

Presented at the Special Council (Budget) Meeting on January 29, 2025

FINAL ACTUAL		FINAL ACTUAL		EAST GARAFRAXA Financial OVERVIEW		FORECAST		ADOPTED BUDGET		DRAFT BUDGET		COMMENTS	
2022		2023				2024		2024		2025		change	
3,797,134	3,841,263	OPERATING EXPENSES - All Dep'ts.	2 to 6	4,164,030	4,248,237	4,740,250	492,013	up by 11.6%					
-	308,971	Contribution to Caledon capital projects	7	183,446	175,000	-	2,364,100	large increase in capital project activity					
140,405	8,830	CAPITAL PROJECT COSTS	7	88,658	528,900	3,068,000							
130,000	80,000	CAPITAL RESERVES built-up	7	430,000	270,000	245,000	(81,500)	slightly less \$\$ set aside in Reserves					
210,000	5,000	OPERATIONS RESERVES built-up	8	343,979	76,000	19,500							
43,268	79,158	Studies + one-time projects	9	105,692	163,000	336,000	173,000	more studies+proj.					
<b>4,320,807</b>	<b>4,323,222</b>	<b>TOTAL SPENDING</b>		<b>5,315,805</b>	<b>5,461,137</b>	<b>8,408,750</b>	<b>2,947,613</b>	Overall Budget up 54% due to Capital Projects					
(937,014)	(894,295)	Non-Tax revenues, fees, licenses, etc.	10	(820,631)	(709,712)	(738,012)							
(123,711)	(219,505)	Withdrawn from Township's own Reserves	11	(54,738)	(417,000)	(1,387,477)		see Notes bottom pg.11					
(32,000)	(7,500)	Taken from DC - for Oper. expenses	12	(25,000)	(25,000)	(5,000)							
-	(43,256)	Taken from DC - for Capital projects	12	(73,000)	(23,000)	(207,000)							
(31,695)	(175,715)	Taken from Gas Tax Reserve	12	(130,000)	(130,000)	(350,000)		see Notes bottom pg.12					
(162,817)	-	Taken from Gas Tax : (1-time cases)	12	(20,000)	-	-							
(56,778)	-	Taken from Parklands Reserve	12	-	(30,000)	(30,000)							
		from old Developer contributions held	12			(150,000)		see Notes bottom pg.12					
		NEW LONG TERM DEBT taken on	12			(1,003,000)		see Notes bottom pg.12					
<b>(1,344,015)</b>	<b>(1,340,271)</b>	<b>TOTAL REVENUES (excluding taxes)</b>		<b>(1,123,369)</b>	<b>(1,334,712)</b>	<b>(3,870,489)</b>							
<b>2,976,792</b>	<b>2,982,951</b>	<b>NET SHORTFALL</b>		<b>4,192,436</b>	<b>4,126,425</b>	<b>4,538,261</b>	<b>411,836</b>	up 10.42% B4 growth					
		Growth Cushion from increased property assessment				(79,000)		Growth = 2.0%					
		using Prior Year Overall SURPLUS	##		(174,500)	(100,000)		to discuss (see notes on pg. 13)					
		Warning: this action might not be available in future year budgets											
<b>2,976,792</b>	<b>2,982,951</b>	<b>Net Difference = Property Taxes needed</b>		<b>4,192,436</b>	<b>3,951,925</b>	<b>4,359,261</b>		<b>2025 tax increase = 10.31%</b>					
(2,991,016)	(3,488,953)	ACTUAL TAXES Levied as per Budget		(3,951,925)	(3,951,925)			After Growth					
<b>(14,224)</b>	<b>(506,002)</b>	<b>DEFICIT or (SURPLUS) ##</b>		<b>240,511</b>	<b>-</b>								
				<b>FORECASTED</b>				<b>Taxes 2025</b>					
				<b>2024</b>	<b>BUDGET</b>			<b>10.42%</b> required increase					
				<b>ACTUAL</b>	<b>2024</b>			<b>-2.00%</b> from new properties					
0.00478722	0.00547281	Township Residential Tax rate			0.00587907			<b>1.89%</b> reliance on Surplus					
<b>\$ 2,393.61</b>	<b>\$ 2,736.41</b>	<b>Township-only Taxes on a \$500,000 property</b>			<b>\$ 2,939.54</b>			<b>10.31%</b> Impact on taxpayer					
<b>7.51%</b>	<b>14.32%</b>	<b>% change</b>			<b>7.42%</b>								

## Actual 2023 Surplus = \$506,002 however at time of 2024 Budget, Surplus estimated to be "at least" 174,500

East Garafraxa Draft Budget 2025

<b>FINAL</b>	<b>OPERATING EXPENSES</b>	<b>FORECAST</b>	<b>ADOPTED</b>	<b>DRAFT</b>	
<b>ACTUAL</b>		<b>2024</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>2023</b>	<b>ADMINISTRATION</b>	<b>ACTUAL</b>	<b>2024</b>	<b>2025</b>	<b>change</b>
70,228	Wages+ Per Diems - Council	72,781	73,000	<b>75,000</b>	2,000
3,100	Benefit costs - Council	3,149	3,300	<b>3,500</b>	200
600,232	Salaries+Wages - Staff	558,149	548,675	<b>593,875</b>	45,200
178,992	Benefit costs - Staff	186,642	184,575	<b>192,000</b>	7,425
	Payroll Processing fees ADP	2,508	-	<b>3,500</b>	3,500
48,377	Tech. Support (County), licenses, website	78,009	70,000	<b>90,000</b>	20,000
25,488	Office space lease - CLD	26,124	26,125	<b>26,775</b>	650
16,140	Shared facility costs - CLD	15,000	13,400	<b>15,000</b>	1,600
5,850	Shared utilities costs - CLD	7,325	7,325	<b>8,000</b>	675
11,345	Cleaning service, supplies, fire-monitoring	11,667	11,750	<b>12,000</b>	250
10,705	Office supplies	11,500	12,000	<b>12,000</b>	-
18,954	Communic. : phone, postage, Internet	19,573	24,000	<b>25,500</b>	1,500
3,059	Council Internet + mobile phones	3,119	3,800	<b>3,800</b>	-
4,236	Minor technology equipment purchases	1,576	2,500	<b>2,500</b>	-
					-
15,625	Prof. fees - generic legal+consulting	9,599	10,000	<b>12,000</b>	2,000
28,124	Prof. fees - Auditors	22,998	27,500	<b>30,000</b>	2,500
32,229	Insurance: Liability, Crime, Property, E+O	34,166	35,000	<b>38,500</b>	3,500
6,615	Insurance : Cyber security	6,615	7,000	<b>7,500</b>	500
513	Tile drainage / Drain Sup't service	3,235	3,500	<b>4,500</b>	1,000
4,036	Memberships : corporate & staff	2,816	2,500	<b>3,500</b>	1,000
4,525	Conferences: staff	-	3,000	<b>3,000</b>	-
4,132	Training seminars+courses : staff	1,980	2,400	<b>2,400</b>	-
1,390	Expenses of staff (mileage, etc.)	1,032	1,600	<b>1,600</b>	-
6,118	Council Training+conferences	-	3,000	<b>5,000</b>	2,000
344	Council expenses+mileage	151	500	<b>500</b>	-
1,416	Advertising	980	4,000	<b>4,000</b>	-
273	Bad Debts - uncollectible A/R	-	1,000	<b>550</b>	(450)
13,671	Commercial Taxes written-off - CLD	15,372	15,500	<b>18,000</b>	2,500
73,167	Taxes written-off - others	31,951	33,250	<b>30,000</b>	(3,250)
8,500	Taxes written-off - Special Cases	-			
3,809	Bank charges + fees	3,616	4,100	<b>4,200</b>	100
1,683	Misc grants + donations (Council approv.)	1,473	2,000	<b>2,500</b>	500
4,428	COVID-related exp.				
5,213	Other expenses	2,072	5,000	<b>5,000</b>	-
2,418	County H&S Co-ord. - 40% share	5,500	2,500	<b>5,300</b>	2,800
<b>1,214,935</b>	<b>ADMINISTRATION</b>	<b>1,140,678</b>	<b>1,143,800</b>	<b>1,241,500</b>	<b>97,700</b>

East Garafraxa Draft Budget 2025

FINAL ACTUAL 2023	OPERATING EXPENSES <u>PROTECTION</u>	FORECAST 2024 ACTUAL	ADOPTED BUDGET 2024	DRAFT BUDGET 2025	change
	<u>FIRE PROTECTION</u>				
235,201	Orangeville FD contract levy	242,828	242,824	249,500	6,676
154,056	GV FD contract levy - oper.+capital <i>up by 64% in 2024 over 2023</i>	253,515	253,176	272,325	19,149 estimated
5,320	Grand Valley FD - per incident charge	12,370	8,000	10,000	2,000
144,952	Town of Erin FD - per call charges <i>Estimate only, # calls is unpredictable</i>	115,000	116,000	118,000	2,000
225	ARIS website reporting fees	300	800	800	-
	<u>POLICING PROTECTION</u>				
324,455	O P P per contract	340,000	342,420	352,500	10,080
	Participation in Police Services Board	-	5,000	5,000	-
	<u>CONSERVATION AUTHORITIES</u>				
32,145	GRCA Levy - Operations+Capital	32,895	32,895	35,355	2,460
7,959	CVCA Levy - Operations+Capital	8,290	8,300	9,120	820
	<u>OTHER</u>				
6,645	Dog control services	4,741	6,500	6,500	-
2,647	By-Law Enforcement : contract service	2,698	10,000	5,000	(5,000)
	By-Law Enforcement Prosecution	35,157	-	20,000	20,000
	By-Law Enforcement - insc. Deductible	5,000	-	-	-
80	Livestock valuer	80	100	100	-
1,800	Emergency Shelter Generator <i>per ongoing cost-share agreement</i>	1,800	1,800	1,800	-
	Bad debts w/off - uncollectible	-	-		
<b>915,485</b>	<b>PROTECTION</b>	<b>1,054,674</b>	<b>1,027,815</b>	<b>1,086,000</b>	<b>58,185</b>

East Garafraxa Draft Budget 2025

FINAL	OPERATING EXPENSES	FORECAST	ADOPTED	DRAFT	
ACTUAL		2024	BUDGET	BUDGET	
2023	PUBLIC WORKS	ACTUAL	2024	2025	change
505,992	Staff wages <i>inclu. New position, O/Time, OnCall</i>	558,500	532,860	660,000	127,140
163,879	Employee benefits <i>(New position impact)</i>	174,070	167,137	202,150	35,013
	<u>GRAVEL ROADS</u>				-
74,487	Gravel loading, hauling+appl.	96,616	91,000	120,000	29,000
44,361	Value of Crushed Gravel taken from Pit	103,323	70,000	105,000	35,000
129,759	Dust control - calcium chloride	125,059	138,000	154,000	16,000
	<u>ROADS</u>				-
31,294	Crack-sealing, Patching	2,217	35,000	60,000	25,000
4,008	Line markings	6,419	5,000	10,000	5,000
1,090	Flushing, sweeping, shoulders	1,802	3,000	3,000	-
7,571	Roadside grass mowing, weed spraying	8,052	12,500	12,500	-
20,235	Brushing, Tree trimming, removal	27,102	22,500	30,000	7,500
1,191	Ditching, catch-basins, litter pickup	1,081	2,000	2,000	-
10,018	Signs & safety devices, guiderails	15,711	12,000	15,000	3,000
83,966	Winter sand & salt	59,690	97,500	97,500	-
	Townline maint. Per Caledon Agreement			32,000	32,000
1,829	Bridges+Large Culverts minor repairs	4,284	7,500	10,000	2,500
-	Municipal Drain maintenance	1,460	1,500	1,500	-
-	Small Culverts & drains, minor repairs	135	1,000	3,000	2,000
	Misc. Engineering costs	26,856	6,500	20,000	13,500
2,814	any other roads exp.	491	4,000	3,000	(1,000)
3,902	Streetlights - Hydro	3,949	5,250	5,250	-
2,141	Streetlights - Repairs + Maintenance	4,406	3,750	4,500	750
	<u>VEHICLE FLEET</u>				
99,217	Fuel - gasoline+diesel	88,078	122,500	108,000	(14,500)
32,615	Blades and Tires	34,878	43,000	45,000	2,000
9,588	Materials, oil/grease/filters/etc.	7,816	7,000	7,000	-
11,030	Licenses - MTO	11,030	11,750	11,600	(150)
69,212	Repairs+mtce. - ALL vehicles	73,588	82,500	94,000	11,500
4,722	Radios + GPS tracking system	5,497	5,900	6,000	100
	<u>OVERHEAD COSTS</u>				
71,735	Insurance: CGL, Property	79,766	79,500	85,000	5,500
7,423	Office supplies, training, advert.,memb.	4,479	8,000	8,000	-
	Payroll Processing fees ADP	2,624	-	3,000	3,000
4,717	Communic.: cellphone, land line	5,295	7,000	8,000	1,000
3,627	County H&S Co-ord. - 60% share	6,500	3,750	7,500	3,750
3,148	Clothing Allowance	4,003	5,000	7,000	2,000
10,643	Shop Building utilities, repairs, grass, etc.	7,924	13,000	15,000	2,000
2,127	Sand+Salt Dome : utilities etc	1,068	2,000	2,000	-
874	Shop upgrades (septic, etc.)	197	5,000	5,000	-
9,363	Shop Tools and materials	10,185	9,000	10,000	1,000
7,624	Propane - shop	7,406	11,000	8,500	(2,500)
<b>1,436,202</b>	<b>PUBLIC WORKS</b>	<b>1,571,557</b>	<b>1,633,897</b>	<b>1,981,000</b>	<b>347,103</b>

East Garafraxa Draft Budget 2025

FINAL	OPERATING EXPENSES	FORECAST	ADOPTED	DRAFT	
ACTUAL		2024	BUDGET	BUDGET	
2023	OTHER AREAS	ACTUAL	2024	2025	change
	<b><u>CEMETERIES + HEALTH CARE</u></b>				
7,734	Providence + P. Corner Cemeteries Maint.	8,690	8,500	16,000	7,500
2,000	McKees Cemetery - donation	2,000	2,000	2,000	-
550	Groves Cemetery - donation	659	550	700	150
750	Groves Memorial Hospital grant	750	750	750	-
	Grand Valley Medical Centre 1-time Levy	26,540	20,000	-	unsure
2,032	MECP Stormwater Licensing	2,200	2,200	2,200	-
	<b><u>PARKS</u></b>				
2,200	Grant to Town of Erin	2,200	2,200	2,200	-
7,500	Grant to Orton Community Assoc.	7,500	7,500	7,500	-
1,500	Grant to Centre Wellington	1,500	1,500	1,500	-
50	Grant to St Johns Ambulance	50	50	50	-
22,652	Township Parks mtce. - all park sites	25,248	24,000	45,000	21,000
9,409	Parks + M. Hall insurance premium	10,553	10,250	12,700	2,450
637	Inspection + mtce of equipment	-	1,000	1,000	-
-	Trees & other improvements	4,317	2,500	3,500	1,000
	<b>External Inspections of parks 2025</b>			5,150	5,150
1,862	NLW Park, Orton, Rayburn extra costs	1,942	5,000	5,000	-
37	other expenses	-	-	2,000	2,000
	<b><u>LIBRARIES</u></b>				
20,810	Orangeville library card re-imbursed	16,845	20,000	20,000	-
42,175	Grand Valley Library Board levy	44,675	44,700	47,600	2,900
	<b><u>RECREATION</u></b>				
11,802	Marsville Hall utilities, repairs, etc	7,799	12,000	10,000	(2,000)
45,814	GVCC - Operating levy	45,814	45,875	50,000	4,125
					estimated
-	GVCC - Major renov. EG cost-share	2,223	1,000	3,500	2,500
-	GVCC - debt payments, EG-share (2026?)	-	-	-	begins 2026?
	(NOTE we have a Reserve in place for this)				
	[these loan payments will be continuing for several years]				
433	Non-resident Recr. fees re-imbursed	537	750	750	-
<b>179,947</b>	<b>OTHER AREAS</b>	<b>212,042</b>	<b>212,325</b>	<b>239,100</b>	<b>46,775</b>

East Garafraxa Draft Budget 2025

FINAL ACTUAL 2023	OPERATING EXPENSES PLANNING + GRAVEL PITS	FORECAST 2024 ACTUAL	ADOPTED BUDGET 2024	DRAFT BUDGET 2025	change
	<b>a) PLANNING</b>				
504	Membership OPPI	-	550	550	-
-	Planning Education + training : staff	-	500	500	-
3,302	Materials+supplies, ESRI charges	2,646	3,000	3,200	200
1,943	GIS tech-support services - Consulting	3,711	7,500	7,500	-
13,759	Legal fees for Planning matters	5,673	21,000	18,000	(3,000)
28,344	Planning assistance - County staff	24,400	39,000	33,000	(6,000)
38,992	Develop.Planning Consulting (non-recov.)	59,764	49,500	60,000	10,500
-	MEI / OLT Appeal expenses	11,560	26,000	-	(26,000)
(22,935)	MINUS recovery of 2022 costs in 2023				-
	Policy Planning Consulting	26,939	48,000	25,000	(23,000)
	Tier 3 Model - Water	3,102	-	-	-
<b>63,909</b>	<b>PLANNING subtotal</b>	<b>137,795</b>	<b>195,050</b>	<b>147,750</b>	<b>(47,300)</b>
	<b>b) AGRICULTURE</b>				
250	GV Agricultural Society grant	250	250	250	-
300	Peel & EG Plowman Assoc grant	300	300	300	-
6,112	Risk Management Official (RMO) servic [Sourcewater Protection]	5,331	10,000	9,000	(1,000)
224	Prop. taxes on surplus land, 13th Line	235	250	300	50
	<b>c) GRAVEL PIT</b>				
5,704	Annual license fee paid to AORC	7,273	5,000	10,000	5,000
1,012	Engineering costs, TOARC Reporting	1,018	1,500	2,500	1,000
317	Property tax on pit sites owned by EG	412	450	550	100
5,704	Pit Operating expenses <i>(grass cutting, site plan)</i>	8,380	7,600	12,000	4,400
	Storage Sheds demol.+debris removal	18,113	-	-	
11,162	MTAG fees re Gravel-Pit Appeals <i>(covered by Reserve)</i>	5,972	10,000	10,000	from rsv
<b>94,694</b>	<b>PLANNING + GRAVEL PITS</b>	<b>185,079</b>	<b>230,400</b>	<b>192,650</b>	<b>(37,750)</b>

East Garafraxa Draft Budget 2025

FINAL	CAPITAL EXPENSES	FORECAST	ADOPTED	DRAFT	
ACTUAL		2024	BUDGET	BUDGET	
2023	CAPITAL PROJECTS + RESERVES	ACTUAL	2024	2025	change
308,971	EG cost-share, Caledon border bridge	30,597	25,000	-	(25,000)
	EG cost-share with Caledon				
	Townline road paving	152,849	150,000	-	(150,000)
	<i>(two projects above are Caledon projects/ Caledon assets)</i>				
	Guide-rail installed, 10th Line (Health+Safety)			250,000	250,000
	Upgrade of Township Parks:				
	fencing, landscaping	-	30,000	30,000	repeat
	Snow-Plow Truck 78	-	450,000	380,000	(70,000)
	Snow-Plow Truck 79 \$400,000		-	420,000	420,000
	Pickup trucks (carry-over from 2023 Budget)	63,766	-	-	
	Graders		-	-	
	Excavator or Loader or Sweeper		-	-	
	Shoulder box for new truck 78			20,000	20,000
	Pressure Washer		-	25,000	25,000
4,330	replace Technology equipment	24,892	14,400	25,000	10,600
4,500	Emergency Mgmt. trailer, from County				
	New furniture - various locations	-	-	10,000	10,000
	<b>CORE ASSET UPGRADES from the ASSET MANAGEMENT PLAN:</b>				
	Township Road Resurfacing <i>(see 2023 Road Study)</i>				
	A Line	<i>estimated</i>		800,000	800,000
	Rehab/Replace Township Culverts+Bridges <i>(as per OSIM Study)</i>		-	-	
	replace Culvert on 10th Line, Structure #005	<i>estimated</i>		1,083,000	1,083,000
	<i>recommended financing sources for Core Asset projects is on pg. 11</i>				
	Major Building Repairs <i>(see 2023 BCA Study)</i>				
	Garage ventilation system			25,000	25,000
	unspecified building work, estimate	-	34,500	-	(34,500)
<b>317,801</b>	<b>CAPITAL PROJECTS TOTAL</b>	<b>272,104</b>	<b>703,900</b>	<b>3,068,000</b>	<b>2,364,100</b>
	<b>Building-Up Capital Asset Reserves</b>				
80,000	Add to Fleet Reserve	210,000	210,000	240,000	30,000
	Add to Fleet Reserve (from 2023 Surplus)	140,000			
	Add to Roads Infra Reserve	10,000	10,000	-	
	Add to Roads Reserve (from 2023 Surplus)	60,000			
	Add to Bridges+Culverts Infra Reserve	10,000	10,000	-	
	Add to Generic Infrastructure Reserve	-	40,000	-	
	Add to Buildings Reserves		-	5,000	5,000
	<i>(works garage, M. Hall, sand dome)</i>				re Sand Dome
<b>80,000</b>	<b>CAPITAL RESERVES TOTAL</b>	<b>430,000</b>	<b>270,000</b>	<b>245,000</b>	

East Garafraxa Draft Budget 2025

FINAL ACTUAL		FORECAST 2024	ADOPTED BUDGET 2024	DRAFT BUDGET 2025	change
2023	OPERATIONAL RESERVES Build-Up	ACTUAL	2024	2025	
	<u>Add to the:</u>				
5,000	Election 2026 Reserve	6,000	6,000	7,500	1,500
	Tax Rate Stabilization reserve		-	-	
	Reserve for Contingencies		-	-	
new	Marsville Hall demolition reserve <i>(from 2023 Surplus)</i>	60,000	-		
new	Insurance Reserve <i>(from 2023 Surplus)</i>	25,000	-		
	<i>top-up Reserve for future EG share of GVCC debt repayments (from 2023 Surplus)</i>	46,502	-		
	Staffing Transition reserve (2023, 2025)	30,000			
	Price's Corner Cemetery reserve <i>(correct past accounting error)</i>	6,477	-		
new	Reserve for specific studies that were delayed into 2025 <i>Costs re-appear pg 9 (2025) Reserve withdrawals on pg 11 (2025)</i>	100,000	-		
	Gravel Pit CVA re-assessment reserve	70,000	70,000	-	
	O.L.T. Future Cases Reserve (new)			12,000	
<b>5,000</b>	<b>OPERATIONAL RESERVES Build-Up</b>	<b>343,979</b>	<b>76,000</b>	<b>19,500</b>	



East Garafraxa Draft Budget 2025

FINAL ACTUAL 2023		FORECAST 2024 ACTUAL	ADOPTED BUDGET 2024	DRAFT BUDGET 2025	
	<b>STUDIES &amp; 1-time Special Projects</b>				
17,402	HR - pension review				
	HR - Compensation Review		18,000	23,000	from Reserve
	+ allowance for higher wage-rates, from Review, expected to be approved and take effect later in 2025		estim. 6 mo.	20,000	from taxes
				<i>depends on several variables</i>	
	Value-for-Money/ RECORDS Compliance Audits		20,000	25,000	from Reserve
	Stormwater & Water asset-plans (2 plans)	-	40,000	45,000	from Reserve
12,206	Building Condition Assessment (BCA)				
36,321	remainder of 22/23 Road Needs Study				
13,229	OSIM Bridge Inspection (every 2nd year)			22,000	from taxes
	Development Charges background study	30,502	25,000	-	
	Procurement consulting	20,466	-	-	
	Estimated Wage Costs for Payroll "2025 overlap" periods:				
	Treasurer			25,000	from taxes
	Community Risk Assessment	16,923	20,000	-	
	Hybrid system, Council Chamber	18,038	22,000	-	
	additional work "Phase 2"			10,000	from taxes
	E-scribe system for agenda prep.	19,763	18,000		
	Website migration			40,000	from taxes
	Survey of Price's Corner cemetery			16,000	
	Official Plan conformity exercise				
	PLUS			110,000	from taxes
	Comp. Zoning Bylaw Review+modernization				(& Reserves?)
	<b>THIS PROJECT WILL EXTEND over 2025 AND 2026</b>				See pg. 11
	<b>this is an estimate of how much to expect in 2025, this not the total cost.</b>				
	<i>COULD BE partially financed in 2025 from Reserves, instead of taxes, to reduce the severe impact this project has on the tax levy; see pg.11</i>				
	THIS IS BEING RECOMMENDED on Page 11				
<b>79,158</b>	<b>STUDIES &amp; 1-time Special Projects</b>	<b>105,692</b>	<b>163,000</b>	<b>336,000</b>	173,000


East Garafraxa Draft Budget 2025

FINAL	REVENUE	FORECAST	ADOPTED	DRAFT	
ACTUAL		2024	BUDGET	BUDGET	
2023	Non-Tax Revenues	ACTUAL	2024	2025	change
(10,469)	Payment-in-Lieu : Hydro corridor	(10,469)	(10,469)	(10,469)	-
	<b>Operating+Capital Grants</b>				
(147,300)	O M P F grant - unconditional	(148,100)	(148,100)	(176,800)	(28,700)
(72,000)	Rayburn Park ICIP - Federal holdback	(4,117)	-		
(18,000)	Rayburn Park ICIP - Ontario holdback	(1,029)	-		
(3,193)	Library grant	(3,193)	(3,193)	(3,193)	-
(2,168)	OMAFRA Drainage Sup't grant	(805)	(500)	(1,000)	(500)
(100,000)	OCIF Grant, for capital projects only	(100,000)	(100,000)	(100,000)	-
100,000	LESS: OCIF grant put in reserve	100,000	100,000	100,000	-
	Other grants - from County re Hybrid system	(11,000)	(11,000)		11,000
(31,592)	FCM grant for Road Study				
	<b>User Fees and Licenses</b>				
(116,992)	License fee: Aggregate Resources Corp.	(131,641)	(120,000)	(130,000)	(10,000)
(4,005)	Dog licenses	(4,420)	(3,800)	(4,400)	(600)
	Land Use Inquiry fees (new)	(3,600)	-	(4,000)	(4,000)
(69,250)	Planning Application fees	(46,000)	(60,000)	(50,000)	10,000
(10,800)	Munic Approval fees (County)	(6,400)	(8,500)	(8,000)	500
(1,535)	User fees - General Gov't	(2,460)	(2,500)	(2,500)	-
(3,000)	User fees - Roadways	(4,500)	(3,750)	(3,750)	-
(14,446)	clearance of old 2013 acct (1-time event)				-
(200)	Fire Call admin fees	(140)	(400)	(400)	-
(38,998)	Fire Call recoveries	(34,660)	(35,000)	(35,000)	-
(300)	Road Entrance / Culvert fees	(200)	(1,000)	(1,000)	-
-	History Book sales	(100)	-	-	-
-	Cemetery revenues	(2,250)	-	-	-
(4,350)	Service fees - subdiv. Roads plowing	(3,200)	(3,000)	(4,500)	(1,500)
(351)	misc other fees (garbage bag tags, etc.)	(195)	(1,500)	(1,000)	500
-	Recycling fees from Stewardship Ontario	(1,301)	-	(500)	(500)
	<b>Other revenues</b>				
(79,628)	Supplementary taxes : Resid+Farm	(57,231)	(38,000)	(32,000)	6,000
(10,526)	Supplementary taxes : Comm./Indust.	-	(1,000)	(1,000)	-
(24,169)	Prov. Offences Act fines, thru Caledon	(27,000)	(27,000)	(27,000)	-
(50,346)	Interest on 2023 & older Tax Arrears	(81,347)	(71,000)	(81,500)	(10,500)
(46,976)	Penalties on Current 2024 Tax Arrears	(58,426)	(45,000)	(60,000)	(15,000)
(129,201)	Bank interest	(132,066)	(115,000)	(100,000)	15,000
(4,500)	Donated assets, at fair value : Trailer	-	-	-	
	Proceeds from sale of assets (sweeper)	(5,000)	-	-	
	Cost recoveries	(39,781)		-	
	<i>(July special event, costs on other pages)</i>				
<b>(894,295)</b>	<b>Non-Tax Revenues</b>	<b>(820,631)</b>	<b>(709,712)</b>	<b>(738,012)</b>	<b>(28,300)</b>

East Garafraxa Draft Budget 2025

FINAL ACTUAL 2023	REVENUE	FORECAST 2024 ACTUAL	ADOPTED BUDGET 2024	DRAFT BUDGET 2025	
	<b>Withdrawn from Reserve Funds</b>				
	<b>Taken from Township-controlled Reserves</b>				
	Taken from Gravel-Cost Escal. Reserve	(35,000)	(35,000)	(25,000)	
(11,162)	Taken from Gravel Pits Reserve (CVA Appeals, see Planning+Gravel Pits)	(5,972)	(10,000)	(10,000)	
	<u>from Unspent OCIF Grant Reserve</u>				
(90,000)	Caledon border bridge 2023	-	(22,000)		
(27,786)	various 2023 studies for 2024 A-Line paving project	-	-	(210,000)	part of \$800K
	Compr.Zon. Bylaw expense, approx. half to come from Reserves <i>Reserve(s) must be chosen for this; to be selected later in 2025</i>			(50,000)	to be discussed
	<b><u>From Reserve for Incomplete 2024 Projects:</u></b>				
	HR - compensation review			(23,000)	see Studies pg.
	Stormwater asset -plan study			(45,000)	see Studies pg.
	Records Compliance Audit			(25,000)	see Studies pg.
(45,000)	taken from Staff Transition reserve			(25,000)	Treasurer
	take from Fleet reserve (plow truck 78)	-	(350,000)	(280,000)	repeat of 2024
	take from Fleet reserve (plow truck 79)			-	
	take from Fleet reserve (pickup truck)	(13,766)	-		
	take from Fleet reserve (shoulder box)			(20,000)	
	take from Road Reserve (pressure washer)			(25,000)	
	take from Roads Reserve for guard-rails			(250,000)	
	take from Bridges Reserve for 10th Line Culvert			(383,000)	part of \$1083K
	take from Bridge Reserve towards OSIM Study			(10,000)	
	from P.C. Cemetery Reserve			(6,477)	for survey
	take from GVCC debt pymts. reserve <i>this will start AFTER GV has taken-out their Loan &amp; Loan repayments begin</i>				begins 2026?
	<b><u>Actions from 2023 to avoid a 2023 DEFICIT</u></b>				
(20,000)	from Working Funds Reserve				
(18,557)	from 2021 COVID Reserve				
(7,000)	from Asset Mgmt. Reserve				
<b>(219,505)</b>	<b>subtotal, Township Reserves</b>	<b>(54,738)</b>	<b>(417,000)</b>	<b>(1,387,477)</b>	<b>(970,477)</b>
		<b>FORECAST 2024 ACTUAL</b>	<b>ADOPTED BUDGET 2024</b>	<b>DRAFT BUDGET 2025</b>	
Introduction of large Core Asset Projects in 2024 causes much more reliance on Reserves than in previous years. BUT Reserves being withdrawn were set up for capital project purposes. This is not unusual. Actions above are taken to be able to include the Core Asset projects in 2025 without any impact to Property Tax.					

FINAL	REVENUE	FORECAST	ADOPTED	DRAFT
ACTUAL		2024	BUDGET	BUDGET
2023	Revenue from Other Sources	ACTUAL	2024	2025
each of these funding sources have restrictions on how they may be spent, under legislation				
<b>Taken from Develop. Charges:</b>				
(43,256)	Caledon border bridge 2023	(3,000)	(3,000)	
	Caledon townline road	(20,000)	(20,000)	
(7,500)	Studies , pickup truck paving A-Line	(50,000)	-	(5,000) O. Plan proj Yr.1
	10th Line Culvert			(90,000) part of \$800K
	2024 DC Background Study	(25,000)	(25,000)	(117,000) part of \$1083K
<b>Taken from Federal Gas Tax (CCBF):</b>				
(175,715)	Caledon border bridge 2023	-	-	
	Caledon townline road paving A-Line	(130,000)	(130,000)	(350,000) part of \$800K
	staff costs preparing 2024 AM Plan	(20,000)	-	
<b>Taken from Parkland Dedication Reserve</b>				
-	fencing, landscaping	-	(30,000)	(30,000) repeat of 2024
<b>From Developer Contribu. (NLW 2014\$\$ &amp; FHE 2021\$\$)</b>				(150,000) part of \$800K
<b>new LONG-TERM DEBT taken on</b>				
	Bank Loan to pay for truck #79			(420,000) for 7 years
	I-O Debenture loan for Culvert on 10th Line			(583,000) for 20 years part of \$1083K
<b>new LONG-TERM DEBT</b>				(1,003,000)
NOTE:	Lease / bank loan payments will have to be added to the Operating Budgets of future years.			
NOTE:	under cash-basis budgeting, new debt is treated as Revenue and debt repayment is an expense			
		FORECAST	ADOPTED	DRAFT
		2024	BUDGET	BUDGET
		ACTUAL	2024	2025
future Vehicle financing (Loan) payments should come out of Fleet Reserve, because that is where the full cash-purchase cost would have come from				
Culvert loan payments could be partially covered from DC (about 12% of it)				
Due to inadequate Reserves for Core Assets, future core asset projects will need to paid from new debt.				

<b>EAST GARAFRAXA 2025 Budget Strategy Explanation</b>			
<b>Rules for USING A PRIOR YEAR SURPLUS</b>			<b>DRAFT BUDGET 2025</b>
Using prior year Surplus as a source of funds in the next budget, is required per Munic. Act.			
BUT this can create a budget issue whenever there is no Surplus.			
Munic. Act also says a Deficit must be ADDED TO the next year's Budget as an expense.			
<b>RECOMMENDED STRATEGY for COUNCIL</b>			<b>BUDGET 2025</b>
<b>TAKE \$100,000 from Net Surplus, in 2025, to limit the tax increase</b>			<b>\$ 100,000</b>
<b>Where \$100,000 comes from:</b>			<b>Appears on Page 1</b>
Purchase replacement for plow truck #78	\$ 380,000	from pg. 7	
taken from Fleet Reserve	\$ (280,000)	from pg. 11	
<b>shortfall to come from using Net Surplus</b>	<b>\$ 100,000</b>	<b>to limit 2025 tax increase</b>	
repeats what was done in 2024 Budget, but at a smaller amount			
Should plan on NOT including any Surplus amount from 2025 (if there is one) in 2026 Budget.			
IN FUTURE, put any net Operating Surplus into generic Reserve (Tax Rate Stabiliz.) at first, and draw from the Reserve if circumstances arise that require extra funds, AND/ OR at Budget time.			
<b>CALCULATION to JUSTIFY the 2025 amount of \$100,000</b>			
Final Net Oper. Surplus for 2023 , cash-basis, after Audit			<b>\$ 506,002</b>
estimated Net 2024 Oper. Surplus	\$ 270,991	from regular business	
<i>(still subject to year-end adjustments and Audit)</i>			
<b>MINUS: actions taken in 2024 per Report approved by Council,</b>			
<b>to apply some of the 2023 Surplus to specific purposes:</b>			
top-up the Vehicles Reserve	\$ (140,000)		
top-up the Roads Reserve	\$ (60,000)		
top-up GVCC loan payments Reserve	\$ (46,502)		
create Marsville Hall Demolition Reserve	\$ (60,000)		
create Insurance Reserve	\$ (25,000)		
	<b>\$ (331,502)</b>	<b>\$ (331,502)</b>	
<b>Additional Actions of Dec. 2024 approved by Council:</b>			
create Reserve for Incomplete 2024 Proj.	\$ (100,000)		
create Reserve for Rehab of Buildings	\$ (50,000)		
Reserve for Treasurer overlap costs	\$ (30,000)		
	<b>\$ (180,000)</b>	<b>\$ (180,000)</b>	
<b>px. Net Deficit in 2024 (as shown on Pg. 1 Overview)</b>	<b>\$ (240,511)</b>		<b>\$ (240,511)</b>
<b>Estimated uncommitted Net Surplus at end of 2024</b>			<b>\$ 265,491</b>
<b>(to be placed into Rate Stabiliz. Reserve)</b>			
Therefore it is recommended that an amount of \$100,00 in Surplus may be used for 2025 Budget.			