



**Township of North Dumfries
Council Agenda
Special Council (Budget) Meeting**

Date: Wednesday February 19th, 2025
Time: 6:00 p.m.
Location: 2958 Greenfield Road, Ayr (Dumfries Room)
Hybrid Meeting with YouTube Livestream

Members of the public may watch and/or participate in this open meeting using any of the following methods:

1. Attend in person in the Dumfries Room at the North Dumfries Community Complex located at 2958 Greenfield Road, Ayr
2. Attend electronically to observe the meeting or to speak to an item on the agenda by registering with the Clerks Division at clerk@northdumfries.ca before 6:00 p.m. on Tuesday February 18th, 2025. A zoom link is provided to those who register before the deadline.
3. Watch the livestream by accessing the meeting on the Township's YouTube page. The livestream is for viewing only and not for direct participation.
4. Submit written comments to clerk@northdumfries.ca in advance of the meeting. The correspondence is provided to the Mayor and Council prior to the meeting and will form part of the public record.

Chair Mayor Sue Foxton

1. **CALL TO ORDER**
2. **APPROVAL OF THE AGENDA**
3. **INDIGENOUS TERRITORY ACKNOWLEDGEMENT**
4. **MOMENT OF REFLECTION**
5. **DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF**
6. **ITEMS FOR CONSIDERATION**

Draft 2025 Budget Book is available for viewing on the Township website (<https://www.northdumfries.ca/en/township-services/budget-and-finance.aspx>).

- 6.1 FIN-04-2025: Ten Year Capital Forecast 2025 - 2034
 - i) Presentation by Christina Brox, Treasurer/Director of Corporate Services - Overview of draft Capital Forecast 2025 – 2034
- 6.2 Presentation and Overview from Andrew McNeely, Chief Administrative Officer, regarding Department Business Plans (2025– 2027) as contained within the Draft 2025 Budget Book.
- 6.3 FIN-05-2025: Consideration to Approve the 2025 Operating and Capital Budget



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7. BYLAWS

7.1 By-law No. 3544-25, being a By-law to approve the Township of North Dumfries 2025 Budget

8. CONFIRMATORY BY-LAW

By-law No. 3545-25 - Being a By-law to Confirm the Proceedings of Special Council (Budget) Meeting held on February 19, 2025.

9. ADJOURNMENT



**SPECIAL COUNCIL (BUDGET) MEETING
FEBRUARY 19, 2025**

**DRAFT 10 YEAR CAPITAL FORECAST [2025 – 2034] AND RESERVE CONTINUITY
ANALYSIS**

The Chief Administrative Officer and Treasurer/Director of Corporate Services recommend:

- 1) **THAT FIN Report No. 04-2025 be received;**
- 2) **AND THAT Council adopt in-principle the Ten Year Capital Forecast [2025 – 2034] which is be utilized to inform the Township of North Dumfries' future financial Capital Budgets and ongoing planning / financial analysis**

1. PURPOSE

The purpose of this Report is to provide Council with background information on the *draft* 10 Year Capital Forecast [2025 – 2034] and the associated Reserve Continuity Analysis.

The *draft* 2025 Budget document is posted on the Township's website [www.northdumfries.ca] for review / downloading – follow the link to the 2025 Budget.

The *draft* Ten Year Forecast (2025 – 2034) and the Reserve Continuity Analysis is included as Attachment No. 1 to this Report.

2. BACKGROUND

As part of the annual Budget cycle, Council reviews the Ten-year Capital Forecast. The last review occurred on August 14th, 2024 in a Special Council Meeting.

The results of the review and direction from the August 2024 meeting regarding the 2025 - 2034 projects were updated and have been brought forward by Staff into the *draft* 2025 Budget. In addition, where appropriate, adjustments have been made to some projected expenditures to align with new cost information and/or changes to service standards.

It is important to note that the 10 Year Capital Forecast is a living document and is subject to change based on new and improved information being received by Staff.

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The 10 Year Forecast is meant to reflect the direction of the Township's needs in terms of the delivery of the long term Capital projects to be undertaken during the time period. The listing of Capital Projects is based upon key aspects of the Township's Asset Management Plan for the renewal of major assets (i.e.: rolling stock, buildings, parks); the rehabilitation / renewal of the linear infrastructure network (i.e.: roads, bridges, sidewalks, etc.); implications arising from residential and non-residential growth; community expectations; and, the evolving circumstances and structural changes occurring in the local and the global economy.

The review session of the Long-Term Capital Financial Plans at the February 19, 2025 Special Council (Budget) Meeting has been designed to align with the following goals:

1. Provide an updated outline of the 10-year forecast to assist Staff in the development of the 2025 – 2034 projects listing and the alignment of the capital delivery program with Council expectations;
2. To facilitate a roundtable discussion amongst Council on the long-term capital projects forecast for 2025 and beyond as several major items will affect the 2026 Budget and future Staff workplans. It is important for the Township to prepare for those items prior to preparing for the 2026 Budget and to consider the implications during the 2025 work term; and,
3. Inform the need to allocate Reserve Transfers during the annual Budget review process to ensure that funding is available during the 10 year Capital forecast period to deliver the range of projects identified.

The longer-term objectives behind the preparation of a Ten-Year Capital Forecast (2025 – 2034) have a multitude of reasons, namely:

- Identifying and prioritizing projects;
- Assists in setting future annual Budgets. This will facilitate pre-planning of financing that is required to fund the Capital Forecast by either setting aside Reserves, planning for Debt financing, and/or shifting or deferring projects to avoid rate spikes or funding shortfall;
- If necessary, sequencing integrated projects to ensure efficiencies;
- Establishing an understanding of cost exposures and the need / basis to fund Reserves and to set alternate funding sources such as fees & charges so as to prepare for the future expenditure;

- Where applicable, identify opportunities for Grants from Senior Government levels;
- Assist in the development of a financing policy which will guide the Municipality on items such as Reserves, Debt and multi year budgeting for both Capital and Operational costs;
- Utilize as an aid to inform the Public, investors and Staff on future undertakings and the timing of projects;
- Project management and the resources necessary to deliver projects;
- Ensuring that buildings, rolling stock and infrastructure are replaced and rehabilitated in a timely fashion to maintain them in a “*state of good repair*” consistent with the Township’s Asset Management Policy;
- The Asset Management Plan. O. Reg 588/17 identifies that the Township must have an updated plan in place for core assets by July 1, 2022 and soft services (ie: rolling stock, parks, facilities) by July 1, 2024. The completion of these two elements of the Township’s assets will not only require an inventory of the core assets, but also identify current levels of services and costs to maintain those service levels;
- Inform iterative updates to the Township’s Development Charges Background Report and associated Bylaw to account for growth related projects within the ten year horizon; and,
- Assist in the development of Department Business Plans. These Plans are developed annually and assess the next three-year period forward at a Department level. The current plans are for 2025 – 2027 and are included in the *draft* 2025 Budget Book. These Plans provide more depth to assist Council and Staff in understanding the nature of future Capital projects, delivery timetables, identifying and clarifying implications on future Operating Budgets, Staff forecasts, training requirements, and, alignment with evolving Provincial legislation and regulations.

3. OPTIONS AND ANALYSIS

A. Updates from Previous Ten-Year Capital Forecasts

The Ten-year Capital Forecast worksheets previously circulated to Council members continues to evolve. Key background documents that have been completed by the Municipality that assist with informing the 10 Year Capital Forecast include:

- The State of the Infrastructure Report – Roads – the initial assessment was completed by 4 Roads Management Services Inc in January 2017. The technical analysis was updated by Dillon Consulting, State of the Infrastructure – Roads, dated July 2022, and is now utilized to inform the strategy to upgrade and rehabilitate the Township’s road network;
- Meda Engineering & Technical Services, 2022 OSIM Inspection for Municipal Bridges & Culverts, dated May 2022, includes updates to the Bridge and Major Culvert inventory in the Township. The report outlines improvements that are needed on all Township owned four (4) bridges and fourteen (14) major culverts. The amounts shown in the Ten-year Capital Forecast worksheets illustrate the recommended engineering assessments and immediate and long-term capital repairs and replacements. This report is updated biannually, and the OSIM Report was undertaken in 2024 and is scheduled to be finalized in Quarter 1 of 2025;
- At the December 9th, 2024 Council Meeting a Report from Staff was reviewed related to the structural assessment conclusions / recommendations pertaining to the Footbridge Road bridge over the Grand River and the Piper Street bridge over the Nith River. Resulting from the consideration of the Report and the recommendations from the study consultant on the priority to complete major rehabilitation work on both bridges, direction was provided by Council to accelerate the completion of rehabilitation work and for the 10 Year Capital Forecast to be amended to account for the two bridge projects;
- The Facilities Lifecycle Study was first completed by Walterfedy in 2017. The facilities lifecycle review by Walterfedy was also accompanied by accessibility and energy audits. The Walterfedy Study was updated in 2023 by Cion Corp. Staff have divided these future expenditures into both the annual Operating and the 10 Year Capital Forecast dependent upon the classification of the identified matter;
- The update in the late Fall of 2020 by Watson & Associates on the Township’s Development Charges Background Report. This Report identified growth related projects that are eligible to be included funded by residential / non-residential growth over the next ten-year period. The Background Study also identified the proposed timing for the delivery of the eligible growth-related capital projects;
- The preparation and submission of the Arena Strategy, Phase I and II, by Monteith Brown Planning Consultants in October 2020 and the follow up Staff Report that was submitted to Council in December 2020. This Study was designed to inform a strategy to pursue the construction of a twin pad project at

the North Dumfries Community Complex (NDCC). Work commenced in 2022 on the design phase of the Twin Pad Project. The design of the Twin Pad was presented to Council at the August 12, 2024 Meeting. Arising from the consideration of the August 2024 Report, direction was provided to include the Twin Pad Project in the Capital Forecast for 2025 with requirements associated with securing Grant(s) from Senior Levels of Government;

- Monteith Brown, Leisure Services Master Plan, dated June 2022. This Study assessed recreation and leisure needs for the Township for the next 10 year period. This Study identified indoor and outdoor recreation and leisure needs, programming opportunities, and, recommended service standards. This Study will assist with establishing a blueprint and informing both Operating and Capital Budgets;
- Dillon Consulting, Asset Management Plan – Core Assets, dated June 2022. This Study identified the funding requirements necessary over the next 10 year period to maintain the Township’s linear infrastructure network (ie: roads, bridges, sidewalks, streetlights and stormwater management). This document assists with informing the Reserve Transfers necessary to fund projects associated with the linear infrastructure network.

B. Content

Included as Attachment No. 1 to this Report are the worksheets associated with various components of the Ten Year Capital Forecast for the 2025 – 2034 time period.

The Ten-year Capital Forecast worksheets are laid out in the following format:

- **Summary Totals** – Summary Rollups of the details from Sections A – E

The first document is a Summary Sheet which represents a “consolidation” of the categories by Asset for each Department by year, along with the proposed sources of funding required to balance the financial commitments associated with the various projects for the Ten-Year Period.

The *draft* Ten-Year Forecast (2025 to 2034) as presented has a total expenditure for the period of approximately \$ 144,412,131.

This number has increased by approximately \$ 12 million with updated information to the Municipality since the August 2024 workshop. The increase in the overall *draft* Capital Forecast for the 10 Year period can be largely attributed to the refinement in the road related construction costs of upgrading roads from gravel to paved and to the

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Twin Pad project at the NDCC consistent with the adopted Council Resolution of August 12, 2024, and,

Other changes within the *draft* Forecast include data clean-up; carry forward of some 2024 Projects into 2025; inclusion of some new projects; and, an increase in expenditures for some projects based upon new information.

The two largest areas of capital expenditures are focussed on Infrastructure (roads, bridges, stormwater management, sidewalks & streetlights) at \$51,949,162 (Section C) and Facilities (new buildings and renewal / lifecycle replacement of major building components) at \$57,268,422 (Section D).

The Twin Pad project at the NDCC, if it advances forward in 2025 [contingent upon securing Senior Level Government Grant] does have a Debt component equivalent to approximately \$6.8 Million. The Debt would be established in fiscal year 2025 (assuming the award of a construction contract) with the first installments of the payment of principal and interest projected to be drawn in 2026. The projected Debt of \$6.8 million is proposed to be amortized over a 20 year period with an estimated financing rate of 4.25%. The annual cost for the repayment of principal and interest on the Debt is \$511,495

Other Debt financed projects within the 2025-2034 forecast period include:

- i) Adaptive reuse of the Ayr Community Centre (ACC) for the purposes of indoor recreational activities in 2028; and,
- ii) Phase II Public Works Depot expansion / rehabilitation in 2030;

The Debt financing requirements in the *draft* 10 Year Forecast [2025 – 2034] to complete the above three referenced projects totals approximately \$ 16,200,000 in principal.

For the project associated with Phase II of the Public Works Depot, of the projected \$7,475,000 debenture, 74% of the amount (\$5,531,500) is related to the growth related component and would be funded by Development Charges to address principal & interest payments. The residual 26% (\$1,943,500) of the project debenture would be funded through the tax levy.

The Debenture payment for the construction of the North Dumfries Community Complex which was opened to the Public in August 2011 was retired at the end of fiscal year 2024.

10 Year Capital Forecast - Aggressive Program and Significant Fiscal Implications

The current *draft* 10 Year Capital Forecast (2025 to 2034) has established an aggressive campaign intermixing a blend of new assets in addition to on-going repair & replacement of existing infrastructure, rolling stock and buildings.

The on-going commitments by Council to grow Reserve Transfers to fund the 10 Year Capital Forecast for the 2025 – 2034 time period has established a program that will require further borrowing either internally or issuance of new debt in order to achieve the program.

The *draft* 10 Year Forecast leaves very little uncommitted funds to complete new and yet undefined projects without Council either further increasing fund transfers to Reserves above the model presently developed; altering the scope of the project deliverables; dropping projects or pushing projects outside of the 10 year horizon; increasing commitments to Debt financing; and/or being successful in securing new Grant opportunities from Senior Levels of Government.

In addition, in the later years of the *draft* 10 Year Forecast, the majority of the funds raised to be transferred to Reserves for future projects are actually being allocated to project in the same year that the funds are raised or in the next fiscal year. In the mid-part of the forecast, some reserves are almost completely drawn down to zero. This results in very little growth to many of the Township's Capital Reserves, and by extension, this translates into very little flexibility to accommodate capital cost overruns (estimates vs actual bid price) and/or adding new capital projects.

Council also needs to assess that the Development Charges component of various Public Works projects, including road reconstruction projects assigned to accommodate growth, will establish a shortfall in the pooled reserves attributed to Development Charges in the back end of the 10 Year Forecast . As illustrated in Schedule F Reserve Continuity, the Development Charges pooled account is in a negative cash flow position for the time period extending from 2032 to 2034.

The Township is scheduled to update the Development Charges Background Report and implementing Bylaw in 2025. This updated Study will account for Development Charges and eligible recoveries of capital costs attributed to growth and it may resolve the cash flow predicament as highlighted in Schedule F. Alternatively, the updated Study may continue to identify a negative cash flow position and carry an allowance to fund the principal and interest in the interim debt position so that it does not impact the property tax levy. The undertaking of the 2025 Development Charges Bylaw update

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and its implications on the 10 Year Forecast and capital financing plan represents a critical element to monitor when establishing Budgets in 2026 and beyond.

Council in August 2024 resolved to fund transfers to Reserves in the amount of 3% to fund various capital projects in the 10 Year Capital Forecast commencing with the 2025 Budget. The 3% Capital Reserve fund transfers for 2025 was divided as follows:

- i) 1.25% directed to Infrastructure Reserve;
- ii) 0.75% directed to Facilities Reserve; and,
- iii) 1% directed to various other Reserve Accounts

The 2025 – 2034 Capital Budget and the Reserve Continuity analysis has assumed that Council (and future terms of Council) will continue with the 3% Capital Reserve contribution for the foreseeable future.

The Capital Forecast includes both “non-growth” (typically projects that represent rehabilitation or lifecycle replacement of existing assets) and “growth” (projects eligible for Development Charges funding).

- **Section A - Rolling Stock (Fleet)** - Replacement / purchase of rolling stock & equipment;
- **Section B - Studies, Equipment, Software** – Planning or Corporate studies, software or small hand tools / equipment
- **Section C – Infrastructure (Public Works)** – Roads, Bridges, Sidewalks and other items identified in the Township’s linear infrastructure. This includes current infrastructure and new construction.
- **Section D – Facilities** – Existing major buildings and their components*; existing Park Facilities; New Buildings or additions to existing structures
- **Section E – Parks, Trails** – Existing or identified new Parks and Trails

Sections A – E are the detail behind the Summary sheet and are broken down by asset type. Assets are prioritized and funded differently which is why they are broken down in this manner. Within the detailed sheets the assets are grouped together by Departments, which is consistent with the annual Township Budget.

Council should note that there are several Capital projects that are under discussion that are **presently not accounted** for in the *draft* 2025 – 2034 Capital Forecast. These items represent work presently being assessed and are under some level of study or

analysis which upon their completion could potentially be included future draft submissions. The potential Capital projects include:

- i) Ayr Ice House Precinct Master Plan – park development; and,
- ii) Nithvale Bridge rehabilitation for off-road trail connection

The detailed spreadsheets identify an extensive list of forecast projects including the estimated expense and the timeline for the delivery of each project. Where possible a “base cost” in 2023 dollars has been identified for each project, and, has been indexed the equivalent of 2% per annum to reflect an estimated inflationary factor. For the road resurfacing / road reconstruction projects, and new facility construction, the factor is 5 to 7.5% annually to reflect inflation and the intent to expand on an annual basis the number of kilometres of roads to be repaired and the rising cost of construction of buildings.

- **Section F – Reserve Continuity & Proposed Debt Summary**

Selective Reserves and Grants which are ongoing in nature and which are specifically identified to fund the Capital Plan are shown with a continuity schedule, to assist understanding potential gaps in funding.

Included in this section is a summary of all Debt related projects. Debt has been identified for some projects in order to provide interim financing for major projects that require multi-million dollars raised in a short period of time. It is not practical for the Township to raise the funds in tax increases due to the short time period. Funding from Grants and Reserves are utilized when available, with the residual being financed by debt. The calculation of tax rate increase is based on 2025 tax increases, so with assessment growth, this increase could be reduced. Also included in the Debt listing is the deficit that results in the Development Charges Account as it must be funded and cannot be left in a negative balance.

- **Section G – Reserves Totals**

A summary of Reserve balances from 2020 – 2024 are listed to give context as to what Reserve balances have been and what the unaudited starting point is for fiscal year 2024. The 2024 Reserve Total is an estimated value and will be confirmed as part of the annual audit process.

C. Next Steps – Budget 2025

As part of the 2025 Budget exercise, the Ten-Year Capital Forecast (2025 to 2034) is not proposed to be approved and implemented. Staff will be seeking the adoption of the framework of the Ten-Year Forecast for the purposes of continued study, analysis

and guiding principles, for both the expenditures and revenues. As such, Council is adopting in principle the Capital Forecast

The Ten-Year Capital Forecast will be reviewed again in August 2025, in preparation of the 2026 Budget and to ensure that representative projects have been properly captured and that the projects are prioritized in a fashion consistent with expectations. This will form part of the annual update and review.

D. February 19, 2025 Council Review of Long Term Capital Plan – Tasks

Staff would request that Council review the *draft* Ten-Year Capital Forecast and be prepared as part of the February 19, 2025 Special Council (Budget) Meeting to identify / confirm projects for inclusion in the 2025-2034 Capital Forecast going forward.

The *draft* Ten-Year Capital Forecast with the estimated \$ 144,412,131 in aggregate expenditures is not fully funded. It is important for Council to identify the key projects, principally focused within Public Works and Recreation Division (Facilities, Infrastructure and Parks/Trails), that represent the priorities of Council.

Arising from this review and discussion during Budget deliberations, Council may:

- drop projects; and/or,
- modify or scope projects; and/or,
- delay or extend the timeline for the completion of projects; and/or
- add new projects; and/or
- identify projects that would only be completed if funding partnerships could be attained with Senior Levels of Government and/or other parties.

E. Debt Limits

As outlined at the end of Schedule F is the 2024 Annual Debt repayment Limits of the Municipality. The 2024 limit establishes an annual repayment schedule (principal and interest) on Debt that cannot exceed \$2,414,678

The Township has not had to consider this Debt limit under the current conditions with the Debt on the North Dumfries Community Complex having expired at year end 2024. The historic debenture annual payment (principal and interest totalled approximately \$254,490). As noted in earlier Sections of this Report, the Township will require new

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Debentures to pay for several key projects as contained in the draft 2025-2034 Capital Forecast.

In the *draft* 10 Year Capital Forecast (2025 – 2034) the expansion / renovation to the Public Works Depot – Phase II, the ACC Adaptive Reuse and the NDCC Twin Pad Project all have Debt financing attached to the funding strategy. The estimated amount of Debt to fund these three projects is approximately \$16.2 million (principal). The Debt funding model for each project anticipates a repayment schedule amortized over a 20 year period at an annual interest rate fixed at 4.25%

When considering the Long Term Capital forecast and reviewing potential funding, it is important to review the Municipality's limits on Debt, and, what is the associated burden on the tax levy on an annual basis. The majority of Debt is funded through taxation.

4. FINANCIAL IMPLICATIONS

There are no other Financial implications with this Report, however the 2025 – 2034 Capital Forecast will be utilized as the basis for the post 2025 fiscal strategy for the Township of North Dumfries.

Final approval of the 2025 Budget (Operating & 2025 Capital Projects) is anticipated to be undertaken through the consideration of a separate Staff Report [FIN Report 05-2025] as part of the February 19th, 2025 Special Council (Budget) Meeting.

5. ATTACHMENTS

1. 2025 – 2034 Capital Forecast – Sections A to G (dated February 2025)

For further information on the contents of this Report, please contact Christina Brox, Treasurer / Director of Corporate Services, at 519-632-8800 ext. 123 or via email at cbrox@northdumfries.ca

Report Prepared By:

Christina Brox

Christina Brox, CA, CPA
Treasurer/Director of Corporate Services

Report Prepared & Respectfully Submitted By:



Andrew McNeely,
Chief Administrative Officer

Township of North Dumfries
2025 to 2034 Master Summary of DRAFT - 10 Year Capital Forecast

MASTER SUMMARY

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
A - Fleet - Rolling Stock - Capital Costs											
Administration Vehicle Fleet	\$21,000	\$21,000	\$136,668	\$24,000	\$83,976	\$24,000	\$88,118	\$26,000	\$27,000	\$29,000	\$480,762
Fire Rolling Stock	\$135,000	\$145,000	\$175,000	\$1,395,000	\$195,000	\$241,030	\$2,305,600	\$255,000	\$1,332,344	\$295,000	\$6,473,974
Public Works - Rolling Stock	\$1,011,500	\$1,291,310	\$800,800	\$1,242,717	\$879,526	\$1,286,680	\$1,081,125	\$525,000	\$760,000	\$1,280,160	\$10,158,819
Recreation - Rolling Stock	\$466,580	\$232,400	\$219,520	\$188,800	\$202,360	\$180,124	\$251,520	\$352,308	\$294,280	\$336,040	\$2,723,932
Fleet - Rolling Stock - Capital Costs - Total	\$1,634,080	\$1,689,710	\$1,331,988	\$2,850,517	\$1,360,862	\$1,731,834	\$3,726,363	\$1,158,308	\$2,413,624	\$1,940,200	\$19,837,487
Fleet - Rolling Stock - Funding											
Reserves	\$903,580	\$972,190	\$548,208	\$1,696,750	\$521,886	\$890,834	\$2,169,031	\$201,308	\$1,398,624	\$866,200	\$10,168,611
Development Charges	\$182,500	\$102,220	\$95,580	\$426,767	\$59,976	\$0	\$657,333	\$0	\$0	\$0	\$1,524,376
Government Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Donation / Sponsorship	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bill 124 Reserve (Building Division)	\$15,000	\$15,000	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$17,000	\$17,000	\$159,000
Park Trust Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxation	\$533,000	\$600,300	\$673,200	\$711,000	\$763,000	\$825,000	\$884,000	\$941,000	\$998,000	\$1,057,000	\$7,985,500
Fleet - Rolling Stock - Capital Costs - Funding Total	\$1,634,080	\$1,689,710	\$1,331,988	\$2,850,517	\$1,360,862	\$1,731,834	\$3,726,363	\$1,158,308	\$2,413,624	\$1,940,200	\$19,837,487
B - Studies, Equipment, Software - Capital Costs											
Corporate, Building, Bylaw, Planning Studies, Equipment & Software	\$1,279,170	\$525,742	\$479,600	\$373,068	\$393,760	\$331,883	\$316,520	\$431,624	\$420,756	\$425,114	\$4,977,237
Fire Tools, Software & Equipment	\$53,600	\$63,690	\$89,648	\$68,710	\$85,432	\$93,434	\$127,616	\$69,750	\$67,000	\$133,200	\$852,080
Public Works, Tools, Software Equipment	\$5,000	\$5,000	\$5,000	\$32,580	\$7,500	\$7,500	\$28,960	\$7,500	\$7,500	\$30,680	\$137,220
Recreation - Tools, Equipment & Software	\$41,800	\$15,000	\$25,120	\$16,726	\$66,000	\$33,712	\$21,000	\$15,000	\$15,000	\$15,000	\$264,358
Studies, Equipment, Software- Capital Costs - Total	\$1,379,570	\$609,432	\$599,368	\$491,084	\$552,692	\$466,529	\$494,096	\$523,874	\$510,256	\$603,994	\$6,230,895
Studies, Equipment, Software - Funding											
Reserves	\$736,755	\$274,090	\$229,668	\$68,516	\$355,192	\$131,366	\$184,596	\$199,550	\$146,000	\$227,880	\$2,553,613
Reserves - Aggregate	\$158,350	\$109,642	\$96,700	\$79,202	\$0	\$127,663	\$87,000	\$91,824	\$54,000	\$32,354	\$836,736
Reserves - Grandbridge Energy	\$75,000	\$0	\$0	\$160,866	\$0	\$0	\$0	\$0	\$72,756	\$101,260	\$409,882
Development Charges	\$218,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,845
Government Grant	\$40,220	\$47,700	\$108,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195,920
Community Donation / Sponsorship	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Bill 124 Reserve (Building Division)	\$0	\$53,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,000
Park Trust Transfers	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,400
Taxation	\$115,000	\$125,000	\$165,000	\$182,500	\$197,500	\$207,500	\$222,500	\$232,500	\$237,500	\$242,500	\$1,927,500
Studies, Equipment, Software - Funding - Total	\$1,379,570	\$609,432	\$599,368	\$491,084	\$552,692	\$466,529	\$494,096	\$523,874	\$510,256	\$603,994	\$6,230,895
C - Infrastructure - Capital Costs											
Public Works - Infrastructure	\$3,893,125	\$4,985,639	\$3,538,386	\$4,288,930	\$6,843,727	\$3,725,400	\$3,480,000	\$9,147,000	\$3,662,416	\$8,384,539	\$51,949,162
Infrastructure- Capital Costs - Total	\$3,893,125	\$4,985,639	\$3,538,386	\$4,288,930	\$6,843,727	\$3,725,400	\$3,480,000	\$9,147,000	\$3,662,416	\$8,384,539	\$51,949,162
Infrastructure - Funding											
Aggregates Reserve (Transfer from)	\$112,000	\$1,559,939	\$1,590,886	\$1,159,880	\$900,527	\$798,525	\$483,750	\$900,800	\$397,416	\$219,864	\$8,123,587
Reserve - Infrastructure (Transfer from)	\$189,795	\$1,500,000	\$500,000	\$1,025,000	\$240,000	\$625,000	\$850,000	\$950,000	\$875,000	\$1,250,000	\$8,004,795
Sidewalks Reserve	\$0	\$80,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$280,000
Streetlight Reserve	\$175,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,800
Reserve - Storm Water Management	\$0	\$21,000	\$27,500	\$86,250	\$0	\$78,125	\$81,250	\$0	\$0	\$0	\$294,125
Development Charges	\$2,046,854	\$0	\$0	\$0	\$3,913,200	\$468,750	\$0	\$5,146,200	\$0	\$4,540,675	\$16,115,679
Government Grants (GAS TAX & OCIF)	\$593,980	\$1,414,700	\$875,000	\$875,000	\$875,000	\$800,000	\$950,000	\$875,000	\$850,000	\$775,000	\$8,883,680
Government Grants - Capital	\$479,696	\$0	\$0	\$457,800	\$0	\$0	\$0	\$0	\$0	\$0	\$937,496
Community Donation / Sponsorship	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bill 124 Reserve (Building Division)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Trust Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxation	\$295,000	\$410,000	\$545,000	\$685,000	\$815,000	\$955,000	\$1,115,000	\$1,275,000	\$1,440,000	\$1,599,000	\$9,134,000
Infrastructure - Funding - Total	\$3,893,125	\$4,985,639	\$3,538,386	\$4,288,930	\$6,843,727	\$3,725,400	\$3,480,000	\$9,147,000	\$3,662,416	\$8,384,539	\$51,949,162

Township of North Dumfries
2025 to 2034 Master Summary of DRAFT - 10 Year Capital Forecast

MASTER SUMMARY

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
D - Facilities - Capital Costs											
Fire Facilities	\$20,000	\$75,000	\$40,000	\$50,000	\$60,000	\$516,500	\$386,600	\$85,000	\$145,000	\$90,000	\$1,468,100
Public Works - Facilities	\$221,500	\$103,600	\$50,000	\$60,000	\$599,200	\$7,612,000	\$652,269	\$657,269	\$657,269	\$1,785,769	\$12,398,876
Recreation - Facilities	\$22,320,133	\$3,605,105	\$1,649,135	\$5,155,495	\$1,997,993	\$1,423,093	\$2,703,493	\$1,491,693	\$1,577,493	\$1,477,813	\$43,401,446
Facilities- Capital Costs - Total	\$22,561,633	\$3,783,705	\$1,739,135	\$5,265,495	\$2,657,193	\$9,551,593	\$3,742,362	\$2,233,962	\$2,379,762	\$3,353,582	\$57,268,422
Facilities - Funding											
Aggregate Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grandbridge Energy Reserve	\$484,202	\$1,650,000	\$0	\$150,000	\$349,700	\$0	\$153,120	\$0	\$0	\$0	\$2,787,022
Other Reserves	\$54,800	\$361,690	\$0	\$0	\$153,552	\$247,000	\$306,600	\$0	\$55,000	\$457,253	\$1,635,895
Facilities Reserve	\$572,000	\$766,520	\$467,740	\$675,000	\$190,800	\$136,800	\$1,214,080	\$155,400	\$241,200	\$436,600	\$4,856,140
Land Sales Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Development Charges	\$185,000	\$0	\$158,400	\$1,375,000	\$381,248	\$0	\$416,079	\$416,079	\$416,079	\$792,246	\$4,140,131
Government Grant	\$11,610,631	\$0	\$0	\$0	\$215,600	\$0	\$0	\$0	\$0	\$0	\$11,826,231
Community Donation / Sponsorship	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
Bill 124 Reserve (Building Division)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Trust Transfers	\$0	\$0	\$27,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,500
Debt	\$6,800,000	\$0	\$0	\$1,925,000	\$0	\$7,475,000	\$0	\$0	\$0	\$0	\$16,200,000
Taxation	\$355,000	\$1,005,495	\$1,085,495	\$1,140,495	\$1,366,293	\$1,692,793	\$1,652,483	\$1,662,483	\$1,667,483	\$1,667,483	\$13,295,503
Facilities - Funding - Total	\$22,561,633	\$3,783,705	\$1,739,135	\$5,265,495	\$2,657,193	\$9,551,593	\$3,742,362	\$2,233,962	\$2,379,762	\$3,353,582	\$57,268,422
E - Parks, Trails - Capital Costs											
Recreation - Parks, Park Facilities & Trail Enhancements	\$1,116,810	\$533,356	\$795,860	\$429,653	\$500,578	\$1,977,680	\$1,794,800	\$316,451	\$1,488,076	\$172,901	\$9,126,164
Recreation Parks, Park Facilities & Trails - Capital Costs - Total	\$1,116,810	\$533,356	\$795,860	\$429,653	\$500,578	\$1,977,680	\$1,794,800	\$316,451	\$1,488,076	\$172,901	\$9,126,164
Parks, & Trails - Funding											
Grandbridge Energy Reserve	\$287,320	\$92,750	\$454,680	\$79,200	\$0	\$175,560	\$435,000	\$156,940	\$69,600	\$0	\$1,751,050
Development Charges	\$60,000	\$46,322	\$0	\$243,100	\$392,000	\$1,706,880	\$1,339,800	\$0	\$1,320,000	\$51,240	\$5,159,342
Government Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Donation / Sponsorship	\$507,010	\$0	\$0	\$0	\$0	\$75,240	\$0	\$67,260	\$0	\$0	\$649,510
Bill 124 Reserve (Building Division)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Trust Transfers	\$262,480	\$394,284	\$341,180	\$107,353	\$108,578	\$20,000	\$20,000	\$92,251	\$98,476	\$121,661	\$1,566,262
Taxation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Parks, Park Facilities & Trails - Funding - Total	\$1,116,810	\$533,356	\$795,860	\$429,653	\$500,578	\$1,977,680	\$1,794,800	\$316,451	\$1,488,076	\$172,901	\$9,126,164
Grand Total Expenditures	\$30,585,218	\$11,601,842	\$8,004,737	\$13,325,679	\$11,915,052	\$17,453,037	\$13,237,621	\$13,379,595	\$10,454,134	\$14,455,216	\$144,412,131
Grand Total Funding	\$30,585,218	\$11,601,842	\$8,004,737	\$13,325,679	\$11,915,052	\$17,453,037	\$13,237,621	\$13,379,595	\$10,454,134	\$14,455,216	\$144,412,131

Total Funding From Taxation \$1,298,000 \$2,140,795 \$2,468,695 \$2,718,995 \$3,141,793 \$3,680,293 \$3,873,983 \$4,110,983 \$4,342,983 \$4,565,983 \$32,342,503

Township of North Dumfries

A - Fleet - Rolling Stock

Part A - Fleet / Rolling Stock

2025 to 2034 Administration Vehicle Fleet - Rolling Stock

		1.04	1.06	1.08	1.1	1.12	1.14	1.16	1.18	1.2	1.22	
Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
By-law Enforcement Vehicle #1 (2022)	\$53,550							\$62,118				\$62,118
By-law Enforcement Vehicle #2 (new)	\$53,550					\$59,976						\$59,976
Building Division Vehicle #1 (2018)	\$53,550			\$57,834								\$57,834
Building Division Vehicle #2 (2018)	\$53,550			\$57,834								\$57,834
Contribution to Reserves - Bylaw Vehicle		\$6,000	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$10,000	\$10,000	\$10,000	\$12,000	\$84,000
Contribution to Bill 124 Reserves - Building Vehicles		\$15,000	\$15,000	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$17,000	\$17,000	\$159,000
SUBTOTAL		\$21,000	\$21,000	\$136,668	\$24,000	\$83,976	\$24,000	\$88,118	\$26,000	\$27,000	\$29,000	\$480,762
FUNDING												
Reserves		\$0	\$0	\$115,668	\$0		\$0	\$62,118				\$177,786
Development Charges						\$59,976						\$59,976
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division) - Building Vehicles		\$15,000	\$15,000	\$15,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$17,000	\$17,000	\$159,000
Park Trust Transfers												\$0
Taxation		\$6,000	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$10,000	\$10,000	\$10,000	\$12,000	\$84,000
SUBTOTAL		\$21,000	\$21,000	\$136,668	\$24,000	\$83,976	\$24,000	\$88,118	\$26,000	\$27,000	\$29,000	\$480,762
Building Vehicle Reserve Balance	85,600	100,600	115,600	14,932	30,932	46,932	62,932	78,932	94,932	111,932	128,932	
By-law Vehicle Reserve Balance	12,744	18,744	24,744	30,744	38,744	46,744	54,744	2,626	12,626	22,626	34,626	

Notes: Assumes 9 Year Replacement Schedule on Vehicles

Capital Forecast 2% per annum increase over base cost for each year in forecast

Township of North Dumfries

A - Fleet - Rolling Stock

2025 to 2034 Fire Rolling Stock

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Car 1 - Command (Hybrid SUV) (2024)	\$81,120									\$97,344		\$97,344
Car 2 - Fire Prevention(Hybrid Pickup) (2022)	\$85,000							\$98,600				\$98,600
Pumper #4 (2011) [1]	\$1,700,000							\$1,972,000				\$1,972,000
Pumper #1 (2008)	\$1,100,000				\$1,210,000							\$1,210,000
Tanker #2 (2013)	\$800,000									\$960,000		\$960,000
Tanker #3 (2018)	\$800,000											\$0
Rescue Squad (2022)	\$275,000											\$0
Tactical Support Trailer (2005) [2]	\$22,440						\$26,030					\$26,030
Contribution to Reserves		\$135,000	\$145,000	\$175,000	\$185,000	\$195,000	\$215,000	\$235,000	\$255,000	\$275,000	\$295,000	\$2,110,000
SUBTOTAL		\$135,000	\$145,000	\$175,000	\$1,395,000	\$195,000	\$241,030	\$2,305,600	\$255,000	\$1,332,344	\$295,000	\$6,473,974
FUNDING												
Reserves				\$0	\$1,210,000		\$26,030	\$1,413,267	\$0	\$1,057,344		\$3,706,642
Development Charges								\$657,333				\$657,333
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Taxation		\$135,000	\$145,000	\$175,000	\$185,000	\$195,000	\$215,000	\$235,000	\$255,000	\$275,000	\$295,000	\$2,110,000
SUBTOTAL		\$135,000	\$145,000	\$175,000	\$1,395,000	\$195,000	\$241,030	\$2,305,600	\$255,000	\$1,332,344	\$295,000	\$6,473,974
Fire Rolling Stock Reserve Balance	307,380	442,380	587,380	762,380	(262,620)	(67,620)	121,350	(1,056,917)	(801,917)	(1,584,261)	(1,289,261)	

Notes: Capital Forecast 2% per annum increase over base cost for each year in forecast
 20 Year Replacement Schedule of Pumpers, Tankers, Rescue Unit & Ladder / Water Tower
 9 Year Replacement Schedule on Staff Vehicles

[1] The Pumper in 2031 is replaced with a Pumper complete with 75 ft ladder/water tower.

[2] Tactical Support Trailer has a 25 year life cycle replacement

Township of North Dumfries

A - Fleet - Rolling Stock

2025 to 2034 Public Works - Rolling Stock

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Freightliner Single Axle Dump Truck (2017)	\$387,970					\$434,526						\$434,526
International Single Axle Dump Truck (2019)	\$387,970							\$450,045				\$450,045
International Tandem Axle Dump Truck (2018)	\$477,000						\$543,780					\$543,780
Dump Truck with Multi Modal - 3 Modules [2024]	\$578,000										\$705,160	\$705,160
Freightliner Tandem Axle Dump Truck (2012) [3]	\$477,000	\$434,700										\$434,700
Freightliner Tandem Axle Dump Truck (2014) [4]	\$477,000	\$219,550	\$286,070									\$505,620
1/2 Ton Crew Cab Pick-Up Truck (2017)	\$82,000		\$86,920									\$86,920
Ford 3/4 Ton Crew Cab Pick-Up Truck (2019)	\$90,000				\$99,000							\$99,000
Ford 1 Ton Crew Cab c/w hoist box (2023) + plow / sander unit (2024)	\$175,000									\$210,000		\$210,000
Deere Grader (2009) + plow and snow wing + shoulder blade	\$435,000		\$461,100									\$461,100
Articulated Loader (2021)	\$310,000											\$0
Backhoe (2015)	\$235,000						\$267,900					\$267,900
Chipper	\$180,000			\$194,400								\$194,400
95 hp 2 Wheel Drive Tractor (2009) + quick connect loader [1]												\$0
Roadside Mower attachment for Tractor (2019)	\$31,000	\$32,250						\$35,960				\$68,210
Sweeper attachment for Tractor (2018)	\$21,000				\$23,100							\$23,100
2 ton Mobile Asphalt Hot Box (2019)	\$43,500				\$47,850							\$47,850
1/2 Ton Crew Cab Pick-up (2022)	\$82,000							\$95,120				\$95,120
Tandem Axle Float (2018) [2]												\$0
Shouldering Attachment for loader	\$32,000			\$34,560								\$34,560
115 hp 4 wheel drive tractor & quick connect loader	\$158,000			\$170,640								\$170,640
1/2 Ton Crew Cab Pick-up (new)	\$82,000		\$86,920									\$86,920
Single Axle Dump Truck (new)	\$387,970				\$426,767							\$426,767
Trailer Mounted Hydrovac Unit	\$210,000				\$231,000							\$231,000
Winter Attachments	\$15,000		\$15,300	\$16,200								
Contribution to Reserves		\$325,000	\$355,000	\$385,000	\$415,000	\$445,000	\$475,000	\$500,000	\$525,000	\$550,000	\$575,000	\$4,550,000
SUBTOTAL		\$1,011,500	\$1,291,310	\$800,800	\$1,242,717	\$879,526	\$1,286,680	\$1,081,125	\$525,000	\$760,000	\$1,280,160	\$10,127,319
FUNDING												
Reserves		\$641,500	\$818,790	\$383,400	\$400,950	\$434,526	\$811,680	\$581,125	\$0	\$210,000	\$705,160	\$4,987,132
Development Charges		\$45,000	\$102,220	\$16,200	\$426,767							\$590,187
Taxation		\$325,000	\$370,300	\$401,200	\$415,000	\$445,000	\$475,000	\$500,000	\$525,000	\$550,000	\$575,000	\$4,581,500
SUBTOTAL		\$1,011,500	\$1,291,310	\$800,800	\$1,242,717	\$879,526	\$1,286,680	\$1,081,125	\$525,000	\$760,000	\$1,280,160	\$10,158,819
Public Works Rolling Stock Reserve Balance	884,533	568,033	104,243	105,843	119,893	130,367	(206,313)	(287,438)	237,562	577,562	447,402	

Notes: Capital Forecast 2% per annum increase over base cost for each year in forecast

12 Year Replacement for Dump Trucks; 15 year Replacement on Rubber Tire Equipment

9 Year Replacement Schedule on Staff Vehicles; 1 Ton Hoist Truck - 10 Year Replacement

[1] 95 hp 2 wheel Tractor will be replaced with upgraded 115 hp tractor 4 wheel drive; quick connect loader in 2027

[2] Tandem axle trailer transferred to Leisure and Community Services in 2022

[3] 2012 Freightliner Tandem Axle Dump Truck replaced with truck ordered in 2023 with an anticipated delivery date in late 2024/early 2025. The funds for the purchase will be withdrawn from the reserve (\$417,970 plus any surcharges) in year received.

[4] 2014 Freightliner Tandem Axle Dump Truck replaced with new truck ordered in 2024, cost of cab/chassis in 2025. Final delivery of unit will be in 2026, and final balance will be due then.

Township of North Dumfries

A - Fleet - Rolling Stock

2025 to 2034 Recreation - Rolling Stock

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
1/2 Ton Crew Cab Pick-up Truck (2019)	\$78,000				\$85,800							\$85,800
1/2 Ton Crew Cab Pick-up Truck (2020)	\$78,000					\$87,360						\$87,360
1/2 Ton Crew Cab Pick-up Truck (2017)	\$78,000		\$82,680									\$82,680
1 Ton Crew Cab Hoist Truck (2024) [2]	\$132,000	\$137,500									\$161,040	\$298,540
Wide Deck Mower #1 (2023) - 12 foot	\$109,400									\$131,280		\$131,280
Wide Deck Mower #2 (2021) - 8 foot	\$73,500							\$85,260				\$85,260
Wide Deck Mower #3 - 8 foot (new)	\$73,500			\$79,380								\$79,380
Ice Resurfacers - #1 (2011)	\$120,600	\$140,400										\$140,400
Ice Resurfacers - #2 (2021)	\$120,600								\$142,308			\$142,308
Landscape Trailer #1 (2017)	\$21,000						\$23,940					\$23,940
Utility Tractor	\$68,000		\$70,720									\$70,720
Utility Tractor with Loader (2022)	\$73,000											\$0
Turf / Trail Management Equipment	\$10,500			\$11,340			\$11,970					\$23,310
5 foot Zero Turn Mowers #1 (2018)	\$25,000	\$60,840							\$29,500			\$90,340
5 foot Zero Turn Mowers #2 (2018)	\$25,000	\$60,840							\$29,500			\$90,340
Ball Diamond Groomer #1 (2019)	\$15,100						\$17,214					\$17,214
ATV Side by Side (2011)	\$35,000			\$37,800								\$37,800
Landscape Trailer (2018) [1]	\$23,500							\$27,260				\$27,260
Contribution to Reserves		\$67,000	\$79,000	\$91,000	\$103,000	\$115,000	\$127,000	\$139,000	\$151,000	\$163,000	\$175,000	\$1,210,000
SUBTOTAL		\$466,580	\$232,400	\$219,520	\$188,800	\$202,360	\$180,124	\$251,520	\$352,308	\$294,280	\$336,040	\$2,723,932
FUNDING												
Reserves		\$262,080	\$153,400	\$49,140	\$85,800	\$87,360	\$53,124	\$112,520	\$201,308	\$131,280	\$161,040	\$1,297,052
Development Charges		\$137,500		\$79,380	\$0							\$216,880
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Taxation		\$67,000	\$79,000	\$91,000	\$103,000	\$115,000	\$127,000	\$139,000	\$151,000	\$163,000	\$175,000	\$1,210,000
SUBTOTAL		\$466,580	\$232,400	\$219,520	\$188,800	\$202,360	\$180,124	\$251,520	\$352,308	\$294,280	\$336,040	\$2,723,932
Recreation Rolling Stock Reserve Balance	212,697	17,617	(56,783)	(14,923)	2,277	29,917	103,793	130,273	79,965	111,685	125,645	

Notes: Capital Forecast 2% per annum increase over base cost for each year in forecast
 11 Year Replacement for Ice Resurfacers; 15 year Replacement on Rubber Tire Equipment
 7 Year Replacement Schedule for 5 Ft Zero Turn Mowers and 10 Year Replacement for Wide Deck Mowers
 9 Year Replacement Schedule on Staff Vehicles, 10 Year Replacement on 1-Ton Hoist Truck

[1] Transfer from Public Works Rolling Stock in 2022

[2] Originally was scheduled to arrive in late 2024. Township is still awaiting delivery, should arrive by April 2025

Total Fleet Expenditures		\$1,634,080	\$1,689,710	\$1,331,988	\$2,850,517	\$1,360,862	\$1,731,834	\$3,726,363	\$1,158,308	\$2,413,624	\$1,940,200	\$19,837,487
Total Fleet Funding		\$1,634,080	\$1,689,710	\$1,331,988	\$2,850,517	\$1,360,862	\$1,731,834	\$3,726,363	\$1,158,308	\$2,413,624	\$1,940,200	\$19,837,487

Township of North Dumfries

B - Studies, Equipment, Software

Part B - Studies/ Equip./ Software

2025 to 2034 Corporate / Administration Studies, Equipment & Software

1.04 1.06 1.08 1.1 1.12 1.14 1.16 1.18 1.2 1.22 February 2025

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Bridge / Major Culvert Assessment - OSIM	\$26,520	\$28,350	\$28,642		\$29,702		\$30,763		\$31,824		\$32,354	\$181,636
Facility Lifecycle Analysis	\$60,630				\$67,906					\$72,756		\$140,662
State of the Infrastructure - Roads	\$85,000	\$88,400					\$96,900					\$185,300
Asset Management Plan	\$58,000			\$63,800					\$69,600			\$133,400
State of the Infrastructure - Stormwater Management	\$75,000		\$81,000					\$87,000				\$168,000
Upgrades to IT / Telecommunications Network	Multi-Year	\$18,000	\$7,500	\$20,000	\$8,000	\$25,000	\$9,500	\$30,000	\$9,000	\$35,000	\$9,500	\$171,500
Enhanced Audio Visual IT	\$48,000	\$35,000					\$54,720					\$89,720
Townhall Security Enhancements		\$10,000										\$10,000
IT Strategy Study	\$45,000		\$47,700							\$54,000		\$101,700
Website - Update with E-commerce & AODA Compliance	\$90,000	\$80,000							\$106,200			\$186,200
Payroll / HRIS Software	\$28,000					\$31,360						\$31,360
Records Management Software	\$65,000	\$67,600										\$67,600
Pay Equity / Wage Compensation Study	\$45,000	\$45,000				\$50,400						\$95,400
Comprehensive Update to Zoning By-law	\$215,000		\$227,900									\$227,900
Housekeeping Update to Zoning By-law	Multi-Year					\$40,000				\$45,000		\$85,000
Comprehensive Review / Conformity Update - Official Plan		\$385,000										\$385,000
5 Year Review of Official Plan	\$100,000					\$112,000					\$122,000	\$234,000
Engineering Standards Manual Update	\$45,000	\$41,600			\$49,500					\$54,000		\$145,100
Development Charges Update Study	\$47,000	\$49,820						\$54,520				\$104,340
Leisure Services Master Plan	\$83,000				\$92,960						\$101,260	\$194,220
Ayr Ice House Precinct Master Plan	\$80,400	\$80,400										\$80,400
Accounting Software Replacement	\$200,000			\$216,000								\$216,000
Traffic Operations Study	\$60,000			\$64,800					\$60,000			\$124,800
Total Station Digital Survey Equipment c/w GPS Capabilities [Engineering]	\$25,000	\$25,000										\$25,000
Fees Study - Building/Planning	\$50,000		\$53,000									\$53,000
Broadband Enhancement Strategy - Phase 1		\$150,000										\$150,000
Installation of Public Access level II EV Charging Station		\$60,000										\$60,000
Twin Pad Community Assessment Review		\$45,000										\$45,000
Contributions to Reserves - IT		\$5,000	\$5,000	\$10,000	\$15,000	\$15,000	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$165,000
Contribution to Reserves - Corporate		\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$450,000
Contribution to Reserves - Planning		\$35,000	\$40,000	\$65,000	\$65,000	\$70,000	\$70,000	\$75,000	\$80,000	\$85,000	\$85,000	\$670,000
SUBTOTAL		\$1,279,170	\$525,742	\$479,600	\$373,068	\$393,760	\$331,883	\$316,520	\$431,624	\$420,756	\$425,114	\$4,977,237
FUNDING												
Reserves - Other		\$485,600	\$7,500	\$20,000	\$8,000	\$81,760	\$64,220	\$30,000	\$9,000	\$35,000	\$9,500	\$750,580
Reserves - Corporate			\$0	\$139,900	\$0	\$25,000	\$54,520	\$175,800	\$54,000	\$54,000	\$54,000	\$449,220
Reserves - Planning		\$205,755	\$227,900	\$0	\$0	\$152,000	\$0	\$0	\$45,000	\$122,000	\$0	\$752,655
Reserves - Broadband												\$0
Reserve - Grandbridge Energy		\$75,000			\$160,866			\$0	\$72,756	\$101,260		\$409,882
Reserve - Aggregates		\$158,350	\$109,642	\$96,700	\$79,202		\$127,663	\$87,000	\$91,824	\$54,000	\$32,354	\$836,736
Development Charges		\$218,845				\$0			\$0			\$218,845
Government Grant		\$40,220	\$47,700	\$108,000								\$195,920
Community Donation / Sponsorship		\$20,000		\$0								\$20,000
Bill 124 Reserve Account (Building Division)			\$53,000									\$53,000
Park Trust Transfers		\$5,400										\$5,400
Taxation		\$70,000	\$80,000	\$115,000	\$125,000	\$135,000	\$140,000	\$145,000	\$155,000	\$160,000	\$160,000	\$1,285,000
SUBTOTAL		\$1,279,170	\$525,742	\$479,600	\$373,068	\$393,760	\$331,883	\$316,520	\$431,624	\$420,756	\$425,114	\$4,977,237
Reserve Balance - Corporate	47,665	77,665	112,665	12,765	57,765	82,765	132,765	128,245	2,445	(1,555)	48,445	
Reserve Balance - IT	47,665	34,665	32,165	22,165	29,165	19,165	29,665	19,665	35,665	25,665	41,165	
Reserve Balance - Planning	320,000	149,245	(38,655)	26,345	91,345	9,345	79,345	154,345	234,345	274,345	237,345	

Township of North Dumfries
B - Studies, Equipment, Software

Part B - Studies/ Equip./ Software

2025 to 2034 Fire Tools, Software & Equipment

Item	2023 Base Price	1.04	1.06	1.08	1.1	1.12	1.14	1.16	1.18	1.2	1.22	TOTAL
		February 2025										
Communications (2020) [1]	\$155,000											\$0
SCBA (2022) [2]	\$254,000											\$0
Protective Equipment / Clothing - 7 bunker gear changed out	\$26,100			\$28,188	\$28,710	\$29,232	\$29,754	\$30,276				\$146,160
Extrication Tools (2022) [3]	\$72,500											\$0
Shore Based Water Rescue (2021)	\$12,000		\$12,720	\$12,960			\$13,680	\$13,920			\$14,640	\$67,920
Skid Mounted Grass Fire Pump/Tank (2022) [4]	\$7,700											\$0
Automated Defibrillation Units - 3 units [5]	\$12,500			\$13,500					\$14,750			\$28,250
Gas Monitoring Equipment (2021)	\$10,000	\$10,400				\$11,200				\$12,000		\$33,600
Breathing Air Refill Station (2019) [3]	\$48,000										\$58,560	\$58,560
Ground Mounted Sign (2024)	\$26,000											\$0
Apparatus Tablets Mounts - 7 Units (2022)	\$24,500		\$25,970	\$0			\$28,420					\$54,390
EV Fire Blanket and Under-Chassis Nozzle Sprayer		\$8,200										\$8,200
Bunker Gear Extractor & Fit Up		\$10,000										\$10,000
Contribution to Reserves		\$25,000	\$25,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$55,000	\$55,000	\$60,000	\$445,000
SUBTOTAL		\$53,600	\$63,690	\$89,648	\$68,710	\$85,432	\$93,434	\$127,616	\$69,750	\$67,000	\$133,200	\$852,080
FUNDING												
Reserves		\$18,600	\$38,690	\$54,648	\$28,710	\$40,432	\$43,434	\$72,616	\$14,750	\$12,000	\$73,200	\$397,080
Development Charges												\$0
Government Grant												\$0
Community Donation / Sponsorship		\$10,000										\$10,000
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Taxation		\$25,000	\$25,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$55,000	\$55,000	\$60,000	\$445,000
SUBTOTAL		\$53,600	\$63,690	\$89,648	\$68,710	\$85,432	\$93,434	\$127,616	\$69,750	\$67,000	\$133,200	\$852,080
Fire Equipment Reserve Balance	24,866	51,266	37,576	17,928	29,218	33,786	40,352	22,736	62,986	105,986	92,786	

Notes:

- [1] 15 year replacement - user gear
- [2] 20 year replacement - 20 Airpacks; 2 RIT; 50 Airbottles; 35 FaceMasks
- [3] 15 year replacement
- [4] 20 year replacement
- [5] 5 year replacement

2025 to 2034 Public Works, Tools, Software Equipment

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Power Washer (2023) [1]	\$18,500							\$21,460				\$21,460
Air Compressor (2023) [2]	\$12,720											\$0
Diesel Plate Packer (Used) (2020)	\$22,000				\$25,080							\$25,080
Push Cart Pavement Painter (2024) [3]	\$19,000										\$23,180	\$23,180
Contribution to Reserves		\$5,000	\$5,000	\$5,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$67,500
SUBTOTAL		\$5,000	\$5,000	\$5,000	\$32,580	\$7,500	\$7,500	\$28,960	\$7,500	\$7,500	\$30,680	\$137,220
FUNDING												
Reserves		\$0	\$0	\$0	\$25,080	\$0	\$0	\$21,460	\$0		\$23,180	\$69,720
Development Charges												\$0
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Taxation	\$47,500	\$5,000	\$5,000	\$5,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$67,500
SUBTOTAL		\$5,000	\$5,000	\$5,000	\$32,580	\$7,500	\$7,500	\$28,960	\$7,500	\$7,500	\$30,680	\$137,220
Reserve Balance - Public Works Equipment	6,506	11,506	16,506	21,506	3,926	11,426	18,926	4,966	12,466	19,966	4,286	

- [1] 8 year replacement
- [2] 12 year replacement
- [3] 10 year replacement

2025 to 2034 Recreation - Tools, Equipment & Software

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
NDCC Ice Edger (2011)	\$5,000							\$6,000				\$6,000
NDCC Floor Scrubber (2020)	\$15,000						\$17,100					\$17,100
ACC Ice Edger	\$5,000	\$5,200										\$5,200
ACC Floor Scrubber	\$15,000	\$15,600										\$15,600
Field Liner #1	\$5,700				\$6,726							\$6,726
Field Liner #2	\$5,700	\$6,000					\$6,612					\$12,612
Building Automation Software - NDCC	\$29,000											\$0
NDCC Ice Plant Controller Software	\$14,000			\$15,120								\$15,120
Facility Registration Software	\$50,000					\$56,000						\$56,000
Contribution to Reserves - REC Small Tools & Equipment		\$15,000	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$130,000
SUBTOTAL		\$41,800	\$15,000	\$25,120	\$16,726	\$66,000	\$33,712	\$21,000	\$15,000	\$15,000	\$15,000	\$264,358
FUNDING												
Reserves - REC small Tools & Equipment		\$26,800			\$6,726		\$23,712	\$6,000				\$63,238
Reserves - Other				\$15,120		\$56,000						\$71,120
Reserves - Facility												\$0
Development Charges												\$0
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Taxation		\$15,000	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$130,000
SUBTOTAL		\$41,800	\$15,000	\$25,120	\$16,726	\$66,000	\$33,712	\$21,000	\$15,000	\$15,000	\$15,000	\$264,358
Recreation Equipment - Reserve Balance	4,072	(7,728)	7,272	17,272	20,546	30,546	16,834	25,834	40,834	55,834	70,834	

Total Studies, Equipment, Software Expenditures	\$	1,379,570	\$	609,432	\$	599,368	\$	491,084	\$	552,692	\$	466,529	\$	494,096	\$	523,874	\$	510,256	\$	603,994	\$	6,230,895
Total Studies, Equipment, Software Funding	\$	1,379,570	\$	609,432	\$	599,368	\$	491,084	\$	552,692	\$	466,529	\$	494,096	\$	523,874	\$	510,256	\$	603,994	\$	6,230,895

2025 to 2034 Public Works - Infrastructure

Item	2024 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Annual Road Resurfacing / Rehabilitation - various locations		\$300,000	\$0	\$716,249	\$0	\$880,807	\$1,174,594	\$2,040,000	\$2,080,800	\$2,122,416	\$2,164,864	\$11,479,730
Hall Street Reconstruction	\$2,200,000				\$3,136,430							\$3,136,430
Engineering Design - Industrial Road	\$50,000			\$55,000								\$55,000
Road Reconstruction & Drainage - Industrial Road Cedar Creek to 240 m north of Waydom	\$650,000					\$780,000						\$780,000
Road Reconstruction - Industrial Road 240 m north of Waydom to Roseville Rd	\$250,000					\$300,000						\$300,000
Engineering Design - MacDonald & Manley	\$110,000				\$126,500							\$126,500
MacDonald & Manley Reconstruction	\$660,325						\$825,406					\$825,406
Sidewalk New Construction / Missing Links - various locations			\$80,000			\$100,000				\$100,000		\$280,000
Engineering Design - Bute Street		\$40,000										\$40,000
Road Reconstruction - Bute Street	\$630,730		\$662,267									\$662,267
Road Reconstruction - Greenfield Rd, Dumfries Road to 1985 Greenfield			\$441,788									\$441,788
Road Reconstruction - Brant Waterloo Rd, Swan St to 20 m East of Ayr Urban Boundary	\$1,520,600	\$2,216,550										\$2,216,550
Engineering Design - Brant Waterloo Rd, 20 m East of Ayr Urban Boundary to 1300 M West c	\$375,000						\$468,750					\$468,750
Road Reconstruction - Brant Waterloo Rd, 20m East of Ayr Urban Boundary to 1300 M West c	\$3,502,000								\$4,727,700			\$4,727,700
Intersection Reconstruction - Inglis Street at Elliot Street and Inglis Resurfacing		\$15,000										\$15,000
Engineering Design / EA Reidsville Rd, Brant Waterloo Rd to Wrigley Rd	\$310,000	\$310,000										\$310,000
Road Reconstruction - Reidsville Road, Brant Waterloo Rd to Wrigley Rd	\$3,261,000					\$3,913,200						\$3,913,200
Engineering Design - Brant Waterloo Rd, Swan St to Trussler Road	\$310,000								\$418,500			\$418,500
Road Reconstruction - Brant Waterloo Rd, Swan St to Trussler Road	\$3,131,500										\$4,540,675	\$4,540,675
Footbridge Rd Bridge Rehabilitation - Phase I	\$2,698,891		\$2,833,835									\$2,833,835
Jedburgh Dam Bridge Rehabilitation - Phase I	\$657,115			\$755,682								\$755,682
Footbridge - Obtain permits etc		\$40,000										\$40,000
Jedburgh Dam - Permits			\$40,000									\$40,000
Piper St Bridge - Permits	\$40,000		\$40,000									\$40,000
Piper Street Bridge Rehabilitation - Phase I	\$1,308,140			\$1,438,954								\$1,438,954
Piper Street Slope Stability - Engineering	\$65,000						\$75,400					\$75,400
Piper Street Slope Stability - Construction	\$475,000								\$570,000			\$570,000
Gore Road Culvert #1 and # 2 Rehabilitation	\$25,000	\$31,000										\$31,000
Greenfield Rd West Major Culvert Rehabilitation	\$25,000	\$26,000										\$26,000
Alps Road - Culvert Rehabilitation		\$32,000										\$32,000
LED Streetlight Conversion - Phase 2 - Top Post Luminaires		\$175,800										\$175,800
West River Road Drainage - Residential Lots	\$36,800	\$38,275										\$38,275
Jenking's Court - Phase II Swm Pond Clean-out and retrofit	\$350,000		\$367,500									\$367,500
Jenking's Court - Phase III Drainage Improvements	\$165,000				\$189,750							\$189,750
Industrial Road/Waydom Drainage Improvement	\$45,600					\$54,720						\$54,720
Storm Water Management - Hunt Pond	\$20,000		\$21,000									\$21,000
Storm Water Management Wanless Pond	\$25,000			\$27,500								\$27,500
Storm Water Management Robert Simone Pond	\$125,000						\$156,250					\$156,250
Storm Water Management Vincent Pond	\$250,000							\$325,000				\$325,000
Storm Water Management Waydom Pond	\$75,000				\$86,250							\$86,250
Traffic Calming - Various Projects		\$60,000			\$65,000		\$70,000		\$75,000		\$80,000	\$350,000
Brant Waterloo Rd, Sprague's to 1 km east - Drainage / Road Bed Improvements		\$38,500										\$38,500
Earl Thompson Road - Drainage - Ditch Improvements -Phase 3	\$85,000		\$89,250									\$89,250
Thompson Street Drainage Improvements		\$275,000										\$275,000
Contribution to Streetlights Reserve		\$15,000	\$15,000	\$20,000	\$25,000	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$245,000
Contribution to Sidewalks Reserve		\$10,000	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$20,000	\$20,000	\$25,000	\$24,000	\$164,000
Contribution to Stormwater Management Facilities Reserve		\$25,000	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000	\$430,000
Contribution to Infrastructure Reserve		\$245,000	\$360,000	\$485,000	\$610,000	\$735,000	\$870,000	\$1,015,000	\$1,170,000	\$1,325,000	\$1,480,000	\$8,295,000
SUBTOTAL		\$3,893,125	\$4,985,639	\$3,538,386	\$4,288,930	\$6,843,727	\$3,725,400	\$3,480,000	\$9,147,000	\$3,662,416	\$8,384,539	\$51,949,162
FUNDING												
Aggregates Reserve (Transfer from)		\$112,000	\$1,559,939	\$1,590,886	\$1,159,880	\$900,527	\$798,525	\$483,750	\$900,800	\$397,416	\$219,864	\$8,123,587
Grandbridge Energy Reserve (Transfer from)												\$0
Reserve - Infrastructure (Transfer from)		\$189,795	\$1,500,000	\$500,000	\$1,025,000	\$240,000	\$625,000	\$850,000	\$950,000	\$875,000	\$1,250,000	\$8,004,795
Reserves - Other than Aggregates (Transfer from)												\$0
Reserves - Storm Water Management			\$21,000	\$27,500	\$86,250	\$0	\$78,125	\$81,250				\$294,125
Sidewalks Reserve			\$80,000	\$0	\$0	\$100,000				\$100,000	\$0	\$280,000
Streetlight Reserve		\$175,800										\$175,800
Development Charges		\$2,046,854	\$0	\$0	\$0	\$3,913,200	\$468,750	\$0	\$5,146,200	\$0	\$4,540,675	\$16,115,679
Government Grants (GAS TAX & OCIF)		\$593,980	\$1,414,700	\$875,000	\$875,000	\$875,000	\$800,000	\$950,000	\$875,000	\$850,000	\$775,000	\$8,883,680
Other - Developers/Regional Government		\$479,696			\$457,800							\$937,496
Taxation		\$295,000	\$410,000	\$545,000	\$685,000	\$815,000	\$955,000	\$1,115,000	\$1,275,000	\$1,440,000	\$1,599,000	\$9,134,000
SUBTOTAL		\$3,893,125	\$4,985,639	\$3,538,386	\$4,288,930	\$6,843,727	\$3,725,400	\$3,480,000	\$9,147,000	\$3,662,416	\$8,384,539	\$51,949,162
Contribution to Reserves - Gravel Licencing Fees		\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$925,000	\$925,000	\$925,000	\$925,000	\$950,000	
Aggregates Reserve Balance	1,269,864	1,899,514	1,129,934	342,348	3,266	2,739	1,550	355,800	288,176	761,760	1,459,542	
Reserve Balance - Infrastructure	1,195,034	1,250,239	110,239	95,239	(319,761)	175,239	420,239	585,239	805,239	1,255,239	1,485,239	
Gas Tax and OCIF Balance	333,639	536,567	55	3,243	6,431	9,619	87,807	15,995	19,183	47,371	150,559	
Development Charges - Public Works ONLY (Infrastructure & PW Facility)	1,591,627	94,773	657,273	1,232,273	1,819,773	(1,874,675)	(1,730,925)	(1,522,004)	(6,459,283)	(6,250,362)	(10,958,283)	
Sidewalks Reserve	37,499	57,499	(2,501)	19,499	46,499	(23,501)	6,499	41,499	76,499	16,499	55,499	
Storm Water Management Reserve	11,974	36,974	40,974	43,474	(7,776)	32,224	(901)	(32,151)	22,849	82,849	147,849	
Streetlight Reserve	130,106	(30,694)	(15,694)	4,306	29,306	54,306	79,306	109,306	139,306	169,306	199,306	

Township of North Dumfries

D - Facilities

2025 to 2034 Fire Facilities

Item	2023 Base Price	1.04	1.06	1.08	1.1	1.12	1.14	1.16	1.18	1.2	1.22	TOTAL
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
Fire Hall - 2 Furnace + HVAC			\$45,000									\$45,000
Fire Hall - Paving and Surfacing - Asphalt	\$210,000							\$295,000				\$295,000
Fire Hall - Miscellaneous										\$55,000		\$55,000
Fire Hall - Forced Air Furnace	\$10,000							\$11,600				\$11,600
Fire Hall - Roof							\$190,000					\$190,000
Fire Hall - Generator Replacement	\$225,000						\$256,500					\$256,500
Contribution to Reserves		\$20,000	\$30,000	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$85,000	\$90,000	\$90,000	\$615,000
SUBTOTAL		\$20,000	\$75,000	\$40,000	\$50,000	\$60,000	\$516,500	\$386,600	\$85,000	\$145,000	\$90,000	\$1,468,100
FUNDING												
Reserves		\$0	\$45,000	\$0	\$0	\$0	\$190,000	\$306,600	\$0	\$55,000		\$596,600
Development Charges												\$0
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Taxation		\$20,000	\$30,000	\$40,000	\$50,000	\$60,000	\$326,500	\$80,000	\$85,000	\$90,000	\$90,000	\$871,500
SUBTOTAL		\$20,000	\$75,000	\$40,000	\$50,000	\$60,000	\$516,500	\$386,600	\$85,000	\$145,000	\$90,000	\$1,468,100
Fire Facilities Reserve Balance	15,000	35,000	20,000	60,000	110,000	170,000	50,000	(176,600)	(91,600)	(56,600)	33,400	

2025 to 2034 Public Works - Facilities

Item	2023 Base Price	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
		Public Works Facility - Phase 1		\$15,000								
Public Works Facility Phase 2 - Construction	\$5,750,000	\$0					\$7,475,000					\$7,475,000
Power Assist Gate for PW Yard		\$38,500										\$38,500
Public Works Facility Phase 2 - Design	\$460,000					\$515,200						\$515,200
Commodity Bunkers	\$75,000	\$78,000										\$78,000
Sand / Salt Storage Structure - Design	\$70,000									\$84,000		\$84,000
Sand / Salt Storage Structure - Construction	\$925,000										\$1,128,500	\$1,128,500
Main Shop - Roof	\$43,000	\$60,000										\$60,000
Main Shop - Ventilation System	\$60,000		\$63,600									\$63,600
Main Shop - Windows Replacement	\$12,500					\$14,000						\$14,000
Main Shop - Doors Replacement	\$50,000						\$57,000					\$57,000
Repayment of Debt - PW Facility								\$146,190	\$146,190	\$146,190	\$146,190	\$584,760
Repayment of Debt - PW Facility (Development Charge funded)								\$416,079	\$416,079	\$416,079	\$416,079	\$1,664,316
Contribution to Reserves		\$30,000	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$95,000	\$95,000	\$95,000	\$705,000
SUBTOTAL		\$221,500	\$103,600	\$50,000	\$60,000	\$599,200	\$7,612,000	\$652,269	\$657,269	\$741,269	\$1,785,769	\$12,482,876
FUNDING												
Reserves		\$38,500	\$23,600	\$0	\$0	\$147,952	\$57,000	\$0	\$0		\$352,333	\$619,385
Facility Reserves		\$153,000	\$40,000								\$400,000	\$593,000
Aggregate Reserve												\$0
Development Charges		\$0	\$0	\$0	\$0	\$381,248	\$0	\$416,079	\$416,079	\$416,079	\$792,246	\$2,421,731
Government Grant												\$0
Community Donation / Sponsorship												\$0
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers												\$0
Debt		\$0	\$0	\$0		\$0	\$7,475,000					\$7,475,000
Taxation		\$30,000	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000	\$236,190	\$241,190	\$241,190	\$241,190	\$1,289,760
SUBTOTAL		\$221,500	\$103,600	\$50,000	\$60,000	\$599,200	\$7,612,000	\$652,269	\$657,269	\$657,269	\$1,785,769	\$12,398,876
Public Works Facilities Reserve Balance	0	(8,500)	7,900	57,900	117,900	39,948	62,948	152,948	247,948	342,948	85,615	

PW Facility Phase 2 Debt funded over 20 years at 4.25% Repaid through taxation (26%) and Development Charges (74%)
 This presumes that the development charges are collected to exceed the debt repayment amount

Township of North Dumfries

D - Facilities

2025 to 2034 Recreation - Facilities

Item	2023 Base Price	1.04 2025	1.06 2026	1.08 2027	1.10 2028	1.12 2029	1.14 2030	1.16 2031	1.18 2032	1.20 2033	1.22 February 2025 2034	TOTAL
NDCC - Membrane Roofing System - TPO Roofing System	\$760,000							\$881,600				\$881,600
NDCC - Floor Finishes - Rubber Flooring - Dressing Rooms	\$200,000	\$208,000										\$208,000
NDCC - Upgrades to Flooring - Various Locations	\$132,000							\$153,120				\$153,120
NDCC - Replacement to Water Systems and Pumps	\$56,000							\$64,960				\$64,960
NDCC - Domestic Water Heaters + Water Softeners	\$42,000		\$44,520									\$44,520
NDCC - Various HVAC Repairs	\$110,000							\$127,600				\$127,600
NDCC - Furniture / Window Coverings / Council Furniture & Equip.	Multi-Year			\$10,000				\$10,000				\$20,000
NDCC - Ice Skating Equipment - Gylcol Pump	\$100,000							\$116,000				\$116,000
NDCC - Pylon Sign Replacement & Software	\$38,000					\$44,080						\$44,080
NDCC - Score Clock Replacement	\$100,000								\$120,000			\$120,000
NDCC - Construction of Twin Pad		\$20,971,263										\$20,971,263
NDCC - Install and Commission Replacement Fire Annunciator Panel	\$15,000	\$15,000										\$15,000
NDCC - Install Replacement Dasher Boards		\$7,800										\$7,800
NDCC - Fit-up of Youth Room		\$8,500										\$8,500
ACC - Design of Major Rehabilitation		\$75,000										\$75,000
ACC - Major Rehabilitation - Roof, gutters, drainage, parking lot etc	\$2,200,000		\$2,332,000									\$2,332,000
ACC - Various Building Upgrades	Multi-Year					\$78,400	\$31,920					\$110,320
ACC - Industrial Doors - Overhead Doors	\$32,000	\$33,820										\$33,820
ACC -Chiller replacement and hydro upgrade	\$155,000	\$162,750										\$162,750
ACC - Retrofit of Barrier Free Lift		\$211,000										\$211,000
ACC - Design Adaptive Re-Use	\$440,000			\$475,200								\$475,200
ACC - Adaptive Re-Use and AODA upgrades	\$3,300,000			\$4,125,000								\$4,125,000
Roseville Community Centre - Roof	\$26,500			\$28,620								\$28,620
Roseville Community Centre - Accessibility Grant	\$322,000	\$322,000										\$322,000
Roseville Community Centre - Various Building Upgrades	Multi-Year			\$4,320			\$88,920		\$35,400	\$32,400		\$161,040
Centennial Park - Parking Lots - Gibson Street	\$100,000			\$108,000								\$108,000
Centennial Park - Various Building Upgrades	Multi-Year	\$0								\$84,000	\$36,600	\$120,600
Cowan Park - Building Various Upgrades	Multi-Year			\$27,500						\$42,000		\$69,500
Cowan Park - Splashpad Retrofit	\$50,000					\$56,000						\$56,000
Clyde Park - Various Building Upgrades	Multi-Year					\$68,320				\$10,800		\$79,120
Schmidt Park Pavilion - Various Building Upgrades	Multi-Year					\$78,100	\$15,960			\$54,000		\$148,060
Schmidt Park Asphalt Parking Lot and Driveway	\$385,000					\$431,200						\$431,200
Victoria Park -Various Building Upgrades	\$15,000									\$18,000		\$18,000
Library - HVAC and Roof Work	\$276,500		\$293,090									\$293,090
Library - Pedestrian Paving - Sidewalk to Front Door	\$5,000					\$5,600						\$5,600
Library - Doors - Hollow Metal and Aluminum Framed Doors	\$26,000										\$31,720	\$31,720
Indoor Pool - Need & Assessment	\$60,000										\$73,200	\$73,200
Ayr Ice House - Renovation - Transfer to Reserve		\$25,000	\$25,000	\$25,000								\$75,000
Repayment of Debt - Twin Pad and Adaptive Re-use of ACC			\$511,495	\$511,495	\$511,495	\$656,293	\$656,293	\$656,293	\$656,293	\$656,293	\$656,293	\$5,472,243
Contribution to Reserves - Town Hall Leasehold Improvements/Fixtures			\$4,000	\$4,000	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$42,000
Roseville Comm Centre - Transfer to Facility Reserve	Multi-Year	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$95,000
Contributions to Reserves - Library Facilities		\$25,000	\$35,000	\$45,000	\$55,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$550,000
Contribution to Reserves - Facilities		\$250,000	\$350,000	\$400,000	\$450,000	\$500,000	\$550,000	\$600,000	\$600,000	\$600,000	\$600,000	\$4,900,000
SUBTOTAL		\$22,320,133	\$3,605,105	\$1,649,135	\$5,155,495	\$1,997,993	\$1,423,093	\$2,703,493	\$1,491,693	\$1,577,493	\$1,477,813	\$43,401,446
FUNDING												
Grandbridge Energy Reserve		\$484,202	\$1,650,000	\$0	\$150,000	\$349,700		\$153,120	\$0			\$2,787,022
Other Reserves		\$16,300	\$293,090			\$5,600	\$0	\$0	\$0		\$104,920	\$419,910
Facilities Reserve		\$419,000	\$726,520	\$467,740	\$675,000	\$190,800	\$136,800	\$1,214,080	\$155,400	\$241,200	\$36,600	\$4,263,140
Land Sales Reserve												\$0
Development Charges		\$185,000	\$0	\$158,400	\$1,375,000	\$0			\$0			\$1,718,400
Government Grant		\$11,610,631		\$0	\$0	\$215,600						\$11,826,231
Community Donation / Sponsorship		\$2,500,000		\$0								\$2,500,000
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers				\$27,500								\$27,500
Debt		\$6,800,000			\$1,925,000							\$8,725,000
Taxation		\$305,000	\$935,495	\$995,495	\$1,030,495	\$1,236,293	\$1,286,293	\$1,336,293	\$1,336,293	\$1,336,293	\$1,336,293	\$11,134,243
SUBTOTAL		\$22,320,133	\$3,605,105	\$1,649,135	\$5,155,495	\$1,997,993	\$1,423,093	\$2,703,493	\$1,491,693	\$1,577,493	\$1,477,813	\$43,401,446
Grandbridge Energy Income		\$565,774	\$586,774	\$649,774	\$649,774	\$649,774	\$649,774	\$649,774	\$649,774	\$649,774	\$649,774	\$6,350,740
Land Sales Reserve Balance	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	
Facilities Reserve Balance	959,925	654,925	258,405	210,665	5,665	334,865	768,065	173,985	638,585	1,017,385	1,200,785	
Library Facility Reserve Balance	89,695	98,395	(159,695)	(114,695)	45,305	104,705	169,705	234,705	299,705	364,705	324,785	
Grandbridge Energy Reserve Balance	1,857,832	1,389,742	45,717	52,056	122,233	219,494	490,119	348,183	636,650	938,854	973,532	

Borrow \$6.8M to fund Twin Pad over 20 years @ 4.25% Taxation to repay Debt

Borrow \$1.925 M to fund adaptive re-use @ ACC over 20 years @ 4.25% Taxation to repay Debt

[1] Township Offices Design funded from Land sales

[2] Includes ice plant replacement, boards/glass replacement, refresh of concrete pad, roof, drainage, foundation, parking lot and AODA compliance

Total Facilities Expenditures	\$ 22,561,633	\$ 3,783,705	\$ 1,739,135	\$ 5,265,495	\$ 2,657,193	\$ 9,551,593	\$ 3,742,362	\$ 2,233,962	\$ 2,463,762	\$ 3,353,582	\$ 57,352,422
Total Facilities Funding	\$ 22,561,633	\$ 3,783,705	\$ 1,739,135	\$ 5,265,495	\$ 2,657,193	\$ 9,551,593	\$ 3,742,362	\$ 2,233,962	\$ 2,379,762	\$ 3,353,582	\$ 57,268,422

E - Parks, Trails

2025 to 2034 Recreation - Parks & Trail Enhancements

Item	2023 Base Price	1.04 2025	1.06 2026	1.08 2027	1.1 2028	1.12 2029	1.14 2030	1.16 2031	1.18 2032	1.2 2033	1.22 2034	TOTAL
Play Structure Replacement @ Parks (Various)	\$61,230	\$63,680	\$64,904	\$130,000	\$67,353	\$68,578			\$72,251	\$73,476	\$74,701	\$614,942
Off-Leash Dog Park	\$87,400		\$92,644									\$92,644
Trail Design & Approvals - Nith River, Piper Glen to Greenfield & South of Rose St	\$132,800	\$132,800										\$132,800
Trail Construction - Nith River, Piper Glen Park to Greenfield Road West	\$229,500			\$247,860								\$247,860
Trail Construction - Ayr Naturalized Areas	\$105,800		\$112,148									\$112,148
Trail - Nith Road @ Enbridge Pipeline to Nith River	\$58,000									\$69,600		\$69,600
Trail East of Ayr Settlement Boundary - Broos to Schmidt Park	\$195,000							\$226,200				\$226,200
Trail - Ayr Cemetery to Hunt St	\$60,000							\$69,600				\$69,600
Park Furniture (bleachers, waste bins, tables, benches, bike racks)	Multi Year	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$220,000
Parkette Design - Crescent Homes Subdivision	\$42,000				\$46,200							\$46,200
Parkette Construction - Crescent Homes Subdivision	\$350,000					\$392,000						\$392,000
Parkette Design - Rox'Shire Subdivision	\$42,000				\$46,200							\$46,200
Parkette Construction - Rox'Shire Subdivision	\$350,000						\$399,000					\$399,000
Neighbourhood Park Design - Cambridge West Neighbourhood Park	\$95,000				\$104,500							\$104,500
Neighbourhood Park Construction - Cambridge West Neighbourhood Park	\$1,000,000						\$1,260,000					\$1,260,000
Parkette Design - Cambridge West Parkette	\$42,000				\$46,200							\$46,200
Parkette Construction - Cambridge West Parkette	\$350,000							\$406,000				\$406,000
Parkette Design - Southwest Ayr (Park 1)	\$42,000						\$47,880					\$47,880
Parkette Construction - Southwest Ayr (Park 1)	\$350,000							\$406,000				\$406,000
Neighbourhood Park Design - Southwest Ayr (Park 2)	\$95,000							\$110,200				\$110,200
Neighbourhood Park Construction - Southwest Ayr (Park 2)	\$1,000,000									\$1,320,000		\$1,320,000
Parkette Design - SW Ayr (Park 3)	\$42,000										\$51,240	\$51,240
Watson Pond Fountain	\$22,000	\$15,000										\$15,000
Trails - Rehabilitation project with Grand Valley Trail Assoc	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000						\$100,000
Pump Track with asphalt surface - Construction & Design	\$537,600	\$559,105										\$559,105
Park Redesign - Branchton Park	\$18,000		\$19,080									\$19,080
Branchton Park Rehabilitation - Phase 1	\$175,000			\$189,000								\$189,000
Browns Park Rehabilitation - Phase 2	\$175,000	\$222,000										\$222,000
Park Redesign - Roseville Park	\$18,000		\$19,080									\$19,080
Roseville Park Rehabilitation - Phase 1	\$175,000			\$189,000								\$189,000
Clyde Park Rehabilitation - Phase 1	\$175,000		\$185,500									\$185,500
Riverside Park - Redesign	\$18,000										\$21,960	\$21,960
Rehabilitation Victoria Park Tennis / Pickleball Twin Court	\$155,000	\$14,225										\$14,225
Refurbishment of Off-Street Trail Stanley Street to Watson Pond		\$35,000										\$35,000
Cowan Park Soccer Light LED Retrofit & Install LED Lights/Poles @ Founders Field	\$480,000							\$556,800				\$556,800
Schmidt Park - Ball Park Infield Upgrade and Warning Tack	\$72,000				\$79,200							\$79,200
Improvements to Campbell Trail		\$25,000										\$25,000
On & Off Road Trail - Ayr to Roseville	\$220,000						\$250,800					\$250,800
On & Off Road Trail - Beke Sideroad to Footbridge	\$190,000								\$224,200			\$224,200
SUBTOTAL		\$1,116,810	\$533,356	\$795,860	\$429,653	\$500,578	\$1,977,680	\$1,794,800	\$316,451	\$1,488,076	\$172,901	\$9,126,164
FUNDING												
Reserves												\$0
Grandbridge Energy Reserves		\$287,320	\$92,750	\$454,680	\$79,200	\$0	\$175,560	\$435,000	\$156,940	\$69,600		\$1,751,050
Development Charges		\$60,000	\$46,322	\$0	\$243,100	\$392,000	\$1,706,880	\$1,339,800	\$0	\$1,320,000	\$51,240	\$5,159,342
Government Grant							\$0					\$0
Community Donation / Sponsorship		\$507,010					\$75,240	\$0	\$67,260			\$649,510
Bill 124 Reserve (Building Division)												\$0
Park Trust Transfers		\$262,480	\$394,284	\$341,180	\$107,353	\$108,578	\$20,000	\$20,000	\$92,251	\$98,476	\$121,661	\$1,566,262
Taxation												\$0
SUBTOTAL		\$1,116,810	\$533,356	\$795,860	\$429,653	\$500,578	\$1,977,680	\$1,794,800	\$316,451	\$1,488,076	\$172,901	\$9,126,164
Parkland Trust Reserve Balance	\$614,287	\$626,807	\$322,524	\$43,844	\$26,491	\$7,913	\$77,913	\$147,913	\$118,162	\$109,686	\$78,025	

Total Parks, Park Facilities, Trails Expenditures	\$	1,116,810	\$	533,356	\$	795,860	\$	429,653	\$	500,578	\$	1,977,680	\$	1,794,800	\$	316,451	\$	1,488,076	\$	172,901	\$	\$9,126,164
Total Parks, Park Facilities, Trails Funding	\$	1,116,810	\$	533,356	\$	795,860	\$	429,653	\$	500,578	\$	1,977,680	\$	1,794,800	\$	316,451	\$	1,488,076	\$	172,901	\$	\$9,126,164

F - 2025 to 2034 Reserve Balance Continuity Estimates & Debt Principal Summary

RESERVE	2024 Year End Estimates	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
FLEET RESERVES											
Building Vehicle Reserve Balance	85,600	100,600	115,600	14,932	30,932	46,932	62,932	78,932	94,932	111,932	128,932
By-law Vehicle Reserve Balance	12,744	18,744	24,744	30,744	38,744	46,744	54,744	2,626	12,626	22,626	34,626
Fire Rolling Stock Reserve Balance	307,380	442,380	587,380	762,380	(262,620)	(67,620)	121,350	(1,056,917)	(801,917)	(1,584,261)	(1,289,261)
Public Works Rolling Stock Reserve Balance	884,533	568,033	104,243	105,843	119,893	130,367	(206,313)	(287,438)	237,562	577,562	447,402
Recreation Rolling Stock Reserve Balance	212,697	17,617	(56,783)	(14,923)	2,277	29,917	103,793	130,273	79,965	111,685	125,645
SOFTWARE, EQUIP. RESERVES											
Reserve Balance - Corporate Services	47,665	77,665	112,665	12,765	57,765	82,765	132,765	128,245	2,445	(1,555)	48,445
Reserve Balance - Planning Consultant	320,000	149,245	(38,655)	26,345	91,345	9,345	79,345	154,345	234,345	274,345	237,345
Fire Tools, Software & Equipment Reserve Balance	24,866	51,266	37,576	17,928	29,218	33,786	40,352	22,736	62,986	105,986	92,786
Public Works Tools, Software & Equipment Reserve Balance	6,506	11,506	16,506	21,506	3,926	11,426	18,926	4,966	12,466	19,966	4,286
Recreation Tools, Software & Equipment Reserve Balance	4,072	(7,728)	7,272	17,272	20,546	30,546	16,834	25,834	40,834	55,834	70,834
INFRASTRUCTURE RESERVES											
Aggregates Reserve Balance	1,269,864	1,899,514	1,129,934	342,348	3,266	2,739	1,550	355,800	288,176	761,760	1,459,542
Reserve Balance - Infrastructure	1,195,034	1,250,239	110,239	95,239	(319,761)	175,239	420,239	585,239	805,239	1,255,239	1,485,239
Gas Tax and OCIF Balance	333,639	536,567	55	3,243	6,431	9,619	87,807	15,995	19,183	47,371	150,559
FACILITIES RESERVES											
Fire Facilities Reserve Balance	15,000	35,000	35,000	20,000	60,000	110,000	170,000	50,000	(176,600)	(91,600)	(56,600)
Facilities Reserve Balance	959,925	654,925	258,405	210,665	5,665	334,865	768,065	173,985	638,585	1,017,385	1,200,785
Library Facility Reserve Balance	89,695	98,395	(159,695)	(114,695)	45,305	104,705	169,705	234,705	299,705	364,705	324,785
Land Sales Reserve Balance	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845	422,845
PARKLAND TRUST											
Parkland Trust Reserve Balance	614,287	626,807	322,524	43,844	26,491	7,913	77,913	147,913	118,162	109,686	78,025
DEVLEOPMENT CHARGES											
Contribution to Development Charges		700,000	1,500,000	2,300,000	2,000,000	2,125,000	2,340,000	2,470,000	2,600,000	2,600,000	2,600,000
Application to Projects from Development Charges		(2,693,199)	(148,542)	(253,980)	(2,044,867)	(4,746,424)	(2,175,630)	(2,413,212)	(5,562,279)	(1,736,079)	(5,384,161)
Development Charges Balances	2,575,839	582,640	1,934,098	3,980,118	3,935,251	1,313,827	1,478,197	1,534,986	(1,427,293)	(563,372)	(3,347,533)

DEBT PRINCIPAL BALANCES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Twin Pad Construction		6,800,000	6,401,687	6,175,936	5,940,591	5,695,244	5,439,470	5,172,824	4,894,847	4,605,055	4,302,947
Public Works Building - Phase 2		-					7,475,000	6,975,444	6,709,632	7,432,523	6,143,637
ACC Adaptive Re-Use					1,925,000	1,862,014	1,796,352	1,727,899	1,656,536	1,582,141	1,504,583
Total	-	6,800,000	6,401,687	6,175,936	7,865,591	7,557,258	14,710,822	13,876,167	13,261,015	13,619,719	11,951,167

4.25% for 20 Yrs
4.25% for 20 Yrs
4.25% for 20 Yrs

2024 Annual repayment Limit \$ 2,414,678

Annual Debt Repayments		-	511,495	511,495	511,495	656,293	656,293	802,483	802,483	802,483	802,483
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Township of North Dumfries

G- Reserve Analysis

2020 Balance 2021 Balance 2022 Balance 2023 Balance 2024 Estimates Page 15 Balance

Non Obligatory Reserves

CORPORATE SERVICES

Reserve - Corporate Services			(10,000)	(20,000)	(45,000)
Reserve - Working Funds	(1,752,144)	(1,473,936)	(1,528,460)	(1,528,460)	(1,730,792)
Reserve - Tax Appeals	(28,000)	(28,000)	(28,000)	(28,000)	(108,000)
Reserve - Governance Transf./Modernization	(678,171)	(660,797)	(587,347)	(578,261)	(428,759)
Reserve - 2019 Capital Projects	(26,181)	-	-	-	-
Reserve - Insurance Proceeds - Fire	(68,571)	(63,445)	-	-	-
Reserve - Community Grants	(10,792)	(10,792)	(10,792)	(10,792)	-
Reserve - Camb/N.Dumfries Hydro Int	(1,241,899)	(1,559,568)	(1,847,349)	(1,918,382)	(1,857,832)
Reserve - Legal/Hearings			(68,406)	(68,406)	(198,406)
Reserve - Gravel Subsidy	(1,186,398)	(856,895)	(1,078,869)	(1,748,118)	(1,269,864)
Reserve - Elections	(40,000)	(85,000)	-	(21,000)	(42,000)
Reserve - Council	(6,000)	(9,000)	(2,000)	(5,500)	(9,000)
Reserve - Admin IT	(17,665)	(37,665)	(37,665)	(37,665)	(47,665)
Reserve - Municipal Building	(9,460)	(9,460)	(9,460)	(9,460)	(9,460)
Reserve - Admin Office Reno	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)
Reserve - Integrity Commissioner	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Reserve - Pay Equity	(70,652)	(165,652)	(265,652)	(265,652)	(590,652)
Reserve - COVID Contingency	(100,000)	(100,000)	(100,000)	(100,000)	-
Reserve - Safe Restart Grant	(188,447)	(240,642)	(151,991)	(21,991)	-
Reserve - Green Strategy	-	(50,000)	(50,000)	(50,000)	(50,000)
	(5,436,980)	(5,363,451)	(5,788,590)	(6,424,286)	(6,400,030)

PROTECTIVE SERVICES

Reserve - Fire Reservoir	(45,150)	(45,150)	(45,150)	(45,150)	(45,150)
Reserve - Fire Administration	(2,095)	(2,095)	(2,095)	(2,095)	(2,095)
Reserve - Fire - Voice Radio	(54,002)	(54,002)	(54,003)	-	-
Reserve - Fire Rolling Stock	(147,018)	(258,534)	(153,500)	(268,500)	(307,380)
Reserve - Fire Equipment Reserve	(116,699)	(173,115)	84,181	(18,195)	(24,866)
Reserve - Fire Gas Monitor	(6,000)	(169)	-	-	-
Reserve - Fire Facilities			(10,000)		(15,000)
Reserve - Building Depart Equip	(33,600)	(44,600)	(55,600)	(70,600)	(85,600)
Reserve - By-law Enforcement - Vehicle	(31,000)	(44,600)	3,591	(5,744)	(12,744)
Reserve - By-law Enforcement - Software	(3,262)	(3,262)	(3,262)	(3,262)	(3,262)
Reserve - Cannabis Grant	(15,554)	(20,554)	(20,554)	(20,554)	(15,554)
	(454,380)	(646,082)	(256,392)	(434,100)	(511,651)

PUBLIC WORKS

Reserve - Public Works Rolling Stock	(241,069)	(554,094)	(839,094)	(1,068,333)	(884,533)
Reserve - Line Painting	(18,000)	(18,000)	(40,000)	(40,000)	(40,000)
Reserve - Engineering Fees for Capital Projects	(26,554)	(11,946)	(8,797)	(8,797)	(8,797)
Reserve - Public Works Equipment	(36,709)	(43,490)	(43,490)	(19,428)	(6,506)
Reserve - Public Works Infrastructure	(525,353)	(794,199)	(1,076,121)	(1,013,499)	(1,195,034)
Reserves - Street Light	(66,000)	(86,000)	(89,000)	(96,500)	(130,106)
Reserve - Ayr Special Area Rates	-	-	-	-	(15,500)
Reserves - Ayr Sidewalks	(46,354)	(58,355)	(50,355)	(40,499)	(52,999)
Reserve - Public Works Facilities	(110,486)	(158,319)	(127,908)	(125,811)	(0)
Reserve Winter Mtce - Major Storm	(112,000)	(112,000)	(112,000)	(112,000)	(222,000)
Reserve - Storm Water	(1,974)	(1,974)	(1,974)	(1,974)	(11,974)
Reserve - Gravel Maintenance			(30,000)	(30,000)	(30,000)
Reserve - Roads Safety Devices	(12,000)	(12,000)	(15,000)	(15,000)	(15,000)
Reserve - Tree Planting	(7,500)	-	(26,500)	(26,500)	(26,500)
Reserve - Rural Water Services	(4,144)	(4,144)	(4,144)	(4,144)	(4,144)
Reserve - Fuel	(50,000)	(50,000)	(50,000)	(50,000)	(70,000)
Reserve - PW Generator	-	-	-	-	-
	(1,258,143)	(1,904,522)	(2,514,382)	(2,652,485)	(2,713,093)

RECREATION SERVICES & FACILITIES

Reserve - Recreation Software	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
Reserve - Bldg Lifecycle Study	(7,991)	(7,991)	(7,991)	(7,991)	(7,991)
Reserve - Arena	(4,123)	(4,123)	(4,123)	(4,123)	(4,123)
Reserve - Multi Use Facility	(271)	(271)	(271)	(271)	(271)
Reserve - NDCC McNeil Hall Equipment	(2,218)	(2,218)	(2,218)	(2,218)	(2,218)
Reserve - Facilities Capital Fee	(110,766)	(105,798)	(126,945)	(150,178)	(175,768)
Reserve - Facilities	(252,509)	(448,573)	(445,077)	(677,152)	(784,157)
Reserve - Lang Lease Funds	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
Reserve - NDCC Water Fountains (Region Grant)	(3,375)	(3,375)	(3,375)	(3,375)	(3,375)
Reserve - Ayr Ice House		(25,000)	(50,000)	(75,000)	(100,000)
Reserve - Roseville CC			(5,000)	(1,004)	(3,504)
Reserve - New Public Library Ayr Don	(63,395)	(63,395)	(73,395)	(84,695)	(89,695)
Reserve - Parks - Trails	(12,621)	(3,940)	(3,940)	(3,940)	(3,940)
Reserve - Parks Equipment (Rolling Stock)	(174,495)	(171,688)	(209,626)	(157,697)	(212,697)
Reserve - Park Equipment					(4,072)
Reserve - Victoria Park Washrooms	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)
Reserve - Recreation Furniture	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Reserve - Transportation Cycling Route Study	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
Reserve - BMX Skateboard Park	(3,415)	(14,416)	(9,938)	(6,986)	(6,986)
Reserve - Dog Park	(5)	(5)	(5)	(5)	(5)
Reserve - Pump Track				(8,000)	(126,056)
Reserve - Victoria Park Pavilion	(31,824)	-	-	-	-
	(760,758)	(944,543)	(1,035,655)	(1,276,384)	(1,618,607)

PLANNING

Reserve - L.A.C.A.C.	(11,464)	(13,061)	(13,061)	(16,218)	(16,218)
Reserve - Planning - Hearing	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)
Reserve - Heritage Unspent Funds	(186)	(186)	(186)	(186)	(186)
Reserve - Internet Broadband	(229,261)	(229,261)	(229,261)	(229,261)	(79,261)
Reserve - Planning Consultant	(240,000)	(260,000)	(280,000)	(300,000)	(320,000)
Reserve - Land Sales	(1,019,188)	(1,019,188)	(1,019,188)	(680,345)	(422,845)
	(1,519,099)	(1,540,696)	(1,560,696)	(1,245,011)	(857,511)

Total Reserves

(9,429,360) (10,399,294) (11,155,714) (12,032,266) (12,100,892)

RESERVE FUNDS, DEFERRED REVENUES

Deferred Revenue

AMO Federal Gas Tax- Deferred Revenue	(602,689)	(840,860)	(378,695)	(744,729)	(333,639)
Grants Deferred	(22,466)	(22,466)	(22,466)	(122,466)	(52,466)
OCIF Grant - Deferred Revenue	-	-	-	(460,459)	-
	(625,155)	(863,326)	(401,161)	(1,327,654)	(386,105)

Development Charges - Legislated Reserve Funds

Dev. Charges - General Admin	(4,824)	(11,876)	(28,417)	(40,719)	(43,561)
Dev. Charges - Fire Services	(164,971)	(181,591)	(221,925)	(237,417)	106,244
Dev. Charges - Public Works	(807,795)	(1,282,788)	(2,268,722)	(3,037,398)	(1,591,627)
Dev. Charges - Parks And Recreation	(250,389)	(555,475)	(1,674,418)	(1,215,719)	(1,027,947)
Dev. Charges - Library Development	(6,595)	(6,637)	(6,819)	(7,269)	(7,269)
Dev. Charges - Parking	(10,597)	(10,666)	(10,957)	(11,681)	(11,681)
Dev. Charges - Roads Development	-	-	-	-	-
	(1,245,171)	(2,049,032)	(4,211,258)	(4,550,202)	(2,575,839)

Legislated (Obligatory) Reserve Funds And Discretionary Reserve Funds

Parkland Dedication	(429,730)	(618,112)	(695,875)	(583,566)	(614,287)
Reserve Fund - Building Department Surplus	(106,849)	(125,157)	(595,656)	(602,970)	(81,749)
Reserve Fund - Becker Memorial				(1,880)	(1,880)
Reserve Fund - Vincent Memorial			(7,033)	(57,033)	(57,033)
	(536,579)	(743,269)	(1,298,564)	(1,245,448)	(754,949)

Total Reserve Funds, Deferred Revenues

\$ (2,406,905) \$ (3,655,627) \$ (5,910,983) \$ (7,123,305) \$ (3,716,893)

Grand Total

\$ (11,836,265) \$ (14,054,921) \$ (17,066,697) \$ (19,155,571) \$ (15,817,785)



SPECIAL COUNCIL (BUDGET) MEETING
February 19th, 2025

2025 BUDGET

The Chief Administrative Officer and the Treasurer / Director of Corporate Services recommends:

- 1) **THAT FIN Report No. 05-2025 be received;**
- 2) **AND THAT the 2025 Budget be approved;**
- 3) **AND THAT By-law No. 3544-25, being a By-law to approve the Township of North Dumfries 2025 Budget with a tax levy of \$8,427,827 plus \$ 130,600 for the Ayr Special Area levy, be presented for 1st, 2nd, and 3rd reading at the February 19th, 2025 Meeting;**
- 4) **And that the 2025 Municipal Tax Rates be approved following the Region of Waterloo Council adoption of the 2025 Tax Ratio Policy.**

1. PURPOSE

The purpose of this report is to present the *final* 2025 Budget for Council's consideration and approval.

2. BACKGROUND

Council was presented with the *draft* 2025 Budget on December 9, 2024.

The *draft* 2025 Budget was reviewed and discussed at the January 13 and January 16, 2025 Special Council (Budget) meetings. Resolutions of Council regarding changes to the *draft* Budget have been incorporated into the updated Operating and Capital budget estimates. Approved changes as per adopted Council Resolution to the *draft* Budget that have occurred during the two (2) previous Special Council budget meetings presentation are summarized in Section 3.1 of this Report.

At the February 19th, 2025 Special Council (Budget) Meeting, Council reviewed a separate Staff Report [FIN Report 04-2025] that dealt with the 10 Year Capital Forecast (2025 – 2034) and the Reserve Continuity Analysis.

3. OPTIONS AND ANALYSIS

3.1 Update to the *Draft 2025 Budget*

As it pertains to the 2025 *draft* Operating & Capital Budgets, through adopted Resolutions of Council, changes were made to the Budget document at the January 13th and 16th, 2025 Budget meetings.

A summary of items approved by Council related to the 2025 Operating Budget are as follows:

- i) The Budget line for Council - Conferences / Training be increased by \$3,000
- ii) \$5,000 Grant Revenue from the Waterloo Region Community Foundation be added to the Operating Budget with offsetting expenditure(s) accounted for in community programming for a net zero impact on the Budget;
- iii) \$4,250 Transfer from Ringette Donation Reserve be added with an offsetting expense of \$4,250 for the Learn to Skate Program Workshop Costs for a net zero impact on the Budget;
- iv) \$4,315.45 Transfer from Tennis Club Donation Reserve be added with an offsetting expense of \$4,314.45 for Tennis Workshop / Instructor costs for a net zero impact on the Budget;
- v) \$96,685.33 added to the operating expenses for costs attributed to the Mitchell (Cedar Creek Road area) Municipal Drain, with offsetting revenues from benefitting landowners;

The following adjustments have been approved for inclusion in the 2025 Capital Budget with no impact to the tax levy:

- i) OSIM Report Project be added as an in-progress item with a budget of \$28,350, funded by transfers from Gravel Reserves;
- ii) \$219,550 for the purchase of a cab and chassis (includes net HST) upon delivery to the assembly manufacturer to facilitate the 2026 purchase of a tandem axle plow / dump truck and the offsetting transfer from PW Rolling Stock Reserve;

- iii) \$15,000 for Professional Services be added as a carry-forward item related to the completion of the Inglis Street and Elliot intersection improvement project to finalize all legal documentation, land transfers and surveyor work. This cost to be funded via transfer from Gravel Reserve
- iv) Hall Street Project is deferred from the 2025 Capital Budget.
- v) \$45,000 to undertake retaining a consultant to prepare the community assessment review. This cost to be funded from the working reserve account in \$20,000 and via the generous donation of the CCG in the upset amount of \$20,000.

The revised 2025 Capital Budget to reflect the direction from the January 2025 Budget meetings and February 10, 2025 Council Meetings.

A) Tax Levy and Tax Rates

The tax rate is calculated as follows:

Total Estimated Expenditures Less Total Estimated Revenues = Net Levy to be raised from Taxes. This is divided by the Weighted Assessment for the Township to determine the Tax Rate increase.

Attachment No. 1 to this Report illustrates the Tax Levy and Tax Rate calculations for both the Rural and Ayr Special Rate (Urban) area. The calculated figures as illustrated on Attachment No. 1 account for the adopted Resolutions as summarized in the preceding paragraphs of this Report.

The 2025 Budget identifies a net expenditure of \$8,427,827 to be raised through the property tax levy and \$130,600 to be raised through the Ayr Special Area rate levy. This translates into a 6.4% general tax rate increase over 2024. The net effect is that 2025 Budget proposes an increase in property taxes, based on the average Residential Assessment of \$85.40 for Urban Ayr and \$81.40 for Rural residents.

The average residential assessment of \$455,000 is used as the basis for comparison. While the market value on properties has substantially changed since the average was calculated in era 2016, the actual assessments used for taxation purposes has not changed when calculating property taxation. Property taxes continue to be levied against the 2016 assessment values.

3.2 Next Steps

Staff is recommending that Council approve the 2025 Operating and Capital Budget. The recommended 2025 Budget represents the base document presented in December 2024 and as amended through various Resolutions as approved by Council at the Budget Meetings of January 13th and 16th, 2025 and as summarized in Section 3.1 of this Report.

If Council adopts the Staff Recommendation this would translate into a required 2025 tax levy of \$ 8,427,827 and the 2025 Ayr Special Area Levy of \$ 130,600.

Attachment No. 1 to this Report illustrates the overall tax rate increase and the additional dollars required from the average assessed residential dwelling to fund the 2025 Budget.

Council has three Options available arising from the consideration of this Report, namely:

1. Adopt the Staff Recommendation and approve the 2025 Budget as presented; or,
2. Provide direction to Staff on additional changes to the *draft* 2025 Budget; or,
3. Provide direction to Staff on a targeted decrease or increase in spending and for Staff to report back to Council on potential options and implications arising

Staff are recommending Option 1 for Council's consideration.

4. FINANCIAL IMPLICATIONS

Staff are recommending that the 2025 Budget, as presented, be approved by Council. This would result in the required 2025 tax levy of \$ 8,427,827 and the 2025 Ayr Special Area levy of \$130,600.

Attachment No. 1 to this Report summarizes the implications for both the General Tax Levy and the Ayr Special Area Levy if the Staff Recommendation is adopted.

As illustrated in Attachment No. 1 to this Report, the Staff Recommendation would translate into a 6.4 % general tax rate increase over 2024. The net effect is that 2025 Budget proposes an increase in property taxes, based on the average Residential Assessment of \$85.40 for Urban Ayr and \$ 81.40 for Rural residents. The average Residential Assessment is \$455,000.

5. ATTACHMENTS

1. 2025 Draft Tax Rate Summary
2. 2025 Draft Summary Operating Budget
3. Revised 2025 Capital Budget

For further information on the contents of this Report, please contact Christina Brox, Treasurer/Director of Corporate Services, at 519-632-8800 ext. 123 or via email at cbrox@northdumfries.ca

Report Prepared By:

Christina Brox

Christina Brox, CA, CPA
Treasurer/Director of Corporate Services

Report Prepared & Respectfully
Submitted By:



Andrew McNeely,
Chief Administrative Officer

TOWNSHIP OF NORTH DUMFRIES
2025 DRAFT Summary Tax Rate Sheet

Revised 02/19/2025

2024 LEVY REQUIREMENT =	\$7,674,823
2025 LEVY REQUIREMENT =	\$8,427,827
Levy Increase	\$753,004

	2025 TAX LEVY	% OF TAX LEVY
RESIDENTIAL/FARM	\$ 5,950,652	71%
COMM/INDUST.	\$ 2,152,319	26%
PIPELINE	\$ 324,855	4%
	\$ 8,427,827	100%

Residential - Rural - TOWNSHIP PORTION ONLY

	2025	2024	2023	2022	2021	2020
Every \$100,000 in Residential Assessment	100,000	100,000	100,000	100,000	100,000	100,000
Residential Township Tax Rate	0.00298724	0.00280833	0.00269518	0.00256586	0.00247525	0.00247546
Township Taxes Annually	\$ 298.72	\$ 280.83	\$ 269.52	\$ 256.59	\$ 247.53	\$ 247.55
Average Residential Assessment for the Township of North Dumfries	455,000	455,000	455,000	455,000	455,000	455,000
Residential Township Tax Rate	0.00298724	0.00280833	0.00269518	0.00256586	0.00247525	0.00247546
Township Taxes Annually	\$ 1,359.19	\$ 1,277.79	\$ 1,226.31	\$ 1,167.47	\$ 1,126.24	\$ 1,126.33
	\$ 81.40	\$ 51.48	\$ 58.84	\$ 41.23	\$ (0.10)	\$ 32.96
	6.4%	4.2%	5.0%	3.7%	0.0%	3.0%

Residential - Urban Impact - TOWNSHIP PORTION ONLY

	2025	2024	2023	2022	2021	2020
Every \$100,000 in Residential Assessment	100,000	100,000	100,000	100,000	100,000	100,000
Residential Township Tax Rate	0.00312523	0.00293754	0.00282501	0.00267299	0.00260145	0.00259535
Township Taxes Annually	\$ 312.52	\$ 293.75	\$ 282.50	\$ 267.30	\$ 260.15	\$ 259.53
Average Residential Assessment for the Township of North Dumfries	455,000	455,000	455,000	455,000	455,000	455,000
Residential Township Tax Rate	0.00312523	0.00293754	0.00282501	0.00267299	0.00260145	0.00259535
Township Taxes Annually	\$ 1,421.98	\$ 1,336.58	\$ 1,285.38	\$ 1,216.21	\$ 1,183.66	\$ 1,180.88
	\$ 85.40	\$ 51.20	\$ 69.17	\$ 32.55	\$ 2.78	\$ 31.72
	6.4%	4.0%	5.7%	2.8%	0.2%	2.8%

* These average assessment are taken from the OPTA (Ontario Property Tax Assessment website) using the 2017 Tax Impact on Median/Typical Property for North Dumfries Single Family Home Property Code calculation

**Township of North Dumfries
2025 BUDGET SUMMARY**

**2025 Net
Budget**

OPERATIONS

Total General Revenue Taxation	\$ (8,574,626)
Total General Corporate Revenues	<u>(740,500)</u>
TOTAL TAXES AND CORPORATE REVENUES	<u>(9,315,126)</u>
Council	190,577
Elections	23,100
Corporate Services Admin	1,610,117
Admin/Council NDCC	5,300
Townhall	<u>189,401</u>
TOTAL CORPORATE SERVICES	<u>2,018,495</u>
Fire	1,116,011
Emergency Planning	<u>3,000</u>
TOTAL FIRE	<u>1,119,011</u>
Animal Control	9,450
Building Permit & Inspection Services	(15,000)
By-Law Enforcement	270,941
School Crossing Guards	<u>106,438</u>
TOTAL PROTECTIVE SERVICES	<u>1,490,840</u>
Transportation Services - Overhead	1,347,086
Public Works Facilities	40,000
Public Works Vehicles & Equipment	193,710
Roads - Paved	58,000
Roads - Unpaved	99,000
Roads- Bridges & Culverts	20,300
Roads - Traffic & Roadside	268,650
Roads - Winter Control	140,700
Parking & Parking Lots	10,000
Street Lighting	52,000
Sidewalk Costs Covered by General Levy	71,150
Special Area Levy	(131,210)
Special Area Costs	<u>131,210</u>
TOTAL PUBLIC WORKS	<u>2,300,596</u>
Environmental	-
Solid Waste Collection	<u>(70)</u>
TOTAL ENVIRONMENTAL SERVICES	<u>(70)</u>
Total Recreation and Cultural Services Overhead	1,384,262
Total Recreation Program & Events	36,650
Total Recreation Vehicles & Equipment	45,800
Total Parks	188,875
Total Rec. Facility - ACC	23,860
Total Rec Facility - NDCC	93,250
Total Rec. Facility - Roseville Hall	9,900
Total Libraries	<u>1,000</u>
TOTAL RECREATION SERVICES	<u>1,783,597</u>
Total Planning & Development	407,968
Total Heritage	700
Total Aggregate Projects	-
TOTAL PLANNING	<u>408,668</u>
Total Operations	\$ <u>(1,313,000)</u>

CAPTIAL

Administration/Corporate Capital	\$ 35,000
Fire Capital	180,000
Building Capital	15,000
By Law Capital	6,000
Public Works Capital	655,000
Recreation Capital	387,000
Planning Capital	<u>35,000</u>
Total Capital	\$ <u>1,313,000</u>
Net Budget	\$ <u><u>-</u></u>

2025 CAPITAL BUDGET

Expenditure and Source of Funding

PROJECT ID No.	CFWD / NEW / INP	CATEGORY / PROJECT	ESTIMATED EXPENSE	Specified Reserve	Name of Reserve	Grandbridge Energy Reserve	Infrastructure Reserve	Gravel Reserve	GAS TAX	OCIF	DEV. CHARGES	DEBT FINANCING	PARK TRUST	FEDERAL GRANT	ONTARIO GRANT	Bill 124 Funds	OTHER Donations or Grants	TAX LEVY	TOTAL FUNDING
A - Fleet - Rolling Stock																			
A1	INP	PW - Tandem Axle Dump Truck	\$434,700	\$434,700	PW Rolling Stock													\$0	\$434,700
A2	NEW	PW - Roadside Mower Attachment	\$32,250	\$32,250	PW Rolling Stock													\$0	\$32,250
A3	NEW	REC - Ice Resurfacer #1	\$140,400	\$140,400	REC Rolling Stock													\$0	\$140,400
A4	NEW	REC - (x2) Five Foot Zero Turn Mowers	\$121,680	\$121,680	REC Rolling Stock													\$0	\$121,680
A5	INP	REC - 1 Ton Hoist Truck	\$137,500								\$137,500							\$0	\$137,500
	NEW	Cab and Chassis - 2026 Tandem Axle Truck	\$219,550	\$219,550	PW Rolling Stock													\$0	\$219,550
A6	NEW	Transfer to Rolling Stock Reserve [FIRE]	\$135,000		FIRE Rolling Stock													\$135,000	\$135,000
A7	NEW	Transfer to Rolling Stock Reserve [PW]	\$325,000		PW Rolling Stock													\$325,000	\$325,000
A8	NEW	Transfer to Reserve - Vehicle [BY-LAW]	\$6,000		BY-LAW Rolling Stock													\$6,000	\$6,000
A9	NEW	Transfer to Rolling Stock Reserve [REC]	\$67,000		REC Rolling Stock													\$67,000	\$67,000
A10	NEW	Transfer to Reserve - Vehicles [BUILDING]	\$15,000		BLDG Rolling Stock											\$15,000		\$0	\$15,000
Subtotal			\$1,634,080	\$948,580		\$0	\$0	\$0	\$0	\$0	\$137,500	\$0	\$0	\$0	\$0	\$15,000	\$0	\$533,000	\$1,634,080
B - Studies, Equipment, Software																			
\$0																			
B1	NEW	State of the Infrastructure - Roads [ENGINEERING]	\$88,400					\$88,400										\$0	\$88,400
B2	NEW	Total Station Digital Survey Equipment c/w GPS Capabilities [ENGINEERING]	\$25,000	\$25,000	Modernization Funds										\$0			\$0	\$25,000
B3	INP	Website Redesign - with E-Commerce & AODA Compliance [CORPORATE]	\$80,000	\$80,000	Modernization Funds										\$0			\$0	\$80,000
B4	NEW	Upgrades to IT / Telecommunications Network [CORPORATE]	\$18,000	\$18,000	IT Reserve													\$0	\$18,000
B5	CWFD	Official Plan - Comprehensive Update / Conformity Review [PLANNING]	\$385,000	\$205,755	PLANNING - Studies						\$169,025				\$10,220			\$0	\$385,000
B6	INP	Engineering Standards Manual Update - Phase I [ENGINEERING]	\$41,600					\$41,600										\$0	\$41,600
B7	NEW	Records Management Software [CORPORATE]	\$67,600	\$67,600	Modernization Funds													\$0	\$67,600
B8	NEW	Development Charges Update [CORPORATE]	\$49,820								\$49,820							\$0	\$49,820
B9	CFWD	Public Access Level II EV Charging Station @ NDCC [CORPORATE]	\$60,000	\$30,000	Green Energy Reserve										\$30,000			\$0	\$60,000
B10	CFWD	Broadband Enhancement Strategy - Phase 1 [CORPORATE]	\$150,000	\$150,000	Broadband Reserve													\$0	\$150,000
B11	INP	Ayr Ice House Precinct Master Plan [RECREATION]	\$80,400			\$75,000							\$5,400					\$0	\$80,400
B12	NEW	Gas Monitoring Equipment [FIRE]	\$10,400	\$10,400	FIRE - Small Equipment													\$0	\$10,400
B13	NEW	EV Fire Blanket & Under-Chassis Nozzle [FIRE]	\$8,200	\$8,200	FIRE - Small Equipment													\$0	\$8,200
B14	NEW	ACC Ice Edger [RECREATION]	\$5,200	\$5,200	REC - Small Equipment													\$0	\$5,200
B15	NEW	ACC Floor Scrubber [RECREATION]	\$15,600	\$15,600	REC - Small Equipment													\$0	\$15,600
B16	NEW	Bunker Gear Extractor (Washing Machine) & Fit-up [FIRE]	\$10,000														\$10,000	\$0	\$10,000
B17	CFWD	Security System Enhancement - Townhall	\$10,000	\$10,000	Land Reserves													\$0	\$10,000
B18	INP	Council Chambers - AV Enhancements	\$35,000	\$35,000	Modernization Funds													\$0	\$35,000
B19	CFWD	Pay Equity/Wage Compensation Study	\$45,000	\$45,000	Pay Equity/Wage Reserve													\$0	\$45,000
B20	CFWD	Field Liner # 2	\$6,000	\$6,000	REC - Small Equipment													\$0	\$6,000
	CFWD	OSIM Report	\$28,350					\$28,350										\$0	\$28,350
B21	NEW	CORPORATE - Transfer to Reserve	\$30,000															\$30,000	\$30,000
B22	NEW	IT - Transfer to Reserve	\$5,000															\$5,000	\$5,000
B23	NEW	FIRE - Transfer to Equipment Reserve	\$25,000															\$25,000	\$25,000
B24	NEW	PW - Transfer to Equipment Reserve	\$5,000															\$5,000	\$5,000
B25	NEW	REC - Transfer to Equipment Reserve	\$15,000															\$15,000	\$15,000
B26	NEW	PLANNING - Transfer to Reserve - Studies	\$35,000															\$35,000	\$35,000
	NEW	REC - Twin Pad Community Assessment Review	\$45,000	\$25,000	Working Reserve Fund												\$20,000	\$0	\$45,000
Subtotal			\$1,379,570	\$736,755		\$75,000	\$0	\$158,350	\$0	\$0	\$218,845	\$0	\$5,400	\$0	\$40,220	\$0	\$30,000	\$115,000	\$1,379,570

2025 CAPITAL BUDGET

Expenditure and Source of Funding

PROJECT ID No.	CFWD / NEW / INP	CATEGORY / PROJECT	ESTIMATED EXPENSE	Specified Reserve	Name of Reserve	Grandbridge Energy Reserve	Infrastructure Reserve	Gravel Reserve	GAS TAX	OCIF	DEV. CHARGES	DEBT FINANCING	PARK TRUST	FEDERAL GRANT	ONTARIO GRANT	Bill 124 Funds	OTHER Donations or Grants	TAX LEVY	TOTAL FUNDING	
C - Linear Infrastructure																				
																			\$0	
C1	NEW	PW - Various - Road Resurfacing	\$300,000							\$300,000									\$0	\$300,000
C2	NEW	PW - Brant-Waterloo Road Reconstruction, Swan Street to Charlie Creek	\$2,216,550								\$1,736,854						\$479,696		\$0	\$2,216,550
C3																			\$0	\$0
C4	NEW	PW - Design & EA Reidsville Road, Wrigley Rd to Brant Waterloo Rd	\$310,000								\$310,000								\$0	\$310,000
C5	NEW	PW - Design & Secure Permits Footbridge Road Bridge Structural Rehabilitation	\$40,000				\$21,020			\$18,980									\$0	\$40,000
C6	CWFD	PW- Design Bute Street Reconstruction	\$40,000					\$40,000											\$0	\$40,000
C7	CWFD	PW - Gore Road - Major Culvert #1 & #2 Rehabilitation	\$31,000					\$31,000											\$0	\$31,000
C8	CWFD	PW - Greenfield Rd West - Major Culvert Rehabilitation	\$26,000					\$26,000											\$0	\$26,000
C9	NEW	PW - Alps Road - Major Culvert Rehabilitation	\$32,000				\$32,000												\$0	\$32,000
C10	CFWD	PW - LED Streetlight Conversion - Phase 2 - Top Post Luminaries	\$175,800	\$175,800	Streetlight Reserve														\$0	\$175,800
C11	NEW	PW - West River Road Drainage - Residential Lots	\$38,275				\$38,275												\$0	\$38,275
C12	NEW	PW - Thompson Street Drainage Improvements	\$275,000							\$275,000									\$0	\$275,000
C13	NEW	PW - Brant Waterloo Rd, Spragues to 1 km east - Drainage / Road Bed Improvements	\$38,500				\$38,500												\$0	\$38,500
C14	NEW	PW - Traffic Calming - Installation of Permanent Speed Humps	\$60,000				\$60,000												\$0	\$60,000
	CWFD	Elliott and Inglis Street Improvements - Professional Services	\$15,000					\$15,000											\$0	\$15,000
C15	NEW	PW - Transfer to Streetlight Reserve	\$15,000																\$15,000	\$15,000
C16	NEW	PW - Transfer to Sidewalk Reserve	\$10,000																\$10,000	\$10,000
C17	NEW	PW - Transfer to Stormwater Management Reserve	\$25,000																\$25,000	\$25,000
C18	NEW	PW - Transfer to Infrastructure Reserve	\$245,000																\$245,000	\$245,000
		Subtotal	\$3,893,125	\$175,800		\$0	\$189,795	\$112,000	\$0	\$593,980	\$2,046,854	\$0	\$0	\$0	\$0	\$0	\$479,696	\$295,000	\$3,893,125	
D - Facilities																				
																			\$0	
D1	NEW	PW - Construction of Commodity Bunkers	\$78,000	\$78,000	Facilities Reserves														\$0	\$78,000
D2	NEW	PW - Main Shop Roof & Painting Exterior Siding	\$60,000	\$60,000	Facilities Reserves														\$0	\$60,000
D3	NEW	PW - Installation of Power Assist Entry Gate @ PW Depot	\$38,500	\$38,500	PW Facilities Reserves														\$0	\$38,500
D4	NEW	PW - Signage, Security, Furniture & Appliances in new PW Depot Building	\$15,000	\$15,000	Facilities Reserves														\$0	\$15,000
D5	NEW	REC - NDCC Floor Replacement in Dressing Rooms	\$208,000	\$208,000	Facilities Reserves														\$0	\$208,000
D6	NEW	REC - Construction of Twin Pad Arena at NDCC [1]	\$20,971,263			\$632					\$185,000	\$6,800,000		\$11,485,631			\$2,500,000		\$0	\$20,971,263
D7	NEW	REC - Design - Major Rehabilitation of Exterior at ACC	\$75,000			\$75,000													\$0	\$75,000
D8	NEW	REC - Replacement of Overhead Doors at ACC	\$33,820			\$33,820													\$0	\$33,820
D9	NEW	REC - ACC Chiller Replacement & Hydro Upgrade on Ice Refrigeration Plant	\$162,750			\$162,750													\$0	\$162,750
D10	NEW	REC - AODA Upgrades at Roseville Community Centre [1]	\$322,000			\$197,000									\$125,000				\$0	\$322,000
D11	NEW	REC - Install and Commission Replacmeent Fire Anunciator Panel @ NDCC	\$15,000			\$15,000													\$0	\$15,000
D12	NEW	REC - Install Replacement Dasher Boards @ NDCC	\$7,800	\$7,800	Capital Facilities Reserve														\$0	\$7,800
D13	NEW	REC - Fit-up of Youth Room @ NDCC	\$8,500	\$8,500	Capital Facilities Reserve														\$0	\$8,500
D14	INP	REC - ACC Barrier Free Lift	\$211,000	\$211,000	Facilities Reserves														\$0	\$211,000
D15	NEW	REC - Transfer to Reserve for Ayr Ice House	\$25,000																\$25,000	\$25,000
D16	NEW	REC - Transfer to Reserves for Facilities	\$250,000																\$250,000	\$250,000
D17	NEW	FIRE - Transfer to Reserve For Fire Hall Facility	\$20,000																\$20,000	\$20,000
D18	NEW	PW - Transfer to Reserve for PW Facilities	\$30,000																\$30,000	\$30,000
D19	NEW	REC - Transfer to Reserve for Roseville Community Centre	\$5,000																\$5,000	\$5,000
D20	NEW	REC - Transfer to Reserve for Library Building	\$25,000																\$25,000	\$25,000
		Subtotal	\$22,561,633	\$626,800		\$484,202	\$0	\$0	\$0	\$0	\$185,000	\$6,800,000	\$0	\$11,485,631	\$125,000	\$0	\$2,500,000	\$355,000	\$22,561,633	
E - Parks, Trails																				
																			\$0	
E1	NEW	REC - Playground Apparatus @ Victoria Park	\$63,680										\$63,680						\$0	\$63,680
E2	NEW	REC - Park Furniture	\$30,000										\$30,000						\$0	\$30,000
E3	NEW	REC - Refurbishment of Off-Street Trail Stanley Street to Watson Pond Bridge	\$35,000			\$35,000													\$0	\$35,000
E4	NEW	REC - Installation of Wind Screens at Schmidt & Victoria Park Tennis / Pickleball Courts	\$14,225			\$14,225													\$0	\$14,225
E5	NEW	REC - Design / Construction of Pump Track Facility [1]	\$559,105			\$67,095											\$492,010		\$0	\$559,105
E6	NEW	REC - Construction at Brown's Park Phase II and completion of Phase I	\$222,000			\$111,000							\$111,000						\$0	\$222,000
E7	NEW	REC - Improvements to Campbell Trail [2]	\$25,000										\$25,000						\$0	\$25,000
E8	CFWD	REC - Nith River Trail, Pipers Glen Park to Greenfield & various - Design & Approvals [1]	\$132,800			\$60,000				\$60,000			\$12,800						\$0	\$132,800
E9	NEW	REC - Watson Pond Second Fountain	\$15,000														\$15,000		\$0	\$15,000
E10	CFWD	REC - Trails Rehab with Grand Valley Trails Association (GVTA)	\$20,000										\$20,000						\$0	\$20,000
		Subtotal	\$1,116,810	\$0		\$287,320	\$0	\$0	\$0	\$0	\$60,000	\$0	\$262,480	\$0	\$0	\$0	\$507,010	\$0	\$1,116,810	
		TOTAL	\$30,585,218	\$2,487,935		\$846,522	\$189,795	\$270,350	\$0	\$593,980	\$2,648,199	\$6,800,000	\$267,880	\$11,485,631	\$165,220	\$15,000	\$3,516,706	\$1,298,000	\$30,585,218	

OCIF - Ontario Community Investment Fund

Gas Tax - Federal Government transfer payment for infrastructure projects. Administered via the Association of Municipalities of Ontario

CFWD - Carry Forward from Previous Year

INP - Carryforward project in progress

Notes: [1] Project(s) Contingent Upon Securing Senior Government Funding or Public Donation & Fundraising

[2] Project Contingent Upon Securing Land Transfer or Lease Agreement with GRCA

**THE CORPORATION OF THE TOWNSHIP OF NORTH DUMFRIES
BY-LAW NUMBER 3544-25**

**BEING A BY-LAW TO ADOPT THE 2025 BUDGET FOR THE TOWNSHIP OF
NORTH DUMFRIES**

WHEREAS Section 290 (1) of The Municipal Act 2001, S.O. 2001, c. 25, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including the amount sufficient to pay all debts of the municipality falling due within the year;

NOW THEREFORE the Council of the Township of North Dumfries hereby enacts as follows:

- I. That the estimates of all sums required during the year 2025 for the purposes of the municipality requiring a levy of \$8,427,827 be hereby adopted with summarized estimates in Schedule "A" to this By-law.
- II. That the estimates of all sums required during the year 2025 for the purposes of the municipality for the Ayr Special Area Rate requiring a levy of \$130,600 be hereby adopted with summarized estimates in Schedule "A" to this By-law.

Read a First, Second and Third Time and Finally Passed this 19th day of February 2025.

Susan Foxtton, Mayor

Ashley Good, Township Clerk

**Township of North Dumfries
2025 BUDGET SUMMARY
Schedule A to By-Law 3544-25**

	2025 Net Budget
OPERATIONS	
Total General Revenue Taxation	\$ (8,574,626)
Total General Corporate Revenues	<u>(740,500)</u>
TOTAL TAXES AND CORPORATE REVENUES	<u>(9,315,126)</u>
Council	190,577
Elections	23,100
Corporate Services Admin	1,610,117
Admin/Council NDCC	5,300
Townhall	<u>189,401</u>
TOTAL CORPORATE SERVICES	<u>2,018,495</u>
Fire	1,116,011
Emergency Planning	<u>3,000</u>
TOTAL FIRE	<u>1,119,011</u>
Animal Control	9,450
Building Permit & Inspection Services	(15,000)
By-Law Enforcement	270,941
School Crossing Guards	<u>106,438</u>
TOTAL PROTECTIVE SERVICES	<u>1,490,840</u>
Transportation Services - Overhead	1,347,086
Public Works Facilities	40,000
Public Works Vehicles & Equipment	193,710
Roads - Paved	58,000
Roads - Unpaved	99,000
Roads- Bridges & Culverts	20,300
Roads - Traffic & Roadside	268,650
Roads - Winter Control	140,700
Parking & Parking Lots	10,000
Street Lighting	52,000
Sidewalk Costs Covered by General Levy	71,150
Special Area Levy	(131,210)
Special Area Costs	<u>131,210</u>
TOTAL PUBLIC WORKS	<u>2,300,596</u>
Environmental	-
Solid Waste Collection	<u>(70)</u>
TOTAL ENVIRONMENTAL SERVICES	<u>(70)</u>
Total Recreation and Cultural Services Overhead	1,384,262
Total Recreation Program & Events	36,650
Total Recreation Vehicles & Equipment	45,800
Total Parks	188,875
Total Rec. Facility - ACC	23,860
Total Rec Facility - NDCC	93,250
Total Rec. Facility - Roseville Hall	9,900
Total Libraries	<u>1,000</u>
TOTAL RECREATION SERVICES	<u>1,783,597</u>
Total Planning & Development	407,968
Total Heritage	700
Total Aggregate Projects	-
TOTAL PLANNING	<u>408,668</u>
Total Operations	\$ <u>(1,313,000)</u>
CAPTIAL	
Administration/Corporate Capital	\$ 35,000
Fire Capital	180,000
Building Capital	15,000
By Law Capital	6,000
Public Works Capital	655,000
Recreation Capital	387,000
Planning Capital	<u>35,000</u>
Total Capital	\$ <u>1,313,000</u>
Net Budget	\$ <u><u>-</u></u>

**The Corporation of the Township of North Dumfries
By-law Number 3545-25**

**Being a By-law to Confirm the Proceedings of Council of the Corporation of the
Township of North Dumfries at this Meeting held on February 19, 2025**

Whereas Section 5 (3) of the Municipal Act, 2001 S.O. 2001, c.25, as amended provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

And Whereas Section 9 of the said Municipal Act, 2001 provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

And Whereas Section 11 (1) of the said Municipal Act provides that a lower-tier municipality and an upper-tier municipality may provide any service or thing that the municipality considers necessary or desirable for the public, subject to the rules set out in subsection (4);

And Whereas in many cases action which is taken or authorized to be taken by Council does not lend itself to the passage of an individual by-law;

And Whereas it is deemed desirable and expedient that the actions of the Council as herein set forth be adopted, ratified and confirmed by by-law;

**Now Therefore the Council of the Corporation of the Township of North
Dumfries Enacts as Follows:**

1. That the action of the Council at its Council Meeting held on February 19, 2025 in respect to each report, motion, resolution or other action passed and taken by the Council at its meeting, is hereby adopted, ratified, and confirmed, as if each resolution or other action was adopted, ratified, and confirmed by separate by-law.
2. That the Mayor and the proper officers of the Township are hereby authorized and directed to do all things necessary to give effect to the said action, or to obtain approvals where required, and, except where otherwise provided, the Mayor and the Clerk are hereby directed to execute all documents necessary in that behalf and to affix the corporate seal of the Township to all such documents.

Read a First, Second and Third Time and Finally Passed this 19th day of February, 2025.

Susan Foxtton, Mayor

Ashley Good, Clerk