’s budget that are driving a property tax increase for 2025. This summary is meant to serve as a short-cut for readers to gain a quick understanding of the major changes to this year’s budget. For the full set of budget changes, detailed budgets for each of the Township’s departments is provided later in this document.

Annual Capital Funding: \$374,500

The Township’s Capital Budget plans for significant infrastructure and other long-term projects. For this year’s budget, a multi-year capital plan (2025 to 2030) was developed based on a number of sources including past plans and studies, adopted asset management practices including those identified in the Roads Needs Study, fleet and equipment committee reviews, the East Elgin Community Complex’s long-term capital forecast as well as staff, Council and community input. Based on the needs identified through this process, the Township’s average capital spending over this period is \$5 million. This poses a problem to the Township as its current annual capital funding is estimated at \$3.7 million based on 2024 levels of taxation.

The Capital Budget delves deeper into the Township’s projected multi-year plan as well as the proposed strategy to close this annual funding gap. This year’s increase to expand annual capital funding amounts to \$374,500. Readers are urged to review the full Capital Budget section of this document for the rationale behind this increase and a better understanding of the long-term financial pressures the Township currently faces.

Budget Development	Cost	Levy Increase
Budget Pressures		
Annual Capital Funding	374,500	
Existing Wages & Benefits	110,000	
Policing	90,000	
Interest Earnings	40,000	
Planning Consultants	33,700	
External Boards	15,900	
Brushing Program Enhancement	15,000	
Insurance	13,800	
Payroll Software Replacement	13,500	
IT Contract	10,000	
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Tar and Chip Maintenance to Capital	(90,550)	
Ontario Municipal Partnership Fund	(88,000)	
CMO Recoveries	(85,900)	
Recycling Disposal Costs	(31,500)	
By-Law Enforcement Estimate	(23,000)	
Rental Fee Estimates	(22,500)	
Provincial Park Cost Recovery	(15,000)	
	(\$356,450)	(4.01%)
Tax Levy Increase	\$451,700	5.09%
Less: Effect of Assessment Growth		(1.09%)
Property Tax Rate Increase		4.00%

Existing Wages & Benefits: \$110,000

The proposed wage increase is based on the Township's Salary Philosophy and Administration Policy, last updated on February 15, 2024. This policy includes a provision for an annual cost-of-living adjustment (COLA) tied to the Consumer Price Index (CPI) for the 12-month period ending in September of the previous year, with a cap of 3%. For the most recent year, the CPI increase was 1.6%, and this rate has been applied to the proposed wage adjustments for all non-union staff, Council members, and volunteer firefighters in accordance with the policy.

For transparency purposes, gross wages are increasing by \$220,100. Of this total, \$110,000 is funded through property taxes, \$17,500 through the County Road Maintenance Agreement (RMA), and \$92,600 through building permit fees, of which \$82,000 relates to a new position. Details regarding this new position are provided later in this document.

Aside from cost-of-living adjustments, other changes to wages include the impact of the following:

- An estimate of annual union wage costs for 2025 based on current collective bargaining status with CUPE.
- Employee step progression through satisfactory performance reviews towards full job rates as presented to Council annually.
- Mandated changes to statutory benefit calculations as determined by upper levels of government (CPP, EI, WSIB, for example).

- Inflationary cost increases to existing health benefits under the Elgin County Wide Consortium benefits plan
- Changes to estimates and other adjustments (e.g. hours worked)

Policing: \$90,000

The Township is facing significant cost pressures with an 18.11% increase in OPP policing costs for 2025, rising from \$1,032,867 in 2024 to \$1,219,900. This increase is primarily driven by wage hikes under a new collective agreement, with rates rising 4.75% retroactive to 2023, 4.5% in 2024, and 2.75% annually in both 2025 and 2026.

To alleviate these pressures, the Province of Ontario has allocated \$180,928 in financial assistance, reducing the net cost to \$1,038,972 for 2025. While this assistance mitigates the immediate impact, the underlying wage increases are permanent, resulting in ongoing cost escalation in future years.

To manage these financial challenges proactively, staff are recommending \$90,000, roughly half of relief funding, be transferred to the Restricted Grants and Donations Reserve. This reserve would be used to offset increased policing costs in 2026, smoothing its financial impact and preventing sharp tax increases in subsequent years.

Interest Earnings: \$40,000

The Township earns interest and investment income on its reserves, which is intended to support long-term capital planning. However, many budget cycles ago, a \$40,000 allocation was introduced to siphon part of this investment income to fund

operations, thereby reducing pressure on the operating budget and its impact on the tax levy. While this may have provided short-term relief, the allocation is arbitrary and misaligned with the principle that investment income should ideally support long-term capital financing rather than operational expenses.

To address this, it is recommended that the \$40,000 allocation for interest income be removed from the operating budget, and all investment income, including interest, be consolidated. These funds should be allocated to Reserves on a proportionate balance basis each year, subject to Council's approval.

This adjustment will ensure that investment income is managed strategically to support the Township's long-term financial goals, improve budget transparency, and better reflect true operating costs.

Planning Consultants: \$33,700

Planning services in the Township, performed by external consultants, include preparing and administering official plans and zoning by-laws, reviewing development proposals, and processing applications for subdivisions, site plans, and variances. These consultants charge the Township for their services, with costs for application-specific work recovered from applicant deposits, ensuring those benefiting from the service cover the associated costs. Broader planning tasks, such as policy updates and strategic initiatives not tied to specific applications, are funded through the tax base.

In the 2025 Budget, the proposed adjustments reflect changes in the estimates for both the fees charged by planning consultants to the Township and the recoveries from applicants. These adjustments do not represent changes to the actual fee structures but rather an update to forecasted amounts based on anticipated workload, application volumes, and consultant costs. To ensure fairness and sustainability, it is recommended that the Township undertake a comprehensive review of its philosophy for recovering planning-related costs. This effort should align with the planned transition toward a regional planning service with Elgin County, providing an opportunity to refine cost recovery strategies while leveraging regional efficiencies and expertise.

External Boards: \$15,900

The Township's municipal boundaries contain three different conservation authorities, each of which provide services to their respective watersheds. Based on the budgets passed by their respective boards of management for 2025, the Township is required to remit an additional \$9,408 in annual funding.

The Township of Malahide contributes to the East Elgin Community Complex (EECC) to support a youth hockey fee subsidy program, ensuring affordability for young athletes in the community. For 2025, this budget will see a \$6,500 adjustment to account for historical billing that was previously unaccounted for. Apart from this adjustment, the EECC has approved a 0% increase to its overall operating budget for the year therefore there no additional financial impact to the Township for 2025.

Conservation Authorities	\$9,400
East Elgin Community Complex	\$6,500
	\$15,900

Brushing Program Enhancement: \$15,000

Enhancing the Township’s roadside brushing program is a proactive measure to improve road safety and maintain the functionality of its road network. The Township’s existing roadside mowing program provides two cuts per year in order to control weeds and grasses along the roadways, and is focused on the area between the road edge and bottom of the ditch. Roadside mowing alone is not sufficient to address areas where woody vegetation has taken hold, or in the areas on the backside of the ditch or around guiderails, culverts and bridges.

Roadside brushing, on the other hand, is primarily focused on removing thicker woody vegetation from the roadside that mowing cannot, as well as the area between the backside of the ditch and property line. Keeping this area clear significantly improves visibility around corners for drivers, allowing early detection of pedestrians, wildlife, and oncoming vehicles. The practice also reduces the risk of falling branches and/or trees during storms and heavy snow seasons. Additionally, by allowing more sunlight to reach the road surface, brushing helps prevent ice buildup, reduces moisture-related damage, and extends the lifespan of our roads. Cleared areas also provide space for snow storage during plowing operations, ensuring roads remain wide enough for safe passage throughout winter.

The enhanced brushing program is designed to supplement the roadside mowing program by ensures that roads remain safe and accessible for residents and visitors throughout the year, particularly in high-traffic or high-risk zones. This investment in an enhanced brushing program demonstrates the Township’s commitment to maintaining road safety and meeting its obligations for responsible roadway management.

Insurance: \$13,800

The Township’s municipal insurance costs are projected to rise by 6.3% in 2025. While this increase continues to exceed inflation, it is notably lower than the 10% to 20% annual increases experienced in recent years. Rising insurance costs for municipalities are driven by several factors, including inflation and the impacts of joint and several liability.

Inflation has increased the cost of materials, services, and claims processing, driving up the expenses insurers face when settling claims. Additionally, Ontario’s joint and several liability framework has contributed to rising premiums. Under this system, municipalities can be held liable for a greater proportion of damages in cases where they are partially at fault, especially if other liable parties are unable to pay. This heightened risk exposure for municipalities has led insurers to adjust premiums upward to account for potential settlements. While the 2025 increase is more moderate, these underlying factors continue to pressure municipal budgets.

Payroll Software Replacement: \$13,500

The Township’s current payroll system has proven unreliable, with several failures over the past year that disrupted operations and required staff to resort to manual processes. These manual

workflows significantly increase the risk of errors and demand additional time for both preparation and review. The inefficiencies and unreliability of the existing system underscore the need for a replacement.

The proposed new payroll system offers not only improved reliability and functionality but also features that may allow the Township to discontinue some of its other software. This system includes advanced capabilities for human resources and employee management, areas where the Township has never previously had dedicated software solutions. These additional functionalities promise to enhance administrative efficiency and employee support.

To ensure the best solution for the Township, staff have reviewed demonstrations and obtained quotes from several suppliers. All alternative options were more expensive and offered less functionality than the proposed replacement. Notably, the new system has no implementation fees and will cost \$13,500 per year compared to the current system's \$700 annual cost. While the annual cost is higher, the significant improvements in reliability, efficiency, and expanded functionality make this a valuable investment in modernizing the Township's payroll and related processes.

Information Technology Contract Services: \$10,000

The Township relies on an external provider for IT services, operating on a pay-per-use model that ensures flexibility and scalability to meet its evolving needs. For 2025, the budget estimate for IT services is increasing by \$10,000. This adjustment

reflects both historical usage trends and projected costs associated with advancing the Township's systems. Key initiatives driving this increase include the proposed replacements of the payroll system and recreation software, which will require additional IT support for successful implementation. This budget adjustment ensures the Township has the necessary resources to support ongoing technological upgrades.

Other Adjustments: \$1,750

The 2025 Budget includes a series of adjustments that encompass a range of changes, including inflationary increases, updates to estimates based on current data, and reallocations to reflect shifting priorities and operational needs. These adjustments ensure that the Township's budget remains responsive to evolving financial and service requirements. While this summary highlights key changes, the operational budget provides a more comprehensive breakdown of specific line items, complete with detailed annotations. Readers seeking further clarification are encouraged to review the operational budget in detail for a deeper understanding of the adjustments.

Tar and Chip Enhancements to Capital: (\$90,550)

A recommended shift of funds from the operating to the capital budget is proposed for road maintenance, particularly enhancements to tar and chip roads. Historically, the operating budget covered specific improvements like edge padding, which enhances road resilience to accommodate increasingly heavy

farm machinery and rising truck traffic. This adjustment results in a \$90,550 reduction in the operating budget but expands the capital spending gap by \$160,000, as the \$90,550 previously allocated is insufficient to sustain the edge padding program on an ongoing basis. By consolidating these costs into the capital budget, the Township enhances transparency by providing a clearer representation of total project costs and ensuring financial resources can adapt dynamically to the scope of roadwork required in a given year. This dynamic budgeting approach allows the Township to respond to changing project plans and priorities, rather than being constrained by static or fixed operating budget allocations.

Ontario Municipal Partnership Fund: (\$88,000)

The Ontario Municipal Partnership Fund (OMPF) is an unconditional grant provided annually by the Province to municipalities. Established in response to the Local Services Realignment of the 1990s, when the Province transferred significant responsibilities to municipalities, the OMPF has evolved over time to primarily serve as an equalization grant for financially disadvantaged municipalities. Its funding formula targets areas with weak assessment bases, as well as northern and rural municipalities. For the Township, a significant portion of the allocation—89.4%—is tied to the amount of farmland within its boundaries.

Additional components of the grant consider broader economic and demographic factors, including median household income, assessment growth, employment rates, and population demographics. For 2025, the Township is set to receive

\$960,700, reflecting an \$88,000 increase from the prior year. This additional funding will help reduce the 2025 levy increase by approximately 1%, offering some short-term financial relief.

However, a broader perspective reveals challenges with the program's long-term trajectory. The Township's 2014 allocation was nearly \$1.3 million, demonstrating a gradual reduction in funding over the years, which many see as a move by the Province to phase out the program. Despite the increased allocation for 2025, concerns remain about the adequacy of the system to address the financial burdens placed on municipalities.

CMO Recoveries: (\$85,900)

This budget adjustment for 2025 is a result of an agreement between the Township and Circular Materials Ontario (CMO), established under a regulation that transfers responsibility for recycling programs to producers. Under this arrangement, the Township continues to collect recycling from property owners, and CMO reimburses the Township for associated costs.

In the 2024 Budget, a recovery provision of \$6.06 per household was included, based on early estimates provided by CMO. However, subsequent adjustments to the base figure—considering factors such as fuel cost increases and expenditures for promotion and advertising—result in the per-household recovery rate currently being \$7.88. This higher recovery rate resulted in a waste management operating surplus for 2024.

To account for this surplus, the 2025 Budget incorporates an adjustment to reduce the Township's property tax levy by \$85,900. This adjustment reflects the financial impact of the

updated recovery rate and ensures alignment with the Township's fiscal responsibilities and commitments under the agreement with CMO.

Recycling Disposal Costs: (\$31,500)

In a development similar to the recoveries arrangement with Circular Materials Ontario (CMO), the Township has experienced a change in its role concerning the management of recyclable materials. Previously, the Township incurred disposal costs associated with diverting recyclables. While the Township continues to provide collection services, CMO has assumed responsibility for the disposal of recyclable materials.

As a result of this transition, the portion of the Township's 2024 recycling budget that was allocated to disposal costs and funded through property taxes is no longer required. This change allows the Township to eliminate \$31,500 from its 2025 Budget, contributing to a corresponding reduction in the property tax levy.

By-Law Enforcement Estimate: (\$23,000)

A reduction of \$23,000 to the Township's 2025 tax levy is recommended, reflecting an adjustment to the estimated costs of by-law services provided by the Municipality of Bayham. Under the Memorandum of Understanding (MOU) between the two municipalities, Bayham delivers by-law enforcement services to the Township, with Malahide compensating Bayham on a per-use basis.

This recommendation is based on a review of historical billing data since the inception of the program. Staff have observed that

actual usage trends have been lower than initially estimated. As a result, the 2025 Budget estimate for by-law services has been reduced, allowing for a further decrease in the property tax levy. This adjustment reflects the Township's approach to budgeting and its commitment to aligning estimated expenditures with actual service needs.

Rental Fee Estimates: (\$22,500)

Facility rental revenues for Malahide Community Place and South Dorchester Community Hall have traditionally been limited, covering only a small proportion of overall facility-related costs. However, performance in 2024 has exceeded budget expectations, indicating slightly stronger-than-anticipated demand.

Building on this trend, as well as operational improvements being implemented within recreation services, staff have revised revenue estimates for 2025 upward. These improvements, aimed at enhancing service delivery and optimizing facility usage, are expected to contribute to increased rental activity. The higher revenue projections for 2025 reflect the Township's commitment to leveraging its recreational assets more effectively while improving cost recovery for these facilities.

Provincial Park Cost Recovery: (\$15,000)

The Township's 2025 budget includes a \$15,000 recovery from the Province for the operation of Port Bruce Provincial Park. This recovery stems from an agreement entered into by Council in 2024 to help offset some of the Township's costs associated with

maintaining the park site. The agreement represents a proactive approach to sharing the financial responsibility for park operations and reducing the direct financial burden on local taxpayers while ensuring the continued upkeep and accessibility of this important community asset.

Other Budget Matters

Junior Plans Examiner: \$82,000 (funded through permits)

The Township is requesting the addition of a Junior Plans Examiner to assist with processing building permits under the Building Code Act, addressing operational challenges and improving customer service. Currently, the Chief Building Official (CBO) and Deputy CBO are frequently away from the office attending appointments, resulting in inconsistent office coverage. A Junior Plans Examiner would provide a steady office presence, allowing for more consistent responses to public inquiries and efficient processing of permits, significantly enhancing service accessibility.

This new position would also enable the CBO to focus on higher-value tasks such as service delivery and customer engagement, rather than the time-intensive and lower-skilled task of plans review, which can be effectively managed by the Junior Plans Examiner. The cost of this position will be shared with the Municipality of Bayham, with Bayham covering approximately 33% of the costs based on historical usage data.

All costs related to this position and building services in general are fully funded through building permit revenues. The

Township's Building Stabilization Reserve, accumulated from past building permit surpluses, is available to offset the increased operating costs associated with hiring this role. While there is no immediate impact on building permit fees, hiring this position is expected to expedite the timeline for updating these fees. This ensures building services continue to be fully funded by permit revenues, maintaining financial sustainability and avoiding subsidization through property taxes.

Waste Management & Bag Tag Fees

The Township's 2019 Waste Management Plan established a target subsidization rate for garbage collection and disposal services, with 60% of the costs funded through property taxes and the remaining 40% through the garbage levy and bag tag fees. For the 2025 Budget, it is estimated that these services will be 59% funded through property taxes, just below the target. Given the Township's close alignment with the subsidization goal, it is recommended that the garbage levy remain unchanged for 2025. Once the 60% target is achieved, any future increases in service costs would be proportionately reflected in adjustments to the garbage levy, ensuring continued adherence to the funding model and maintaining fiscal responsibility.

The Township also intends to review its waste collection services in 2025 through an internally conducted Waste Management Plan. This review will include an evaluation of the current use of bag tags and the pricing structure for bag tags, ensuring that the overall approach remains fair, effective, and aligned with the Township's waste management and fiscal objectives.

County Road Maintenance

A significant portion of the Township's County Road Maintenance costs are attributed to labor. Recent increases in public works-related labor expenses, driven by the Township's collective agreement with CUPE, have risen well above the rate of inflation. This, combined with escalating costs of roads-related commodities—which are also increasing at rates above the Consumer Price Index (CPI)—has made it challenging to stay within the funding allocation provided under the Road Maintenance Agreement (RMA). Township staff anticipate overspending the RMA allocation in 2025; however, the Township has not budgeted to do so, as it is required to present a balanced operating budget in accordance with the Municipal Act. Budgeting for road works in excess of the RMA allocation would necessitate an increase in property taxes for 2025, which has not been proposed.

In addition to labor and commodity cost pressures, road maintenance expenses are significantly impacted by weather conditions. Notably, the Township has exceeded its RMA funding even in years with relatively low snowfall. If additional winter control measures are required due to adverse weather, further declines in the Township's County Roads Reserve are likely.

As the County advances its implementation of a regional work order and asset management system, the Township remains open to discussions on adapting its current systems to meet the County's reporting requirements. This collaboration would

enhance transparency and provide detailed data, further strengthening the Township's position in advocating for additional RMA funding to address the financial pressures associated with County Road Maintenance.

Springfield Special Levy

The special area levy in Springfield, which funds a portion of local streetlight and sidewalk costs, is being reduced from \$15,700 to \$10,800 for 2025. This reduction pertains specifically to the annual contribution to the Springfield Restricted Levy Reserve, which is designated to fund future infrastructure replacement.

As detailed in the Capital Budget, Township staff conducted a review of investment income assumptions tied to long-term capital financing strategies. With investment performance consistently surpassing financial planning estimates, it is now assumed that the reserve will be better positioned to fund future capital needs than previously projected. Additionally, the revised assumptions regarding infrastructure performance suggest that the restricted levy contribution can be discontinued without compromising the reserve's ability to meet future replacement demands.

This change of estimate, applied consistently between the operational and capital budgets, has resulted in a 31% reduction in the special area levy for 2025, providing financial relief to Springfield residents while maintaining sound fiscal planning for future infrastructure needs.

OPERATIONAL BUDGET



2025 MUNICIPAL BUDGET BOOK

Township of Malahide

Operational Budget – Net Summary

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Council (p.26)	\$168,922	\$154,481	\$183,685	\$178,653	\$183,609	\$174,500	\$185,500	\$1,891
Administration (p.28)	\$1,146,511	\$1,011,518	\$1,124,641	\$1,128,071	\$1,193,497	\$1,220,513	\$1,255,900	\$62,403
Animal Control (p.33)	-\$24,338	-\$24,549	\$0	\$392	\$0	-\$4,709	\$0	\$0
General Government	\$1,291,095	\$1,141,450	\$1,308,326	\$1,307,116	\$1,377,106	\$1,390,305	\$1,441,400	\$64,294
Planning (p.35)	\$71,643	\$58,934	\$121,989	\$100,509	\$205,362	\$187,205	\$262,450	\$57,088
Building & Bylaw (p.38)	\$6,514	\$1,478	\$65,000	\$120,338	\$65,000	\$110,666	\$42,000	(\$23,000)
Development Services	\$78,157	\$60,412	\$186,989	220,847	\$270,362	\$297,871	\$304,450	\$34,088
Fire & Emergency Management (p.41)	\$903,297	\$921,009	\$876,873	\$771,635	\$951,334	\$930,827	\$971,000	\$19,666
Police (p.45)	\$1,058,999	\$1,073,437	\$1,057,500	\$1,030,111	\$1,045,017	\$1,044,677	\$1,141,222	\$96,205
Emergency Services	\$1,962,296	\$1,994,446	\$1,934,373	\$1,801,746	\$1,996,351	\$1,975,504	\$2,112,222	\$115,871
Road Operations (p.47)	\$3,191,099	\$3,217,164	\$2,669,488	\$2,448,381	\$2,792,435	\$2,808,941	\$2,769,407	(\$23,028)
Streetlights & Sidewalks (p.54)	\$15,922	\$6,527	\$15,922	\$4,574	\$18,000	\$11,250	\$18,000	\$0
Waste Management (p.56)	\$431,406	\$392,773	\$391,351	\$322,039	\$352,512	\$261,524	\$259,150	(\$93,362)
Drainage (p.59)	\$130,703	\$121,662	\$138,588	\$122,877	\$133,944	\$132,725	\$138,350	\$4,306
Parks (p.62)	\$82,204	\$81,616	\$88,245	\$81,858	\$99,785	\$85,197	\$108,935	\$9,150
Recreation (p.66)	\$286,758	\$320,779	\$318,441	\$326,713	\$322,199	\$314,014	\$312,100	(\$10,099)
Cemeteries (p.71)	\$44,459	\$46,642	\$48,410	\$47,797	\$49,027	\$38,841	\$52,100	\$3,073
Public Works	\$4,182,551	\$4,187,163	\$3,670,446	\$3,354,239	\$3,767,902	\$3,652,492	\$3,657,942	(\$109,960)
Debt & Reserves (p.73)	\$1,948,454	\$1,948,454	\$2,711,756	\$3,224,423	\$2,866,556	\$2,866,556	\$3,289,056	\$374,500
Other Revenues (p.78)	(\$2,027,679)	(\$1,938,438)	(\$1,982,400)	(\$2,126,890)	(\$1,935,100)	(\$1,915,063)	(\$1,978,100)	(\$43,000)
Conservation (p.80)	\$166,110	\$166,112	\$179,994	\$175,502	\$194,992	\$189,334	\$204,400	\$9,408
East Elgin Community Complex (p.82)	\$314,017	\$278,938	\$321,517	\$240,531	\$330,660	\$324,927	\$337,160	\$6,500
External Boards	\$480,127	\$445,050	\$501,511	\$416,033	\$525,652	\$514,261	\$541,560	\$15,908
Property Tax Levy	\$7,915,001	\$7,838,537	\$8,331,001	\$8,197,514	\$8,868,830	\$8,781,926	\$9,320,530	\$451,700

Operational Budget – Department Summaries

COUNCIL

The Township’s municipal Council is the cornerstone of effective local governance, serving as the bridge between the government and the community. Their multifaceted roles in policy formulation, financial management, and community engagement make them integral to the development and well-being of the Township.

The Council of the Township of Malahide has seven members: Mayor, Deputy Mayor and 5 ward councillors. As is common practice amongst similar sized municipalities, Council is paid honourariums to compensate them for their time preparing for and participation at meetings. Aside from honourariums, the Council budget contains funding for items which are generally under the control of Council including their training and mileage allowances, events budget, municipal elections and the community grants program.

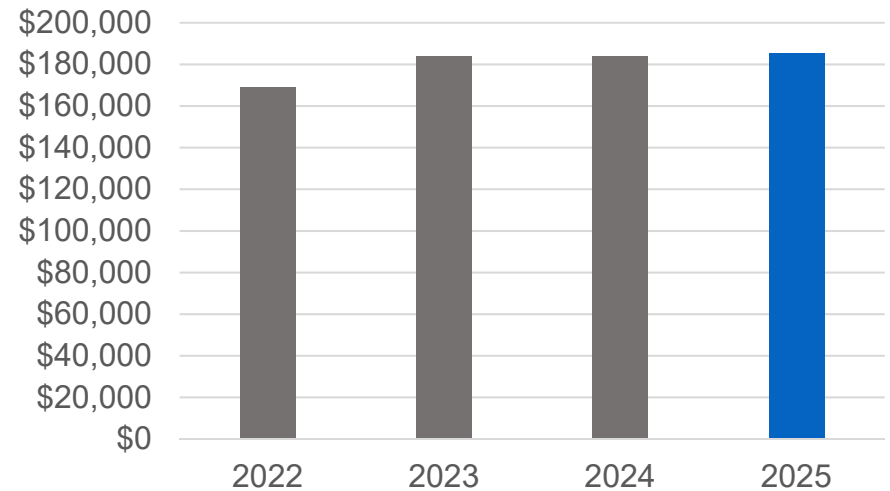
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$183,609	\$185,500	\$1,891	0.02%

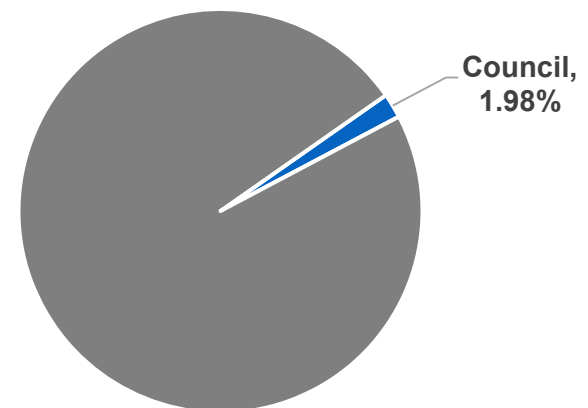
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustment To Wages	\$1,665
Other Inflationary Adjustments & Estimates	226
	\$1,891

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Council	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$112,680	\$112,911	\$120,110	\$120,445	\$124,835	\$124,850	\$126,500	\$1,665
² Mileage Allowance	\$4,800	\$4,359	\$4,800	\$4,800	\$6,500	\$6,400	\$6,500	\$0
³ Training & Conferences	\$4,000	\$2,215	\$10,000	\$4,103	\$10,000	\$2,100	\$10,000	\$0
⁴ Dues & Memberships	\$3,400	\$3,232	\$3,400	\$593	\$3,200	\$3,400	\$3,450	\$250
⁵ Events & Recognitions	\$10,250	\$2,800	\$2,250	\$2,220	\$2,250	\$450	\$2,250	\$0
⁶ Facility Operations (Chambers)	\$5,342	\$5,979	\$5,450	\$5,418	\$6,330	\$6,900	\$6,300	-\$30
⁷ Community Grants	\$20,450	\$14,985	\$29,675	\$33,074	\$22,494	\$22,400	\$22,500	\$6
⁸ Municipal Election	\$28,800	\$23,606	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$189,722	\$170,087	\$175,685	\$170,653	\$175,609	\$166,500	\$177,500	\$1,891
From Election Stabilization Reserve	-\$28,800	-\$23,606	\$0	\$0	\$0	\$0	\$0	\$0
To Election Stabilization Reserve	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0
Total Transfers	-\$20,800	-\$15,606	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0
Net From Taxes	\$168,922	\$154,481	\$183,685	\$178,653	\$183,609	\$174,500	\$185,500	\$1,891

¹ As recommended by the Council Remuneration Review Committee in 2019 and amended in 2022, by-law 20-74 establishes Council remuneration. Annual inflationary adjustments, as required under section 4 of the by-law, are incorporated into the Township’s budget each year.

² Budgeted at \$0.70/km using Canada Revenue Agency's "reasonable mileage allowance" benchmark rate.

³ Due to the wide-breadth of technical areas Council is expected to govern, financial resources are made available for members to attend professional training opportunities at their discretion, subject to budget availability. This may entail the attendance of conferences, online courses, or in-house seminars.

⁴ The Township is a member of the Association of Municipalities of Ontario and the Aylmer Area Chamber of Commerce Membership at an estimated combined cost of \$3,450.

⁵ The events and recognitions budget contains an allowance for Council to purchase supplies for special public meetings, events, or special recognitions at its discretion.

⁶ Council chambers resides within the Springfield Fire Station at 51251 Ron McNeil Line. A portion of building costs, based on used square footage, is attributed to the “Council” division for chambers. These costs include basic maintenance and utilities.

⁷ The Township’s community grants policy, last amended in 2024, allows community groups to submit applications to the Township for direct funding support or waiver of fees. Community grants are awarded on a case by case basis by Council during budget deliberations.

⁸ The cost of the next municipal election is estimated at \$32,000. The Township raises this funding evenly throughout Council’s term resulting in an annual transfer to the Municipal Elections Reserve of \$8,000.

ADMINISTRATION

The Administration budget is an amalgamation of the Chief Administrative Officer (CAO), Corporate Services and Human Resources divisions. It accounts for costs pertaining to the general management of the municipality as well as its financial management, customer service, information technology, corporate policies and compensation functions.

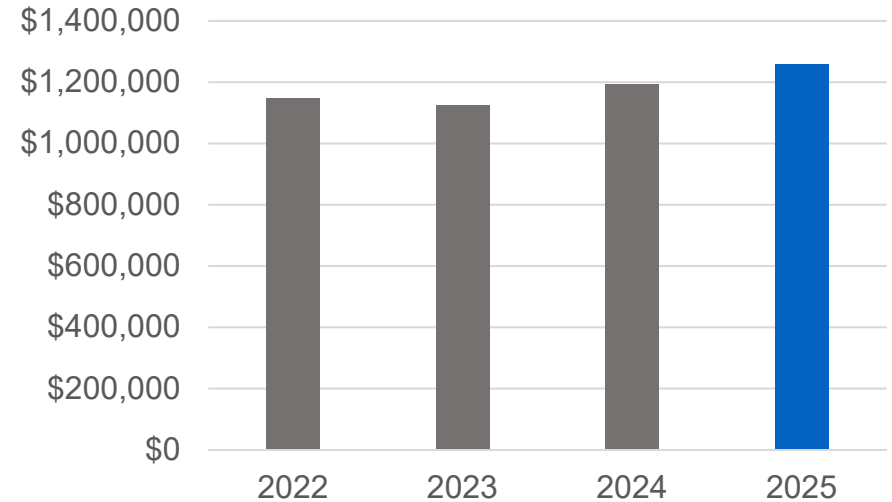
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$1,193,497	\$1,255,900	\$62,403	0.71%

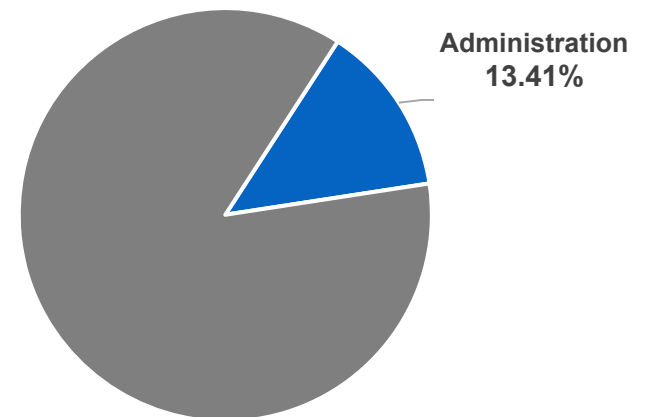
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustments To Wages	\$13,593
Payroll Software Replacement	13,500
IT Services Contract	10,000
Legal Fees	15,000
Insurance Premiums	2,194
Reduction in GIS Revenue	4,000
Other Adjustments	4,116
	\$62,403

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Administration	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$1,030,697	\$937,821	\$988,804	\$931,134	\$994,307	\$994,350	\$1,007,900	\$13,593
² Mileage Allowance	\$6,700	\$550	\$4,700	\$478	\$700	\$500	\$500	-\$200
³ Training & Conferences	\$18,000	\$15,056	\$18,000	\$9,159	\$18,000	\$6,000	\$18,000	\$0
⁴ Dues & Memberships	\$9,408	\$10,571	\$9,650	\$9,627	\$9,650	\$12,151	\$11,100	\$1,600
⁵ Health & Safety	\$1,500	\$1,415	\$1,500	\$890	\$1,000	\$1,000	\$1,000	\$0
⁶ Staff Recruitment	\$1,400	\$3,272	\$4,760	\$9,827	\$3,800	\$3,000	\$3,800	\$0
⁷ Advertising	\$8,500	\$9,079	\$2,000	\$1,842	\$1,600	\$1,200	\$1,600	\$0
⁸ Insurance	\$25,153	\$25,162	\$30,661	\$48,306	\$33,906	\$33,906	\$36,100	\$2,194
⁹ Bank Charges	\$5,306	\$7,521	\$7,500	\$8,831	\$7,800	\$9,100	\$9,600	\$1,800
¹⁰ Office Supplies	\$11,500	\$10,802	\$11,000	\$11,130	\$11,000	\$11,000	\$11,000	\$0
¹¹ Computer Software	\$54,000	\$60,539	\$60,800	\$64,279	\$50,000	\$85,000	\$63,500	\$13,500

¹ Full time equivalents: (1) CAO, (1) Treasurer, (1) Manager of Legislative Services, (1) Manager of Human Resources, (1) Tax Collector, (1) Asset Management Analyst, & (1.5) Administrative Clerks.

² Occasional and infrequent mileage reimbursement for Administration staff's use of personal vehicles for Township business.

³ To implement Administration personnel training plans to maintain existing professional designations, address gaps in technical knowledge and keep pace with changing legislation.

⁴ The Administration department is responsible for a wide-breadth of technical areas amongst a small team of staff. The budget contains memberships to various professional organizations, such as the Municipal Finance Officers Association (MFOA), the Association of Municipal Clerks & Treasurers of Ontario (AMCTO) and the Ontario Municipal Human Resources Association (OMHRA). Memberships provide staff access to knowledge databases and technical expertise that help reduce reliance on third-party consultants as well as provide discounts for training opportunities.

⁵ Inspection of fire exits, health and safety green books, first aid kit replenishments as needed.

⁶ Advertising of positions with municipal professional associations. Costs range from \$250 - \$500 per publication depending on area of expertise.

⁷ Advertising of announcements or general information, usually through the Aylmer Express plus County of Elgin visitor guide.

⁸ Insurance annual renewal increase of approximately 6.3% to provide liability, property, auto and cyber security coverage.

⁹ Banking activity fees and credit card usage fees, estimated at \$800/month for 2025.

¹⁰ Printer supplies - toner, paper, ink, envelopes for tax billing, office stationary and kitchen supplies.

¹¹ Pertains to annual licensing and support fees for a variety of the Township's systems including: accounting and tax collection, teleconferencing (Zoom), document management and retention, anti-virus, spam filters & IT security. Cost increases in 2025 pertain to the replacement of the Township's payroll software.

Administration	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Phone & Internet	\$18,185	\$17,168	\$17,500	\$16,517	\$16,500	\$15,500	\$16,000	-\$500
² Postage & Courier	\$14,566	\$13,319	\$14,566	\$12,859	\$14,500	\$14,500	\$14,500	\$0
³ Equipment Leases	\$5,400	\$10,771	\$11,300	\$4,803	\$11,300	\$11,300	\$11,300	\$0
⁴ IT Equipment & Supplies	\$800	\$5,286	\$800	\$5,079	\$2,500	\$3,000	\$3,000	\$500
⁵ IT Services	\$16,044	\$55,095	\$31,000	\$55,908	\$60,000	\$68,400	\$70,000	\$10,000
⁶ Legal	\$12,000	\$17,496	\$15,500	\$50,267	\$40,500	\$80,000	\$55,500	\$15,000
⁷ Audit	\$25,000	\$24,927	\$25,000	\$23,340	\$25,000	\$25,000	\$25,000	\$0
⁸ Utilities	\$17,000	\$10,476	\$10,800	\$10,514	\$10,800	\$7,550	\$10,800	\$0
⁹ Janitorial Supplies	\$600	\$394	\$600	\$1,548	\$1,200	\$2,512	\$3,000	\$1,800
¹⁰ Facility Services & Maintenance	\$20,000	\$23,658	\$20,000	\$18,892	\$21,000	\$18,821	\$21,000	\$0
¹¹ Fuel	\$717	\$2,633	\$1,700	\$412	\$0	\$0	\$0	\$0

¹ Monthly cell phone and internet services plus allowance for replacements of cell phones as needed.

² Refills on Township's leased printing equipment based on usage for billing. Postage meter requires refilling three times per year.

³ Rental of two commercial photocopiers and postage meter machine in Townhall.

⁴ Minor information technology equipment and supplies such as keyboards, mouses, monitors & cables.

⁵ The Township compensates an external IT contractor with an hourly rate for regular services and a fixed annual fee for server maintenance, covering routine updates, monitoring, and security. Based on the Township's historical usage and ongoing technology improvement initiatives, staff recommend a \$10,000 increase for 2025.

⁶ The Township does not employ full-time legal staff and therefore purchases legal services on an as-needed basis. A budget increase is recommended for 2025 to better align the budget with historical spending as well as account for 2025 initiatives and the cost of new legal representation. Due to its unpredictability and potential volatility from year-to-year, the Township retains funding in its Contingency Reserve for excess legal costs.

⁷ Section 296 of the Municipal Act requires the Township to appoint a licenced auditor who is responsible for auditing the accounts and transactions of the municipality. In 2021, the Township appointed Graham Scott Enns for the 2021 to 2025 calendar years.

⁸ Hydro and natural gas for Townhall.

⁹ Materials and supplies to maintain the cleanliness of Townhall including hand disinfectant, cleaning products, paper tower, etc.

¹⁰ Contracted weekly cleaning service, parking spot rentals, floor mat rentals, security system monitoring & allowance for general facility repairs (HVAC, painting, etc.).

¹¹ Administration staff previously had access to a 2009 Ford Focus to attend offsite meetings. Use of vehicle discontinued in 2023.

Administration	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Vehicle Expenses	\$1,000	\$1,548	\$1,000	\$1,066	\$0	\$0	\$0	\$0
Total Expenses	\$1,303,476	\$1,264,559	\$1,289,141	\$1,296,708	\$1,335,063	\$1,403,789	\$1,394,200	\$59,287
² Student Grants	\$0	\$2,384	\$2,200	\$4,791	\$0	\$0	\$0	\$0
³ Tax & Zoning Certificates	\$20,000	\$19,333	\$20,000	\$15,781	\$15,000	\$22,617	\$22,000	\$7,000
⁴ Lottery Licences	\$500	\$1,159	\$750	\$728	\$750	\$192	\$500	-\$250
⁵ Administrative Charges	\$6,000	\$4,831	\$6,000	\$12,039	\$11,016	\$2,000	\$5,000	-\$6,016
⁶ GIS Services	\$30,000	\$44,935	\$35,000	\$29,802	\$24,000	\$20,000	\$20,000	-\$4,000
⁷ IT Services	\$20,000	\$32,143	\$0	\$0	\$0	\$0	\$0	\$0
⁸ Miscellaneous	\$2,250	\$66,316	\$2,000	\$6,946	\$2,000	\$14,667	\$2,000	\$0
⁹ Overhead Transfer	\$78,215	\$78,215	\$84,550	\$84,550	\$88,800	\$88,800	\$88,800	\$0

¹ Administration staff previously had access to a 2009 Ford Focus to attend offsite meetings. Use of vehicle discontinued in 2023.

² Canada Summer Jobs wage subsidies - none expected for 2025. [2023: (1) Streetlight reflectivity student, moved to Roads for 2024, (1) Records management student].

³ Zoning certificates processing fees, set through the Township's user fee by-law, are used to recover the time of administrative staff who prepare compliance letters which outline the proposed use of a property and whether or not it currently meets zoning and/or building regulations. Tax certificates are an official statement of the tax status of a property. Fees, set through the Township's user-fee by-law, are charged to recover the time of administrative staff to prepare them.

⁴ The Alcohol and Gaming Commission of Ontario authorizes the Township to provide local charities, non-profits and other eligible organizations with lottery and gaming licences. Fees are charged, in accordance with the Township's user fee by-law, to recover staff's time to administer this program.

⁵ User fees through the Township's user-fee by-law to charge for the recovery of transfers of amounts owing on utility accounts to taxes, "not sufficient funds" charges and other finance fees.

⁶ The Township has historically provided GIS services to other lower tier municipalities within the County of Elgin. Over the years, other municipalities have found alternative GIS services either through hiring their own personnel or using the County of Elgin. Personnel used to support GIS services has been diverted to support Planning Services.

⁷ Prior to 2023, the Township employed a full-time Information Technology Manager who provided services to other organizations in the region. The position was removed from the 2023 Budget and services were discontinued.

⁸ Holding account for unanticipated equipment and material sales proceeds as well as minor sales revenue for maps, pins, etc.

⁹ A distribution of indirect administrative costs to service areas that operate on a full-cost recovery basis. Full cost recovery service areas require this overhead allocation to accurately set their fees. Allocation receives annual inflation increase each year.

Administration	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Total Revenue	\$156,965	\$249,316	\$150,500	\$154,637	\$141,566	\$148,276	\$138,300	-\$3,266
¹ Transfer From Reserve	\$0	-\$3,725	-\$14,000	-\$14,000	\$0	-\$35,000	\$0	\$0
Total Transfers	\$0	-\$3,725	-\$14,000	-\$14,000	\$0	-\$35,000	\$0	\$0
Net From Taxes	\$1,146,511	\$1,011,518	\$1,124,641	\$1,128,071	\$1,193,497	\$1,220,513	\$1,255,900	\$62,553

¹ A one-time transfer from the Modernization Reserve of \$35,000 was approved through the 2024 Budget to offset costs relating to implementation of a cloud-based electronic records management system. No transfers expected for 2025.

ANIMAL CONTROL

Animal Control coordinates the sheltering of stray animals and the licensing of dogs within the Township. Dog tags are provided to residents who register their pets. The Township charges an annual fee to dog owners which covers the administration costs and sheltering services provided by Hillside Kennels.

Hillside Kennels will only pick-up and shelter stray animals which are already confined by residents. The Township's by-law enforcement officer, provided by the Municipality of Bayham, serves as the Township's animal control officer to enforce its Livestock at Large By-law.

BUDGET SUMMARY

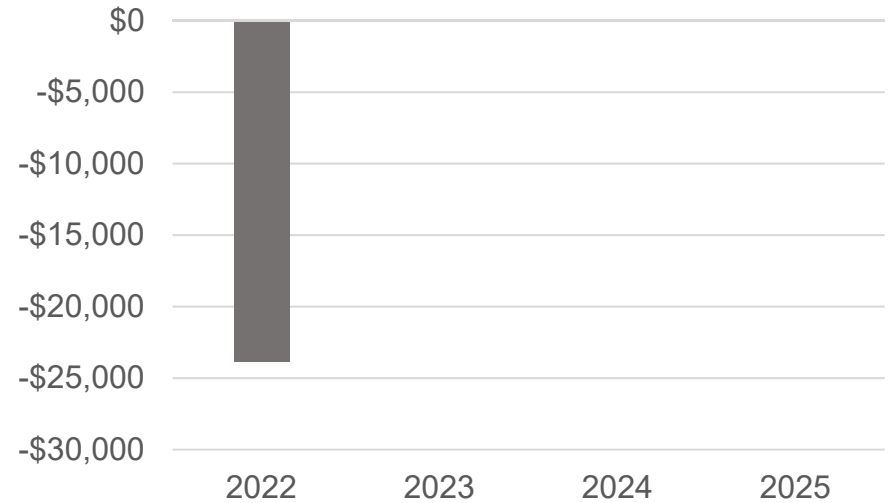
2024	2025	CHANGE	LEVY IMPACT (%)
\$0	\$0	\$0	*0%

**Dog tag fees are set a rate which fully offsets the costs of the Township's Animal Control services.*

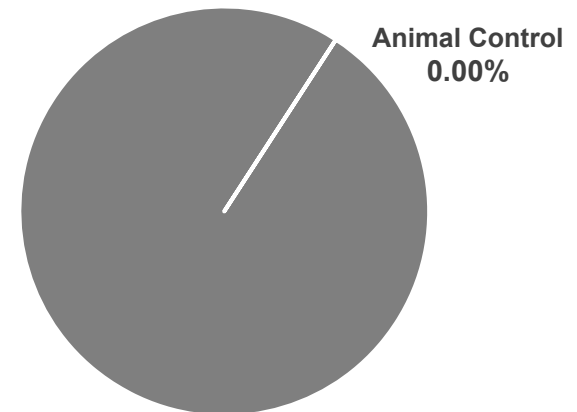
2025 BUDGET DRIVERS

DESCRIPTION	COST
Veterinary Fees At Hillside Kennels	(\$200)
Administrative Overhead	200
	\$0

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Animal Control	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Materials & Supplies	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
² Overhead – Transfer In	\$1,800	\$0	\$3,500	\$3,500	\$3,700	\$3,700	\$3,900	\$200
³ Animal Control Officer	\$9,000	\$8,973	\$0	\$0	\$0	\$0	\$0	\$0
⁴ Animal Control Enforcement	\$1,500	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
⁵ Animal Shelter	\$11,262	\$11,000	\$14,600	\$17,310	\$16,300	\$9,770	\$16,100	-\$200
⁶ Livestock Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$24,312	\$19,973	\$19,600	\$20,810	\$20,000	\$13,470	\$20,000	\$0
⁷ Livestock Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁸ Dog Tag Fees	\$48,650	\$44,522	\$19,600	\$20,418	\$20,000	\$18,178	\$20,000	\$0
Total Revenue	\$48,650	\$44,522	\$19,600	\$20,418	\$20,000	\$18,178	\$20,000	\$0
Net From Taxes	-\$24,338	-\$24,549	\$0	\$392	\$0	-\$4,709	\$0	\$0

¹ The Township transitioned to permanent tags and therefore does not incur a cost to order and mail new ones to residents.

² The cost of overhead, primarily consisting of Administration labour, is assigned to the Animal Control budget centre as a means of more accurately estimating the full cost of the service.

³ The Township recently transitioned from having an on-call animal control officer to using its by-law enforcement officer.

⁴ The Township recently transitioned from having an on-call animal control officer to using its by-law enforcement officer.

⁵ Hillside Kennels contract (\$800 per month plus 1.5% contractual increase for 2024 and 2025) plus allowance for veterinary costs.

⁶ Relates to the Ontario Wildlife Damage Compensation Program which provides financial assistance to owners whose livestock, poultry, or honey bees have been damaged or killed by wildlife. Fully funded by the Province and no longer budgeted by the Township.

⁷ Relates to the Ontario Wildlife Damage Compensation Program which provides financial assistance to owners whose livestock, poultry, or honey bees have been damaged or killed by wildlife. Fully funded by the Province and no longer budgeted by the Township.

⁸ Dog tag charged to pet owners through the Township's user-fees by-law to recover the cost of animal shelter services. Fees are set on cost recovery-basis with no subsidization from the general tax base.

PLANNING & ECONOMIC DEVELOPMENT

Municipal land use planning services are provided by both the Township of Malahide and the County of Elgin. The Township of Malahide Planning staff provide professional land use planning advice to Malahide Council, committees of Council, the development community and the general public on a wide variety of development and policy related matters.

Development Services staff guide and assist land owners with development and future building proposals and are responsible for looking after related documents such as the Township of Malahide Official Plan and Zoning By-Law.

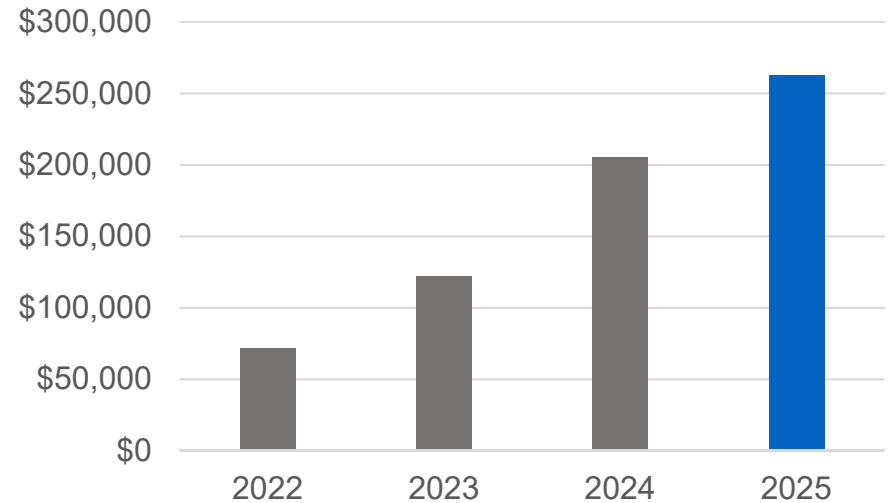
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$205,362	\$262,450	\$57,088	0.64%

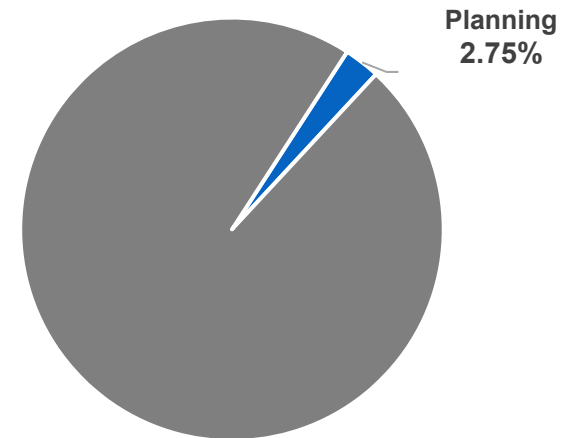
2025 BUDGET DRIVERS

DESCRIPTION	COST
Net Planning Consultant Costs	\$33,700
Cost Of Living Adjustments To Wages	21,138
Other Inflationary Adjustments	2,250
	\$57,088

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Planning	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$77,343	\$61,512	\$147,489	\$39,479	\$208,062	\$156,922	\$229,200	\$21,138
² Training & Conferences	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
³ Mileage	\$0	\$0	\$0	\$0	\$0	\$250	\$250	\$250
⁴ Dues & Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
⁵ Legal	\$1,000	\$3,369	\$4,000	\$31,032	\$4,000	\$997	\$0	-\$4,000
⁶ Consulting	\$15,000	\$13,590	\$10,000	\$112,568	\$54,000	\$177,000	\$177,000	\$123,000
⁷ Plans & Bylaw Updates	\$30,000	\$931	\$20,000	\$0	\$0	\$0	\$0	\$0
⁸ Miscellaneous	\$1,600	\$116	\$500	\$604	\$0	\$2,036	\$2,000	\$2,000
Total Expenses	\$124,943	\$79,518	\$181,989	\$183,683	\$266,062	\$337,205	\$412,450	\$146,388
⁹ Transfers From Reserves	-\$30,000	\$0	-\$20,000	\$0	\$0	\$0	\$0	\$0
Total Transfers	-\$30,000	\$0	-\$20,000	\$0	\$0	\$0	\$0	\$0
¹⁰ Planning Fees	\$23,300	\$20,584	\$40,000	\$83,174	\$60,700	\$150,000	\$150,000	\$89,300

¹ Full time equivalents: (1) Assistant Planner, (1) Manager of Development Services.

² Annual EDCO conference, and other conferences and meetings related to planning and economic development.

³ Occasional and infrequent mileage reimbursement for staff's use of personal vehicles for Township business.

⁴ OPPI Membership, EDCO Membership

⁵ The Township does not employ full-time legal staff and therefore purchases legal services on an as-needed basis. Use of Planning's legal allowance varies year-to-year. 2023 includes legal costs relating to Ontario Land Tribunal hearings. The Township retains funding in its Contingency Reserve for excess legal costs.

⁶ The Township uses a planning consulting firm to perform land use planning services. The budget is being adjusted in 2025 to account for consulting expenses incurred on behalf of applicants which are fully recovered through planning fees.

⁷ Plans and studies such as the Development Charges Background Study, Official Plan and zoning by-law amendments. None budgeted for 2025, typically funded through reserves as needed.

⁸ Advertisements for planning applications as required under the Planning Act.

⁹ No Transfers required for 2025.

¹⁰ The Township's user fee by-law utilizes a deposit system whereby planning applicants submit a deposit which is drawn upon as costs are incurred by the Township to process the application. Full cost recovery is not achieved as planning services are subsidized through the general tax base. Planning revenue recoveries reflect amounts charged for internal staff as well as external planning consultants.

Planning	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Total Revenue	\$23,300	\$20,584	\$40,000	\$83,174	\$60,700	\$150,000	\$150,000	\$89,300
Net From Taxes	\$71,643	\$58,934	\$121,989	\$100,509	\$205,362	\$187,205	\$262,450	\$57,088

Economic Development	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Tax Increment Equivalent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net From Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Summary	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Planning Services	\$71,643	\$58,934	\$121,989	\$100,509	\$205,362	\$187,205	\$262,450	\$57,088
Economic Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net From Taxes	\$71,643	\$58,934	\$121,989	\$100,509	\$205,362	\$187,205	\$262,450	\$57,088

¹ Designed to encourage substantial development by deferring a portion of the increase in property taxes resulting from major improvements to land or buildings.

BUILDING & BY-LAW

The Building Department is responsible for ensuring that all construction in the Municipality meets the required standards outlined in the Ontario Building Code, the Municipality's zoning by-laws and other applicable laws and regulations. By-law enforcement services, provided by the Municipality of Bayham, enforce the majority of the Township's by-laws passed by Council under provincial legislation such as the Municipal Act, Building Code Act and Planning Act.

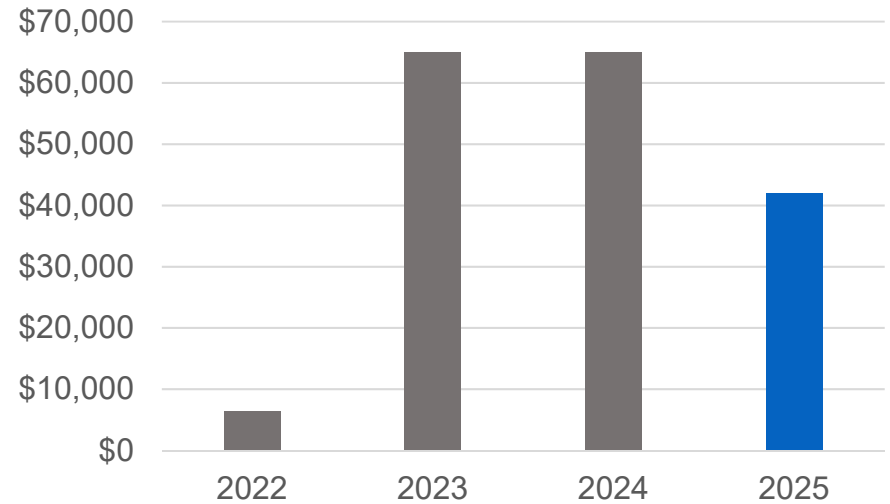
BUDGET SUMMARY

	2024	2025	CHANGE	LEVY IMPACT (%)
BUILDING	\$0	\$0	\$0	0%
BY-LAW	\$65,000	\$42,000	-\$23,000	(0.26%)

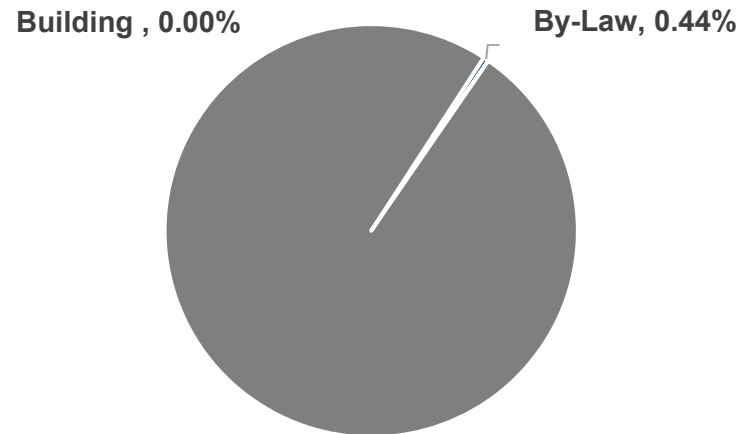
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustments To Wages	\$92,581
Building Services Recoveries from Bayham	(52,600)
Building Permit Revenues	(25,000)
Transfers from Building Stabilization Reserve	(13,150)
Estimated By-Law Enforcement Usage Costs	(23,000)
Other Inflationary Adjustments	(1,831)
	(\$23,000)

COMPARISON TO PRIOR YEARS



2024 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Building Services	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$161,784	\$203,252	\$214,400	\$217,287	\$325,119	\$311,676	\$417,700	\$92,581
² Mileage Allowance	\$0	\$0	\$0	\$380	\$1,500	\$227	\$1,000	-\$500
³ Training & Conferences	\$4,000	\$2,151	\$4,000	\$3,379	\$4,000	\$1,499	\$4,000	\$0
⁴ Dues & Memberships	\$1,061	\$183	\$1,061	\$636	\$1,200	\$563	\$1,200	\$0
⁵ Staff Recruitment	\$0	\$0	\$0	\$483	\$0	\$1,703	\$0	\$0
⁶ Computer Software	\$18,550	\$15,459	\$18,550	\$12,734	\$15,000	\$12,452	\$13,000	-\$2,000
⁷ Phone & Internet	\$250	\$227	\$250	\$1,817	\$600	\$858	\$800	\$200
⁸ IT Equipment & Supplies	\$350	\$0	\$350	\$1,581	\$350	\$100	\$350	\$0
⁹ Administrative Overhead	\$19,125	\$19,125	\$27,350	\$27,350	\$28,700	\$28,990	\$29,200	\$500
¹⁰ Safety Apparel	\$400	\$0	\$400	\$339	\$500	\$13	\$500	\$0
¹¹ Contracted Building Inspectors	\$30,000	\$8,671	\$50,000	\$53,283	\$10,000	\$44,260	\$10,000	\$0
¹² Fuel	\$1,500	\$1,546	\$1,500	\$1,494	\$2,000	\$2,000	\$2,000	\$0
¹³ Vehicle Maintenance	\$1,000	\$1,262	\$600	\$472	\$600	\$200	\$600	\$0

¹ Full time equivalents: (1) Chief Building Official, (1) Deputy Chief Building Official, (0.5) Administrative Clerk, (1) NEW Plans Examiner.
² The Building department shares one vehicle for two personnel resulting in the potential for staff to have to use their personal vehicles to attend meetings or site inspections.
³ Continuing professional development costs required for building services staff to professional certifications.
⁴ 2 Ontario Building Officials Association memberships (\$700), 2 South-West OBOA Chapter Membership (\$160), 2 BCIN renewals (\$300), to provide access to technical expertise, knowledge database and discounted training opportunities.
⁵ Advertising costs for the recruitment of building services staff.
⁶ E-permitting software (Cloudpermit) & Bluebeam software subscription for plans review.
⁷ Cellphone subscriptions.
⁸ Minor information technology equipment and supplies such as keyboards, mouses, monitors & cables. New equipment required for the addition of Plans Examiner.
⁹ A distribution of indirect administrative costs such as accounting, information technology, use of Townhall, staff recruitment etc. to reflect full operating costs of service area in order to accurately set building permit fees.
¹⁰ In accordance with policy "D-3.4 Clothing Allowance", safety footwear and corporate identity wear are provided to building services staff to wear to building inspections.
¹¹ Use of externally contracted services for building inspections and plans review expected to decline as a result of hiring of Deputy Chief Building Official.
¹² Fuel used in Township vehicle for staff to perform building inspection services.
¹³ Vehicle maintenance allowance for the department's truck.

Building Services	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Vehicle Insurance	\$912	\$912	\$1,113	\$1,100	\$1,231	\$942	\$1,200	-\$31
Total Expenses	\$238,932	\$252,788	\$319,574	\$322,335	\$390,800	\$405,483	\$481,550	\$90,750
² Building Permits	\$270,800	\$274,485	\$270,800	\$211,348	\$225,800	\$225,300	\$250,800	\$25,000
³ Septic Permits	\$25,000	\$19,820	\$25,000	\$23,744	\$20,000	\$19,717	\$20,000	\$0
⁴ Recoveries from Bayham	\$0	\$0	\$17,400	\$40,955	\$90,000	\$90,000	\$142,600	\$52,600
Total Revenue	\$295,800	\$294,305	\$313,200	\$276,047	\$335,800	\$335,017	\$413,400	\$77,600
⁵ Building Stabilization Reserves	\$56,868	\$41,517	-\$6,374	\$46,290	-\$55,000	-\$70,466	-\$68,150	-\$13,150
Total Transfers	\$56,868	\$41,517	-\$6,374	\$46,290	-\$55,000	-\$70,466	-\$68,150	-\$13,150
Net from Taxes	\$0	\$0	\$0	\$92,578	\$0	\$0	\$0	\$0

By-Law Enforcement	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
⁶ Contracted Enforcement	\$6,514	\$1,478	\$65,000	\$27,760	\$65,000	\$40,200	\$42,000	-\$23,000
Total Expenses	\$6,514	\$1,478	\$65,000	\$27,760	\$65,000	\$40,200	\$42,000	-\$23,000
Net from Taxes	\$6,514	\$1,478	\$65,000	\$27,760	\$65,000	\$40,200	\$42,000	-\$23,000

¹ Annual insurance costs for the department's truck.

² Building permit fees set in the Township's user fee by-law which are used to offset the cost of building inspection and plan review services as required by the Building Code Act. A decline in construction activity is expected due to an unfavourable economic climate and high interest rates. The Township's fees have not been adjusted since 2013 as permit revenues have provided for full cost recovery.

³ Septic permits are required for new construction, existing system tank replacement and when lines are added to lengthened. Fees are charged to recover inspection costs and are set out in the Township's user fee by-law.

⁴ Recoveries from the Municipality of Bayham as a result of a shared-service agreement whereby the Township's provides building inspection and plans review services.

⁵ Building services are fully funded through building permit revenue as opposed to the general tax base. Drops in building permit revenue, as expected in 2025 due to a decline in building activity, are funded through the Township's Building Stabilization Reserve Fund which is comprised of past building services surplus permit revenue.

⁶ In 2023 Council approved a shared service Memorandum of Understanding (MOU) between the Township of Malahide and Municipality of Bayham for the provision of services including by-law enforcement. The Township is billed based on usage of the shared by-law enforcement officer. The 2023 Budget assumed the Township would utilize half of the shared by-law enforcement officer's time. Based on 2024 activity, it is more likely the Township will be using 33% instead. Continued development by-law enforcement policies and processes may result in greater utilization of available resources.

FIRE & EMERGENCY SERVICES

The Township of Malahide Fire & Emergency Services Department is to provide a range of programs to protect the lives and property of the inhabitants of the Township of Malahide from the adverse effects of fires or exposure to dangerous conditions created by man or nature.

Malahide Fire Services provide fire suppression, fire prevention and public education, medical response and specialized rescue services to the residents of the Township. Malahide Fire Services is comprised of 1 full time Fire Chief and 80 community-oriented Volunteer Firefighters operating from three Fire Stations.

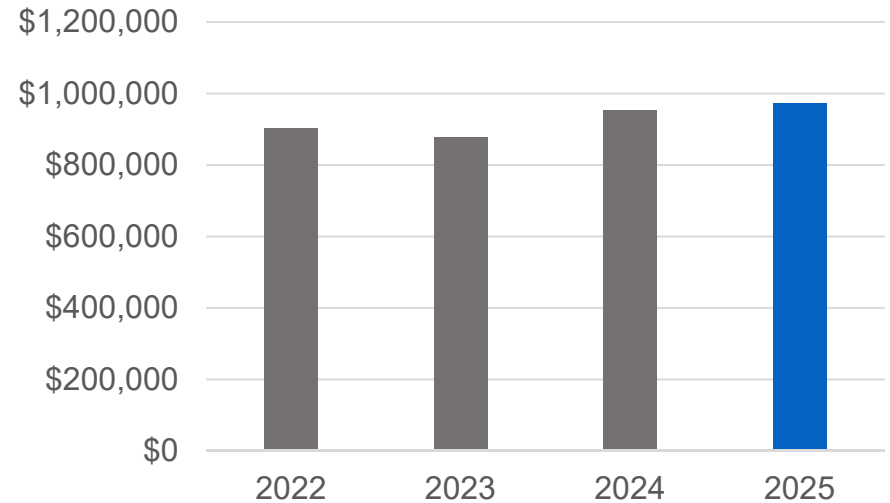
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$951,334	\$971,000	\$19,666	0.22%

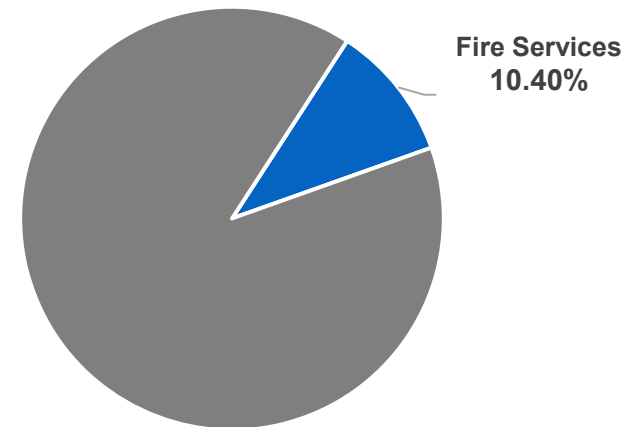
2025 BUDGET DRIVERS

	COST
Cost Of Living Adjustments To Wages	\$24,631
Insurance	2,227
Reduction In Bunker Gear Cleaning Costs	(9,000)
Dispatch Services Contract Adjustment	(2,000)
Other Adjustments	3,808
	\$19,666

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Fire & Emergency Services	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$581,234	\$538,462	\$563,285	\$578,316	\$608,069	\$608,069	\$632,700	\$24,631
² Training & Conferences	\$40,607	\$34,731	\$39,607	\$46,627	\$50,500	\$51,484	\$51,500	\$1,000
³ Dues & Memberships	\$1,000	\$917	\$1,100	\$1,330	\$1,000	\$1,200	\$1,500	\$500
⁴ Medical Health & Safety	\$6,400	\$7,991	\$7,000	\$1,402	\$4,500	\$4,039	\$4,500	\$0
⁵ Uniforms	\$2,000	\$10,008	\$2,500	\$3,488	\$3,600	\$3,600	\$3,700	\$100
⁶ Office Supplies	\$1,600	\$810	\$1,600	\$1,712	\$1,600	\$1,711	\$1,700	\$100
⁷ Printer Lease	\$300	\$435	\$400	\$369	\$500	\$500	\$500	\$0
⁸ Computer Licences & Support	\$2,800	\$4,605	\$4,700	\$4,689	\$4,800	\$4,861	\$4,900	\$100
⁹ Postage & Courier	\$400	\$313	\$500	\$245	\$500	\$500	\$500	\$0
¹⁰ Phone & Internet	\$17,000	\$15,836	\$13,000	\$14,855	\$14,000	\$14,000	\$14,000	\$0
¹¹ Insurance	\$26,220	\$24,686	\$31,988	\$31,617	\$35,373	\$35,373	\$37,600	\$2,227

¹ Full time equivalents: (1) Fire Chief, (0.5) Administrative Clerk, Volunteer firefighter points and training pay.

² Continuing professional development costs required for fire services staff to maintain professional certifications, as well as recoverable training expenses incurred while hosting training sessions for external fire services staff or for Malahide instructors to teach at the Elgin-Middlesex Regional Training School (EMRTS). The EMRTS is increasing the courses offered in 2025, so recoverable costs for Malahide instructors is forecasted to increase.

³ Memberships include the Ontario Municipal Fire Prevention Officer’s Association, the Elgin County Mutual Aid Association, the Ontario Association of Fire Chiefs, and the Fire Marshal’s Public Fire Safety Council.

⁴ Health & Safety budget includes medical supplies and the rotating schedule of DZ medical costs required for volunteers.

⁵ Uniform and clothing allowance required for fire services staff, both full time and volunteer.

⁶ Office supplies - toner, paper, ink, office stationary and kitchen supplies.

⁷ Budget is for the monthly rental fees and per copy fees associated with the rental of the printer at the South Firehall.

⁸ Pertains to annual licensing and support fees for the Fire Services software systems including: Fire Pro and Synergi.

⁹ Courier fees associated with equipment repairs, and for delivery of targeted mailouts.

¹⁰ Monthly cell phone and internet services plus allowance for replacements of cell phones as needed.

¹¹ Insurance annual renewal increase to provide liability, property, auto and cyber security coverage.

Fire & Emergency Services	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Miscellaneous	\$4,750	\$2,272	\$1,750	\$2,159	\$1,750	\$2,250	\$1,750	\$0
² Utilities	\$30,000	\$35,917	\$31,000	\$39,445	\$31,000	\$31,000	\$31,000	\$0
³ Janitorial Supplies	\$750	\$684	\$750	\$936	\$800	\$1,702	\$1,000	\$200
⁴ Building Maintenance	\$20,189	\$28,529	\$25,000	\$31,142	\$33,000	\$33,000	\$33,000	\$0
⁵ Grounds Maintenance	\$21,000	\$20,701	\$21,500	\$13,070	\$21,500	\$21,500	\$21,500	\$0
⁶ Public Education	\$7,250	\$4,461	\$7,250	\$8,184	\$7,250	\$7,250	\$7,250	\$0
⁷ Radio Licenses & Maintenance	\$11,200	\$11,297	\$8,200	\$14,355	\$21,001	\$17,402	\$21,100	\$99
⁸ Equipment Maintenance & Supplies	\$52,075	\$41,892	\$60,075	\$47,224	\$61,300	\$53,950	\$52,300	-\$9,000
⁹ Vehicle Maintenance	\$34,989	\$51,449	\$37,500	\$37,527	\$39,400	\$35,849	\$39,800	\$400
¹⁰ Vehicle Insurance	\$14,892	\$14,892	\$18,168	\$17,957	\$20,091	\$16,461	\$22,100	\$2,009
¹¹ Fuel	\$18,829	\$26,075	\$23,000	\$23,833	\$23,000	\$21,652	\$23,000	\$0

¹ Miscellaneous budget carried for forecasted staff recognition supplies, and un-forecasted items such as meals during events.

² Hydro and natural gas for 3 Firehalls.

³ Janitorial supplies and materials to maintain the cleanliness of Firehalls, including hand disinfectant, cleaning products, paper towel, etc.

⁴ Building maintenance budget includes general building mechanical equipment maintenance.

⁵ Grounds maintenance include multi-year contracts for grass cutting and snow removal.

⁶ Public Education includes the costs for supplies given out to the public during education programs. Items such as smoke detectors and childrens' school supplies are purchased for fire prevention week, as well as banners, etc. for other events, the costs of which are often offset by donations. Public Education also includes the costs of advertising in the Aylmer Express.

⁷ Radio Licenses & Maintenance includes quarterly invoices for the cell tower rentals (4 towers) and monthly maintenance invoice for Spectrum System support agreement.

⁸ New Section 21 Guidance Notes in the Occupational H&S Act for fire. Bunker Gear is recommended to be sent away twice a year instead of once a year for cleaning, hydrostatic tests, and repairs. This line also includes small tools.

⁹ Truck safety inspections, annual pump tests, and general maintenance oil changes are included. Safety inspection of the Emergency Management trailer.

¹⁰ Annual insurance costs for the department's vehicles.

¹¹ Fuel used in vehicle for staff to perform fire protection services.

Fire & Emergency Services	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Dispatch Services	\$37,812	\$39,736	\$40,000	\$37,023	\$40,000	\$36,674	\$38,000	-\$2,000
² Ice Management	\$35,000	\$18,335	\$47,000	\$26,464	\$56,800	\$56,800	\$56,800	\$0
³ COVID Related Expenses	\$0	\$3,611	\$0	\$0	\$0	\$0	\$0	\$0
⁴ Port Bruce Flooding	\$0	\$58,919	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$968,297	\$997,564	\$986,873	\$983,969	\$1,081,334	\$1,060,827	\$1,101,000	\$19,666
⁵ MTO Recoveries	\$40,000	\$22,945	\$80,000	\$119,358	\$80,000	\$80,000	\$80,000	\$0
⁶ Donations	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0
⁷ Fees & Recoveries	\$10,000	\$14,030	\$10,000	\$30,151	\$10,000	\$10,000	\$10,000	\$0
⁸ Training Revenues	\$15,000	\$35,969	\$20,000	\$61,325	\$40,000	\$40,000	\$40,000	\$0
Total Revenue	\$65,000	\$72,944	\$110,000	\$212,334	\$130,000	\$130,000	\$130,000	\$0
⁹ Safe Restart Reserve Fund	\$0	-\$3,611	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers	\$0	-\$3,611	\$0	\$0	\$0	\$0	\$0	\$0
Net from Taxes	\$903,297	\$921,009	\$876,873	\$771,635	\$951,334	\$930,827	\$971,000	\$19,666

¹ Contract for dispatch services with Town of Tillsonburg.

² One year ice breaking contract for Port Bruce.

³ COVID related expenses tracked during the pandemic.

⁴ Contract services such as ice excavating and garbage collection in relation to flooding events in Port Bruce.

⁵ Changes to cost recovery bylaw have recently increased MTO recoveries.

⁶ No anticipated donations.

⁷ Fees for inspections and reports, recoverable expenses, air bottle refills for OPP or police college, etc.

⁸ Revenue from hosting training sessions.

⁹ Federal funding assistance provided to the Township to offset COVID related costs for such safety supplies, materials, lost revenue, etc. Funding was fully utilized by the end of the pandemic.

POLICE

The Ontario Provincial Police (OPP) provide policing services in Malahide Township. Police services are governed by the Elgin Group Police Services Board, coordinated by the County of Elgin.

The Township's Police Budget accounts for its annual service contract with the OPP, Police Service Board governance and facility costs for office space within the Township used by the OPP.

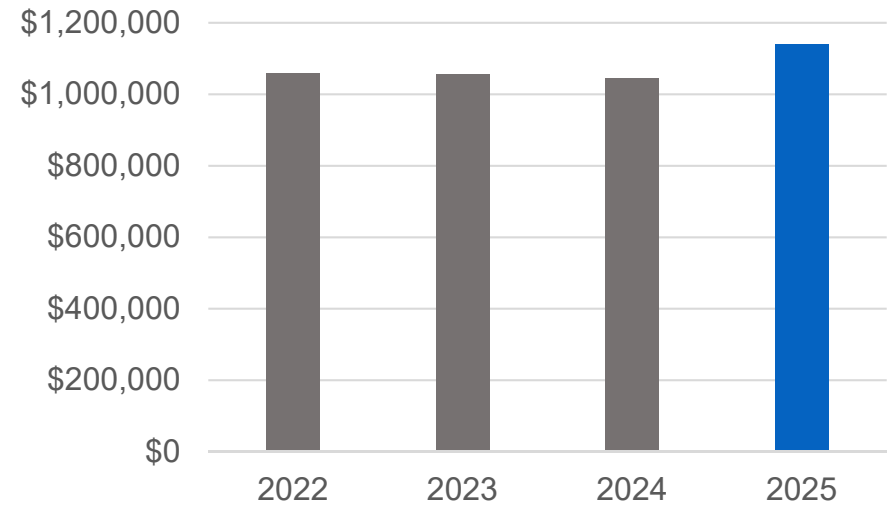
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$1,040,517	\$1,141,222	\$96,205	1.09%

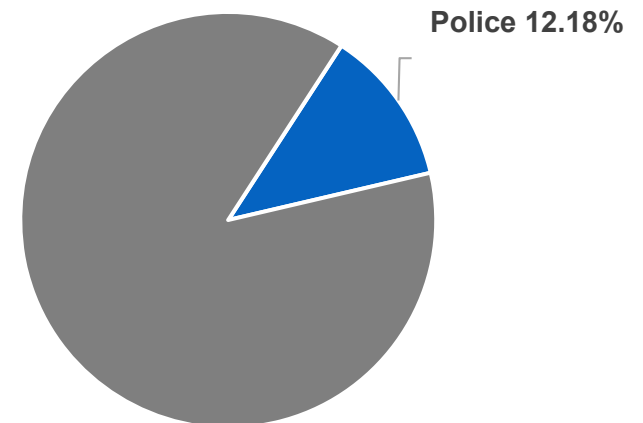
2025 BUDGET DRIVERS

DESCRIPTION	COST
Ontario Provincial Police Contract	\$181,433
Provincial Relief Funding	(180,928)
Transfer To Restricted Grants & Donations Reserve	90,000
Other Adjustments	5,700
	<u>\$96,205</u>

COMPARISON TO PRIOR YEARS



2024 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Police	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Contracted Police Services	\$1,052,553	\$1,067,164	\$1,050,950	\$1,024,006	\$1,038,467	\$1,037,500	\$1,043,972	\$5,505
² Utilities	\$900	\$912	\$900	\$923	\$900	\$900	\$900	\$0
³ Building Maintenance	\$200	\$0	\$200	\$0	\$200	\$200	\$200	\$0
⁴ Phone & Internet	\$950	\$913	\$950	\$913	\$950	\$950	\$950	\$0
⁵ Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁶ Contracted 911 Services	\$4,396	\$4,448	\$4,500	\$4,269	\$4,500	\$5,127	\$5,200	\$700
Total Expenses	\$1,058,999	\$1,073,437	\$1,057,500	\$1,030,111	\$1,045,017	\$1,044,677	\$1,051,222	\$6,205
⁷ Transfer To Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000	\$90,000
Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000	\$90,000
Net from Taxes	\$1,058,999	\$1,073,437	\$1,057,500	\$1,030,111	\$1,045,017	\$1,044,677	\$1,141,222	\$96,205

¹ OPP per household charges increased from \$299.30 in 2024 to \$332.61 in 2025. The Township also pays its share of Police Service Board costs to the County as well as court security costs for use of the local courthouse. The Province of Ontario has announced \$180,928 in financial relief for the Township in 2025, reducing annual OPP contract costs from \$1,219,900 to \$1,038,972. A \$5,000 allowance for the Police Services Board is also included.

² A portion of hydro and natural gas assigned to the leased space for police services in Township-owned facilities.

³ Building maintenance supplies or materials associated with repairs to the room leased by the police adjacent to Council Chambers.

⁴ Monthly cell phone and internet services plus allowance for replacements of cell phones and accessories, as needed.

⁵ Miscellaneous expenses not forecasted for 2025 based on recent years actual expenses.

⁶ Contract through Elgin County for 911 Services.

⁷ One-time transfer from the Restricted Grants & Donation Reserve to fund a 2023 OPP budget deficit billed to the Township over the course of 2025.

ROAD OPERATIONS

The Township’s Roads Operations Department is responsible for the planning, construction, maintenance, and management of road infrastructure.

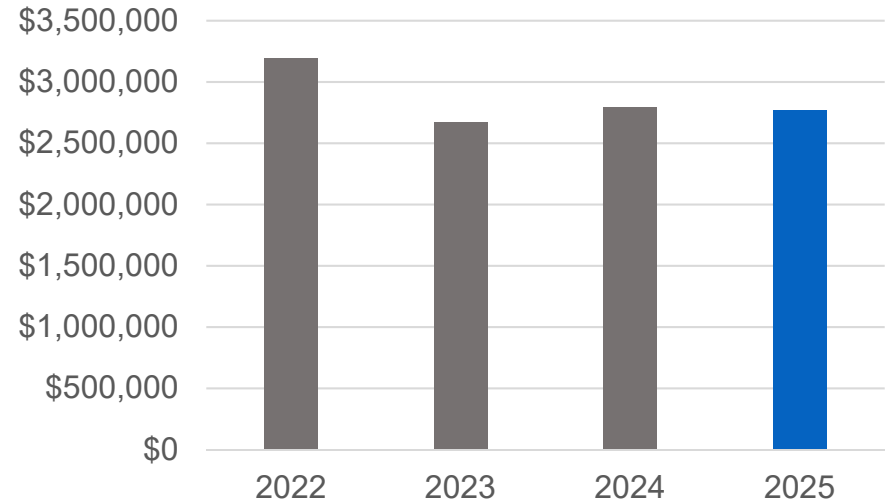
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$2,792,435	\$2,769,407	(\$23,028)	-0.26%

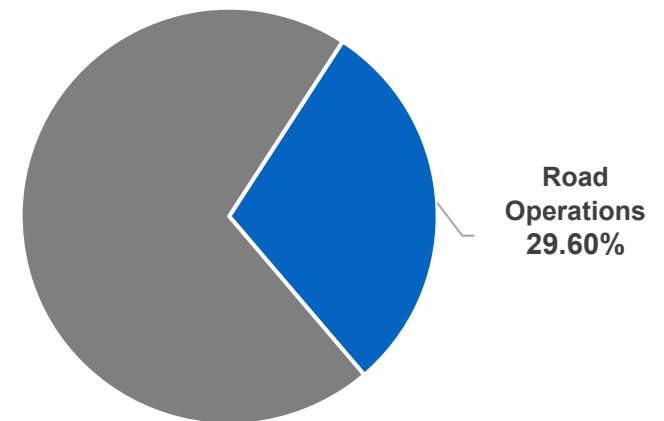
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustments To Wages And Benefits	\$45,202
Increase To Brushing Budget	15,000
Increase Of Insurance Premiums	5,093
Tar & Chip Maintenance Enhancements Incorporated In Capital	(90,550)
Other Inflationary Adjustments And Changes In Estimates	2,227
	(\$23,028)

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Road Operations	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$1,430,877	\$1,306,923	\$1,462,724	\$1,388,999	\$1,575,905	\$1,626,013	\$1,621,107	\$45,202
² Mileage	\$750	\$452	\$1,500	\$789	\$1,000	\$1,000	\$1,000	\$0
³ Training & Conferences	\$22,500	\$22,351	\$22,500	\$25,843	\$22,500	\$22,500	\$25,000	\$2,500
⁴ Dues & Memberships	\$3,500	\$2,374	\$3,500	\$3,431	\$2,500	\$2,640	\$3,000	\$500
⁵ Driver Medicals & Sick Notes	\$2,500	\$3,143	\$3,000	\$11,501	\$3,000	\$6,340	\$3,000	\$0
⁶ Bridges & Culverts	\$70,582	\$69,320	\$73,100	\$14,478	\$75,700	\$48,600	\$75,700	\$0
⁷ Ditching	\$97,782	\$225,869	\$101,300	\$85,260	\$107,400	\$107,400	\$107,400	\$0
⁸ Catch Basins	\$6,653	\$11,139	\$8,200	\$2,560	\$8,700	\$8,000	\$10,700	\$2,000
⁹ Shoulders	\$16,500	\$14,409	\$19,000	\$8,428	\$5,600	\$8,600	\$8,600	\$3,000
¹⁰ Debris & Sweeping	\$1,000	\$3,785	\$1,000	\$4,568	\$6,000	\$5,000	\$6,000	\$0

¹ Full time equivalents: (0.82) Director of Public Works, (1) Roads & Construction Manager, (0.75) Public Works Coordinator, (1) GIS student, (2) Roads Foremen, (13) Operators, (2) Seasonal Operators.

² Mileage allowance for the Director of Public Works' use of personal vehicle to attend work sites and meetings.

³ Continuing professional development costs, health & safety training, snow school, and various other required training courses.

⁴ The budget contains memberships to various professional organizations, such as the Elgin County Municipal Supervisors Association, Ontario Association of Certified Engineering Technicians & Technologists, Ontario Municipal Management Institute, and Ontario Good Roads Association.

⁵ Health & safety budget intended for repairs and replacements of equipment directly related to the Occupational Health & Safety Act, such as eyewash stations, first aid kits, fire extinguishers, etc. Does not include PPE.

⁶ Bridge and culvert operations include the associated supplies and equipment rentals related to minor repairs, and contracted repairs or services such as annual bridge washing and brushing.

⁷ Ditching operations include the associated supplies and equipment rentals related to minor repairs, and contracted ditching or services such as entrance culvert replacements and restoration.

⁸ Catchbasin operations include the associated supplies and equipment rentals related to minor repairs, and contracted repairs or services such as catchbasin cleanouts.

⁹ Shoulder works include the associated supplies and equipment rentals related to minor repairs.

¹⁰ Sweeping operations pertain to the contracted street sweeping services for village streets.

Road Operations	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Grass & Brush	\$57,500	\$54,561	\$80,500	\$77,436	\$50,000	\$50,722	\$65,000	\$15,000
² Tar & Chip Roads	\$678,946	\$678,026	\$226,850	\$267,194	\$246,400	\$241,000	\$155,850	-\$90,550
³ Gravel Roads	\$272,835	\$287,323	\$105,408	\$108,998	\$112,600	\$117,048	\$117,200	\$4,600
⁴ Winter Control	\$103,000	\$98,702	\$114,000	\$114,493	\$120,800	\$121,058	\$122,500	\$1,700
⁵ Rail Crossings	\$5,000	\$1,419	\$5,000	\$0	\$0	\$0	\$0	\$0
⁶ Safety & Signage	\$22,825	\$28,671	\$23,500	\$51,855	\$45,000	\$32,872	\$45,000	\$0
⁷ Road Closings	\$9,000	\$2,572	\$9,000	\$741	\$5,000	\$5,000	\$0	-\$5,000
⁸ Drain Maintenance	\$8,000	\$10,830	\$10,000	\$32,260	\$12,000	\$12,000	\$12,000	\$0
⁹ Phone & Internet	\$17,500	\$11,537	\$11,700	\$15,759	\$11,700	\$11,882	\$12,000	\$300
¹⁰ Staff Recruitment	\$200	\$460	\$200	\$0	\$200	\$324	\$200	\$0

¹ Roadside grass cutting multi-year contract as well as contracted tree removal services. New 2025 brushing program to address overgrown areas in municipality.

² Tar and chip road operations include the associated supplies and equipment rentals related to minor repairs, contracted services such as line painting, and maintenance enhancements to address edge creep and surface deterioration not included in the capital program.

³ Gravel road operations include the associated supplies and equipment rentals related to minor repairs and dust control.

⁴ Winter control operations include the associated materials (salt, sand, brine, etc.) required to maintain the minimum maintenance standards as set out in the Highway Traffic Act, as well as repairs to Township equipment and to private property associated with snow plowing activities.

⁵ Rail crossing repairs are at the discretion of the railway company, no repairs are forecasted for 2025.

⁶ Safety & signage operations include the associated supplies and contracted services required to install road signage. Funding is allocated based on roads safety audit recommendations as well as the results of annual inspection failures.

⁷ No road closure budget for 2025 for no anticipated sales.

⁸ The drain maintenance allowance is for amounts billed to the Township for repairs carried out under the Municipal Drainage Act.

⁹ Monthly cell phone and internet services plus allowance for replacements of cell phones, and accessories, as needed.

¹⁰ Advertising of positions with municipal professional associations, retaining a \$200 allowance to account for potential turnover.

Road Operations	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Computer Licences, Support	\$24,000	\$13,851	\$23,000	\$14,380	\$23,000	\$43,641	\$35,000	\$12,000
² Office Supplies	\$2,000	\$1,825	\$2,000	\$1,464	\$2,000	\$2,000	\$1,000	-\$1,000
³ Postage & Courier	\$0	\$156	\$100	\$0	\$100	\$100	\$0	-\$100
⁴ Insurance	\$64,192	\$66,692	\$78,314	\$68,361	\$80,507	\$80,507	\$85,600	\$5,093
⁵ Advertising	\$1,000	\$1,286	\$1,000	\$2,345	\$1,000	\$359	\$1,000	\$0
⁶ Miscellaneous	\$1,000	\$0	\$1,000	\$1,174	\$1,000	\$1,196	\$1,000	\$0
⁷ Portable Washroom Rental	\$1,000	\$1,224	\$1,000	\$733	\$1,000	\$1,467	\$0	-\$1,000
⁸ Utilities	\$23,409	\$25,884	\$23,730	\$25,909	\$23,730	\$23,730	\$25,000	\$1,270
⁹ Janitorial Supplies	\$5,000	\$6,740	\$5,500	\$0	\$5,500	\$5,500	\$5,500	\$0
¹⁰ Building Maintenance	\$16,000	\$66,588	\$26,000	\$53,167	\$26,500	\$30,501	\$30,000	\$3,500
¹¹ Grounds Maintenance	\$2,000	\$4,245	\$3,000	\$6,493	\$5,500	\$8,000	\$7,000	\$1,500

¹ Pertains to annual licensing and support fees for a variety of systems including work orders, vehicle tracking, and weather tracking. Viaesys vehicle tracking moved from individual vehicle maintenance budgets to this budget.

² Printer supplies, computer accessories, stationary, etc.

³ Courier fees associated with equipment repairs.

⁴ 2025 insurance annual renewal increase of approximately 6.3% to provide liability, property, auto and cyber security coverage.

⁵ Advertising costs for the Aylmer Express newspaper.

⁶ Miscellaneous budget carried for forecasted staff recognition supplies, and un-forecasted items.

⁷ Portable washroom rentals for construction projects. Moved to capital budget.

⁸ Hydro, natural gas, and hot water heater rentals for the North and South Works Yards.

⁹ Janitorial supplies and materials to maintain the cleanliness of facilities, including hand disinfectant, cleaning products, paper towel, etc.

¹⁰ Building maintenance allowance for the North and South Works Yards, including general maintenance on building mechanical, electrical, or plumbing equipment and minor repairs to structure. Concrete wall damage and steel wall damage repairs in 2025.

¹¹ Grounds maintenance include multi-year contracts for grass cutting.

Road Operations	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Legal	\$14,000	\$5,423	\$14,000	\$8,427	\$14,000	\$8,459	\$0	-\$14,000
² Surveying	\$10,000	\$7,821	\$4,000	\$171	\$0	\$0	\$5,000	\$5,000
³ Studies	\$0	\$3,350	\$0	\$0	\$0	\$0	\$0	\$0
⁴ Consultants	\$0	\$0	\$2,000	\$1,910	\$2,000	\$0	\$0	-\$2,000
⁵ Communications	\$4,500	\$4,658	\$4,500	\$5,878	\$4,500	\$4,952	\$5,000	\$500
⁶ Equipment Maintenance	\$12,000	\$7,911	\$12,500	\$14,545	\$12,500	\$12,500	\$12,500	\$0
⁷ Small Tools & Supplies	\$19,173	\$19,718	\$19,600	\$25,171	\$20,000	\$18,867	\$20,000	\$0
⁸ Clothing & Protective Equipment	\$10,200	\$13,279	\$10,600	\$16,251	\$12,500	\$12,500	\$12,500	\$0
⁹ Vehicle Repairs	\$205,000	\$231,940	\$212,000	\$168,400	\$219,400	\$219,400	\$219,400	\$0
¹⁰ Insurance	\$19,710	\$19,710	\$22,670	\$22,400	\$24,192	\$24,192	\$25,700	\$1,508
¹¹ Fuel	\$180,000	\$213,818	\$190,000	\$165,700	\$220,000	\$220,000	\$220,000	\$0
¹² Licences	\$23,500	\$20,326	\$22,000	\$35,873	\$20,500	\$20,500	\$20,500	\$0
Total Expenses	\$3,465,134	\$3,570,311	\$2,960,496	\$2,853,345	\$3,131,434	\$3,166,369	\$3,122,957	-\$8,477

¹ Legal budget moved to general administration legal budget line.

² Surveying budget for costs associated with measuring and mapping land.

³ Major studies will be incorporated into the capital budget.

⁴ Consultants used for capital projects moved to capital budget.

⁵ Radio licences and pager services, as well as allowances for repairs as needed.

⁶ Small parts and supplies associated with minor equipment repairs.

⁷ Small tools and supplies required for general roads operations.

⁸ Protective clothing such as chainsaw pants, safety boots, etc. as well as general clothing entitlements.

⁹ Vehicle repairs include general activities such as protective undercoatings, oil changes, etc., as well as repairs and replacements, such as brake pads and tires, etc. Does not include vehicles assigned to other departments.

¹⁰ Annual vehicle insurance costs.

¹¹ Annual fuel costs, including contracted dyed diesel deliveries and fuel through the contracted cardlock system. Does not include fuel purchased by other departments.

¹² Annual licensing renewals for roads department vehicles.

Road Operations	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ County Recoveries	\$205,795	\$272,539	\$225,000	\$286,301	\$270,000	\$270,000	\$270,000	\$0
² Wind Easement	\$3,268	\$2,945	\$3,268	\$2,945	\$2,945	\$2,945	\$2,950	\$5
³ Licences & Permits	\$8,925	\$7,030	\$7,425	\$14,137	\$7,425	\$7,867	\$8,000	\$575
⁴ County Road Maintenance	\$39,972	\$39,762	\$40,200	\$40,206	\$42,400	\$42,400	\$43,100	\$700
⁵ Aylmer Road Patrol	\$11,775	\$12,178	\$11,815	\$12,845	\$12,229	\$12,229	\$12,500	\$271
⁶ Sales – 911 Signs	\$2,300	\$2,149	\$2,300	\$810	\$1,500	\$2,434	\$2,000	\$500
⁷ Student Grants	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0	-\$1,500
⁸ Miscellaneous Recoveries	\$2,000	\$16,544	\$1,000	\$47,722	\$1,000	\$18,053	\$15,000	\$14,000
Total Revenue	\$274,035	\$353,147	\$291,008	\$404,966	\$338,999	\$357,428	\$353,550	\$14,551
Net from Taxes	\$3,191,099	\$3,217,164	\$2,669,488	\$2,448,379	\$2,792,435	\$2,808,941	\$2,769,407	-\$23,028

County Roads	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
⁹ County Road Maintenance	\$729,498	\$793,112	\$772,280	\$869,338	\$811,400	\$811,400	\$819,100	\$7,700
¹⁰ Administrative Recoveries	\$38,808	\$39,762	\$40,640	\$40,646	\$42,200	\$42,200	\$43,100	\$900
Total Expenses	\$768,306	\$832,874	\$812,920	\$909,984	\$853,600	\$853,600	\$862,200	\$8,600

¹ County recoveries for Township-owned vehicle usage performing activities on County roads per the County Roads Maintenance Agreements.

² Wind easement payments for usage of road allowance to access wind farm sites, under agreement.

³ Collection of permit fees for entrance and road occupancy permits, and the solar park licence fee under agreement.

⁴ Based on Road Maintenance Agreement with the County. Provision for 10% administrative recovery, increasing by inflation annually.

⁵ Recoveries for patrolling roads within the Town of Aylmer as part of Winter Control, under agreement with the Town of Aylmer.

⁶ Sales from 911 signage materials and installation services.

⁷ Canada Summer Jobs wage subsidies.

⁸ Miscellaneous recoveries, such as for the PTO diesel fuel rebate from the Ministry of Finance.

⁹ Expenses incurred while performing the activities set out in the County Road Maintenance Agreement.

¹⁰ Funding received from the County of Elgin for the execution of the County Road Maintenance Agreement.

County Roads	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ County Roads Funding	\$768,306	\$795,249	\$812,920	\$862,658	\$853,600	\$853,600	\$862,200	\$8,600
Total Revenue	\$768,306	\$795,249	\$812,920	\$862,658	\$853,600	\$853,600	\$862,200	\$8,600
² County Roads Reserve	\$0	-\$37,625	\$0	-\$47,324	\$0	\$0	\$0	\$0
Total Transfers	\$0	-\$37,625	\$0	-\$47,324	\$0	\$0	\$0	\$0
Net from Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Summary	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Township Roads	\$3,191,099	\$3,217,164	\$2,669,488	\$2,448,379	\$2,792,435	\$2,808,941	\$2,769,407	-\$23,028
County Roads	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net from Taxes	\$3,191,099	\$3,217,164	\$2,669,488	\$2,448,379	\$2,792,435	\$2,808,941	\$2,769,407	-\$23,028

¹ Recovery for performing the activities set out in the County Road Maintenance Agreement.

² Transfers to or from County Reserves depending on the net level of funding provided by Elgin County for performing the activities as set out in the County Road Maintenance Agreement.

STREETLIGHTS & SIDEWALKS

The Township currently owns and manages 4.6 km of sidewalks and 142 street lights in the village of Springfield and Port Bruce, as well as in the village of Avon and on the east and west sides of the Towns of Aylmer. The streetlights and sidewalks budget tracks costs related to the maintenance of these assets.

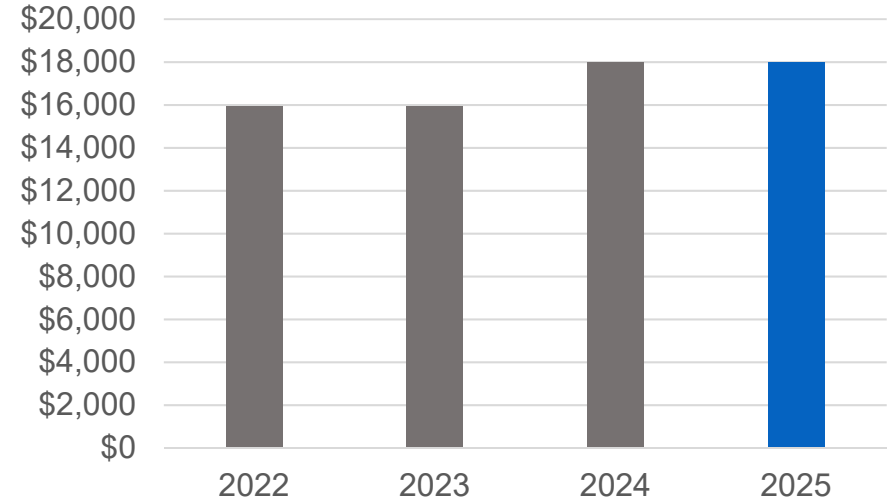
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$18,000	\$18,000	\$0	0%

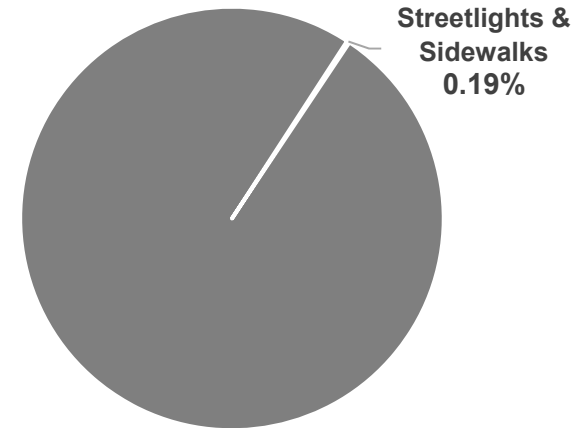
2025 BUDGET DRIVERS

DESCRIPTION	COST
Reduction Of Special Levy	\$4,900
Removal Of Transfer To Reserve	(4,900)
	<hr/>
	\$0

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Streetlights & Sidewalks	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Utilities	\$6,100	\$5,823	\$6,100	\$6,765	\$6,300	\$6,300	\$6,300	\$0
² Sidewalk Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000	\$50	\$5,000	\$0
³ Streetlight Maintenance	\$2,000	\$4,729	\$2,000	\$3,605	\$2,500	\$4,700	\$2,500	\$0
⁴ Sidewalk Winter Maintenance	\$24,000	\$17,153	\$24,000	\$5,126	\$15,000	\$11,000	\$15,000	\$0
Total Expenses	\$37,100	\$27,705	\$37,100	\$15,496	\$28,800	\$22,050	\$28,800	\$0
⁵ Sidewalk & Streetlight Levy	\$31,373	\$31,373	\$31,373	\$31,373	\$15,700	\$15,700	\$10,800	-\$4,900
Total Revenue	\$31,373	\$31,373	\$31,373	\$31,373	\$15,700	\$15,700	\$10,800	-\$4,900
⁶ Transfer From Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁷ Transfer To Reserve	\$10,195	\$10,195	\$10,195	\$20,451	\$4,900	\$4,900	\$0	-\$4,900
Total Transfers	\$10,195	\$10,195	\$10,195	\$20,451	\$4,900	\$4,900	\$0	-\$4,900
Net from Taxes	\$15,922	\$6,527	\$15,922	\$4,574	\$18,000	\$11,250	\$18,000	\$0

¹ Hydro costs for operating streetlights throughout the year.

² Allowance for repairs to sidewalks as needed. Not typically used in the past few years though Public Works have identified sidewalk segments in the village which may repairs in 2025.

³Streetlight maintenance includes repairs or replacements to streetlight components such as photocells, or repairs to crosswalks.

⁴ Multi-year sidewalk plowing contract include machine hours and daily standby rate. Budget decreased to reflect actuals.

⁵ Springfield special area levy charges to residents for a portion of operating and capital costs associated with streetlights and sidewalks in the village. Associated costs to be funded through general tax base, if approved by Council. Also includes charges to Avon residents for streetlights.

⁶ Transfer from special levy reserves to fund operations of streetlights and sidewalks.

⁷ Transfer to special levy reserves to fund infrastructure replacement of eligible streetlights and sidewalks.

WASTE MANAGEMENT

The Township provides waste management services through its contract Miller Waste Systems. The waste management budget accounts for the collection and diversion costs for collection and diversion of garbage, recycling and yard waste.

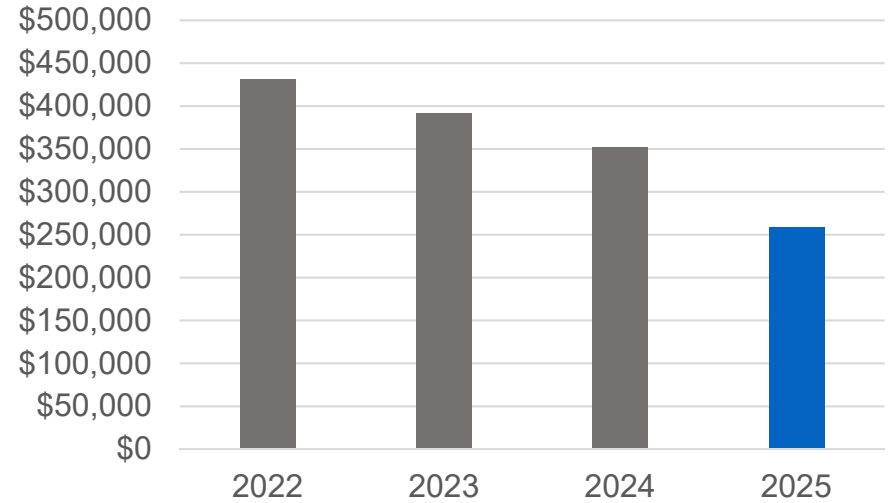
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$352,512	\$259,150	(\$93,362)	(1.05%)

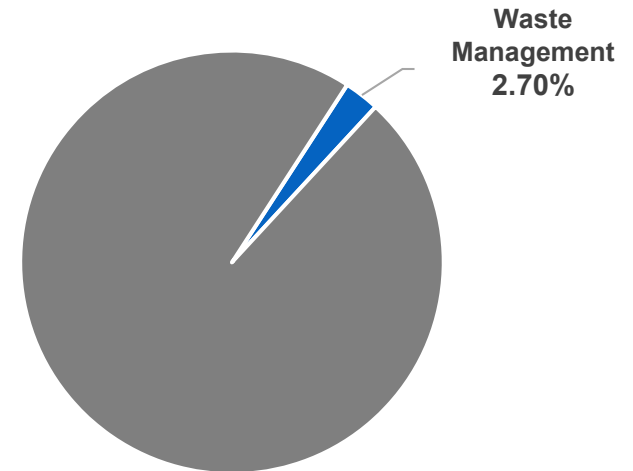
2025 BUDGET DRIVERS

DESCRIPTION	COST
Recycling Disposal Fees Per O.Reg. 391/21	(\$31,503)
Recoveries From Circular Materials Ontario	(85,916)
Contracted Leaf & Yard Waste Collection	19,105
Other Inflationary Adjustments And Estimates	4,952
	(\$93,362)

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Waste Management	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$11,978	\$11,394	\$13,945	\$12,241	\$14,306	\$14,306	\$14,500	\$194
² Postage & Courier	\$10,500	\$5,200	\$5,500	\$10,727	\$5,500	\$5,500	\$5,500	\$0
³ Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁴ Advertising	\$0	\$203	\$250	\$427	\$550	\$550	\$550	\$0
⁵ Bag Tag Costs	\$6,625	\$3,915	\$6,850	\$7,530	\$7,500	\$13,416	\$7,500	\$0
⁶ Blue Boxes & Composters	\$2,000	\$6,577	\$0	\$0	\$0	\$1,671	\$2,000	\$2,000
⁷ Miscellaneous	\$525	\$0	\$0	\$239	\$0	\$2,381	\$0	\$0
⁸ Garbage – Collection Costs	\$265,000	\$274,636	\$300,200	\$306,787	\$299,875	\$294,800	\$297,500	-\$2,375
⁹ Garbage – Disposal Fees	\$115,125	\$130,151	\$123,000	\$121,060	\$125,258	\$124,900	\$127,700	\$2,442
¹⁰ Recycling – Collection Costs	\$217,000	\$224,702	\$233,700	\$242,687	\$244,968	\$241,100	\$243,400	-\$1,568
¹¹ Recycling – Disposal Fees	\$65,545	\$41,017	\$28,815	\$30,003	\$31,503	\$0	\$0	-\$31,503
¹² St. Thomas Transfer Station	\$22,082	\$20,613	\$11,285	\$23,904	\$24,741	\$25,410	\$26,000	\$1,259

¹ Full time equivalents: (0.08) Director of Public Works

² Postage and courier costs contracted for the delivery of the annual bag tag packages.

³Legal budgetary line has been consolidated with the administration legal budgetary line.

⁴ Advertising cost contracted for the printing of the flyer insert in the annual bag tag packages.

⁵ Contracted cost of printing and packaging the annual bag tag packages.

⁶ Purchases of blue boxes, composters, and kitchen catcher green bins, for sale at Township Office.

⁷ Miscellaneous costs such as purchasing industry reports.

⁸ Contracted garbage collection costs set in multi-year contract with Miller Waste, annual increases based on CPI.

⁹ Garbage disposal tonnage fees set by the City of Toronto.

¹⁰ Contracted Recycling collection costs set in multi-year contract with Miller Waste, annual increases based on CPI.

¹¹ Producers retained responsibility for disposal of recyclables material therefore these costs are no longer incurred after the July 1, 2023 transition date through O.Reg. 391/21.

¹² Quarterly fee allowing facility usage by Township of Malahide residents.

Waste Management	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Leaf & Yard Waste Collection	\$19,000	\$8,772	\$34,800	\$10,674	\$22,095	\$40,453	\$41,200	\$19,105
Total Expenses	\$735,380	\$727,180	\$758,345	\$766,279	\$776,296	\$764,487	\$765,850	-\$10,446
² Blue Box Grant	\$92,724	\$89,182	\$46,362	\$77,031	\$0	\$3,178	\$0	\$0
³ Recoveries from CMO	\$0	\$0	\$111,007	\$156,177	\$229,784	\$310,000	\$315,700	\$85,916
⁴ Revenue from Marketed Recyclables - MRF	\$30,000	\$59,605	\$25,000	\$11,722	\$0	\$0	\$0	\$0
⁵ Blue Boxes & Composter Sales	\$1,250	\$1,122	\$625	\$1,610	\$1,000	\$1,285	\$2,000	\$1,000
⁶ Garbage Bag Tags	\$20,000	\$19,068	\$20,000	\$30,750	\$27,000	\$25,000	\$25,000	-\$2,000
⁷ Garbage Collection Levy	\$160,000	\$165,430	\$164,000	\$166,950	\$166,000	\$163,500	\$164,000	-\$2,000
Total Revenue	\$303,974	\$334,407	\$366,994	\$444,240	\$423,784	\$502,963	\$506,700	\$82,916
Net from Taxes	\$431,406	\$392,773	\$391,351	\$322,039	\$352,512	\$261,524	\$259,150	-\$93,362

¹ Contracted Leaf & Yard Waste collection costs for Spring and Fall collection by Miller Waste, for the villages of Springfield, Copenhagen, and Lyons.

² Blue Box Grant ending in 2024 with transition to full producer responsibility.

³ Recoveries from Circular Materials Ontario of \$7.88/household plus adjusted annual CPI for recycling collection (producer responsibility through O.Reg. 391/21)

⁴ Sales of recyclable material to Material Recovery Facility (City of London). Recoveries discontinued with shift of recycling responsibility to producers in July of 2023.

⁵ Sale of blue bins to residents at cost in accordance with user fee by-law.

⁶ Projected garbage bag tag revenue to increase as a reflection of actual sales in recent years.

⁷ No forecasted increase to collection levy.

DRAINAGE

The Drainage Department budget accounts for the administrative costs associated with enforcing The Drainage Act, 1990. This includes the coordination and administration of drainage maintenance activities, new drain construction, and improvements to existing drains. In addition to coordinating the physical work on municipal drains, the maintenance and updating of drainage records, including drainage reports from engineers, municipal bylaws, provincial legislation, property tax assessments, and severance documentation, is also the responsibility of the drainage services department.

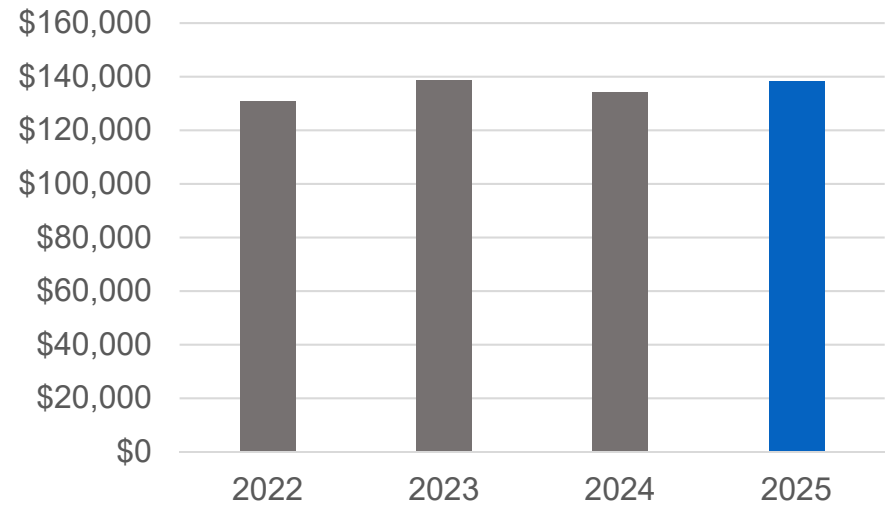
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$133,944	\$138,250	\$4,306	0.05%

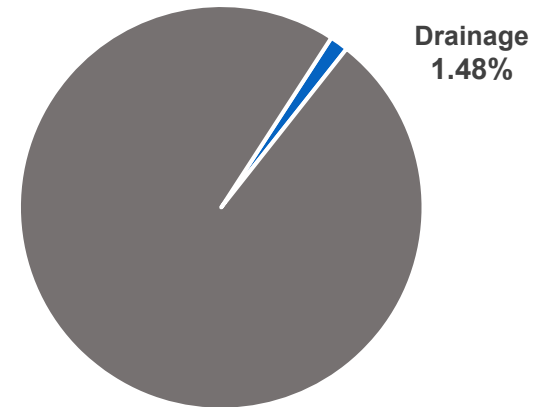
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustments To Wages	\$3,070
Other Changes In Estimates	1,236
	\$4,306

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Drainage	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$136,285	\$130,713	\$143,606	\$136,771	\$147,630	\$146,054	\$150,700	\$3,070
² Training & Conferences	\$2,000	\$291	\$2,000	\$2,050	\$1,500	\$1,262	\$1,700	\$200
³ Dues & Memberships	\$730	\$542	\$500	\$427	\$500	\$663	\$750	\$250
⁴ Health & Safety	\$100	\$0	\$100	\$22	\$0	\$0	\$0	\$0
⁵ Phone & Internet	\$1,000	\$836	\$750	\$1,154	\$900	\$492	\$500	-\$400
⁶ Computer Licences, Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁷ Supplies	\$1,000	\$1,195	\$1,000	\$1,022	\$1,000	\$1,000	\$1,000	\$0
⁸ Uniforms & Clothing	\$0	\$234	\$0	\$284	\$600	\$600	\$500	-\$100
⁹ Legal	\$1,000	\$407	\$1,500	\$366	\$0	\$0	\$0	\$0
¹⁰ Fuel	\$2,808	\$2,310	\$3,402	\$2,484	\$2,500	\$2,500	\$2,500	\$0
¹¹ Vehicle Maintenance	\$1,100	\$1,004	\$1,100	\$699	\$1,100	\$1,100	\$1,100	\$0

¹ Full time equivalents: (1) Drainage Superintendent, (0.25) Administrative Clerk.

² Continuing professional development costs required for drainage services staff, and participation in annual Drainage Conference.

³Memberships include the Ontario Association of Certified Engineering Technicians & Technologists, the Land Improvement Contractors of Ontario, and the Drainage Supervisors Association of Ontario.

⁴ Budget reduced as health and safety costs related to drainage operations pertain to equipment located in department vehicle, such as a fire extinguisher, first aid kit, and tick kit, which do not require replacement in 2025.

⁵ Monthly cell phone and internet services plus allowance for replacements of cell phones as needed.

⁶ Computer software specific to department is no longer supported by a supplier and therefore has no recurring costs.

⁷ Supplies may include small tools or office supplies that are used for the general administration of the drainage services department.

⁸ Annual clothing allowance includes safety shoes, etc.

⁹ Legal budgetary line has been consolidated with the administration legal budgetary line.

¹⁰ Fuel used in Township vehicle for staff to perform drainage inspection services and to supervise drainage construction and repair projects.

¹¹ Vehicle maintenance allowance for the department's truck.

Drainage	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Vehicle Insurance	\$930	\$930	\$1,130	\$1,117	\$1,214	\$1,214	\$1,300	\$86
² Misc. Drainage Repairs	\$250	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
³ Drainage Locates	\$0	\$0	\$0	\$0	\$0	\$840	\$1,700	\$1,700
⁴ Tile Drain Loan Payment	\$6,372	\$6,372	\$6,372	\$361	\$6,372	\$6,372	\$0	-\$6,372
Total Expenses	\$153,575	\$144,834	\$162,460	\$146,757	\$163,316	\$162,097	\$161,750	-\$1,566
⁵ Drainage Superintendent Grant	\$16,500	\$16,800	\$17,500	\$23,519	\$23,000	\$23,000	\$23,500	\$500
⁶ Miscellaneous Drain Charge outs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁷ Debenture – Payments In	\$6,372	\$6,372	\$6,372	\$361	\$6,372	\$6,372	\$0	-\$6,372
Total Revenue	\$22,872	\$23,172	\$23,872	\$23,880	\$29,372	\$29,372	\$23,500	-\$5,872
Net from Taxes	\$130,703	\$121,662	\$138,588	\$122,877	\$133,944	\$132,725	\$138,250	\$4,306

¹ Annual insurance costs for the department's truck.

² Cost of repairs carried out as a result of damages incurred on municipal drains by third party, non-landowning entities, such as utility service providers, that are directly billed back to the third-party entity responsible for the damage. These costs are unbudgeted as they are unforeseen, and are 100% recoverable.

³ Cost of locating municipal drainage infrastructure.

⁴ Tile Drain Loan Payment: All tile loans have 10-year terms, and repayments are made annually.

⁵ The Drainage Superintendent Grant increase is a result of forecasted increases in relevant activities being performed by the appointed Drainage Superintendent.

⁶ Revenue posted to this line is intended to offset the Miscellaneous Drain Repair Costs expenses line. As there are no budgeted expenses forecasted in 2025, there is no budgeted revenue forecasted in 2025.

⁷ Tile Drain Loan Debentures: All tile loans have 10-year terms, and repayments are made annually.

PARKS

The Township owns and operates seven parks throughout the municipality. All parks require season-specific operations and maintenance planning, including the administration of various maintenance contracts. There are also additional parks operations for maintenance of the Provincially-owned portion of the beach and Provincially-owned parks and washroom facilities.

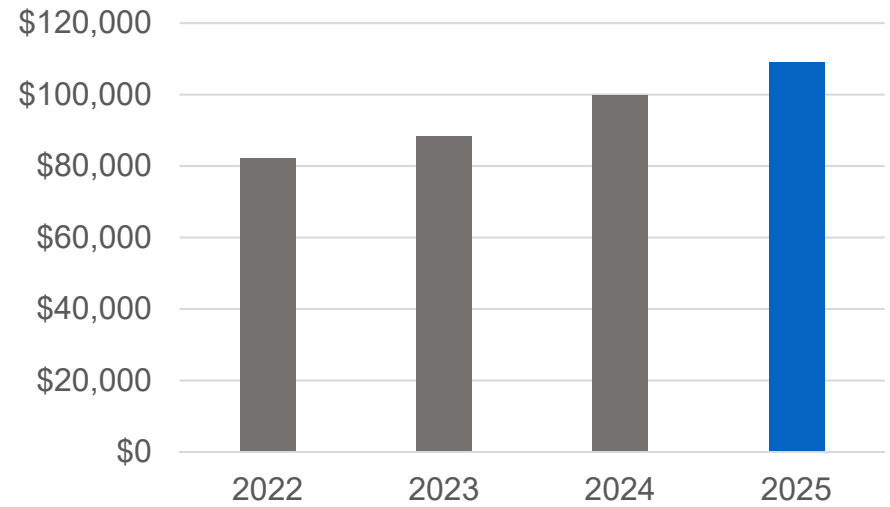
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$99,785	\$108,935	\$9,150	0.1%

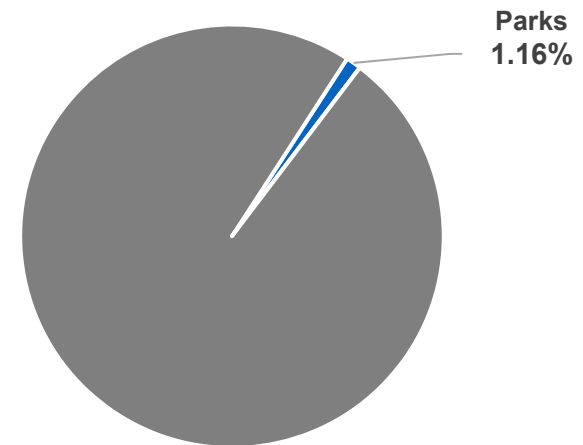
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustments To Wages	\$5,137
Landscaping Maintenance	2,839
Maintenance Of Provincial Park Washrooms	1,000
Vehicle Insurance	83
Other Inflationary Changes	91
	\$9,150

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Township Parks	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$27,808	\$24,140	\$29,942	\$26,780	\$31,563	\$30,970	\$16,600	-\$14,963
² Dues & Memberships	\$1,250	\$1,272	\$1,300	\$1,089	\$1,300	\$1,300	\$1,300	\$0
³ Utilities	\$7,000	\$8,684	\$7,200	\$9,774	\$8,500	\$8,500	\$8,500	\$0
⁴ Washroom Cleaning & Supplies	\$4,000	\$5,335	\$5,200	\$4,961	\$5,200	\$5,200	\$5,200	\$0
⁵ Building Maintenance	\$6,500	\$8,057	\$7,000	\$7,140	\$7,000	\$5,036	\$7,000	\$0
⁶ Grounds Maintenance	\$17,637	\$13,980	\$17,637	\$18,433	\$15,396	\$15,396	\$17,935	\$2,539
⁷ Miscellaneous Supplies	\$1,500	\$1,318	\$1,000	\$670	\$500	\$2,311	\$500	\$0
⁸ Beach Maintenance	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0
⁹ Phone & Internet	\$120	\$64	\$0	\$0	\$0	\$0	\$0	\$0
¹⁰ Insurance	\$856	\$856	\$1,040	\$1,028	\$1,117	\$1,117	\$1,285	\$83
¹¹ Studies	\$0	\$916	\$0	\$0	\$0	\$0	\$0	\$0

¹ Full time equivalents: (0.1) Maintenance Supervisor, (0.5) Parks Summer Student.

² Memberships include an Ontario Recreation Facilities membership, and a Parks and Recreation Ontario membership.

³Hydro and water usage fees at Township parks.

⁴ Materials and supplies to maintain the cleanliness of park washrooms including cleaning products, etc., and the cost of portable washroom rentals in the off-seasons.

⁵ Garbage bin emptying services in Wannocott Park, and allowance for building related repairs.

⁶ Grounds maintenance include multi-year contracts for grass cutting subject to CPI increase, and an allowance for grounds related costs such as grass seed, mulch, gravel, etc.

⁷ Miscellaneous supplies such as flags, small tools, protective equipment, etc.

⁸ Beach Maintenance budget increased to reflect actual spending after COVID, a return to pre-COVID levels of service. Includes maintenance on the Township of Malahide owned beach.

⁹ Monthly cell phone usage consolidated with recreation budget.

¹⁰ Insurance annual renewal increase of approximately 6.3% to provide liability, property, auto and cyber security coverage.

¹¹ No studies forecasted.

Township Parks	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Vehicle Maintenance	\$2,123	\$3,786	\$2,000	\$1,287	\$1,000	\$1,000	\$1,000	\$0
² Vehicle Insurance	\$923	\$923	\$1,126	\$1,113	\$1,209	\$2,833	\$3,258	\$91
³ Equipment Maintenance	\$1,000	\$0	\$1,000	\$183	\$500	\$500	\$500	\$0
⁴ Fuel	\$3,487	\$14,235	\$6,000	\$9,400	\$8,500	\$8,500	\$6,000	-\$2,500
Total Expenses	\$74,204	\$83,566	\$80,445	\$81,858	\$91,785	\$82,663	\$77,035	-\$14,750
⁵ Student Grants	\$2,000	\$1,950	\$2,200	\$0	\$1,500	\$0	\$1,500	\$0
⁶ Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,000	\$1,950	\$2,200	\$0	\$1,500	\$0	\$1,500	\$0
Net from Taxes	\$72,204	\$81,616	\$78,245	\$81,858	\$90,285	\$82,663	\$75,535	-\$14,750

Provincial Park	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
⁷ Wages & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$20,100	\$20,100
⁸ Utilities	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$0
⁹ Washroom Cleaning & Supplies	\$0	\$0	\$0	\$0	\$0	\$7,429	\$8,000	\$8,000

¹ Regular vehicle maintenance and small repairs for departmental truck.

² Annual insurance costs for the department's truck.

³ Playground equipment maintenance allowance for repairs.

⁴ Fuel for departmental truck, increased to reflect actual spending in recent years.

⁵ Canada Summer Jobs wage subsidies - (1) Parks Student.

⁶ No anticipated donations for 2025.

⁷ Full time equivalents: (0.1) Maintenance Supervisor, (0.5) Parks Summer Student.

⁸ Hydro and water usage fees at Township parks.

⁹ Materials and supplies to maintain the cleanliness of park washrooms including cleaning products, etc., and the cost of portable washroom rentals in the off-seasons.

Provincial Park	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$8,323	\$8,000	\$8,000
² Grounds Maintenance	\$0	\$0	\$0	\$0	\$2,500	\$1,282	\$2,800	\$300
³ Miscellaneous Supplies	\$0	\$0	\$0	\$0	\$500	\$0	\$500	\$0
⁴ Beach Maintenance	\$10,000	\$0	\$10,000	\$0	\$5,000	\$0	\$5,000	\$0
⁵ Vehicle Maintenance	\$0	\$0	\$0	\$0	\$500	\$0	\$500	\$0
⁶ Equipment Maintenance	\$0	\$0	\$0	\$0	\$500	\$0	\$500	\$0
⁷ Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	\$2,500
Total Expenses	\$10,000	\$0	\$10,000	\$0	\$9,500	\$17,534	\$48,400	\$38,900
⁸ Provincial Cost Recovery	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000
Net from Taxes	\$10,000	\$0	\$10,000	\$0	\$9,500	\$2,534	\$33,400	\$23,900

Summary	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Township Parks	\$72,204	\$81,616	\$78,245	\$81,858	\$90,285	\$82,663	\$75,535	-\$14,750
Provincial Park	\$10,000	\$0	\$10,000	\$0	\$9,500	\$2,534	\$33,400	\$23,900
Net from Taxes	\$82,204	\$81,616	\$88,245	\$81,858	\$99,785	\$85,197	\$108,935	\$9,150

¹ Garbage bin emptying services in Provincial Park, and allowance for building related repairs.

² Grounds maintenance include multi-year contracts for grass cutting subject to CPI increase, and an allowance for grounds related costs such as grass seed, mulch, gravel, etc.

³ Miscellaneous supplies such as small tools, protective equipment, etc.

⁴ Beach Maintenance budget increased to reflect actual spending after COVID, a return to pre-COVID levels of service. Includes maintenance and clean-up on the Provincially owned beach.

⁵ Regular vehicle maintenance and small repairs for departmental truck.

⁶ Maintenance allowance for repairs of equipment such as the beach mats.

⁷ Fuel for departmental truck, increased to reflect actual spending in recent years.

⁸ Provincial Park cost recovery expected to begin in 2024 and continue in 2025 at the agreed upon amount of \$15,000.

RECREATION

The Township of Malahide owns and operates two community halls: the Malahide Community Place and the South Dorchester Community Hall. Administration of these facilities includes maintenance activities, advertisement and rental management, and ensuring facilities are accessible for all visitors.

Malahide Community Place, located in the village of Springfield, provides a community rental space for events up to 250 people. Malahide Community Place is home to three ball diamonds with professional clay infields and lighting. All diamonds have designated player benches and bleachers for spectators, and there is also a concession booth, operated under contract. South Dorchester Community Hall, located in the village of Lyons, features a community rental hall with a seating capacity of 60.

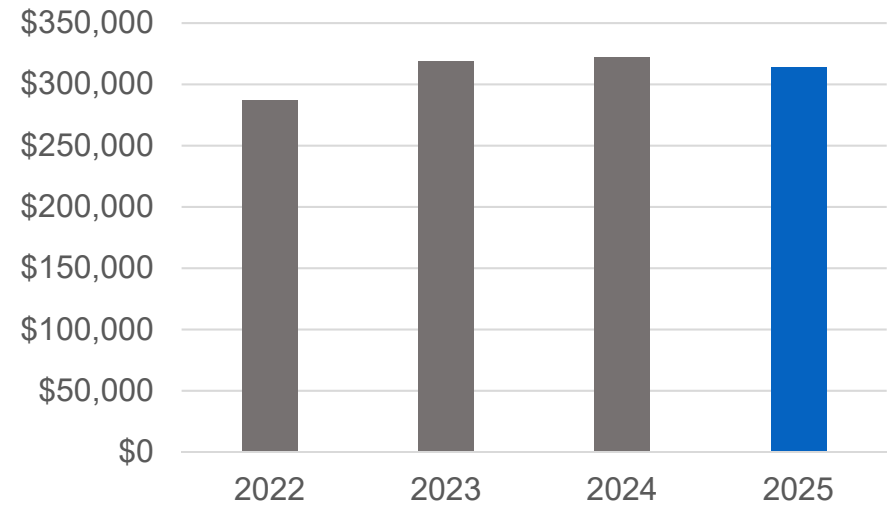
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$322,199	\$312,100	(\$10,099)	(0.11%)

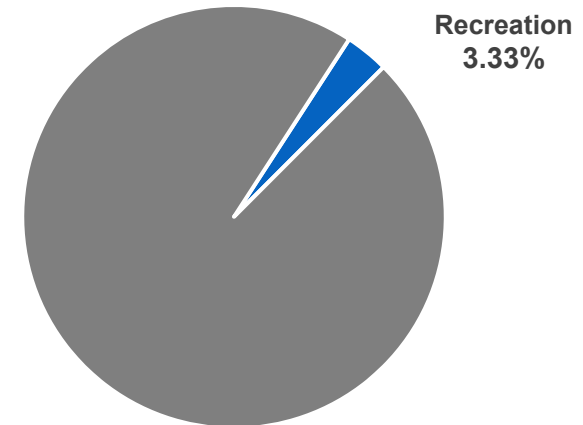
2025 BUDGET DRIVERS

DESCRIPTION	COST
Cost Of Living Adjustments To Wages	(\$4,656)
Estimated Increase In Hall Rental Revenues	(22,500)
Concession Booth Rental Fees	5,000
Equipment Maintenance & New Booking Software	11,000
Landscaping Enhancements	4,129
Other Inflationary Adjustments And Estimates	(3,072)
	(\$10,099)

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Recreation - MCP	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$213,022	\$205,359	\$227,718	\$226,929	\$236,878	\$232,071	\$232,500	-\$4,378
² Mileage	\$750	\$206	\$750	\$771	\$750	\$750	\$750	\$0
³ Training & Conferences	\$1,250	\$0	\$1,250	\$0	\$1,250	\$603	\$1,050	-\$200
⁴ Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$200
⁵ Uniforms	\$563	\$1,096	\$563	\$250	\$563	\$492	\$550	-\$13
⁶ Health & Safety	\$150	\$235	\$150	\$663	\$150	\$125	\$150	\$0
⁷ Computer Licences, Support	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500	\$5,500
⁸ Phone & Internet	\$6,419	\$5,091	\$6,419	\$5,711	\$4,500	\$4,500	\$4,500	\$0
⁹ Copier Lease	\$250	\$397	\$250	\$369	\$400	\$400	\$400	\$0
¹⁰ Transaction Fees	\$1,050	\$697	\$1,050	\$899	\$850	\$850	\$0	-\$850
¹¹ Insurance	\$12,479	\$12,479	\$15,224	\$15,047	\$16,350	\$16,350	\$18,800	\$1,050
¹² Miscellaneous	\$2,600	\$1,488	\$2,600	\$1,098	\$2,600	\$2,600	\$0	-\$2,600
¹³ Advertising	\$4,100	\$3,841	\$4,100	\$3,106	\$4,100	\$3,609	\$4,100	\$0

¹ Full time equivalents: (0.95) Facilities Manager, (0.73) Maintenance Supervisor, part-time building attendants

² Mileage associated with staff, who do not have access to a departmental truck, attending facilities.

³General allowance for professional development of staff, or for health & safety related training.

⁴ Membership Fees

⁵ General clothing allowance for staff.

⁶ General allowance for health & safety related repairs or equipment such as first aid kits, etc.

⁷ New department-specific computer software for the booking and scheduling of recreation rentals.

⁸ Monthly cell phone and internet services plus allowance for replacements of cell phones as needed.

⁹ Copier lease budget is for the monthly rental fees and per copy fees associated with the rental of the photocopier at MCP.

¹⁰ Transaction fees for facility bookings (debt machine & banking fees) - consolidated with admin budget.

¹¹ Insurance annual renewal increase of approximately 6.3% to provide liability, property, auto and cyber security coverage.

¹² Account no longer in use.

¹³ Advertising rental or event information, usually through the Aylmer Express plus County of Elgin visitor guide.

Recreation - MCP	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Utilities	\$44,780	\$41,574	\$43,432	\$52,709	\$46,600	\$46,600	\$46,600	\$0
² Janitorial Supplies	\$3,944	\$4,285	\$3,944	\$3,496	\$3,720	\$3,720	\$3,750	\$30
³ Building Maintenance	\$18,231	\$31,264	\$18,231	\$19,380	\$18,231	\$18,231	\$18,250	\$19
⁴ Grounds Maintenance	\$13,371	\$25,099	\$13,371	\$21,762	\$13,371	\$15,500	\$17,500	\$4,129
⁵ Concession Booth Supplies	\$0	\$0	\$0	\$1,392	\$0	\$0	\$0	\$0
⁶ Equipment Maintenance	\$2,297	\$2,529	\$2,297	\$1,029	\$1,500	\$4,839	\$7,000	\$5,500
⁷ Supplies	\$4,500	\$5,706	\$4,500	\$7,847	\$5,500	\$5,500	\$5,500	\$0
Total Expenses	\$329,756	\$341,346	\$345,849	\$362,458	\$357,313	\$356,740	\$365,700	\$8,387
⁸ MCP Hall Rentals	\$33,000	\$17,767	\$28,000	\$20,136	\$15,000	\$15,000	\$30,000	\$15,000
⁹ Concession Booth Rental	\$7,000	\$0	\$0	\$3,384	\$5,000	\$5,000	\$0	-\$5,000
¹⁰ Lease Revenue - County	\$27,142	\$21,205	\$31,450	\$31,450	\$32,550	\$32,550	\$33,500	\$950
¹¹ Ball Diamond Rental	\$12,000	\$12,030	\$12,000	\$13,217	\$13,500	\$13,500	\$13,500	\$0
¹² Sponsorship Boards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

¹ Hydro, natural gas, and sanitary sewer charges for MCP.

² Janitorial supplies and materials to maintain the cleanliness of facilities, including hand disinfectant, cleaning products, paper towel, etc.

³ Building maintenance budget includes general building mechanical equipment maintenance such as generators, etc.

⁴ Grounds maintenance includes multi-year contracts for grass cutting and snow removal, as well as supplies for maintenance of ball diamond grounds and for general landscaping upkeep.

⁵ Purchase of goods for resale at the MCP concession booth

⁶ Contingency allowance for kitchen and janitorial equipment repairs and a new maintenance allowance of \$2000 for ball diamond equipment maintenance.

⁷ Supplies associated with facilities such as small tools, batteries, tape, etc.

⁸ MCP rentals revenue budget decreased to reflect net revenues after rental grants have been deducted.

⁹ 2024 concession booth tenant not returning for 2025. Based on prior years' expressions of interest, booth may be unoccupied for 2025.

¹⁰ County library located in MCP, budgeted revenue based on 2022 lease agreement – inflated annually.

¹¹ Baseball diamond rental revenues based on current fee by-law.

¹² No forecasted revenue from sponsorship boards.

Recreation - MCP	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Capital Surcharge	\$2,200	\$897	\$1,500	\$1,001	\$500	\$1,092	\$500	\$0
² Transfer from Safe Restart Fund	\$0	\$13,795	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$81,342	\$65,694	\$72,950	\$69,188	\$66,550	\$67,142	\$77,500	\$10,950
Net from Taxes	\$248,414	\$275,652	\$272,899	\$293,270	\$290,763	\$289,598	\$288,600	-\$2,563

Recreation - SDCH	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
³ Wages & Benefits	\$12,632	\$13,360	\$16,325	\$10,760	\$17,078	\$15,417	\$16,800	-\$278
⁴ Insurance	\$3,127	\$3,127	\$3,127	\$3,091	\$3,358	\$3,358	\$3,600	\$242
⁵ Phone & Internet	\$919	\$854	\$950	\$927	\$950	\$950	\$950	\$0
⁶ Supplies	\$1,000	\$70	\$1,000	\$392	\$500	\$500	\$500	\$0
⁷ Equipment Maintenance	\$299	\$0	\$500	\$0	\$500	\$500	\$500	\$0
⁸ Utilities	\$2,595	\$3,149	\$2,750	\$4,386	\$3,100	\$3,100	\$3,100	\$0
⁹ Janitorial Supplies	\$750	\$0	\$750	\$12	\$750	\$1,192	\$750	\$0
¹⁰ Building Maintenance	\$3,472	\$3,296	\$3,590	\$4,390	\$4,000	\$4,000	\$4,000	\$0

¹ Supplementary charges for the purposes of offsetting facility related capital costs

² Federal funding assistance provided to the Township to offset COVID related costs for such safety supplies, materials, lost revenue, etc. Funding was fully utilized by the end of the pandemic.

³ Full time equivalents: (0.05) Facilities Manager, (0.05) Maintenance Supervisor, (0.1) part-time building attendants

⁴ Insurance annual renewal increase of approximately 6.3% to provide liability, property, auto and cyber security coverage.

⁵ Monthly phone and internet services plus allowance for replacements of phones as needed.

⁶ Supplies associated with facilities such as small tools, flags, etc.

⁷ Contingency allowance for kitchen equipment repairs.

⁸ Hydro and natural gas for SDCH.

⁹ Janitorial supplies and materials to maintain the cleanliness of facilities, including hand disinfectant, cleaning products, paper towel, etc.

¹⁰ Building maintenance budget includes general building mechanical equipment maintenance such as generators, etc.

Recreation - SDCH	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Grounds Maintenance	\$4,000	\$7,108	\$7,000	\$4,263	\$7,000	\$7,000	\$7,000	\$0
Total Expenses	\$28,794	\$30,964	\$35,992	\$28,221	\$37,236	\$36,017	\$37,200	-\$36
² SDCH Hall Rentals	\$9,000	\$4,607	\$9,000	\$8,107	\$5,500	\$11,300	\$13,000	\$7,500
³ Capital Surcharge	\$450	\$230	\$450	\$405	\$300	\$300	\$300	\$0
Total Revenue	\$9,450	\$4,837	\$9,450	\$8,512	\$5,800	\$11,600	\$13,300	\$7,500
Net from Taxes	\$19,344	\$26,127	\$26,542	\$19,709	\$31,436	\$24,417	\$23,900	-\$7,536

Recreation – Aylmer Pool	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
⁴ Fee Subsidies	\$19,000	\$19,000	\$19,000	\$13,734	\$0	\$0	\$0	\$0
Net from Taxes	\$19,000	\$19,000	\$19,000	\$13,734	\$0	\$0	\$0	\$0

Summary	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Malahide Community Place	\$248,414	\$275,652	\$272,899	\$293,270	\$290,763	\$289,598	\$288,200	-\$2,563
South Dorchester Community Hall	\$19,344	\$26,127	\$26,542	\$19,709	\$31,436	\$24,417	\$23,900	-\$7,536
Aylmer Swimming Pool	\$19,000	\$19,000	\$19,000	\$13,734	\$0	\$0	\$0	\$0
Net from Taxes	\$286,758	\$320,779	\$318,441	\$326,713	\$322,199	\$314,014	\$312,100	-\$10,099

¹ Grounds maintenance includes multi-year contracts for grass cutting and snow removal.

² SDCH rentals revenue budget increased to reflect net revenues after rental grants have been deducted.

³ Supplementary charges for the purposes of offsetting facility related capital costs

⁴ No Longer providing funding to the Town of Aylmer to fund a portion of pool operations based on percentage of Township patronage.

CEMETERIES

The Township of Malahide owns and operates the Trinity and Burdick Cemeteries. The Burdick Cemetery is located at 50971 Talbot Line, east of the Town of Aylmer. The Trinity Cemetery is located at 51996 Glencolin Line.

The Municipality maintains nine other inactive cemeteries throughout the Township. These cemeteries include: the Barnum Cemetery, the Berean Baptist Cemetery, the Grovesend Cemetery, the Jaffa Cemetery, the Lakeview Cemetery, the Rogers Corners Cemetery, the Seville Cemetery, the Springfield Pioneer Cemetery, and the Stewart Cemetery.

The Township of Malahide has nine active cemeteries that serve the Community. These cemeteries operate under their own Boards and the operations of such are not the responsibility of the Township of Malahide.

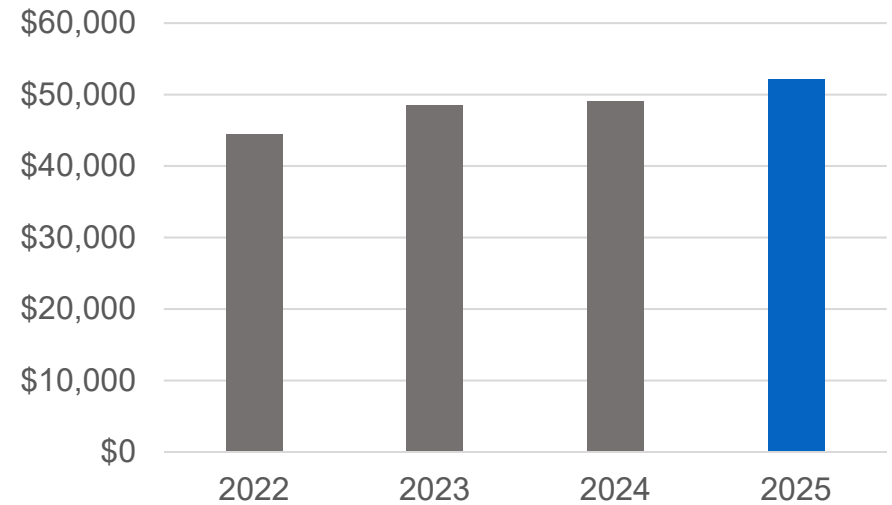
BUDGET SUMMARY

2024	2025	CHANGE	IMPACT ON LEVY (%)
\$49,027	\$52,100	\$3,073	0.03%

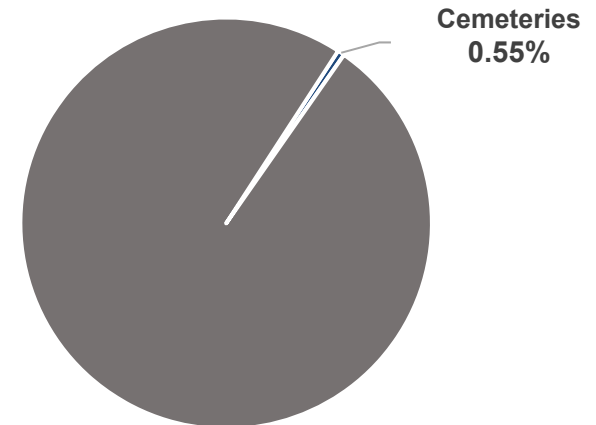
2025 BUDGET DRIVERS

DESCRIPTION	COST
General Maintenance Enhancements	\$2,500
Other Inflationary Adjustments	573
	\$3,073

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Cemeteries	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Wages & Benefits	\$1,326	\$1,431	\$1,650	\$1,545	\$1,727	\$1,254	\$1,800	\$73
² General Maintenance	\$0	\$4,732	\$5,000	\$5,159	\$5,000	\$1,886	\$7,500	\$2,500
³ Grounds Maintenance	\$17,833	\$15,694	\$16,260	\$15,832	\$16,800	\$10,201	\$17,300	\$500
⁴ Miscellaneous	\$300	\$49	\$0	\$0	\$0	\$0	\$0	\$0
⁵ Interments	\$1,000	\$661	\$0	\$661	\$0	\$0	\$0	\$0
⁶ Operating Grants	\$26,000	\$25,250	\$25,500	\$25,500	\$25,500	\$25,500	\$25,500	\$0
Total Expenses	\$46,459	\$47,817	\$48,410	\$48,697	\$49,027	\$38,841	\$52,100	\$3,073
⁷ Sale of Plots	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁸ Interment Fees	\$1,000	\$1,175	\$0	\$900	\$0	\$0	\$0	\$0
Total Revenue	\$2,000	\$1,175	\$0	\$900	\$0	\$0	\$0	\$0
Net from Taxes	\$44,459	\$46,642	\$48,410	\$47,797	\$49,027	\$38,841	\$52,100	\$3,073

¹ Full time equivalents: (0.02) Maintenance Supervisor, (0.05) Clerk

² Funds used for the maintenance or repairs of headstones

³Grass cutting contract increase per CPI.

⁴ Account no longer in use.

⁵ Costs to bury the deceased - offset through user fee recoveries.

⁶ Operating grant provided through the Township's Community Grants Program for the Aylmer Cemetery, Luton Cemetery, and Springfield Cemetery.

⁷ Relates to the sale of plots in the two active cemeteries, there have been no sales since 2015.

⁸ Recoveries to offset the cost of burying the deceased.

DEBT & RESERVES

The Debt & Reserves budget tracks portion of the Township’s annual property tax levy that is used to fund past capital projects financed through debt as well as contributions to reserves to fund future projects or events.

BUDGET SUMMARY

2024	2025	CHANGE	IMPACT LEVY (%)
\$2,866,556	\$3,241,056	\$374,500	4.26%

2025 BUDGET DRIVERS

DESCRIPTION	COST
Streetlight LED Replacement Debenture Maturity	(\$8,649)
Increase in Capital Funding	383,126
	\$374,500

COMPARISON TO PRIOR YEARS

Debt Servicing

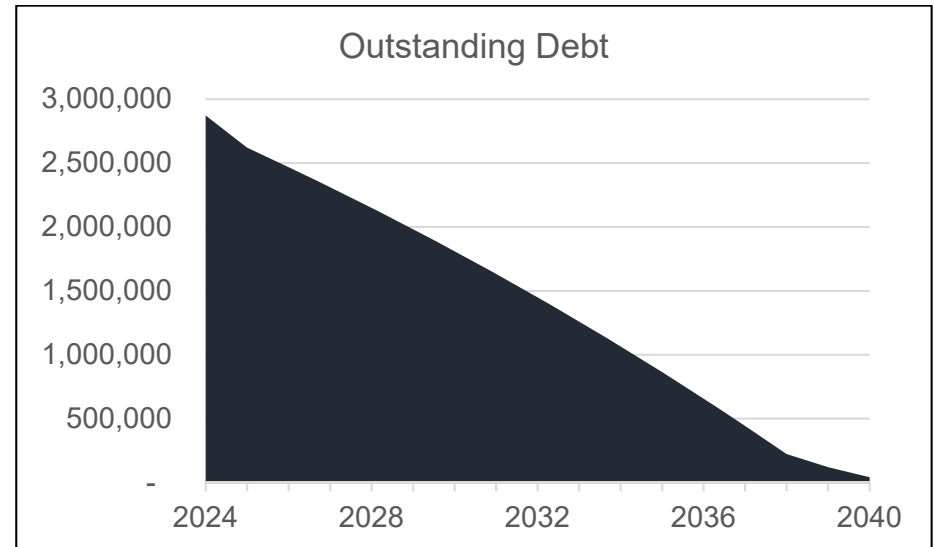
The Township is only permitted to incur long-term debt for capital projects. Legislation prevents municipalities from using debt financing as an operating funding source though it can be used to temporarily borrow money in circumstances where cashflow is constrained. As such, the Township’s existing debt servicing obligations relate exclusively to past capital projects.

The Province of Ontario sets an Annual Debt Repayment limit (ARL) for the Township each year based on “own-source” revenues (meaning based off how much property tax, user fees,

etc. it collects each year). Historically, the Township has been judicious in its use of debt having used 11.45% of its 2023 ARL. The Township’s Capital Budget explains the circumstances where debt is recommended as a capital financing source.

Once a debenture is drawn to finance a capital project, annual debt repayments are included in the Township’s operating budget until the principal of the debt is paid off. For 2025, the Township has the following debt servicing obligations:

- Malahide Community Place & South Dorchester Community Hall: interest rate 4.00%, maturity 2025, \$128,771/year
- South Fire Station: interest rate 3.26%, maturity 2039, \$119,014/year
- Port Bruce Pier: interest rate 2.80%, maturity 2040, \$82,050/year



Development Charges

The Township imposes development charges as one-time fees on land developers and home builders when they build in the Township. These revenues are intended to offset the cost of increased municipal services and infrastructure required due to development that would otherwise be borne by property owners. By-law 21-63, approved on September 2, 2021, authorizes the Township to collect development charges from eligible developments. In accordance with the Development Charges Act, annual development charge collections are transferred to the Township’s Development Charges Reserve Fund and allocated to eligible capital projects through the Township’s Capital Budget.

Canada Community Benefit Fund (CCBF)

The Canada-Community Building Fund is a permanent source of funding provided by the Federal government for the purposes of funding local capital projects. The Township’s 2025 allocation increased from \$292,644 in 2024 to \$304,800 in 2025. In accordance with the Township’s CCBF agreement, the entire grant is transferred to a reserve and allocated to eligible capital projects through the Township’s Capital Budget.

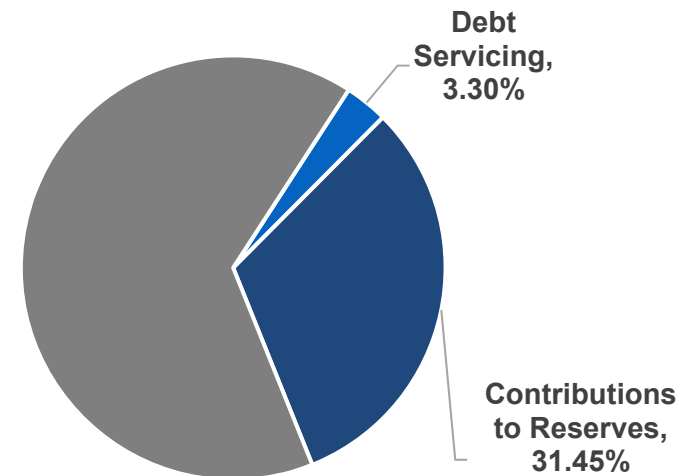
Ontario Community Infrastructure Fund (OCIF)

The Ontario Community Infrastructure Fund (OCIF) is transferred to the Township to offset the cost of capital expenditures on core infrastructure projects such as roads and bridges. The Township’s 2025 allocation decreased from \$455,016 in 2024 to \$451,800 in 2025. In accordance with the Township’s OCIF agreement, the entire grant is transferred to a reserve and allocated to eligible capital projects through the Township’s Capital Budget.

Capital Funding

The Township may elect to transfer portions of its annual property tax levy to reserves to be distributed in whole or in part to purposes of its choosing. The Township’s Capital Budget is primarily funded through its Capital Reserve. Contributions to the Capital Reserve directly affect annual taxation and are set an amount which is required to fund its capital project set. Please see the 2025 Capital Budget for more details.

2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Debt Servicing Costs	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Imperial Road Firehall	\$119,014	\$119,014	\$119,014	\$0	\$119,014	\$119,014	\$119,014	\$0
² Malahide Community Place	\$98,652	\$98,652	\$98,652	\$49,928	\$98,652	\$98,652	\$98,652	\$0
³ South Dorchester Community Hall	\$9,757	\$9,757	\$9,757	\$0	\$9,757	\$9,757	\$9,757	\$0
⁴ Streetlight LED Conversion	\$8,626	\$8,626	\$8,626	\$8,625	\$8,626	\$8,626	\$0	-\$8,626
⁵ Port Bruce Pier	\$82,050	\$82,050	\$82,050	\$41,025	\$82,050	\$82,050	\$82,050	\$0
Total Expenses	\$318,099	\$318,099	\$318,099	\$99,578	\$318,099	\$318,099	\$309,450	-\$8,626
Net from Taxes	\$318,099	\$318,099	\$318,099	\$99,578	\$318,099	\$318,099	\$309,450	-\$8,626

¹ South Fire Station debenture: interest rate 3.26%, maturity 2039, \$149,056/year before development charges recoveries.

² Malahide Community Place & South Dorchester Community Hall debenture: interest rate 4.00%, maturity 2025, \$128,771/year before development charges recoveries.

³ Malahide Community Place & South Dorchester Community Hall debenture: interest rate 4.00%, maturity 2025, \$128,771/year before development charges recoveries.

⁴ Streetlight LED replacements debenture: interest rate 2.68%, maturity 2024, \$8,626/year.

⁵ Port Bruce Pier replacement debenture: interest rate 2.80%, maturity 2040, \$82,050/year.

Contributions To Reserves	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Transfer to Capital Reserve	\$1,596,155	\$1,596,155	\$2,359,457	\$3,090,645	\$2,548,457	\$2,548,457	\$2,931,583	\$383,126
² Transfer to Contingency Reserve	\$34,200	\$34,200	\$34,200	\$34,200	\$0	\$0	\$0	\$0
Total Reserve Funding	\$1,630,355	\$1,630,355	\$2,393,657	\$3,124,845	\$2,548,457	\$2,548,457	\$2,931,583	\$383,126
Canada Community-Building Fund	\$294,697	\$294,697	\$307,510	\$307,510	\$292,644	\$292,644	\$304,800	\$12,156
OCIF Funding	\$463,384	\$463,384	\$416,457	\$416,457	\$455,016	\$455,016	\$451,800	-\$3,216
One-Time Grants	\$0	\$990,733	\$0	\$0	\$0	\$146,322	\$0	\$0
Less: Transfers to Reserves	-\$758,081	-\$1,748,814	-\$723,967	-\$723,967	-\$747,660	-\$893,982	-\$756,600	-\$8,940
³Net Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
⁴ Development Charges Revenue	\$125,000	\$251,781	\$125,000	\$160,799	\$125,000	\$150,000	\$125,000	\$0

¹ Property taxes which are used to fund the Township's Capital Budget. Funding that is generated is transferred to the Township's Capital Reserve which in turn is drawn upon to fund capital projects. The financial impact of the Township's capital budget on residents is limited to its "Transfer to Capital Reserve". Capital property tax spending above this amount draws down the Township's Capital Reserve. Increases are required each year in order for the Township to fund its future infrastructure requirements. See the 2025 Capital Budget for further details.

² The Township holds funding in a Contingency Reserve to insulate against unforeseen or difficult to predict fiscal disruptions such as natural disasters, assessment appeals, insurance claims, legal costs, and other budget variances. The Township has achieved its Contingency Reserve funding target as such as contributions to this reserve are being suspended for 2025.

³ Grant funding received, usually by upper levels of government, by the Township for the express purpose of funding capital projects are transferred to reserves and later applied to eligible capital projects. Retaining such funds in reserves, as opposed to using them to fund operating activities, is contractually required by funding agreements. As such, there is no impact on property taxes as a result of these reserve transfers.

⁴ As required under the Development Charges Act, development charge collections are required to be retained in the Township's Development Charges Reserve Fund and applied against eligible capital projects identified in the Township's Development Charges Background Study. Debt servicing costs related to growth-related eligible capital costs may also be funded through the Development Charges Reserve Fund.

Contributions To Reserves	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Less: Transfer to Reserves	-\$125,000	-\$251,781	-\$125,000	-\$160,799	-\$125,000	-\$150,000	-\$125,000	\$0
Net Development Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net from Taxes	\$1,630,355	\$1,630,355	\$2,353,657	\$3,124,845	\$2,548,457	\$2,548,457	\$2,931,583	\$381,126

Summary	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
Debt Servicing	\$318,099	\$318,099	\$318,099	\$99,578	\$318,099	\$318,099	\$309,473	-\$8,649
Contributions to Reserves	\$1,630,355	\$1,630,355	\$2,353,657	\$3,124,845	\$2,548,457	\$2,548,457	\$2,931,583	\$383,126
Net from Taxes	\$1,948,454	\$1,948,454	\$2,671,756	\$3,224,423	\$2,866,556	\$2,866,556	\$3,241,056	\$374,500

OTHER REVENUES

The Township segregates revenues which aren't related to the services or efforts of a specific department into its own budget area entitled "Other Revenues". This practice allows the costs of other service areas to be more accurately represented, rather than netted against corporate revenues, in the Township's budget.

The Other Revenues budget contains four areas which impact property taxation. These include supplemental property taxes, payments in lieu of taxation, the Ontario Municipal Partnership Fund (OMPF) and investment earnings.

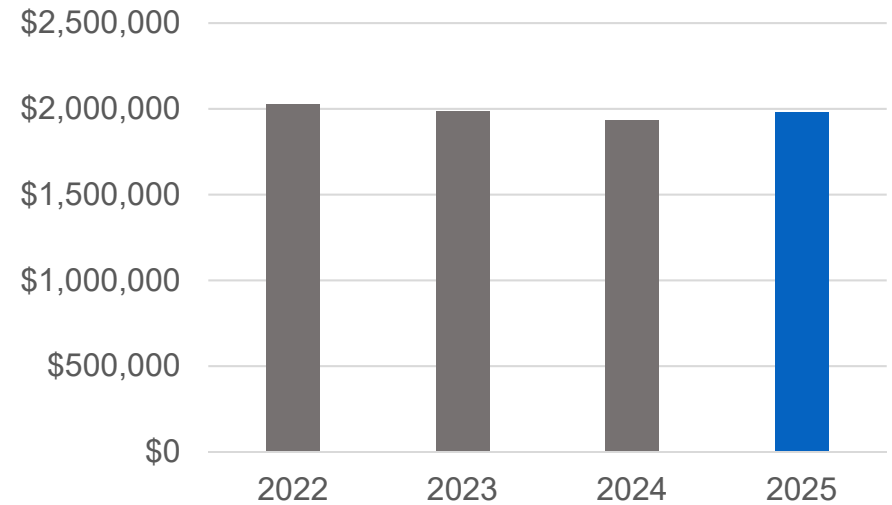
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
(\$1,935,100)	(\$1,978,100)	(\$43,000)	(0.49%)

2025 BUDGET DRIVERS

DESCRIPTION	COST
Provincial Offences Administration Fines	\$5,000
Operating Investment Earnings	40,000
Ontario Municipal Partnership Fund	(88,000)
	(\$43,000)

COMPARISON TO PRIOR YEARS



BUDGET DETAILS

Other Revenues	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Supplementary Property Taxes	\$97,500	\$186,377	\$107,500	\$96,565	\$107,500	\$107,500	\$107,500	\$0
Less: Property Tax Write-Offs	-\$87,500	-\$20,445	-\$102,500	-\$73,206	-\$102,500	-\$94,339	-\$102,500	\$0
² Payments in Lieu of Taxes	\$921,979	\$729,093	\$753,500	\$751,066	\$819,400	\$794,420	\$819,400	\$0
Transfer from Contingency Reserve	\$0	\$0	\$98,000	\$0	\$0	\$0	\$0	\$0
Operating Investment Earnings	\$40,000	\$20,825	\$40,000	\$295,484	\$40,000	\$40,000	0	-\$40,000
³ Municipal Partnership Fund	\$837,200	\$837,200	\$867,900	\$867,900	\$872,700	\$872,700	\$960,700	\$88,000
⁴ Penalties & Interest	\$188,500	\$177,181	\$188,000	\$187,870	\$188,000	\$190,982	\$188,000	\$0
⁵ Provincial Offences Act	\$30,000	\$8,207	\$30,000	-\$789	\$10,000	\$3,800	\$5,000	-\$5,000
⁶ Donations	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
Total Revenue	\$2,027,679	\$1,938,438	\$1,982,400	\$2,126,890	\$1,935,100	\$1,915,063	\$1,978,100	\$43,000
Net from Taxes	-\$2,027,679	-\$1,938,438	-\$1,982,400	-\$2,126,890	-\$1,935,100	-\$1,915,063	-\$1,978,100	\$43,000

¹ Additional property taxes collected from assessment values not listed on the Township's assessment roll at the time of budget preparation such as those for new builds. Property tax write-offs are reductions in collectible property taxes as a result of changes to a property's assessment such as through demolitions, class changes or assessment appeals, for example.

² Payments in lieu of taxes are voluntary payments made to the Township by federal, provincial and municipal government and agencies to compensate the Township for the municipal services it delivers to their properties.

³ The Ontario Municipal Partnership Fund provides general assistance to municipalities with comparatively difficult fiscal circumstances.

⁴ Late payments of property taxes are subject to a penalty of 1.25% on the first day of each month following a due date and each calendar month thereafter in accordance with section 345 of the Municipal Act.

⁵ Fines for provincial offences charged by local enforcement agencies, such as those for parking and traffic violations, are collected on behalf of the Township by the County of Elgin. Net costs, fine revenues less costs to collect through the court system, are distributed back to the Township each year. Since the pandemic, the Township, and many municipalities, are collecting record low POA revenue as a result of court shutdowns and payment deferrals. While the Township used to collect over \$40,000 each year, a total of \$10,000 has been received in 2021 and 2022 combined with another low year projected for 2025.

⁶ Unanticipated donation revenue. 2023 includes donation from Community Policing Committee for a speed radar sign.

CONSERVATION

A Conservation Authority is a local, community-based natural resource management agency. Conservation Authorities carry out natural resource management activities within their respective watersheds on behalf of municipalities within their jurisdiction.

They are funded by imposing levies approved by their boards of directors, being comprised of councillors from member municipalities. Levies are imposed on member municipalities based on proportionate assessment within the watershed. The Township of Malahide’s municipal boundaries contain three different conservation authorities, each of which provide services to their respective watersheds. These include:

- Catfish Creek Conservation Authority (CCCA): 36.85% share
- Long Point Region Conservation Authority (LPRCA): 0.73% share
- Kettle Creek Conservation Authority (KCCA): 0.71% share

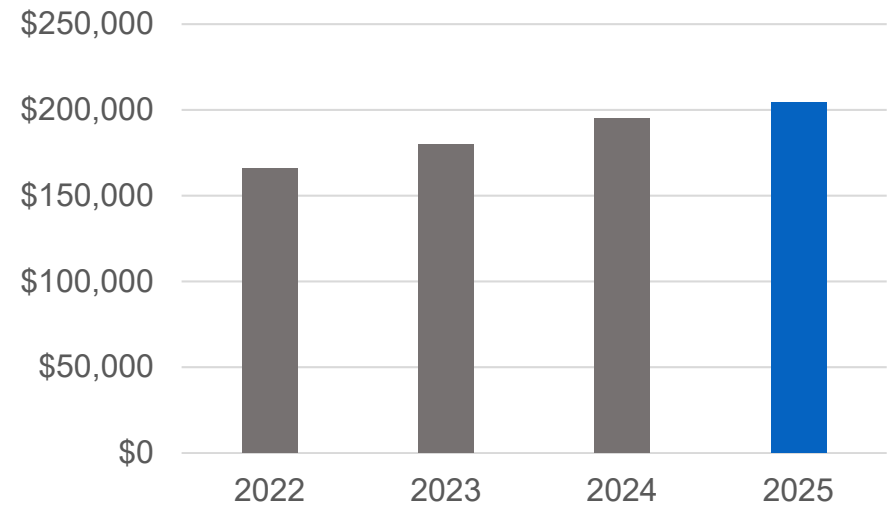
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$194,992	\$204,400	\$9,408	0.11%

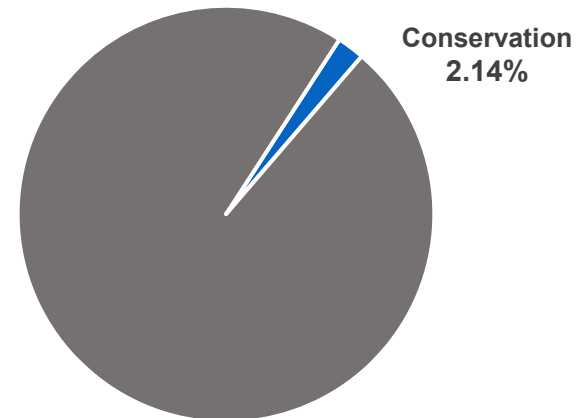
2025 BUDGET DRIVERS

DESCRIPTION	COST
Catfish Creek Conservation Authority Levy	\$8,264
Long Point Region Conservation Authority Levy	533
Kettle Creek Conservation Authority Levy	611
	\$9,408

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

Conservation	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ Catfish Creek Conservation Authority	\$141,813	\$141,813	\$154,345	\$149,594	\$168,236	\$163,105	\$176,500	\$8,264
² Long Point Region Conservation Authority	\$15,313	\$15,313	\$16,345	\$16,345	\$16,867	\$16,867	\$17,400	\$533
³ Kettle Creek Conservation Authority	\$7,484	\$7,484	\$7,804	\$7,804	\$8,389	\$8,362	\$9,000	\$611
⁴ Tree Planting	\$1,500	\$1,502	\$1,500	\$1,759	\$1,500	\$1,000	\$1,500	\$0
Total Expenses	\$166,110	\$166,112	\$179,994	\$175,502	\$194,992	\$189,334	\$204,400	\$9,408
Net from Taxes	\$166,110	\$166,112	\$179,994	\$175,502	\$194,992	\$189,334	\$204,400	\$9,408

¹ At its October 10, 2024 meeting, CCCA proposed a draft levy increase of 4.9% for 2025.

² Estimated LPRCA levy increase at 3% for 2025.

³At its October 16, 2024 meeting, KCCA proposed a 7.5% levy increase for 2025.

⁴ Additional Conservation Authority programing not included in levy, i.e. the Greening Communities program.

EAST ELGIN COMMUNITY COMPLEX

As a 50% owner of the East Elgin Community Center (EECC), located in the Town of Aylmer, the Township of Malahide is responsible for funding 50% of the operating and capital costs of the facility, administered by the Town of Aylmer.

The EECC includes a multi-purpose community hall for 600 people, which is capable of being divided into three smaller halls, and a hall on the mezzanine level overlooking the Eastlink Arena that accommodates 178 people.

There are two NHL size ice arenas, 13 dressing rooms with the primary arena seating 756 spectators and the secondary arena has bench seating for 366 spectators. There is parking for over 600 vehicles.

The East Elgin Community Complex provides a variety of recreational programming including: public skating, shinny, figure skating, shuffleboard, pickleball, and more. Check the EECC website or contact the office directly for information about ice rentals, facility and meeting room rentals, and programming.

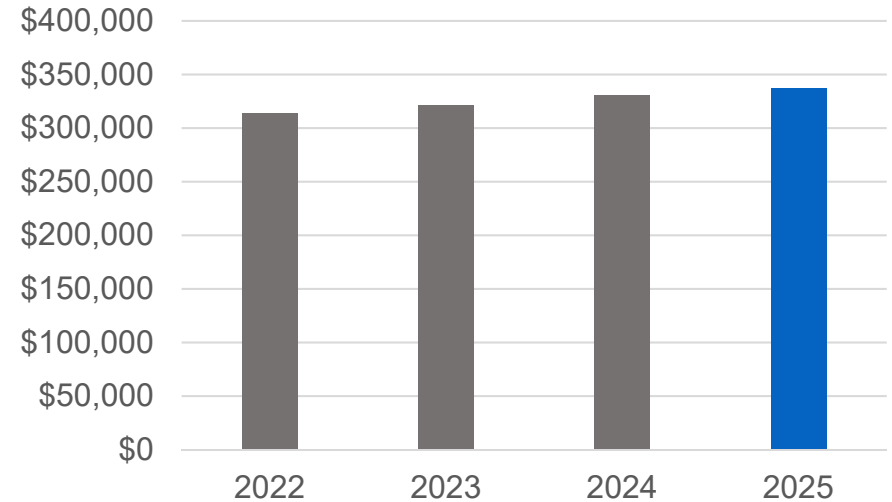
BUDGET SUMMARY

2024	2025	CHANGE	LEVY IMPACT (%)
\$330,660	\$337,160	\$6,500	0.07%

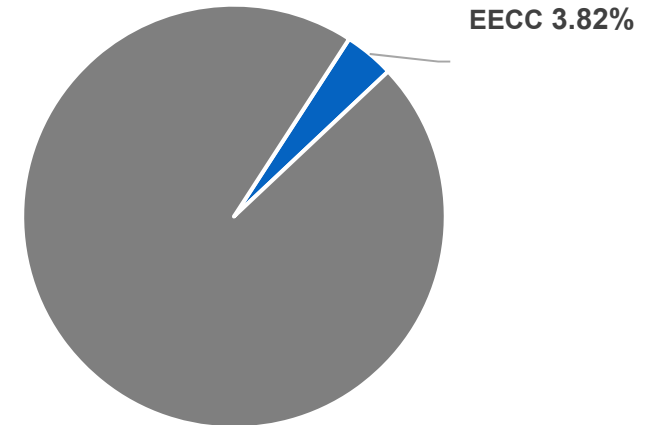
2025 BUDGET DRIVERS

DESCRIPTION	COST
Youth Ice Time Fee Support Estimate	\$6,500
	\$6,500

COMPARISON TO PRIOR YEARS



2025 PROPORTION OF TOWNSHIP TAX LEVY



BUDGET DETAILS

EECC	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	Change
¹ 50% of Net Operating Costs	\$297,517	\$254,646	\$305,017	\$209,966	\$313,160	\$313,160	\$313,160	\$0
² 50% of Youth Ice Time	\$16,500	\$24,292	\$16,500	\$30,565	\$17,500	\$11,767	\$24,000	\$6,500
Total Expenses	\$314,017	\$278,938	\$321,517	\$240,531	\$330,660	\$324,927	\$337,160	\$6,500
Net from Taxes	\$314,017	\$278,938	\$321,517	\$240,531	\$330,660	\$324,927	\$337,160	\$6,500

¹ Represents the Township's 50% share of net operating costs for the East Elgin Community Centre based on the East Elgin Community Centre's 2025 Draft Budget.

² Subsidization of youth ice rental fees based on the East Elgin Community Centre's 2025 Draft Budget.

CAPITAL BUDGET



2025 MUNICIPAL BUDGET BOOK

Township of Malahide

Capital Budget Summary

The Township of Malahide’s capital budget is developed as a six-year financial plan, including the current year plus five additional years. This multi-year budgeting approach provides a strategic framework for planning and prioritizing infrastructure investments, ensuring that projects are timed and funded appropriately to meet long-term goals. This structure allows the Township to anticipate future infrastructure needs, smooth out spending over multiple years, and avoid sudden financial pressures caused by unforeseen capital demands. It also enhances transparency and accountability, as Council and residents are provided with a clear view of how projects progress and how tax dollars are allocated.

For 2025, the Township of Malahide’s Capital Budget proposes \$6,839,150 in spending. This total includes \$3,408,572 for 2025 capital project recommendations. These Township Capital projects focus on maintaining and improving existing infrastructure to support core services. An additional \$2,272,626 is allocated to projects carried forward from prior years, ensuring the completion of previously approved commitments. The East Elgin Community Complex is included in the budget, with \$1,157,952 earmarked for its continued operations and upgrades.

Current Year Recommendations	\$3,408,572
Prior Year Carryforwards	\$2,272,626
East Elgin Community Complex	<u>\$1,157,952</u>
2025 Capital Budget	\$6,839,150

Capital Budgeting Approach

The Township of Malahide’s capital budget is a financial plan that allocates funding for major investments in infrastructure, facilities, and long-term projects that support a broad range of municipal services. These investments cover diverse service categories, including transportation infrastructure such as roads and bridges, recreational facilities, emergency services, and other assets essential to the Township’s operations and community well-being. Unlike the operating budget, which funds day-to-day municipal services, the capital budget focuses on long-term projects that ensure the sustainability and functionality of the Township’s assets.

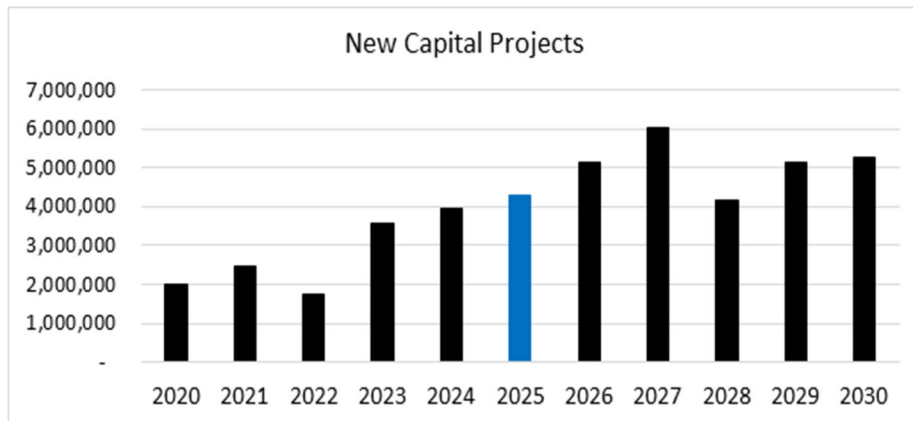
The Township’s Asset Management Plan (AMP) serves as the primary source of guidance for the development of the Capital Budget. The AMP contains comprehensive strategies that outline how the Township intends to manage, operate, maintain and upgrade its asset over time. The current AMP aims to forecast expenditures required to maintain current levels of service. There are many guiding documents that inform the AMP such as corporate and council policies and strategic plans, legislation, consultant assessments, and internal operational plans.

The Asset Management Plan funding strategy is directed toward pre-approved infrastructure maintenance and rehabilitation programs, employing systematic cycles to maintain assets efficiently. These cycles are designed to optimize spending, addressing wear and tear before infrastructure degrades to the point of requiring costly replacement. This proactive philosophy of ongoing investment results in significant cost savings over time and ensures the functionality and reliability of critical infrastructure.

By maintaining infrastructure on a proactive basis, the Township demonstrates respect for taxpayers by using their contributions effectively and ensuring that services remain uninterrupted. This approach benefits current residents by reducing the risk of service disruptions and large-scale repairs while ensuring that future generations inherit well-maintained infrastructure without an undue financial burden.

COMPARISON TO PRIOR YEARS

The 2025 Capital Budget proposes \$4,267,325 in new capital projects. From 2020 to 2024, the Township’s average annual capital costs for new projects were \$2.74 million, reflecting a period of more moderate spending. The current year’s proposed budget of \$4.27 million and the projected average of \$5.18 million annually from 2026 to 2030 demonstrate rising costs driven by inflation, market conditions, and an expanded understanding of necessary infrastructure needs.



PAST	2020 - 2024 Avg. Capital Budget	\$2,738,316
CURRENT	2025 New Capital Requests	\$4,267,325
FUTURE	2026 - 2030 Avg. Capital Budget	\$5,186,764

CAPITAL FINANCING SOURCES

The Township’s receives annual capital funding from the following sources to fund its tax-supported budget. These include:

- Property Taxes
- The Canada Community Benefit Fund (CBBF)
- The Ontario Community Infrastructure Fund (OCIF)
- Investment Earnings on Reserves
- Development Charges

Property taxes is the only form of annual capital funding which can be set by Township. The Township’s two other primary forms of capital funding, CCBF and OCIF, are determined by the Federal and Provincial governments respectively.

Other sources of funding, which can be volatile year-to-year, include investment earnings on reserves and development charges for growth-related capital projects. These sources of funding are factored into the Township’s financial planning projections.

2025 BUDGET CAPITAL FUNDING LEVELS	
Property Taxes (subject to approval)	\$2,931,583
Canada Community Building Fund	304,800
OCIF Funding	451,800
Unrestricted Investment Income	440,000
Annual Capital Funding	\$4,128,183
2025 – 2030 New Capital Projects (Avg.)	\$5,000,000

LONG-TERM FINANCIAL PLAN

Where We Left Off

In 2024, the Township presented a multi-year capital budget, forecasting annual expenditures of \$4.3 million from 2024 to 2029, a significant increase compared to the historical average of \$2.9 million between 2019 and 2023. This rise in projected spending was driven by inflation during the pandemic and anticipated projects for the East Elgin Community Complex identified through a facility condition assessment.

The Township's capital funding plan, set at \$3.1 million annually through property taxes and government grants, revealed a significant funding gap that would lead to reserve depletion and the deferral of critical capital projects. The Asset Management Plan emphasized that timely investments in infrastructure would lower long-term costs by extending asset lifespans and preventing costly replacements, though these strategies often required short-term property tax increases.

To address this gap, the 2024 Budget proposed a phased-in strategy involving 2.3% levy increases annually from 2025 to 2029. These dedicated levy increases are designed to incrementally raise the Township's annual funding capacity, ensuring long-term sustainability and aligning available funding with projected infrastructure spending.

What's Changed?

1) Increases to Multi-Year Expenditure Forecast

The 2025–2030 capital budget incorporates updates based on improved forecasting and planning. The Township's continued focus on asset management initiatives has led to more accurate

projections of infrastructure needs and pricing estimates. This enhanced capability reflects progress in integrating robust infrastructure planning practices and more precise cost assessments into long-term financial strategies.

For 2025–2030, staff have identified the following adjustments:

- a) **Escalating Road Construction Costs:** Rising prices for road construction materials, including asphalt, aggregates, and fuel, have significantly increased infrastructure costs. Road and Culvert Rehabilitation projects have been brought forward for boundary road segments as a result of a Roads Needs Study (RNS) recently conducted by the Township of South-West Oxford (SWOX).
 - Roads resurfacing to include edge padding: \$160,000/year
 - Boundary road projects initiated by SWOX RNS: \$90,000/year
 - Pigram culvert reconstruction in advance of SWOX RNS projects: \$79,000/year
- b) **Higher Fleet Acquisition Costs:** The Township has observed increased costs for fleet purchases, including fire fleet vehicles, through municipal tender results. These rising prices reflect broader market trends in materials and production costs for specialized equipment and vehicles.
 - Fleet: Increased costs for tractor backhoes: \$72,000/year
 - Fire: Updated costs for two pumper trucks: \$86,000/year
- c) **Proactive Infrastructure Investment Philosophy:** The Township emphasizes ongoing maintenance and

rehabilitation to extend the life of its infrastructure. This approach reduces long-term costs by preventing assets from deteriorating to the point of requiring expensive replacements. It also demonstrates fiscal responsibility, ensuring that taxpayer contributions are used efficiently to maintain reliable services.

- Facility Condition Assessment Recommendations: \$127,000
- EECC: Revised five-year estimates: \$57,000
- Parks: MCP parking lot and identified deficiencies: \$69,000

These updates result in an additional \$740,000 from previous forecasts for the 2025–2030 workplan, reflecting the Township's commitment to addressing infrastructure needs while improving forecasting accuracy.

2) Increase in Estimated Investment Income

Investment income has become a critical component of the Township's financial strategy, offering an additional revenue stream to address capital needs. Projections for 2023 and 2024 show investment income to be approximately 3.5 times higher than the five-year historical average, underscoring its growing importance.

For the 2025 budget, \$440,000 in annual investment income is factored into capital funding plans. This figure excludes investment income directed to other funding areas and obligatory reserve funds, such as water and sewer systems, ensuring compliance with legislative requirements. By incorporating this unrestricted income into the funding gap calculation, the Township gains a clearer understanding of its role in supporting property tax-funded budgets. While investment returns are anticipated to be higher in the earlier years due to strong reserve balances, they are expected to taper off as reserves are utilized.

3) Higher Than Expected Reserve Balances

The Township's reserves remain strong due to operating and capital surpluses in 2023 and anticipated surpluses in 2024, combined with deferred projects and delays in vehicle acquisitions. A \$552,016 operating surplus and \$110,608 capital surplus were recorded in 2023, with an additional \$155,000 operating surplus and \$347,000 capital surplus projected for 2024. Deferred projects, amounting to approximately \$2.5 million, further contribute to robust reserves.

While these balances provide flexibility and time to address the funding gap, they do not eliminate it. The Township will still require annual funding increases to align its financial strategy with long-term capital needs.

RECOMMENDED ADJUSTMENTS

1) Extend Phased-in 2.3% Levy Increases to 2030

The Township's infrastructure funding gap, originally calculated in 2024, has expanded by \$300,000 due to the changes outlined above. This increase necessitates an adjustment to the Township's long-term financial plan to ensure sufficient funding is available to meet the updated cost projections.

Previously, the Township's plan involved annual property tax levy increases of 2.3% from 2024 to 2029. To account for the additional annual costs, it is recommended that the Township extend these 2.3% annual levy increases by one additional year, ending in 2030 instead of 2029. This extension is made possible by utilizing the Township's operating and capital surpluses, which will lengthen the period during which reserves remain healthy.

This adjustment to the financial plan factors in all the changes identified through staff analysis while maintaining Council's direction to ensure annual tax increases remain predictable and manageable for residents. By extending the timeline of levy increases, the Township can address the expanded funding gap responsibly while continuing to demonstrate fiscal prudence and long-term sustainability.

2) Early Adoption of 2026's Increase

The Township's 2024 tax levy was \$8,868,830, meaning a 2.3% property levy increase dedicated to capital funding would equate to \$204,000 for 2025. However, the Township's 2025 Draft Budget is instead recommending an increase of \$374,500. There are several compelling factors supporting the early adoption of a portion of 2026's planned increase in capital funding as part of

the 2025 budget, reducing the need for the full increase to be implemented in 2026 if this strategy is approved.

The 2025 Budget benefits from several favorable factors that are exerting downward pressure on property taxes, factors that are both unusual and unlikely to be repeated in future years. These include an increase in Ontario Municipal Partnership Fund (OMPF) allocations, a significant change in estimated recycling costs shifted to producers, significant changes in annual assessment, and low adjustments on wages due to a modest inflation rate of 1.6% up to October.

Second, OPP contract costs escalated significantly over the summer of 2024 due to a renewed agreement. While the Province has provided financial assistance to municipalities to offset these costs for the 2025 year, the increase is permanent and will inevitably have a lasting impact on the Township's budget. The 2025 Budget includes a provision to transfer \$90,000, representing half of the financial assistance, to a reserve to help mitigate the impact in 2026. However, even with this funding, it is anticipated that the Township's budget will face significant pressure in 2026 as a result of these increased OPP costs.

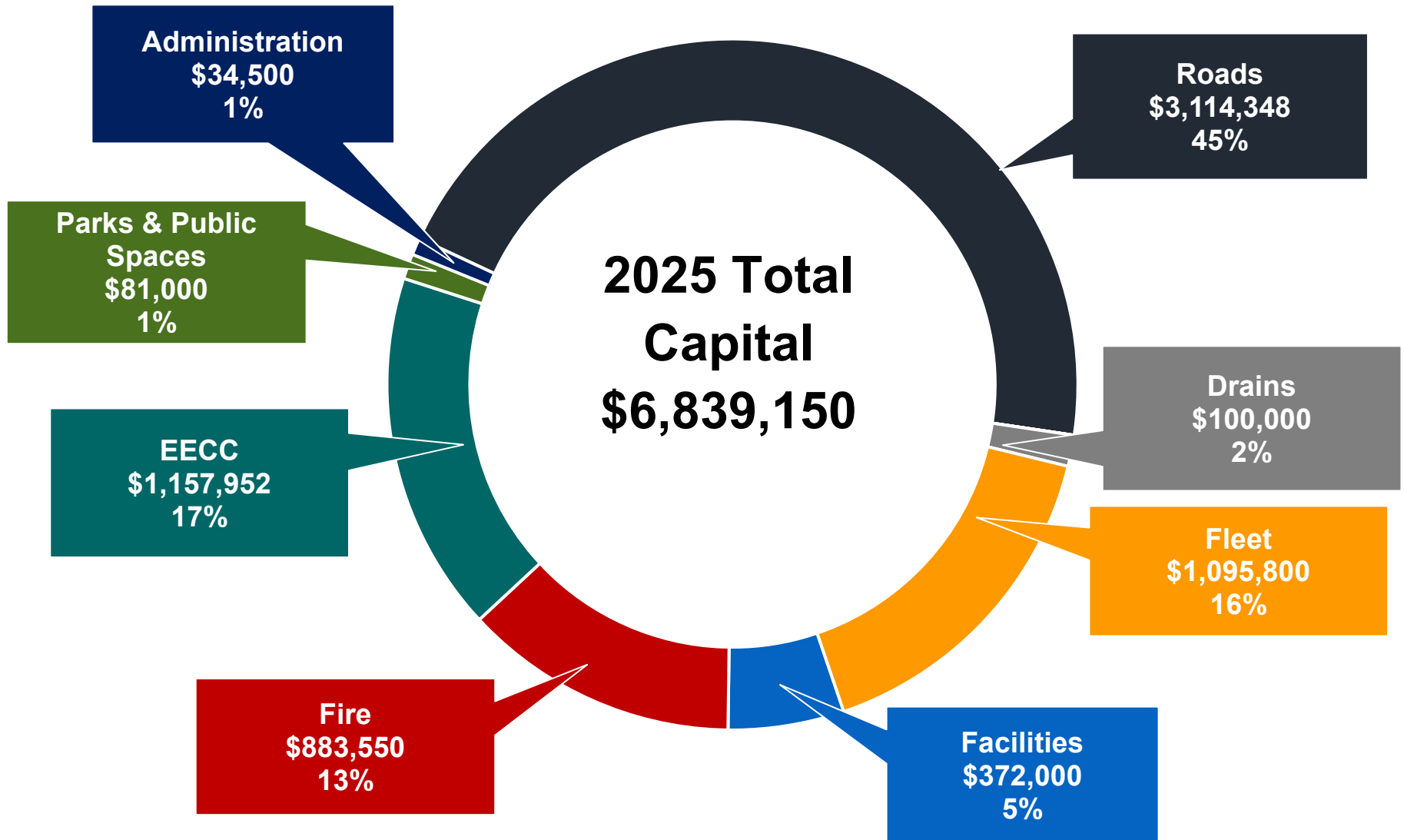
The existing OPP contract change alone resulted in what would have been over a 2% increase for 2025. If similar costs resurface for 2026, Council could be facing a 2026 Budget that starts with a 4.3% increase—2.3% for capital funding and 2% for policing—before any other adjustments or new priorities are even considered.

To compound 2026's potential issues, a large portion of the assessment growth projected for 2025 is related to farm properties whose owners have not submitted the Agricorp filings required to maintain their farm tax class status. This creates an inflated assessment schedule for 2025, as properties temporarily classified as residential are taxed at a rate more than four times higher than farm properties. Once these late Agricorp filings are submitted, the affected properties will revert from the residential to the farm tax class, significantly reducing their taxable assessment. As a result, a portion of the 2025 assessment growth is anticipated to reverse, impacting the 2026 budget year by offsetting legitimate assessment growth. Consequently, 2026 is expected to be a challenging budget year, with little to no net assessment growth. Unless planned for, this lack of assessment growth will constrain the Township's ability to present a modest tax rate increase in 2026, as limited revenue from assessment growth will require a greater reliance on rate increases to existing properties.





















Lastly, 2025 marks the first year of the Township's Strategic Plan. While this year primarily involves staff time, as the plan progresses, additional financial requirements may be identified. These potential costs could similarly impact the 2026 Budget, further compounding budget pressures and potentially contributing to a spiking the tax rate for 2026.


















As the primary goal of the Township's phased-in financial strategy is to prevent tax rate spikes, adapting the strategy by early adopting much of 2026's planned capital increase in 2025 is a prudent course of action. This approach takes advantage of the unusually favorable conditions in 2025 to mitigate the risk of a significant rate spike in 2026. Even with this adjustment, the Township's 2025 tax rate increase would remain reasonable and comparable to, or lower than, those of many neighboring municipalities. Further, Council would be provided much more flexibility in how it could handle a potentially challenging 2026 budget year with the option to waive that year's 2.3% increase for capital altogether without compromising the financial plan currently in place.

Capital Budget Requests by Service Area

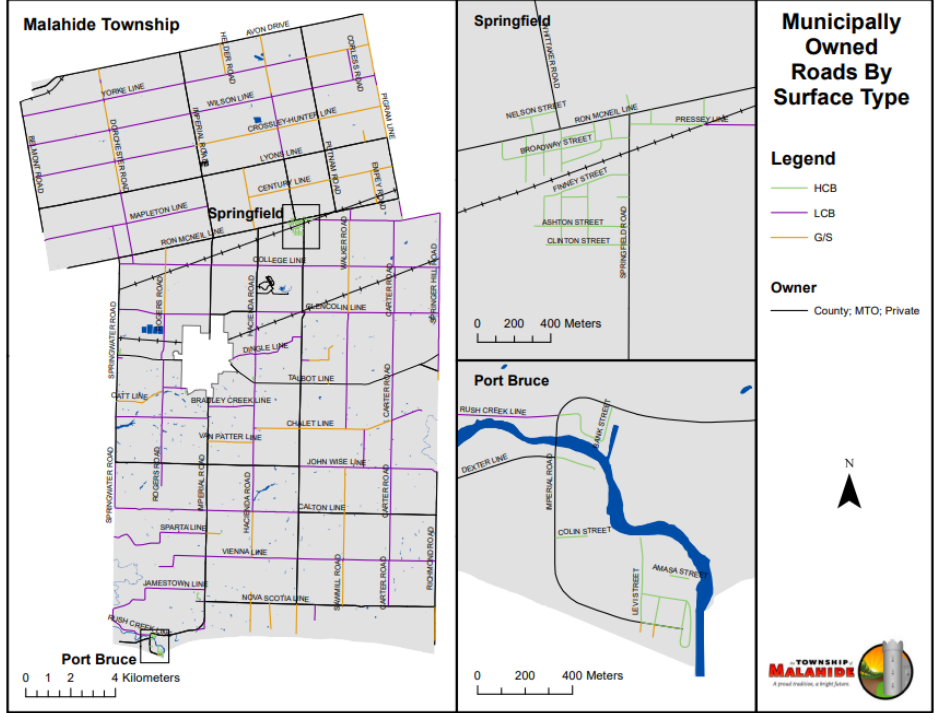


Capital Projects

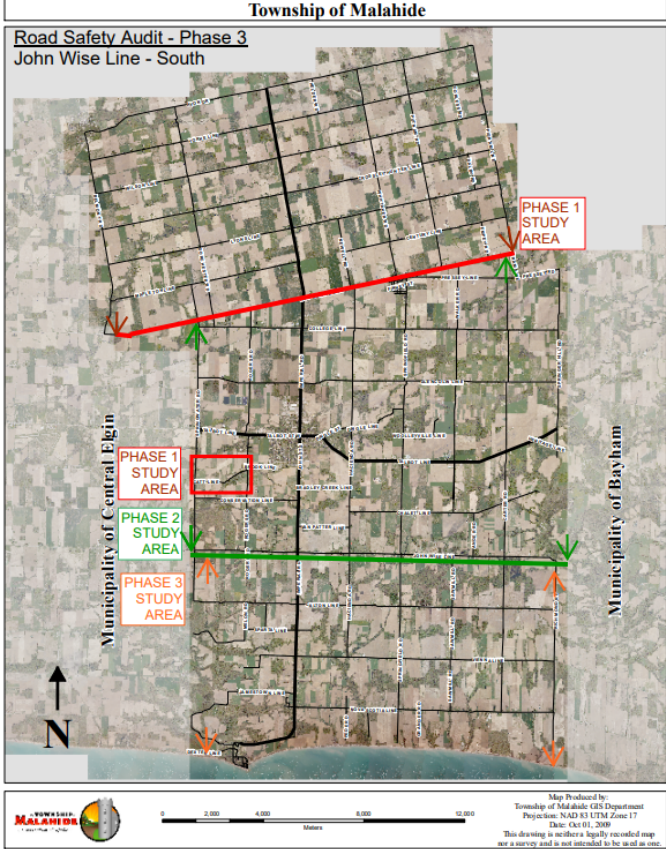
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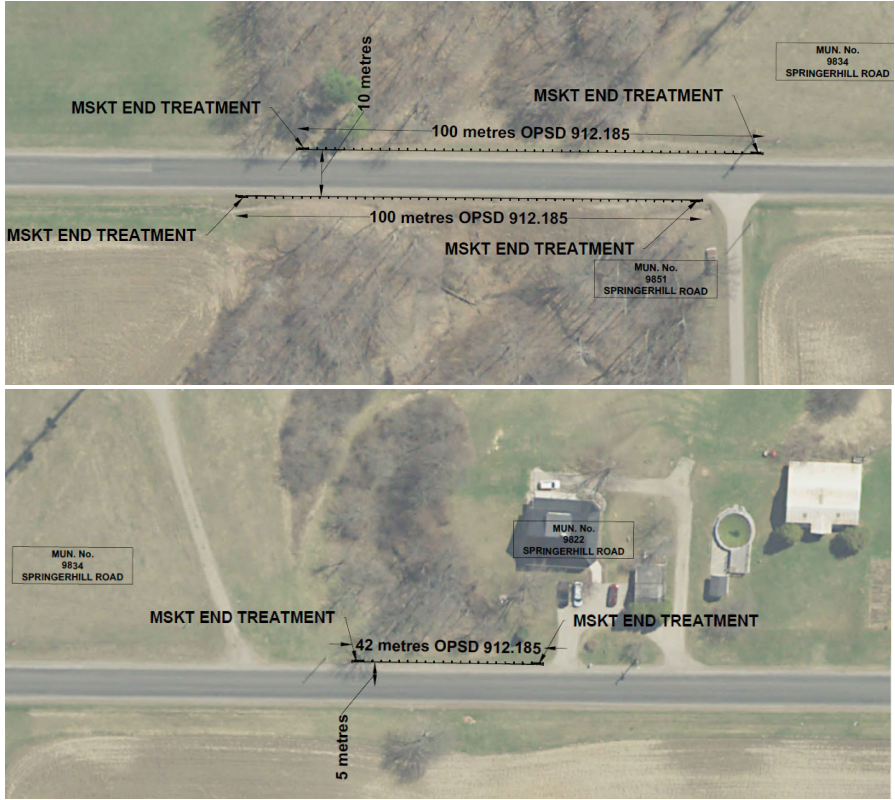
ROADS NEEDS STUDY

DESCRIPTION	GALLERY
<p>A road needs study reviews the as-is condition of the Township road network and advises on the long-term maintenance activities required to increase the longevity of the infrastructure.</p> <p>An updated study will allow for the required road segments identified to be assessed by Staff to allow for an operationally-feasible undertaking to occur to meet the required improvement timeline of each identified road section.</p> <p>The consequences of not completing this work are an increase in maintenance costs, a risk to road user safety, and an increased risk to the municipality.</p> <p>A road needs study is an integral component of the Township's Road Design and Planning Program. Planning with respect to road construction considers present and future uses of the transportation system to assure maximum service with a minimum of financial and environmental cost.</p>	 <p>Municipally Owned Roads By Surface Type</p> <p>Legend</p> <ul style="list-style-type: none"> HCB LCB G/S <p>Owner</p> <ul style="list-style-type: none"> County; MTO; Private
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$60,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary amount of \$60,000 is requested, to be entirely funded from tax levy reserves.</p>


ROADS SAFETY AUDIT – PHASE 3

DESCRIPTION	GALLERY
<p>A roads safety audit is an integral component of the Township’s Road Design and Planning Program. A comprehensive road safety audit reviews the as-is condition of the Township road network safety and signage program and advises on required enhancements to safety elements on specific road segments.</p> <p>The audit will identify the required safety elements to be assessed by Staff to allow for an operationally-feasible undertaking to occur to meet the required improvement timeline of each identified safety element.</p> <p>This project was awarded to CJDL Consulting Engineers in 2017, Res. No. 17-115 and was to be conducted in three phases. The first and second phase of the audit have been completed and plans have been made to integrate the safety recommendations into the capital budget planning process.</p> <p>The third phase of the road safety audit was approved by Council in 2022 (Res. 22-54) and has been completed and the township is awaiting the final report. This third-phase of the program included review of all rural roads within the southern third of the township and did not review village streets. As the municipality is awaiting the final report of Phase-3 only, it is requested that a carry forward amount of \$10,000 be included in the 2025 capital budget.</p>	 <p>The map displays the Township of Malahide with three study areas highlighted: Phase 1 (red), Phase 2 (green), and Phase 3 (orange). The map also shows the boundaries of the Municipality of Central Elgin and the Municipality of Bayham. A scale bar and north arrow are included.</p>
<p>Projected Initiation: 2023 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$10,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carryforward amount of \$10,000 from the 2023 budget is requested. This project will be entirely funded from tax levy reserves.</p>

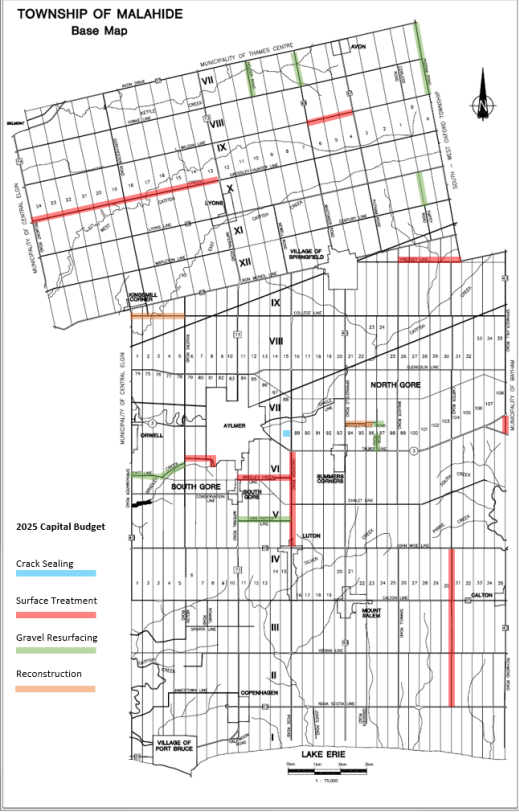
GUIDERAILS

DESCRIPTION	GALLERY
<p>The Township of Malahide currently owns 2657 metres of steel guiderail and 3785 metres of cable guiderail assets. These existing guiderail assets are currently in good condition or better, requiring only minor operational maintenance periodically.</p> <p>Phase 2 of the road safety audit was received by Council in 2022 which identified several locations requiring installation of new steel beam guiderail. Staff proposed a phased approach to address the locations requiring guiderail, to be completed over an eight-year period, which was endorsed by Council (Resolution No. 22-203).</p> <p>The steel beam guiderail requirements identified in Phase 2 of the road safety audit have an estimated cost of \$850,000. The phased approach to address the locations requiring guiderail proposes a \$100,000 annual budget until the requirements have been met.</p> <p>While \$100,000 was approved for the 2024 capital budget, only \$70,000 was spent on guiderail projects in order to align projects with other construction activities. Therefore, the remaining amount of \$30,000 is requested to be carried-forward, and a new budgetary amount of \$100,000 is requested for the 2025 capital budget to address the phased-in installation of new guiderails on Springer Hill Road, per the recommendation of Phase 2 of the Road Safety Audit.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$132,838</p>
<p><input type="checkbox"/> Service Continuity <input checked="" type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carry-forward amount of \$32,838 and a new budgetary request of \$100,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>

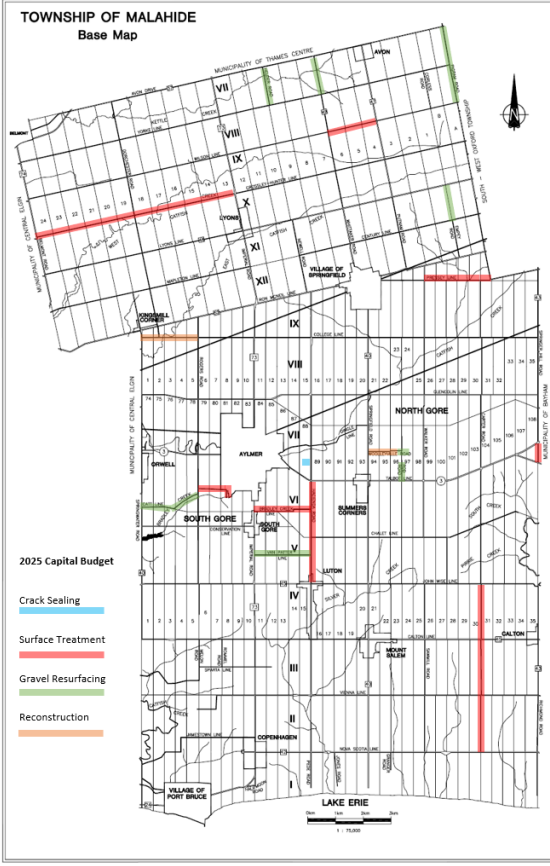
PRESSEY LINE RECONSTRUCTION

DESCRIPTION	GALLERY
<p>The Township Roads Department has completed the first two phases of the Pressey Line reconstruction through 2021 and 2022. The final phase of reconstruction has been initiated by council (Resolution No. 22-323) which extends from Springfield Road to Catherine Street. The design and engineering of this project was completed in 2023 and construction began in 2024.</p> <p>Road reconstruction is an integral component of the Township’s Road Design and Planning Program. A lifecycle reconstruction treatment is recommended when a road asset falls into a condition rating of ‘Very Poor’. Reconstruction projects encompass a two-year schedule. The initial design, engineering, and utility relocations occur in first year in anticipation of road reconstruction activities in the second year.</p> <p>Since 2018, the township road department has increased its capacity to undertake road reconstruction works in-house realizing considerable savings when compared to contracting capable projects to private contractors, (example: conservation line Reconstruction, Pressey Line reconstruction, Pressey Line culverts b-5 and b-13 replacement).</p> <p>The utility relocations for this project began in 2024 but construction was not completed, as such, it is requested that a carryforward amount of \$552,588 for the remaining construction be included in the 2025 Capital Budget for this project.</p>	
<p>Projected Initiation: 2023 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$552,588</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carryforward amount of \$552,588 from the 2024 budget is requested for 2025. This project will be entirely funded from tax levy reserves.</p>

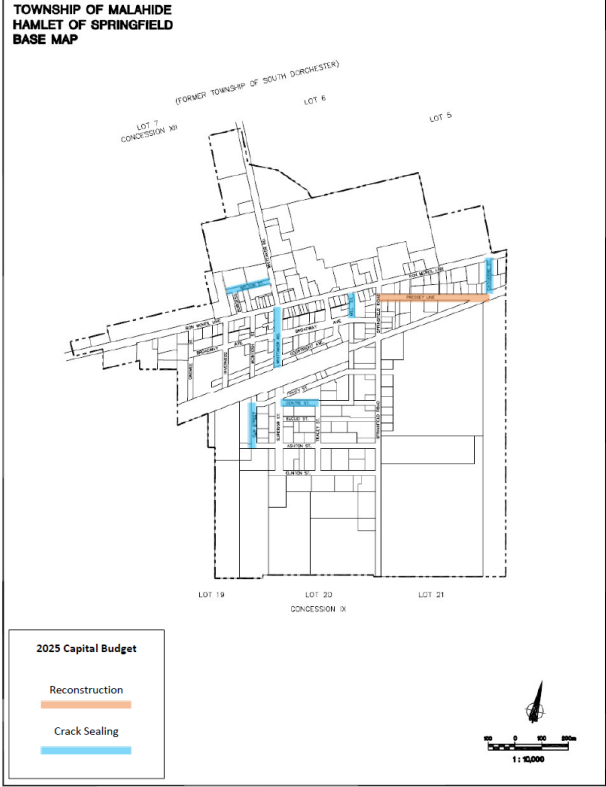
SURFACE TREATMENT

DESCRIPTION	GALLERY
<p>The Township of Malahide currently owns 206 centreline kilometers of hard surface, rural and semi-rural road segment assets. This surface type represents 76% of the total road centreline kilometers in the municipality and has the highest total replacement cost.</p> <p>Surface treatments on rural, hard surface roads are a lifecycle activity conducted at specified intervals to rehabilitate surface conditions and prolong the overall life of a road segment. These surface treatments may consist of double surface treatments, single surface treatments, and single surface treatments with edge padding. Without these treatments, there would be greater annual maintenance costs and road segments would require reconstruction on a more frequent basis.</p> <p>The surface treatment program calls for hard surface road segments to be resurfaced on a 7-year rotating schedule, grouped based on total length, and geographic and environmental factors. Organizing hard surface road segments into a rotating schedule is the most efficient way of smoothing annual costs. This program also relies on third party procurement, and therefore is subject to inflationary market trends.</p> <p>The hard road segments that are scheduled for surface treatment in 2025 are identified in the 2025 Capital Road Treatment Maps, in Appendix C. The total amount for the capital surface treatment program request in 2025 is \$2,183,838.</p>	 <p>2025 Capital Budget</p> <ul style="list-style-type: none"> Crack Sealing Surface Treatment Gravel Resurfacing Reconstruction
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$2,183,838</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$2,183,838 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


GRAVEL RESURFACING

DESCRIPTION	GALLERY
<p>The Township of Malahide currently owns 56 centreline kilometers of gravel surface road segment assets. This surface type represents 20% of the total road centreline kilometers in the municipality and are the oldest type of road segment assets, on average.</p> <p>Gravel resurfacing treatments on gravel surface roads are a lifecycle activity conducted at specified intervals to rehabilitate surface conditions and prolong the overall life of a rural, gravel surface road segment. Without this treatment, there would be greater annual maintenance costs and gravel road segments would require reconstruction on a more frequent basis.</p> <p>The gravel resurfacing program calls for gravel surface road segments to be resurfaced on a 5-year rotating schedule, grouped based on total length, and geographic and environmental factors. Organizing gravel surface road segments into a rotating schedule is the most efficient way of smoothing annual costs. This program also relies on third party procurement, and therefore is subject to inflationary market trends.</p> <p>The gravel road segments that are scheduled for gravel resurfacing in 2025 are identified in the 2025 Capital Road Treatment Maps, in Appendix C. The total amount for the capital gravel resurfacing program request in 2025 is \$400,679.</p>	 <p>TOWNSHIP OF MALAHIDE Base Map</p> <p>2025 Capital Budget</p> <ul style="list-style-type: none"> Crack Sealing Surface Treatment Gravel Resurfacing Reconstruction
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$400,679</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$400,679 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


CRACK SEALING

DESCRIPTION	GALLERY
<p>The Township of Malahide currently owns 11 centreline kilometers of asphalt surface road segment assets. This surface type represents 4% of the total road centreline kilometers in the municipality and are located primarily in the villages.</p> <p>Crack sealing treatments on asphalt surface roads are a lifecycle activity conducted at specified intervals to rehabilitate surface conditions and prolong the overall life of an urban road segment. Without this treatment, there would be greater annual maintenance costs and asphalt road segments would require reconstruction on a more frequent basis.</p> <p>The crack sealing program calls for asphalt surface road segments to be sealed on a rotating schedule, grouped based on total length, and geographic and environmental factors. Organizing asphalt surface road segments into a rotating schedule is the most efficient way of smoothing annual costs. This program also relies on third party procurement, and therefore is subject to inflationary market trends.</p> <p>The asphalt road segments that are scheduled for crack sealing in 2025 are identified in the 2025 Capital Road Treatment Maps, in Appendix C. The total amount for the capital crack sealing program request in 2025 is \$14,375.</p>	 <p>The map, titled 'TOWNSHIP OF MALAHIDE HAMLET OF SPRINGFIELD BASE MAP', shows a network of roads. A legend in the bottom left corner, titled '2025 Capital Budget', indicates that orange lines represent 'Reconstruction' and blue lines represent 'Crack Sealing'. The map shows several orange segments and several blue segments along various roads. Lot numbers (LOT 5, LOT 6, LOT 7 CONCESSION III, LOT 19, LOT 20 CONCESSION IX, LOT 21) are labeled on the map. A north arrow and a scale bar (1:10,000) are located in the bottom right corner.</p>
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$14,375</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$14,375 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


TRANSPORTABLE EQUIPMENT – PUBLIC WORKS

DESCRIPTION	GALLERY
<p>Transportable equipment is required to complete a variety of Township road maintenance services. These assets are classified as having the ability to be transported to various locations.</p> <p>A lifecycle replacement of transportable equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the activity for which it is intended.</p> <p>There are ten chainsaws currently in service to perform tree and brush maintenance for the Township, with a useful life of approximately ten years. The condition of chainsaws has been evaluated and it has been determined that one unit should be replaced with one new unit in order to maintain current service levels. A new budgetary request of \$1,300 is requested to allow for the purchase of one new chainsaw in 2025.</p> <p>There are two pressure washers currently in service, utilized at the North and South Works Yards. The useful life of a pressure washer is ten years, the pressure washer at the North Works Yard will be approximately 14-years old in 2025. A new budgetary request of \$8,500 is requested to allow for the purchase of one new pressure washer in 2025.</p> <p>Purchase of a new Radar Speed Sign is also requested for 2025 in the amount of \$6,000. This is a new asset, not a replacement request, for the assessment of speeds along municipal roadways.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$15,800</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$15,800 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


COMMUNICATIONS EQUIPMENT – PUBLIC WORKS

DESCRIPTION	GALLERY
<p>Communications equipment is vital to the Township’s Public Works Department. The communications equipment currently in service is comprised of portable radios and radio base stations located at the roads shops, mobile radios affixed to trucks, and an antenna system, repeater and multi-coupling that are located on the Aylmer Water Tower.</p> <p>The Town of Aylmer is currently in the process of constructing a new water tower. Ultimately the existing tower which houses the Township’s existing communications equipment will be decommissioned and the communications equipment will need to be relocated.</p> <p>The replacement of communications equipment on the Aylmer Water Tower will necessitate an upgrade of technology across all communications assets. Therefore, it is recommended that all communications equipment assets be replaced in 2025. The final location for the communications equipment to be installed has yet to be determined, and there have been no updates from the Town of Aylmer.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$87,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$87,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


MISCELLANEOUS DRAINAGE PROJECTS

DESCRIPTION	GALLERY
<p>Cost sharing with benefitting land owners within the tributary watersheds has been estimated within the relevant engineer's reports for these drains. Therefore, an amount of \$100,000 is requested for the 2025 capital budget.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$100,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service <input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$100,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>

CONDITION ASSESSMENT – PORT BRUCE PIER

DESCRIPTION	GALLERY
<p>In 2017, the Port Bruce pier was inspected and the overall condition of the east break wall and the west pier structure were assessed by an engineering consultant. The assessment resulted in a recommend improvement project that was awarded in 2019 in the amount of \$2,326,600 (plus applicable taxes) and was funded through a combination of grant funding, reserve funding, and long-term debt financing. As a result of this project the east break wall and the west pier structure have been rehabilitated. The remaining elements of the pier that have yet to be assessed include the river wall.</p> <p>A budgetary amount of \$50,000 is requested for the 2025 capital budget in order to procure an engineering assessment of the remaining pier elements in the village of Port Bruce.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$50,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$50,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


DRAINAGE ASSESSMENT – VILLAGE OF PORT BRUCE

DESCRIPTION	GALLERY
<p>Drainage consideration in the village of Port Bruce have been a concern of residents, and municipal staff and Council for many years. In order to best evaluate potential opportunities for flooding mitigation and drainage improvements, an assessment of drainage condition is recommended in 2025. This assessment will take into account the wide-ranging environmental factors affecting drainage in the village of Port Bruce and in the surrounding area.</p> <p>A budgetary amount of \$50,000 is requested for the 2025 capital budget in order to procure an engineering assessment of the drainage conditions in the village of Port Bruce.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$50,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$50,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


FLEET – ½T PICKUP

DESCRIPTION	GALLERY
<p>The Small Vehicle Fleet Replacement Plan, adopted by Council in 2019, proposes a dynamic plan to shift aging vehicles through various tasks to increase longevity. The 2019 Fleet Replacement Plan endorses an 8-year replacement cycle for Pickup Trucks used by the Roads Department.</p> <p>On November 23rd, 2023, the Fleet Management Advisory Committee met and reviewed the capital fleet recommendations for the 2024 capital budget. It is the recommendation of the Fleet Management Advisory Committee that Truck 87 (2013, ¾ Ton Single Cab Ford F250), currently used as a Patching Truck, be replaced in 2024. Truck 87 will be replaced with a ½ Ton Crew Cab Pickup Truck.</p> <p>On September 19th, 2024 Council awarded the tender for this vehicle (Res. No. 24-323) in the amount of \$54,080 (plus applicable tax) with the inclusion of a 6-year warranty.</p> <p>Therefore, it is requested that \$55,000 be carried forwarded from the 2024 capital budget and an additional \$10,000 included for this replacement.</p>	
<p>Projected Initiation: 2023 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$65,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carry-forward amount of \$55,000 and a new budgetary request of \$10,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


FLEET – ¾T PICKUP

DESCRIPTION	GALLERY
<p>The Small Vehicle Fleet Replacement Plan, adopted by Council in 2019, proposes a dynamic plan to shift aging vehicles through various tasks to increase longevity. The 2019 Fleet Replacement Plan endorses an 8-year replacement cycle for Pickup Trucks used by the Roads Department.</p> <p>On November 28th, 2024, the Fleet Management Advisory Committee met and reviewed the capital fleet recommendations for the 2025 capital budget. It is the recommendation of the Fleet Management Advisory Committee that Truck 73-16, currently used by the Roads department staff, be replaced in 2025.</p> <p>Therefore, it is requested that \$75,000 be included for this replacement, which will include all additional implementation costs such as warranty, lights, radios etc.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2026</p>	<p>TOTAL REQUEST: \$75,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$75,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


FLEET – ¾ T PICKUP WITH CREW CAB

DESCRIPTION	GALLERY
<p>The Small Vehicle Fleet Replacement Plan, adopted by Council in 2019, proposes a dynamic plan to shift aging vehicles through various tasks to increase longevity. The 2019 Fleet Replacement Plan endorses an 8-year replacement cycle for Pickup Trucks used by the Roads Department.</p> <p>On November 28th, 2024, the Fleet Management Advisory Committee met and reviewed the capital fleet recommendations for the 2025 capital budget. It is the recommendation of the Fleet Management Advisory Committee that Truck 74-16, currently used by the Roads department staff as a patrol truck, be replaced in 2025.</p> <p>Therefore, it is requested that \$85,000 be included for this replacement, which will include all additional implementation costs such as warranty, lights, radios etc.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2026</p>	<p>TOTAL REQUEST: \$85,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$85,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


SCBA & BUNKER GEAR

DESCRIPTION	GALLERY
<p>The Township of Malahide currently employs 1 full-time fire chief, and 75 volunteer firefighters, stationed between 3 fire halls. Fire service staff require specific articles of equipment to ensure safety while responding to emergencies. Personal protective equipment must be customized to fit each fire service personnel to ensure proper protective qualities.</p> <p>These articles include, but are not limited to, helmets, suits, boots, gloves, balaclavas, face masks, etc. This equipment, when pooled amongst the fire service personnel, that present a significant replacement cost, and as such, is subject to asset management planning. The maximum legislated service life for personal protective equipment for the fire service is 10 years. Lifecycle replacement schedules for each type of equipment have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township’s Asset Management Plan.</p> <p>In 2025, there are schedule replacements of 8 full sets of bunker gear, sets of gloves, balaclavas, and face masks. This allowance represents a forecasted amount of replacements that may or may not be required based on recruitment needs in 2025. Therefore, it is requested that an allowance of \$48,500 is budgeted for the 2025 capital SCBA & Bunker Gear purchases.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$48,500</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$48,500 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


TECHNICAL RESCUE & AUTO EXTRICATION GEAR

DESCRIPTION	GALLERY
<p>Technical Rescue and Auto Extrication equipment are essential to providing emergency services. Technical rescues include water rescues, high angle or confined space rescues, and motor vehicle rescues. The Township of Malahide currently owns a life rescue raft, tripod, harnesses, ropes, technical rescue bags, and water rescue suits, for technical recues, as well as Stabilization struts, air pumps, air bags, and auto extrication saws and spreaders for automotive extrications.</p> <p>These technical rescue and auto extrication equipment assets, individually or when pooled, that present a significant replacement cost, and as such, are subject to asset management planning. Lifecycle replacements for each type of equipment have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2025, there is a scheduled replacement of three water rescue suits. Therefore, it is requested that an allowance of \$5,550 is budgeted for the 2025 capital Technical Rescue & Auto Extrication equipment purchases.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$5,550</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$5,550 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


NOZZELS & ADAPTORS

DESCRIPTION	GALLERY
<p>Transportable equipment for the fire service is describe as any individual equipment asset or pool of similar assets that present a significant replacement value. This equipment asset category includes a pool of 36 nozzels and adaptors, currently in service, shared amongst the 3 fire halls.</p> <p>Lifecycle replacement schedules for nozzels and adaptors have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township’s Asset Management Plan.</p> <p>In 2025, there are schedule replacements of approximately 6 nozzels and adaptors. Therefore, it is requested that an allowance of \$8,600 is budgeted for the 2025 capital nozzle and adaptor purchases.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$8,600</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$8,600 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


PORTABLE PUMP

DESCRIPTION	GALLERY
<p>Transportable equipment for the fire service is describe as any individual equipment asset or pool of similar assets that present a significant replacement value. This equipment asset category includes a pool of 3 Portable Pumps currently in service amongst the 3 fire halls. These Portable Pumps are used to transferring water from a water source to a truck or tank.</p> <p>Lifecycle replacement schedules for Portable Pumps has been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2025, there is a scheduled replacement of 1 Portable Pump that is 20-years old. Therefore, an amount of \$7,200 is requested for the 2025 capital purchase of a Portable Pump.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$7,200</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$7,200 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


AIR COMPRESSOR

DESCRIPTION	GALLERY
<p>Transportable equipment for the fire service is describe as any individual equipment asset or pool of similar assets that present a significant replacement value. This equipment asset category includes a compressor, currently in service, shared amongst the 3 fire halls.</p> <p>Lifecycle replacement schedules for compressors have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2025, there is a scheduled replacement of the 20-year old compressor. Therefore, an amount of \$60,000 is requested for the 2025 capital purchase of an electric fan.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$60,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$60,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


COMMUNICATIONS EQUIPMENT - FIRE

DESCRIPTION	GALLERY
<p>Fire communications equipment includes, but is not limited to, pagers, portable radios and radio base units, and apportioned county communications assets.</p> <p>There are 75 pagers and 42 portable radios currently in circulation amongst the volunteer and full-time fire staff. These pagers are vital to the communications system of the municipal fire department. Communications system equipment is capitalized when a single piece of equipment or a pool of similar equipment that present a significant replacement cost. Pagers, as a pool of 75 individual units, and portable radios, as a pool of 42 units, meet this threshold.</p> <p>A lifecycle replacement of communications equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in a communications system interruption.</p> <p>The lifecycle replacement cost of pagers has been identified and included in the Township's Asset Management Plan. The entire pool of 75 pagers as well as 42 portable radios are scheduled for mass replacement in three phases from 2025 to 2027. As such, an allowance of \$35,000 for the replacement of pagers is requested for 2025.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$35,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A new budgetary request of \$35,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


FIRE FLEET – TANKER #3

DESCRIPTION	GALLERY
<p>The Township of Malahide currently owns 10 fire fleet assets. Fire fleet assets are critical to fire service response. To ensure fire service continuity, a long-term replacement plan for fire fleet assets has been established in the Township’s Asset Management Plan.</p> <p>While there are no legislative requirements with respect to service lives of fire fleet assets (i.e. tankers, rescue trucks, and pumpers), specific age-based service life schedules are recommended by insurance underwriters. Failure to follow the replacement schedules of fire fleet assets as recommended by insurance underwriters can result in increased insurance premiums for the Township and its residents. Therefore, it is imperative that fire fleet assets be replaced at a maximum age of 20 years. Tanker 3, stationed at Fire Hall 3 in Springfield, is a 2004 Freightliner. In anticipation of this asset reaching the end of its 20-year lifecycle in 2024, the procurement process was initiated in 2023.</p> <p>On June 6, 2024, Council awarded the tanker replacement tender in the amount of \$738,491.23 (plus applicable taxes, Res. No. 24-204). Delivery of the Tanker is expected within 725 day of execution of the purchase order. To date, only a 10% deposit has been paid, therefore, the balance of the \$700,000, previously approved by Council for the 2023 capital budget, is requested to be carried forward to the 2025 capital along with an additional new request amount of \$51,500 to cover the additional costs per the awarded tender amount.</p>	
<p>Projected Initiation: 2023 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$691,200</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carry-forward amount of \$639,700 and a new budgetary request of \$51,500 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


FIRE FLEET EQUIPMENT – TANKER #3

DESCRIPTION	GALLERY
<p>There are a specific quantity of hoses and ladders located directly on a fire fleet asset. This equipment is essential to the emergency response of the fire fleet asset. The lifecycle of this equipment is aligned with the lifecycle of the fire fleet asset, and as such, the replacement of these equipment assets is scheduled with the replacement of the fleet asset.</p> <p>Hoses and ladders are inspected yearly and have to be certified every year, however aligning their replacement with the fleet asset ensures service continuity.</p> <p>With the replacement of Tanker 3, there is a roof ladder and an extension ladder that are scheduled to be replaced. The cost of these ladder replacements is \$2,100. There are also hoses in varying lengths that will need to be replaced, in the amount of \$25,400. Therefore, the previously approved 2024 budgetary amount of \$27,500 is requested to be carried forward to the 2025 capital budget.</p>	
<p>Projected Initiation: 2023 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$27,500</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carry-forward amount of \$27,500 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


HVAC - FIRE HALL #3 / COUNCIL CHAMBERS

DESCRIPTION	GALLERY
<p>Mechanical equipment in a facility is defined as any building service that has a machine component. Mechanical equipment capital assets are categorized by the following; drainage, domestic water, heating and cooling, ventilation, and plumbing. These categories include, but are not limited to forced air systems, sanitary systems, water distribution systems, natural gas distribution systems, and sump pumps.</p> <p>A lifecycle replacement of mechanical equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure. Noting the current replacement strategy, the mechanical equipment replacements stated for 2023 included the 22-year old HVAC system at Council Chambers / Fire Hall 3. This HVAC component was not at risk of immediate failure, however HVAC contractor inspection and advice noting end of life recommends timely replacement prior to failure or large repair expense may be incurred.</p> <p>Due to budgetary and time constraints in 2023 and 2024, this request for HVAC lifecycle replacement at Fire Hall 3 was deferred to 2025. As a result, the budgetary amount of \$50,000 is requested to be carried forward to the 2025 capital budget.</p>	
<p>Projected Initiation: 2023 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$50,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carry-forward amount of \$50,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


HVAC – ADMINISTRATIVE OFFICE

DESCRIPTION	GALLERY
<p>Mechanical equipment in a facility is defined as any building service that has a machine component. Mechanical equipment capital assets are categorized by the following; drainage, domestic water, heating and cooling, ventilation, and plumbing. These categories include, but are not limited to forced air systems, sanitary systems, water distribution systems, natural gas distribution systems, and sump pumps.</p> <p>A lifecycle replacement of mechanical equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure. Noting the current replacement strategy, the mechanical equipment replacements stated for 2024 included the 22-year old HVAC system at the Administrative Office. This HVAC component was not at risk of immediate failure, however HVAC contractor inspection and advice noting end of life recommends timely replacement prior to failure or large repair expense may be incurred.</p> <p>Due to time constraints in 2024, this request for HVAC lifecycle replacement at the Administrative Office was deferred to 2025. As a result, the budgetary amount of \$43,000 is requested to be carried forward to the 2025 capital budget.</p>	
<p>Projected Initiation: 2024 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$43,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>A carry-forward amount of \$43,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


ADMINISTRATIVE OFFICE – BASEMENT RENOVATION

DESCRIPTION	GALLERY
<p>There are currently 16 full-time employees working out of the municipally-owned administrative office. The administrative office only currently supports work spaces for the 16 staff members. The administrative burden of the shared Building and By-Law Services Department has increased for both the Township of Malahide and the Municipality of Bayham. The Township of Malahide may have need of additional staff members in order to fulfil the service agreement with the Municipality of Bayham.</p> <p>Noting the current request for a new position of Junior Plans Examiner, which is recommended to work within the Administrative Office, a renovation of the basement storage room is requested. This renovation would allow the two other full-time Building Services employees to move to the basement with the new position.</p> <p>As such, a request for \$40,000 is being made for the renovation of the basement storage room to be updated into three work spaces in 2025.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$40,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input type="checkbox"/> Third-Party Project <input checked="" type="checkbox"/> Internal Project</p>	<p>An amount of \$40,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


TPO ROOF – MALAHIDE COMMUNITY PLACE

DESCRIPTION	GALLERY
<p>Exterior building elements of a facility are defined and categorized by the following; roofing, exterior doors and windows, cladding, and miscellaneous. These categories include, but are not limited to roofing materials, soffit and fascia, siding, exhaust grilles, masonry, access ladders, attic insulation and sheathing, etc.</p> <p>A lifecycle replacement of exterior building elements is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure.</p> <p>Noting the current replacement strategy, the exterior building element replacements stated for 2025 include the 14-year TPO roofing membrane assembly located at the north-west and south-west corners of the building, including the metal perimeter flashing. This component is showing signs of failure with water leaking into the County library during rain events. Contractor inspection has also noted timely replacement prior to failure or large costly repairs is recommended.</p> <p>As a result, the budgetary amount of \$40,000 is requested for the 2025 capital budget.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$40,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$40,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


HVAC – MALAHIDE COMMUNITY PLACE

DESCRIPTION	GALLERY
<p>Mechanical equipment in a facility is defined as any building service that has a machine component. Mechanical equipment capital assets are categorized by the following; drainage, domestic water, heating and cooling, ventilation, and plumbing. These categories include, but are not limited to forced air systems, sanitary systems, water distribution systems, natural gas distribution systems, and sump pumps.</p> <p>A lifecycle replacement of mechanical equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure.</p> <p>Noting the current replacement strategy, the mechanical equipment replacements stated for 2025 include the 14-year old roof top units at the Malahide Community Place. This component is not at risk of immediate failure, however HVAC contractor inspection noting timely replacement prior to failure or large repair expense, and in order to achieve cost savings for crane removal, this project has been scheduled to align with the replacement of the TPO roofing membrane on the flat sections of MCP roofing. As a result, the budgetary amount of \$102,000 is requested for the 2025 capital budget.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$102,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$102,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


WATER TREATMENT – MALAHIDE COMMUNITY PLACE

DESCRIPTION	GALLERY
<p>Mechanical equipment in a facility is defined as any building service that has a machine component. Mechanical equipment capital assets are categorized by the following; drainage, domestic water, heating and cooling, ventilation, and plumbing. These categories include, but are not limited to forced air systems, sanitary systems, water distribution systems, natural gas distribution systems, and sump pumps.</p> <p>A lifecycle replacement of mechanical equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure.</p> <p>Noting the current replacement strategy, the mechanical equipment replacements stated for 2025 include the 14-year UV water treatment system and hot water heater at the Malahide Community Place. This component is not at risk of immediate failure, however contractor inspection notes timely replacement prior to failure or threat to public safety.</p> <p>As a result, the budgetary amount of \$65,000 is requested for the 2025 capital budget.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$65,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$65,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


PARKING LOT – SOUTH FIRE HALL & SDCH

DESCRIPTION	GALLERY
<p>Municipal parking lots range from gravel surface to asphalt surface, with individual lifecycle plans to accommodate differing environmental factors such as usage, size, surface, and base.</p> <p>A lifecycle replacement of parking lots is recommended when an asset falls into a condition rating of ‘Very Poor’. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure. In order to prolong the life of an asphalt parking lot, crack sealing activities are performed at intervals to preserve the surface.</p> <p>Noting the current lifecycle strategy, the 5-year old parking lot at the South Fire Hall is stated for crack sealing in 2025, and the 14-year old parking lot at the South Dorchester Community Hall is due for crack sealing and line painting. These parking lots are not at risk of immediate failure, however they is showing signs of degradation and a timely preservation activity should be undertaken prior to failure or large repair costs.</p> <p>As a result, the budgetary amount of \$15,000 is requested for the 2025 capital budget.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$15,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$15,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


CARD LOCK SYSTEM – SDCH

DESCRIPTION	GALLERY
<p>Electrical equipment in a facility are categorized by the following; general electrical, lighting, fire protection, and security. These categories include, but are not limited to panels and sub-circuits, transformers, wiring, generators, surveillance systems, and cardlock entry systems.</p> <p>The Township of Malahide does not currently utilize a card lock entry system at any township facilities, however, a need for one has been identified at the South Dorchester Community Hall. This facility is utilized for dual purposes, a fire hall on one side, and a community hall on the other side. While entry on the fire hall side is secured by a keypad system, entry on the community hall side is a traditional keyed entry. This requires township staff to be present to allow access for community hall renters, and to secure the hall once renters have exited. This is both problematic for staff and for frequent renters in coordinating schedules and ensuring that the facility is secure at all times. A keyless, card lock system would enable staff to issue entry cards to frequent renters of the community hall and to have the ability to monitor entry and disable cards remotely at any time. This would both alleviate the rental administration burden for staff, and improve the ease of facility usage for renters.</p> <p>As a result of this needs assessment, a budgetary amount of \$10,000 is requested for the 2025 capital budget for the installation of a card lock system at SDCH.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$10,000</p>
<p><input type="checkbox"/> Service Continuity <input checked="" type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$10,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


ADMIN OFFICE LOBBY & MEETING ROOM RENOVATION

DESCRIPTION	GALLERY
<p>In 2024, Council approved a budgetary amount of \$17,000 for the renovation of the Council Chambers located at the Springfield & Area Community Service Building. The total amount of that renovation was approximately \$10,000, as significant savings were realized due to a change in scope relating to the rehabilitation of council furniture instead of replacement.</p> <p>With the renovation of the Council Chambers completed, a similar renovation is being requested for the public areas of the Administrative Office, specifically, the conference room and the main lobby. It is recommended that the main lobby be enhanced with appropriate signage in order to better direct and advise incoming customers. It is also recommended that the meeting room, located off the main lobby, be renovated to address the lighting and HVAC issues, as well as to include additional signage and info-graphics to assist with customer service.</p> <p>As such, the remaining unspent budgetary amount of \$7,000 from the Council Chambers renovation is requested to be carried forward to undertake similar renovations in the main lobby and meeting room at the Administrative Office.</p>	 <p>(Main Lobby & Conference Room)</p>
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$7,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input type="checkbox"/> Third-Party Project <input checked="" type="checkbox"/> Internal Project</p>	<p>An amount of \$7,000 is requested to be carried forward from 2024 to 2025. This project will be entirely funded from tax levy reserves.</p>

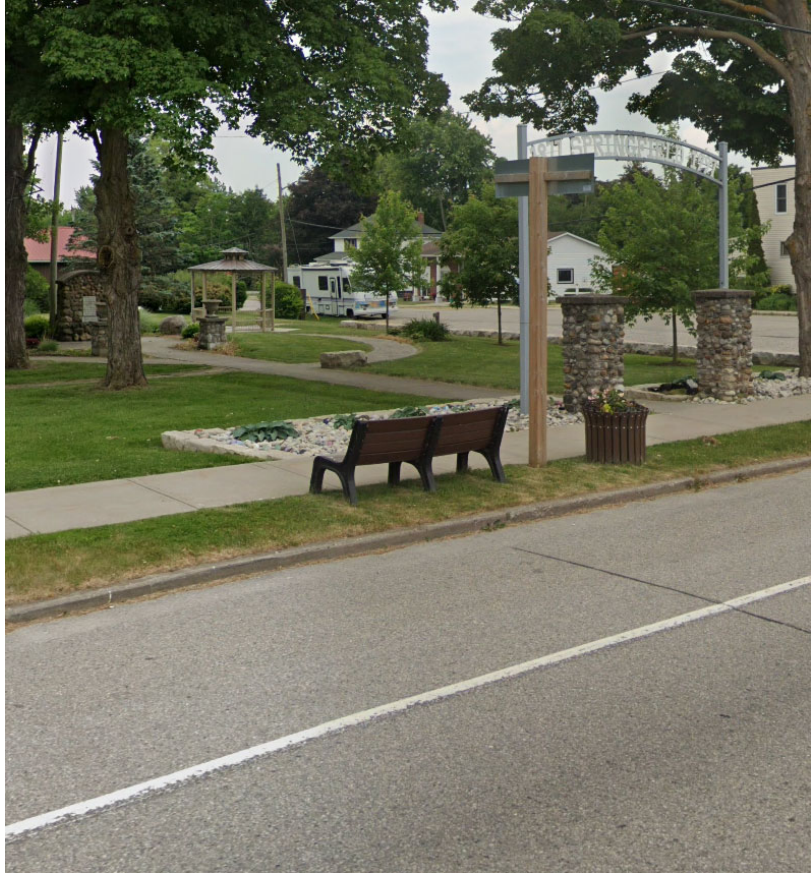
BASEBALL DIAMOND - DRAINAGE REHABILITATION

DESCRIPTION	GALLERY
<p>The municipality owns and operate three baseball diamonds, located at Malahide Community Place in Springfield, Ontario. The installation of the two main diamonds took place in 2010, with the third smaller diamond being installed in 2017.</p> <p>The condition of surface water drainage on the baseball diamonds has begun to deteriorate, and as a result of staff inspections, it is recommended that an assessment and rehabilitation of the drainage works on the site be completed in 2025. Improving the site drainage will increase the speed at which the baseball diamond surfaces recover from rain events and improve the usability of the diamonds. Improved drainage will also allow for maintenance equipment and vehicles to perform duties without causing undue damage to sod.</p> <p>A budgetary amount of \$50,000 is requested for the 2025 capital budget for the rehabilitation of the drainage at MCP.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$50,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input type="checkbox"/> Third-Party Project <input checked="" type="checkbox"/> Internal Project</p>	<p>An amount of \$50,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>

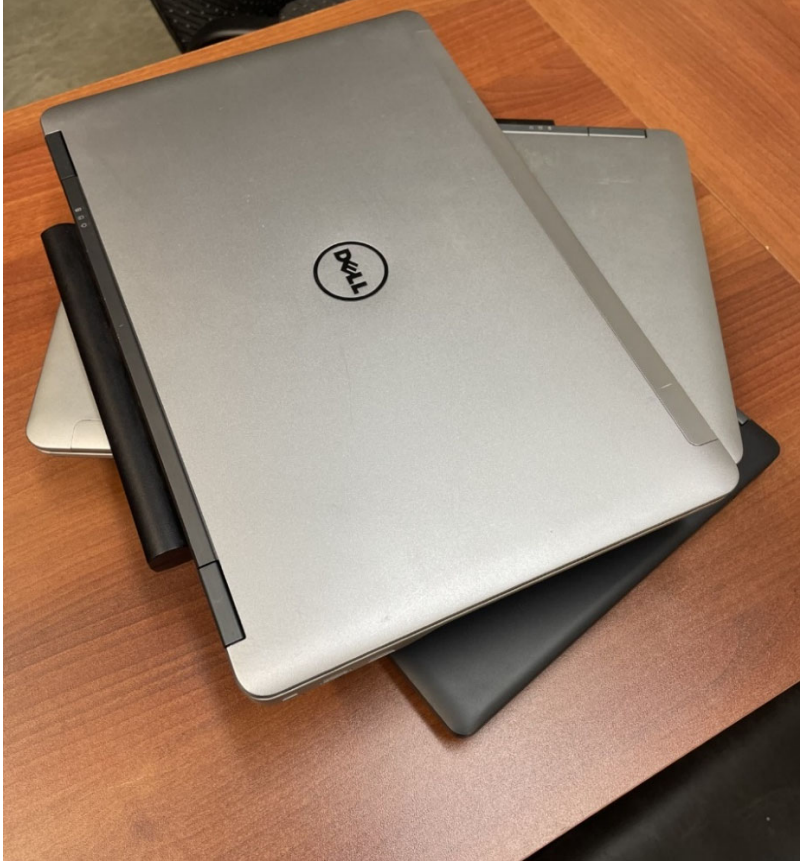
BASEBALL DIAMOND – CHAINLINK FENCING REHABILITATION

DESCRIPTION	GALLERY
<p>The municipality owns and operate three baseball diamonds, located at Malahide Community Place in Springfield, Ontario. The installation of the chain link fencing at the front diamond took place in 2013, the fencing at the back diamond took place in 2015, with the third smaller diamond fencing being installed in 2017 when the diamond was installed.</p> <p>The condition of chain link fencing at the baseball diamonds has begun to deteriorate, more rapidly than expected due to increase usage of the baseball diamonds, and as a result of staff inspections, it is recommended that an assessment and rehabilitation of the fencing be completed in 2025. Rehabilitating the chain link fencing with decrease the instances of injury and will prolong the overall life of the fencing.</p> <p>A budgetary amount of \$25,000 is requested for the 2025 capital budget for the rehabilitation of the chain link fencing at MCP.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$25,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$25,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>


CONCRETE PARK BENCH PADS

DESCRIPTION	GALLERY
<p>The municipality owns and maintains park benches in villages and in parks across the municipality. These benches have historically been placed in areas with seating needs but there is a need to better address these locations in order to improve safety and to reduce maintenance costs. Currently, benches require grass trimming beneath them and some benches are placed on village street boulevards.</p> <p>In order to better maintain these benches and to improve safety, \$6,000 is requested for the 2025 capital budget to establish safe locations for benches and install concrete pads for benches to reduce maintenance costs.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$6,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service <input type="checkbox"/> Third-Party Project <input checked="" type="checkbox"/> Internal Project</p>	<p>An amount of \$6,000 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>

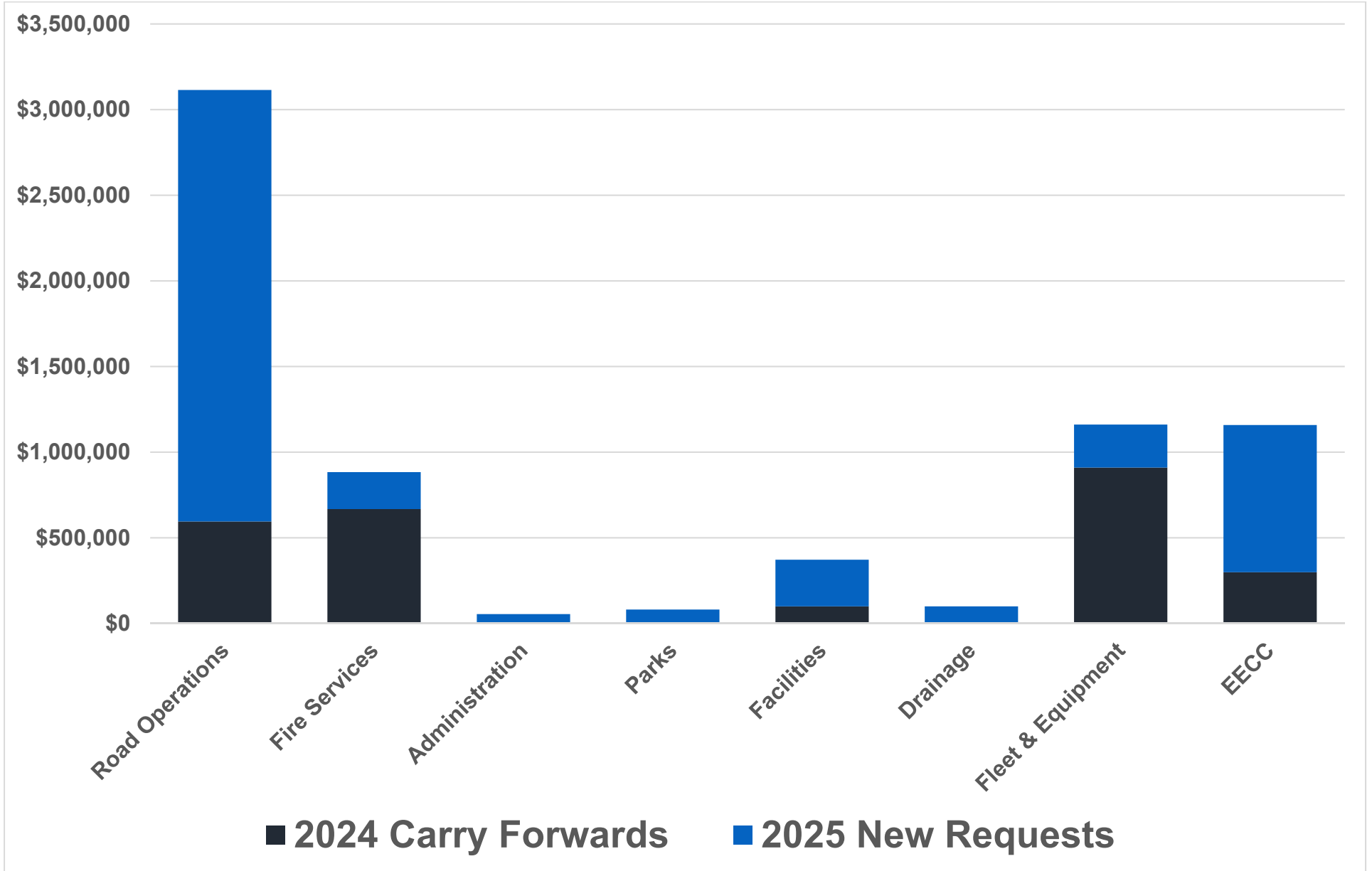
COMPUTER REPLACEMENTS

DESCRIPTION	GALLERY
<p>Computer systems are vital to the administration of a municipal government. Included in this classification are computer equipment assets that represent a significant replacement cost individually, or when pooled with similar items, i.e. desktop computers, laptops, and servers.</p> <p>A lifecycle replacement of computer assets is recommended on a cyclical basis to mitigate the risk of failure or obsolescence and to ensure the continuity of the administration of services. The lifecycle replacement cost of computer assets has been identified and included in the Township's Asset Management Plan</p> <p>The replacement of 3 laptops is scheduled for 2025. These laptops are nearing the end of their warranty period and although they are being replaced in their primary duty, they will serve as backup devices until they become obsolete. As such, an allowance of \$4,500 for the replacement of 3 laptops is requested for 2025.</p>	
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$4,500</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input checked="" type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$4,500 is requested in 2025. This project will be entirely funded from tax levy reserves.</p>

OFFICIAL PLAN

DESCRIPTION	GALLERY
<p>An Official Plan is a document in which policies for the planning and development of the municipality are described. An Official Plan should not be regarded as a static or inflexible document, but rather one that is expected to change over time to evolving economic, social and environmental changes.</p> <p>The Township of Malahide Official Plan contains the Council's objectives and policies to guide the short-term and long-term physical development of all lands within the Township. The Official Plan seeks to create a balance between economic prosperity, community vitality, agricultural sustainability, environmental responsibility and infrastructure sustainability.</p> <p>The current Official Plan was last reviewed and approved in 2022. As such, \$30,000 is requested for the review and approval of the plan in 2025.</p>	<p style="text-align: center;">OFFICIAL PLAN OF THE</p> <div style="text-align: center;">  </div> <p style="text-align: center;">TOWNSHIP OF MALAHIDE</p> <div style="text-align: center; background-color: #00AEEF; color: white; padding: 5px; margin-top: 20px;"> <p>Adopted – August 16th, 2001 Approved – March 9th, 2003 Five Year Review Approved – September 26th, 2013 Five Year Review Approved – May 24th, 2022 OFFICE CONSOLIDATION - January, 2023</p> </div>
<p>Projected Initiation: 2025 Estimated Completion: 2025</p>	<p>TOTAL REQUEST: \$30,000</p>
<p><input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service</p> <p><input type="checkbox"/> Third-Party Project <input type="checkbox"/> Internal Project</p>	<p>An amount of \$30,000 is requested in 2025. This project will be entirely funded through a mix of tax reserves and development charges.</p>

Capital Project Carry Forward Summary



Roads Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Studies - Road Needs Study Update (p.93)	\$0	\$0	\$0	\$60,000	\$60,000
Studies-Road Safety Audit Phase 3 (p.94)	\$40,000	\$0	\$10,000	\$0	\$10,000
Guiderails (p.95)	\$100,000	\$67,162	\$32,838	\$100,000	\$132,838
Reconstruction - Pressey Line (p.96)	\$578,000	\$25,412	\$552,588	\$0	\$552,588
Reconstruction – Rural DST (p.97)	\$896,900	\$796,821	\$0	\$740,806	\$740,806
Crack Sealing & Microsurfacing (p.99)	\$0	\$0	\$0	\$14,375	\$14,375
Pier Condition Assessment (p. 103)	\$0	\$0	\$0	\$50,000	\$50,000
Port Bruce Drainage Assessment (p.104)	\$0	\$0	\$0	\$50,000	\$50,000
Communications Equipment (p.101)	\$0	\$0	\$0	\$87,000	\$87,000
Surface Treatment (p.97)	\$588,900	\$469,404	\$0	\$1,016,062	\$1,016,062
Gravel Resurfacing (p.98)	\$332,300	\$331,294	\$0	\$400,679	\$400,679
OSIM Inspections	\$10,000	\$7,276	\$0	\$0	\$0
TOTAL	\$2,546,100	\$1,697,370	\$595,426	\$2,518,922	\$3,114,348

Drainage Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Drainage Project Allowance (p.102)	\$210,000	\$210,000	\$0	\$100,000	\$100,000
TOTAL	\$210,000	\$210,000	\$0	\$100,000	\$100,000

Fleet & Equipment Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Tandem 22-12	\$465,000	\$0	\$465,000	\$0	\$465,000
Single 10-11	\$390,000	\$0	\$390,000	\$0	\$390,000
Truck 71-09 (p.106)	\$0	\$0	\$0	\$75,000	\$75,000
Truck 74-16 (p.107)	\$0	\$0	\$0	\$85,000	\$85,000
Truck 87-13 (p.105)	\$55,000	\$0	\$55,000	\$10,000	\$65,000
Truck 89-15	\$69,000	\$66,437	\$0	\$0	\$0
Transportable Equipment (p.100)	\$3,500	\$3,500	\$0	\$15,800	\$15,800
TOTAL	\$982,500	\$69,937	\$910,000	\$185,800	\$1,095,800

Fire Services Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
SCBA & Bunker Gear (p.105)	\$46,800	\$46,698	\$0	\$48,500	\$48,500
Communications Equipment (p.113)	\$5,000	\$4,503	\$0	\$35,000	\$35,000
Nozzles & Adaptors (p.110)	\$8,300	\$8,300	\$0	\$8,600	\$8,600
Tech Rescue Equipment & Auto Ex (p.109)	\$6,000	\$6,000	\$0	\$5,550	\$5,550
Portable Pump (p.111)	\$0	\$0	\$0	\$7,200	\$7,200
Fleet Equipment - Hoses & Ladders	\$27,500	\$0	\$27,500	\$0	\$27,500
Compressor (p.112)	\$0	\$0	\$0	\$60,000	\$60,000
Transportable Equipment	\$9,100	\$8,940	\$0	\$0	\$0
Tanker 3 (p.114)	\$700,000	\$60,377	\$639,700	\$51,500	\$691,200
TOTAL	\$802,700	\$134,817	\$667,200	\$216,350	\$883,550

Facility Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Admin Office HVAC (p.117)	\$43,000	\$0	\$43,000	\$0	\$43,000
Council/FH3 HVAC (p.116)	\$50,000	\$0	\$50,000	\$0	\$50,000
FH5 & SDCH Parking Lots (p.122)	\$0	\$0	\$0	\$15,000	\$15,000
Admin Office Basement Renovation (p.118)	\$0	\$0	\$0	\$40,000	\$40,000
MCP Water Treatment (p.121)	\$0	\$0	\$0	\$65,000	\$65,000
MCP Roof - Flat Section (p.118)	\$0	\$0	\$0	\$40,000	\$40,000
MCP Rooftop HVAC Units (p.120)	\$0	\$0	\$0	\$102,000	\$102,000
SDCH Cardlock System (p.123)	\$0	\$0	\$0	\$10,000	\$10,000
Council Furniture / Admin Lobby Renovation (p.124)	\$17,000	\$9,974	\$7,000	\$0	\$7,000
South Works Yard Water Softener	\$4,000	\$0	\$0	\$0	\$0
SDCH Tables	\$2,000	\$1,829	\$0	\$0	\$0
Facility Condition Assessment	\$15,000	\$18,708	\$0	\$0	\$0
TOTAL	\$131,000	\$30,511	\$100,000	\$272,000	\$372,000

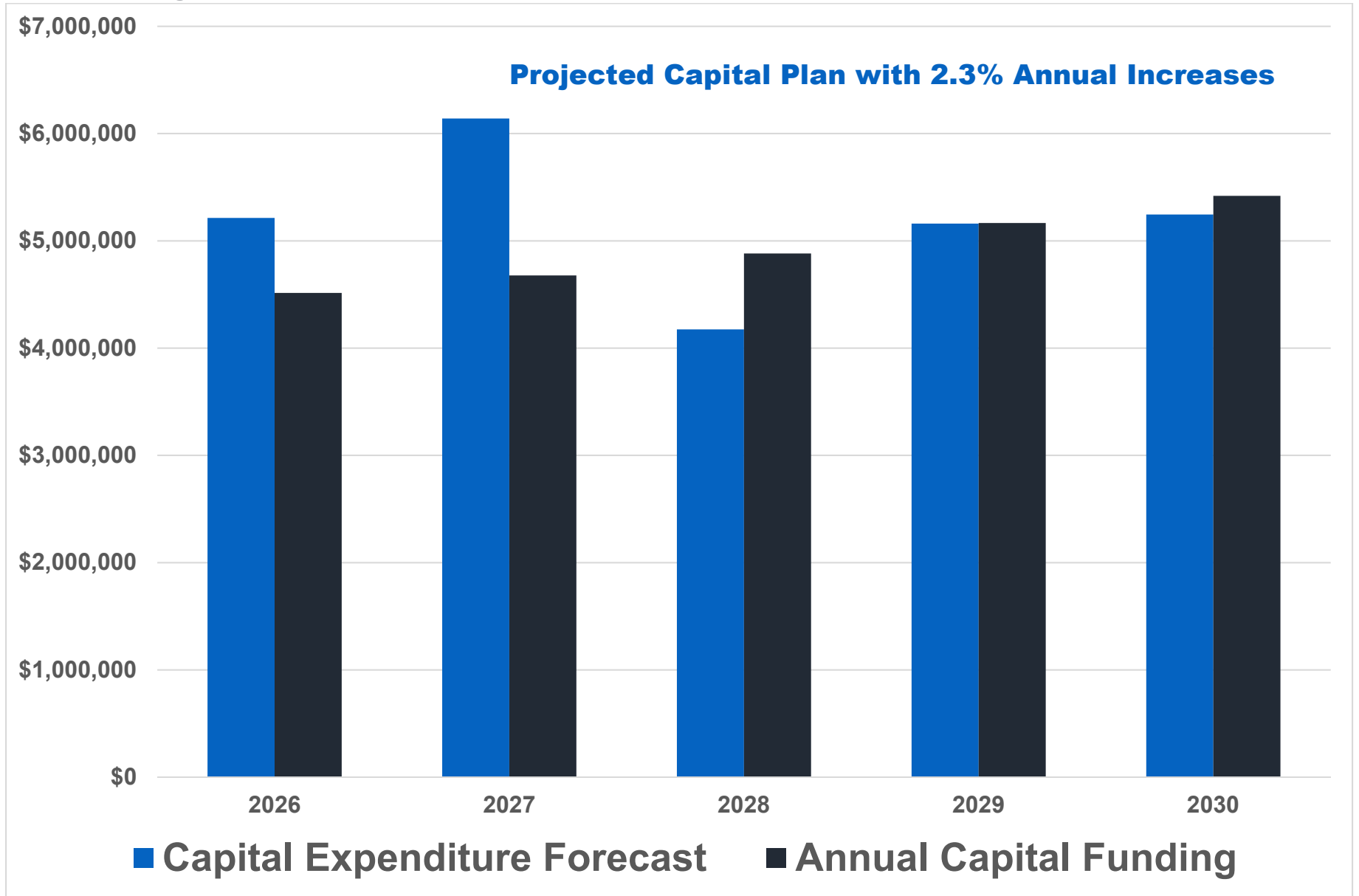
EECC Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Township Share of EECC Capital (Appendix B)	\$369,430	\$70,231	\$299,199	\$858,754	\$1,157,952
TOTAL	\$369,430	\$70,231	\$299,199	\$858,754	\$1,157,952

Parks Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Concrete Park Bench Pads (p.127)	\$0	\$0	\$0	\$6,000	\$6,000
Baseball Diamond Drainage Rehab (p.124)	\$0	\$0	\$0	\$50,000	\$50,000
Baseball Diamond Chainlink Fence Rehab (p.126)	\$0	\$0	\$0	\$25,000	\$25,000
Playground Surfaces	\$30,200	\$30,200	\$0	\$0	\$0
Port Bruce Waterfront Master Plan	\$40,000	\$0	\$0	\$0	\$0
TOTAL	\$70,200	\$30,200	\$0	\$81,000	\$81,000

Administrative Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
Computer Equipment Replacements (p.128)	\$53,800	\$27,995	\$0	\$4,500	\$4,500
Official Plan (p.129)	\$0	\$0	\$0	\$50,000	\$50,000
TOTAL	\$78,800	\$28,763	\$0	\$54,500	\$54,500

All Capital Projects	2024 Budget	2024 Forecast	Carry Forward	New Requests	2025 Budget
TOTAL CAPITAL	\$5,190,730	\$2,271,829	\$2,571,825	\$4,287,325	\$6,859,150

Capital Budget 2026-2030 Forecast



Roads Projects	2025	2026	2027	2028	2029	2030
Pier Condition Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
Port Bruce Drainage Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
Studies-Road Safety Audit Phase 3	\$10,000	\$0	\$0	\$0	\$0	\$0
Studies-Road Safety Audit Phase 4	\$0	\$30,000	\$0	\$0	\$0	\$0
Studies - Road Needs Study Update	\$60,000	\$0	\$0	\$0	\$0	\$60,000
OSIM Inspections	\$0	\$15,000	\$0	\$20,000	\$0	\$25,000
Communications Equipment	\$87,000	\$0	\$0	\$0	\$0	\$0
Reconstruction - Pressey Line	\$552,588	\$0	\$0	\$0	\$0	\$0
Reconstruction – Pigram Line	\$0	\$0	\$0	\$0	\$0	\$242,195
Crack Sealing & Microsurfacing	\$14,375	\$0	\$54,369	\$0	\$0	\$0
Reconstruction – Rural DST	\$740,806	\$804,889	\$1,249,113	\$691,034	\$704,584	\$754,751
Surface Treatment	\$1,016,062	\$1,438,062	\$1,479,947	\$1,467,004	\$1,437,764	\$1,123,710
Gravel Resurfacing	\$400,679	\$411,612	\$298,099	\$309,289	\$474,850	\$487,487
Guiderails	\$132,838	\$100,000	\$120,000	\$115,000	\$100,000	\$100,000
TOTAL	\$3,114,348	\$2,799,563	\$3,201,528	\$2,602,327	\$2,717,198	\$2,793,142

Bridge & Culvert Projects	2025	2026	2027	2028	2029	2030
C-17 Vienna Culvert	\$0	\$0	\$0	\$0	\$0	\$0
C-7 Pigram Culvert	\$0	\$40,000	\$435,000	\$0	\$0	\$0
TOTAL	\$0	\$40,000	\$435,500	\$0	\$0	\$0

Fleet & Equipment Projects	2025	2026	2027	2028	2029	2030
Tractor Backhoe 40-11	\$0	\$0	\$281,000	\$0	\$0	\$0
Tractor Backhoe 42-11	\$0	\$0	\$281,000	\$0	\$0	\$0
Tandem 22-12	\$465,000	\$0	\$0	\$0	\$0	\$0
Tandem 23-14	\$0	\$490,000	\$0	\$0	\$0	\$0

Fleet & Equipment Projects	2025	2026	2027	2028	2029	2030
Tandem 24-16	\$0	\$0	\$0	\$522,000	\$0	\$0
Tandem 25-18	\$0	\$0	\$0	\$0	\$0	\$555,000
Tandem 26-18	\$0	\$0	\$0	\$0	\$0	\$555,000
Single 10-11	\$390,000	\$0	\$0	\$0	\$0	\$0
Truck 71-09	\$75,000	\$0	\$0	\$0	\$0	\$0
Truck 73-16	\$0	\$0	\$0	\$0	\$73,000	\$0
Truck 74-16	\$85,000	\$0	\$0	\$0	\$0	\$0
Truck 75-18	\$0	\$82,500	\$0	\$0	\$0	\$0
Truck 76-18	\$0	\$0	\$85,000	\$0	\$0	\$0
Truck 77-20	\$0	\$0	\$0	\$87,500	\$0	\$0
Truck 78-20	\$0	\$0	\$0	\$0	\$73,000	\$0
Truck 79-20	\$0	\$0	\$0	\$0	\$73,000	\$0
Truck 87-13	\$65,000	\$0	\$0	\$0	\$0	\$0
Truck 88-15	\$0	\$0	\$145,000	\$0	\$0	\$0
Transportable Equipment	\$15,800	\$1,300	\$1,400	\$1,500	\$11,000	\$1,514
Fleet Attachments - Ditch mower	\$0	\$103,500	\$0	\$0	\$0	\$0
Mobile Equipment - 1998 Chipper	\$0	\$0	\$0	\$123,000	\$0	\$0
TOTAL	\$1,095,800	\$676,800	\$793,400	\$734,000	\$230,000	\$1,111,514

Projects	2025	2026	2027	2028	2029	2030
Drainage Project Allowance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
TOTAL	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

Fire Services Projects	2025 Total	2026	2027	2028	2029	2030
SCBA & Bunker Gear	\$48,500	\$50,100	\$51,900	\$53,700	\$55,600	\$57,500

Fire Services Projects	2025 Total	2026	2027	2028	2029	2030
Communications Equipment	\$33,500	\$39,000	\$40,600	\$0	\$0	\$0
Radio Network	\$0	\$0	\$0	\$150,000	\$0	\$0
Nozzles & Adaptors	\$8,600	\$8,900	\$9,200	\$9,500	\$9,800	\$10,200
Tech Rescue Equipment & Auto Ex	\$5,550	\$3,443	\$45,726	\$9,588	\$5,227	\$39,504
Power Washers	\$0	\$0	\$0	\$9,219	\$0	\$0
Gas Monitoring	\$0	\$0	\$0	\$7,376	\$0	\$0
Portable Pump	\$7,200	\$0	\$0	\$0	\$0	\$0
Defibrillators	\$0	\$2,300	\$0	\$2,459	\$0	\$2,634
Generators	\$0	\$5,738	\$0	\$0	\$6,361	\$0
Transportable Equipment	\$0	\$0	\$22,447	\$13,030	\$4,326	\$0
Fleet Equipment - Hoses & Ladders	\$27,500	\$0	\$32,882	\$0	\$30,376	\$0
Compressor	\$60,000	\$0	\$0	\$0	\$0	\$0
Car 1	\$0	\$74,618	\$0	\$0	\$0	\$0
Pumper 3	\$0	\$0	\$950,000	\$0	\$0	\$0
Tanker 3	\$691,200	\$0	\$0	\$0	\$0	\$0
Pumper 5	\$0	\$0	\$0	\$0	\$980,000	\$0
ATV	\$0	\$40,000	\$0	\$0	\$0	\$0
TOTAL	\$883,550	\$224,098	\$1,152,755	\$254,872	\$1,091,690	\$109,838

Facility Projects	2025	2026	2027	2028	2029	2030
Council/FH3 Parking Lot	\$0	\$0	\$0	\$25,000	\$0	\$0
Admin Office HVAC	\$43,000	\$0	\$0	\$0	\$0	\$0
Council/FH3 HVAC	\$50,000	\$0	\$0	\$0	\$0	\$0
FH5 Desks & Chairs	\$0	\$0	\$0	\$0	\$20,000	\$0
FH5 & SDCH Parking Lots	\$15,000	\$0	\$0	\$0	\$0	\$0

Facility Projects	2025	2026	2027	2028	2029	2030
Admin Office Roof	\$0	\$0	\$0	\$0	\$0	\$99,000
Admin Office Tables & Chairs	\$0	\$0	\$4,000	\$0	\$0	\$0
Admin Office Basement Renovation	\$40,000	\$0	\$0	\$0	\$0	\$0
MCP Plumbing	\$0	\$0	\$0	\$0	\$0	\$60,000
MCP Security System	\$0	\$0	\$7,500	\$0	\$0	\$0
MCP Water Treatment	\$65,000	\$0	\$0	\$0	\$0	\$0
MCP Roof - Flat Section	\$40,000	\$0	\$0	\$0	\$0	\$0
MCP Rooftop HVAC Units	\$102,000	\$0	\$0	\$0	\$0	\$0
MCP Desks, Tables & Chairs	\$0	\$8,000	\$0	\$8,000	\$0	\$8,000
MCP Well Pump	\$0	\$0	\$0	\$0	\$0	\$6,500
SDCH Plumbing	\$0	\$0	\$0	\$0	\$0	\$35,000
SDCH Cardlock System	\$10,000	\$0	\$0	\$0	\$0	\$0
SDCH Water Treatment	\$0	\$0	\$6,700	\$0	\$0	\$0
SDCH Overhead Door Mechanical	\$0	\$0	\$11,300	\$0	\$0	\$0
SDCH Security System	\$0	\$0	\$7,500	\$0	\$0	\$0
SDCH Well Pump	\$0	\$0	\$0	\$0	\$0	\$3,000
SDCH Tables & Chairs	\$0	\$0	\$2,000	\$0	\$2,000	\$0
North Works Exterior Doors	\$0	\$8,500	\$0	\$0	\$0	\$0
North Works Overhead Doors	\$0	\$0	\$21,000	\$0	\$0	\$0
North Works Exterior Restoration	\$0	\$10,000	\$0	\$0	\$0	\$0
North Works Roof	\$0	\$0	\$0	\$0	\$0	\$320,000
South Works Portable Replacement	\$0	\$40,000	\$0	\$0	\$0	\$0
South Works Salt Shed Exterior	\$0	\$0	\$0	\$0	\$0	\$40,000
South Works Salt Shed Lighting	\$0	\$20,000	\$0	\$0	\$0	\$0
South Works Overhead Doors	\$0	\$65,000	\$0	\$0	\$0	\$0

Facility Projects	2025	2026	2027	2028	2029	2030
South Works Septic System	\$0	\$0	\$0	\$75,000	\$0	\$0
South Works Water Softener	\$0	\$5,000	\$0	\$0	\$0	\$0
South Works Water Treatment	\$0	\$0	\$0	\$0	\$85,000	\$0
South Works Garage Exterior	\$0	\$0	\$83,000	\$0	\$0	\$0
Admin Lobby Renovation	\$7,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$372,000	\$156,500	\$143,000	\$108,000	\$107,000	\$621,500

EECC Projects	2025	2026	2027	2028	2029	2030
Township Share of EECC Capital (Appendix B)	\$1,157,952	\$1,051,408	\$132,350	\$242,786	\$549,308	\$504,168
TOTAL	\$1,157,952	\$1,051,408	\$132,350	\$242,786	\$549,308	\$504,168

Streetlight & Sidewalk Projects	2025	2026	2027	2028	2029	2030
Streetlights	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Parks Projects	2025	2026	2027	2028	2029	2030
PRMP Implementation	\$0	\$110,000	\$150,000	\$45,000	\$60,000	\$0
Accessible Swings	\$0	\$0	\$0	\$5,000	\$0	\$0
Concrete Park Bench Pads	\$6,000	\$0	\$0	\$0	\$0	\$0
Tracey St. Park Accessible Path	\$0	\$0	\$0	\$9,800	\$0	\$0
Wannacott Park Parking Lot	\$0	\$0	\$16,000	\$0	\$0	\$0
MCP Parking Lot/Walking Trail Rehab	\$0	\$0	\$0	\$10,000	\$300,000	\$0
Baseball Diamond 2 Rehab	\$0	\$10,500	\$0	\$0	\$0	\$0

Parks Projects	2025	2026	2027	2028	2029	2030
Baseball Diamond 3 Rehab	\$0	\$0	\$11,000	\$0	\$0	\$0
Baseball Diamond Drainage Rehab	\$50,000	\$0	\$0	\$0	\$0	\$0
Baseball Diamond Netting Rehab	\$0	\$15,000	\$0	\$0	\$0	\$0
Baseball Diamond Chainlink Fence Rehab	\$25,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$81,000	\$135,500	\$177,000	\$69,800	\$360,000	\$0

Administrative Projects	2025 Total	2026	2027	2028	2029	2030
Computer Equipment Replacements	\$4,500	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000
Development Charge Study	\$0	\$25,000	\$0	\$0	\$0	\$0
Official Plan	\$30,000	\$0	\$0	\$0	\$0	\$0
Server Replacements	\$0	\$0	\$0	\$57,775	\$0	\$0
TOTAL	\$34,500	\$25,000	\$5,000	\$62,775	\$5,000	\$5,000
TOTAL CAPITAL	\$6,839,150	\$5,213,369	\$6,140,532	\$4,174,560	\$5,160,197	\$5,245,163

RESERVES

Reserve Sources, Uses, & Restrictions

	Reserve Name	Source of Funding	Uses & Restrictions
1	Building Stabilization Reserve Fund	Building permit surplus revenue	Uses are restricted under the Building Code Act to offset the cost of administration and enforcement of the Building Code Act when fee revenues are less than costs for delivering building services, to implement service enhancements, and to purchase capital items required for the building department
2	Development Charges Reserve Fund	Development charges	Growth-related projects in accordance with the Development Charges Act and contemplated as part of the Township's Development Charges Background Study
3	Canada Community Building Fund	Annual grants provided by the Government of Canada	Local infrastructure priorities that adhere to the eligibility criteria contained in the Township's funding agreement with the Government of Canada
4	Ontario Community Infrastructure Fund	Annual funding provided by the Province of Ontario	Local infrastructure priorities that adhere to the eligibility criteria contained in the Township's funding agreement with the Province of Ontario
5	Cash In Lieu of Parkland Reserve Fund	Developer contributions received in lieu of land being conveyed to the Municipality for parkland	Use is restricted under the Planning Act for the purchase and development of parkland and/or to support the upgrading of existing park facilities provided the need to upgrade is due to intensification of the surrounding neighbourhood
6	Ontario Cannabis Legalization Fund	One-time grants from the Province of Ontario	Restricted to expenses incurred as a result of cannabis legalization including legal and planning matters

	Reserve Name	Source of Funding	Uses & Restrictions
7	Restricted Grants & Donations Reserve Fund	One-time grants or donations from varying sources	<p>Restricted to the purpose for which the funds have been received – either through a grant or donation agreement (example: ICIP watermain grant)</p> <p>This fund serves as a temporary holding account for tracking purposes so restricted external funds aren't mixed with internal unrestricted funds</p>
8	County Roads Reserve	Funding allocation surpluses from the Elgin County	The Township may only apply these funds against activities relating to the maintenance of County infrastructure as defined in the Township's Roads Maintenance Agreement
9	Water Reserve	Budgeted water user fee transfers and surplus allocations	Restricted for the use of water system infrastructure projects and unforeseen water operating costs
10	Sewer Reserve	Budgeted sewer fee transfers and surplus allocations	Restricted for the use of sewer system infrastructure projects and unforeseen sewer operating costs
11	Springfield Streetlights & Sidewalks	Budgeted special area rate transfers and surplus allocations	Part of the special area levy charged to Springfield residents is retained in this reserve for the future replacement of Springfield streetlight and sidewalks infrastructure. These funds should only be applied against such costs
12	Avon Streetlights	Budgeted special area rate transfers and surplus allocations	Part of the special area levy charged to Avon street residents is retained in this reserve for the future replacement of Avon street streetlight infrastructure. These funds should only be applied against such costs
13	Contingency Reserve	Budgeted property tax transfers and surplus allocations	Used to mitigate fluctuations to the tax property tax rate as a result of unforeseen costs. The amount retained in this reserve and its uses are ultimately subject to the discretion of Council

	Reserve Name	Source of Funding	Uses & Restrictions
14	Municipal Elections	Budgeted property tax transfers	Used to spread the cost of municipal elections equally over each term of Council rather than raise all required funds in an election year
15	Planning & Development	Budget allocations from time to time as needed	<p>To be applied against costs relating to planning and development initiatives. Mostly commonly, the non-growth-related portion of Official Plan updates and zoning by-law amendments</p> <p>There are no restrictions that prevent Council from managing this fund at their discretion</p>
16	Capital Reserve	Budgeted property tax transfers and surplus allocations	<p>Used to fund the replacement and rehabilitation of the Township's property tax funded infrastructure. Serves as a primary funding source for the Township's annual capital budget and savings account for high-cost future capital projects as informed by the Township's Asset Management Plan</p> <p>There are no legislative restrictions that prevent Council from allocating these funds as desired</p>
17	Modernization Funds	A one-time grant of \$558,587 provided by the Province of Ontario in 2019	<p>Provide by the Province as a means to modernize and improve the way the Township provides services</p> <p>There are no hard restrictions on the use of this funding though it is encouraged the Township utilize the funds in a way that aligns with the desired objectives of the program</p>

Schedule of Reserves

		Reserve	
<p>Obligatory Reserve Funds</p>	<p>Obligatory reserve funds are established by Council through by-laws, often through approval of funding agreements, or by upper levels of government through legislation. Each reserve fund must be used in accordance with its related source of by-law or agreement.</p> <p>Council has the ability to allocate funds as preferred as long as uses are within the scope of each fund's restrictions. The assistance of the Treasurer is recommended to ensure compliance with fund restrictions.</p>	<p>1 2 3 4 5 6 7 8</p>	<p>Building Stabilization Fund Development Charges Canada Community Building Fund Ontario Community Infrastructure Fund Cash in Lieu of Parkland Ontario Cannabis Legalization Fund Restricted Grants & Donations County Roads</p>
<p>Restricted Fees & Levies</p>	<p>User fees and special area rates are being charged to different subsets of user groups within the Township. Excess funds are kept in these reserves to be used for the future benefit of those who are paying these fees and levies.</p>	<p>9 10 11 12</p>	<p>Water Reserve Sewer Reserve Springfield Streetlights Avon Streetlights</p>
<p>Contingency & Stabilization Reserves</p>	<p>These funds are set aside for uncontrollable but often predictable event like floods and uncollectible taxes. They are used to insulate ratepayers against unfavourable events and conditions and help spread the cost of single-year events over multiple budgets.</p>	<p>13 14 15</p>	<p>Contingency Reserve Municipal Elections Planning & Development</p>
<p>Projects & Initiatives</p>	<p>Are established to set aside funds for the Township's long-term projects and initiatives.</p>	<p>16 17</p>	<p>Capital Reserve Modernization Fund</p>

Reserve Continuity

The Townships consolidated reserves, including water and sewer, are expected to decrease by \$2,132,067 during 2025. The reduction is the result of: 2024 capital project carryforwards (\$2,571,825), 2025 capital projects in excess of annual funding (\$159,142) which are offset by other net contributions of \$598,900.

Reserve/Reserve Fund	Opening	Forecasted Contributions	Uses	Closing
Building Stabilization Reserve Fund	\$597,459	\$34,000	(\$96,150)	\$535,309
Development Charges Reserve Fund	\$734,757	\$92,000	\$0	\$826,757
Canada Community Building Fund	\$216,635	\$311,200	(\$521,435)	\$6,400
Ontario Community Infrastructure Fund	\$1,015,732	\$487,400	(\$1,293,394)	\$209,738
Cash in Lieu of Parkland	\$36,026	\$1,200	\$0	\$37,226
Ontario Cannabis Legalization Fund	\$14,530	\$0	\$0	\$14,530
Restricted Grants & Donations	\$0	\$90,000	\$0	\$90,000
County Roads	(\$58,401)	\$0	\$0	(\$58,401)
Water	\$393,944	\$268,300	(\$120,500)	\$541,744
Sewer	\$1,115,823	\$212,050	(\$53,500)	\$1,274,373
Springfield Streetlights	\$313,837	\$15,500	\$0	\$329,337
Avon Streetlights	\$1,971	\$0	\$0	\$1,971
Contingency Reserve	\$1,348,238	\$0	\$0	\$1,348,238
Municipal Elections	\$16,000	\$8,000	\$0	\$24,000
Planning & Development	\$279,280	\$0	\$0	\$279,280
Cemeteries	\$89,197	\$0	\$0	\$89,197
Capital Reserve	\$9,812,026	\$3,463,583	(\$5,016,321)	\$8,259,288
Modernization Fund	\$367,160	\$0	(\$14,000)	\$353,160
Grand Total	\$16,294,214	\$4,901,083	(\$7,115,300)	\$14,162,147

APPENDIX A:
SUPPLEMENTARY BUDGET INFORMATION

ABOUT THE BUDGET

INTRODUCTION

The Township's municipal budget is a strategic financial planning document that outlines our municipality's priorities, and is a balancing act between competing priorities: what can we afford; and, how to provide desired levels of service to residents.

Every year, Township staff put forward a draft budget for Council to make choices about municipal services and programs. It is an ongoing process as each year budgets are drafted, revised, reported, presented, approved, adopted, and monitored. Malahide's budget is divided into two parts:

Operating Budget – the plan for the day-to-day operations of the Township including the salaries, materials and supplies that are necessary to deliver programs and services

Capital Budget - the annualized plan for the financing of the Town's infrastructure including lands, buildings, machinery and equipment

The Township also prepares separate budgets for Water and Sewer services. These services are fully funded by their respective user fees and are typically adopted separately to ensure timely approval of rates.

MUNICIPAL ACT REQUIREMENTS

The Municipal Act, 2001, S.O. 2001, c. 25 ("Municipal Act") outlines the regulations for a municipality's annual budget or multi-year budget process. Notable requirements include:

- ~ Budgets shall be prepared during the year or in the immediately preceding year
- ~ Unlike federal and provincial budgets, municipal budgets must be balanced (revenues must equal expenses)
- ~ Municipal budgets are based on a modified-accrual basis in accordance with Generally Accepted Accounting Principles as approved by the Canadian Public Sector Accounting Handbook with some exceptions under Ontario Regulation 284/09
- ~ Debt may only be incurred for long-term capital projects and the amount of debt a municipality can draw is limited by an amount set by the Province each year

Further information is provided in sections 290 & 291 of the Municipal Act.

FUNDING RESTRICTIONS

Provincial legislation provides municipalities with limited powers to generate revenue. Municipalities rely primarily on property taxes, government transfers and user fees (including permits) to fund their services. Development charges are also an allowable funding source though their use is restricted to growth-related capital investments. Unlike the federal and provincial governments, municipalities are unable to levy income or sales taxes.

HOW SERVICES ARE FUNDED

PROPERTY TAXES

Property taxes are the most important revenue source for the Township. The amount of property taxes paid by a property owner is calculated using two variables: the current value assessment of a property as determined by the Municipal Property Assessment Corporation (MPAC); and, the tax rate as determined by the revenue requirements determined through the Township’s budget.

$$\text{Current Value Assessment} \times \text{Tax Rate} = \text{Property Taxes}$$

Under the current assessment and taxation methodology the Province of Ontario is responsible for establishing legislation, rules and regulations. MPAC is responsible for determining the assessment values and classes of properties. The County of Elgin is responsible for setting property tax policies and the Township of Malahide is responsible for tax billing and collection.

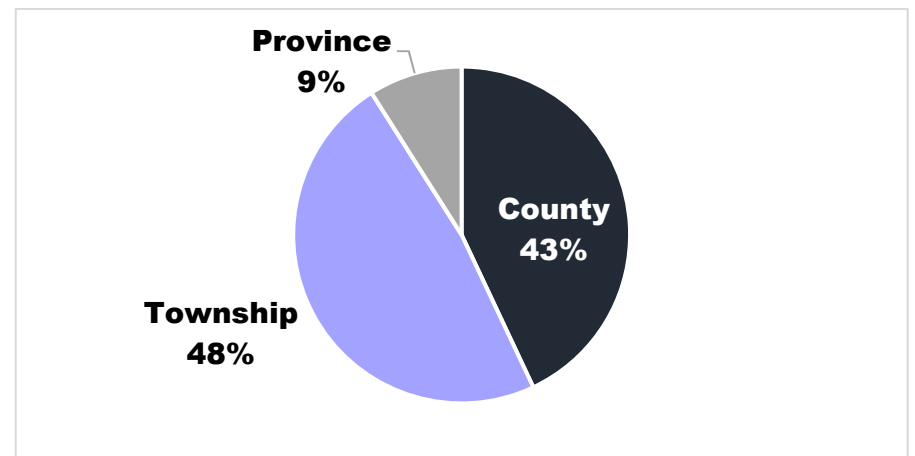
PROPERTY TAX LEVY

Each year, Council approves the amount of expenditures required to support municipal services. From this amount, revenue sources other than property taxes are subtracted. The balance remaining is the property tax levy which is divided amongst the Township’s property owners.



PROPERTY TAX LEVY

In 2025, it is expected that only 48% of property taxes collected in the Township will be directly controllable through the Township’s budget. The remainder is split between the County of Elgin (43%) and the Province to fund education (9%). In a two-tier municipal structure such as Malahide, both service delivery and property tax funding are divided between the local municipality and county.



TAX RATES

The Township’s tax rate is calculated by dividing the property tax levy, as determined through the budget, by the Township’s total taxable property assessment value.

$$\text{Tax Rate} = \frac{\text{Property Tax Levy}}{\text{Weighted Property Assessment}}$$

Properties are categorized into different classes based on their characteristics and use and taxed at different rates. The mechanism used to set a different property class rate relative to the residential property class is referred to as a property tax ratio. A property class with a ratio of 2 means that class’ rate will be taxed double that of a residential property with the same assessment. A “weighted assessment” is calculated by multiplying a property’s assessment by its class’ tax ratio.

The setting of property tax ratios is an important policy decision made by the County of Elgin that can have a profound impact on Township residents. The Province sets allowable ranges for tax ratios. The County’s current ratios and Province’s “ranges of fairness” have been provided for review.

Tax Class	Current Tax Ratio	Range of Fairness
Residential	1.0	1.0
Commercial	1.6376	0.6 – 1.10
Industrial	2.2251	0.6 – 1.10
Pipeline	1.1446	0.6 – 0.7
Farm	0.23	0 – 0.25
Managed Forest	0.25	0.25

Similar to the vast majority of other municipalities within the Province, the County’s ratios for commercial, industrial and pipeline classes exceed the range of fairness due to historical differences before taxation reform. This is allowable under legislation though the Province only allows tax ratios to move towards their established ranges.

It is important to understand that through its annual budget process, the Township determines a set amount of property taxes that it is going to collect. Tax rates adjust to ensure only this set amount, or tax levy, is collected regardless of property reassessments.

A simple tax rate calculation: Tax Levy Determined Through Budget = \$10,000

Property	Class	Assessment (A)	Ratio (B)	Weighted Assessment (A x B)	Taxes Owed	Tax Rate
Property 1	Residential	200,000	1	200,000	5,000	0.025
Property 2	Commercial	100,000	2	200,000	5,000	0.050
Total		300,000		400,000	10,000	

PROPERTY REASSESSMENT

Under the current assessment regime, properties are scheduled to be assessed every four years with any increases being phased in equally each of the four years and all decreases provided in full in the first year. The last reassessment year was 2016 whose values were phased in over the 2017 – 2020 taxation years. Under normal circumstances, the Municipal Property Assessment Corporation (MPAC) would have provided new property assessments for the 2021 taxation year but this process was postponed due to COVID-19. On November 4, 2021, the Province announced that property reassessment would be further postponed until 2025 meaning property assessments will continue to be based on 2016 values.

While property reassessments do not affect total revenue, they do determine how much of the Township's tax levy an individual property owner is responsible to pay. During reassessment years, it is common for most property assessments to increase as real estate historically appreciates over time. However, only properties whose assessment increase is higher than average will be required to pay a larger portion of the Township's tax levy. Properties whose assessment increase is lower than average will pay a smaller portion of the Township's tax levy. This is referred to as a tax shift.

The Township's most recent experience with tax shifts was in 2016 during MPAC's latest assessment update. In the years leading up to the 2016 reassessment, farmland had significantly appreciated in value and was being sold at record high prices. While most property assessments increased, as is usually the case, farmland and managed forest property assessments increased at a much higher rate than other tax classes. This

resulted in a tax shift to these classes from the Township's residential tax class.

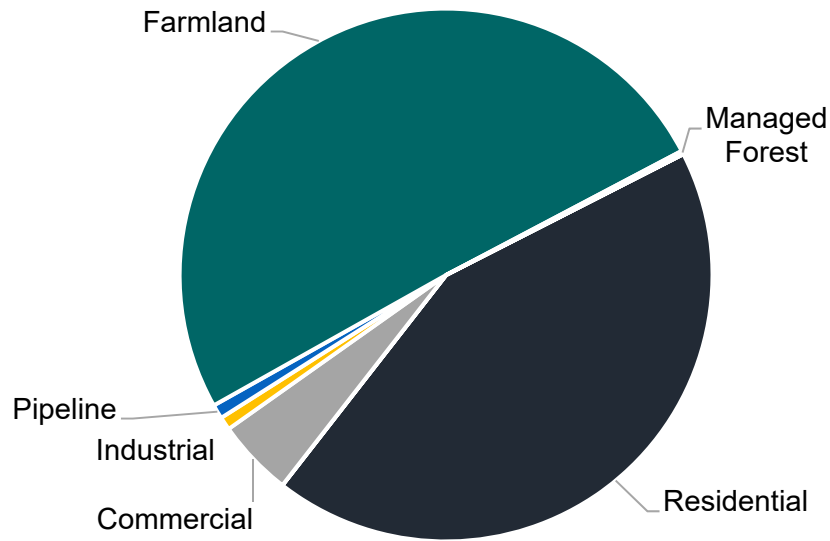
While the exact impact of the upcoming assessment update can only be speculated at this time, recent trends seem to indicate that significant tax shifts will occur. Similar to how farmland sale prices increased in the years leading up to the 2016 assessment update, residential property values have appreciated at an unprecedented rate over the last few years. This will likely result in a significant tax shift to residential properties which would benefit owners of other tax classes.

Some groups have begun to express their displeasure over the Province's decision to once again postpone assessment updates. Assessment postponement is perceived as unfair because non-residential classes will continue to pay higher taxes than otherwise required until the update occurs.

Upper- and single-tier municipalities have the choice to address tax shifts through their selection of tax policies. For example, the County of Elgin approved a reduction in the farm tax ratio which reversed some of the effects of the tax shift in 2016. Some municipalities adopt revenue neutral tax ratios to freeze the amount charged to a tax class thereby preventing unwanted tax shifts.

ASSESSMENT BASE

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. The Township's assessment base mix is represented below.



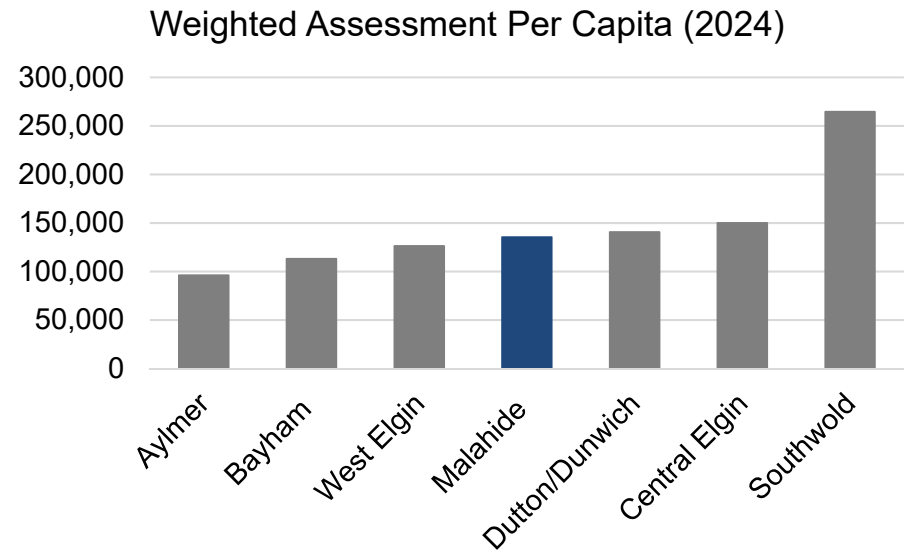
Roughly half of the Township’s assessment base is farmland. This is unsurprising and indeed core to Malahide’s identify. The exact financial impact of such an assessment mix is hard to determine. On one hand, farmland assessment only generates property taxes at 23% of its assessed value. On the other hand, they undoubtedly receive fewer services and are therefore less expensive to the municipality than a typical residential property.

In Malahide’s case, a significant portion of its budget is related to the maintenance of its road network so limited reprieve is provided in this regard. The Province has recognized the financial challenges of having a large farm assessment base and takes

this into consideration when issuing its Municipal Partnership Fund grant.

Conversely, the Township holds the largest commercial and pipeline assessment bases and the second largest industrial base in the County. These property types are taxed at comparatively high rates and help to reduce the tax burden of residential and farmland property.

The weighted assessment per population for each County member are provided below. This is a general measure of the strength of each municipality’s assessment base.



GRANTS

ONTARIO MUNICIPAL PARTNERSHIP FUND

The Ontario Municipal Partnership Fund (OMPF) provides annual financial operating support from the Province to municipal governments. The program primarily supports northern and rural municipalities who tend to face more challenging fiscal circumstances. While funding levels have remained stable, inflation is hampering the effectiveness of the OMPF to balance municipal funding for smaller municipalities. Municipalities continue to call on the provincial government to adjust the fund to better reflect annual rates of inflation.

Ontario Municipal Partnership Fund Allocation

2020	2021	2022	2023	2024	2025
797,800	793,300	837,200	867,900	872,700	960,700

In order to be eligible to receive the OMPF, the Township of Malahide prepares a report called the “Financial Information Return”, along with audited financial statements, and its property tax rates for the year. All municipal FIRs can be found online and can be compared.

ONTARIO COMMUNITY INFRASTRUCTURE FUNDS

The Ontario Community Infrastructure Fund (OCIF) is transferred to the Township to offset the cost of capital expenditures on core infrastructure projects such as roads and bridges. The Province has begun to place greater importance on municipal asset

management by basing OCIF funding allocations on current replacement values within asset management plans.

Ontario Community Infrastructure Fund Allocation

2020	2021	2022	2023	2024	2025
238,268	238,268	463,384	416,457	455,016	451,796

CANADA-COMMUNITY BUILDING FUND (FORMERLY GAS TAX)

The Canada-Community Building Fund is a permanent source of funding provided by the Federal government for the purposes of funding local capital projects. In addition to scheduled allocations, municipalities have received top-up payments in 2021, 2019 and 2017. For the Township, this equated to an additional \$579,532. In order to secure funding, the Township is required to submit an Asset Management Plan that demonstrates its progress towards compliance with the Infrastructure for Jobs & Prosperity Act.

Canada-Community Building Fund Allocation

2020	2021	2022	2023	2024	2025
281,884	294,697	294,697	307,510	292,644	304,838

OTHER ONE-TIME GRANTS

The Township is active in submitting proposals for grant opportunities with upper levels of government. Some notable Township proposals that were recently funded include:

- Port Bruce pier \$970,100

- Talbot Street East watermain replacement \$1,157,697
- Tracey Street Park enhancements \$100,000
- Ontario Police College pump station rebuild \$618,614

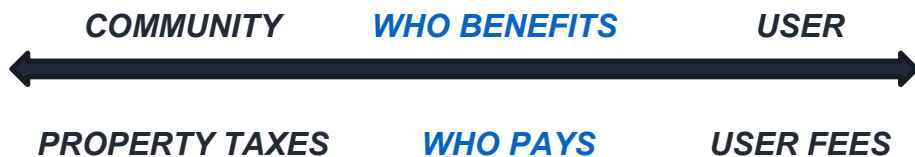
USER FEES

ONTARIO MUNICIPAL PARTNERSHIP FUND

User fees are intended to be used to recover the cost of services provided by the Township that provide direct and identifiable benefits to individuals, groups, or businesses. The Township updates its user fees annually as part of its budget development process. The Township’s draft user fee by-law is appended to this year’s budget. They are best imposed when specific beneficiaries can be identified, non-users can be excluded, and the quantity of service consumed can be measured.

The Township’s primary principle for determining when to charge user fees is based on the Benefits-Received Principle. Subscribers to this philosophy believe that those who benefit from a service should pay in proportion to the benefit they receive. For example, if a service only benefits the user, then the user should usually pay entirely for the service. Alternatively, if the service also benefits the community as a whole, justification exists to invest in the service to some extent with tax support.

BENEFITS-RECEIVED PRINCIPLE



FEE SETTING APPROACH

The Township’s starting point when setting any user fee is to calculate what it costs to provide the service. This ensures the Township doesn’t inadvertently subsidize private services with property tax funding. Performing these calculations affords staff the opportunity to detect when services are financially-inefficient and consider alternative service delivery methods to improve community affordability. Aside from cost recovery, staff recommend user fees based on the following objectives:

1	FEE EQUITY	Ensuring those who receive the benefits of a service pay for them when feasible.
2	MARKET COMPETITIVENESS	Maintain market competitiveness with neighbouring municipalities.
3	AFFORDABILITY OF SERVICES	Setting fees that residents will have the ability to pay.
4	DEMAND RESPONSIVENESS	Considering how to promote desired behaviour and curb undesired behaviour or reduce the consumption of scarce resources.
5	COMMUNITY OUTCOMES	Aligns with council’s strategic goals for the community.

HOW THE CAPITAL BUDGET IS FUNDED

CAPITAL FUNDING METHODS

RESERVES

Reserves are accumulations of surplus set aside to be used in the future; they can be thought of as savings accounts. Contributions are provided for in the annual operating budgets to allow staff to plan for funding future projects by either building up the balance of reserves or counting on the in-year financing of projected contributions. Contributions may also come from other sources of deferred revenue, such as annual Ontario Community Infrastructure Fund (OCIF) and Canada Community-Building Fund (CCBF; formerly Gas Tax) allocations from senior levels of government, which must flow through a reserve fund, and then can be used to finance eligible infrastructure projects.

DEBT

Municipalities are permitted to borrow money to finance capital projects. Debt allows the Township to pay for the entire cost of infrastructure up front and then repay the borrowing agent over time by carrying debt servicing charges in the annual operating budget.

EXTERNAL FINANCING (GRANTS, SUBSIDIES, DONATIONS, ETC.)

The majority of this funding type results from Provincial or Federal government grant opportunities. This type of funding is often one-time, sporadic, or unpredictable. As such, grant and subsidy

funding is only included in the Capital Budget when a project whose grant funding has been confirmed or the project is contingent on receiving grant funding.

DEVELOPMENT CHARGES

Development charges allow for “growth to pay for growth” by applying a surcharge on new developments, which the Township collects over time and uses to fund projects that expand municipal services to additional development. These collections are transferred to Development Charge Reserve Fund which can only be withdrawn to pay for growth-related capital projects provided for in a Development Charges Background Study per the Development Charges Act, 1997. If a development charge reserve fund balance is insufficient to cover a growth-related capital project, debt may be borrowed to pay for the upfront costs, with annual servicing costs (principal and interest) being repaid from the reserve fund in the long-term.

USER FUNDING CAPITAL

Most of the Township’s capital projects are thought to benefit the Township as a whole and therefore are funded through the general tax base less any grants and subsidies. In cases where capital projects benefit specific subsets of property owners, costs may be recovered from specific subsets of property owners who benefit from the project.

Drainage Act Works

As a predominantly rural municipality, the Township heavily relies upon the creation of “Municipal Drains” through the Drainage Act to fund its stormwater conveyance systems. A Municipal Drain is a system to move water and is created pursuant to a bylaw passed by a local municipality under the Drainage Act. The Township is responsible for the construction and future maintenance of Municipal Drains; however, costs are shared by the property owners in the watershed of the drain.

A Municipal Drain is created through a bylaw that adopts an engineer's report which includes how these costs are shared among property owners for both construction and future maintenance. The Township may be considered to be a benefitting landowner under a Municipal Drain and must fund its proportion of costs similar to other users of the drain.

Local Improvements

Local Improvements are owner-initiated construction projects for municipal services administered under the Municipal Act (Ontario Regulation 586/06 local Improvement Charges – Priority Lien Status). A local improvement project is paid, in whole or in part, by the property owners who are benefitting from it. Historically, the Township has not typically received local improvement petitions from residents. Local improvement funding could be used to fund infrastructure specifications beyond service levels recommended by the Township. This could include traffic calming measures, noise abatement works, sidewalks, curbs and gutters, water and sewer connections and more. Costs resulting from local improvement projects are recovered from benefitting landowners

by imposing an equal special charge per metre of frontage, on the lots that abut directly on the work.

Part XII Capital Charges

Part XII of the Municipal Act provides municipalities with broad powers to impose fees and charges via passage of a by-law. The Township evokes this part of the Municipal Act to charge its broad set of user fees from water rates to facility rentals. However, Part XII can also be used to recover the cost of capital works from identifiable beneficiaries under certain circumstances which includes:

- for services or activities provided or done by or on behalf of it
- for costs payable by it for services or activities provided or done by or on behalf of any other municipality or local board
- for the use of its property including property under its control

For Township initiated works, Part XII charges are considered superior to the local improvement process as charges, including deferrals and exemptions, can be generally established at Council's discretion, non-abutting owners can be charged, benefits of the related works can be accrued in the future as opposed to immediately and OLT appeals are restricted.

CAPITAL FINANCING PRINCIPLES

When developing the Capital Budget, the Township generally adheres to the following capital financing principles to ensure fairness among all Township property owners:

Fixed Impact on Property Owners

The Township funds the entirety of its capital budget through reserves which are in turn funded through a variety of sources such as property taxes, user fees, development charges, grants, etc. The financial impact on property owners is therefore set by the Township's property tax contributions to its reserves.

This means regardless of the magnitude of the capital budget, which can vary significantly from year- to-year, property owners are only charged a fixed amount set by Council in the Township's operating budget. When annual capital costs exceed capital funding, reserves are drawn upon and vice versa. This strategy is employed for a variety of reasons including:

- To promote stable rate increases as opposed to irregular rate spikes
- Save for significant projects which would otherwise be too expensive to fund without debt
- Provide a set level of funding which can be used to determine if future capital plans are financially viable

New Assets & Infrastructure

The Township generally considers debt financing for the purchase or construction of new assets or infrastructure with significant associated costs. This is considered an equitable financing strategy as new infrastructure will both benefit and be paid for by future residents. The use of debt for financing asset replacement is often considered a signal of financial stress.

New Assets & Infrastructure Due to Growth

New infrastructure or infrastructure enhancements as a result of growth are funded through development charges, subject to legislative restrictions. Infrastructure may be required to be financed through debt prior to unlocking an area's ability to develop and therefore actually collect development charge revenue. In these instances, debt financing is used to finance the initial cost of the capital works and development charges collections are used thereafter to service the related debt that would otherwise be borne by ratepayers or property owners.

Replacement of Existing Assets & Infrastructure

Replacements of existing assets and infrastructure are typically funded from reserves. Since these assets were only usable by past residents, it is equitable for past residents' property taxes to pay for their replacement. The majority of the Township's capital budget is for the replacement of infrastructure. The Township also supplements these project types using grants from upper levels of government.

Project Deferrals

When recommended capital costs exceed the Township's ability to finance them, the deferral of low priority projects may be considered. This buys the Township's more time to phase-in levy increases to improve its capital financing capability. While this strategy results in short-term savings for property owners, project deferrals tend to cost more in the long-term. For example, much of the Township's Capital Budget is focused on its road resurfacing program which is designed to slow the degradation of road assets thereby reducing the number of costly replacement projects.

Distribution of Annual Grant Funding

Historically, the Township has used the Ontario Community Infrastructure Fund (OCIF) and Canada-Community Benefit Fund (CCBF) to fund road assets, thereby reducing property tax

funding that would be otherwise required. Although this is a common choice amongst municipalities, this funding can also be applied to water and sewer capital. Diverting this funding to the Township's water or sewer rate bases would result in comparatively lower water or sewer rates but cause higher property taxation. The Township's current philosophy is to apply this annual funding to property tax funded services as a means to spread the grants over the largest number of residents possible as opposed to benefitting specific subsets of the Township.

Use of Debt Repayment Limit

It is assumed the Township will not use 20% of its debt capacity defined by the Annual Repayment Limit set by the Province of Ontario. This provides the Township the flexibility to respond to emergency capital needs that may require debt financing.

APPENDIX B:
EAST ELGIN COMMUNITY COMPLEX
CAPITAL BUDGET FORECAST

Appendix B: EECC Capital Budget

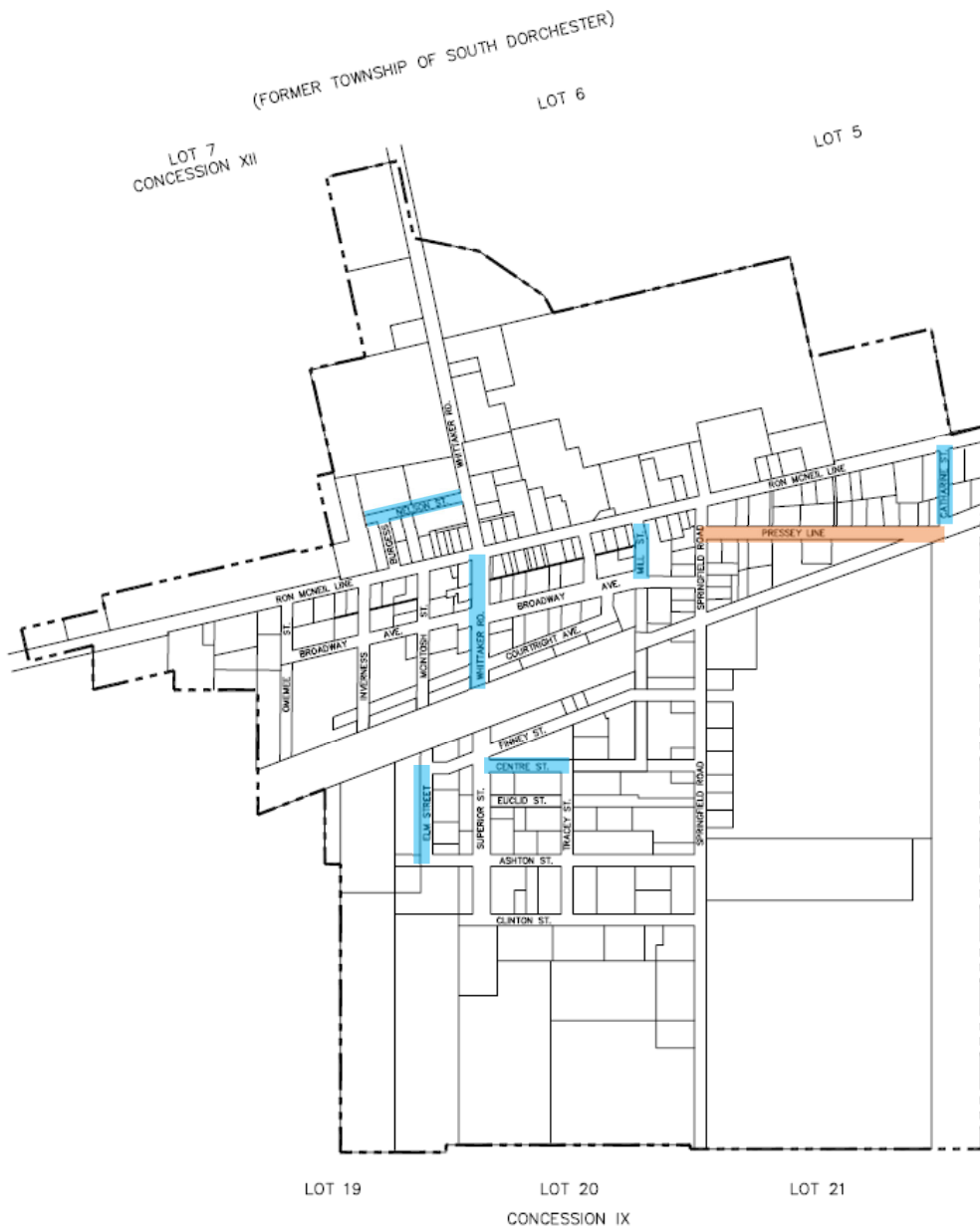
PROJECT LIST	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL BUDGET
ECC Furniture & Furniture												
ECC Tables - Tables, chairs, etc.		50,000										50,000
ECC CNG Refueling Station					12,000				150,000			162,000
ECC Furniture - Tables, chairs, etc.		100,000										100,000
ECC dishwashers/silverware/chairing/serving dishes, etc.		20,000										20,000
Building Electrical/Mechanical												
ECC HVAC - AHU 1, 2, 3, 4, 201	132,925											132,925
ECC HVAC - AHU 1, 2, 3, 4, 201	190,994											190,994
ECC Infrared Heaters - 4 Units 2025	44,707											44,707
ECC Infrared Heaters - 4 Units 2026	44,707											44,707
ECC Power Factor Corrector	50,000											50,000
ECC Fire Panel Audit/ Visual					25,000							25,000
ECC Riser (Metal Section and) Membrane					50,000							50,000
ECC Fire Alarm Panel Software					150,000							150,000
ECC Compressor System - Compressor 1	85,000											85,000
ECC Compressor System - Compressor 2	85,000											85,000
ECC Compressor System - Controls #2	30,000											30,000
ECC Compressor System - Controls #3	30,000											30,000
ECC Compressor System - Chiller (tube & frame (replacement))	150,000											150,000
ECC Compressor System - Dehumidifier - Desiccant	250,000											250,000
ECC HVAC - Ammonia heat exchanger - Heating side	5,345											5,345
ECC HVAC - Heating & Cooling Pumps	55,884											55,884
ECC Infrared water heaters 1, 2	28,000											28,000
ECC Standby Generator	130,000											130,000
ECC Plumbing & Insulate	102,854				130,000							232,854
ECC HVAC - Exhaust Fans	21,428											21,428
ECC HVAC - Exhaust Fans	26,226											26,226
ECC HVAC - Incremental Unit - (room 172 office A/C)	5,113											5,113
ECC Electrical & Distribution							12,217					12,217
ECC Comm / Security - Fire Alarm Panel					51,125							51,125
Building Structure/Flooring/Interior Finishes												
ECC Men's Olympia room & Trink access.							20,000					20,000
ECC Skids Tip Phase I					150,000							150,000
ECC Skids Tip Phase II					100,000							100,000
ECC Auxiliary Flooring					10,000							10,000
ECC Blue line Flooring					10,000							10,000
ECC Chart Recorder							35,000					35,000
ECC Low E Ceiling					544,643		526,427					1,071,070
ECC Low E Ceiling					58,645							58,645
ECC Structure Support Frame	51,729		18,005		119,636							179,370
ECC Exterior Enclosure - Brick/Veneer Masonry					17,142							17,142
ECC Exterior Enclosure - Stonework	39,315											39,315
ECC Exterior Walls - Stucco	40,900											40,900
ECC Exterior Walls - Soudans	224,633											224,633
ECC Exterior Enclosure - Glass	40,000		2,961		3,155		3,326					46,442
ECC Exterior Enclosure - Glass doors	40,250		43,721		45,124		47,294					176,389
ECC Road Coverings - Standing seam												30,676
ECC Road Coverings - Low slope roof C/D & Eavestroughs	826,500											826,500
ECC Interior Construction - Partitions (folding)	127,201											127,201
ECC Interior Construction - Partitions (fixed)					58,427							58,427
ECC Interior Construction - Interior Doors					10,285		10,751					21,036
ECC Interior Construction - Interior Doors					10,537							21,074
ECC Interior Construction - Lockers					25,929							25,929
ECC Interior Guardrails & Handrails												270,554
ECC Interior Arena Finishes Exposed concrete	270,554											270,554
ECC Arena Finishes - Sealing & Bleachers	105,621											105,621
ECC Interior Finishes - Floor in common areas	123,392											123,392
ECC Floor Finishes - Community Hall					136,211							136,211
ECC Interior Finishes - Ceiling	48,098											48,098
ECC Dressing Rooms & Lockers	260,728											260,728
PROPERTY & Siteworks												
ECC Roadways - Asphalt Paving (Parking lot)	893,613											893,613
ECC Concrete - Curbs, Planters, pads	89,469											89,469
ECC Concrete - Pedestrian Walkways	38,529											38,529
ECC Site features					51,427							51,427
ECC Contingency, Condition assessment & Misc	10,455				24,589				100,000			135,044
IT, Hardware, Software & Support												
ECC Sound System												15,000
ECC Website Update	3,000											3,000
ECC Booking Software Upgrades	25,000											25,000
ECC Controls (SCADA/PLC)	100,000								50,000			150,000
ECC Website Update 2028					3,000							3,000
ECC Website Update 2029											15,000	15,000
ECC Computer Server 2030							13,000					13,000
Total draft 2025	2,315,904.00	2,102,816.00	264,699.00	485,571.00	1,098,616.00	1,008,336.00	652,884.00	409,511.00	330,000.00	0.00	15,000.00	15,000.00

Carry-forward projects
 1,375,390.00
 Total Projects for EECC
 3,691,294.00
 Projects for EECC - Aimer portion CF from 2024
 289,188.50
 Projects for EECC - Aimer portion new for 2025
 858,753.50
 Projects for EECC - Malahide portion CF from 2024
 299,198.50
 Projects for EECC - Malahide portion new for 2025
 858,753.50



APPENDIX C:
2025 CAPITAL ROAD TREATMENT MAPS

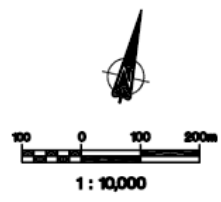
**TOWNSHIP OF MALAHIDE
HAMLET OF SPRINGFIELD
BASE MAP**

(FORMER TOWNSHIP OF SOUTH DORCHESTER)

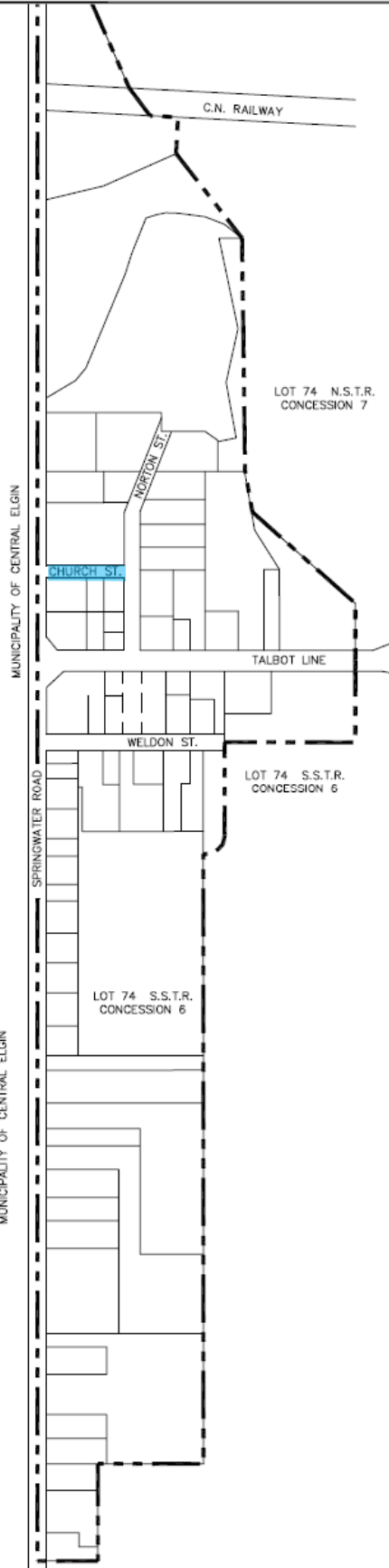


2025 Capital Budget

- Reconstruction

- Crack Sealing


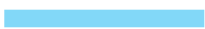


**TOWNSHIP OF MALAHIDE
HAMLET OF ORWELL
BASE MAP**



2025 Capital Budget

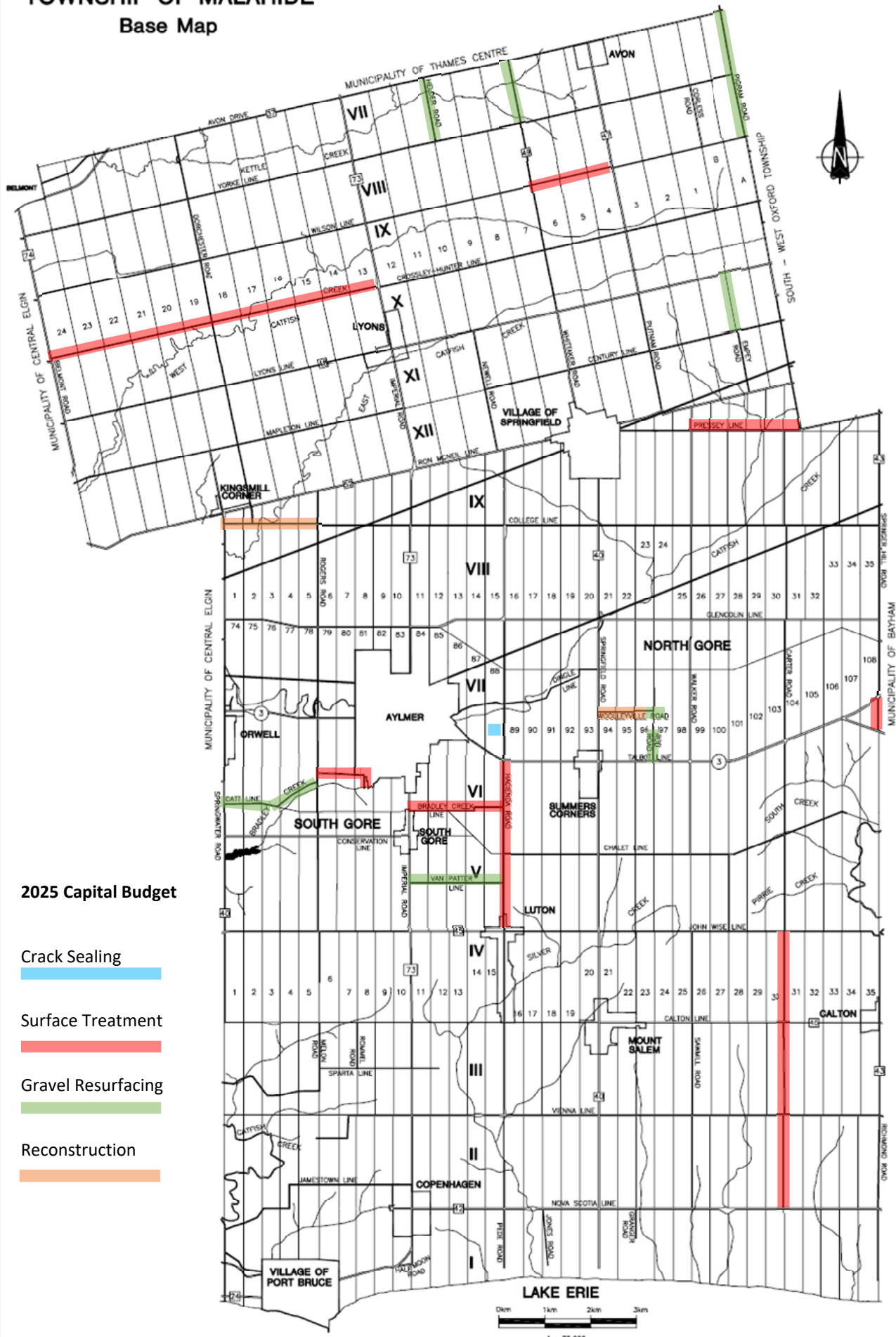
Crack Sealing



1 : 7500

TOWNSHIP OF MALAHIDE

Base Map



2025 Capital Budget

Crack Sealing



Surface Treatment



Gravel Resurfacing



Reconstruction



APPENDIX D:
2023 USER FEE SCHEDULE

USER FEE SCHEDULE

CLERK'S & CORPORATE SERVICES

SECTION 1: Licences

Items are exempt from HST.

Lottery Licences

Minimum fee of \$5.00 or 3% of prize value

Solar Farm Licence
(CPI 2013 = 122.8)

\$5,000.00 annually, to be increased by CPI in years 6, 11, 16
as per agreement (see By-law No. 13-41)

SECTION 2: Vital Statistics, Freedom of Information & Commissioner of Oaths

All items are subject to HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Burial Permit Fee (non-residents only)	\$15.00	\$15.00	\$15.00	\$15.00
Document Certification/ Commissioner of Oaths (HST included)	\$10.00	\$10.00	\$15.00 (resident) / \$25.00 (non- resident)	\$15.00 (resident) / \$25.00 (non- resident)
Meeting Investigation Fee (HST exempt)	\$25.00 (refundable if deemed valid issue)	\$25.00 (refundable if deemed valid issue)	\$25.00 (refundable if deemed valid issue)	\$25.00 (refundable if deemed valid issue)
MFIPPA (no HST on initial \$5.00; HST on all other costs/charges)	\$5.00 per request plus cost of copies, staff time and shipping fees	\$5.00 per request plus cost of copies, staff time and shipping fees	\$5.00 per request plus cost of copies, staff time and shipping fees	\$5.00 per request plus cost of copies, staff time and shipping fees

SECTION 3: Mapping and General

All items in this section are subject to HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
GIS Property Map including the property (MPAC) parcels and Road Network only	\$10.00 per 8.5"x11" page \$8.00 per pdf document	\$10.00 per 8.5"x11" page \$8.00 per pdf document	\$10.00 per 8.5"x11" page \$8.00 per pdf document	\$10.00 per 8.5"x11" page \$8.00 per pdf document
GIS Mapping - each additional pre-existing layer	\$2.00 per layer	\$2.00 per layer	\$2.00 per layer	\$2.00 per layer
GIS Custom Map including mark ups	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.
County Road Map	Full cost recovery	Full cost recovery	Full cost recovery	Full cost recovery
Municipal Map	\$1.50	\$1.50	\$1.50	\$1.50
Official Plan Document	\$75.00	\$75.00	\$75.00	\$75.00
Zoning by-law Document	\$75.00	\$75.00	\$75.00	\$75.00
Photocopying/computer print out –black/white	\$.75/page	\$.75/page	\$.75/page	\$.75/page
Photocopying/computer print out – colour copies	\$1.50/page	\$1.50/page	\$1.50/page	\$1.50/page
Fax	\$1.00/page	\$1.00/page	\$1.00/page	\$1.00/page
Township Pin or Spoon	\$2.00	\$2.00	\$2.00	\$2.00
Township Flag	Full cost recovery	Full cost recovery	Full cost recovery	Full cost recovery

**DEVELOPMENT SERVICES DEPARTMENT
SECTION 1: Planning Fees**

The following are Planning Application Deposits used towards the actual costs which shall be incurred by the Township during the review and approval process. The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal staff time and associated costs. Planning deposits and fees are exempt from HST.

ITEM	2021 DEPOSIT	2022 DEPOSIT	2023 DEPOSIT	CURRENT DEPOSIT
Official Plan Amendment Application	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Defence of Ontario Municipal Board Appeals	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Minor Variance Applications	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Site Plan Agreement Application	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Temporary Use By-law Applications	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Temporary Use By-law Renewal Application	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Plan of Subdivision Application	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Plan of Condominium Application	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Zoning By-law Application	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Development Agreement Fee	\$580.00	\$590.00	\$590.00	\$590.00
Site Evaluation Fee including Private Septic System Verification Fee – required on all severances to confirm the septic system is confined entirely within the property boundaries and conforms to all property line setbacks.	\$165.00	\$170.00	\$170.00	\$170.00
Percolation Test	\$250.00	\$255.00	\$255.00	\$255.00
Ontario Power Authority Review and Response for Feed-In-Tariff (FIT) Applications	\$170.00	\$175.00	\$175.00	\$175.00
Fence Viewing Deposit	\$ 270.00	\$ 280.00	\$ 280.00	\$ 280.00
Fence Viewer Fee – to be deducted from the Fence Viewing Deposit	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee

SECTION 2: Municipal By-law Enforcement Fees

Items in this section are exempt from HST.

A surcharge of \$33.00 is applicable for all licence fees paid after March 31st
Effective 2021, permanent (lifetime) dog tags will be issued. Fees will be payable every year.

DOG LICENCES	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
- first dog	\$34.50	\$35.20	\$17.60	\$17.60
- second dog	\$39.50	\$40.30	\$20.15	\$20.15
- third dog	\$59.50	\$60.70	\$30.35	\$30.35
- kennel licence	\$142.00	\$145.00	\$72.50	\$72.50
- replacement tag	\$5.00	\$5.00	\$5.00	\$5.00
- dangerous dog	\$212.00	\$216.30	\$108.15	\$108.15
- guide dog & service dog	\$0.00	\$0.00	\$0.00	\$0.00

FACILITY SERVICES DEPARTMENT

SECTION 1: Community Building Fees

Unless otherwise noted, Community Building Fees are subject to a 5% Capital Replacement Surcharge.

All items in this section, with the exception of the Damage Deposit, are subject to HST.

MALAHIDE COMMUNITY PLACE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE	CURRENT FEE BEFORE 5% SURCHARGE
Licensed Event – Community Room A, any day of the week	\$63.34/day	\$64.92/day	\$64.92/day	\$64.92/day
Licensed Event – Community Room B or C, Friday or Saturday	\$316.77/day	\$324.68/day	\$324.68/day	\$324.68/day
Licensed Event – Community Room B or C, Sunday to Thursday	\$260.87/day	\$267.39/day	\$267.39/day	\$267.39/day
Licensed Event – Community Rooms B & C, Friday or Saturday	\$443.70/day	\$454.79/day	\$454.79/day	\$454.79/day
Licensed Event – Community Rooms B & C, Sunday to Thursday	\$380.38/day	\$389.88/day	\$389.88/day	\$389.88/day
Licensed Event – Community Rooms A,B & C, Friday or Saturday	\$507.00/day	\$519.67/day	\$519.67/day	\$519.67/day
Licensed Event – Community Rooms A,B & C, Sunday to Thursday	\$443.70/day	\$454.79/day	\$454.79/day	\$454.79/day
Licensed Hourly – Community Room B or C	\$57.04/hour	\$58.46/hour	\$58.46/hour	\$58.46/hour
Licensed Hourly – Community Rooms A & B	\$69.09/hour	\$70.81/hour	\$70.81/hour	\$70.81/hour

MALAHIDE COMMUNITY PLACE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE	CURRENT FEE BEFORE 5% SURCHARGE
Licensed Hourly – Community Rooms B & C	\$75.97/hour	\$75.97/hour	\$77.87/hour	\$77.87/hour
Licensed Hourly – Community Rooms A, B & C	\$90.79/hour	\$90.79/hour	\$93.06/hour	\$93.06/hour
Recurring Program – Community Room A	\$19.03/hour	\$19.03/hour	\$19.51/hour	\$19.51/hour
Recurring Program – Community Room B or C	\$31.66/hour	\$31.66/hour	\$32.45/hour	\$32.45/hour
Meetings - Meeting Room	\$31.66/three hour meeting	\$31.66/three hour meeting	\$32.39/three hour meeting	\$32.39/three hour meeting
Meetings – Community Room A	\$47.72/three hour meeting	\$47.72/three hour meeting	\$48.91/three hour meeting	\$48.91/three hour meeting
Unlicensed Hourly – Community Room A	\$31.66/hour	\$31.66/hour	\$32.45/hour	\$32.45/hour
Unlicensed Hourly – Community Room B or C	\$50.71/hour	\$50.71/hour	\$51.98/hour	\$51.98/hour
Unlicensed Hourly – Community Rooms A & B	\$57.04/hour	\$57.04/hour	\$58.47/hour	\$58.47/hour
Unlicensed Hourly – Community Rooms B & C	\$69.09/hour	\$69.09/hour	\$70.82/hour	\$70.82/hour
Unlicensed Hourly – Community Rooms A,B & C	\$80.91/hour	\$80.91/hour	\$82.93/hour	\$82.93/hour
Kitchen Rental – with full-day hall rental	\$104.52/event	\$104.52/event	\$107.13/event	\$107.13/event
Kitchen Rental – stand alone event	\$14.70/hour	\$14.70/hour	\$15.06/hour	\$15.06/hour
Portable Bar, Fridge and Ice Caddy	\$28.99 per event	\$28.99 per event	\$29.71 per event	\$29.71 per event
Bagged Ice	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)
Storage Room Rental	\$55.18/day	\$55.18/day	\$55.18/day	\$55.18/day

MALAHIDE COMMUNITY PLACE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE	CURRENT FEE BEFORE 5% SURCHARGE
Ball Diamond Rental – Youth Game Rate Non-Competitive (Rec) League	\$19.50/two hour game	\$19.50/two hour game	\$19.98/two hour game	\$19.98/two hour game
Ball Diamond Rental – Youth Game Rate Competitive League	\$24.70/two hour game	\$24.70/two hour game	\$25.31/two hour game	\$25.31/two hour game
Ball Diamond Rental – Adult Game Rate	\$35.75/two hour game	\$35.75/two hour game	\$36.64/two hour game	\$36.64/two hour game
Youth Ball Tournament with access to both diamonds	\$73.53/day	\$73.53/day	\$75.37/day	\$75.37/day
Adult Ball Tournament with access to both diamonds	\$138.53/day	\$138.53/day	\$141.99/day	\$141.99/day
Relining Diamonds for Adults	\$17.00	\$17.00	\$19.00	\$19.00
Relining Diamonds for Youth	\$12.00	\$12.00	\$14.00	\$14.00
Ball Diamond Lights	\$13.00/game	\$13.00/game	\$13.50/game	\$13.50/game
Gary Barat Pavilion	\$28.99/event	\$28.99/event	\$29.75/event	\$29.75/event
Ball Diamond Advertising Signage - full fence section (surcharge exempt)	\$425.00 per year for each of year 1, 2 & 3	\$425.00 per year for each of year 1, 2 & 3	\$425.00 per year for each of year 1, 2 & 3	\$425.00 per year for each of year 1, 2 & 3
Ball Diamond Advertising Signage - partial fence section (surcharge exempt)	\$260.00 per year for each of year 1, 2 & 3	\$260.00 per year for each of year 1, 2 & 3	\$260.00 per year for each of year 1, 2 & 3	\$260.00 per year for each of year 1, 2 & 3

SOUTH DORCHESTER COMMUNITY HALL ITEM	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE	CURRENT FEE BEFORE 5% SURCHARGE
Licensed Event – Community Room, Friday or Saturday	\$158.97	\$162.95	\$162.95	\$162.95
Licensed Event – Community Room, Sunday to Thursday	\$120.40/day	\$123.41/day	\$123.41/day	\$123.41/day
Recurring Program – Community Room	\$19.03/hour	\$19.51/hour	\$19.51/hour	\$19.51/hour
Meeting – Community Room	\$47.73/three hour meeting	\$48.92/three hour meeting	\$48.92/three hour meeting	\$48.92/three hour meeting
Unlicensed Event – Community Room	\$28.99/hour	\$29.72/hour	\$29.72/hour	\$29.72/hour
Kitchen Rental	\$58.09/event	\$59.54/event	\$59.54/event	\$59.54/event
Kitchen Rental – stand alone event	\$10.50/hour	\$11.00/hour	\$11.00/hour	\$11.00/hour

ITEMS COMMON TO BOTH MALAHIDE COMMUNITY PLACE & SOUTH DORCHESTER COMMUNITY HALL	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE	CURRENT FEE BEFORE 5% SURCHARGE
Staff Overtime before 8 am or after 2 am	\$34.66/hour/staff person	\$35.53/hour/staff person	\$35.53/hour/staff person	\$35.53/hour/staff person
Facility Set-up, day prior to booking	\$34.66/hour	\$35.53/hour	\$35.53/hour	\$35.53/hour
Green Space Event Rental for up to 4 hours	\$28.99/4 hour	\$29.72/4 hour	\$29.72/4 hour	\$29.72/4 hour
Parking Lot Event Rental	\$28.99/4 hour	\$29.72/4 hour	\$29.72/4 hour	\$29.72/4 hour
Place Setting	\$0.95	\$1.00	\$1.00	\$1.00
Damage Deposit (surcharge exempt)	\$250.00	\$250.00	\$250.00	\$250.00

SECTION 2: Cemeteries

All items in this section are subject to HST.

INTERMENT RIGHTS FEES	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Regular Lot - 4' x 10' – permits 1 full burial and 1 cremated remains OR up to 3 cremated remains only	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
Regular Lot – Care & Maintenance Fee	\$ 320.00	\$ 320.00	\$ 320.00	\$ 320.00

INTERMENT FEES	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Adult	\$ 725.00	\$ 750.00	\$ 900.00	\$ 900.00
Child	\$ 500.00	\$ 525.00	\$ 600.00	\$ 600.00
Cremated Remains	\$ 400.00	\$ 425.00	\$ 425.00	\$ 425.00
2 Cremated Remains at the same time	\$ 650.00	\$ 675.00	\$ 675.00	\$ 675.00
1 full burial and 1 Cremated remains at the same time	\$ 950.00	\$ 975.00	\$ 975.00	\$ 975.00
Saturday Interment Surcharge	\$ 175.00	\$ 200.00	\$ 200.00	\$ 200.00
Weekday Interment after 4:00 p.m. Surcharge	\$ 150.00	\$ 175.00	\$ 175.00	\$ 175.00

DISINTERMENT FEES	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Full Burial	\$ 1,000.00	\$ 1050.00	\$ 1050.00	\$ 1050.00
Cremated Remains	\$ 650.00	\$ 700.00	\$ 700.00	\$ 700.00

MONUMENT/MARKER CARE & MAINTENANCE FEES	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Flat Marker	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Monument	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Large Monument	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00

OTHER FEES	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Lots Purchased Prior to 1955 - per lot - Fee required at time of resale/transfer or interment as applicable. Fee will be deposited into the Care and Maintenance Fund.	\$ 300.00	\$ 320.00	\$ 320.00	\$ 320.00
Administration Fee for the Resale/Transfer of Lots - per resale/transfer of lot	\$ 105.00	\$ 120.00	\$ 120.00	\$ 120.00
Genealogical Requests	Photocopying charges as stated under Corporate Services within this By-law	Photocopying charges as stated under Corporate Services within this By-law	Photocopying charges as stated under Corporate Services within this By-law	Photocopying charges as stated under Corporate Services within this By-law

FINANCE DEPARTMENT

Items in this section marked with an * are subject to HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Tax Certificate New property owners will receive a duplicate copy of the tax bill and statement of tax account history.	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance.	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00	\$60.00
Zoning Certificate *	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance
Engineer's Report including utility arrears *	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance
Proof of Septic Certificate *	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance
NSF cheque or returned payment	\$30.00	\$30.00	\$40.00	\$40.00
Tax Bill Reprint, Tax or Water Account History Print, or duplicate receipt, Statement of Tax Account (HST included)	\$10.00 each	\$10.00 each	\$0	\$0

Transfer to Taxes *	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account.	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account
Tax Sale Registration Process	Full cost recovery	Full cost recovery	Full cost recovery	Full cost recovery
Account Collection Fee, when sent to Collection Agency *	\$65.00	\$65.00	\$0	\$0
Delivery Fee, when send correspondence by Registered Mail *	\$9.00	\$9.00	\$9.75 + postage	\$9.75 + postage
Penalty on Accounts Receivable 30 days in arrears	2% on the first day of each month	2% on the first day of each month	2% on the first day of each month	2% on the first day of each month
US Exchange Administration Fee *	\$10.00	\$10.00	\$10.00	\$10.00

EMERGENCY SERVICES

All items in this section are subject to HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Civic Addressing Sign & Post installed-1 only	\$ 127.50	\$ 130.00	\$ 130.00	\$ 130.00
Civic Addressing Sign & Post installed – 2 nd & subsequent	\$ 92.50	\$ 95.00	\$ 95.00	\$ 95.00
Civic Addressing Sign – replacement only	\$ 45.00	\$ 46.00	\$ 46.00	\$ 46.00
Civic Addressing Post – replacement only	\$ 25.50	\$ 26.00	\$ 26.00	\$ 26.00
Civic Addressing Sign & Post only	\$ 70.50	\$ 72.00	\$ 72.00	\$ 72.00

DRAINAGE DEPARTMENT
All items in this section are subject to HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Municipal Drainage Reports Assessment Split Deposits	\$ 500.00	\$ 500.00	\$ 500.00 per split	\$ 500.00 per split
Tile Drain Loan Processing Fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Livestock Valuation Fee - \$50.00 for each report + mileage	\$50.00 per report + mileage	\$50.00 per report + mileage	\$100.00 per report + mileage	\$100.00 per report + mileage

WASTE MANAGEMENT DEPARTMENT

Items in this section marked with an * are subject to HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Waste Management Fee <u>NOTE:</u> The waste management fee entitles each eligible unit/property to the annual allotment of tags decided by Council	\$45.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$50.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$50.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$50.00 annual fee for each assessed unit/property to be billed through annual tax assessment
Bag Tag	\$1.50 each tag	\$1.50 each tag	\$1.50 each tag	\$1.50 each tag
Blue Box Replacement *	\$7.00	\$7.00	\$11.00	\$11.00
Composters *	\$35.00	\$35.00	\$46.75	\$46.75
Processing illegally dumped garbage which is recovered by Municipal Staff and where the offender can be identified. *	\$100.00 or the total cost of the clean-up, whichever is greater	\$100.00 or the total cost of the clean-up, whichever is greater	\$100.00 or the total cost of the clean-up, whichever is greater	\$100.00 or the total cost of the clean-up, whichever is greater

ROADS DEPARTMENT

All items in this section are exempt from HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Entrance/Encroachment Permit-Twp Road	\$165.00	\$165.00	\$200.00	\$200.00
Rural Entrance Permit Deposit-Twp Road The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$1,000.00 min. based on estimated restoration and installation costs	\$1,000.00 min. based on estimated restoration and installation costs	\$1,000.00 min. based on estimated restoration and installation costs	\$1,000.00 min. based on estimated restoration and installation costs
Urban Entrance Permit Deposit-Twp Road (RE: curb/sidewalk damage) The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$1,500.00 min. based on estimated restoration and installation costs	\$1,500.00 min. based on estimated restoration and installation costs	\$1,500.00 min. based on estimated restoration and installation costs	\$1,500.00 min. based on estimated restoration and installation costs
Permit to Hard Surface Entrance – Twp Road	\$0	\$0	\$0	\$0
Driveway Culvert Installation Deposit deposit. The applicant will be invoiced for the difference between the actual Township cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$2,400.00 min. based on estimated installation costs	\$2,400.00 min. based on estimated installation costs	\$2,400.00 min. based on estimated installation costs	\$2,400.00 min. based on estimated installation costs
Road Occupancy Permit Deposit (RE: boring, open cuts to install e.g. private drains, water services). The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$1,400.00 min based on estimated installation costs	\$1,400.00 min based on estimated installation costs	\$1,400.00 min based on estimated installation costs	\$1,400.00 min based on estimated installation costs
Moving Permit-Twp Road	\$210.00	\$210.00	\$210.00	\$210.00

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Moving Permit Deposit-Twp Road The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00

APPENDIX E:
Strategic Plan 2023 - 2033



THE VISION

What the community wants:

A Township defined by its rural character, close-knit community, and good quality of life.

THE MISSION

What the community, the province, and other legislative bodies expect to be provided by the Township:

- Essential services that are timely, cost-effective, easy to access and aligned with policies
- Affordable cultural and recreational activities aligned with community needs
- Information that promotes understanding and participation

THE VALUES

How we work with each other includes:

- Being flexible and solution-oriented
- Partnering wherever it makes sense to get things done better
- Taking a long-term view

THE PRIORITIES

What Council expects Staff to focus on:

- Engage the community
- Unlock responsible growth
- Maximize the utilization of all assets: people, facilities, and technology
- Establish, document, and implement service levels

THE TANGIBLE RESULTS

What we can expect to see over the next few years:

- ✓ Easy access to more information relevant to constituents, landowners, businesses
- ✓ New opportunities to participate or contribute to Township activities, services, or initiatives

- ✓ A long-term, affordable solution to water and wastewater infrastructure needs to unlock some growth of tax-base, contribute to housing needs, attract people and businesses
- ✓ Township participation in regional economic development initiatives

- ✓ Consistent use of customer service standards – focused on building, planning and by-law
- ✓ Decrease in service delays
- ✓ Access to a by-law registry and a policy handbook
- ✓ More policy-driven decision-making

- ✓ Optimized use of all facilities, upgrades or changes to align with needs
- ✓ More online, self-serve options to access services in an easy and timely manner
- ✓ Staff development plans for retention and succession