

2024

# MUNICIPAL BUDGET BOOK

## *the* TOWNSHIP *of* MALAHIDE

*A proud tradition, a bright future.*



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

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## **Appendix C: 2024 Surface Treatment Maps**

## **Appendix D: User Fee Schedule**

## EXECUTIVE SUMMARY

The 2024 Budget considers how to balance the Township's escalating cost of goods and services, emerging strategic priorities, financial health of the municipality and the cost of living for residents. With the recent trend of economic pressures, development of the 2024 Budget was particularly difficult in this regard.

Over the past couple years, the Township has kept property tax increases very low for property owners. Despite high inflation, the Township was able to put together budget proposals which limited property tax increases to 3.16% in 2023 and 2.29% in 2022 in recognition of the challenges faced by property owners. While inflation has come down from the 8.1% high reached in the summer of 2022, the Township recognizes the new financial challenges its residents face today, particularly in the form of high interest mortgages.

The Township similarly faces many challenges beyond its control which need to be accounted for in order to maintain its essential services. With these challenges considered, Township staff are recommending a property tax levy increase of 6.88% for 2024 in order to generate additional annual funding of \$571,405. This represents a **6.77%** increase to the Malahide portion of taxes and would see residents pay an additional **\$122** annually on a residential property assessed at \$250,000.

Adequate annual funding for the Township's infrastructure and related assets is essential to ensure property owners' taxes are being utilized as efficiently as possible. While deferral of maintenance and rehabilitation activities is attractive to mitigate property tax increases in the short-term, over the long-term it can result in more expensive infrastructure replacement projects or push the Township into expensive debt financing. As such, the 2024 Budget plans for the level

of spending required to deliver expected service levels and employ infrastructure maintenance strategies adopted by Council through the Roads Needs Study and Asset Management Plan. Changes to the Township's annual capital funding accounts for nearly one-third of this year's tax increase.

Another significant driver of costs in 2024 are staff wage adjustments. Cost of living adjustments for staff including prospective increases related to the Township's union group, account for another one-third of 2024's property tax increase.

A key service enhancement is also being sought for this year. The Township has identified the need to bolster its planning service and economic development presence in the community through improved relations with property owners and businesses. As such, a Manager of Community Economic Development is being proposed for 2024.

The Township is also contending with a number of other budget pressures including fuel prices, legal expenses, IT contract service costs, underperforming revenue sources such as those from Provincial Offences Act fines and facility rentals and more. Staff have identified over \$160,000 in budget reductions to help mitigate the impact of these cost pressures on residents. Full details of changes made to the 2024 Budget are presented herein for consideration.

Although this year's draft tax increase is likely disappointing for property owners, staff believe that the Draft 2024 Budget strikes the proper balance to ensure expected levels of service are provided while keeping property taxes competitive in the region.

Staff looks forward to continuing to work collaboratively with Council in order to meet the expectations of our community.

## INTRODUCTION TO THE TOWNSHIP OF MALAHIDE

### GOVERNANCE

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

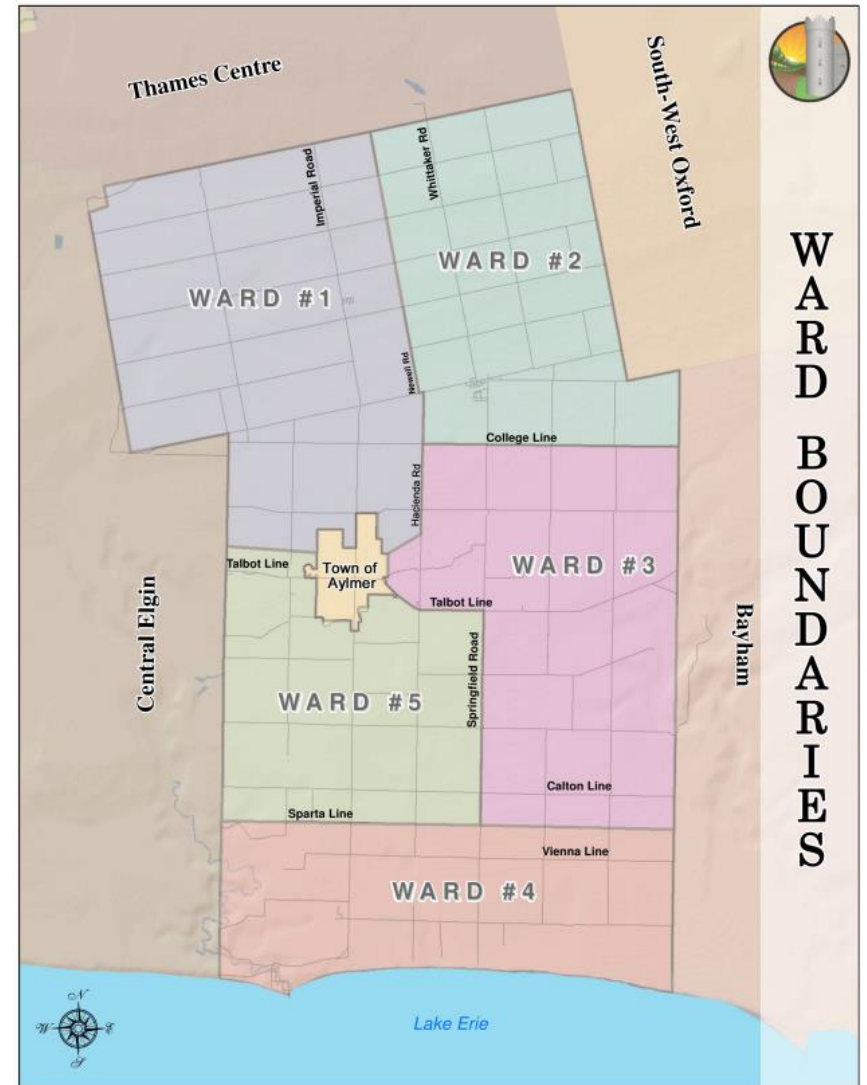
Malahide operates within a two-tier municipal structure whereby it provides the majority of local services while broader regional services are delivered by the County of Elgin.

Every four years, residents of the Township elect a seven-member Council to represent the public and consider the well-being of the municipality on a broad range of matters. Council develops and determines which services the Township provides and carries out the duties of Council within the confines of the Municipal Act and other Provincial legislation. Malahide's Mayor and Deputy Mayor also serve as County Council members.

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

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

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

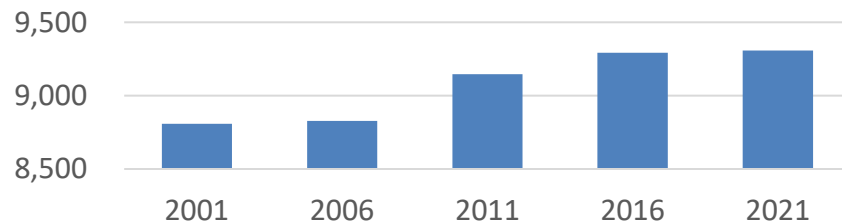


## DEMOGRAPHICS

### POPULATION

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

**Township of Malahide  
Population Growth**



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

### LAND DENSITY

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

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

### HOUSEHOLD INCOME

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

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

## SERVICES

Municipalities are created by provincial governments, and as such, the services they can provide are limited by the legislature.

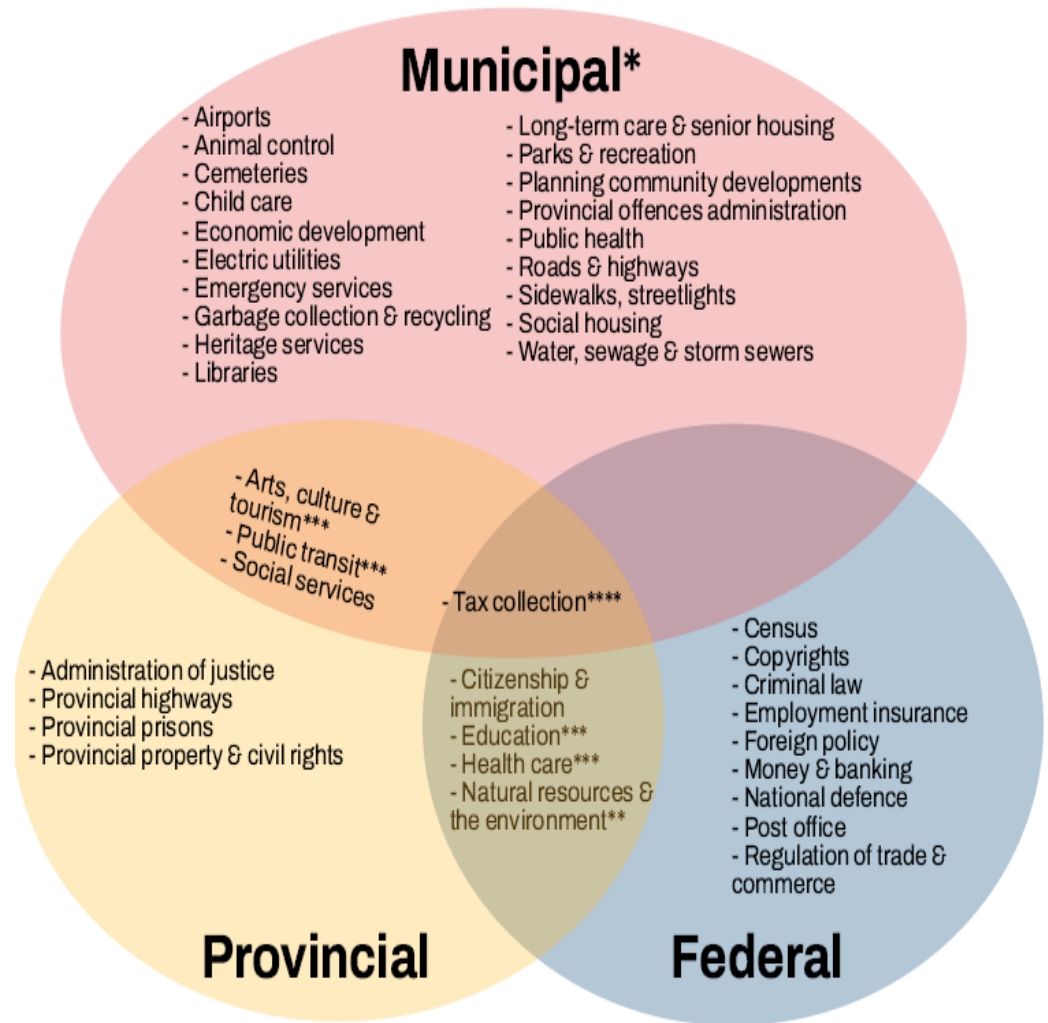
These services are divided by the Township of Malahide and the County of Elgin as follows:

### Township of Malahide

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

### County of Elgin

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



Notes:

\*Services provided may differ from municipality to municipality

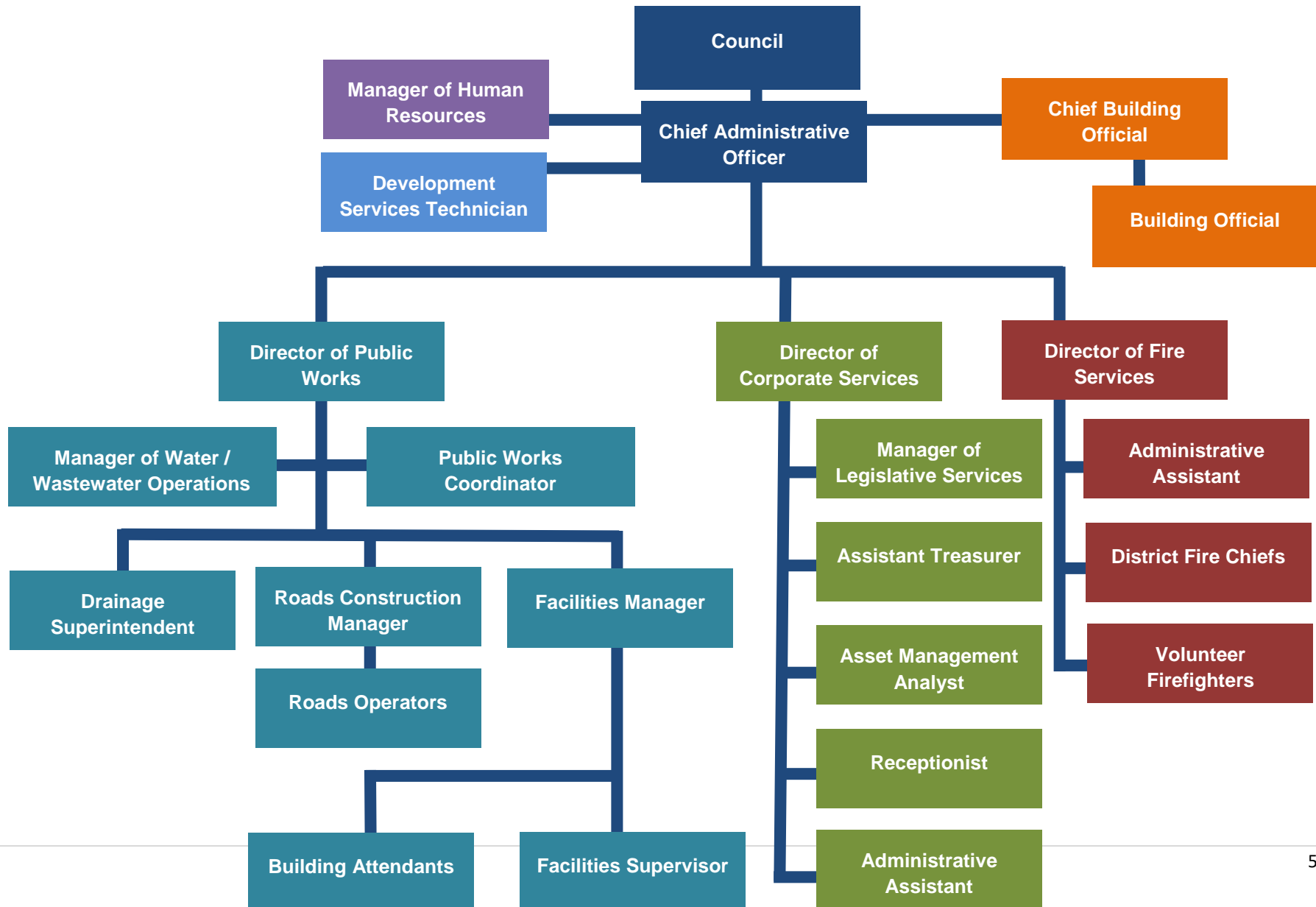
\*\*Municipalities also have an effect on environment policy through their jurisdiction in water and sewage, public transit, garbage collection, etc.

\*\*\*Influenced by federal funding transfers

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

## ORGANIZATIONAL STRUCTURE

The Township of Malahide employs approximately 54 staff (including part-time, contract, and Council), and 62 paid, on-call firefighters.







## ABOUT THE BUDGET

### INTRODUCTION

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

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

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

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

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

### MUNICIPAL ACT REQUIREMENTS

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

- ~ Budgets shall be prepared during the year or in the immediately preceding year

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

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

### FUNDING RESTRICTIONS

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

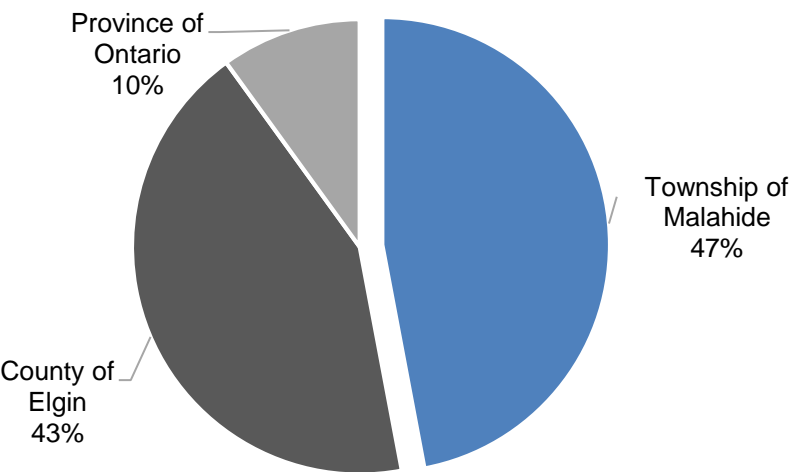
BUDGET OVERVIEW

HOW ARE PROPERTY TAXES SPENT?

Property owners in the Township of Malahide pay property taxes to fund three different government organizations. These include:

- Township of Malahide for local services
- County of Elgin for regional services
- Province of Ontario to fund schools and education

Each government determines their own annual budget every year which collectively determines the total amount of property taxes property owners pay. All property taxes are paid directly to the Township of Malahide and subsequently remitted to County of Elgin and Province of Ontario for their proportionate shares. The proportion of property taxes paid to each organization by Township property owners based on 2023 levels of taxation is provided below.



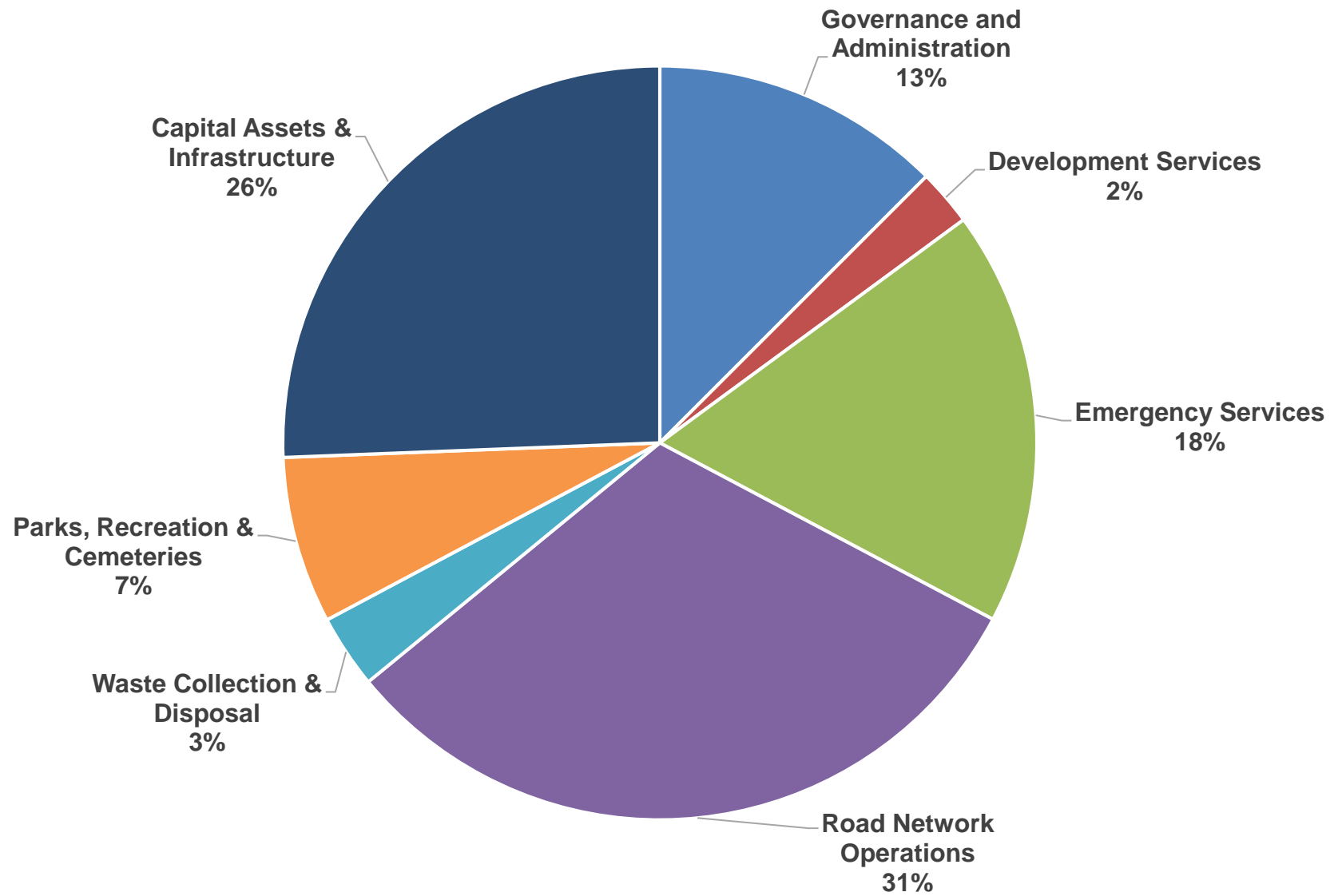
At the time of the Township’s 2024 Budget development, the County of Elgin’s 2024 tax levy and the Province of Ontario’s 2024 education tax rate are unknown. Therefore, potential changes to a combined 53% of property tax burdens cannot be determined at this time. The focus of this document is to assess the remaining 47% of property taxes which are determined by the Township of Malahide through its budget.

Organization	Share (%)	2024 Draft Increase
Township of Malahide	47%	6.77%
County of Elgin	43%	Unknown
Province of Ontario	10%	Unknown

The Township’s 47% share of property taxes amounts to \$8,902,406 for 2024, an increase of \$571,405 from 2023’s property tax levy. Property owners in the Township collectively pay the Township’s property tax levy each year. The amount each property owner pays is determined by the value of their property as determined by the Municipal Property Assessment Corporation (Province of Ontario).

A breakdown of how the Township utilizes its share of property taxes is provided on the next page.

## PROPERTY TAX SPENDING BREAKDOWN



## HISTORICAL CHANGES IN PROPERTY TAXES

The median residential assessed property value in the Township is \$250,000 based on the Municipal Property Assessment Corporation's (MPAC) latest reassessment period in 2016. This means although an average residential property in the Township can undoubtedly be sold for more than \$250,000 in 2024, 2016 assessed values form the basis for which actual property taxes are levied against property owners. As such, an assessment of \$250,000 is used by the Township to benchmark the impact of property tax increases on property owners.

In order to generate an additional \$571,405 in annual property tax funding, the Township would be required to increase its tax rates for all classes by 6.77%. When factoring in the Township's garbage levy, which is applied to residential property tax bills, the net financial increase to residential property owners is 6.04%.

As previously stated, the County of Elgin and Province education tax rate is currently unknown at this time and is not the subject of this report.

The burden of this tax increase scales up with each property's assessment. This means a property with a higher assessment value would be affected proportionately. For each \$100,000 of residential property assessment, an owner would pay approximately \$48.85 more than in 2023.

Property owners who hold non-residential properties can assess the financial impact of this property tax increase by adding an additional 6.77% onto the amount of property taxes paid in 2023.

Impact to \$250,000 Residential Property (rounded figures)							
	2020	2021	2022	2023	2024	↑ \$	↑ %
Township of Malahide							
Property Taxes	\$1,645	\$1,691	\$1,748	\$1,804	\$1,926	\$112	6.77%
Garbage Levy	\$40	\$45	\$50	\$50	\$50	\$0	0.00%
<b>Total to Township</b>	<b>\$1,685</b>	<b>\$1,736</b>	<b>\$1,798</b>	<b>\$1,854</b>	<b>\$1,966</b>	<b>\$112</b>	<b>6.04%</b>
County of Elgin	\$1,519	\$1,562	\$1,588	\$1,648			
Province of Ontario	\$383	\$383	\$383	\$383			
<b>Total Property Tax Burden</b>	<b>\$3,587</b>	<b>\$3,681</b>	<b>\$3,769</b>	<b>\$3,885</b>			

## SUMMARY OF BUDGET INCREASES

The adjacent table outlines the major changes from last year's budget that are driving a property tax increase for 2024. This summary is meant to serve as a short-cut for readers to gain a quick understanding of the major changes to this year's budget. For the full set of budget changes, detailed budgets for each of the Township's departments is provided later in this document.

### Annual Capital Funding: \$189,000

The Township's Capital Budget plans for significant infrastructure and other long-term projects. For this year's budget, a multi-year capital plan (2024 to 2029) was developed based on a number of sources including past plans and studies, adopted asset management practices including those identified in the Roads Needs Study, fleet and equipment committee reviews, the East Elgin Community Complex's long-term capital forecast as well as staff, Council and community input. Based on the needs identified through this process, the Township average capital spending over this period is \$4.2 million. This poses a problem to the Township as its current annual capital funding is set at \$3.1 million based on 2023 levels of taxation. The Capital Budget delves deeper into the Township's projected multi-year plan as well as potential strategies to close this annual funding gap. Based on the analysis provided in the Capital Budget, 2.3% annual levy increases are required each year from 2024 to 2029 to close the Township's annual funding gap based on the identified project set. This year's increase to expand annual capital funding amounts to \$189,000. Readers are urged to review the full Capital Budget section of this document for more information.

Budget Development	Cost	Levy Increase
<b>Budget Pressures</b>		
Annual Capital Funding	\$189,000	
Existing Wages & Benefits	185,855	
Payment in Lieu Sharing	32,100	
Fuel Costs	32,500	
IT Service Contract	29,000	
Legal Expenses	25,000	
External Boards	24,141	
Provincial Offences Act Fines	20,000	
Other Inflationary Items	9,080	
	<b>\$546,676</b>	<b>6.56%</b>
<b>Service Enhancements</b>		
Community Development Manager	\$139,600	
	<b>\$139,600</b>	<b>1.68%</b>
<b>Other Budget Changes</b>		
Community Grant Requests	\$15,594	
Removal of Springfield Special Levy	31,373	
	<b>\$46,967</b>	<b>0.56%</b>
<b>Budget Reductions</b>		
Shared Director of Development Services	(\$69,800)	
Waste Management	(38,838)	
Aylmer Pool Joint-Use Agreement	(19,000)	
Transfers to Contingency Reserves	(34,200)	
	<b>(\$161,840)</b>	<b>(1.94%)</b>
<b>Tax Levy Increase</b>	<b>\$571,405</b>	<b>6.88%</b>
Less: Effect of Assessment Growth		(0.11%)
<b>Property Tax Rate Increase</b>		<b>6.77%</b>

# 2024 Municipal Budget | Township of Malahide

## Existing Wages & Benefits: \$185,855

The Township's wage budgets have been updated in 2024 to account for the following:

- Annual cost of living adjustments to non-union pay grids.
- An estimate of annual union wage costs for 2024 based on current collective bargaining status with CUPE.
- Employee step progression through satisfactory performance reviews towards full job rates as presented to Council annually.
- Mandated changes to statutory benefit calculations as determined by upper levels of government (CPP, EI, WSIB, for example).
- Inflationary cost increases to existing health benefits under the Elgin County Wide Consortium benefits plan
- Changes to estimates and other adjustments (e.g. hours worked)

Staff note that wage adjustments for 2024 are unusually high due to collective bargaining with CUPE. At the time of budget development, collective bargaining has not concluded therefore actual costs may vary.

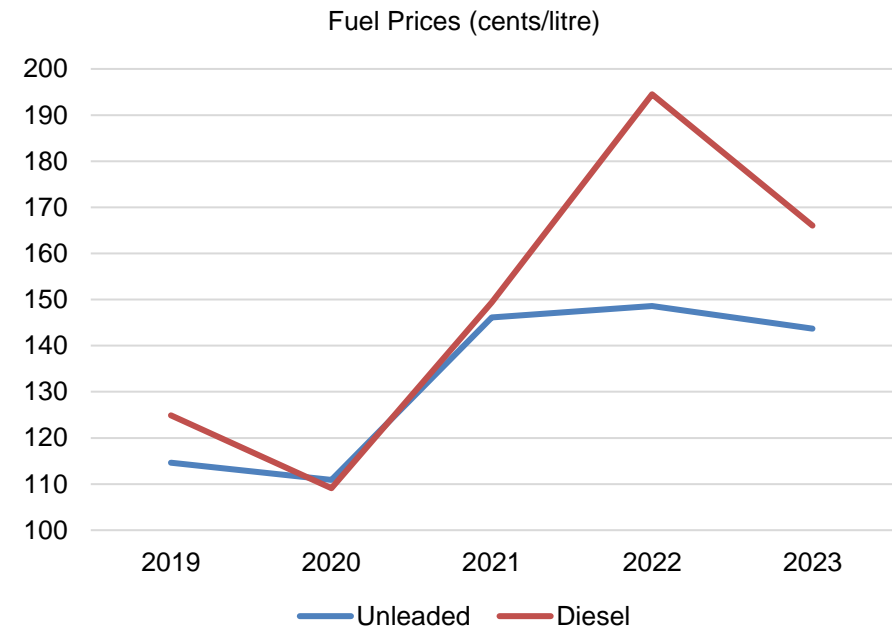
## Payments in Lieu (PIL) Sharing: \$32,100

Payments in lieu of taxes are voluntary payments made to the Township by federal, provincial and municipal government and agencies to compensate the Township for the municipal services it delivers to their properties. These properties are otherwise exempt from property taxation. The portion of PIL revenue entitled to the County of Elgin increased based on a recalculation made during 2022. The Township's existing PIL revenue budget was reduced in 2023 tax rates to accurately represent the Township's eligible portion of PIL revenue. A transfer from the Contingency Reserve of \$98,000 is being used to phase-in this impact. This transfer is being removed for 2024's Budget to fully phase-in the financial impact of changes to PIL sharing arrangements. When factoring in payment-in-lieu revenue increases,

as a result of prospective tax increases in 2024, the net levy impact is \$32,100.

## Vehicle & Equipment Fuel: \$32,500

Since 2019, the Township's fuel prices have increased by approximately 30%. Budget adjustments made since this time have not adequately offset the full impact of price increases to the Township. Fuel funding deficits of \$44,500 and \$33,100 were realized in 2022 and 2023 respectively. To address this funding gap, it is recommended the Township increase its fuel budgets (Road Operations and Parks) by a combined \$32,500 for 2024. A summary of fuel prices in the region, as provided by Statistics Canada, is presented below.





IT Service Contract: \$29,000

Historically the Township provided IT services to many municipalities in the County. Over time, however, a number of these organizations withdrew from their service contract with the Township so to establish their own internal IT functions. During 2022, the Township terminated its service agreement altogether and opted to hire an external agency to fulfill its IT functions.

While this change has saved the Township a significant amount of money, costs have exceeded prior estimates due to the number of servers currently being operated. The Township’s current IT services contract includes a fixed fee for each server it operates as well as an hourly charge as the Township uses the service. At the time of 2023 budget development, staff were unaware of the precise number of servers being operated throughout the Township. The Township’s current IT network is more extensive than it needs to be. This is a reflection of the Township’s past role as a service provider. An additional \$29,000 in annually funding is required until staff can reduce its number of servers through greater use of cloud storage. If successful, the Township may be able to reduce its IT service contract budget for 2025.

Legal Expenses: \$25,000

The Township’s primary legal budget, residing in the Township’s “Administration” department, holds an allowance of \$15,000. With the number of outstanding items of which legal services are required, including potential boundary adjustments, East Elgin Community Complex governance and CUPE collective bargaining, this figure will no doubt be insufficient for 2024. Further, at the time of the 2024 Budget development, the Township has transitioned away from its past solicitor

and is entertaining quotes with other legal firms, usually at a higher per hour cost. With these factors in mind, it is recommended the Township increase its legal budget from \$15,000 to \$40,000 for 2024. Legal expenses that exceed the Township’s annual budget may be funded through the Contingency Reserve as directed by Council.

External Boards: \$24,141

The Township’s municipal boundaries contain three different conservation authorities, each of which provide services to their respective watersheds. Based on the budgets passed by their respective boards of management for 2024, the Township is required to remit an additional \$14,998 in annual funding.

Although the East Elgin Community Complex 2024 budget deliberations have yet to take place, the EECC’s administrator has provided a draft operating budget which would require the Township to provide an additional \$9,143 in annual funding.

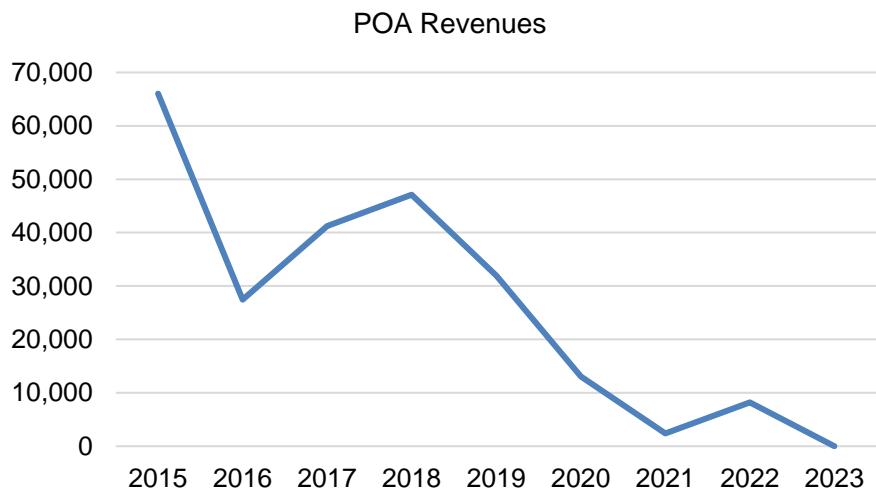
Conservation Authorities	\$14,998
East Elgin Community Complex	\$9,143
	<u>\$24,141</u>

Provincial Offences Act (POA) fines: \$20,000

Municipalities were given responsibility for administering the Provincial Offences Act (POA), including courts and fine collection by the Province in 1997. The Provincial Offences system prosecutes non-criminal charges such as traffic offences, trespassing charges, environmental charges, and liquor licensing violations. The Township, as well as the other County lower tier municipalities, agreed that the County of Elgin would perform this service on behalf of its lower-tier group. Tickets and

finances levied for violations of Provincial offences are remitted back to the Township after collection costs incurred by the County are funded.

Prior to the COVID-19 pandemic, the Township averaged \$42,500 per year in POA revenues. Since the pandemic, the Township has collected an average of \$8,000 per year. In discussion with the County of Elgin, the court system has been backlogged since the pandemic and collection fines has accordingly been more difficult. As no assurances have been made by the County that program revenues will improve in the near future, staff are recommending it downgrade its POA revenue budget estimate from \$30,000 to \$10,000 for 2024. A history of the Township’s POA revenue from 2015 to 2023 is provided below.



**Other Inflationary Items: \$9,080**

Township departments worked diligently during the development of the 2024 Budget to project 2024’s operating expenses. In many cases, budget cuts and other concessions were made to reduce the impact of inflationary impacts to core services. This document includes a detailed

budget by department which includes line-by-line staff commentary for interested readers.

**Community Economic Development Manager: \$134,800**

To address service gaps in the Development Services department, administration is proposing a new Community Economic Development Manager. The proposed position is to serve as an ambassador of Council by bridging local partnerships (local businesses, not-for-profits/charity groups, nearby educational institutions, community advocacy groups, and local funding agencies) while promoting, marketing, enhancing and expanding the Township’s brand and vision. A full business case for Council’s consideration is provided in Council’s meeting agenda.

**Community Grants: \$15,594**

Each year, the Township receives requests for grants from community groups and cemeteries. Interested community groups submit applications to be reviewed by the Township. Applications are approved on a case-by-case basis by Council during annual budget deliberations. For 2024, grant applications totaled \$45,269 for community groups and \$25,500 for cemetery boards. In aggregate, requested amounts for 2024 exceed 2023’s budget by \$15,594 required additional tax dollars, if approved.

**Special Area Levy \$31,373**

Sidewalks and streetlights in the Village of Springfield and streetlights along Avon Drive are funded through Special Local Improvement Levies chargeable to the benefitting residents of each respective area. Based on feedback heard during the 2023 Budget deliberations, staff are proposing the special area levy be eliminated for 2024. Due to the

complexity of the issue, a separate tax report is provided in Council's budget deliberations agenda package. If approved as recommended, the Township's property tax levy would increase by \$31,373 to replace revenues lost through discontinuation of its special area levy.

### **Shared Director of Development Service: (\$69,800)**

After unsuccessful recruitment efforts for a Shared Director of Development Services, the Township terminated the portion of its Memorandum of Understanding with the Municipality of Bayham that relates to shared planning services. The Township's Planning department continues to be resourced with its existing Development Services Technician and is supplemented by Monteith Brown Planning Consultants (MBPC). The Community Economic Development Manager position is being proposed in 2024 as an alternative solution to service bottlenecks in the Township's Planning department.

### **Waste Management: (\$38,838)**

Township Council provided an expression of intent to Circular Materials Ontario (CMO) in 2022 (Resolution No. 22-425) as part of the Full Producer Responsibility initiative of the Blue Box Regulation (O.Reg. 391/21) transitioning the responsibility of recycling services from municipalities to producers of recyclable materials. By doing so, the Township maintains the existing service level with the contracted waste and recycling collector Miller Waste and receives reimbursement from CMO at their agreed rate. By the implemented reimbursement model with CMO and the Townships July 1, 2023 transition date, waste management expenses are projected to decrease by \$38,838 in 2024.

### **Aylmer Pool Joint-Use Agreement: (\$19,000)**

The Township of Malahide and the Town of Aylmer entered into an agreement in 1974 to jointly to fund the construction of an outdoor pool on Mrytle Street in Aylmer. The agreement includes a provision which allows the Township to provide ongoing operating funding for the pool in exchange for a seat on the pool's governing body at the time, the Aylmer Recreation Council. Since this time, the Town entered into an agreement with the YMCA to provide recreation programming at the facility. The Township has continued to fund a portion of the pool's operations based on the proportion of users residing in Malahide. Staff are proposing the Township remove its financial support for the Aylmer pool. The topic is further addressed through a report to Council in its budget deliberations agenda package.

### **Transfers to Contingency Reserves: (\$34,200)**

The Township holds funding in a Contingency Reserve to insulate against unforeseen or difficult to predict fiscal disruptions such as natural disasters, assessment appeals, insurance claims, legal costs, and other budget variances. The Township has achieved its Contingency Reserve funding target as such as contributions to this reserve are being suspended for 2024. See the Reserves section of this budget document for further details.

### **Other Budget Matters**

#### Insurance Premiums

Rising municipal insurance costs continue to be a major concern for the Township. The Township's insurance premiums increased by 8.7% for 2024's renewal. The Township's insurance costs increase each year due to:

- Ontario's joint and several liability which results in the municipality paying damaging disproportionate to their relative fault.
- Escalating inflation sees insurance companies protecting themselves against the prospective of costlier damage claims (particularly against property damage) through premium increases.
- The Township's recent covered insurance losses for damage to a rescue vehicle during the Port Bruce flood and a fire at the Public Works yard.

## Building Services

The Building Code Act allows municipalities to set permit fees to cover the cost of administering and enforcing the Building Code Act, and make reasonable contributions to a reserve. The Township has been successful in setting building permit fees to completely fund building services without subsidization from the general tax base. The Township's Building Stabilization Reserve Fund can be used to offset periods of low building and construction activity, make service enhancements, and cover unexpected expenses. The fees are not permitted to exceed the anticipated reasonable costs of the municipality to enforce the Building Code Act, nor can they be used to subsidize property tax-funded services.

Due to a slow-down of building activity at the end of 2023 which is expected to persist into 2024, a Building Services deficit of \$55,000 is expected. If realized, this deficit will be drawn from the Township's Building Stabilization Reserve Fund which was funded through past building permit revenue and holds a balance beyond its recommended target. See the "Reserves" section of this document for further details.

## Waste Management & Bag Tag Fees

Based on the 2019 Waste Management Plan, the Township targets a 60% subsidization rate for garbage and collection services. This means 60% of the cost to provide this service should come from property taxes while the remaining 40% would come from the garbage levy and bag tag fees.

The Township is near its subsidization target. It is therefore recommended to not change the garbage levy until the subsidization rate reaches 60%. From that point, the garbage levy would increase proportionately to any service cost increases.

## Bag Tag Fees

Bag tags fees are used to encourage environmental conservatism and help the Township reduce its disposal costs. Residents are provided 60 tags for a \$50 levy charge (\$0.83/tag) while any tags beyond this amount may be purchased for \$1.50/tag. Current fees are in line with neighbouring municipalities so no adjustments are being proposed.

## Policing

OPP per household charges decreased from \$303.81 in 2023 to \$299.30 in 2024. The OPP charges the County of Elgin for all properties in the County (with the exception of Aylmer) who in turn charges lower tier municipalities based on their proportionate share of households. The Township of Malahide's proportionate share of households has declined due to residential growth in Central Elgin thereby reducing overall Policing costs for 2024. The Township also pays its share of Police Service Board costs to the County as well as court security costs for use of the local courthouse.

## Road Network Maintenance

Generally, the operating budget lines which fall within Road Network Maintenance have been budgeted to accommodate inflationary increases. A number of lines have proposed increases above inflation, rationed as follows. Industry wide material price increases on granular materials is expected to exceed 20% which has pushed the gravel road budget line to exceed what would be considered a general inflationary increase.

Similarly, asphalt industry supply unit price increases are expected which has been accommodated in the material supply component of tar and chip road maintenance. Unit prices for traffic signage as well as the number of signs required to be purchased as a result of the Township's series of road safety audits are resulting in a significant budget adjustment for 2024. These costs were largely mitigated through other road maintenance budget cuts such as a reduction to the Township's roadside grass cutting line which had historically been underspent.

## County Road Maintenance

Costs to perform County Road Maintenance as defined in the Township's Road Maintenance Agreement (RMA), have exceeded funding received by the County for three straight years. Over this time, the Township's County Roads Reserve, funded from past unspent County RMA funding, has declined by over \$80,000.

The Township's County Roads Reserve is expected to have a negative balance by the end of the 2024 meaning Township funds will be borrowed from other reserves to finance costs in the interim. Many of the Township's road maintenance costs continue to outpace CPI funding adjustments received through the RMA, particularly for aforementioned commodity costs and union wages. For this reason, it is expected the Township's County Roads Reserve will continue to

decline in future years. No property tax increase is proposed to address this issue in 2024.

## East Elgin Community Centre ("EECC")

As a 50% owner of the EECC, the Township of Malahide is responsible to fund 50% of the operating and capital costs of the facility, administered by the Town of Aylmer. If the EECC budget is passed as proposed, Malahide's cost will increase to \$330,660. The Township's share of EECC capital projects is funded in the Capital Budget at a cost \$1,202,783 for 2024. The full EECC Draft Capital Budget is included as an appendix in this document.

# 2024 Municipal Budget | Township of Malahide

## OPERATIONAL BUDGET – NET SUMMARY

		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	Change
Council	(p.18)	\$169,607	\$151,940	\$168,922	\$154,481	\$183,685	\$177,617	\$206,384	\$22,699
Administration	(p.20)	\$1,125,528	\$1,129,982	\$1,145,111	\$1,009,942	\$1,123,381	\$1,118,332	\$1,192,197	\$68,816
Animal Control	(p.25)	(\$8,229)	(\$24,782)	(\$23,838)	(\$24,549)	\$0	(\$1,500)	\$0	\$0
<b>General Government</b>		<b>\$1,286,906</b>	<b>\$1,257,140</b>	<b>\$1,290,195</b>	<b>\$1,139,874</b>	<b>\$1,307,066</b>	<b>\$1,294,449</b>	<b>\$1,398,581</b>	<b>\$91,515</b>
Planning	(p.27)	\$44,810	\$56,003	\$71,643	\$58,934	\$121,989	\$111,987	\$205,362	\$83,373
Building & Bylaw	(p.29)	(\$46,412)	\$6,436	\$6,514	\$1,478	\$65,000	\$33,354	\$65,000	\$0
<b>Development Services</b>		<b>(\$1,602)</b>	<b>\$62,439</b>	<b>\$78,157</b>	<b>\$60,412</b>	<b>\$186,989</b>	<b>\$145,341</b>	<b>\$270,362</b>	<b>\$83,373</b>
Fire	(p.33)	\$803,472	\$739,503	\$857,148	\$824,713	\$809,290	\$720,923	\$874,115	\$64,825
Emergency Management	(p.37)	\$94,804	\$42,162	\$49,145	\$100,171	\$71,043	\$61,315	\$81,519	\$10,476
Police	(p.40)	\$1,064,358	\$1,074,136	\$1,054,603	\$1,068,989	\$1,053,000	\$1,042,278	\$1,040,517	(\$12,483)
<b>Emergency Services</b>		<b>\$1,962,634</b>	<b>\$1,855,801</b>	<b>\$1,960,896</b>	<b>\$1,993,873</b>	<b>\$1,933,333</b>	<b>\$1,824,516</b>	<b>\$1,996,151</b>	<b>\$62,818</b>
Road Operations	(p.42)	\$3,151,600	\$2,887,298	\$3,193,399	\$3,219,313	\$2,671,788	\$2,544,138	\$2,793,935	\$122,147
Streetlights & Sidewalks	(p.48)	\$16,407	(\$4,506)	\$15,922	\$6,527	\$15,922	\$4,574	\$28,800	\$12,878
Waste Management	(p.50)	\$354,575	\$349,882	\$431,406	\$392,773	\$391,351	\$320,530	\$352,513	(\$38,838)
Drainage	(p.53)	\$68,414	\$123,878	\$130,703	\$121,662	\$138,588	\$122,183	\$133,944	(\$4,644)
Parks	(p.56)	\$81,496	\$105,487	\$82,204	\$95,322	\$88,245	\$90,622	\$99,785	\$11,540
Recreation	(p.59)	\$272,844	\$251,098	\$286,758	\$320,779	\$318,441	\$312,053	\$322,199	\$3,758
Cemeteries	(p.65)	\$43,683	\$48,444	\$44,459	\$46,642	\$48,410	\$47,790	\$49,027	\$617
<b>Public Works</b>		<b>\$3,989,019</b>	<b>\$3,761,581</b>	<b>\$4,184,851</b>	<b>\$4,203,018</b>	<b>\$3,672,746</b>	<b>\$3,441,889</b>	<b>\$3,780,203</b>	<b>\$107,457</b>
<b>Debt &amp; Reserves</b>	(p.67)	<b>\$1,840,283</b>	<b>\$1,958,592</b>	<b>\$1,948,454</b>	<b>\$1,948,454</b>	<b>\$2,711,756</b>	<b>\$2,711,846</b>	<b>\$2,866,556</b>	<b>\$154,800</b>
<b>Other Revenues</b>	(p.72)	<b>(\$1,983,779)</b>	<b>(\$1,852,360)</b>	<b>(\$2,027,679)</b>	<b>(\$1,938,438)</b>	<b>(\$1,982,400)</b>	<b>(\$1,996,738)</b>	<b>(\$1,935,100)</b>	<b>\$47,300</b>
Conservation	(p.75)	\$161,379	\$161,306	\$166,110	\$166,112	\$179,994	\$180,254	\$194,992	\$14,998
East Elgin Community Complex	(p.79)	\$295,000	\$298,934	\$314,017	\$278,938	\$321,517	\$336,088	\$330,660	\$9,143
<b>External Boards</b>		<b>\$456,379</b>	<b>\$460,240</b>	<b>\$480,127</b>	<b>\$445,050</b>	<b>\$501,511</b>	<b>\$516,342</b>	<b>\$525,652</b>	<b>\$24,141</b>
<b>Property Tax Levy</b>		<b>\$7,549,840</b>	<b>\$7,503,433</b>	<b>\$7,915,001</b>	<b>\$7,852,243</b>	<b>\$8,331,001</b>	<b>\$7,921,792</b>	<b>\$8,902,406</b>	<b>\$571,405</b>



## COUNCIL

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

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

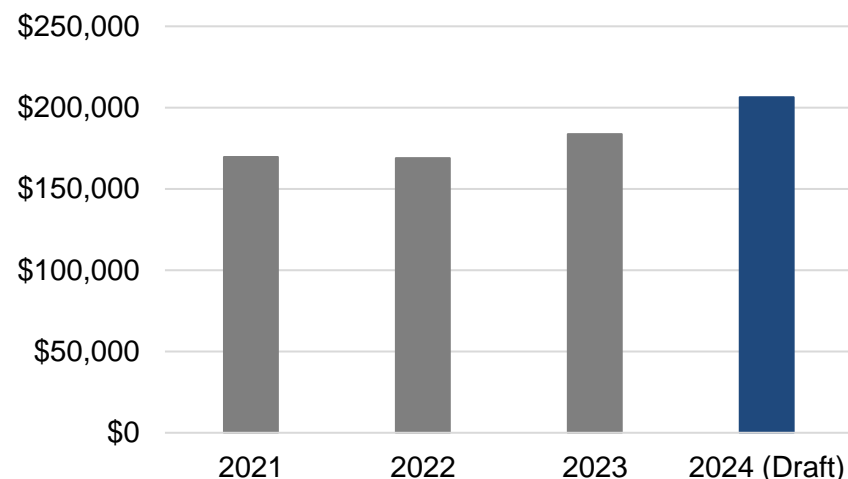
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$183,685	\$206,384	\$22,699	0.27%

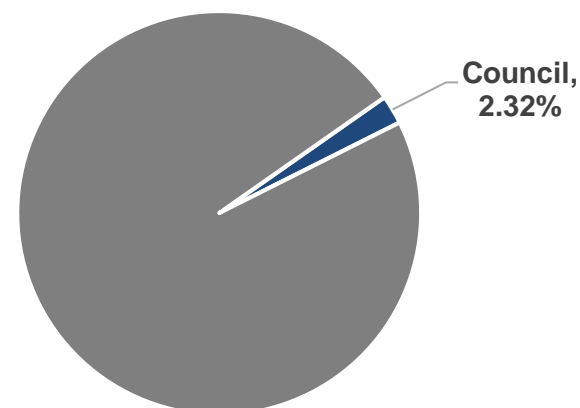
### 2024 Budget Drivers

Description	Cost
New community grant requests	\$15,594
Cost of living adjustment to wages	4,725
Mileage reimbursement rate increase	1,700
Other inflationary adjustments and estimates	680
	<b>\$22,699</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



# 2024 Municipal Budget | Township of Malahide

## COUNCIL

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$111,015	\$107,232	\$112,680	\$112,911	\$120,110	\$120,110	\$124,835	\$4,725
<sup>2</sup> Mileage Allowance	\$4,800	\$4,800	\$4,800	\$4,359	\$4,800	\$4,800	\$6,500	\$1,700
<sup>3</sup> Training & Conferences	\$4,000	\$814	\$4,000	\$2,215	\$10,000	\$4,500	\$10,000	\$0
<sup>4</sup> Dues & Memberships	\$3,150	\$3,165	\$3,400	\$3,232	\$3,400	\$3,232	\$3,200	-\$200
<sup>5</sup> Events & Recognitions	\$10,350	\$9,175	\$10,250	\$2,800	\$2,250	\$1,100	\$2,250	\$0
<sup>6</sup> Facility Operations (Chambers)	\$5,167	\$4,949	\$5,342	\$5,979	\$5,450	\$6,200	\$6,330	\$880
<sup>7</sup> Community Grants	\$24,625	\$15,305	\$20,450	\$14,985	\$29,675	\$29,675	\$45,269	\$15,594
<sup>8</sup> Municipal Election	\$0	\$0	\$28,800	\$23,606	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$163,107</b>	<b>\$145,440</b>	<b>\$189,722</b>	<b>\$170,087</b>	<b>\$175,685</b>	<b>\$169,617</b>	<b>\$198,384</b>	<b>\$22,699</b>
<b>Transfers</b>								
<sup>9</sup> From Election Stabilization Reserve	\$0	\$0	-\$28,800	-\$23,606	\$0	\$0	\$0	\$0
<sup>10</sup> To Election Stabilization Reserve	\$6,500	\$6,500	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0
<b>Total Transfers</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>-\$20,800</b>	<b>-\$15,606</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>
<b>Net From Taxes</b>	<b>\$169,607</b>	<b>\$151,940</b>	<b>\$168,922</b>	<b>\$154,481</b>	<b>\$183,685</b>	<b>\$177,617</b>	<b>\$206,384</b>	<b>\$22,699</b>

## Footnotes

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

<sup>2</sup> Budgeted at \$0.70/km, an increase from the Township's 2023 mileage recovery rate of \$0.52/km based on Canada Revenue Agency's "reasonable mileage allowance" benchmark rate.

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

<sup>4</sup> The Township is a member of the Association of Municipalities of Ontario and the Aylmer Area Chamber of Commerce Membership at a cost of \$3,200.

<sup>5</sup> Allowance to purchase supplies for special public meetings, events, or special recognitions at Council's discretion.

<sup>6</sup> Council chambers resides within the Springfield Fire Station at 51251 Ron McNeil Line. A portion of facility costs, based on used square footage, is attributed to the Council budget centre for chambers. This cost includes maintenance and utilities.

<sup>7</sup> The Township's community grants policy (2018), allows community groups to submit applications for direct funding support or waiver of facility fees. A total of \$45,269 was requested for 2024. Community grants are awarded on a case by case basis by Council during budget deliberations.

<sup>8-10</sup> The cost of the next municipal election is estimated at \$32,000. An annual transfer to the Municipal Elections Reserve of \$8,000 will fund this expense.

## ADMINISTRATION

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

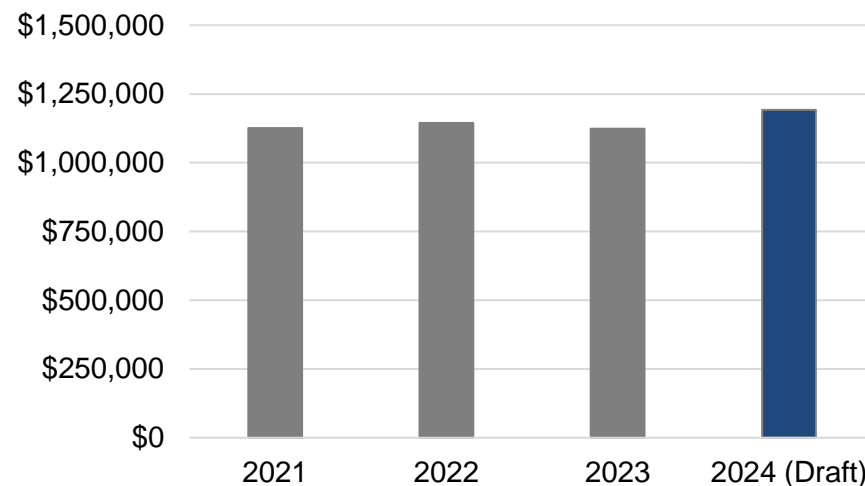
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$1,123,381	\$1,192,197	\$68,816	0.83%

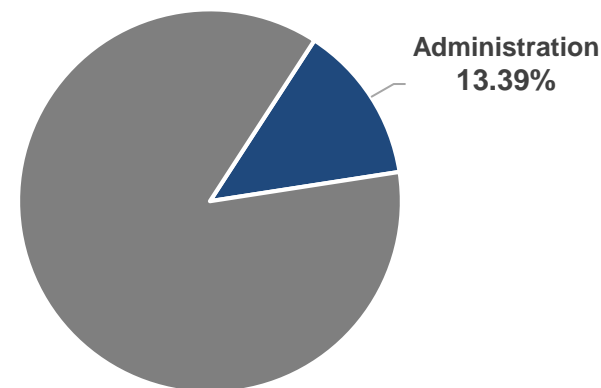
### 2024 Budget Drivers

Description	Cost
IT service contract costs for sever maintenance	\$29,000
Increase in estimated legal fees	25,000
Decline in GIS revenues	11,000
Cost of living adjustments to wages	5,503
Annual software Laserfiche licensing savings	(10,800)
Other inflationary adjustments	9,113
	<b>\$68,816</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



# 2024 Municipal Budget | Township of Malahide

## ADMINISTRATION

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$1,001,255	\$1,068,752	\$1,030,697	\$937,821	\$988,804	\$954,600	\$994,307	\$5,503
<sup>2</sup> Mileage Allowance	\$7,700	\$1,572	\$6,700	\$550	\$4,700	\$500	\$700	-\$4,000
<sup>3</sup> Training & Conferences	\$22,815	\$7,568	\$18,000	\$15,056	\$18,000	\$5,000	\$18,000	\$0
<sup>4</sup> Dues & Memberships	\$9,358	\$8,039	\$9,408	\$10,571	\$9,650	\$9,500	\$9,650	\$0
<sup>5</sup> Office Supplies	\$13,504	\$11,627	\$11,500	\$10,802	\$11,000	\$10,500	\$11,000	\$0
<sup>6</sup> Postage & Courier	\$14,566	\$12,563	\$14,566	\$13,319	\$14,566	\$14,000	\$14,500	-\$66
<sup>7</sup> Health & Safety	\$2,000	\$1,174	\$1,500	\$1,415	\$1,500	\$500	\$1,000	-\$500
<sup>8</sup> Staff Recruitment	\$500	\$8,878	\$1,000	\$2,406	\$4,000	\$7,500	\$3,000	-\$1,000

## Footnotes

<sup>1</sup> Full time equivalents: (1) CAO, (1) Treasurer, (1) Manager of Legislative Services, (1) Manager of Human Resources, (1) Tax Collector, (1) Asset Management Analyst, (0.25) GIS Technician & (1.5) Administrative Clerks. 2024 Adjustment based on lower than forecasted cost of benefits in 2023 and removal of (1) Office admin student and redistribution of (1) GIS student to Road Operations.

<sup>2</sup> Prior to 2023, Manager of Information Technology would travel frequently to west end municipalities to fulfill service contract. With the position outsourced for 2023, a notable drop in mileage claims allows for a further budget reduction for 2024. Calculation based on increasing mileage rate from 0.52/km to 0.70/km based on CRA recovery rates.

<sup>3</sup> Administration staff have had a difficult time utilizing training budgets in past years due to COVID, turnover and workload capacities. Individualized training plans were developed for 2024 which account for training time required to maintain existing professional designations, address gaps in technical knowledge and keep pace with changing legislation.

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

<sup>5</sup> Printer supplies - toner, paper, ink, envelopes for tax billing, office stationary and kitchen supplies.

<sup>6</sup> Refills on Township's leased printing equipment based on usage for billing. Postage meter requires refilling three times per year. 2024 estimated cost at \$4,550 per refill, leaving small allowance remaining for courier as needed.

<sup>7</sup> Inspection of fire exits, health and safety green books, first aid kit replenishments as needed.

<sup>8</sup> Advertising positions with municipal professional associations. Costs range from \$250 - \$500 per publication depending on area of expertise. Estimated cost of recruitment for a management position requested in 2024 is \$1,500. No known retirements for 2024. Retaining a \$1,500 allowance for potential turnover.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>9</sup> Advertising	\$7,708	\$21,840	\$8,500	\$9,079	\$2,000	\$1,500	\$1,600	-\$400
<sup>10</sup> Insurance	\$24,472	\$22,386	\$25,153	\$25,162	\$30,661	\$30,305	\$33,906	\$3,245
<sup>11</sup> Bank Charges	\$5,306	\$7,266	\$5,306	\$7,521	\$7,500	\$7,500	\$7,800	\$300
<sup>12</sup> Studies	\$80,000	\$74,695	\$0	\$0	\$0	\$0	\$0	\$0
<sup>13</sup> Miscellaneous	\$15,000	\$30,170	\$0	-\$20	\$0	\$0	\$0	\$0
<sup>14</sup> Computer Software	\$64,500	\$53,005	\$54,000	\$60,559	\$60,800	\$60,830	\$50,000	-\$10,800
<sup>15</sup> Utilities	\$16,299	\$10,704	\$17,000	\$10,476	\$10,800	\$10,500	\$10,800	\$0
<sup>16</sup> Janitorial Supplies	\$600	\$469	\$600	\$394	\$600	\$526	\$1,200	\$600
<sup>17</sup> Facility Services & Maintenance	\$13,000	\$21,342	\$20,000	\$23,658	\$20,000	\$18,000	\$21,000	\$1,000
<sup>18</sup> Phone & Internet	\$19,109	\$16,181	\$18,185	\$17,168	\$17,500	\$16,000	\$16,500	-\$1,000

## Footnotes

<sup>9</sup> Advertising of announcements or general information, usually through the Aylmer Express plus County of Elgin visitor guide.

<sup>10</sup> 2024 insurance annual renewal increase of approximately 8.7% to provide liability, property, auto and cyber security coverage.

<sup>11</sup> Banking activity fees with RBC, estimated at \$650/month for 2024.

<sup>12</sup> Plans and studies budgeted for in Capital Budget for tracking purposes starting in 2022.

<sup>13</sup> Holding account for unanticipated costs that don't fit into other expense categories. 2021 contained uncollectible debt write-offs and WSIB new experimental experience rating program costs (NEER).

<sup>14</sup> Pertains to annual licensing and support fees for a variety of the Township's systems including: accounting and tax collection, teleconferencing (Zoom), document management and retention, payroll and time tracking, anti-virus, spam filters & IT security. 2024 Adjustment pertains to inflationary cost adjustments from software vendors and \$12,000 annual cost reduction from modified document management software licensing.

<sup>15</sup> Hydro and natural gas for Townhall.

<sup>16</sup> Materials and supplies to maintain the cleanliness of Townhall including hand disinfectant, cleaning products, paper towel, etc.

<sup>17</sup> Contracted weekly cleaning service, parking spot rentals, floor mat rentals, security system monitoring & allowance for general facility repairs (HVAC, painting, etc.).

<sup>18</sup> Monthly cell phone and internet services plus allowance for replacements of cell phones as needed. 2024 budget reduction to reflect change in service contract and reduce cell replacement allowance.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>19</sup> Equipment Leases	\$5,400	\$4,921	\$5,400	\$10,771	\$11,300	\$11,300	\$11,300	\$0
<sup>20</sup> IT Equipment and Supplies	\$2,200	\$0	\$800	\$5,286	\$800	\$4,785	\$2,500	\$1,700
<sup>21</sup> Fuel	\$717	\$1,074	\$717	\$2,633	\$1,700	\$412	\$0	-\$1,700
<sup>22</sup> Vehicle Expenses	\$1,229	\$850	\$1,000	\$1,548	\$1,000	\$681	\$0	-\$1,000
<sup>23</sup> IT Services	\$16,044	\$9,214	\$16,044	\$55,095	\$31,000	\$58,000	\$60,000	\$29,000
<sup>24</sup> Legal	\$7,000	\$17,331	\$11,000	\$16,786	\$15,000	\$32,000	\$40,000	\$25,000
<sup>25</sup> Audit	\$21,500	\$26,025	\$25,000	\$24,927	\$25,000	\$25,000	\$25,000	\$0
<b>Total Expenses</b>	<b>\$1,371,782</b>	<b>\$1,437,646</b>	<b>\$1,302,076</b>	<b>\$1,262,983</b>	<b>\$1,287,881</b>	<b>\$1,279,439</b>	<b>\$1,333,763</b>	<b>\$45,882</b>
<b>Revenue</b>								
<sup>26</sup> Student Grants	\$0	\$9,339	\$0	\$2,384	\$2,200	\$4,791	\$0	-\$2,200
<sup>27</sup> Tax & Zoning Certificates	\$20,000	\$20,610	\$20,000	\$19,333	\$20,000	\$15,000	\$15,000	-\$5,000

## Footnotes

<sup>19</sup> Rental of two commercial photocopiers and postage meter machine in Townhall.

<sup>20</sup> Minor information technology equipment and supplies such as keyboards, mice, monitors & cables.

<sup>21-22</sup> Administration staff previously had access to a 2009 Ford Focus to attend offsite meetings. Use of vehicle discontinued in 2023 due to safety concerns.

<sup>23</sup> Since 2023, the Township has externally contracted its information technology services. Through an open RFP process, a contract was awarded to Zouling Technologies. Annual costs consist of itemized labour hours plus fixed monthly charges to maintain the Township's servers. A 2024 Budget adjustment is required to reflect unanticipated server maintenance costs. Staff are seeking to reduce the number of servers it operates to generate cost savings in the future.

<sup>24</sup> The Township does not employ full-time legal staff and therefore purchases legal services on an as-needed basis. A budget increase is recommended for 2024 to better align the budget with historical spending as well as account for 2024 initiatives and the cost of new legal representation. Due to its unpredictability and potential volatility from year-to-year, the Township retains funding in its Contingency Reserve for excess legal costs.

<sup>25</sup> Section 296 of the Municipal Act requires the Township to appoint a licenced auditor who is responsible for auditing the accounts and transactions of the municipality. In 2021, the Township appointed Graham Scott Enns for the 2021 to 2025 calendar years.

<sup>26</sup> Canada Summer Jobs wage subsidies - none expected for 2024. [2023: (1) Streetlight reflectivity student, moved to Roads for 2024, (1) Records management student not requested for 2024].

<sup>27</sup> Zoning certificates processing fees, set through the Township's user fee by-law, are used to recover the time of administrative staff who prepare compliance letters which outline the proposed use of a property and whether or not it currently meets zoning and/or building regulations. Tax certificates are an official statement of the tax status of a property. Fees, set through the Township's user-fee by-law, are charged to recover the time of administrative staff to prepare them.



# 2024 Municipal Budget | Township of Malahide

Revenue	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>28</sup> Lottery Licences	\$500	\$920	\$500	\$1,159	\$750	\$750	\$750	\$0
<sup>29</sup> Administrative Charges	\$6,000	\$3,307	\$6,000	\$4,831	\$6,000	\$11,016	\$11,016	\$5,016
<sup>30</sup> GIS Services	\$50,000	\$51,401	\$30,000	\$44,935	\$35,000	\$24,000	\$24,000	-\$11,000
<sup>31</sup> IT Services	\$30,000	\$14,962	\$20,000	\$32,143	\$0	\$0	\$0	\$0
<sup>32</sup> Miscellaneous	\$2,500	\$25,130	\$2,250	\$66,316	\$2,000	\$7,000	\$2,000	\$0
<sup>33</sup> Overhead Transfer	\$77,254	\$77,254	\$78,215	\$78,215	\$84,550	\$84,550	\$88,800	\$4,250
<b>Total Revenue</b>	<b>\$186,254</b>	<b>\$202,923</b>	<b>\$156,965</b>	<b>\$249,316</b>	<b>\$150,500</b>	<b>\$147,107</b>	<b>\$141,566</b>	<b>-\$8,934</b>
<b>Transfers</b>								
<sup>34</sup> Transfers From Reserves	-\$60,000	-\$104,741	\$0	-\$3,725	-\$14,000	-\$14,000	\$0	\$14,000
<b>Total Transfers</b>	<b>-\$60,000</b>	<b>-\$104,741</b>	<b>\$0</b>	<b>-\$3,725</b>	<b>-\$14,000</b>	<b>-\$14,000</b>	<b>\$0</b>	<b>\$14,000</b>
<b>Net From Taxes</b>	<b>\$1,125,528</b>	<b>\$1,129,982</b>	<b>\$1,145,111</b>	<b>\$1,009,942</b>	<b>\$1,123,381</b>	<b>\$1,118,332</b>	<b>\$1,192,197</b>	<b>\$68,816</b>

## Footnotes

<sup>28</sup> The Alcohol and Gaming Commission of Ontario authorizes the Township to provide local charities, non-profits and other eligible organizations with lottery and gaming licences. Fees are charged, in accordance with the Township's user fee by-law, to recover staff's time to administer this program.

<sup>29</sup> User fees through the Township's user-fee by-law to charge for the recovery of transfers of amounts owing on utility accounts to taxes, "not sufficient funds" charges and other finance fees.

<sup>30</sup> The Township has historically provided GIS services to other lower tier municipalities within the County of Elgin. Over the years, other municipalities have found alternative GIS services either through hiring their own personnel or using the County of Elgin. Personnel used to support GIS services has been diverted to support Planning Services.

<sup>31</sup> Prior to 2023, the Township employed a full-time Information Technology Manager who provided services to other organizations in the region. The position was removed from the 2023 Budget and service billings were phased out.

<sup>32</sup> Holding account for unanticipated equipment and material sales proceeds, shared services billings, as well as minor sales revenue for maps, pins, etc.

<sup>33</sup> A distribution of indirect administrative costs such as accounting, information technology, use of Townhall, etc. to service areas that operate on a full-cost recovery basis. Full cost recovery service areas require this overhead allocation to accurately set their fees. Allocation receives annual inflation increase each year. Distributed service areas include: animal control, building services, water, sewer, secondary boards, County roads (in accordance with Road Maintenance Agreement).

<sup>34</sup> The 2023 Budget contained one-time transfer from Modernization Fund to offset the cost of an Electronic Records Management (ERM) Student. An ERM student is not being requested for 2024. The position's respective wage costs have been removed from the Wages & Benefits expense budget for a net nil impact on property taxes for 2024.

## ANIMAL CONTROL

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

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

### Budget Summary

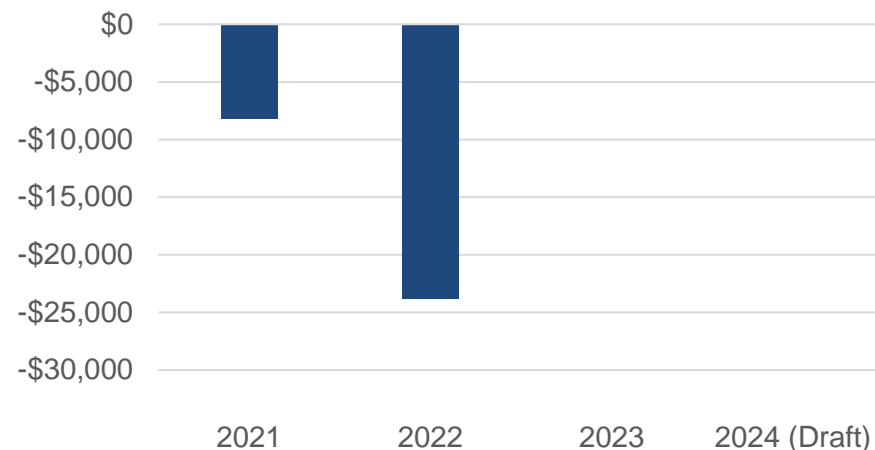
2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$0	\$0	\$0	*0%

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

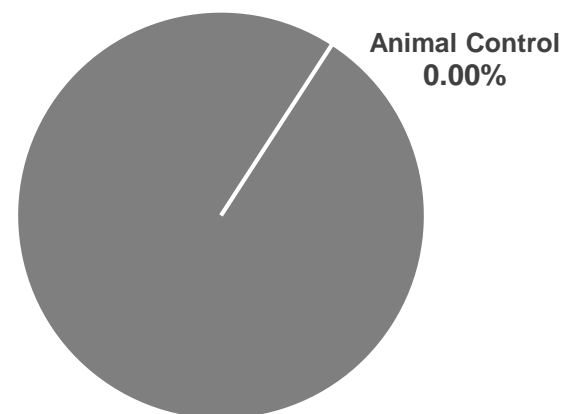
### 2024 Budget Drivers

Description	Cost
Removal of contracted services related to by-law enforcement for Animal Control	(\$1,500)
Annual dog tag revenue estimate	(400)
Allowance for veterinary fees at Hillside Kennels	1,700
Administrative overhead	200
	<b>\$0</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## ANIMAL CONTROL

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Materials & Supplies	\$750	\$757	\$750	\$0	\$0	\$0	\$0	\$0
<sup>2</sup> Overhead - Transfer In	\$1,800	\$1,800	\$1,800	\$0	\$3,500	\$3,500	\$3,700	\$200
<sup>3</sup> Animal Control Officer	\$10,000	\$8,059	\$9,000	\$8,973	\$0	\$0	\$0	\$0
<sup>4</sup> Animal Control Enforcement	\$10,000	\$579	\$1,500	\$0	\$1,500	\$0	\$0	-\$1,500
<sup>5</sup> Legal	\$500	\$458	\$500	\$0	\$0	\$0	\$0	\$0
<sup>6</sup> Animal Shelter	\$11,041	\$9,714	\$11,262	\$11,000	\$14,600	\$15,700	\$16,300	\$1,700
<sup>7</sup> Livestock Claims	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$34,691</b>	<b>\$21,367</b>	<b>\$24,812</b>	<b>\$19,973</b>	<b>\$19,600</b>	<b>\$19,200</b>	<b>\$20,000</b>	<b>\$400</b>
<b>Revenue</b>								
<sup>8</sup> Livestock Reimbursements	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>9</sup> Dog Tag Fees	\$42,420	\$46,149	\$48,650	\$44,522	\$19,600	\$20,700	\$20,000	\$400
<b>Total Transfers</b>	<b>\$42,920</b>	<b>\$46,149</b>	<b>\$48,650</b>	<b>\$44,522</b>	<b>\$19,600</b>	<b>\$20,700</b>	<b>\$20,000</b>	<b>\$400</b>
<b>Net From Taxes</b>	<b>-\$8,229</b>	<b>-\$24,782</b>	<b>-\$23,838</b>	<b>-\$24,549</b>	<b>\$0</b>	<b>-\$1,500</b>	<b>\$0</b>	<b>\$0</b>

## Footnotes

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

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

<sup>3-4</sup> The Township recently transitioned from having an on-call animal control officer to using its by-law enforcement officer.

<sup>6</sup> Hillside Kennels contract (\$800 per month plus 1.5% contractual increase for 2024 and 2025) plus allowance for veterinary costs.

<sup>7-8</sup> Relates to the Ontario Wildlife Damage Compensation Program which provides financial assistance to owners whose livestock, poultry, or honey bees have been damaged or killed by wildlife. Fully funded by the Province and no longer budgeted by the Township.

<sup>9</sup> Dog tag charged to pet owners through the Township's user-fees by-law to recover the cost of animal shelter services. Fees are set on cost recovery-basis with no subsidization from the general tax base.

## PLANNING

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

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

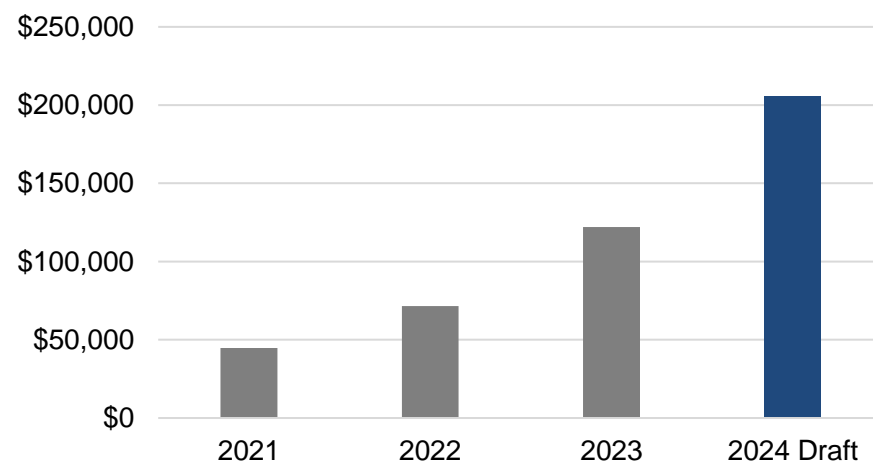
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$121,989	\$205,362	\$83,373	1%

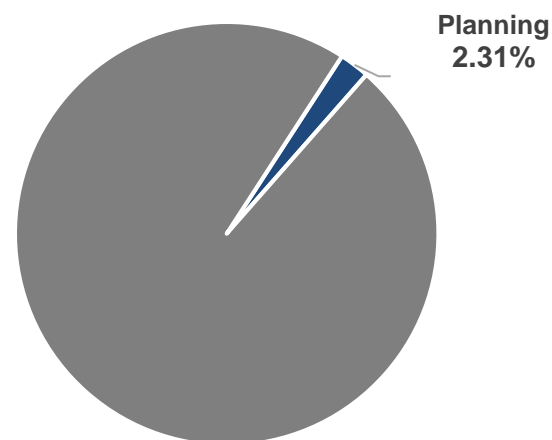
### 2024 Budget Drivers

Description	Cost
Community Economic Development Manager	\$134,100
Removal of Shared Director of Development Services	(69,800)
*Consulting fees estimate based on 2022 usage	23,300
statistics net fee recoveries	
Plans & by-law update initiatives	(20,000)
Transfers from reserves to fund plans and by-law updates	20,000
Other changes in estimates	(4,227)
	<b>\$83,373</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



# 2024 Municipal Budget | Township of Malahide

## PLANNING

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$53,060	\$55,879	\$77,343	\$61,512	\$147,489	\$66,781	\$208,062	\$60,573
<sup>2</sup> Legal	\$500	\$0	\$1,000	\$3,369	\$4,000	\$31,032	\$4,000	\$0
<sup>3</sup> Consulting	\$10,000	\$4,338	\$15,000	\$13,590	\$10,000	\$63,000	\$54,000	\$44,000
<sup>4</sup> Plans & By-Law Updates	\$12,500	\$71,038	\$30,000	\$931	\$20,000	\$0	\$0	-\$20,000
<sup>5</sup> Miscellaneous	\$1,950	\$65	\$1,600	\$116	\$500	\$174	\$0	-\$500
<b>Total Expenses</b>	<b>\$78,010</b>	<b>\$131,320</b>	<b>\$124,943</b>	<b>\$79,518</b>	<b>\$181,989</b>	<b>\$160,987</b>	<b>\$266,062</b>	<b>\$84,073</b>
<b>Revenue</b>								
<sup>6</sup> Planning Fees	\$20,700	\$37,662	\$23,300	\$20,584	\$40,000	\$49,000	\$60,700	\$20,700
<b>Total Revenue</b>	<b>\$20,700</b>	<b>\$37,662</b>	<b>\$23,300</b>	<b>\$20,584</b>	<b>\$40,000</b>	<b>\$49,000</b>	<b>\$60,700</b>	<b>\$20,700</b>
<b>Transfers</b>								
<sup>7</sup> Transfers From Reserves	-\$12,500	-\$37,655	-\$30,000	\$0	-\$20,000	\$0	\$0	\$20,000
<b>Total Transfers</b>	<b>-\$12,500</b>	<b>-\$37,655</b>	<b>-\$30,000</b>	<b>\$0</b>	<b>-\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>Net From Taxes</b>	<b>\$44,810</b>	<b>\$56,003</b>	<b>\$71,643</b>	<b>\$58,934</b>	<b>\$121,989</b>	<b>\$111,987</b>	<b>\$205,362</b>	<b>\$83,373</b>

## Footnotes

<sup>1</sup> Full time equivalents: (0.75) Assistant Planner, (1) NEW Community Economic Development Manager. 2024 Adjustment: removal of (0.5) Shared Director of Development Services.

<sup>2</sup> The Township does not employ full-time legal staff and therefore purchases legal services on an as-needed basis. Use of Planning's legal allowance varies year-to-year. 2023 includes legal costs relating to Ontario Land Tribunal hearings. The Township retains funding in its Contingency Reserve for excess legal costs.

<sup>3</sup> The Township uses a planning consulting firm to perform land use planning services. The Township currently has no internal professional resources to perform these services. Based on recent volumes of planning applications, costs are expected to be \$4,500/month of which most, 80%, is recoverable through the Township's planning fees included in its user-fee by-law.

<sup>4,7</sup> Plans and studies such as the Development Charges Background Study, Official Plan and zoning by-law amendments. None budgeted for 2024, typically funded through reserves as needed.

<sup>5</sup> Holding account for unanticipated costs that don't fit into other expense categories.

<sup>6</sup> The Township's user fee by-law utilizes a deposit system whereby planning applicants submit a deposit which is drawn upon as costs are incurred by the Township to process the application. Full cost recovery is not achieved as planning services are generally 70% to 80% subsidized through the general tax base. Planning revenue recoveries reflect amounts charged for internal staff as well as external planning consultants.

## BUILDING & BY-LAW

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

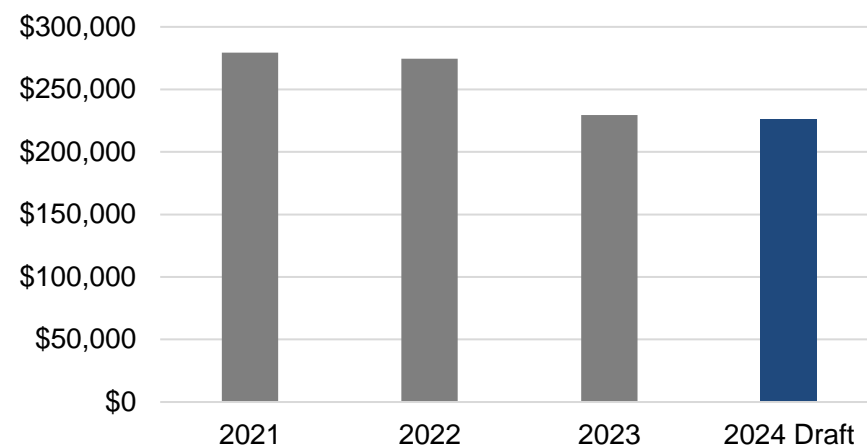
### Budget Summary

	2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
<b>Building</b>	\$0	\$0	\$0	0%
<b>By-Law</b>	\$65,000	\$65,000	\$0	0%

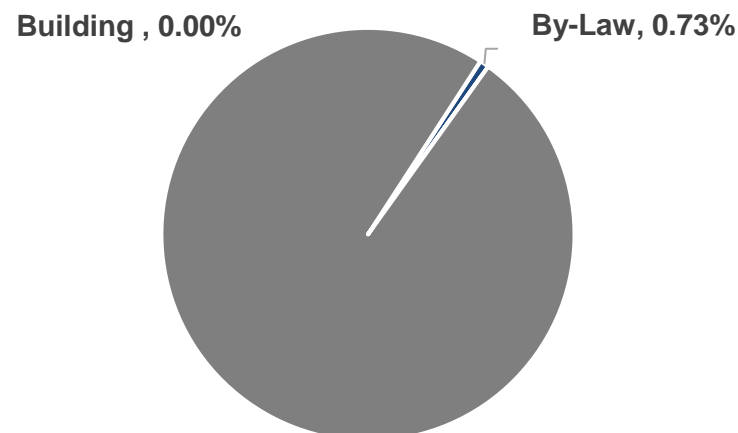
### 2024 Budget Drivers

Description	Cost
Cost of living adjustments and addition of Deputy Chief Building Official during 2023	\$110,719
Expected recoveries from the Municipality of Bayham for provision of Building Services	(72,600)
Expected reduced reliance on external consultants due to hiring of additional internal resources	(40,000)
Expectation of declined building permit revenues	50,000
Transfers for Building Stabilization Reserve Fund to offset expected operating deficit in 2024	(48,626)
Other inflationary adjustments	5,507
	<b>\$0</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy





## BUILDING SERVICES

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$179,849	\$178,879	\$161,784	\$203,252	\$214,400	\$217,060	\$325,109	\$110,709
<sup>2</sup> Mileage Allowance	\$1,500	\$0	\$0	\$0	\$0	\$200	\$1,500	\$1,500
<sup>3</sup> Training & Conferences	\$6,000	\$688	\$4,000	\$2,151	\$4,000	\$3,400	\$4,000	\$0
<sup>4</sup> Dues & Memberships	\$1,161	\$895	\$1,061	\$183	\$1,061	\$300	\$1,200	\$139
<sup>5</sup> Computer Software	\$850	\$4,052	\$18,550	\$15,459	\$18,550	\$15,000	\$15,000	-\$3,550
<sup>6</sup> Staff Recruitment	\$0	\$515	\$0	\$0	\$0	\$500	\$0	\$0
<sup>7</sup> Phone & Internet	\$718	\$227	\$250	\$227	\$250	\$1,425	\$600	\$350
<sup>8</sup> Contracted Building Inspectors	\$3,050	\$9,522	\$30,000	\$8,671	\$50,000	\$51,000	\$10,000	-\$40,000
<sup>9</sup> Fuel	\$2,756	\$1,333	\$1,500	\$1,546	\$1,500	\$1,500	\$2,000	\$500
<sup>10</sup> Vehicle Maintenance	\$1,000	\$894	\$1,000	\$1,262	\$600	\$100	\$600	\$0
<sup>11</sup> Vehicle Insurance	\$690	\$810	\$912	\$912	\$1,113	\$1,100	\$1,231	\$118

## Footnotes

<sup>1</sup> Full time equivalents: (1) Chief Building Official, (1) Deputy Chief Building Official, (0.5) Administrative Clerk.

<sup>2</sup> The Building department shares one vehicle for two personnel resulting in the potential for staff to have to use their personal vehicles to attend meetings or site inspections.

<sup>3</sup> Continuing professional development costs required for building services staff to professional certifications.

<sup>4</sup> Ontario Building Officials Association memberships to provide access to technical expertise, knowledge database and discounted training opportunities.

<sup>5</sup> E-permitting software (Cloudpermit) & Bluebeam software subscription for plans review.

<sup>6</sup> Advertising costs for the recruitment of building services staff. None expected for 2024.

<sup>7</sup> Cellphone subscriptions. Two phones purchased in 2023 in addition to subscription costs.

<sup>8</sup> Use of externally contracted services for building inspections and plans review expected to decline as a result of hiring of Deputy Chief Building Official.

<sup>9</sup> Fuel used in Township vehicle for staff to perform building inspection services.

<sup>10</sup> Vehicle maintenance allowance for the department's truck.

<sup>11</sup> Annual insurance costs for the department's truck.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>12</sup> IT Equipment & Supplies	\$350	\$88	\$350	\$0	\$350	\$1,150	\$350	\$0
<sup>13</sup> Safety Apparel	\$400	\$249	\$400	\$0	\$400	\$100	\$500	\$100
<sup>14</sup> Administrative Overhead	\$18,750	\$18,750	\$19,125	\$19,125	\$27,350	\$27,350	\$28,700	\$1,350
<b>Total Expenses</b>	<b>\$217,074</b>	<b>\$216,902</b>	<b>\$238,932</b>	<b>\$252,788</b>	<b>\$319,574</b>	<b>\$320,185</b>	<b>\$390,790</b>	<b>\$71,216</b>
<b>Revenue</b>								
<sup>15</sup> Building Permits	\$232,000	\$279,380	\$270,800	\$274,485	\$270,800	\$229,450	\$225,800	-\$45,000
<sup>16</sup> Septic Permits	\$20,000	\$25,093	\$25,000	\$19,820	\$25,000	\$22,500	\$20,000	-\$5,000
<sup>17</sup> Recoveries from Bayham	\$0	\$0	\$0	\$0	\$17,400	\$48,630	\$90,000	\$72,600
<b>Total Revenue</b>	<b>\$252,000</b>	<b>\$304,473</b>	<b>\$295,800</b>	<b>\$294,305</b>	<b>\$313,200</b>	<b>\$300,580</b>	<b>\$335,800</b>	<b>\$22,600</b>

## Footnotes

<sup>12</sup> Minor information technology equipment and supplies such as keyboards, mice, monitors & cables. Overbudget in 2023 as new equipment required for the addition of Deputy Chief Building Official.

<sup>13</sup> In accordance with policy "D-3.4 Clothing Allowance", safety footwear and corporate identity wear are provided to building services staff to wear to building inspections.

<sup>14</sup> A distribution of indirect administrative costs such as accounting, information technology, use of Townhall, etc. to reflect full operating costs of service area in order to accurately set building permit fees.

<sup>15</sup> Building permit fees set in the Township's user fee by-law which are used to offset the cost of building inspection and plan review services as required by the Building Code Act. A decline in construction activity is expected due to an unfavourable economic climate and high interest rates. The Township's fees have not been adjusted since 2013 as permit revenues have provided for full cost recovery.

<sup>16</sup> Septic permits are required for new construction, existing system tank replacement and when lines are added to lengthened. Fees are charged to recover inspection costs and are set out in the Township's user fee by-law.

<sup>17</sup> Recoveries from the Municipality of Bayham as a result of a shared-service agreement whereby the Township's provides building inspection and plans review services.

# 2024 Municipal Budget | Township of Malahide

Building Code Act Transfers	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>18</sup> Building Stabilization Reserves	-\$18,000	\$87,571	\$56,868	\$41,517	-\$6,374	-\$19,605	-\$54,990	-\$48,616
<b>Total Transfers</b>	<b>-\$18,000</b>	<b>\$87,571</b>	<b>\$56,868</b>	<b>\$41,517</b>	<b>-\$6,374</b>	<b>-\$19,605</b>	<b>-\$54,990</b>	<b>-\$48,616</b>
<b>Net From Taxes</b>	<b>-\$52,926</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Footnotes

<sup>18</sup> Building services are fully funded through building permit revenue as opposed to the general tax base. Drops in building permit revenue, as expected in 2024 due to a decline in building activity, are funded through the Township's Building Stabilization Reserve Fund which is comprised of past building services surplus permit revenue.

## BY-LAW ENFORCEMENT

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>19</sup> Contracted By-law Enforcement	\$6,514	\$6,436	\$6,514	\$1,478	\$65,000	\$17,500	\$65,000	\$0
<b>Total Expenses</b>	<b>\$6,514</b>	<b>\$6,436</b>	<b>\$6,514</b>	<b>\$1,478</b>	<b>\$65,000</b>	<b>\$17,500</b>	<b>\$65,000</b>	<b>\$0</b>
<b>Net From Taxes</b>	<b>\$6,514</b>	<b>\$6,436</b>	<b>\$6,514</b>	<b>\$1,478</b>	<b>\$65,000</b>	<b>\$17,500</b>	<b>\$65,000</b>	<b>\$0</b>

## Footnotes

<sup>19</sup> In 2023 Council approved a shared service Memorandum of Understanding (MOU) between the Township of Malahide and Municipality of Bayham for the provision of services including by-law enforcement. The Township is billed based on usage of the shared by-law enforcement officer. The 2023 Budget assumed the Township would utilize half of the shared by-law enforcement officer's time. Based on 2023 activity, it is more likely the Township will be using 30% instead. Continued development by-law enforcement policies and processes may result in greater utilization of available resources.

## BUILDING & BY-LAW

## OPERATING BUDGET SUMMARY

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
Building Services	-\$52,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bylaw Enforcement	\$6,514	\$6,436	\$6,514	\$1,478	\$65,000	\$17,500	\$65,000	\$0
<b>Net From Taxes</b>	<b>-\$46,412</b>	<b>\$6,436</b>	<b>\$6,514</b>	<b>\$1,478</b>	<b>\$65,000</b>	<b>\$17,500</b>	<b>\$65,000</b>	<b>\$0</b>

## FIRE SERVICES

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

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

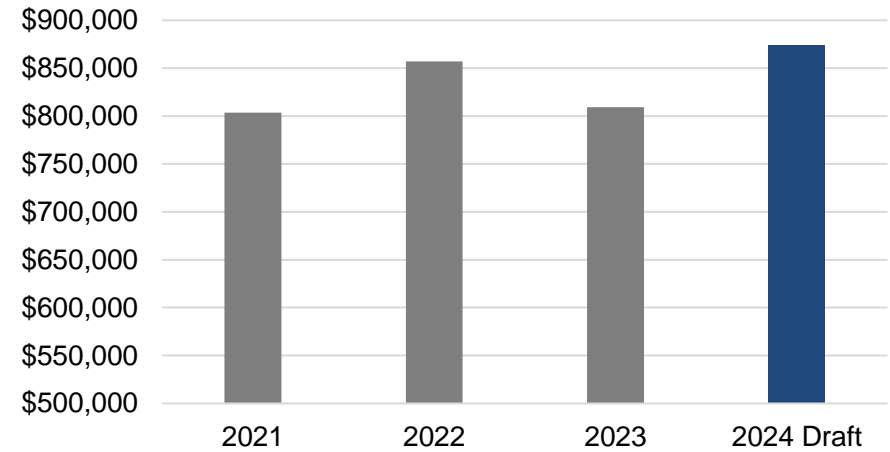
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$809,290	\$874,115	\$64,825	0.78%

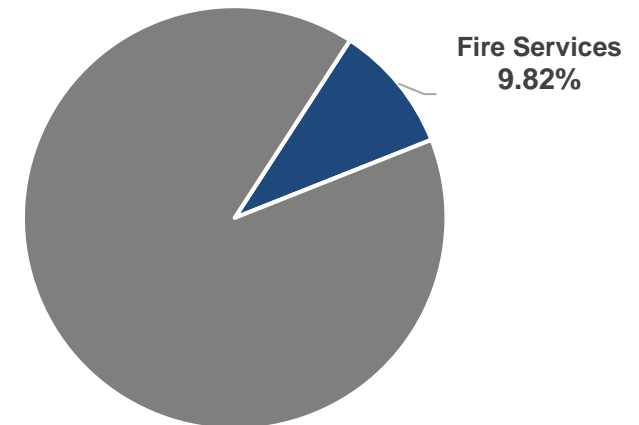
### 2024 Budget Drivers

Description	Cost
Cost of living adjustments to wages	\$43,708
Additional training costs for medical recertification	10,893
Building maintenance at South Hall – walls and tile repairs in 2024	8,000
Change in estimate for radio licenses and cell tower rental agreement	12,801
Increase in training revenue estimate (recoveries for providing training to external organizations)	(20,000)
Other inflationary adjustments and changes in estimates	9,423
	<b>\$64,825</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## FIRE SERVICES

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$563,026	\$525,666	\$575,335	\$524,824	\$547,592	\$542,028	\$591,300	\$43,708
<sup>2</sup> Mileage Allowance	\$1,000	\$282	\$1,000	\$0	\$0	\$0	\$0	\$0
<sup>3</sup> Training & Conferences	\$23,775	\$28,454	\$38,107	\$34,541	\$38,107	\$40,792	\$49,000	\$10,893
<sup>4</sup> Dues & Memberships	\$1,592	\$964	\$1,000	\$917	\$1,100	\$926	\$1,000	-\$100
<sup>5</sup> Uniforms	\$1,600	\$12,249	\$2,000	\$10,008	\$2,500	\$3,027	\$3,600	\$1,100
<sup>6</sup> Office Supplies	\$2,300	\$1,345	\$1,600	\$810	\$1,600	\$1,334	\$1,600	\$0
<sup>7</sup> Health & Safety	\$6,400	\$1,147	\$6,400	\$7,991	\$7,000	\$1,402	\$4,500	-\$2,500
<sup>8</sup> Staff Recruitment	\$400	\$0	\$400	\$866	\$760	\$1,332	\$800	\$40
<sup>9</sup> Office Equipment Lease	\$200	\$0	\$300	\$435	\$400	\$443	\$500	\$100
<sup>10</sup> Computer Licenses & Support	\$2,700	\$0	\$2,800	\$4,605	\$4,700	\$4,689	\$4,800	\$100

## Footnotes

<sup>1</sup> Full time equivalents: (0.9) Fire Chief, (0.5) Administrative Clerk, Volunteer firefighter points and training pay.

<sup>2</sup> Mileage allowance budget removed as full-time staff have use of the departmental pickup truck for transportation.

<sup>3</sup> Continuing professional development costs required for fire services staff to maintain professional certifications, as well as recoverable training expenses incurred while hosting training sessions for external fire services staff or for Malahide instructors to teach at the Elgin-Middlesex Reginal Training School (EMRTS). The EMRTS is increasing the courses offered in 2024, so recoverable costs for Malahide instructors is forecasted to increase.

<sup>4</sup> Memberships include the Ontario Municipal Fire Prevention Officer's Association, the Elgin County Mutual Aid Association, the Ontario Association of Fire Chiefs, and the Fire Marshal's Public Fire Safety Council.

<sup>5</sup> Uniform and clothing allowance required for fire services staff, both full time and volunteer. Increased budget is based on number of forecasted recruits requiring new uniforms in 2024.

<sup>6</sup> Office supplies - toner, paper, ink, office stationary and kitchen supplies.

<sup>7</sup> Health & Safety budget decrease due to medical supplies being supplied at lower costs (gloves and masks), and to the rotating schedule of DZ medical costs required for volunteers.

<sup>8</sup> Advertising of positions with municipal associations. No known retirements for 2024, but retaining a \$800 allowance to account for potential turnover, including fees for police background checks.

<sup>9</sup> Equipment lease budget is for the monthly rental fees and per copy fees associated with the rental of the photocopier at the South Firehall.

<sup>10</sup> Pertains to annual licensing and support fees for the Fire Services software systems including: Fire Pro and Synergi.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>11</sup> Postage & Courier	\$800	\$0	\$400	\$313	\$500	\$240	\$500	\$0
<sup>12</sup> Insurance	\$21,814	\$0	\$26,220	\$24,686	\$31,988	\$31,617	\$35,373	\$3,385
<sup>13</sup> Legal	\$500	\$0	\$500	\$710	\$500	\$0	\$500	\$0
<sup>14</sup> Advertising	\$500	\$0	\$600	\$356	\$600	\$102	\$350	-\$250
<sup>15</sup> Public Education	\$5,000	\$0	\$5,250	\$4,039	\$5,250	\$6,850	\$5,500	\$250
<sup>16</sup> Miscellaneous	\$4,500	\$0	\$4,500	\$2,149	\$1,500	\$725	\$1,500	\$0
<sup>17</sup> Utilities	\$33,062	\$28,931	\$30,000	\$35,917	\$31,000	\$27,680	\$31,000	\$0
<sup>18</sup> Janitorial Supplies	\$750	\$327	\$750	\$684	\$750	\$880	\$800	\$50
<sup>19</sup> Building Maintenance	\$13,525	\$24,504	\$20,189	\$28,529	\$25,000	\$28,220	\$33,000	\$8,000
<sup>20</sup> Grounds Maintenance	\$7,500	\$20,083	\$21,000	\$20,701	\$21,500	\$21,500	\$21,500	\$0
<sup>21</sup> Phone & Internet	\$17,000	\$18,733	\$17,000	\$15,836	\$13,000	\$13,224	\$14,000	\$1,000
<sup>22</sup> Radio Licenses & Maintenance	\$11,300	\$11,834	\$11,200	\$11,297	\$8,200	\$20,590	\$21,001	\$12,801

## Footnotes

<sup>11</sup> Courier fees associated with equipment repairs, and for delivery of targeted mailouts.

<sup>12</sup> 2024 insurance annual renewal increase of approximately 8.7% to provide liability, property, auto and cyber security coverage.

<sup>13</sup> The Township does not employ full-time legal staff and therefore purchases legal services on an as-needed basis.

<sup>14</sup> Advertising costs for the Aylmer Express newspaper.

<sup>15</sup> Public Education includes the costs for supplies given out to the public during education programs. Items such as smoke detectors and children's school supplies are purchased for fire prevention week, as well as banners, etc. for other events, the costs of which are often offset by donations.

<sup>16</sup> Miscellaneous budget carried for forecasted staff recognition supplies, and un-forecasted items such as meals for volunteers during involved structure fires.

<sup>17</sup> Hydro and natural gas for 3 Firehalls.

<sup>18</sup> Janitorial supplies and materials to maintain the cleanliness of Firehalls, including hand disinfectant, cleaning products, paper towel, etc.

<sup>19</sup> Building maintenance budget includes general building mechanical equipment maintenance such as generators, and includes an increase of \$8000 in 2024 for estimated repairs to cracks in the interior walls and cracked floor tiles.

<sup>20</sup> Grounds maintenance include multi-year contracts for grass cutting and snow removal.

<sup>21</sup> Monthly cell phone and internet services plus allowance for replacements of cell phones as needed.

<sup>22</sup> Includes quarterly invoices for the cell tower rentals (4 towers) and monthly maintenance invoice for Spectrum System support agreement.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>23</sup> Protective Equipment	\$47,078	\$57,522	\$49,575	\$40,465	\$57,575	\$41,919	\$60,000	\$2,425
<sup>24</sup> Vehicle Maintenance	\$33,813	\$31,452	\$34,489	\$46,275	\$37,000	\$32,947	\$38,900	\$1,900
<sup>25</sup> Vehicle Insurance	\$9,701	\$13,225	\$14,892	\$14,892	\$18,168	\$17,957	\$20,091	\$1,923
<sup>26</sup> Fuel	\$10,824	\$15,691	\$18,829	\$26,075	\$23,000	\$19,796	\$23,000	\$0
<sup>27</sup> Dispatch Services	\$37,812	\$40,164	\$37,812	\$39,736	\$40,000	\$37,023	\$40,000	\$0
<b>Total Expenses</b>	<b>\$858,472</b>	<b>\$832,573</b>	<b>\$922,148</b>	<b>\$897,657</b>	<b>\$919,290</b>	<b>\$897,243</b>	<b>\$1,004,115</b>	<b>\$84,825</b>
<b>Revenue</b>								
<sup>28</sup> MTO Recoveries	\$30,000	\$39,290	\$40,000	\$22,945	\$80,000	\$84,419	\$80,000	\$0
<sup>29</sup> Donations	\$0	\$50	\$0	\$0	\$0	\$1,500	\$0	\$0
<sup>30</sup> Fees & Recoveries	\$10,000	\$15,917	\$10,000	\$14,030	\$10,000	\$17,888	\$10,000	\$0
<sup>31</sup> Training Reserves	\$15,000	\$37,813	\$15,000	\$35,969	\$20,000	\$60,225	\$40,000	\$20,000
<sup>32</sup> Other Revenues	\$0	\$0	\$0	\$0	\$0	\$12,288	\$0	\$0
<b>Total Revenue</b>	<b>\$55,000</b>	<b>\$93,070</b>	<b>\$65,000</b>	<b>\$72,944</b>	<b>\$110,000</b>	<b>\$176,320</b>	<b>\$130,000</b>	<b>\$20,000</b>
<b>Net From Taxes</b>	<b>\$803,472</b>	<b>\$739,503</b>	<b>\$857,148</b>	<b>\$824,713</b>	<b>\$809,290</b>	<b>\$720,923</b>	<b>\$874,115</b>	<b>\$64,825</b>

## Footnotes

<sup>23</sup> New 2024 Section 21 Guidance Notes in the Occupational H&S Act for fire. Bunker Gear is recommended to be sent away twice a year instead of once a year for cleaning, hydrostatic tests, and repairs. This line also included equipment under \$5000 for small tools.

<sup>24</sup> Two tankers that have soft tarps will need to be switched to hard tops in 2024 at a cost of \$5000 each. Truck safety inspections, annual pump tests, and general maintenance oil changes are included.

<sup>25</sup> Annual insurance costs for the department's vehicles.

<sup>26</sup> Fuel used in vehicle for staff to perform fire protection services.

<sup>27</sup> Contract for dispatch services with Town of Tillsonburg.

<sup>28</sup> Changes to cost recovery bylaw have recently increased MTO recoveries.

<sup>29</sup> No anticipated donations.

<sup>30</sup> Fees for inspections and reports, recoverable expenses, air bottle refills for OPP or police college, etc.

<sup>31</sup> Increased revenue from hosting training sessions.

<sup>32</sup> Other revenues may include unforeseen insurance claim recoveries for fire apparatus damages.



## EMERGENCY MANAGEMENT

Led by the Director of Fire Services / Fire Chief, the Township's Emergency Management function coordinates a system of mutually supportive partnerships that manages emergencies in the Township. The Emergency Management budget accounts for the portion of the Township's financial resources which are dedicated to planning for emergency events. The budget also tracks emergency events as they occur including Port Bruce flooding and the COVID-19 pandemic.

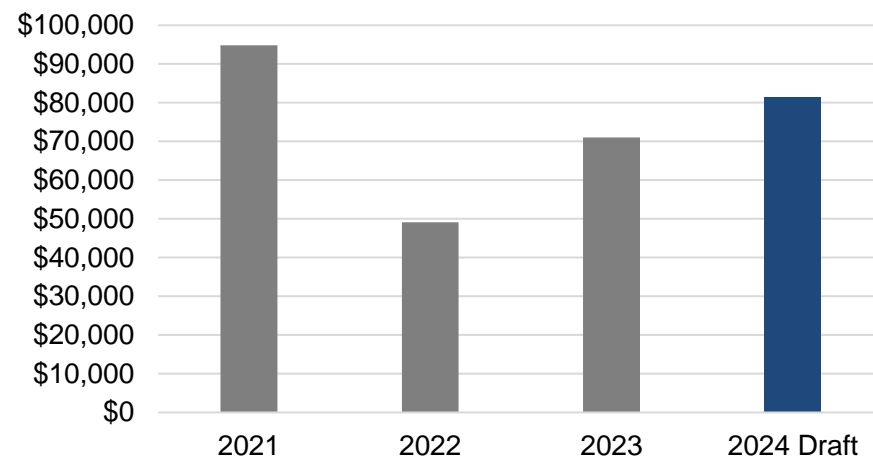
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$71,043	\$81,516	\$10,476	0.12%

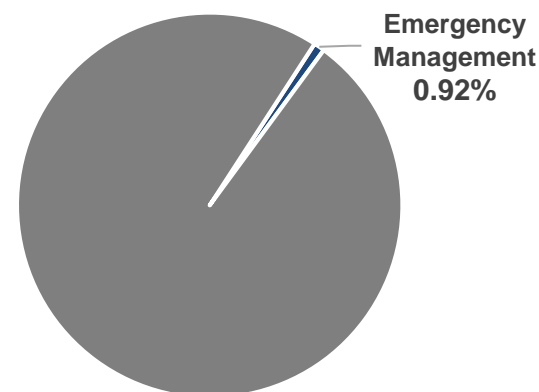
### 2024 Budget Drivers

Description	Cost
Port Bruce ice breaking contract	\$9,800
Cost of living adjustments to wages	1,076
Other changes in estimates and inflationary adjustments	(400)
	<b>\$10,476</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



# 2024 Municipal Budget | Township of Malahide

## EMERGENCY MANAGEMENT

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$13,258	\$5,345	\$5,899	\$13,638	\$15,693	\$14,900	\$16,769	\$1,076
<sup>2</sup> Mileage Allowance	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>3</sup> Training & Conferences	\$100	\$32	\$1,500	\$190	\$1,500	\$1,100	\$1,500	\$0
<sup>4</sup> Public Education	\$1,000	\$0	\$1,000	\$0	\$1,000	\$745	\$1,000	\$0
<sup>5</sup> Advertising	\$400	\$66	\$400	\$66	\$400	\$0	\$400	\$0
<sup>6</sup> Miscellaneous	\$350	\$59	\$250	\$123	\$250	\$66	\$250	\$0
<sup>7</sup> Vehicle Maintenance	\$500	\$618	\$500	\$5,174	\$500	\$500	\$500	\$0
<sup>8</sup> Equipment Maintenance	\$700	\$761	\$1,200	\$1,427	\$1,200	\$0	\$0	-\$1,200
<sup>9</sup> Supplies	\$1,300	\$2,463	\$1,300	\$0	\$1,300	\$0	\$1,300	\$0
<sup>10</sup> Contracted – 911 Services	\$4,396	\$4,419	\$4,396	\$4,448	\$4,500	\$0	\$4,500	\$0
<sup>11</sup> Ice Management	\$75,000	\$29,526	\$35,000	\$18,335	\$47,000	\$44,814	\$56,800	\$9,800

## Footnotes

<sup>1</sup> Full time equivalents: (0.1) Fire Chief

<sup>2</sup> Mileage reimbursement for use of personal vehicle for Township activities. Account is being phased out after 2024 as Township vehicles are used to provide Emergency Management Services.

<sup>3</sup> Continuing professional development costs required for staff to maintain professional certifications, staff participation at emergency management sector meetings.

<sup>4</sup> Public Education includes the costs for supplies and flyers given out to the public during education programs.

<sup>5</sup> Advertising costs for the Aylmer Express newspaper.

<sup>6</sup> Costs associated with the annual emergency management meeting with staff, and representatives from Elgin County, OPP, and South-West Public Health.

<sup>7</sup> Annual safety inspection for the emergency management trailer.

<sup>8</sup> Costs associated with equipment damages from emergency events. Account no longer in use for 2024. Emergency event costs will be tracked by event and funded through Contingency Reserve.

<sup>9</sup> Supplies for the emergency trailer and for the emergency shelter.

<sup>10</sup> Contract through Elgin County for 911 Services.

<sup>11</sup> One year ice breaking contract for Port Bruce awarded to Higgs Excavating by Council on November 16, 2023.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>12</sup> COVID Related Expenses	\$0	\$113,633	\$0	\$3,611	\$0	\$0	\$0	\$0
<sup>13</sup> Port Bruce Flooding	\$0	\$0	\$0	\$58,919	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$97,104</b>	<b>\$156,922</b>	<b>\$51,445</b>	<b>\$105,931</b>	<b>\$73,343</b>	<b>\$62,125</b>	<b>\$83,019</b>	<b>\$9,676</b>
<b>Revenue</b>								
<sup>14</sup> Sales – 911 Signs	\$2,300	\$1,127	\$2,300	\$2,149	\$2,300	\$810	\$1,500	-\$800
<b>Total Revenue</b>	<b>\$2,300</b>	<b>\$1,127</b>	<b>\$2,300</b>	<b>\$2,149</b>	<b>\$2,300</b>	<b>\$810</b>	<b>\$1,500</b>	<b>-\$800</b>
<b>Transfers</b>								
<sup>15</sup> Safe Restart Reserve Fund	\$0	-\$113,633	\$0	-\$3,611	\$0	\$0	\$0	\$0
<b>Total Transfers</b>	<b>\$0</b>	<b>-\$113,633</b>	<b>\$0</b>	<b>-\$3,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net From Taxes</b>	<b>\$94,804</b>	<b>\$42,162</b>	<b>\$49,145</b>	<b>\$100,171</b>	<b>\$71,043</b>	<b>\$61,315</b>	<b>\$81,519</b>	<b>\$10,476</b>

## Footnotes

<sup>12</sup> COVID Related Expenses

<sup>13</sup> Contract services such as ice excavating and garbage collection in relation to the flooding event in Port Bruce.

<sup>14</sup> Sales of 911 signs are based on forecasted growth.

<sup>15</sup> Federal funding assistance provided to the Townsihp to offset COVID related costs for such safety supplies, materials, lost revenue, etc. Funding was fully utilized by the end of the pandemic.

## POLICE

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

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

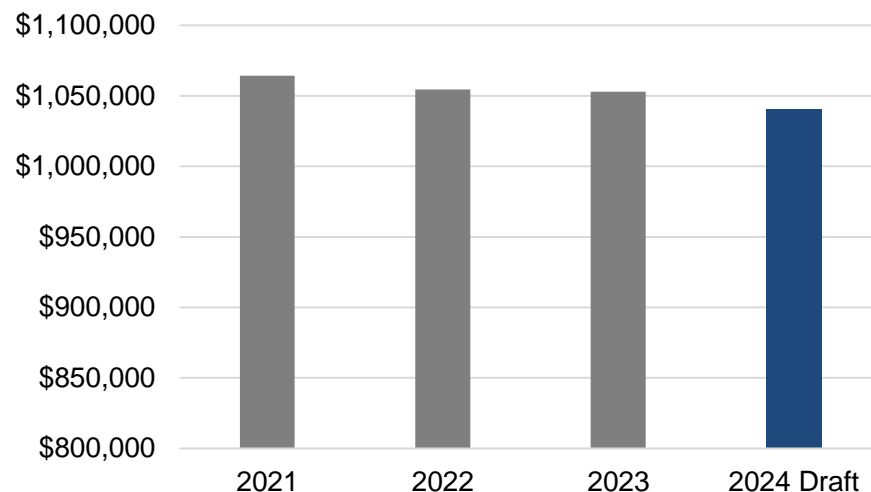
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$1,053,000	\$1,040,517	(\$12,483)	(0.15%)

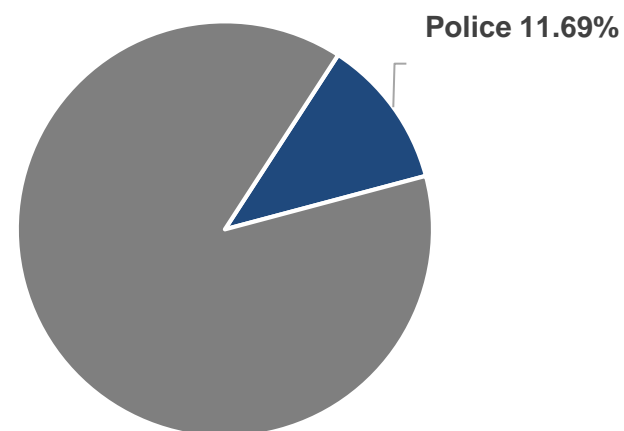
### 2024 Budget Drivers

Description	Cost
OPP contract costs	(\$12,483)
	(\$12,483)

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## POLICE

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Contracted Police Services	\$1,061,438	\$1,072,337	\$1,052,553	\$1,067,164	\$1,050,950	\$1,040,216	\$1,038,467	-\$12,483
<sup>2</sup> Utilities	\$886	\$886	\$900	\$912	\$900	\$912	\$900	\$0
<sup>3</sup> Building Maintenance	\$200	\$0	\$200	\$0	\$200	\$200	\$200	\$0
<sup>4</sup> Phone & Internet	\$1,734	\$913	\$950	\$913	\$950	\$950	\$950	\$0
<sup>5</sup> Miscellaneous	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$1,064,358</b>	<b>\$1,074,136</b>	<b>\$1,054,603</b>	<b>\$1,068,989</b>	<b>\$1,053,000</b>	<b>\$1,042,278</b>	<b>\$1,040,517</b>	<b>-\$12,483</b>
<b>Net From Taxes</b>	<b>\$1,064,358</b>	<b>\$1,074,136</b>	<b>\$1,054,603</b>	<b>\$1,068,989</b>	<b>\$1,053,000</b>	<b>\$1,042,278</b>	<b>\$1,040,517</b>	<b>-\$12,483</b>

## Footnotes

<sup>1</sup> OPP per household charges decreased from \$303.81 in 2023 to \$299.30 in 2024. The OPP charges the County of Elgin for all properties in the County (with the exception of Aylmer) who in turn charges lower tier municipalities based on their proportionate share of households. The Township of Malahide's proportionate share of households has declined due to residential growth in Central Elgin thereby reducing overall Policing costs for 2024. The Township also pays its share of Police Service Board costs to the County as well as court security costs for use of the local courthouse.

<sup>2</sup> A portion of hydro and natural gas assigned to the leased space for police services in Township-owned facilities, per contract agreement.

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

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

<sup>5</sup> Miscellaneous expenses not forecasted for 2024 based on recent years actual expenses.

## ROAD OPERATIONS

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

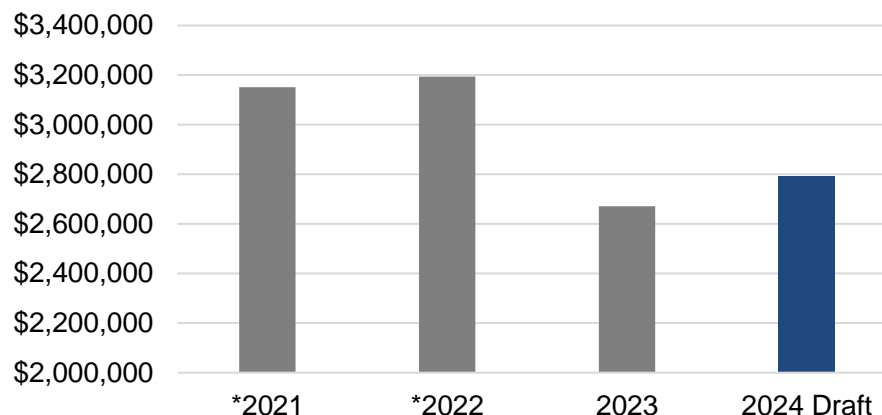
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$2,671,788	\$2,793,935	\$122,147	1.47%

### 2024 Budget Drivers

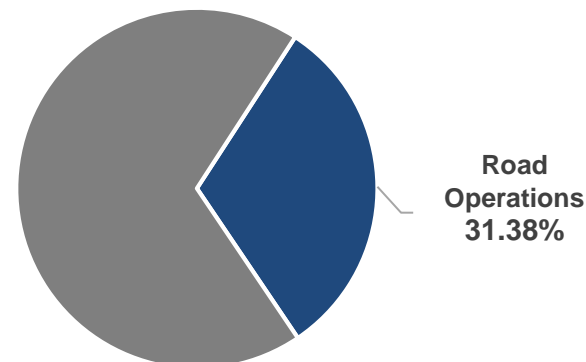
Description	Cost
Cost of living adjustments to non-union wages and prospective increases for a new 2024 CUPE agreement	\$113,181
Fuel consumption estimate increase	30,000
Equipment recoveries through RMA	(45,000)
Vehicle repairs allowance	7,400
New and replacement of existing signage	21,500
Change in estimate of roadside mowing contract	(30,500)
Change in estimate for shoulder maintenance	(13,400)
Annual ditching costs	6,100
Removal of annual surveying budget	(4,000)
Tar and chip material costs	19,550
Salt cost for winter control	6,800
Gravel road commodity costs for maintenance	7,192
Other inflationary adjustments and changes in estimates	3,324
	<b>\$122,147</b>

### Comparison To Prior Years



*\*Activities related to road rehabilitation, as opposed to regular maintenance, were shifted to the Capital Budget in 2023 to better accommodate the varying degree of funding needed from year-to-year based on rehabilitation work plan informed by the Township's Roads Needs Study and Asset Management Plan.*

### 2024 Proportion Of Township Tax Levy



# 2024 Municipal Budget | Township of Malahide

## ROAD OPERATIONS

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$1,405,889	\$1,340,366	\$1,430,877	\$1,306,923	\$1,462,724	\$1,416,500	\$1,575,905	\$113,181
<sup>2</sup> Mileage Allowance	\$750	\$36	\$750	\$452	\$1,500	\$800	\$1,000	-\$500
<sup>3</sup> Training & Conferences	\$22,500	\$5,975	\$22,500	\$22,351	\$22,500	\$22,593	\$22,500	\$0
<sup>4</sup> Dues & Memberships	\$0	\$0	\$3,500	\$2,374	\$3,500	\$2,500	\$2,500	-\$1,000
<sup>5</sup> Bridges & Culverts	\$65,404	\$5,484	\$70,582	\$69,320	\$73,100	\$39,934	\$75,700	\$2,600
<sup>6</sup> Ditching	\$96,024	\$31,145	\$97,782	\$225,869	\$101,300	\$84,701	\$107,400	\$6,100
<sup>7</sup> Catch Basins	\$8,843	\$9,741	\$6,653	\$11,139	\$8,200	\$3,447	\$8,700	\$500
<sup>8</sup> Shoulders	\$27,000	\$15,661	\$16,500	\$14,409	\$19,000	\$5,264	\$5,600	-\$13,400
<sup>9</sup> Debris & Sweeping	\$3,100	\$36	\$1,000	\$3,785	\$1,000	\$5,000	\$6,000	\$5,000
<sup>10</sup> Grass & Brush	\$48,538	\$67,480	\$57,500	\$54,561	\$80,500	\$45,420	\$50,000	-\$30,500
<sup>11</sup> Tar & Chip	\$735,936	\$621,111	\$678,946	\$678,026	\$226,850	\$267,181	\$246,400	\$19,550

### Footnotes

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

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

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

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

<sup>5</sup> Bridge and culvert operations include the associated supplies and equipment rentals related to minor repairs, and contracted repairs or services such as annual bridge washing.

<sup>6</sup> Ditching operations include the associated supplies and equipment rentals related to minor repairs, and contracted repairs or services such as entrance culvert replacements.

<sup>7</sup> Catch basin operations include the associated supplies related to minor repairs, and contracted repairs or services such as catch basin cleanouts.

<sup>8</sup> Shoulder works include the associated supplies and equipment rentals related to minor repairs.

<sup>9</sup> Sweeping operations pertain to the contracted street sweeping services for village streets.

<sup>10</sup> Roadside grass cutting multi-year contract as well as contracted tree removal services.

<sup>11</sup> T&C operations include the associated supplies and equipment rentals related to minor repairs, and contracted services such as line painting.



# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>12</sup> Gravel	\$264,762	\$249,456	\$272,835	\$287,323	\$105,408	\$108,998	\$112,600	\$7,192
<sup>13</sup> Winter Control	\$80,500	\$150,994	\$103,000	\$98,702	\$114,000	\$95,965	\$120,800	\$6,800
<sup>14</sup> Rail Crossing	\$0	\$0	\$5,000	\$1,419	\$5,000	\$0	\$0	-\$5,000
<sup>15</sup> Safety & Signage	\$25,500	\$19,960	\$22,825	\$28,671	\$23,500	\$49,493	\$45,000	\$21,500
<sup>16</sup> Road Closings	\$9,000	\$0	\$9,000	\$2,572	\$9,000	\$741	\$5,000	-\$4,000
<sup>17</sup> Drain Maintenance	\$7,000	\$9,411	\$8,000	\$10,830	\$10,000	\$13,100	\$12,000	\$2,000
<sup>18</sup> Health & Safety	\$2,000	\$3,042	\$2,500	\$3,143	\$3,000	\$11,000	\$3,000	\$0
<sup>19</sup> Staff Recruitment	\$200	\$102	\$200	\$460	\$200	\$0	\$200	\$0
<sup>20</sup> Computer Licences, Support	\$12,500	\$23,606	\$24,000	\$13,851	\$23,000	\$27,077	\$23,000	\$0
<sup>21</sup> Office Supplies	\$2,000	\$3,557	\$2,000	\$1,825	\$2,000	\$1,401	\$2,000	\$0
<sup>22</sup> Postage & Courier	\$0	\$18	\$0	\$156	\$100	\$0	\$100	\$0

## Footnotes

<sup>12</sup> Gravel road operations include the associated supplies and equipment rentals related to minor repairs and dust control.

<sup>13</sup> Winter control operations include the associated materials (salt, sand, brine, etc.) required to maintain the minimum maintenance standards as set out in the Highway Traffic Act, as well as repairs to Township equipment and to private property associated with snow plowing activities.

<sup>14</sup> Rail crossing repairs are at the discretion of the railway company, no repairs are forecasted for 2024.

<sup>15</sup> Safety & signage operations include the associated supplies and contracted services required to install road signage. Increases forecasted in 2024 are due to the additional recommendations resulting from the roads safety audit, as well as the results of annual inspection failures.

<sup>16</sup> Road closure budget for 2024 is for the anticipated sale of Springwater Rd.

<sup>17</sup> The drain maintenance allowance is for amounts billed to the Township for repairs carried out under the Municipal Drainage Act.

<sup>18</sup> Health & safety budget intended for repairs and replacements of equipment directly related to the Occupational Health & Safety Act, such as eyewash stations, first aid kits, fire extinguishers, etc. Does not include PPE.

<sup>19</sup> Advertising of positions with municipal professional associations, retaining a \$200 allowance to account for potential turnover.

<sup>20</sup> Pertains to annual licensing and support fees for a variety of systems including work orders, vehicle tracking, and weather tracking.

<sup>21</sup> Printer supplies, computer accessories, stationary, etc.

<sup>22</sup> Courier fees associated with equipment repairs.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>23</sup> Insurance	\$62,191	\$52,357	\$64,192	\$66,692	\$78,314	\$68,361	\$80,507	\$2,193
<sup>24</sup> Advertising	\$1,000	\$728	\$1,000	\$1,286	\$1,000	\$2,305	\$1,000	\$0
<sup>25</sup> Miscellaneous	\$1,000	\$537	\$1,000	\$0	\$1,000	\$1,174	\$1,000	\$0
<sup>26</sup> Portable Washrooms	\$500	\$766	\$1,000	\$1,224	\$1,000	\$733	\$1,000	\$0
<sup>27</sup> Utilities	\$32,519	\$22,950	\$23,409	\$25,884	\$23,730	\$20,062	\$23,730	\$0
<sup>28</sup> Janitorial Supplies	\$4,060	\$5,372	\$5,000	\$6,740	\$5,500	\$0	\$5,500	\$0
<sup>29</sup> Building Maintenance	\$14,000	\$25,709	\$16,000	\$66,588	\$26,000	\$41,829	\$26,500	\$500
<sup>30</sup> Grounds Maintenance	\$1,500	\$3,315	\$2,000	\$4,245	\$3,000	\$6,468	\$5,500	\$2,500
<sup>31</sup> Legal	\$14,000	\$9,287	\$14,000	\$5,423	\$14,000	\$8,427	\$14,000	\$0
<sup>32</sup> Surveying	\$10,000	\$16,474	\$10,000	\$7,821	\$4,000	\$0	\$0	-\$4,000
<sup>33</sup> Studies	\$0	\$19,483	\$0	\$3,350	\$0	\$0	\$0	\$0

## Footnotes

<sup>23</sup> 2024 insurance annual renewal increase of approximately 8.7% to provide liability, property, auto and cyber security coverage.

<sup>24</sup> Advertising costs for the Aylmer Express newspaper.

<sup>25</sup> Miscellaneous budget carried for forecasted staff recognition supplies, and un-forecasted items.

<sup>26</sup> Portable washroom rentals for construction projects.

<sup>27</sup> Hydro, natural gas, and hot water heater rentals for the North and South Works Yards.

<sup>28</sup> Janitorial supplies and materials to maintain the cleanliness of facilities, including hand disinfectant, cleaning products, paper towel, etc.

<sup>29</sup> Building maintenance allowance for the North and South Works Yards, including general maintenance on building mechanical, electrical, or plumbing equipment and minor repairs to structure.

<sup>30</sup> Grounds maintenance include multi-year contracts for grass cutting.

<sup>31</sup> The Township does not employ full-time legal staff and therefore purchases legal services on an as-needed basis. Due to its unpredictability and potential volatility from year-to-year, the Township retains funding in its Contingency Reserve for excess legal costs.

<sup>32</sup> Surveying budget to be incorporated into capital projects.

<sup>33</sup> Major studies will be incorporated into the capital budget.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>34</sup> Consultants	\$0	\$29,145	\$0	\$0	\$2,000	\$1,744	\$2,000	\$0
<sup>35</sup> Phone, Internet & Radios	\$22,000	\$17,664	\$22,000	\$16,195	\$16,200	\$16,823	\$16,200	\$0
<sup>36</sup> Equipment Maintenance	\$12,000	\$11,230	\$12,000	\$7,911	\$12,500	\$11,776	\$12,500	\$0
<sup>37</sup> Small Tools & Supplies	\$18,500	\$21,052	\$19,173	\$19,718	\$19,600	\$22,931	\$20,000	\$400
<sup>38</sup> Clothing & Protective Equipment	\$10,000	\$11,333	\$10,200	\$13,279	\$10,600	\$11,209	\$12,500	\$1,900
<sup>39</sup> Vehicle Repairs	\$150,853	\$207,327	\$205,000	\$231,940	\$212,000	\$212,000	\$219,400	\$7,400
<sup>40</sup> Insurance	\$14,905	\$17,504	\$19,710	\$19,710	\$22,670	\$22,400	\$24,192	\$1,522
<sup>41</sup> Fuel	\$212,500	\$144,135	\$180,000	\$213,818	\$190,000	\$220,900	\$220,000	\$30,000
<sup>42</sup> Licences	\$23,000	\$21,963	\$23,500	\$20,326	\$22,000	\$35,873	\$20,500	-\$1,500
<b>Total Expenses</b>	<b>\$3,427,127</b>	<b>\$3,196,952</b>	<b>\$3,465,134</b>	<b>\$3,570,311</b>	<b>\$2,960,496</b>	<b>\$2,906,130</b>	<b>\$3,131,434</b>	<b>\$170,938</b>

## Footnotes

<sup>34</sup> Consultant used for application for PTO diesel rebate from the Ministry of Finance.

<sup>35</sup> Monthly cell phone, radio, and internet services plus allowance for replacements of cell phones, radios, and accessories, as needed.

<sup>36</sup> Small parts and supplies associated with minor equipment repairs.

<sup>37</sup> Small tools and supplies required for general roads operations.

<sup>38</sup> Protective clothing such as chainsaw pants, safety boots, etc. as well as general clothing entitlements.

<sup>39</sup> Vehicle repairs include general activities such as protective under coatings, oil changes, etc., as well as repairs and replacements, such as brake pads and tires, etc. Does not include vehicles assigned to other departments.

<sup>40</sup> Annual vehicle insurance costs.

<sup>41</sup> Annual fuel costs, including contracted dyed diesel deliveries and fuel through the contracted cardlock system. Does not include fuel purchased by other departments.

<sup>42</sup> Annual licensing renewals for roads department vehicles.

# 2024 Municipal Budget | Township of Malahide

Revenue	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>43</sup> County Recoveries	\$205,795	\$237,625	\$205,795	\$272,539	\$225,000	\$275,000	\$270,000	\$45,000
<sup>44</sup> Wind Easement	\$2,200	\$2,971	\$3,268	\$2,945	\$3,268	\$2,945	\$2,945	-\$323
<sup>45</sup> Licenses & Permits	\$8,925	\$5,745	\$8,925	\$7,030	\$7,425	\$14,137	\$7,425	\$0
<sup>46</sup> County Road Maintenance	\$38,808	\$38,808	\$39,972	\$39,762	\$40,200	\$40,958	\$42,400	\$2,200
<sup>47</sup> Aylmer Road Patrol	\$10,300	\$11,549	\$11,775	\$12,178	\$11,815	\$11,815	\$12,229	\$414
<sup>48</sup> Student Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500
<sup>49</sup> Miscellaneous Recoveries	\$4,500	\$12,956	\$2,000	\$16,544	\$1,000	\$17,137	\$1,000	\$0
<b>Total Revenue</b>	<b>\$270,528</b>	<b>\$309,654</b>	<b>\$271,735</b>	<b>\$350,998</b>	<b>\$288,708</b>	<b>\$361,992</b>	<b>\$337,499</b>	<b>\$48,791</b>
<b>Township – Net From Taxes</b>	<b>\$3,156,599</b>	<b>\$2,887,298</b>	<b>\$3,193,399</b>	<b>\$3,219,313</b>	<b>\$2,671,788</b>	<b>\$2,544,138</b>	<b>\$2,793,935</b>	<b>\$122,147</b>
<b>County Roads</b>								
<sup>50</sup> Total County Roads Expenses	\$769,411	\$751,161	\$768,306	\$832,874	\$812,920	\$896,881	\$853,600	\$40,680
<sup>51</sup> Total County Roads Funding	-\$774,410	-\$732,154	-\$768,306	-\$795,249	-\$812,920	-\$873,118	-\$853,600	-\$40,680
<sup>52</sup> Transfers to County Reserves	\$0	-\$19,007	\$0	-\$37,625	\$0	-\$23,763	\$0	\$0
<b>County– Net From Taxes</b>	<b>-\$4,999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Roads – Net From Taxes</b>	<b>\$3,151,600</b>	<b>\$2,887,298</b>	<b>\$3,193,399</b>	<b>\$3,219,313</b>	<b>\$2,671,788</b>	<b>\$2,544,138</b>	<b>\$2,793,935</b>	<b>\$122,147</b>

## Footnotes

<sup>43</sup> County recoveries for Township-owned vehicle usage performing activities on County roads per the County Roads Maintenance Agreements.

<sup>44</sup> Wind easement payments for usage of road allowance to access wind farm sites, under agreement.

<sup>45</sup> Collection of permit fees for entrance and road occupancy permits, and the solar park license fee under agreement.

<sup>46</sup> Based on Road Maintenance Agreement with the County. Provision for 10% administrative recovery, increasing by inflation annually.

<sup>47</sup> Recoveries for patrolling roads within the Town of Aylmer as part of Winter Control, under agreement with the Town of Aylmer.

<sup>48</sup> Canada Summer Jobs wage subsidies - (1) GIS Student.

<sup>49</sup> Miscellaneous recoveries, such as for the PTO diesel fuel rebate from the Ministry of Finance.

<sup>50</sup> Expenses incurred while performing the activities set out in the County Road Maintenance Agreement.

<sup>51</sup> Funding received from the County of Elgin for the execution of the County Road Maintenance Agreement.

<sup>52</sup> Transfers to or from County Reserves depending on the net level of funding provided by Elgin County for performing the activities as set out in the County Road Maintenance Agreement.

## STREETLIGHTS & SIDEWALKS

The Township currently owns and manages 4.6 km of sidewalks and 142 street lights in Springfield and Port Bruce. The streetlights and sidewalks budget tracks costs related to the maintenance of these assets.

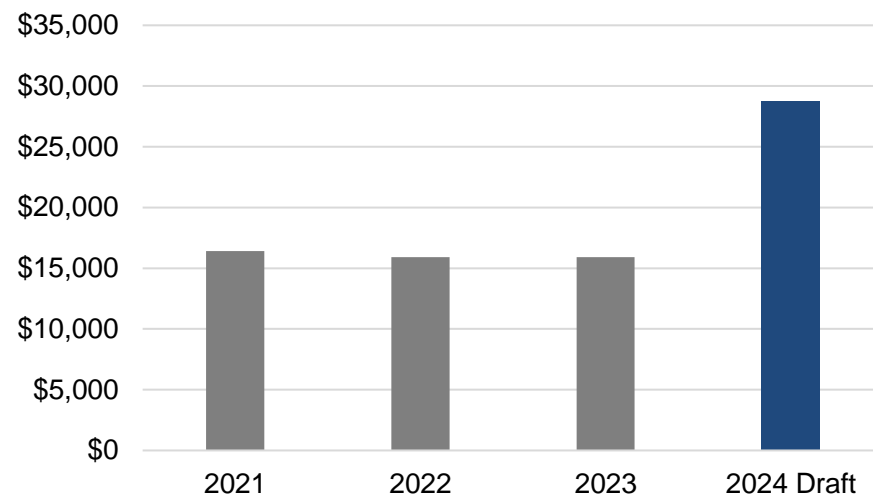
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$15,922	\$28,800	\$12,878	0.15%

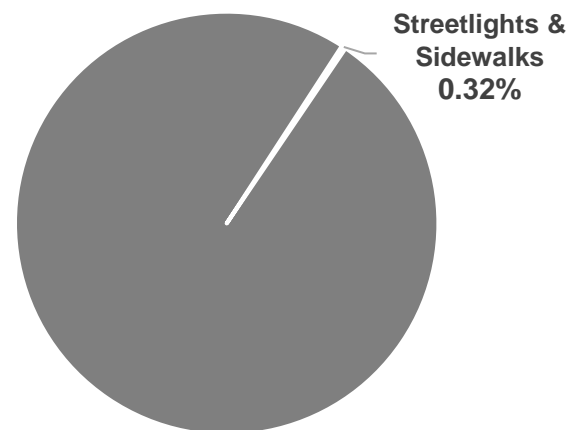
### 2024 Budget Drivers

Description	Cost
Removal of special area levy	\$31,373
Change in estimate of annual sidewalk winter maintenance costs based on historical trends	(9,000)
Removal of transfer of special area levy funds to reserves	(10,195)
Other inflationary adjustments and changes in estimates	700
	<b>\$12,878</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## STREETLIGHTS & SIDEWALKS

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$0	\$144	\$0	\$0	\$0	\$0	\$0	\$0
<sup>2</sup> Utilities	\$7,085	\$5,796	\$6,100	\$5,823	\$6,100	\$6,300	\$6,300	\$200
<sup>3</sup> Sidewalk Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0
<sup>4</sup> Streetlight Maintenance	\$2,000	\$1,823	\$2,000	\$4,729	\$2,000	\$3,200	\$2,500	\$500
<sup>5</sup> Sidewalk Winter Maintenance	\$23,500	\$8,909	\$24,000	\$17,153	\$24,000	\$5,126	\$15,000	-\$9,000
<sup>6</sup> Studies	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$57,585</b>	<b>\$16,672</b>	<b>\$37,100</b>	<b>\$27,705</b>	<b>\$37,100</b>	<b>\$14,626</b>	<b>\$28,800</b>	<b>-\$8,300</b>
<b>Revenue</b>								
<sup>7</sup> Sidewalk & Streetlight Levy	\$31,373	\$31,373	\$31,373	\$31,373	\$31,373	\$31,373	\$0	-\$31,373
<b>Total Revenue</b>	<b>\$31,373</b>	<b>\$31,373</b>	<b>\$31,373</b>	<b>\$31,373</b>	<b>\$31,373</b>	<b>\$31,373</b>	<b>\$0</b>	<b>-\$31,373</b>
<b>Transfers</b>								
<sup>8</sup> Transfer From Reserve	-\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>9</sup> Transfer To Reserve	\$10,195	\$10,195	\$10,195	\$10,195	\$10,195	\$21,321	\$0	-\$10,195
<b>Total Transfers</b>	<b>-\$9,805</b>	<b>\$10,195</b>	<b>\$10,195</b>	<b>\$10,195</b>	<b>\$10,195</b>	<b>\$21,321</b>	<b>\$0</b>	<b>-\$10,195</b>
<b>Net From Taxes</b>	<b>\$16,407</b>	<b>-\$4,506</b>	<b>\$15,922</b>	<b>\$6,527</b>	<b>\$15,922</b>	<b>\$4,574</b>	<b>\$28,800</b>	<b>\$12,878</b>

### Footnotes

<sup>1</sup> Wages & benefit allocations

<sup>2</sup> Hydro costs for operating streetlights throughout the year.

<sup>3</sup> Allowance for repairs to sidewalks as needed. Not typically used, PW has identified sidewalk segments in the village which will require repairs in 2024.

<sup>4</sup> Streetlight maintenance includes repairs or replacements to streetlight components such as photocells, or repairs to crosswalks.

<sup>5</sup> Multi-year sidewalk plowing contract include machine hours and daily standby rate. Budget decrease to reflect actuals.

<sup>6</sup> Studies are now budgeted in Capital Budget - account to be removed for 2025.

<sup>7</sup> Springfield special area levy charged to residents for a portion of operating and capital costs associated with streetlights and sidewalks in the village. Also includes charges to Avon residents for streetlights. Special area levy recommended to be eliminated to 2024. Associated costs to be funded through general tax base, if approved by Council.

<sup>8-9</sup> Transfer to reserves for future infrastructure replacement of streetlights and sidewalks is tied to special area levy. Future infrastructure replacements to be funded through Capital Reserve, funded through property taxes, as opposed to through special area levy funding moving forward.

## WASTE MANAGEMENT

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

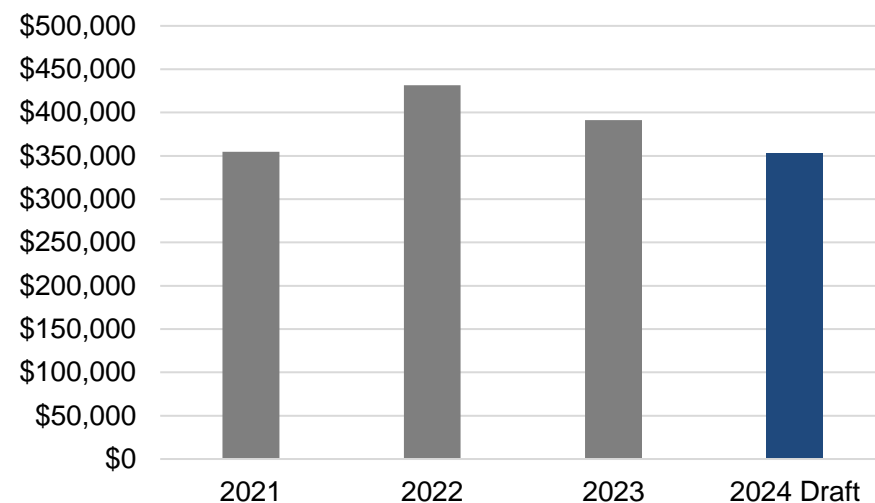
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$391,351	\$352,513	(\$38,838)	(0.47%)

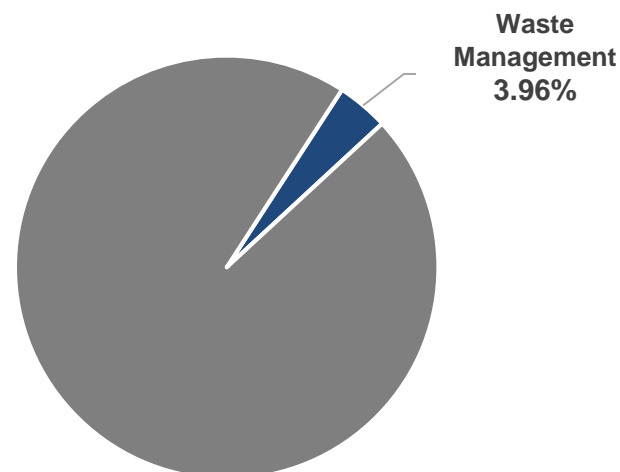
### 2024 Budget Drivers

Description	Cost
Recycling disposal fees	\$16,144
Discontinuation of blue box program	46,362
Recoveries from Circular Materials Ontario	(118,777)
Bag tag fee revenue estimate	(7,000)
Recoveries for recyclable materials from Materials Recovery Facility	25,000
Other inflationary adjustments and changes in estimates	567
	<b>(\$38,838)</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy





## WASTE MANAGEMENT

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$11,939	\$11,548	\$11,978	\$11,394	\$13,945	\$12,170	\$14,306	\$361
<sup>2</sup> Postage & Courier	\$0	\$10,507	\$10,500	\$5,200	\$5,500	\$5,200	\$5,500	\$0
<sup>3</sup> Legal	\$0	\$3,409	\$0	\$0	\$0	\$0	\$0	\$0
<sup>4</sup> Advertising	\$525	\$6,767	\$0	\$203	\$250	\$427	\$550	\$300
<sup>5</sup> Bag Tag Costs	\$6,495	\$2,106	\$6,625	\$3,915	\$6,850	\$7,530	\$7,500	\$650
<sup>6</sup> Blue Box & Composter Purchases	\$2,000	\$0	\$2,000	\$6,577	\$0	\$0	\$0	\$0
<sup>7</sup> Miscellaneous	\$0	\$0	\$525	\$0	\$0	\$239	\$0	\$0
<sup>8</sup> Garbage Collection Costs	\$200,683	\$237,614	\$265,000	\$274,636	\$300,200	\$289,735	\$299,875	-\$325
<sup>9</sup> Garbage Disposal Fees	\$112,868	\$103,914	\$115,125	\$130,151	\$123,000	\$121,022	\$125,258	\$2,258
<sup>10</sup> Recycling Collection Costs	\$161,661	\$194,411	\$217,000	\$224,702	\$233,700	\$236,684	\$244,968	\$11,268
<sup>11</sup> Recycling Disposal Fees	\$85,909	\$73,723	\$87,627	\$61,630	\$40,100	\$53,907	\$56,244	\$16,144
<sup>12</sup> Leaf & Yard Waste	\$13,525	\$27,364	\$19,000	\$8,772	\$34,800	\$10,674	\$22,095	-\$12,705
<b>Total Expenses</b>	<b>\$595,605</b>	<b>\$671,363</b>	<b>\$735,380</b>	<b>\$727,180</b>	<b>\$758,345</b>	<b>\$737,589</b>	<b>\$776,297</b>	<b>\$17,952</b>

### Footnotes

<sup>1</sup> Full time equivalents: (0.08) Director of Public Works.

<sup>2</sup> Postage and courier costs contracted for the delivery of the annual bag tag packages.

<sup>3</sup> Legal budgetary line has been consolidated with the administration legal budgetary line.

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

<sup>5</sup> Contracted cost of printing and packaging the annual bag tag packages.

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

<sup>7</sup> Miscellaneous costs such as purchasing industry reports.

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

<sup>9</sup> Contracted garbage disposal costs set in multi-year contract with the City of Toronto, annual increases based on CPI.

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

<sup>11</sup> Contracted Recycling disposal costs set in multi-year contract through the City of London, annual increases based on CPI.

<sup>12</sup> Contracted Leaf & Yard Waste collection costs for Spring and Fall collection by Miller Waste, for the villages of Springfield, Copenhagen, and Lyons.

# 2024 Municipal Budget | Township of Malahide

Revenue	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>13</sup> Blue Box Grant	\$47,000	\$68,580	\$92,724	\$89,182	\$46,362	\$77,031	\$0	-\$46,362
<sup>14</sup> Recoveries from CMO	\$0	\$0	\$0	\$0	\$111,007	\$130,110	\$229,784	\$118,777
<sup>15</sup> Recyclables from MRF	\$30,000	\$82,488	\$30,000	\$59,605	\$25,000	\$11,722	\$0	-\$25,000
<sup>16</sup> Blue Box & Composter Sales	\$1,000	\$1,459	\$1,250	\$1,122	\$625	\$1,508	\$1,000	\$375
<sup>17</sup> Garbage Bag Tag Sales	\$13,000	\$20,154	\$20,000	\$19,068	\$20,000	\$30,638	\$27,000	\$7,000
<sup>18</sup> Garbage Collection Levy	\$150,030	\$148,800	\$160,000	\$165,430	\$164,000	\$166,050	\$166,000	\$2,000
<b>Total Revenue</b>	<b>\$241,030</b>	<b>\$321,481</b>	<b>\$303,974</b>	<b>\$334,407</b>	<b>\$366,994</b>	<b>\$417,059</b>	<b>\$423,784</b>	<b>\$56,790</b>
<b>Net From Taxes</b>	<b>\$354,575</b>	<b>\$349,882</b>	<b>\$431,406</b>	<b>\$392,773</b>	<b>\$391,351</b>	<b>\$320,530</b>	<b>\$352,513</b>	<b>-\$38,838</b>

## Footnotes

<sup>13</sup> Blue Box Grant ending in 2024 with transition to full producer responsibility.

<sup>14</sup> Recoveries from Circular Materials Ontario of \$6.06/household plus annual CPI for recycling collection (producer responsibility through O.Reg. 391/21).

<sup>15</sup> Sales of recyclable material to Material Recovery Facility (City of London). Recoveries discontinued with shift of recycling responsibility to producers in July of 2023.

<sup>16</sup> Sale of blue bins to residents at cost in accordance with user fee by-law.

<sup>17</sup> Projected garbage bag tag revenue to increase as a reflection of actual sales in recent years.

<sup>18</sup> No forecasted increase to collection levy beyond 2023 actuals.

## DRAINAGE

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

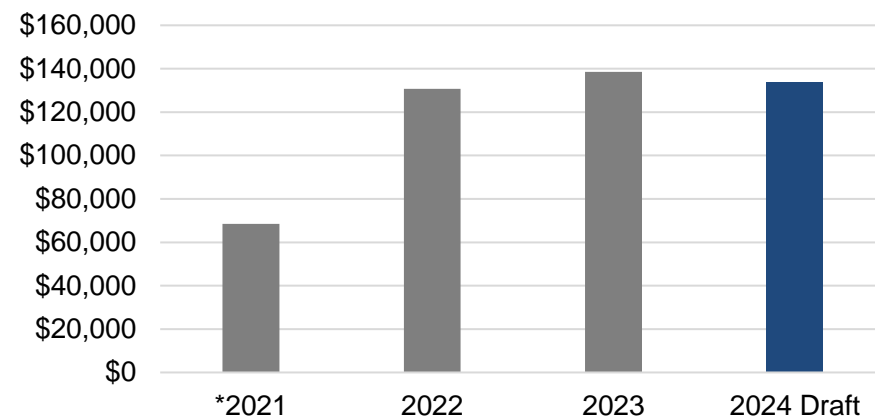
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$138,588	\$133,944	(\$4,644)	(0.05%)

### 2024 Budget Drivers

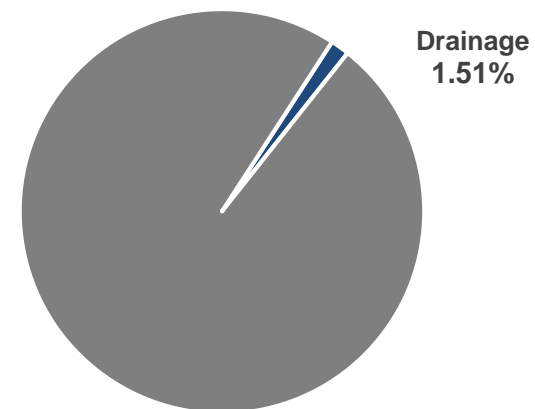
Description	Cost
Drainage superintendent grant from OMAFRA	(\$5,500)
Cost of living adjustments to wages	4,024
Other changes in estimates and inflationary adjustments	(3,168)
	<b>(\$4,644)</b>

### Comparison To Prior Years



\*wage cost allocations changed from 2021 to 2022 based on tracked labour hours of staff.

### 2024 Proportion Of Township Tax Levy



## DRAINAGE

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$81,251	\$133,704	\$136,285	\$130,713	\$143,606	\$138,077	\$147,630	\$4,024
<sup>2</sup> Training & Conferences	\$1,500	\$1,394	\$2,000	\$291	\$2,000	\$920	\$1,500	-\$500
<sup>3</sup> Dues & Memberships	\$552	\$317	\$730	\$542	\$500	\$500	\$500	\$0
<sup>4</sup> Health & Safety	\$100	\$32	\$100	\$0	\$100	\$50	\$0	-\$100
<sup>5</sup> Phone & Internet	\$1,104	\$731	\$1,000	\$836	\$750	\$910	\$900	\$150
<sup>6</sup> Computer Licences & Support	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>7</sup> Supplies	\$1,000	\$935	\$1,000	\$1,195	\$1,000	\$975	\$1,000	\$0
<sup>8</sup> Clothing & PPE	\$0	\$183	\$0	\$234	\$0	\$300	\$600	\$600
<sup>9</sup> Legal	\$0	\$0	\$1,000	\$407	\$1,500	\$0	\$0	-\$1,500
<sup>10</sup> Fuel	\$2,553	\$2,641	\$2,808	\$2,310	\$3,402	\$2,100	\$2,500	-\$902
<sup>11</sup> Vehicle Maintenance	\$1,100	\$1,050	\$1,100	\$1,004	\$1,100	\$234	\$1,100	\$0

## Footnotes

<sup>1</sup> Full time equivalents: (1) Drainage Superintendent, (0.25) Administrative Clerk.

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

<sup>3</sup> Memberships include the Ontario Association of Certified Engineering Technicians & Technologists, and the Land Improvement Contractors of Ontario.

<sup>4</sup> Budget reduced as health and safety costs related to drainage operations pertain to equipment located in department vehicle, such as a fire extinguisher, first aid kit, and tick kit, which do not require replacement in 2024.

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

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

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

<sup>8</sup> Annual clothing allowance includes safety shoes, etc.

<sup>9</sup> Legal budgetary line has been consolidated with the administration legal budgetary line.

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

<sup>11</sup> Vehicle maintenance allowance for the department's truck.

# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>12</sup> Vehicle Insurance	\$704	\$826	\$930	\$930	\$1,130	\$1,117	\$1,214	\$84
<sup>13</sup> Miscellaneous Drain Repair Costs	\$250	\$2,639	\$250	\$0	\$1,000	\$0	\$0	-\$1,000
<sup>14</sup> Tile Drain Loan Payment	\$0	\$6,372	\$6,372	\$6,372	\$6,372	\$6,372	\$6,372	\$0
<b>Total Expenses</b>	<b>\$91,414</b>	<b>\$150,824</b>	<b>\$153,575</b>	<b>\$144,834</b>	<b>\$162,460</b>	<b>\$151,555</b>	<b>\$163,316</b>	<b>\$856</b>
<b>Revenue</b>								
<sup>15</sup> Drainage Superintendent Grant	\$20,000	\$16,173	\$16,500	\$16,800	\$17,500	\$23,000	\$23,000	\$5,500
<sup>16</sup> Drainage Reports	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>17</sup> Miscellaneous Drain Repair Recovery	\$0	\$4,401	\$0	\$0	\$0	\$0	\$0	\$0
<sup>18</sup> Tile Drain Loan Debentures	\$0	\$6,372	\$6,372	\$6,372	\$6,372	\$6,372	\$6,372	\$0
<b>Total Revenue</b>	<b>\$23,000</b>	<b>\$26,946</b>	<b>\$22,872</b>	<b>\$23,172</b>	<b>\$23,872</b>	<b>\$29,372</b>	<b>\$29,372</b>	<b>\$5,500</b>
<b>Net From Taxes</b>	<b>\$68,414</b>	<b>\$123,878</b>	<b>\$130,703</b>	<b>\$121,662</b>	<b>\$138,588</b>	<b>\$122,183</b>	<b>\$133,944</b>	<b>-\$4,644</b>

## Footnotes

<sup>12</sup> Annual insurance costs for the department's truck.

<sup>13</sup> Cost of repairs carried out as a result of damages incurred on municipal drains by third party, non-landowning entities, such as utility service providers, that are directly billed back to the third-party entity responsible for the damage. These costs are unbudgeted as they are unforeseen, and are 100% recoverable.

<sup>14</sup> Tile Drain Loan Payment: All tile loans have 10-year terms, and repayments are made annually

<sup>15</sup> The Drainage Superintendent Grant increase is a result of forecasted increases in relevant activities being performed by the appointed Drainage Superintendent.

<sup>16</sup> The Drainage Reports budget was removed in 2022 as reports costs are coded to the specific drainage account that the report pertains to, so that costs can be recovered through the Drainage Act. This budgetary line will be deactivated and will not appear in future budgets.

<sup>17</sup> Revenue posted to this line is intended to offset the Miscellaneous Drain Repair Costs expenses line. As there are no budgeted expenses forecasted in 2024, there is no budgeted revenue forecasted in 2024.

<sup>18</sup> Tile Drain Loan Debentures: All tile loans have 10-year terms, and repayments are made annually.

## PARKS

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

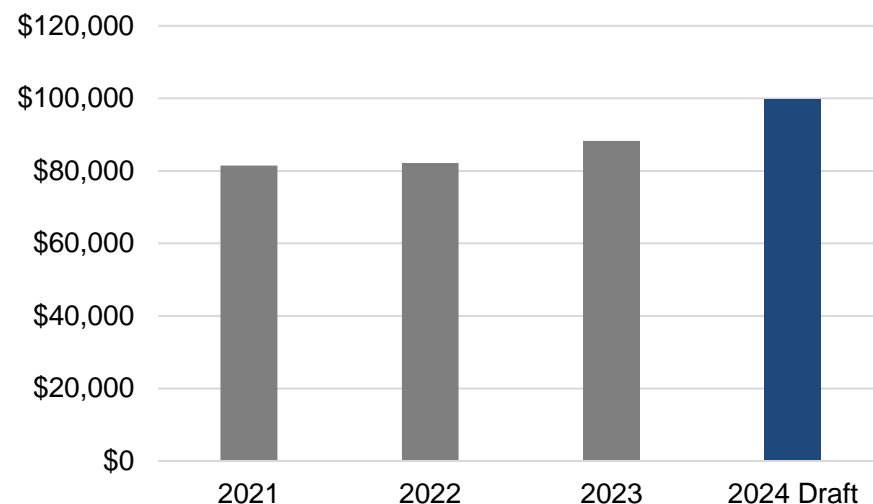
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$88,245	\$99,785	\$11,540	0.14%

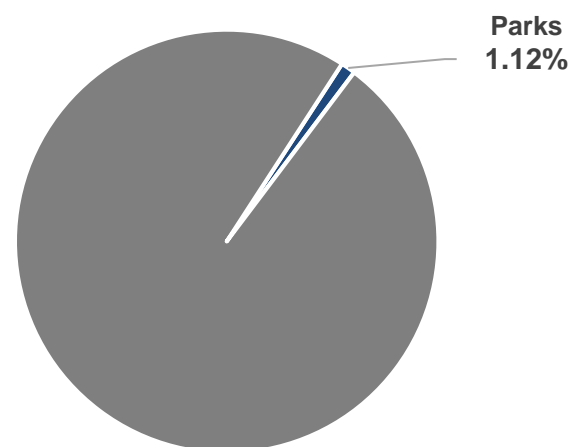
### 2024 Budget Drivers

Description	Cost
Additional estimated beach maintenance costs based on current agreement with the Province of Ontario	\$5,000
Increase in fuel cost estimate based on past usage	2,500
Other inflationary and changes in estimate	4,040
	<b>\$11,540</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## PARKS

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$4,786	\$27,129	\$27,808	\$24,140	\$29,942	\$26,600	\$31,563	\$1,621
<sup>2</sup> Dues & Memberships	\$520	\$1,254	\$1,250	\$1,272	\$1,300	\$1,089	\$1,300	\$0
<sup>3</sup> Utilities	\$3,936	\$7,141	\$7,000	\$8,684	\$7,200	\$8,883	\$9,000	\$1,800
<sup>4</sup> Janitorial Supplies	\$2,653	\$4,891	\$4,000	\$5,335	\$5,200	\$5,600	\$5,200	\$0
<sup>5</sup> Building Maintenance	\$6,500	\$16,801	\$6,500	\$8,057	\$7,000	\$7,140	\$7,000	\$0
<sup>6</sup> Grounds Maintenance	\$16,034	\$25,300	\$17,637	\$13,980	\$17,637	\$16,691	\$17,896	\$259
<sup>7</sup> Beach Maintenance	\$20,808	\$4,439	\$10,000	\$13,706	\$10,000	\$14,041	\$15,000	\$5,000
<sup>8</sup> Phone & Internet	\$0	\$106	\$120	\$64	\$0	\$0	\$0	\$0
<sup>9</sup> Insurance	\$748	\$760	\$856	\$856	\$1,040	\$1,028	\$1,117	\$77
<sup>10</sup> Legal	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>11</sup> Miscellaneous Supplies	\$200	\$1,251	\$1,500	\$1,318	\$1,000	\$670	\$1,000	\$0

## Footnotes

<sup>1</sup> Full time equivalents: (0.2) Maintenance Supervisor, (1) Parks Summer Student.

<sup>2</sup> Memberships include an Ontario Recreation Facilities membership, and a Parks and Recreation Ontario membership.

<sup>3</sup> Hydro and water usage fees.

<sup>4</sup> Materials and supplies to maintain the cleanliness of parks including garbage bags, cleaning products, etc., the cost of garbage bin emptying services, and the cost of portable washroom rentals in the off-seasons.

<sup>5</sup> Plumbing costs associated with the Provincial washrooms in Port Bruce, cleaning services for the Provincial washrooms in Port Bruce, garbage bin emptying services in Wannocott Park, and allowance for building related repairs.

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

<sup>7</sup> Beach Maintenance budget increased to reflect actual spending after COVID, a return to pre-COVID levels of service. Includes maintenance on both the Township of Malahide owned beach and the Provincially owned beach.

<sup>8</sup> Monthly cell phone usage consolidated with recreation budget.

<sup>9</sup> 2024 insurance annual renewal increase of approximately 8.7% to provide liability, property, auto and cyber security coverage.

<sup>10</sup> Legal budget consolidated with administrative legal budget.

<sup>11</sup> Miscellaneous supplies such as flags, small tools, protective equipment, etc.



# 2024 Municipal Budget | Township of Malahide

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>12</sup> Studies	\$20,000	\$29,561	\$0	\$916	\$0	\$0	\$0	\$0
<sup>13</sup> Vehicle Maintenance	\$2,081	\$3,274	\$2,123	\$3,786	\$2,000	\$800	\$1,500	-\$500
<sup>14</sup> Vehicle Insurance	\$698	\$820	\$923	\$923	\$1,126	\$1,113	\$1,209	\$83
<sup>15</sup> Playground Equipment Maintenance	\$1,000	\$222	\$1,000	\$0	\$1,000	\$200	\$1,000	\$0
<sup>16</sup> Fuel	\$3,032	\$11,585	\$3,487	\$14,235	\$6,000	\$8,212	\$8,500	\$2,500
<b>Total Expenses</b>	<b>\$83,496</b>	<b>\$134,534</b>	<b>\$84,204</b>	<b>\$97,272</b>	<b>\$90,445</b>	<b>\$92,067</b>	<b>\$101,285</b>	<b>\$10,840</b>
<b>Revenue</b>								
<sup>17</sup> Student Grants	\$2,000	\$0	\$2,000	\$1,950	\$2,200	\$1,445	\$1,500	-\$700
<sup>18</sup> Donations	\$0	\$29,047	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,000</b>	<b>\$29,047</b>	<b>\$2,000</b>	<b>\$1,950</b>	<b>\$2,200</b>	<b>\$1,445</b>	<b>\$1,500</b>	<b>-\$700</b>
<b>Net From Taxes</b>	<b>\$81,496</b>	<b>\$105,487</b>	<b>\$82,204</b>	<b>\$95,322</b>	<b>\$88,245</b>	<b>\$90,622</b>	<b>\$99,785</b>	<b>\$11,540</b>

## Footnotes

<sup>12</sup> No studies forecasted for 2024.

<sup>13</sup> Regular vehicle maintenance and small repairs for departmental truck.

<sup>14</sup> Annual insurance costs for the departmental truck.

<sup>15</sup> Playground equipment maintenance allowance for repairs.

<sup>16</sup> Fuel for departmental truck, increased to reflect actual spending in recent years.

<sup>17</sup> Canada Summer Jobs wage subsidies - (1) Parks Student.

<sup>18</sup> No anticipated donations for 2024.

## RECREATION

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

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

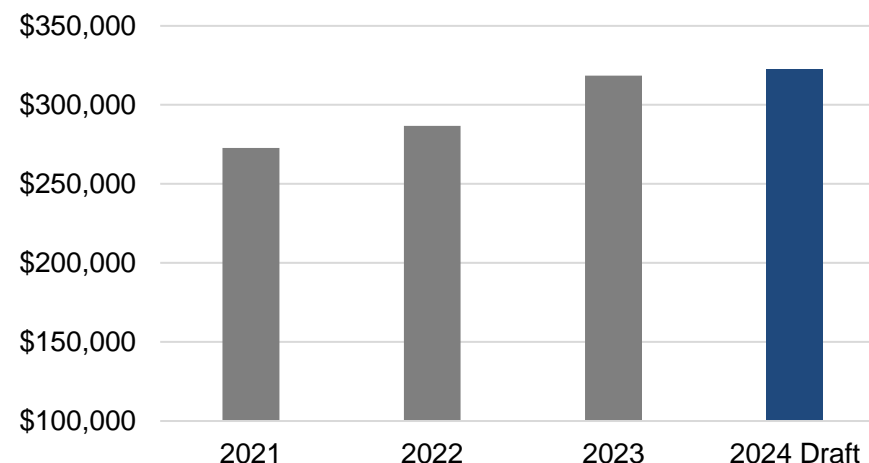
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$318,441	\$322,199	\$3,758	0.04%

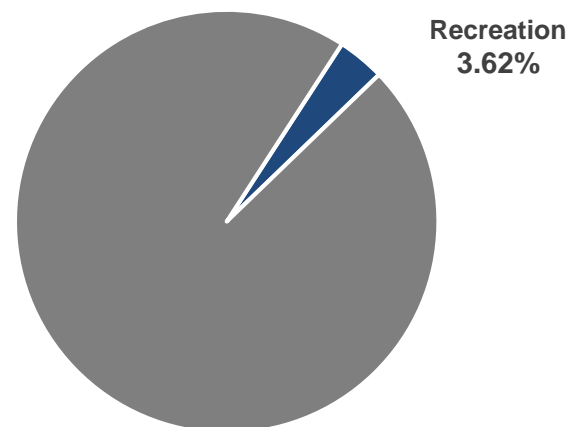
### 2024 Budget Drivers

Description	Cost
Cost of living adjustments to wages	\$9,913
Reduction in hall rental revenues based on historical trends (MCP & SDCH)	17,650
Concession booth rental fees	(5,000)
Withdrawal from the Aylmer pool joint-use agreement	(19,000)
Other inflationary adjustments and estimates	195
	<b>\$3,758</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## RECREATION

## OPERATING BUDGET

Expenses - Malahide Community Place	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$208,721	\$140,466	\$213,022	\$205,359	\$227,718	\$216,763	\$236,878	\$9,160
<sup>2</sup> Mileage	\$750	\$1,156	\$750	\$206	\$750	\$771	\$750	\$0
<sup>3</sup> Training & Conferences	\$1,104	\$1,704	\$1,250	\$0	\$1,250	\$0	\$1,250	\$0
<sup>4</sup> Uniforms	\$552	\$386	\$563	\$1,096	\$563	\$0	\$563	\$0
<sup>5</sup> Health & Safety	\$150	\$99	\$150	\$235	\$150	\$663	\$150	\$0
<sup>6</sup> Computer Licences & Support	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>7</sup> Transaction Fees	\$1,050	\$822	\$1,050	\$697	\$1,050	\$899	\$850	-\$200
<sup>8</sup> Postage & Courier	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>9</sup> Insurance	\$10,748	\$11,084	\$12,479	\$12,479	\$15,224	\$15,047	\$16,350	\$1,126
<sup>10</sup> Miscellaneous	\$8,600	\$2,973	\$2,600	\$1,488	\$2,600	\$694	\$0	\$0
<sup>11</sup> Advertising	\$4,100	\$3,797	\$4,100	\$3,841	\$4,100	\$2,911	\$4,100	\$0

## Footnotes

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

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

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

<sup>4</sup> General clothing allowance for staff.

<sup>5</sup> General allowance for health & safety related repairs or equipment such as first aid kits, etc.

<sup>6</sup> No department-specific computer software, general computer support consolidated with administrative budget.

<sup>7</sup> Transaction fees for facility bookings (debt machine & banking fees)

<sup>8</sup> Postage & Courier fees have been combined with the administration postage & courier budget line.

<sup>9</sup> 2024 insurance annual renewal increase of approximately 8.7% to provide liability, property, auto and cyber security coverage.

<sup>10</sup> Miscellaneous consolidated with supplies budget.

<sup>11</sup> Advertising rental or event information, usually through the Aylmer Express plus County of Elgin visitor guide.

# 2024 Municipal Budget | Township of Malahide

Expenses - Malahide Community Place	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>12</sup> Utilities	\$56,961	\$33,216	\$44,780	\$41,574	\$43,432	\$45,687	\$46,600	\$3,168
<sup>13</sup> Janitorial Supplies	\$4,084	\$801	\$3,944	\$4,285	\$3,944	\$3,161	\$3,720	-\$224
<sup>14</sup> Building Maintenance	\$15,452	\$12,044	\$18,231	\$31,264	\$18,231	\$17,861	\$18,231	\$0
<sup>15</sup> Grounds Maintenance	\$11,275	\$18,117	\$13,371	\$25,099	\$13,371	\$18,094	\$13,371	\$0
<sup>16</sup> Phones & Internet	\$6,293	\$4,980	\$6,419	\$5,091	\$6,419	\$4,500	\$4,500	-\$1,919
<sup>17</sup> Concession Booth Supplies	\$0	\$0	\$0	\$0	\$0	\$1,017	\$0	\$0
<sup>18</sup> Copier Lease	\$1,014	\$216	\$250	\$397	\$250	\$360	\$400	\$150
<sup>19</sup> Equipment Maintenance	\$2,252	\$136	\$2,297	\$717	\$2,297	\$650	\$1,500	-\$797
<sup>20</sup> Minor Equipment	\$0	\$5,183	\$0	\$1,812	\$0	\$0	\$0	\$0
<sup>21</sup> Supplies	\$4,500	\$2,397	\$4,500	\$5,706	\$4,500	\$4,900	\$5,500	\$1,000
<b>Total Expenses</b>	<b>\$338,131</b>	<b>\$239,577</b>	<b>\$329,756</b>	<b>\$341,346</b>	<b>\$345,849</b>	<b>\$333,978</b>	<b>\$357,313</b>	<b>\$11,464</b>

## Footnotes

<sup>12</sup> Hydro, natural gas, and sanitary sewer charges for MCP.

<sup>13</sup> Janitorial supplies and materials to maintain the cleanliness of facilities, including hand disinfectant, cleaning products, paper towel, etc.

<sup>14</sup> Building maintenance budget includes general building mechanical equipment maintenance such as generators, etc.

<sup>15</sup> Grounds maintenance includes multi-year contracts for grass cutting and snow removal.

<sup>16</sup> Monthly cell phone and internet services plus allowance for replacements of cell phones as needed. 2024 budget reduction to reflect change in service contract and reduce cell replacement allowance.

<sup>17</sup> No allowance in 2024 for concession booth supplies due to new service contract for May-Oct 2024.

<sup>18</sup> Copier lease budget is for the monthly rental fees and per copy fees associated with the rental of the photocopier at MCP.

<sup>19</sup> Contingency allowance for kitchen or janitorial equipment repairs.

<sup>20</sup> Contingency allowance for kitchen or janitorial equipment replacements.

<sup>21</sup> Supplies associated with facilities such as small tools, batteries, tape, etc.

# 2024 Municipal Budget | Township of Malahide

Revenue - Malahide Community Place	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>22</sup> MCP Hall Rentals	\$33,000	\$8,834	\$33,000	\$17,767	\$28,000	\$16,710	\$15,000	-\$13,000
<sup>23</sup> Concession Booth Rentals	\$7,000	\$0	\$7,000	\$0	\$0	\$0	\$5,000	\$5,000
<sup>24</sup> Lease Revenue – County Library	\$27,160	\$26,953	\$27,142	\$21,205	\$31,450	\$31,450	\$32,550	\$1,100
<sup>25</sup> Baseball Diamond Rentals	\$15,500	\$2,377	\$12,000	\$12,030	\$12,000	\$13,217	\$13,500	\$1,500
<sup>26</sup> Sponsorship Boards	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<sup>27</sup> Capital Surcharge	\$2,200	\$406	\$2,200	\$897	\$1,500	\$839	\$500	-\$1,000
<sup>28</sup> Transfer from Safe Restart Fund	\$0	\$0	\$0	\$13,795	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$90,860</b>	<b>\$38,570</b>	<b>\$81,342</b>	<b>\$65,694</b>	<b>\$72,950</b>	<b>\$62,216</b>	<b>\$66,550</b>	<b>-\$6,400</b>
<b>MCP – Net From Taxes</b>	<b>\$247,271</b>	<b>\$201,007</b>	<b>\$248,414</b>	<b>\$275,652</b>	<b>\$272,899</b>	<b>\$271,762</b>	<b>\$290,763</b>	<b>\$17,864</b>

## Footnotes

<sup>22</sup> MCP rentals revenue budget decreased to reflect net revenues after rental grants have been deducted.

<sup>23</sup> New concession booth service agreement for May-October, 2024.

<sup>24</sup> County library located in MCP, budgeted revenue based on 2022 lease agreement – inflated annually.

<sup>25</sup> Baseball diamond rental revenue budget increase to reflect 2023 actuals.

<sup>26</sup> No forecasted revenue from sponsorship boards.

<sup>27</sup> Supplementary charges for the purposes of offsetting facility related capital costs

<sup>28</sup> Federal funding assistance provided to the Township to offset COVID related costs for such safety supplies, materials, lost revenue, etc. Funding was fully utilized by the end of the pandemic.

# 2024 Municipal Budget | Township of Malahide

Expenses – S. Dorchester Community Hall	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>29</sup> Wages & Benefits	\$0	\$12,445	\$12,632	\$13,360	\$16,325	\$10,400	\$17,078	\$753
<sup>30</sup> Supplies	\$1,000	\$729	\$1,000	\$70	\$1,000	\$500	\$500	-\$500
<sup>31</sup> Insurance	\$2,365	\$2,777	\$3,127	\$3,127	\$3,127	\$3,091	\$3,358	\$231
<sup>32</sup> Utilities	\$5,060	\$2,659	\$2,595	\$3,149	\$2,750	\$3,100	\$3,100	\$350
<sup>33</sup> Janitorial Supplies	\$1,000	\$58	\$750	\$0	\$750	\$750	\$750	\$0
<sup>34</sup> Building Maintenance	\$3,404	\$4,965	\$3,472	\$3,296	\$3,590	\$4,300	\$4,000	\$410
<sup>35</sup> Grounds Maintenance	\$2,000	\$6,610	\$4,000	\$7,108	\$7,000	\$4,000	\$7,000	\$0
<sup>36</sup> Phones & Internet	\$901	\$853	\$919	\$854	\$950	\$950	\$950	\$0
<sup>37</sup> Equipment Maintenance	\$293	\$1,118	\$299	\$0	\$500	\$0	\$500	\$0
<b>Total Expenses</b>	<b>\$16,023</b>	<b>\$32,214</b>	<b>\$28,794</b>	<b>\$30,964</b>	<b>\$35,992</b>	<b>\$27,091</b>	<b>\$37,236</b>	<b>\$1,244</b>

## Footnotes

<sup>29</sup> Full time equivalents: (0.05) Facilities Manager, (0.05) Maintenance Supervisor, part-time building attendants

<sup>30</sup> Supplies associated with facilities such as small tools, batteries, tape, etc.

<sup>31</sup> 2024 insurance annual renewal increase of approximately 8.7% to provide liability, property, auto and cyber security coverage.

<sup>32</sup> Hydro and natural gas for SDCH.

<sup>33</sup> Janitorial supplies and materials to maintain the cleanliness of facilities, including hand disinfectant, cleaning products, paper towel, etc.

<sup>34</sup> Building maintenance budget includes general building mechanical equipment maintenance such as generators, etc.

<sup>35</sup> Grounds maintenance includes multi-year contracts for grass cutting and snow removal.

<sup>36</sup> Monthly cell phone and internet services plus allowance for replacements of cell phones as needed. 2024 budget reduction to reflect change in service contract and reduce cell replacement allowance.

<sup>37</sup> Contingency allowance for kitchen or janitorial equipment repairs.

# 2024 Municipal Budget | Township of Malahide

Revenue – S. Dorchester Community Hall	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>38</sup> SDCH Rentals	\$9,000	\$3,497	\$9,000	\$4,607	\$9,000	\$5,500	\$5,500	-\$3,500
<sup>39</sup> Capital Surcharge	\$450	\$175	\$450	\$230	\$450	\$300	\$300	-\$150
<b>Total Revenue</b>	<b>\$9,450</b>	<b>\$3,672</b>	<b>\$9,450</b>	<b>\$4,837</b>	<b>\$9,450</b>	<b>\$5,800</b>	<b>\$5,800</b>	<b>-\$3,650</b>
<b>SDCH – Net From Taxes</b>	<b>\$6,573</b>	<b>\$28,542</b>	<b>\$19,344</b>	<b>\$26,127</b>	<b>\$26,542</b>	<b>\$21,291</b>	<b>\$31,436</b>	<b>\$4,894</b>
<b>Aylmer Swimming Pool</b>								
<sup>40</sup> Fee Subsidies	\$19,000	\$21,549	\$19,000	\$19,000	\$19,000	\$19,000	\$0	-\$19,000
<b>Net From Taxes</b>	<b>\$19,000</b>	<b>\$21,549</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$19,000</b>	<b>\$0</b>	<b>-\$19,000</b>
<b>Summary</b>								
Malahide Community Place	\$247,271	\$201,007	\$248,414	\$275,652	\$272,899	\$271,762	\$290,763	\$17,864
South Dorchester Community Hall	\$6,573	\$28,542	\$19,344	\$26,127	\$26,542	\$21,291	\$31,436	\$4,894
Aylmer Swimming Pool	\$19,000	\$21,549	\$19,000	\$19,000	\$19,000	\$19,000	\$0	-\$19,000
<b>Total Recreation – Net From Taxes</b>	<b>\$272,844</b>	<b>\$251,098</b>	<b>\$286,758</b>	<b>\$320,779</b>	<b>\$318,441</b>	<b>\$312,053</b>	<b>\$322,199</b>	<b>\$3,758</b>

## Footnotes

<sup>38</sup> SDCH rentals revenue budget decreased to reflect net revenues after rental grants have been deducted.

<sup>39</sup> Supplementary charges for the purposes of offsetting facility related capital costs

<sup>40</sup> Funding provided to the Town of Aylmer to fund a portion of pool operations based on percentage of Township patronage.



## CEMETERIES

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

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

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

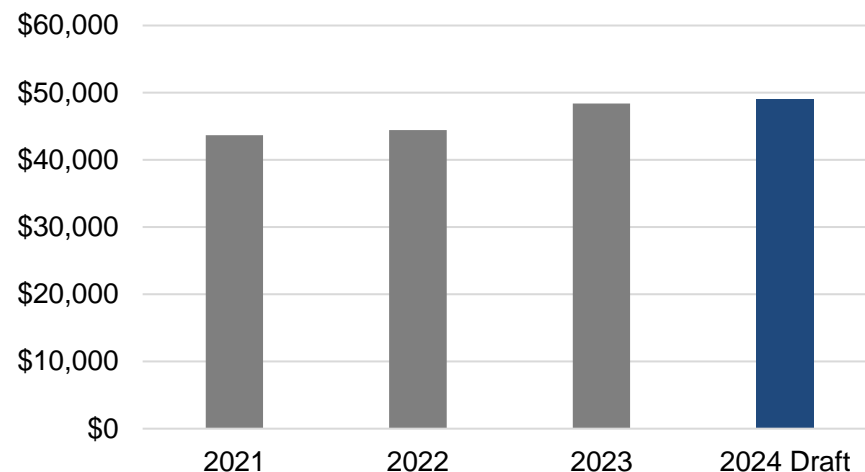
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$48,410	\$49,027	\$617	< 0.01%

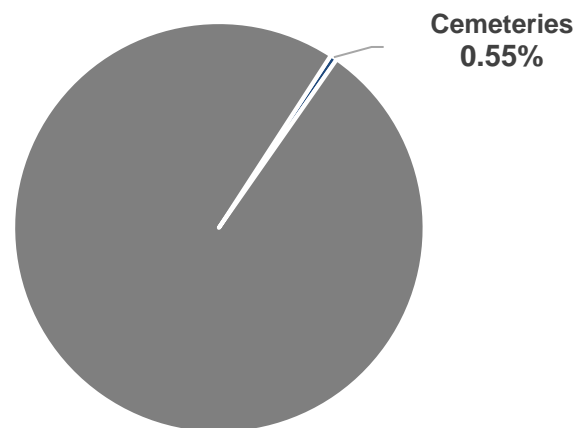
### 2024 Budget Drivers

Description	Cost
Grass cutting contracted service	\$540
Other inflationary adjustments	77
	<b>\$617</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## CEMETERIES

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Wages & Benefits	\$1,300	\$4,485	\$1,326	\$1,431	\$1,650	\$1,538	\$1,727	\$77
<sup>2</sup> Headstone Maintenance	\$5,000	\$0	\$0	\$4,732	\$5,000	\$5,159	\$5,000	\$0
<sup>3</sup> Grounds Maintenance	\$12,833	\$18,709	\$17,833	\$15,694	\$16,260	\$15,832	\$16,800	\$540
<sup>4</sup> Miscellaneous	\$300	\$0	\$300	\$49	\$0	\$0	\$0	\$0
<sup>5</sup> Interment Costs	\$1,000	\$0	\$1,000	\$661	\$0	\$661	\$0	\$0
<sup>6</sup> Operating Grants	\$25,250	\$25,250	\$26,000	\$25,250	\$25,500	\$25,500	\$25,500	\$0
<b>Total Expenses</b>	<b>\$45,683</b>	<b>\$48,444</b>	<b>\$46,459</b>	<b>\$47,817</b>	<b>\$48,410</b>	<b>\$48,690</b>	<b>\$49,027</b>	<b>\$617</b>
<b>Revenue</b>								
<sup>7</sup> Sale of Plots	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
<sup>8</sup> Interment Fees	\$1,000	\$0	\$1,000	\$1,175	\$0	\$900	\$0	\$0
<b>Total Transfers</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$1,175</b>	<b>\$0</b>	<b>\$900</b>	<b>\$0</b>	<b>\$0</b>
<b>Net From Taxes</b>	<b>\$43,683</b>	<b>\$48,444</b>	<b>\$44,459</b>	<b>\$46,642</b>	<b>\$48,410</b>	<b>\$47,790</b>	<b>\$49,027</b>	<b>\$617</b>

## Footnotes

<sup>1</sup> Full time equivalents: (0.2) Maintenance Supervisor.

<sup>2</sup> Maintenance headstones, such as repairs to make headstones safe for visitors.

<sup>3</sup> Grass cutting contract increase per CPI.

<sup>4</sup> Account no longer in use.

<sup>5</sup> Contracted services for interments – offset through user fee recoveries.

<sup>6</sup> Grants for the Aylmer Cemetery, Luton Cemetery, and Springfield Cemetery.

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

<sup>8</sup> Per fee schedule bylaw.

## DEBT & RESERVES

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

### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$2,393,657	\$2,548,457	\$154,800	1.87%

### 2024 Budget Drivers

Description	Cost
Additional annual funding transfers to the Capital Reserve to fund the Township's long-term Capital Budget	\$189,000
One-year removal of transfer to Contingency Reserve as target reserve balance is currently achieved	(34,200)
Net increase in annual capital funding provided by upper levels of government	(23,693)
Obligatory transfer to grant funding to reserve funds to be allocated against eligible capital projects	23,693
	<b>\$154,800</b>

### Budget Details

#### Debt Servicing

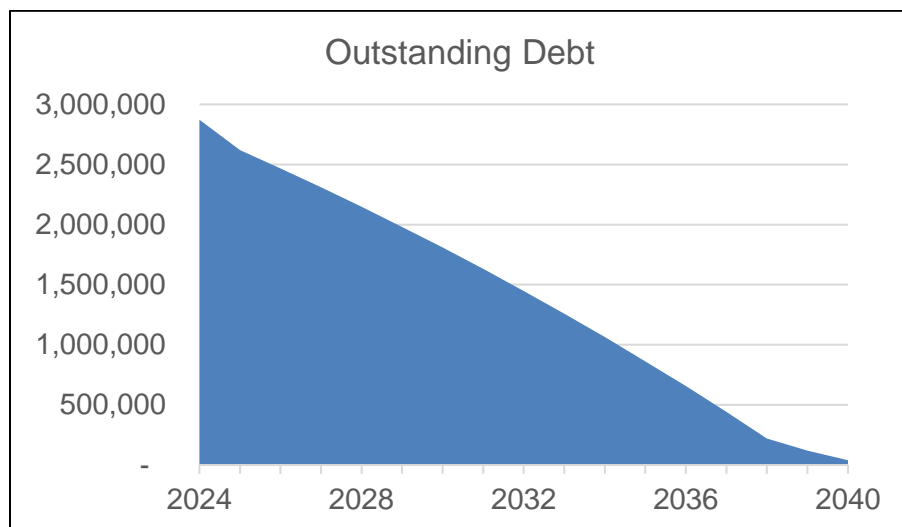
The Township is only permitted to incur long-term debt for capital projects. Legislation prevents municipalities from using debt financing as an operating funding source though it can be used to temporarily borrow money in circumstances where cashflow is constrained. As such, the Township's existing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

The Province of Ontario sets an Annual Debt Repayment limit (ARL) for the Township each year based on "own-source" revenues (meaning based off how much property tax, user fees, etc. it collects each year). Historically, the Township has been judicious in its use of debt having used 11.45% of its 2023 ARL. The Township's Capital Budget explains the circumstances where debt is recommended as a capital financing source.

Once a debenture is drawn to finance a capital project, annual debt repayments are included in the Township's operating budget until the principal of the debt is paid off. For 2024, the Township has the following debt servicing obligations:

# 2024 Municipal Budget | Township of Malahide

- Malahide Community Place & South Dorchester Community Hall
  - interest rate 4.00%, maturity 2025, \$128,771/year
- Streetlight LED replacements
  - interest rate 2.68%, maturity 2024, \$8,626/year
- South Fire Station
  - interest rate 3.26%, maturity 2039, \$119,014/year
- Port Bruce Pier
  - interest rate 2.80%, maturity 2040, \$82,050/year



## Development Charges

The Township imposes development charges as one-time fees on land developers and home builders when they build in the Township. These revenues are intended to offset the cost of increased municipal services and infrastructure required due to development that would otherwise be borne by property owners. By-law 21-63, approved on September 2, 2021, authorizes the Township to collect development charges from eligible developments. In accordance with the

Development Charges Act, annual development charge collections are transferred to the Township's Development Charges Reserve Fund and allocated to eligible capital projects through the Township's Capital Budget.

## Canada Community Benefit Fund (CCBF)

The Canada-Community Building Fund is a permanent source of funding provided by the Federal government for the purposes of funding local capital projects. The Township's 2024 allocation decreased from \$307,510 in 2023 to \$292,644 in 2024. In accordance with the Township's CCBF agreement, the entire grant is transferred to a reserve and allocated to eligible capital projects through the Township's Capital Budget.

## Ontario Community Infrastructure Fund (OCIF)

The Ontario Community Infrastructure Fund (OCIF) is transferred to the Township to offset the cost of capital expenditures on core infrastructure projects such as roads and bridges. The Township's 2024 allocation increased from \$416,457 in 2023 to \$455,016 in 2024. In accordance with the Township's OCIF agreement, the entire grant is transferred to a reserve and allocated to eligible capital projects through the Township's Capital Budget.

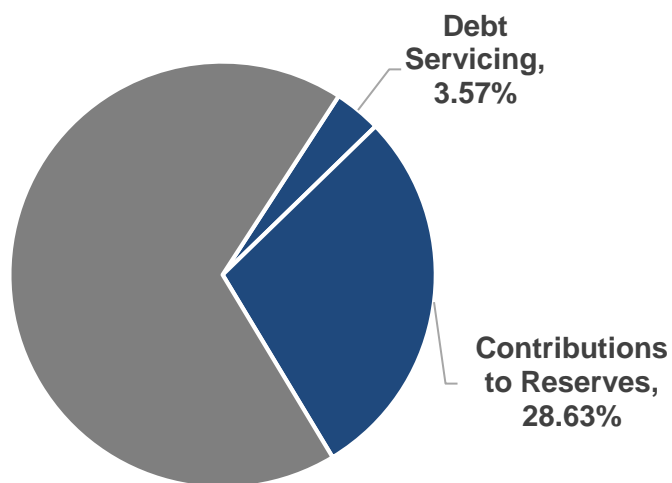
## Reserve Funding

The Township may elect to transfer portions of its annual property tax levy to reserves to be distributed in whole or in part to purposes of its choosing. The Township's Capital Budget is primarily funded through its Capital Reserve. Contributions to the Capital Reserve directly

affect annual taxation and are set an amount which is required to fund its capital project set. Please see the 2024 Capital Budget for more details.

The Township also contributes funding to a Contingency Reserve for the purposes of insulating budgets and rates from unexpected fiscal disruptions like natural disasters, assessment losses, insurance claims, lawsuits and other budget variances. Based on Township policy, a target balance of \$1,275,000 is recommended to be retained in the reserve. As the Township has already achieved this target for 2024, annual contributions to the reserves from property taxes are being discontinued for this year.

### 2024 Proportion Of Township Tax Levy



## DEBT & RESERVES

## OPERATING BUDGET

Annual Debt Servicing Costs	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> South Fire Hall	\$119,014	\$119,015	\$119,014	\$119,014	\$119,014	\$119,014	\$119,014	\$0
<sup>2</sup> Malahide Community Place (MCP)	\$98,654	\$98,652	\$98,652	\$98,652	\$98,652	\$98,652	\$98,652	\$0
<sup>3</sup> South Dorchester Community Hall (SDCH)	\$9,755	\$9,756	\$9,757	\$9,757	\$9,757	\$9,757	\$9,757	\$0
<sup>4</sup> Streetlight LED Upgrade	\$8,626	\$8,626	\$8,626	\$8,626	\$8,626	\$8,626	\$8,626	\$0
<sup>5</sup> Port Bruce Pier	\$59,183	\$44,514	\$82,050	\$82,050	\$82,050	\$82,050	\$82,050	\$0
<b>Total Expenses</b>	<b>\$295,232</b>	<b>\$280,563</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$0</b>
<b>Net From Taxes</b>	<b>\$295,232</b>	<b>\$280,563</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$318,099</b>	<b>\$0</b>

## Footnotes

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

<sup>2-3</sup> Malahide Community Place & South Dorchester Community Hall debenture: interest rate 4.00%, maturity 2025, \$128,771/year before development charges recoveries.

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

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

## RESERVES

## OPERATING BUDGET

Property Tax Contributions to Reserves	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>6</sup> Transfer to Capital Reserve	\$1,509,375	\$1,541,258	\$1,596,155	\$1,596,155	\$2,359,457	\$2,359,547	\$2,548,457	\$189,000
<sup>7</sup> Transfer to Contingency Reserve	\$35,676	\$138,436	\$34,200	\$34,200	\$34,200	\$34,200	\$0	-\$34,200
<b>Total Reserve Funding</b>	<b>\$1,545,051</b>	<b>\$1,679,694</b>	<b>\$1,630,355</b>	<b>\$1,630,355</b>	<b>\$2,393,657</b>	<b>\$2,393,747</b>	<b>\$2,548,457</b>	<b>\$154,800</b>
<b>Grant Funding</b>								
<sup>8</sup> Canada Community-Building Fund	\$294,697	\$577,998	\$294,697	\$294,697	\$307,510	\$307,510	\$307,510	\$0
<sup>9</sup> OCIF Funding	\$238,268	\$238,268	\$463,384	\$463,384	\$416,457	\$416,457	\$416,457	\$0
<sup>10</sup> One-Time Grans	\$0	\$911,732	\$0	\$990,733	\$0	\$0	\$0	\$0
<sup>11</sup> Less: Transfers to Reserves	-\$532,965	-\$1,727,998	-\$758,081	-\$1,748,814	-\$723,967	-\$723,967	-\$723,967	\$0
<b>Total Grant Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Development Charges</b>								
<sup>12</sup> Development Charges Revenue	\$0	\$123,383	\$125,000	\$251,781	\$125,000	\$125,000	\$125,000	\$0
<sup>13</sup> Less: Transfer to Reserves	\$0	-\$125,048	-\$125,000	-\$251,781	-\$125,000	-\$125,000	-\$125,000	\$0
<b>Total Development Charges</b>	<b>\$0</b>	<b>-\$1,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net From Taxes</b>	<b>\$1,545,051</b>	<b>\$1,678,029</b>	<b>\$1,630,355</b>	<b>\$1,630,355</b>	<b>\$2,393,657</b>	<b>\$2,393,747</b>	<b>\$2,548,457</b>	<b>\$154,800</b>

## Footnotes

<sup>6</sup> Property taxes are used to fund the Township's Capital Budget. Property tax funding, as set through the 'Debt & Reserves' operating budget, is transferred to the Township's Capital Reserve which in turn is drawn upon to fund capital projects. The financial impact of the Township's capital budget on residents is limited to its "Transfer to Capital Reserve". Capital property tax spending above this amount draws down the Township's Capital Reserve. Budget adjustments are required each year in order for the Township to fund its future infrastructure requirements. See the 2024 Capital Budget for further details.

<sup>7</sup> The Township holds funding in a Contingency Reserve to insulate against unforeseen or difficult to predict fiscal disruptions such as natural disasters, assessment appeals, insurance claims, legal costs, and other budget variances. The Township has achieved its Contingency Reserve funding target as such as contributions to this reserve are being suspended for 2024.

<sup>8-11</sup> Grant funding received, usually by upper levels of government, by the Township for the express purpose of funding capital projects are transferred to reserves and later applied to eligible capital projects. Retaining such funds in reserves, as opposed to using them to fund operating activities, is contractually required by funding agreements. As such, there is no impact on property taxes as a result of these reserve transfers.

<sup>12-13</sup> As required under the Development Charges Act, development charge collections are required to be retained in the Township's Development Charges Reserve Fund and applied against eligible capital projects identified in the Township's Development Charges Background Study. Debt servicing costs related to growth-related eligible capital costs may also be funded through the Development Charges Reserve Fund.

## OTHER REVENUES

The Township segregates revenues which aren't related to the services or efforts of a specific department into its own budget area entitled "Other Revenues". This practice allows the costs of other service areas to be more accurately represented, rather than netted against corporate revenues, in the Township's budget. The Other Revenues budget contains four areas which impact property taxation. These include supplemental property taxes, payments in lieu of taxation, the Ontario Municipal Partnership Fund (OMPF) and investment earnings.

### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$1,982,400	\$1,935,100	\$47,300	0.57%

### 2024 Budget Drivers

Description	Cost
Increase in payment in lieu revenues based on draft 2024 levy increase	(\$65,900)
Removal of one-time transfer from Contingency Reserve to phase-in impact on payment-in-lieu revenue sharing changes with the County of Elgin	98,000
Increase in unrestricted operating grant (OMPF) from the Province of Ontario	(4,800)
Provincial Offences Administration fines revenues	20,000
	<b>\$47,300</b>

### Budget Details

#### Supplementary Property Taxes

The Township's tax rates are determined by its taxation levy, set through its annual budget, and its assessment base issued by the Municipal Property Tax Corporation (MPAC) each December. The Township's assessment base is constantly changing for a variety of reasons which alters the amount of taxation revenue collected. New properties added to the assessment roll throughout the year generate supplementary taxes, whereas demolitions and appeals, for example, reduce the amount of property taxes collected. For budget purposes, staff estimate supplementary taxes based on prior year trends, the pace of development, ongoing appeals and legislative changes that effect property taxation.

#### Payments in Lieu of Taxes (PILs)

Payments in lieu of taxes are voluntary payments made to the Township by federal, provincial and municipal government and agencies to compensate the Township for the municipal services it delivers to their properties. These properties are otherwise exempt from property taxation. Based on a recalculation during 2022, a greater portion of the Township's PIL revenue was to be remitted to the County of Elgin.

The Council of the Township of Malahide opted to split the impact of this change over the 2023 and 2024 budget years. A transfer from the Township's Contingency Reserve of \$98,000 was made in 2023 to achieve this result. This transfer is being removed this year so that the full cost of PIL revenue sharing changes is absorbed into the Township's budget.



Like property taxes, payment in lieu revenue is dependent on assessment and tax rates. 2024's estimate is based on the draft levy requirement and tax rate estimated in the Township's 2024 Draft Budget. Reductions to the Township's 2024 tax levy will also reduce the amount of PIL revenue generated thereby necessitating further property tax increases to compensate for lost PIL revenue.

### Ontario Municipal Partnership Fund (OMPF)

The Ontario Municipal Partnership Fund provides general financial assistance to municipalities with comparatively difficult fiscal circumstances. Funding is provided on the following basis:

- Assessment Equalization – provided to municipalities with unfavourable assessment bases measured by the differential between assessment per capita and weighted assessment per capita. The Township is not entitled to this funding.
- Northern – provided to northern municipalities to recognize the financial challenges they face. The Township is not entitled to this funding.
- Rural – provided to municipalities with significant amounts of farmland per household in recognition of the higher service costs associated with low density assessment bases. The Township is entitled to this funding.

The Township OMPF entitlement increased by \$4,800 for 2024. The Province of Ontario's OMPF technical guide is available to public for more information.

### Provincial Offences Act Revenues

In 2005, the Township contracted the County of Elgin for the administration and collection of Provincial fines levied in the Township by the local policing authority. The Township is entitled to receive all fines levied less collection costs. Since the pandemic, collection of fines has slowed due to court shutdowns with actual collections well below historic budget estimates. As such, the revenue estimate for Provincial Offences Act collections is being reduced from \$30,000 to \$10,000 for 2024. Due to the unreliability of these annual revenues, the Township may follow suit with other municipalities and eliminate this budget line completely in future years.

# 2024 Municipal Budget | Township of Malahide

## OTHER REVENUES

## OPERATING BUDGET

Revenue	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Supplemental Property Taxes	\$90,000	\$113,735	\$97,500	\$186,377	\$107,500	\$96,565	\$107,500	\$0
<sup>2</sup> Less: Property Tax Write-Offs	-\$80,000	-\$151,589	-\$87,500	-\$20,445	-\$102,500	-\$68,554	-\$102,500	\$0
<sup>3</sup> Payments in Lieu of Taxes	\$921,979	\$716,440	\$921,979	\$729,093	\$753,500	\$765,827	\$819,400	\$65,900
<sup>4</sup> Transfer from Contingency Reserve	\$0	\$0	\$0	\$0	\$98,000	\$98,000	\$0	-\$98,000
<sup>5</sup> Municipal Partnership Fund	\$793,300	\$793,300	\$837,200	\$837,200	\$867,900	\$867,900	\$872,700	\$4,800
<sup>6</sup> Investment Earnings	\$40,000	\$167,384	\$40,000	\$20,825	\$40,000	\$40,000	\$40,000	\$0
<sup>7</sup> Penalties & Interest	\$188,500	\$210,715	\$188,500	\$177,181	\$188,000	\$185,000	\$188,000	\$0
<sup>8</sup> Provincial Offences Act Fines	\$30,000	\$2,375	\$30,000	\$8,207	\$30,000	\$10,000	\$10,000	-\$20,000
<sup>9</sup> Donations	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
<b>Total Revenue</b>	<b>\$1,983,779</b>	<b>\$1,852,360</b>	<b>\$2,027,679</b>	<b>\$1,938,438</b>	<b>\$1,982,400</b>	<b>\$1,996,738</b>	<b>\$1,935,100</b>	<b>-\$47,300</b>
<b>Net From Taxes</b>	<b>-\$1,983,779</b>	<b>-\$1,852,360</b>	<b>-\$2,027,679</b>	<b>-\$1,938,438</b>	<b>-\$1,982,400</b>	<b>-\$1,996,738</b>	<b>-\$1,935,100</b>	<b>\$47,300</b>

## Footnotes

<sup>1-2</sup> Additional property taxes collected from assessment values not listed on the Township's assessment roll at the time of budget preparation such as those for new builds. Property tax write-offs are reductions in collectible property taxes as a result of changes to a property's assessment such as through demolitions, class changes or assessment appeals, for example.

<sup>3-4</sup> Payments in lieu of taxes are voluntary payments made to the Township by federal, provincial and municipal government and agencies to compensate the Township for the municipal services it delivers to their properties. As a result of the tax sharing changes with the County of Elgin in 2023, the Township's share of payment in lieu revenue declined. The Township utilized a \$98,000 transfer to 2023 to reduce the impact on residents. This transfer is being removed for 2024 thereby phasing in the remaining impact of payment in lieu sharing changes.

<sup>5</sup> The Ontario Municipal Partnership Fund provides general assistance to municipalities with comparatively difficult fiscal circumstances. The Township was notified by the Province that its funding entitlement has increased for 2024.

<sup>6</sup> Interest earned on the Township's operating bank accounts.

<sup>7</sup> Late payments of property taxes are subject to a penalty of 1.25% on the first day of each month following a due date and each calendar month thereafter in accordance with section 345 of the Municipal Act.

<sup>8</sup> Fines for provincial offences charged by local enforcement agencies, such as those for parking and traffic violations, are collected on behalf of the Township by the County of Elgin. Net costs, fine revenues less costs to collect through the court system, are distributed back to the Township each year. Since the pandemic, the Township, and many municipalities, are collecting record low POA revenue as a result of court shutdowns and payment deferrals. While the Township used to collect over \$40,000 each year, a total of \$10,000 has been received in 2021 and 2022 combined with another low year projected for 2024.

<sup>9</sup> Unanticipated donation revenue. 2023 includes donation from Community Policing Committee for a speed radar sign.

## CONSERVATION

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

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

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

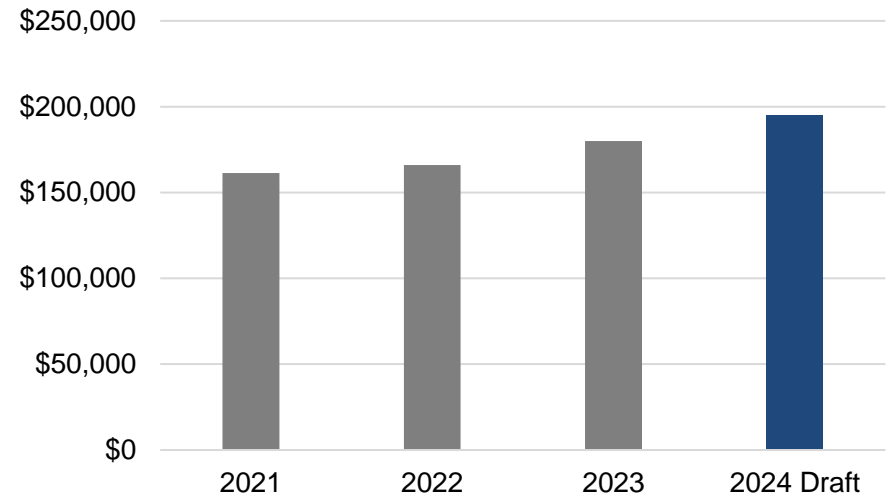
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$179,994	\$205,362	\$14,998	0.18%

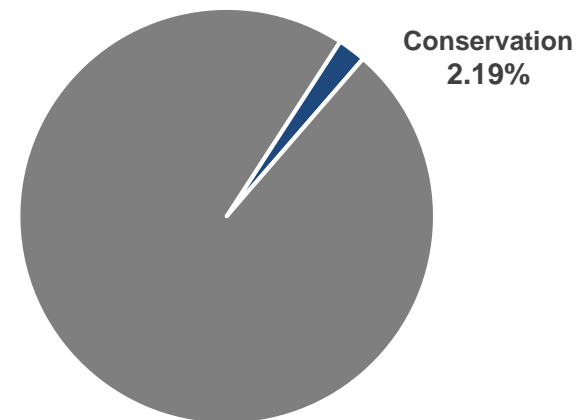
### 2024 Budget Drivers

Description	Cost
Catfish Creek Conservation Authority Levy	13,891
Long Point Region Conservation Authority Levy	522
Kettle Creek Conservation Authority Levy	585
	<b>\$14,988</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## CONSERVATION

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> Catfish Creek Conservation Authority	\$137,242	\$137,242	\$141,813	\$141,813	\$154,345	\$154,345	\$168,236	\$13,891
<sup>2</sup> Long Point Region Conservation Authority	\$15,229	\$15,229	\$15,313	\$15,313	\$16,345	\$16,345	\$16,867	\$522
<sup>3</sup> Kettle Creek Conservation Authority	\$7,408	\$7,408	\$7,484	\$7,484	\$7,804	\$7,804	\$8,389	\$585
<sup>4</sup> Tree Planting	\$1,500	\$1,427	\$1,500	\$1,502	\$1,500	\$1,760	\$1,500	\$0
<b>Total Expenses</b>	<b>\$161,379</b>	<b>\$161,306</b>	<b>\$166,110</b>	<b>\$166,112</b>	<b>\$179,994</b>	<b>\$180,254</b>	<b>\$194,992</b>	<b>\$14,998</b>
<b>Net From Taxes</b>	<b>\$161,379</b>	<b>\$161,306</b>	<b>\$166,110</b>	<b>\$166,112</b>	<b>\$179,994</b>	<b>\$180,254</b>	<b>\$194,992</b>	<b>\$14,998</b>

## Footnotes

<sup>1</sup> At its September 14, 2023 meeting, CCCA board of directors approved a draft levy increase of 9% for 2024.

<sup>2</sup> At its November 8, 2023 meeting, LPRCA's board of directors approved a 3.2% levy increase for 2024.

<sup>3</sup> At its October 18, 2023 meeting, KCCA's board of directors approved a 7.5% levy increase for 2024.

<sup>4</sup> Additional Conservation Authority programing not included in levy, i.e. the *Greening Communities* program.

## EAST ELGIN COMMUNITY COMPLEX

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

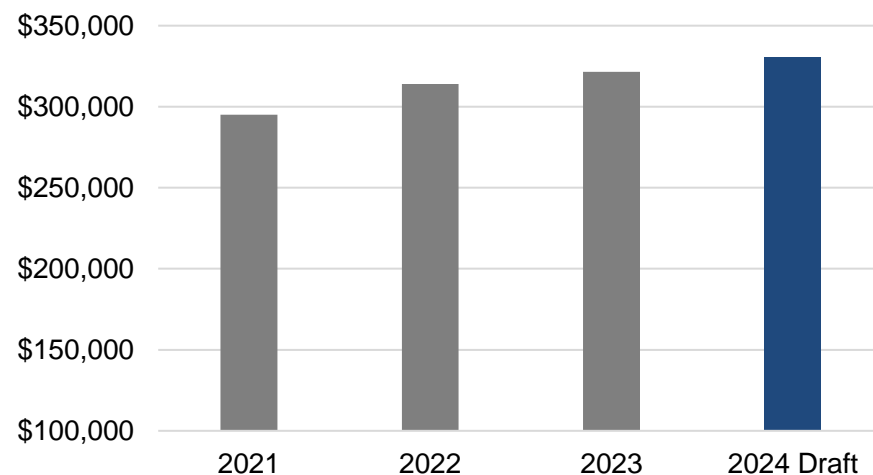
### Budget Summary

2023 Budget	2024 Budget	Change (\$)	Impact on Levy (%)
\$321,517	\$330,660	\$9,143	0.11%

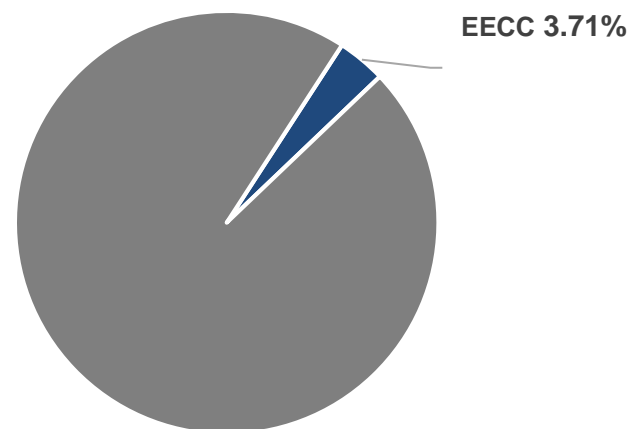
### 2024 Budget Drivers

Description	Cost
EECC annual operating budget based on 2024 draft budget provided by the Town of Aylmer	\$8,143
Increased estimate of youth ice time fee subsidization support as included in the 2024 EECC draft budget	1,000
	<b>\$9,143</b>

### Comparison To Prior Years



### 2024 Proportion Of Township Tax Levy



## EAST ELGIN COMMUNITY COMPLEX

## OPERATING BUDGET

Expenses	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	Change
<sup>1</sup> 50% of Net Operating Costs	\$278,500	\$281,707	\$297,517	\$254,646	\$305,017	\$305,017	\$313,160	\$8,143
<sup>2</sup> 50% of Youth Ice Time	\$16,500	\$17,227	\$16,500	\$24,292	\$16,500	\$31,071	\$17,500	\$1,000
<b>Total Expenses</b>	<b>\$295,000</b>	<b>\$298,934</b>	<b>\$314,017</b>	<b>\$278,938</b>	<b>\$321,517</b>	<b>\$336,088</b>	<b>\$330,660</b>	<b>\$9,143</b>
<b>Net From Taxes</b>	<b>\$295,000</b>	<b>\$298,934</b>	<b>\$314,017</b>	<b>\$278,938</b>	<b>\$321,517</b>	<b>\$336,088</b>	<b>\$330,660</b>	<b>\$9,143</b>

### Footnotes

<sup>1</sup> Represents the Township's 50% share of net operating costs for the East Elgin Community Centre based on the East Elgin Community Centre's 2024 Draft Budget.

<sup>2</sup> Subsidization of youth ice rental fees based on the East Elgin Community Centre's 2024 Draft Budget.

CAPITAL BUDGET OVERVIEW

INTRODUCTION

The Township of Malahide’s Capital Budget plans for significant infrastructure and other long-term projects. The Township presents a 6-year capital budget forecast for spending required to support the delivery of services to the community. How the Township’s capital assets, projects, programs of work, and funding relate is complex and understanding these relationships is key to developing an efficient and effective capital budget. The financial decisions made this year are critical to the long-term sustainability of the Township.

The Township’s Asset Management Plan serves as the primary source of guidance for the development of the Capital Budget. Within it contains comprehensive strategies that outline how the Township intends to manage, operate, maintain and upgrade its asset over time. The capital project set recommended in this document is largely based on practices meant to maintain the Township’s infrastructure and provide target levels of service to residents. Based on these strategies, as well as emerging issues and opportunities identified by the public and Council, \$6,024,083 in spending is proposed for 2024.

Current Year Recommendations	\$3,586,000
Prior Year Carryforwards	\$1,235,300
East Elgin Community Complex	\$1,202,783
<b>2024 Capital Budget</b>	<b>\$6,024,083</b>

To give context to the recommended capital project set, the following has been provided to assist Council in their budget deliberations:

- 2024 economic update
- Comparison to past capital budgets
- Funding capacity analysis
- Financial strategy recommendation and options

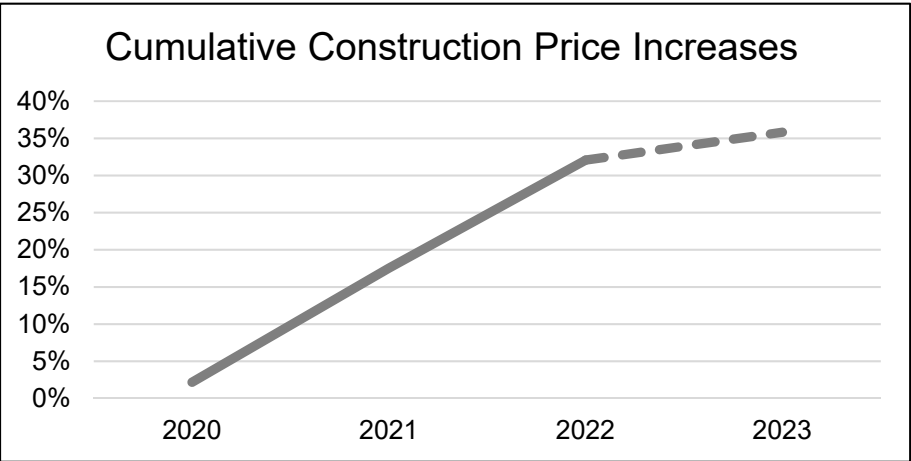
ECONOMIC UPDATE

When developing the Capital Budget, two economic indicators are considered which have significant financial planning implications for the Township’s long-term capital financing strategy.

1. Non-residential construction prices
2. Bank of Canada policy rate

Non-Residential Construction Prices

Similar to how CPI tracks inflation for residents, the Non-Residential Building Construction Price Index (NRBCPI) tracks inflation for how much it costs to construct commercial, industrial, and institutional buildings. This measure is more representative of the cost pressures the Township must contend with when acquiring or replacing assets in its Capital Budget. Based on the NRBCPI, construction materials prices have increased by an average of 32% from 2020 to 2022. Historically, the Township’s long-term financial planning accounted for construction price materials to rise between 3% to 4%, the norm over the past two decades. As displayed on the subsequent graph, the rate of inflation has slowed during 2023 and is forecasted at 3.75% for 2023.



While this is certainly welcome news, price increases experienced over the past few years are here to stay and must be accounted for in the Township's long-term capital budget.

The Township has experienced the impact of these price increases firsthand. A significant amount of road work scheduled for 2023 was deferred due to unfavourable tender prices which would have led to excessive, unplanned spending for the year. Staff have used these recent tender prices to update forecasted capital spending, the results of which expose the need for the Township to continue to raise property taxes to properly fund its infrastructure.

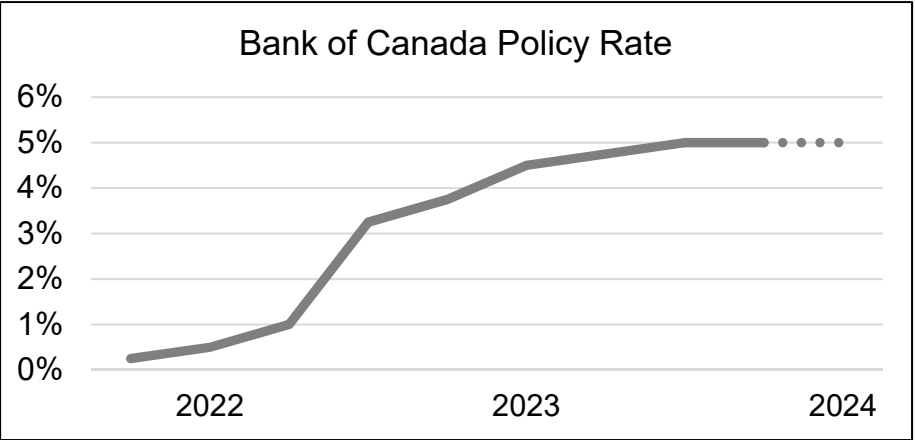
Despite this challenge, much progress has already been made to bridge this new funding gap. The Township's primary annual capital funding sources grew by approximately 17% between 2021 to 2023. During this time, the Township was able to keep annual property tax increases around 3% through budget cuts, assessment growth and restructuring. This is a significant achievement, but the work is not yet complete. Capital funding must increase beyond annual inflation to pass on financially sustainable infrastructure to the Township's next generation

Bank of Canada Policy Rate

The Bank of Canada's primary tool for determining federal monetary policy is its policy interest rate (overnight borrowing rate). While financial institutions are typically the only users of the overnight market, the policy interest rate heavily influences borrowing rates in Canada at large, such as mortgage rates, investment returns, and the lending rates accessible to the Township.

As a means to curb inflation, the Bank of Canada began monetary tightening through a series of policy rate increases in 2022. Since that time, the policy interest rate has increased from 0.25% to 5.00% as of September 2023 as presented in the subsequent graph.

The Township's existing debt is held by Infrastructure Ontario which, unlike many loans, will not suffer from higher borrowing costs as their interest rates do not fluctuate over the course of the loan as a result of loan renewals. As of December 2023, Infrastructure Ontario is offering debentures between 4.71% to 4.91% depending on the term of the loan. The Township's average interest rate on its outstanding debt is 3.37%. Therefore, the Township is now incentivized to refrain from short-term debt financing until interest rates are lowered. This puts pressure on the Township to fund its immediate capital costs internally, primarily through reserves, to avoid passing on high borrowing costs to property owners.



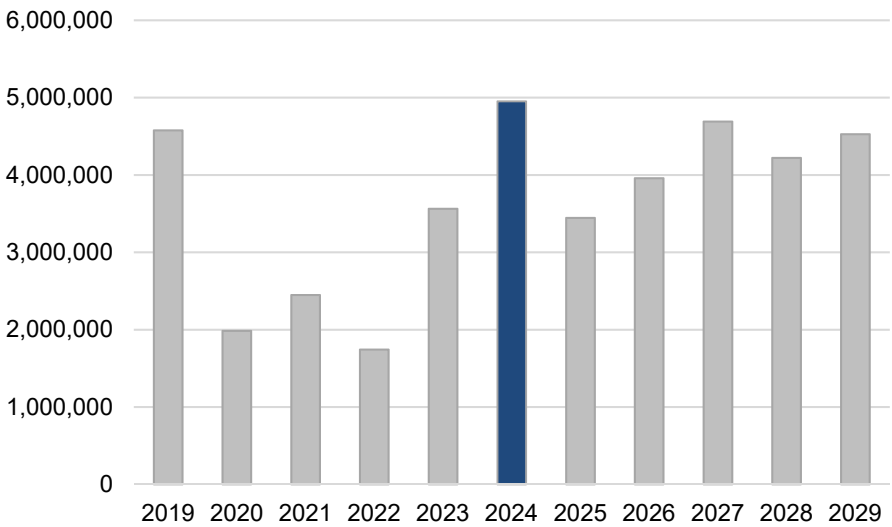
Current interest rates also affect the Township's borrowing capacity. The Province sets annual obligation limits on municipalities, known as Annual Repayment Limits (ARLs), which restricts the amount of debt payments, meaning combined principal and interest, that a municipality can be obligated to pay. While the Township isn't near its stated ARL, higher interest costs on new debt would result in higher annual payments thereby restricting the principal amount of loans that can be drawn to fund infrastructure. This negatively impacts the Township ability to fund major infrastructure investments such as water servicing in Springfield.



CAPITAL BUDGET ANALYSIS

COMPARISON TO PRIOR YEARS

The 2024 Draft Capital Budget proposes to fund \$6,024,083 in capital projects of which \$1,235,300 relates to carryforward of 2023 projects. When assessing the affordability of the Capital Budget, it is recommended to focus on the magnitude of new capital requests as funding for carryforwards of prior year projects has already been planned for in past budgets. New capital requests for 2024 amount to \$4,788,783, a notably more expensive capital budget than what has typically been approved in the past. The graph below provides a comparison of the Township’s capital budgets.

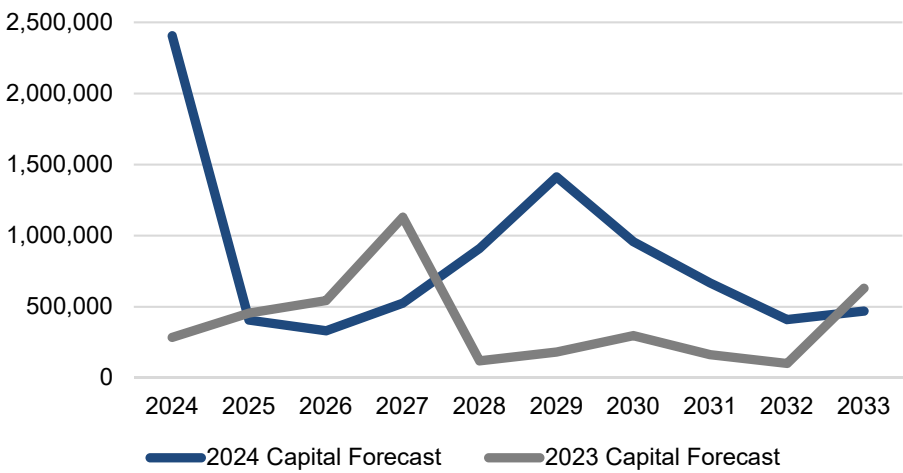


PAST	2019 - 2023 Avg. Capital Budget	\$2,862,516
CURRENT	2024 New Capital Requests	\$4,788,783
FUTURE	2025 - 2029 Avg. Capital Budget	\$4,199,915

East Elgin Community Complex

As a 50% owner of the East Elgin Community Complex (EECC), the Township funds half of the East Elgin Community Complex’s capital budget. The Town of Aylmer, administrator of the EECC, is recommending \$2,405,565 in capital investments for 2024 of which \$1,202,782.50 would be funded by the Township, if approved. The Township’s 2024 Draft Capital Budget fully funds the EECC’s long-term capital plan, albeit at an increased cost to property owners.

The EECC’s 2023 Capital Budget forecasted average annual capital spending of \$390,800 each year from 2024 to 2033 of which \$285,000 was expected for 2024. The facility’s new capital forecast, informed by its recent facility condition assessment, recommends capital investments of \$849,727.80 per year over the same term with \$2,405,565 being requested for 2024. The difference between the EECC’s capital forecast provided in 2023 and its 2024 capital budget results in an unplanned expenditure of \$1,060,282.50 for 2024 and creates an annual capital funding gap of \$458,928 over the term of the plan.



## CAPITAL FINANCING

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

1. Property Taxes
2. The Canada Community Benefit Fund (CCBF)
3. The Ontario Community Infrastructure Fund (OCIF)
4. Investment Earnings on Reserves
5. Development Charges

Property taxes is the only form of annual capital funding which can be set by Township. The Township's two other primary forms of capital funding, CCBF and OCIF, are determined by the Federal and Provincial governments respectively. The Township's annual capital funding capacity for non-growth-related projects, based on 2023 levels of taxation, is provided below.

SET FUNDING LEVEL	2023
Property Taxes (Operating Budget Allocation)	\$2,359,547
Canada Community Building Fund (2024)	292,644
OCIF Funding (2024)	455,016
<b>Annual Capital Funding</b>	<b>\$3,107,207</b>

Other sources of funding, which can be volatile year-to-year, include investment earnings on reserves and development charges for growth-related capital projects, estimated at \$162,000 and \$125,000. These sources of funding are factored into the Township's financial planning projections.

Based on the Township's current funding level, it will not be able to fund the 2024 Draft Capital Budget without a draw of \$1,519,576 from its reserves. The Township's capital funding reserves, which includes the Capital Reserve, Canada Community Benefit Fund, and Ontario

Infrastructure Community Fund, would decrease by a combined 20% in 2024. Supporting analysis is provided below for review.

2024 Capital Budget	
<b>Expenditures</b>	
2024 New Township Capital Projects	\$3,586,000
2023 Township Capital Project Carryforwards	1,235,300
External Boards (50% of EECC)	1,202,783
	<b>\$6,024,083</b>
<b>Funding</b>	
Prior Year Funding in Reserves	\$1,235,300
Annual Capital Funding	3,107,207
Forecasted Investment Earnings	162,000
	<b>\$4,504,507</b>
<b>2024 Annual Funding Deficit (Reserve Draw)</b>	<b>\$1,519,576</b>

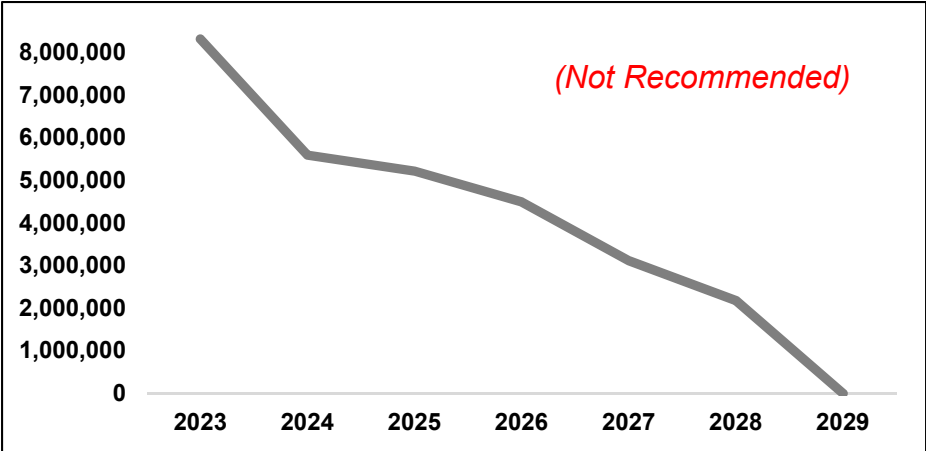
The Township retains capital funding in its reserves to accommodate peaks in its capital budget as needed. While a single year reserve draw of this magnitude raises some concern, it is possible that the Township could fund the draw as long as it has the ability to replenish its reserves in future years. In order to replenish reserves, the Township's annual capital funding would have to exceed its capital project expenditures. The Township develops a multi-year capital budget forecast so that this analysis can be undertaken.

The Township's 2024 – 2029 Capital Forecast requires average annual capital funding of \$4.2 million. This is approximately \$1.1 million greater than what the Township is currently able to afford based on its current funding level of \$3,107,207.

➤ **Annual capital funding gap: \$1.1 million**

# 2024 Municipal Budget | Township of Malahide

Without capital budget scope reductions, annual property tax increases or debt financing, the Township would deplete its reserves by 2029 and would be in a difficult position to fund necessary infrastructure investments thereafter. The graph below shows the trajectory of capital reserves if the 2024 Capital Budget is approved without addressing the Township's annual capital funding deficit.



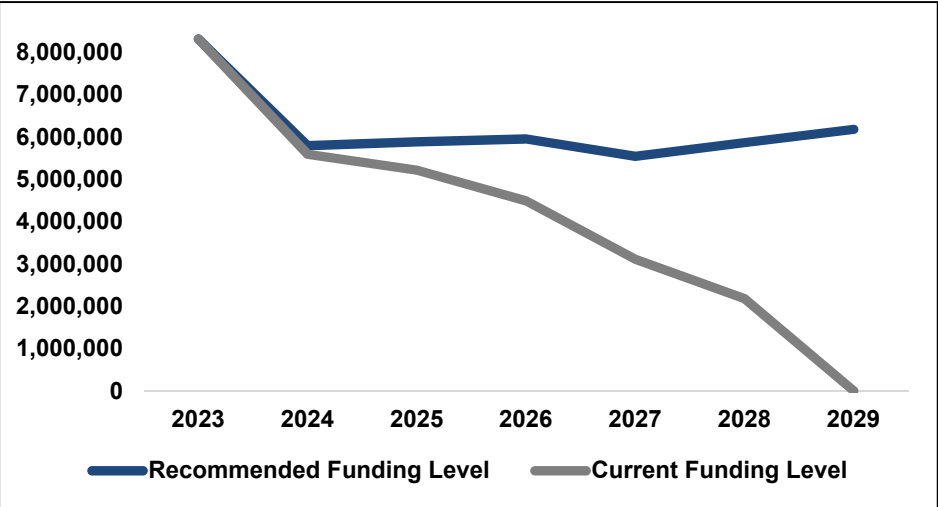
## FINANCIAL PLANNING RECOMMENDATION

To ensure capital funding is better aligned with projected capital spending, the Township may consider a mix of property tax increases, debt financing or project cancellations.

To fund the Township's 2024 – 2029 Capital Plan without debt or project cancellations, **2.30% annual levy increases** are recommended over the term of the plan. This would result in annual increases in contributions to the Capital Reserve ranging from \$189,000 in 2024 to \$288,000 in 2029. Redistribution of expired debt would also be transferred to the Capital Reserve in the amount of \$8,625 in 2025 and \$108,409 in 2026 with no additional impact to property taxes. The subsequent table summarizes the property tax levy adjustments recommended for 2024 to 2029.

TAX LEVY INCREASE FOR CAPITAL						
	2024	2025	2026	2027	2028	2029
Levy (000's)	\$189	\$204	\$221	\$247	\$267	\$288
*Levy %	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
*Assumes 5% property tax levy increases each year including operating impacts						

If approved, the Township would be drawing upon its capital reserves to slow annual property tax increases while it spends beyond its current financial capacity to fund upcoming infrastructure projects. Using this strategy, the Township's capital reserves would decline from \$8.3 million at the beginning of 2024 to \$6.1 million by the end of 2029. During this time, 2.30% annual property tax increases would be required each year to increase annual capital funding from \$3.1 million to \$4.8 million by 2029. This represents a \$1.7 million annual capital funding increase. \$1.1 million of this increase would be to close the Township's current annual funding gap, with an additional \$600,000 in funding being used to repay capital reserves back up to 2023 levels over a 4-year period. The graph below compares reserve forecasts if this strategy is utilized compared to if no action is taken.



## OTHER FINANCIAL PLANNING OPTIONS

### Debt Financing

The Township has the option to borrow funds to finance capital project costs and repay those funds with interest over a specified term. Utilization of debt effectively pushes property tax obligations from past and current property owners to future property owners of the Township.

The intent of the Township's capital funding strategy has traditionally been for existing property owners to pay for the assets used to provide municipal services to them. Despite past practice, the Township has the discretion to draw debt to finance the Capital Budget at Council's discretion. Drawing debt over the course of the Draft 2024 – 2029 Capital Forecast could help prevent the Township from depleting its reserves as well as allow for comparatively lower property tax increases in the short-term.

For illustrative purposes, the Township's annual funding deficit of \$1.1 million could be debt financed thereby stabilize reserves without cancelling projects. Based on current lending rates from Infrastructure Ontario, a \$1,100,000 debenture with a 15-term repayment term would require approximately \$104,000 in annual repayments funded through a property tax levy increase. An additional levy requirement of \$104,000 equates to a 1.25% levy increase, as opposed to the 2.30% recommended through a no-debt strategy.

The issue with this debt-financing approach is that the Township's annual capital funding gap is permanent as opposed to one-time in nature. As such, the Township would become reliant on debt financing every year until the annual funding gap is eventually resolved through property tax increases. For each year debt is drawn, assumed to be \$1.1 million to cover the annual capital funding gap, \$460,000 interest costs would be incurred over the term of each loan.

While debt can be a useful tool to overcome peaks in capital spending, it is not an effective tool to resolve the Township's current situation. In the long-term, tax payer funding can be spent more efficiently through a no-debt strategy.

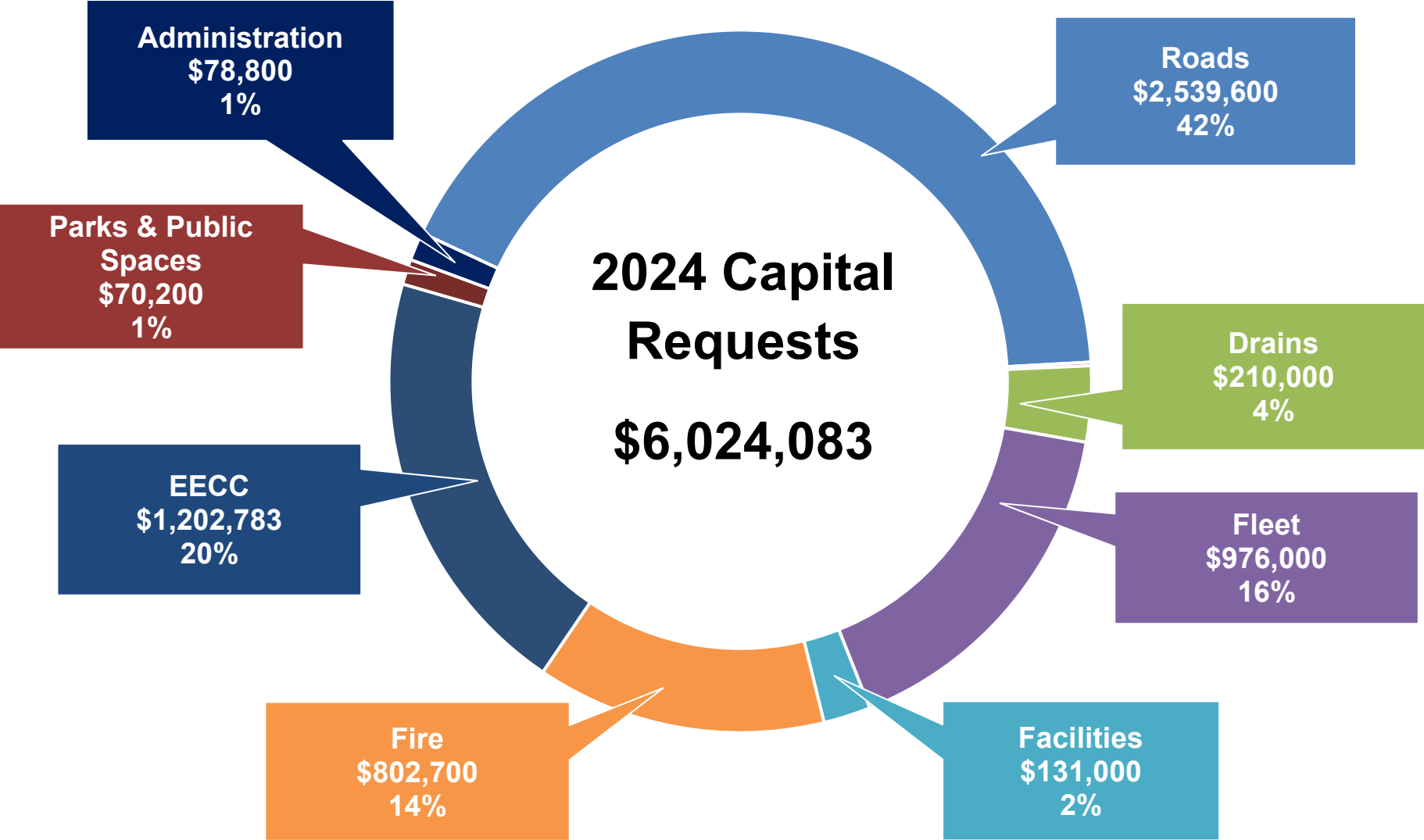
### Capital Budget Scope Reduction / Project Cancellations

Another consideration is the cancellation of projects to better match the Township's existing funding capacity. If the Township were to proceed with project cancellations, it would need to revisit its philosophies and strategies on how to maintain its assets, particularly roads, fleet, fire services assets and the East Elgin Community Complex which account for a combine 93% of projected capital spending.

Of note, the East Elgin Community Complex's 2024 long-term capital forecast exceeds its 2023 long-term capital forecast by an average of \$273,000 thereby accounting for 25% of the Township's annual capital funding gap.

Projected Capital Spending by Service Area		
Service Area	2024 – 2029 Avg. Annual Cost	Proportion of Capital Program
Roads	\$2,561,167	59.59%
Fleet	501,167	11.73%
Drains	100,000	2.33%
Fire & Emergency	422,216	9.82%
Facilities	108,000	2.51%
EECC	499,381	11.62%
Parks	67,917	1.58%
Administration	35,213	0.82%
	<b>\$4,298,060</b>	<b>100%</b>

CAPITAL BUDGET REQUESTS BY SERVICE AREA



# 2024 Municipal Budget | Township of Malahide

## 2024 CAPITAL BUDGET: 5-YEAR FORECAST

		2023 Carry Forward	2024 New Requests	2024 Total	2025	2026	2027	2028	2029
Studies - Road Safety Audit Phase 3	(p.90)	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0
Studies - Road Safety Audit Phase 4		\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
Studies - Road Needs Study Update		\$0	\$0	\$0	\$30,000	\$0	\$10,000	\$0	\$20,000
OSIM Inspections	(p.96)	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0
Communications Equipment		\$0	\$0	\$0	\$87,000	\$0	\$0	\$0	\$0
Transportable Equipment	(p.95)	\$0	\$3,500	\$3,500	\$11,800	\$1,300	\$1,400	\$1,500	\$11,000
Fleet Attachments - Ditch mower		\$0	\$0	\$0	\$0	\$103,500	\$0	\$0	\$0
Mobile Equipment - 2022 Chipper		\$0	\$0	\$0	\$0	\$0	\$0	\$123,000	\$0
Reconstruction - Pressey Line	(p.91)	\$150,000	\$428,000	\$578,000	\$0	\$0	\$0	\$0	\$0
Reconstruction - Rural		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,500
Crack Sealing		\$0	\$0	\$0	\$14,000	\$0	\$0	\$0	\$0
Surface Treatment	(p.93)	\$0	\$1,485,800	\$1,485,800	\$1,849,000	\$2,116,900	\$2,157,400	\$1,916,300	\$1,924,300
Gravel Resurfacing	(p.94)	\$0	\$332,300	\$332,300	\$408,200	\$430,200	\$311,500	\$323,300	\$404,300
Guiderails	(p.92)	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$120,000	\$115,000	\$100,000
<b>Roads</b>		<b>\$190,000</b>	<b>\$2,349,600</b>	<b>\$2,539,600</b>	<b>\$2,530,000</b>	<b>\$2,761,900</b>	<b>\$2,600,300</b>	<b>\$2,489,100</b>	<b>\$2,626,100</b>
Tractor Backhoe 40 (2011) 15Yr		\$0	\$0	\$0	\$0	\$0	\$205,000	\$0	\$0
Tractor Backhoe 42 (2011) 15Yr		\$0	\$0	\$0	\$0	\$0	\$205,000	\$0	\$0
Tandem 22 (2012) 12Yr	(p.99)	\$0	\$465,000	\$465,000	\$0	\$0	\$0	\$0	\$0
Tandem 23 (2014) 12Yr		\$0	\$0	\$0	\$0	\$490,000	\$0	\$0	\$0
Tandem 24 (2016) 12Yr		\$0	\$0	\$0	\$0	\$0	\$0	\$522,000	\$0
Single 10 (2011) 12Yr	(p.100)	\$0	\$390,000	\$390,000	\$0	\$0	\$0	\$0	\$0
Truck 71 (2009) 9Yr Parks		\$0	\$0	\$0	\$54,000	\$0	\$0	\$0	\$0
Truck 73 (2016) 9Yr Admin		\$0	\$0	\$0	\$54,000	\$0	\$0	\$0	\$0
Truck 74 (2016) 8Yr Patrol		\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0
Truck 75 (2018) 8Yr Foreman		\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0
Truck 76 (2018) 8Yr Foreman		\$0	\$0	\$0	\$0	\$0	\$77,000	\$0	\$0
Truck 77 (2020) 8Yr Manager		\$0	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0
Truck 78 (2020) 9Yr Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000

# 2024 Municipal Budget | Township of Malahide

	2023 Carry Forward	2024 New Requests	2024 Total	2025	2026	2027	2028	2029
Truck 79 (2020) 9Yr Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
Truck 87 (2013) 8Yr Patching (crew) (p.98)	\$0	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0
Truck 88 (2015) 12 Yr Sign	\$0	\$0	\$0	\$0	\$0	\$145,000	\$0	\$0
Truck 89 (2015) 8Yr Patrol (p.97)	\$50,000	\$19,000	\$69,000	\$0	\$0	\$0	\$0	\$0
<b>Fleet</b>	<b>\$50,000</b>	<b>\$929,000</b>	<b>\$979,000</b>	<b>\$178,000</b>	<b>\$565,000</b>	<b>\$632,000</b>	<b>\$601,000</b>	<b>\$120,000</b>
Sparta Line (p.101)	\$110,000	\$0	\$110,000	\$0	\$0	\$0	\$0	\$0
Drainage Project Allowance	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Drains</b>	<b>\$110,000</b>	<b>\$100,000</b>	<b>\$210,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
SCBA & Bunker Gear (p.104)	\$0	\$46,800	\$46,800	\$48,500	\$50,100	\$51,900	\$53,700	\$55,600
Communications Equipment (p.109)	\$0	\$5,000	\$5,000	\$33,500	\$39,000	\$40,600	\$0	\$0
Radio Network	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0
Nozzles & Adaptors (p.106)	\$0	\$8,300	\$8,300	\$8,600	\$8,900	\$9,200	\$9,500	\$9,800
Tech Rescue Equipment & Auto Ex (p.105)	\$0	\$6,000	\$6,000	\$1,663	\$3,443	\$45,726	\$9,588	\$5,227
Power Washers	\$0	\$0	\$0	\$0	\$0	\$0	\$9,219	\$0
Gas Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$7,376	\$0
Portable Pump	\$0	\$0	\$0	\$7,200	\$0	\$0	\$0	\$0
Fans (p.107)	\$0	\$7,000	\$7,000	\$0	\$0	\$0	\$0	\$0
Defibrillators (p.108)	\$0	\$2,100	\$2,100	\$0	\$2,300	\$0	\$2,459	\$0
Generators	\$0	\$0	\$0	\$0	\$5,738	\$0	\$0	\$6,361
Transportable Equipment	\$0	\$0	\$0	\$0	\$0	\$22,447	\$13,030	\$4,326
Fleet Equipment - Hoses & Ladders (p.103)	\$0	\$27,500	\$27,500	\$0	\$0	\$32,882	\$0	\$30,376
Compressor	\$0	\$0	\$0	\$44,500	\$0	\$0	\$0	\$0
Car 1	\$0	\$0	\$0	\$0	\$74,618	\$0	\$0	\$0
Pumper 3	\$0	\$0	\$0	\$0	\$0	\$724,546	\$0	\$0
Tanker 3 (p.102)	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0
Pumper 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$768,671
<b>Fire &amp; Emergency Services</b>	<b>\$700,000</b>	<b>\$102,700</b>	<b>\$802,700</b>	<b>\$143,963</b>	<b>\$224,098</b>	<b>\$927,302</b>	<b>\$254,872</b>	<b>\$880,362</b>



# 2024 Municipal Budget | Township of Malahide

	2023 Carry Forward	2024 New Requests	2024 Total	2025	2026	2027	2028	2029
Parking Lots	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0
Admin Office HVAC Replacement (p.111)	\$0	\$43,000	\$43,000	\$0	\$0	\$0	\$0	\$0
Fire Hall 3 HVAC (p.110)	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
Water Treatment	\$0	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0
South Fire Hall Desks, Tables & Chairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Admin Office Desks, Tables & Chairs	\$0	\$0	\$0	\$4,000	\$0	\$4,000	\$0	\$0
MCP Roof - Flat Section over Library	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
MCP Roof - Flat Section over kitchen	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
MCP Rooftop HVAC Units	\$0	\$0	\$0	\$102,000	\$0	\$0	\$0	\$0
MCP Kitchen Appliances	\$0	\$0	\$0	\$0	\$0	\$0	\$72,000	\$0
MCP Desks, Tables & Chairs	\$0	\$0	\$0	\$8,000	\$0	\$8,000	\$0	\$8,000
SDCH Desks, Tables & Chairs (p.113)	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0
North Works Yard HVAC Replacement	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
South Works Yard Portable	\$0	\$0	\$0	\$28,000	\$0	\$0	\$0	\$0
South Works Yard HVAC	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
South Works Yard Septic System	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0
South Works Yard Water Softener	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0
Facility Condition Assessment – PW (p.115)	\$0	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0
Council Chambers Furniture (p.114)	\$17,000	\$0	\$17,000	\$0	\$0	\$0	\$0	\$0
<b>Facilities</b>	<b>\$71,000</b>	<b>\$60,000</b>	<b>\$131,000</b>	<b>\$372,000</b>	<b>\$2,000</b>	<b>\$12,000</b>	<b>\$174,000</b>	<b>\$28,000</b>
Township Share of EECC Capital (Appendix B)	\$0	\$1,202,783	\$1,202,783	\$203,191	\$165,709	\$262,807	\$454,993	\$706,805
<b>East Elgin Community Complex</b>	<b>\$0</b>	<b>\$1,202,783</b>	<b>\$1,202,783</b>	<b>\$203,191</b>	<b>\$165,709</b>	<b>\$262,807</b>	<b>\$454,993</b>	<b>\$706,805</b>

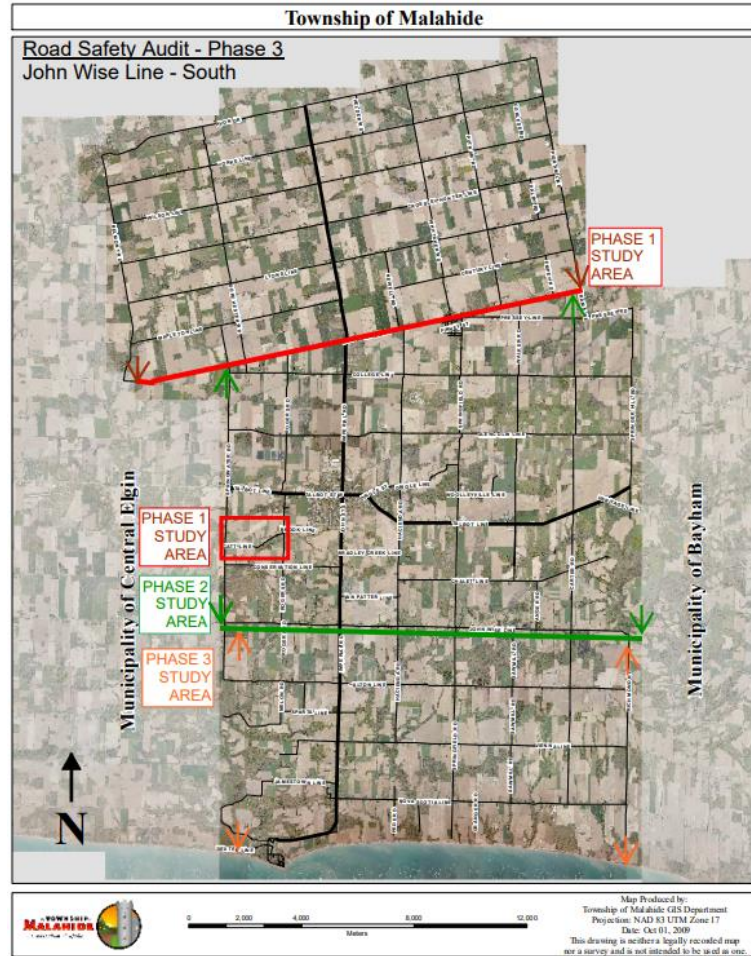


# 2024 Municipal Budget | Township of Malahide


	2023 Carry Forward	2024 New Requests	2024 Total	2025	2026	2027	2028	2029
PRMP #4 - Port Bruce Master Plan (p.116)	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0
PRMP #4 - Port Bruce WMP Phase #1	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
PRMP #4 - Port Bruce WMP Phase #2	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0
PRMP #5 - MCP Path Fitness Equipment	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
PRMP #6 - SDCH Green Revitalization	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
PRMP #7 - MCP Walking Path Extension	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0
PRMP #8 - Safe Cycling Master Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
PRMP #8 - Safe Cycling MP Implementation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
PRMP #10 - Off-leash Dog Park	\$0	\$0	\$0	\$0	\$10,000	\$40,000	\$0	\$0
PRMP #11 - Outdoor Multi-purpose Court	\$0	\$0	\$0	\$10,000	\$50,000	\$0	\$0	\$0
AODA Accessible Swings	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0
Tracey St. Park Accessible Path	\$0	\$0	\$0	\$0	\$0	\$0	\$9,800	\$0
MCP Wood Fibre Play Equipment Base (p.117)	\$0	\$6,500	\$6,500	\$0	\$0	\$0	\$0	\$0
SDCH Wood Fibre Play Equipment Base (p.117)	\$0	\$6,500	\$6,500	\$0	\$0	\$0	\$0	\$0
Mill St. Park Wood Fibre Base Surface (p.117)	\$0	\$6,500	\$6,500	\$0	\$0	\$0	\$0	\$0
Wannacott Wood Fibre Base Surface (p.117)	\$0	\$10,700	\$10,700	\$0	\$0	\$0	\$0	\$0
Wannacott Park Parking Lot	\$0	\$0	\$0	\$0	\$0	\$16,000	\$0	\$0
Baseball Diamond 2 Rehab	\$0	\$0	\$0	\$10,500	\$0	\$0	\$0	\$0
Baseball Diamond 3 Rehab	\$0	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0
<b>Parks</b>	<b>\$40,000</b>	<b>\$30,200</b>	<b>\$70,200</b>	<b>\$45,500</b>	<b>\$110,000</b>	<b>\$127,000</b>	<b>\$59,800</b>	<b>\$35,000</b>
Computer Equipment Replacements (p.120)	\$0	\$4,500	\$4,500	\$4,500	\$4,500	\$5,000	\$5,000	\$5,000
Strategic Plan Implementation (p.119)	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Server Replacements (p.118)	\$49,300	\$0	\$49,300	\$0	\$0	\$0	\$57,775	\$0
<b>Administration &amp; Governance</b>	<b>\$74,300</b>	<b>\$4,500</b>	<b>\$78,800</b>	<b>\$29,500</b>	<b>\$29,500</b>	<b>\$30,000</b>	<b>\$87,775</b>	<b>\$30,000</b>
<b>Total Capital Costs</b>	<b>\$1,235,300</b>	<b>\$4,788,783</b>	<b>\$6,024,083</b>	<b>\$3,602,154</b>	<b>\$3,958,207</b>	<b>\$4,691,408</b>	<b>\$4,221,540</b>	<b>\$4,526,267</b>

# 2024 Municipal Budget | Township of Malahide

## CAPITAL ROADS PROJECT #1: ROADS SAFETY AUDIT – PHASE 3

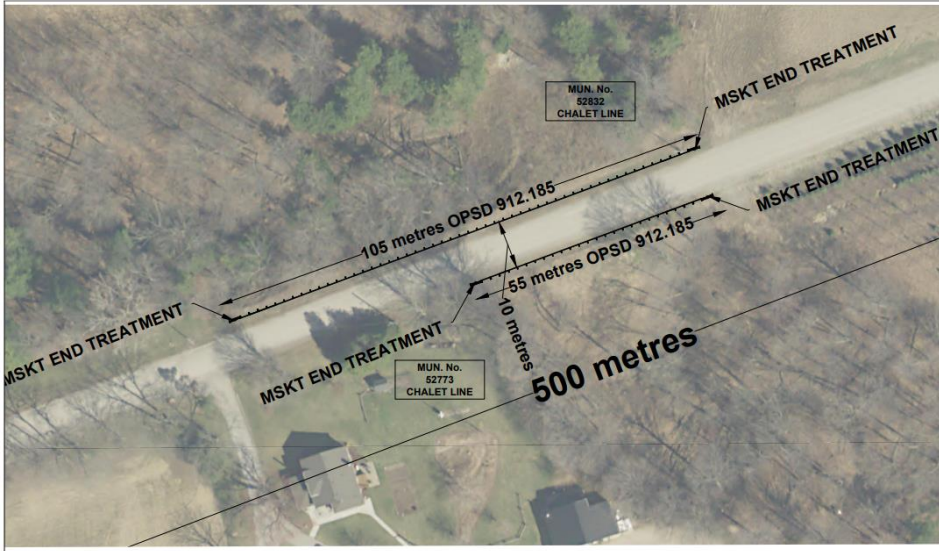
DESCRIPTION				GALLERY
<p>A roads safety audit is an integral component of the Township's Road Design and Planning Program. A comprehensive road safety audit reviews the as-is condition of the Township road network safety and signage program and advises on required enhancements to safety elements on specific road segments.</p> <p>The audit will identify the required safety elements to be assessed by Staff to allow for an operationally-feasible undertaking to occur to meet the required improvement timeline of each identified safety element.</p> <p>This project was awarded to CJDL Consulting Engineers in 2017, Res. No. 17-115 and was to be conducted in three phases. The first and second phase of the audit have been completed and plans have been made to integrate the safety recommendations into the capital budget planning process.</p> <p>The third phase of the road safety audit was approved by Council in 2022 (Res. 22-54) and is currently underway. This third-phase of the program included review of all rural roads within the southern third of the township and did not review village streets. As this third phase was no completed in 2023, it is requested that a carryforward amount of \$40,000 be included in the 2024 capital budget.</p>				
TOTAL REQUEST: \$40,000				
Projected Initiation:	2022	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A carryforward amount of \$40,000, from the 2023 budget is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

## CAPITAL ROADS PROJECT #2: PRESSEY LINE RECONSTRUCTION

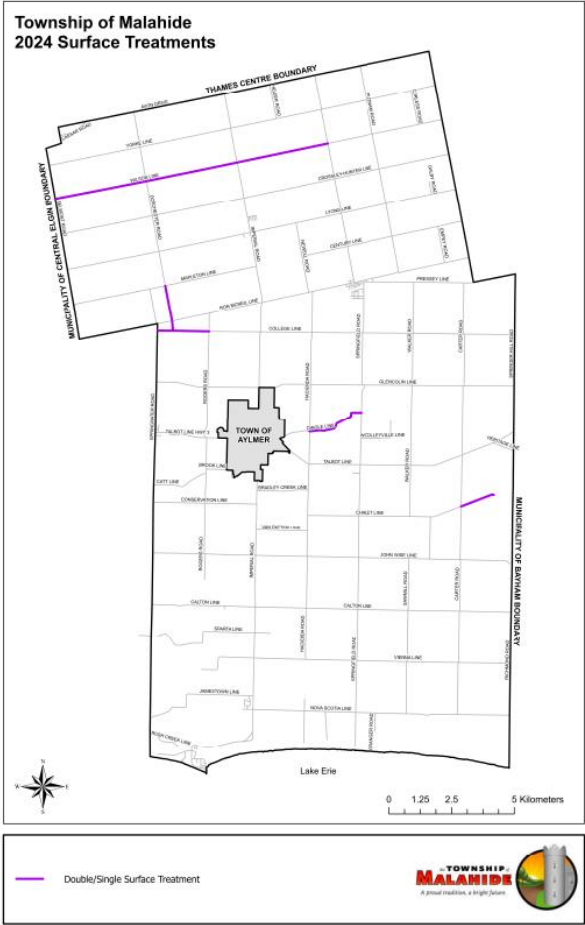
DESCRIPTION				GALLERY
<p>The Township Roads Department has completed the first two phases of the Pressey Line reconstruction through 2021 and 2022. The final phase of reconstruction has been initiated by council (Resolution No. 22-323) which extends from Springfield Road to Catherine Street. The design and engineering of this project was completed in 2023 and construction will begin in 2024 pending budget approval.</p> <p>Road reconstruction is an integral component of the Township's Road Design and Planning Program. A lifecycle reconstruction treatment is recommended when a road asset falls into a condition rating of 'Very Poor'. Reconstruction projects encompass a two-year schedule. The initial design, engineering, and utility relocations occur in first year in anticipation of road reconstruction activities in the second year.</p> <p>Since 2018, the township road department has increased its capacity to undertake road reconstruction works in-house realizing considerable savings when compared to contracting capable projects to private contractors, (example: conservation line Reconstruction, Pressey Line reconstruction, Pressey Line culverts b-5 and b-13 replacement).</p> <p>The engineering and design for this project began in 2023 but was not completed, as such, it is requested that a carryforward amount of \$150,000 for design, along with a new request for \$428,000 for construction be included in the 2024 Capital Budget for this project.</p>				
TOTAL REQUEST: \$578,000				
Projected Initiation:	2023	<input type="checkbox"/> Service Continuity <input checked="" type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	This project has a carry forward amount from 2023 of \$150,000 for design activities. A new budgetary request of \$428,000 is requested to allow for the physical construction activities to occur in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			



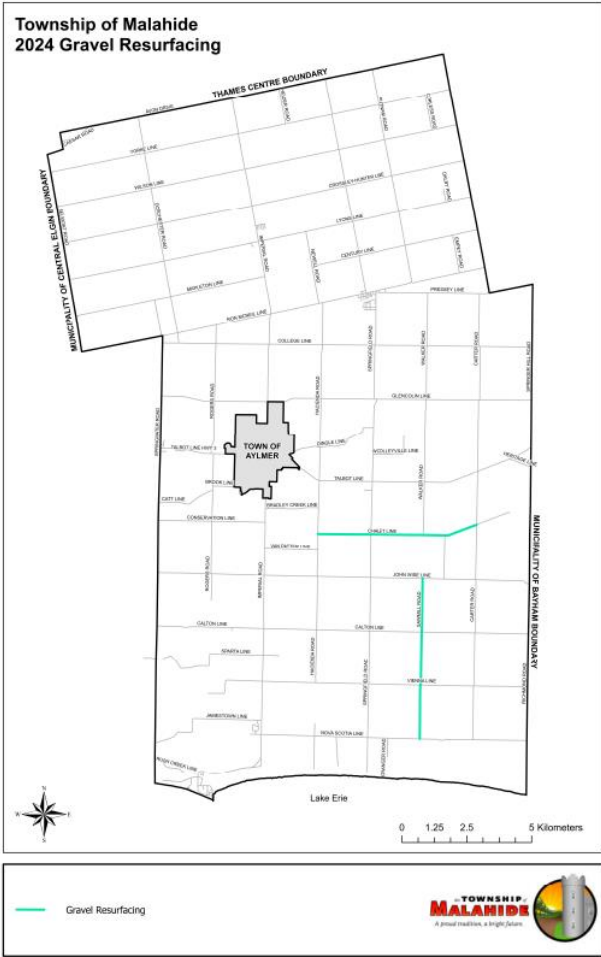
## CAPITAL ROADS PROJECT #3: GUIDERAILS

DESCRIPTION				GALLERY
<p>The Township of Malahide currently owns 2306 metres of steel guiderail and 3785 metres of cable guiderail assets. These existing guiderail assets are currently in good condition or better, requiring only minor operational maintenance periodically.</p> <p>Phase 2 of the road safety audit was received by Council in 2022 which identified several locations requiring installation of new steel beam guiderail. Staff proposed a phased approach to address the locations requiring guiderail, to be completed over an eight-year period, which was endorsed by Council (Resolution No. 22-203).</p> <p>The steel beam guiderail requirements identified in Phase 2 of the road safety audit have an estimated cost of \$850,000. The phased approach to address the locations requiring guiderail proposes a \$100,000 annual budget until the requirements have been met.</p> <p>Therefore, a new budgetary amount of \$100,000 is requested for the 2024 capital budget to address the phased-in installation of new guiderails on Chalet Line, per the recommendation of Phase 2 of the Road Safety Audit.</p>				
				<b>TOTAL REQUEST: \$100,000</b>
Projected Initiation:	2024	<input type="checkbox"/> Service Continuity <input checked="" type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary request of \$100,000 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			


CAPITAL ROADS PROJECT #4: SURFACE TREATMENT

DESCRIPTION				GALLERY
<p>The Township of Malahide currently owns 206 centreline kilometers of hard surface, rural and semi-rural road segment assets. This surface type represents 76% of the total road centreline kilometers in the municipality and has the highest total replacement cost.</p> <p>Surface treatments on rural, hard surface roads are a lifecycle activity conducted at specified intervals to rehabilitate surface conditions and prolong the overall life of a rural, hard surface road segment. These surface treatments may consist of double surface treatments, single surface treatments, and single surface treatments with edge padding. Without these treatments, there would be greater annual maintenance costs and road segments would require reconstruction on a more frequent basis.</p> <p>The surface treatment program calls for hard surface road segments to be resurfaced on a 7-year rotating schedule, grouped based on total length, and geographic and environmental factors. Organizing hard surface road segments into a rotating schedule is the most efficient way of smoothing annual costs. This program also relies on third party procurement, and therefore is subject to inflationary market trends.</p> <p>The hard road segments that are scheduled for surface treatment in 2024 are identified in the 2024 Surface Treatments map, in Appendix C. The total amount for the capital surface treatment program request in 2024 is \$1,485,800.</p>				<div><p>Township of Malahide 2024 Surface Treatments</p></div> <div>TOTAL REQUEST: \$1,485,800</div>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity	<input type="checkbox"/> Internal Project	A new budgetary request of \$1,485,800 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Third-Party Project	

## CAPITAL ROADS PROJECT #5: GRAVEL RESURFACING

DESCRIPTION				GALLERY
<p>The Township of Malahide currently owns 56 centreline kilometers of gravel surface road segment assets. This surface type represents 20% of the total road centreline kilometers in the municipality and are the oldest type of road segment assets, on average.</p> <p>Gravel resurfacing treatments on gravel surface roads are a lifecycle activity conducted at specified intervals to rehabilitate surface conditions and prolong the overall life of a rural, gravel surface road segment. Without this treatment, there would be greater annual maintenance costs and gravel road segments would require reconstruction on a more frequent basis.</p> <p>The gravel resurfacing program calls for gravel surface road segments to be resurfaced on a 5-year rotating schedule, grouped based on total length, and geographic and environmental factors. Organizing gravel surface road segments into a rotating schedule is the most efficient way of smoothing annual costs. This program also relies on third party procurement, and therefore is subject to inflationary market trends.</p> <p>The gravel road segments that are scheduled for gravel resurfacing in 2024 are identified in the 2024 Gravel Resurfacing map, in Appendix C. The total amount for the capital gravel resurfacing program request in 2024 is \$332,300.</p>				<div><div>Township of Malahide 2024 Gravel Resurfacing</div></div>
TOTAL REQUEST: \$332,300				
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity	<input type="checkbox"/> Internal Project	A new budgetary request of \$332,300 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Third-Party Project	

CAPITAL ROADS PROJECT #6: TRANSPORTABLE EQUIPMENT

DESCRIPTION				GALLERY
<p>Transportable equipment is required to complete a variety of Township road maintenance services. These assets are classified as having the ability to be transported to various locations.</p> <p>A lifecycle replacement of transportable equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the activity that it is intended to do.</p> <p>Transportable equipment assets are equipment pieces that represent a significant replacement cost individually, or when pooled with similar items.</p> <p>There are ten chainsaws currently in service to perform tree and brush maintenance for the Township. The useful life of a chainsaw is estimated at ten years. The condition of Township chainsaws has been evaluated and it has been determined that one unit should be disposed of and replaced with one new unit in order to maintain current service levels. A new budgetary request of \$1,300 is requested to allow for the purchase of one new chainsaw in 2024.</p> <p>There are two laser levels currently in service, utilized in roads construction projects. The useful life of a laser level is ten years. The replacement of the two laser levels is staggered to minimize budgetary impact. A new budgetary request of \$2,200 is requested to allow for the purchase of one new laser level in 2024.</p>				
				TOTAL REQUEST: \$3,500
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity	<input checked="" type="checkbox"/> Internal Project	A new budgetary request of \$3,500 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Third-Party Project	



DESCRIPTION	GALLERY
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Therefore, a new budgetary amount of \$10,000 is requested for the 2024 capital budget in order to complete an OSIM inspection of the Township's 33 bridges and structural culverts.

**Malahide Township**

**Springfield**

**Bridges and Culverts**

**Legend**

- Bridges: 12 Total
- Culverts: 21 Total

0 1 2 4 Kilometers

0 50 100 200 Meters

N


**TOWNSHIP MALAHIDE**  
A proud tradition, a bright future.

Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary amount of \$10,000 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			




# 2024 Municipal Budget | Township of Malahide

## CAPITAL FLEET PROJECT #1: 3/4T PICKUP


DESCRIPTION				GALLERY
<p>The Small Vehicle Fleet Replacement Plan, adopted by Council in 2019, proposes a dynamic plan to shift aging vehicles through various tasks to increase longevity. The 2019 Fleet Replacement Plan endorses an 8-year replacement cycle for Pickup Trucks used by the Roads Department.</p> <p>In 2023, the Fleet Management Advisory Committee recommended disposing of Truck 89 (2015 ¾ Ton Single Cab Ford F250), currently a Patrol Truck. The purchase of a new ¾ ton single cab pickup was approved by Council and awarded in 2023, Res. No. 23-234, however the delivery of the new pickup will not take place until early 2024. The award of this tender also identified that the cost would total \$69,000. Therefore, \$50,000 should be carried forward from the 2023 budget to the 2024 capital budget and that an additional \$19,000 be included in the 2024 budget for the purchase of this vehicle.</p>				
TOTAL REQUEST: \$69,000				
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A budgetary amount of \$50,000 is requested to be carried forward from 2023 in addition to a new request of \$19,000 for the purchase of a pickup. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

# 2024 Municipal Budget | Township of Malahide

## CAPITAL FLEET PROJECT #2: 1/2T PICKUP

DESCRIPTION				GALLERY
<p>The Small Vehicle Fleet Replacement Plan, adopted by Council in 2019, proposes a dynamic plan to shift aging vehicles through various tasks to increase longevity. The 2019 Fleet Replacement Plan endorses an 8-year replacement cycle for Pickup Trucks used by the Roads Department.</p> <p>On November 23<sup>rd</sup>, 2023, the Fleet Management Advisory Committee met and reviewed the capital fleet recommendations for the 2024 capital budget. It is the recommendation of the Fleet Management Advisory Committee that Truck 87 (2013, ¾ Ton Single Cab Ford F250), currently used as a Patching Truck, be replaced in 2024. Truck 87 will be replaced with a ½ Ton Crew Cab Pickup Truck. Therefore, it is requested that \$55,000 be included in the 2024 capital budget for this replacement.</p>				
				<b>TOTAL REQUEST: \$55,000</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A budgetary amount of \$55,000 is requested. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

CAPITAL FLEET PROJECT #3: TANDEM

DESCRIPTION				GALLERY
<p>The Fleet Replacement Plan, adopted by Council in 2019 endorses a 12-year replacement cycle for Large Trucks (greater than 1 ton) and Dump Trucks.</p> <p>The Township currently owns a 2012 Mack tandem-axle plow truck that is used for road construction, maintenance, and winter control activities. Winter Control activities include all rural road plow routes.</p> <p>On November 23<sup>rd</sup>, 2023, the Fleet Management Advisory Committee met and reviewed the capital fleet recommendations for the 2024 capital budget. It is the recommendation of the Fleet Management Advisory Committee that the 2012 Mack Tandem-Axel Plow Truck be replaced in 2024 and as such, that \$465,000 be requested for the 2024 capital budget for this replacement.</p> <p>It is important to note that the current build and delivery time for many large trucks is between 18 and 24 months. This means that while project approval will be in 2024, the actual monetary expenditure will likely not occur until 2026.</p>				
TOTAL REQUEST: \$465,000				
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity	<input type="checkbox"/> Internal Project	A budgetary amount of \$465,000 is requested. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Third-Party Project	




# 2024 Municipal Budget | Township of Malahide

## CAPITAL FLEET PROJECT #4: SINGLE AXLE

DESCRIPTION				GALLERY
<p>The Fleet Replacement Plan, adopted by Council in 2019, endorses a 12-year replacement cycle for Large Trucks (greater than 1 ton) and Dump Trucks. The Township currently owns one single-axle plow truck that is used for road construction, maintenance, and winter control activities. It is used in the winter for winter control on village streets.</p> <p>In 2023, the 2011 International Single-Axle Plow Truck was planned for replacement, which received budget pre-approval from Council for inclusion in the 2023 budget (Resolution No. 23-016). By Resolution No. 23-057, the tendered replacement truck was not awarded and was removed from the 2023 Capital Budget.</p> <p>On November 23<sup>rd</sup>, 2023, the Fleet Management Advisory Committee met and reviewed the capital fleet recommendations. It is the recommendation of the Fleet Management Advisory Committee that the 2011 International Single-Axle Truck be replaced and that a budgetary allocation of \$390,000 is requested in the 2024 Capital Budget.</p> <p>Staff will compile additional information on potential options for downsizing this unit to a physically smaller and potentially less expensive unit that may be better suited for performing winter control activities in the villages. The Fleet Management Advisory Committee will review these options and report back to Council with future recommendations.</p> <p>It is important to note that the current build and delivery time for many large trucks is between 18 and 24 months. This means that while project approval will be in 2024, the actual monetary expenditure will likely not occur until 2026.</p>				
TOTAL REQUEST: \$390,000				
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A budgetary amount of \$390,000 is requested. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

# 2024 Municipal Budget | Township of Malahide


## DRAINAGE CAPITAL PROJECT #1: SPARTA LINE DRAIN

DESCRIPTION				GALLERY
<p>The Road Authority petitioned for drainage on Sparta Line on September 7, 2021. The appointed engineer has prepared preliminary plans and the drainage process has proceeded through 2022 with construction expected in the 2023 Calendar year.</p> <p>Sparta Line Drain No. 1 is described as 130 lineal meters of pipe, serving a 26-hectare watershed, located in parts of Lots 8 &amp; 9, Concession 3, in the Township of Malahide.</p> <p>Sparta Line Drain No. 2 is described as 166 lineal meters of pipe, serving an 11.8-hectare watershed, located in parts of Lot 8, Concession 3, in the Township of Malahide.</p> <p>Sparta Line Drain No. 3 &amp; 4 is described as 450 lineal meters of pipe, serving an 8-hectare watershed, located in parts of Lots 6 and 7, Concession 3, in the Township of Malahide.</p> <p>Cost sharing with benefitting land owners within the tributary watersheds has been estimated within the relevant engineer’s reports for these drains. The Township of Malahide portion of the total cost is estimated at \$108,000.00. Construction on these drains was initiated in 2023, however final engineering work is projected to be completed in 2024. Therefore, an amount of \$110,000 is requested to be carried forward from the 2023 capital budget to the 2024 capital budget.</p>				
				<b>TOTAL REQUEST: \$110,000</b>
Projected Initiation:	2021	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A carryforward budgetary amount of \$110,000 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			



# 2024 Municipal Budget | Township of Malahide

## CAPITAL FIRE PROJECT #1: FIRE FLEET - TANKER 3

DESCRIPTION				GALLERY
<p>The Township of Malahide currently owns 10 fire fleet assets. Fire fleet assets are critical to fire service response. To ensure fire service continuity, a long-term replacement plan for fire fleet assets has been established in the Township’s Asset Management Plan.</p> <p>While there are no legislative requirements with respect to service lives of fire fleet assets (i.e. tankers, rescue trucks, and pumpers), specific age-based service life schedules are recommended by insurance underwriters. Failure to follow the replacement schedules of fire fleet assets as recommended by insurance underwriters can result in increased insurance premiums for the Township and its residents. Therefore, it is imperative that fire fleet assets be replaced at a maximum age of 20 years.</p> <p>Tanker 3, stationed at Fire Hall 3 in Springfield, is a 2004 Freightliner. In anticipation of this asset reaching the end of its 20-year lifecycle in 2024, the procurement process was initiated in 2023. There was an opportunity for significant savings through a joint package fleet asset purchase with the Municipality of West Elgin and the Municipality of Bayham.</p> <p>Significant increases in costs relating to truck chassis and availability were anticipated and the delivery of the Tanker has been delayed. Therefore, an amount of \$700,000, previously approved by Council for the 2023 capital budget, is requested to be carried forward to the 2024 capital budget.</p>				
TOTAL REQUEST: \$700,000				
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A carryforward budgetary amount of \$700,000 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			


CAPITAL FIRE PROJECT #2: FIRE FLEET EQUIPMENT - HOSES & LADDERS FOR TANKER 3

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




# 2024 Municipal Budget | Township of Malahide

## CAPITAL FIRE PROJECT #3: SCBA & BUNKER GEAR


DESCRIPTION				GALLERY
<p>The Township of Malahide currently employs 1 full-time fire chief, and 75 volunteer firefighters, stationed between 3 fire halls. Fire service staff require specific articles of equipment to ensure safety while responding to emergencies. Personal protective equipment must be customized to fit each fire service personnel to ensure proper protective qualities.</p> <p>These articles include, but are not limited to, helmets, suits, boots, gloves, balaclavas, face masks, etc. This equipment, when pooled amongst the fire service personnel, that present a significant replacement cost, and as such, is subject to asset management planning. The maximum legislated service life for personal protective equipment for the fire service is 10 years. Lifecycle replacement schedules for each type of equipment have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township’s Asset Management Plan.</p> <p>In 2024, there are schedule replacements of several full sets of bunker gear, sets of gloves, balaclavas, and face masks. Therefore, it is requested that an allowance of \$46,800 is budgeted for the 2024 capital SCBA &amp; Bunker Gear purchases.</p>				
				<b>TOTAL REQUEST: \$46,800</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary request of \$46,800 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			




## CAPITAL FIRE PROJECT #4: TECHNICAL RESCUE & AUTO EXTRICATION

DESCRIPTION				GALLERY
<p>Technical Rescue and Auto Extrication equipment are essential to providing emergency services. Technical rescues include water rescues, high angle or confined space rescues, and motor vehicle rescues. The Township of Malahide currently owns a life rescue raft, tripod, harnesses, ropes, technical rescue bags, and water rescue suits, for technical recues, as well as Stabilization struts, air pumps, air bags, and auto extrication saws and spreaders for automotive extrications.</p> <p>These technical rescue and auto extrication equipment assets, individually or when pooled, that present a significant replacement cost, and as such, are subject to asset management planning. Lifecycle replacements for each type of equipment have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2024, there are schedule replacements of water rescue ropes and water rescue suits. Therefore, it is requested that an allowance of \$6,000 is budgeted for the 2024 capital Technical Rescue &amp; Auto Extrication equipment purchases.</p> <p>The Township is also applying for a Community Emergency Preparedness Grant which allows residents of qualifying municipalities to benefit from the purchase of equipment that enhances response capacity to emergencies. Therefore, we are requesting an additional \$50,000 to further this capital purchase dependent on provincial grant approval.</p>				
TOTAL REQUEST: \$6,000				
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary request of \$6,000 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

CAPITAL FIRE PROJECT #5: NOZZELS, & ADAPTORS


DESCRIPTION				GALLERY
<p>Transportable equipment for the fire service is describe as any individual equipment asset or pool of similar assets that present a significant replacement value. This equipment asset category includes a pool of 36 nozzles and adaptors currently in service amongst the 3 fire halls.</p> <p>Lifecycle replacement schedules for nozzles and adaptors have been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2024, there are schedule replacements of 6 nozzles and adaptors. Therefore, it is requested that an allowance of \$8,300 is budgeted for the 2024 capital nozzle and adaptor purchases.</p>				
				<b>TOTAL REQUEST: \$8,300</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity	<input type="checkbox"/> Internal Project	A new budgetary request of \$8,300 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Third-Party Project	

## CAPITAL FIRE PROJECT #6: FAN


DESCRIPTION				GALLERY
<p>Transportable equipment for the fire service is describe as any individual equipment asset or pool of similar assets that present a significant replacement value. This equipment asset category includes a pool of 4 fans currently in service amongst the 3 fire halls. These fans are used to clear enclosed areas of contaminates.</p> <p>Lifecycle replacement schedules for fans has been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2024, there is a scheduled replacement of 1 gas-powered fan with 1 electric fan. The main benefit of replacing the existing fan with an electric fan is that there will no longer be exhaust pushed from the fan into an enclosed space, contributing to adverse breathing conditions or contaminating investigations.</p> <p>Electric fans are comparable in price to gas-powered fans so there is no negative financial impact to making the switch. Therefore, it is requested that an amount of \$7,000 is requested for the 2024 capital purchase of an electric fan.</p>				
				<b>TOTAL REQUEST: \$7,000</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary request of \$7,000 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			




## CAPITAL FIRE PROJECT #7: AED

DESCRIPTION				GALLERY
<p>Transportable equipment for the fire service is describe as any individual equipment asset or pool of similar assets that present a significant replacement value. This equipment asset category includes a pool of 5 Automated External Defibrillators (AEDs) currently in service amongst the 3 fire halls. These AEDs are used to help those experiencing sudden cardiac arrest. It's a medical device that can analyze the heart's rhythm and, if necessary, deliver an electrical shock, or defibrillation, to help the heart re-establish an effective rhythm.</p> <p>Lifecycle replacement schedules for AEDs has been established and an inventory has taken place to ensure that a long-term schedule of replacements has been incorporated into the Township's Asset Management Plan.</p> <p>In 2024, there is a scheduled replacement of 1 AED unit. Therefore, it is requested that an amount of \$2,100 is requested for the 2024 capital purchase of an electric fan.</p>				
				<b>TOTAL REQUEST: \$2,100</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary request of \$2,100 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

## CAPITAL FIRE PROJECT #8: COMMUNICATIONS EQUIPMENT - PAGER REPLACEMENTS

DESCRIPTION				GALLERY
<p>Fire communications equipment includes, but is not limited to, pagers, portable radios and radio base units, and apportioned county communications assets.</p> <p>There are 70 pagers currently in circulation amongst the volunteer and full-time fire staff. These pagers are vital to the communications system of the municipal fire department. Communications system equipment is capitalized when a single piece of equipment or a pool of similar equipment that present a significant replacement cost. Pagers, as a pool of 70 individual units, meets this threshold.</p> <p>A lifecycle replacement of communications equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in a communications system interruption.</p> <p>The lifecycle replacement cost of pagers has been identified and included in the Township's Asset Management Plan. The entire pool of 70 pagers is scheduled for mass replacement in 2025. These pagers are nearing the end of their 10-year lifecycle and due to environmental factors, several pagers have been identified as failing in advance of their scheduled replacement date. As such, an allowance of \$5,000 for the replacement of failed pagers is requested for 2024.</p>				
				<b>TOTAL REQUEST: \$5,000</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary request of \$5,000 is requested in 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			


## CAPITAL FACILITY PROJECT #1: FIRE HALL 3 HVAC

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




# 2024 Municipal Budget | Township of Malahide

## CAPITAL FACILITY PROJECT #2: ADMINISTRATIVE OFFICE HVAC

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


## CAPITAL FACILITY PROJECT #3: SOUTH WORKS YARD WATER SOFTENER

DESCRIPTION				GALLERY
<p>Mechanical equipment in a facility is defined as any building service that has a machine component. Mechanical equipment capital assets are categorized by the following; drainage, domestic water, heating and cooling, ventilation, and plumbing. These categories include, but are not limited to forced air systems, sanitary systems, water distribution systems, natural gas distribution systems, and sump pumps.</p> <p>A lifecycle replacement of mechanical equipment is recommended when an equipment asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform which could result in facility closure.</p> <p>Noting the current replacement strategy, there were mechanical equipment replacements stated for 2023 replacement being the fifteen-year-old water softener at the south works yard.</p> <p>Due to budgetary constraints in 2023, this request for a water softener lifecycle replacement at the South Works yard was deferred to 2024.</p> <p>As a result, the budgetary amount of \$4,000 is request to be carried forward to the 2024 budget schedule.</p>				
				<b>TOTAL REQUEST: \$4,000</b>
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A carryforward budgetary amount of \$4,000 is requested from 2023. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			




# 2024 Municipal Budget | Township of Malahide

## CAPITAL FACILITY PROJECT #4: SOUTH DORCHESTER COMMUNITY HALL TABLES & CHAIRS


DESCRIPTION				GALLERY
<p>Furniture in a facility is defined as any desks, tables, or chairs, for internal staff or public usage. Furniture capital assets are pooled by the following; usage type, size, and material. These categories include, but are not limited to round or rectangular tables, padded or plastic chairs, and office chairs and desks.</p> <p>A lifecycle replacement of furniture is recommended when an asset falls into a condition rating of 'Very Poor'. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform.</p> <p>Noting the current replacement strategy, there are table and chair replacements stated for 2024 for the South Dorchester Community Hall. As a result, a budgetary amount of \$2,000 is request for the 2024 budget schedule.</p>				
				<b>TOTAL REQUEST: \$2,000</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Internal Project <input type="checkbox"/> Third-Party Project	A new budgetary amount of \$2,000 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

## CAPITAL FACILITY PROJECT #6: COUNCIL FURNITURE

DESCRIPTION				GALLERY
<p>The furniture located at the Council Chambers consists of Council desks and chairs, Staff tables and chairs, podiums, and audience chairs.</p> <p>A lifecycle replacement of furniture is recommended when an asset falls into a condition rating of ‘Very Poor’. This means the asset is at the end of its useful life and is no longer able to perform the service that it is intended to perform. The Council Desks are no longer able to accommodate Council’s needs as well as being in a ‘very poor’ state.</p> <p>This request for council furniture replacement was not completed in 2023 and will require additional design considerations. As a result, the budgetary amount of \$17,000 is requested to be carried forward to the 2024 capital budget.</p>				
				<b>TOTAL REQUEST: \$17,000</b>
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A carryforward budgetary amount of \$17,000 is requested from 2023. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

# 2024 Municipal Budget | Township of Malahide


## CAPITAL FACILITY PROJECT #7: FACILITY CONDITION ASSESSMENT OF PUBLIC WORKS YARDS

DESCRIPTION				GALLERY
<p>A facility condition assessment study reviews the as-is condition of the Township facilities network and advises on the long-term maintenance activities required to increase the longevity of the facility.</p> <p>An updated study will allow for the required maintenance identified to be assessed by Staff to allow for an operationally-feasible undertaking to occur to meet the required improvement timeline of each identified maintenance activity.</p> <p>A facility condition assessment study for the two public works yards will be an integral component of the Township's strategic service delivery planning process. Planning with respect to facility condition takes into account the continued use of the facilities to assure maximum service with a minimum of financial and environmental cost.</p> <p>Noting that there is no current replacement strategy for the public works yards, the condition assessment study of the current facilities is requested for 2024. As a result, a budgetary amount of \$15,000 is request for the 2024 budget schedule.</p> <p>As an alternative to a third-party consultant, Staff can complete this work in-house utilizing the framework and methodology provided in previous building condition reports. Should Council support this course of action, this project can be cancelled.</p>				 <p><b>North Works Yard</b></p>  <p><b>South Works Yards</b></p>
				<b>TOTAL REQUEST: \$15,000</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary amount of \$15,000 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			




# 2024 Municipal Budget | Township of Malahide

## CAPITAL PARKS & PUBLIC SPACES PROJECT #1: PORT BRUCE BEACH & WATERFRONT MASTER PLAN

DESCRIPTION				GALLERY
<p>Capital policies &amp; procedure projects include, but are not limited to, strategic reviews of guidelines and directives relating to administrative, governance and operational processes.</p> <p>In 2022, Resolution No. 22-321 suspended the consideration for converting Colin Street in Port Bruce to a one-way loop around Wannacott Park pending future budget consideration for a higher order Port Bruce Beach and Waterfront Master Plan as noted in the 2021 Parks and Rec Master plan, and indicated inclusion in the 2023 Capital Budget for undertaking, and additional budget allowance placed in 2024 through 2027 for implementation.</p> <p>Due to budgetary constraints in 2023, the request for a Port Bruce Beach and Waterfront Master Plan was deferred to 2024. As a result, the budgetary amount of \$40,000 is requested to be carried forward to the 2024 budget requests.</p>				
				<b>TOTAL REQUEST: \$40,000</b>
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity	<input type="checkbox"/> Internal Project	A carryforward budgetary amount of \$40,000 is requested from 2023. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Third-Party Project	

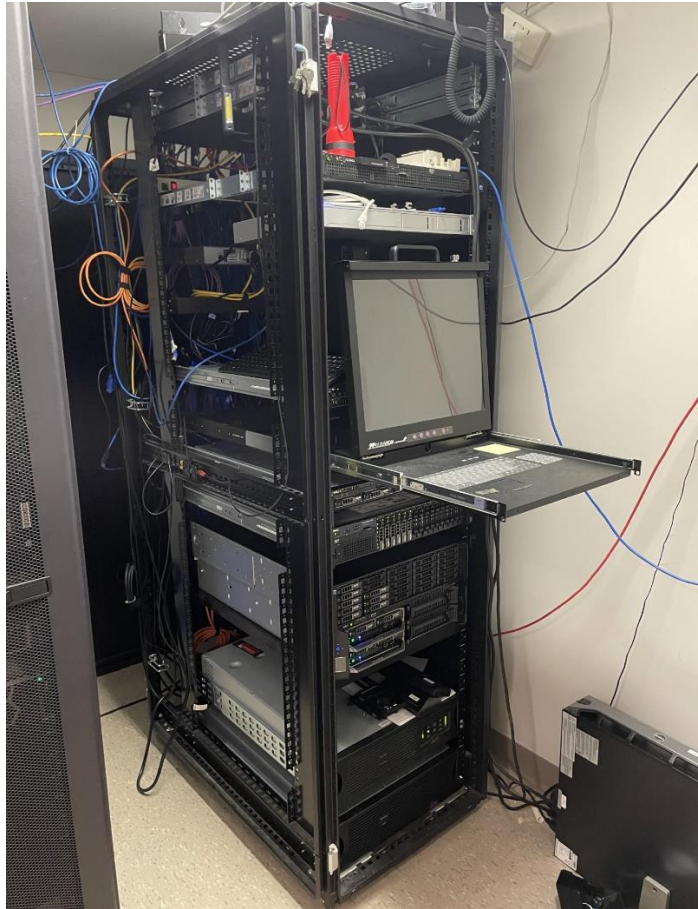
# 2024 Municipal Budget | Township of Malahide

## CAPITAL PARKS & PUBLIC SPACES PROJECT #2-5: PLAYGROUND SURFACES


DESCRIPTION				GALLERY
<p>Capital playground projects consist of, but are not limited to, play structures and ground surfaces. Lifecycle rehabilitation or replacement of play structures and playground surfaces is recommended when an asset falls into a condition rating of ‘Very Poor’. This means the asset is at the end of its useful life and is no longer able to perform adequately or could pose a safety threat which could result in a playground closure.</p> <p>There are four parks identified for a recommended playground surface rehabilitation in 2024. The playground surfaces at Malahide Community Place, Mill Street Park, South Dorchester Community Hall are declining into a “Poor” condition state. These surfaces were last rehabilitated ten years ago and are in need of an upgrade to a wood fiber surface per current best practices standards. Wannacott Park also requires a top-up of wood fibers mainly due to the weather conditions of Port Bruce that deteriorate the surface quicker than in other locations.</p> <p>There are legislative requirements for playgrounds that must be adhered to in order to be considered accessible. Upgrading existing surfaces to an engineered wood fiber surface will ensure that all playground surfaces in the Township will be considered accessible.</p> <p>A budgetary amount of \$30,200 is requested to be included in the 2024 budget for playground resurfacing.</p>				
				<b>TOTAL REQUEST: \$30,200</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A new budgetary amount of \$30,200 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			



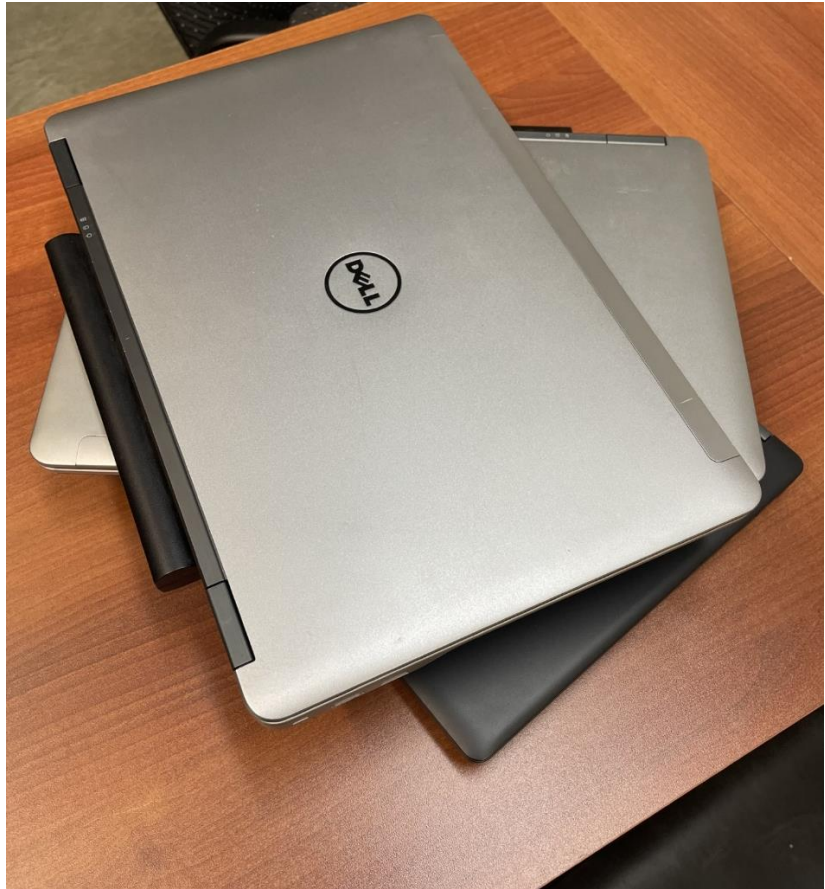
## CAPITAL ADMINISTRATION PROJECT #1: SERVER REPLACEMENT

DESCRIPTION				GALLERY
<p>Computer systems are vital to the administration of a municipal government. Included in this classification are computer equipment assets that represent a significant replacement cost individually, or when pooled with similar items, i.e. desktop computers, laptops, and servers.</p> <p>A lifecycle replacement of computer assets is recommended on a cyclical basis to mitigate the risk of failure or obsolescence and to ensure the continuity of the administration of services. The lifecycle replacement cost of computer assets has been identified and included in the Township's Asset Management Plan</p> <p>The replacement of the 2 physical servers was schedule for 2023. These 2 servers were not replaced due to time constraints, and as such, a carry forward amount of \$49,300 for their replacement is requested for 2024.</p>				
				<b>TOTAL REQUEST: \$49,300</b>
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity <input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Internal Project <input checked="" type="checkbox"/> Third-Party Project	A carryforward budgetary amount of \$49,300 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024			

## CAPITAL ADMINISTRATION PROJECT #2: STRATEGIC PLAN

DESCRIPTION				GALLERY
<p>A Strategic Plan serves as a framework to guide Council and staff in their decision-making process. More specifically, the Strategic Plan is a high-level document which identifies a long-term vision and communicates a set of values, goals, and priorities guided by community input. The document becomes a tool that Council uses to provide direction to Staff.</p> <p>Malahide's strategic plan created in 2015 was designed to guide Council and Township Staff in priority-setting and decision-making for two terms of Council, or until 2022. The plan is now expired and a new guiding document is recommended that will facilitate decision-making for the next 10 years.</p> <p>In early 2023, a two-part educational and training session on strategic planning was held with Council and a phased approach to updating the strategic plan was adopted by Council (Res. No. 23-212).</p> <p>A draft of the strategic plan 2023-2033 has been published on the Township's website and the process is currently in the phase where the public can make comments on the draft plan via online surveys or an in-person open house. The final phase of this process, to receive public input, finalize the strategic plan and determine the plan for implementation are not likely to occur in 2023 due to time constraints, and therefore, a carry forward amount of \$25,000 is requested for the 2024 Capital Budget.</p>				
				<b>TOTAL REQUEST: \$25,000</b>
Projected Initiation:	2023	<input checked="" type="checkbox"/> Service Continuity	<input checked="" type="checkbox"/> Internal Project	A carryforward budgetary amount of \$25,000 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input type="checkbox"/> Third-Party Project	

## CAPITAL ADMINISTRATION PROJECT #3: COMPUTER REPLACEMENTS

DESCRIPTION				GALLERY
<p>Computer systems are vital to the administration of a municipal government. Included in this classification are computer equipment assets that represent a significant replacement cost individually, or when pooled with similar items, i.e. desktop computers, laptops, and servers.</p> <p>A lifecycle replacement of computer assets is recommended on a cyclical basis to mitigate the risk of failure or obsolescence and to ensure the continuity of the administration of services. The lifecycle replacement cost of computer assets has been identified and included in the Township's Asset Management Plan</p> <p>The replacement of 3 laptops is scheduled for 2024. These laptops are nearing the end of their warranty period and although they are being replaced in their primary duty, they will serve as backup devices until they become obsolete. As such, an allowance of \$4,500 for the replacement of 3 laptops is requested for 2024.</p>				
				<b>TOTAL REQUEST: \$4,500</b>
Projected Initiation:	2024	<input checked="" type="checkbox"/> Service Continuity	<input type="checkbox"/> Internal Project	A new budgetary amount of \$4,500 is requested for 2024. This project will be entirely funded from tax levy reserves.
Estimated Completion:	2024	<input type="checkbox"/> Service Enhancement <input type="checkbox"/> New Service	<input checked="" type="checkbox"/> Third-Party Project	



## RESERVES

### RESERVE SOURCES, USES & RESTRICTIONS

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

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

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

## SCHEDULE OF RESERVES

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

## RESERVE CONTINUITY

The Townships consolidated reserves, excluding water and sewer, are expected to decrease by \$2,840,310 during 2023. The reduction is the result of: 2023 capital project carryforwards (\$1,235,300), 2024 capital projects in excess of annual funding (\$1,543,269) and other net contributions \$61,741.

Reserve/Reserve Fund	Opening	Contributions	Uses	Closing
<b>Obligatory Reserve Funds</b>				
Building Stabilization Reserve Fund	624,095	-	(55,000)	569,095
Development Charges Reserve Fund	633,952	125,000	(125,000)	633,952
Canada Community Building Fund	1,089,232	292,644	(1,381,876)	-
Ontario Community Infrastructure Fund	(32,907)	455,016	(422,110)	-
Cash in Lieu of Parkland	20,869	-	-	20,869
Ontario Cannabis Legalization Fund	14,530	-	-	14,530
Restricted Grants & Donations	65,344	-	(65,344)	-
County Roads	(12,686)	-	-	(12,686)
	2,402,429	872,660	(2,049,330)	1,225,760
<b>Restricted Levies</b>				
Springfield Streetlights	74,376	-	-	74,376
Avon Streetlights	2,166	-	-	2,166
	76,542	-	-	76,542
<b>Contingency &amp; Stabilization</b>				
Contingency Reserve	1,250,238	-	-	1,250,238
Municipal Elections	8,000	8,000	-	16,000
Planning & Development	279,280	-	-	279,280
	1,537,518	8,000	-	1,545,518
<b>Projects &amp; Initiatives</b>				
Capital Reserve	7,263,897	2,710,457	(4,220,097)	5,592,256
Modernization Fund	395,240	-	-	395,240
	7,659,137	2,710,457	(4,220,097)	5,987,496
<b>Grand Total</b>	<b>\$11,675,626</b>	<b>\$3,591,117</b>	<b>(\$6,269,427)</b>	<b>\$8,835,316</b>

PLANNING FOR CONTINGENCIES

It is a common and prudent practice for Canadian municipalities to hold funds for the purpose of insulating budgets and rates from unexpected fiscal disruptions. There's no single prescribed approach for municipalities to follow in this regard. Instead, municipalities must put in the work to develop their own set of unique financial strategies based on assessments and potential financial risks. The Township seeks to make this planning process as transparent as possible by providing these assessments and outlining how they're being addressed through its reserve management strategies.

NATURAL DISASTERS

The non-insurable cost of natural disasters is difficult to predict. For financial planning purposes, it is recommended the Township set aside funds which would be adequate to cover \$5,000,000 in non-insurable costs.

How a natural disaster is funded differs depending on the magnitude of the event. Disasters that cost less than 3% of the Township taxation levy are fully funded through property taxes. When costs exceed 3%, the Township can apply for the Municipal Disaster Recovery Assistance grant with the Province.

The Township's 2024 proposed taxation levy is \$8,902,406. This means Provincial funding is only unlocked after incurring \$267,072 in non-insured expenses. If this threshold is met, the Province funds 75% of the costs up to 3% of the Township's levy and 95% of costs thereafter. Therefore a \$5,000,000 natural disaster requires approximately \$300,000 in Township funding.

PROPERTY TAX ADJUSTMENTS

Property tax rates are based on the Township's budget and its assessment roll at the start of the year. As the year goes on, property

taxes on some properties become uncollectible either through assessment appeals or changes in use of properties or some combination thereof. When this happens, the Township does not receive the funding it thought it would when setting rates which can be disruptive to financial operations. To combat this, an annual budget (\$102,500 in 2024) is set to fund a baseline level of annual uncollectible accounts.

In some circumstances, the magnitude of property tax adjustments is such that it would be impractical to implement a one-time tax rate hike through the Township's budget to fund them. Instead, it is recommended funds are set aside in the Contingency Reserve for such instances.

Property tax adjustments are one of the Township's highest financial risk areas. Costs as a result of assessment appeals can and have been in the hundreds of thousands of dollars. It is recommended the Township set a base line level of funding at 5% of the Township's prior year tax levy. For 2024, this equates to approximately \$400,000.

INSURANCE CLAIMS

It is recommended that the Township strive to maintain an amount in its Contingency Reserve to fund insurance claim deductibles. The Township's prior 10-year insurance history was reviewed to establish a suitable balance. A summary of these findings has been provided for review.

Claim Type	Number of Claims	Amount of Claim	Paid Deductibles
General Liability	17	\$194,420	\$81,501
Property	1	1,490	1,490
Auto	2	9,287	9,287
Total	20	\$205,197	\$92,278

To effectively insulate taxpayers from rate increases due to paid insurance claims, it is recommended the Township set aside an amount equal to 1.5 times its highest-cost year. Based on the Township’s 2012 to 2022 claims history, this would equate to a balance of approximately \$50,000.

BUDGET VARIANCES

Each year the Township develops its annual budget that plans for how services, programs and priorities are funded. Regardless of the sophistication of processes uses to develop the budget, uncontrollable events often have unpredictable impacts on the financial position of the Township. Whether it be in-year price increases, heavy winters, staff turnover, or emergent priorities, a properly funded contingency reserve can help the Township deal with issues as they arise.

Unfortunately, a common practice in municipal finance circles is to attempt to protect the municipality’s financial position by overbudgeting expenditures. This is not a transparent approach to budgeting and tends to backfire as it encourages department heads to spend-up to budgets. Instead, the Township sets a budget variance risk level as part of its Contingency Reserve balance. It is recommended approximately 5% of the Township’s general operating funds (tax and non-restricted user fees) be retained in the Contingency Reserve. Staff recommend maintaining the Township’s existing budget variance target at \$525,000 again for 2024.

TARGET SUMMARY

Financial Risk	Target Basis	Target Funding
Natural Disasters	Township portion of \$5,000,000 disaster	\$300,000
Property Tax Adjustments	5% of property tax levy	400,000
Insurance Claims	1.5 times highest claim year in past decade	50,000
Budget Variances	5% of gross operating costs	525,000
Recommended Baseline Contingency Funding		\$1,275,000

SPECIAL CONSIDERATIONS

It is important to note that there will be circumstances where holding an amount greater than the Township’s baseline contingency funding will be recommended. The Township’s Treasurer will request such provisions specifically through reports to Council.





## **APPENDIX A:**

# **SUPPLEMENTARY BUDGET INFORMATION**

## HOW SERVICES ARE FUNDED

### PROPERTY TAXES

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

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

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

### PROPERTY TAX LEVY

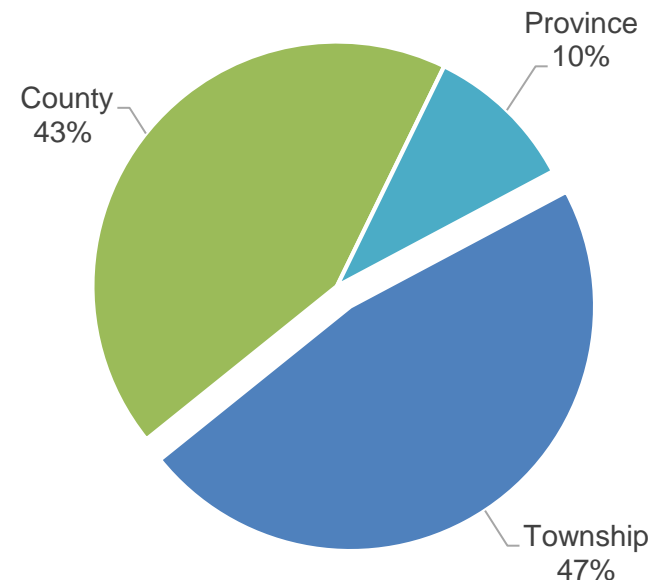
Each year, Council approves the amount of expenditures required to support municipal services. From this amount, revenue sources other than property taxes are subtracted. The balance remaining is the property tax levy which is divided amongst the Township's property owners.



### DIVISION OF PROPERTY TAXES

In 2024, it is expected that only 48% of property taxes collected in the Township will be directly controllable through the Township's budget. The remainder is split between the County of Elgin (42%) and the Province to fund education (10%). In a two-tier municipal structure such as Malahide, both service delivery and property tax funding are divided between the local municipality and county.

#### Where Do Your Property Taxes Go?



## TAX RATES

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

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

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

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

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

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

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

A simple tax rate calculation example is provided below.

Simple Tax Rate Calculation: Tax Levy Determined Through Budget = \$10,000						
Property	Class	Assessment (A)	Ratio (B)	Weighted Assessment (A x B)	Taxes Owed	Tax Rate
Property 1	Residential	200,000	1	200,000	5,000	0.025
Property 2	Commercial	100,000	2	200,000	5,000	0.050
Total		200,000		400,000	10,000	

## PROPERTY REASSESSMENT

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

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

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

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

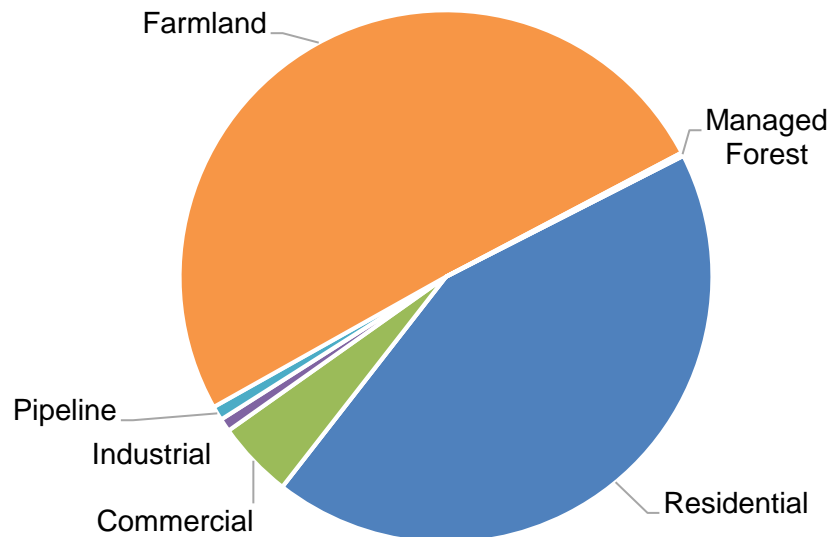
Some groups have begun to express their displeasure over the Province's decision to once again postpone assessment updates. Assessment postponement is perceived as unfair because non-residential classes will continue to pay higher taxes than otherwise required until the update occurs.

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

# 2024 Municipal Budget | Township of Malahide

## ASSESSMENT BASE

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



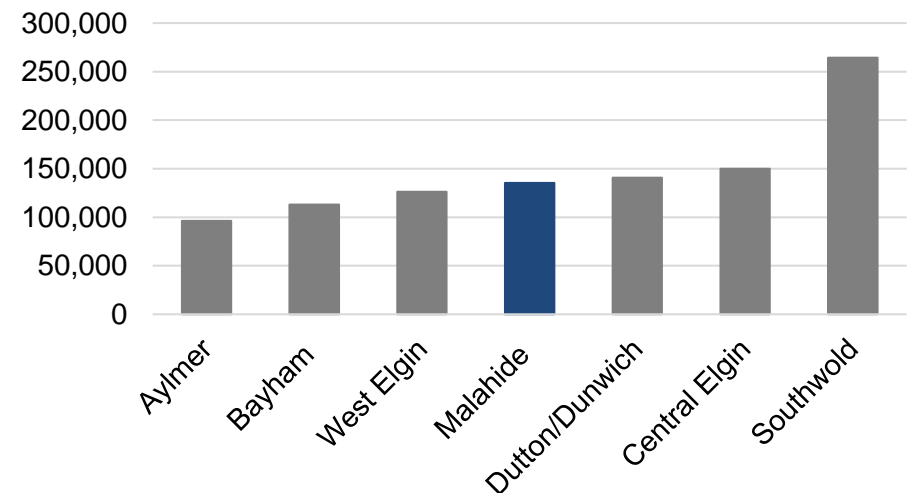
Roughly half of the Township's assessment base is farmland. This is unsurprising and indeed core to Malahide's identity. The exact financial impact of such an assessment mix is hard to determine. On one hand, farmland assessment only generates property taxes at 23% of its assessed value. On the other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

In Malahide's case, a significant portion of its budget is related to the maintenance of its road network so limited reprieve is provided in this regard. The Province has recognized the financial challenges of having a large farm assessment base and takes this into consideration when issuing its Municipal Partnership Fund grant.

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

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

Weighted Assessment Per Capita (2024)



## GRANTS

### ONTARIO MUNICIPAL PARTNERSHIP FUND

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

Ontario Municipal Partnership Fund Allocation					
2019	2020	2021	2022	2023	2024
780,200	797,800	793,300	837,200	867,900	872,700
-3.49%	2.26%	-0.56%	5.53%	3.67%	0.55%

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

### ONTARIO COMMUNITY INFRASTRUCTURE FUNDS

The Ontario Community Infrastructure Fund (OCIF) is transferred to the Township to offset the cost of capital expenditures on core infrastructure projects such as roads and bridges. The Province has begun to place greater importance on municipal asset management by basing OCIF funding allocations on current replacement values within asset management plans. This change has positively impacted the Township as funding in 2024 was increased by approximately 9%.

### Ontario Community Infrastructure Fund Allocation

2019	2020	2021	2022	2023	2024
234,039	238,268	238,268	463,384	416,457	455,016

### CANADA-COMMUNITY BUILDING FUND (FORMERLY GAS TAX)

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

### Canada-Community Building Fund Allocation

2019	2020	2021	2022	2023	2024
281,884	281,884	294,697	294,697	307,510	292,644

### OTHER ONE-TIME GRANTS

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

- Port Bruce pier \$970,100
- Talbot Street East watermain replacement \$1,157,697
- Tracey Street Park enhancements \$100,000
- Ontario Police College pump station rebuild \$618,614

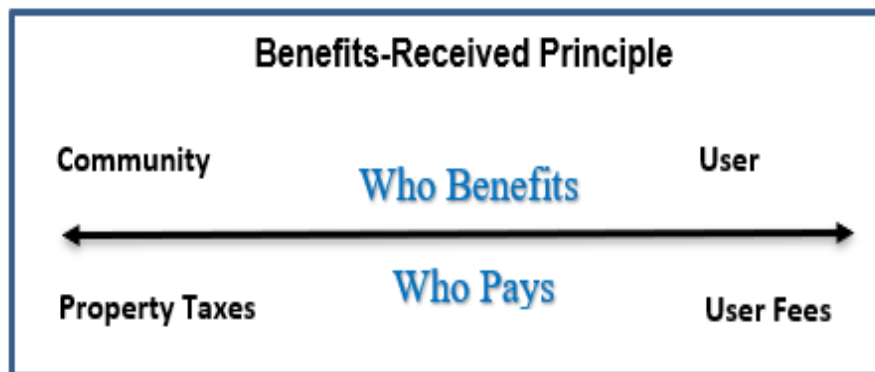


## USER FEES

### WHEN DO WE CHARGE USER FEES?

User fees are intended to be used to recover the cost of services provided by the Township that provide direct and identifiable benefits to individuals, groups, or businesses. The Township updates its user fees annually as part of its budget development process. The Township's draft 2024 user fee by-law is appended to this year's budget. They are best imposed when specific beneficiaries can be identified, non-users can be excluded, and the quantity of service consumed can be measured.

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



### FEE SETTING APPROACH

The Township's starting point when setting any user fee is to calculate what it costs to provide the service. This ensures the Township doesn't inadvertently subsidize private services with property tax funding. Performing these calculations affords staff the opportunity to detect when services are financially-inefficient and consider alternative service delivery methods to improve community affordability.

A side from cost recovery, staff recommend user fees based on the following objectives:

1	<b>Fee Equity</b>	Ensuring those who receive the benefits of a service pays for them when feasible.
2	<b>Market Competitiveness</b>	Maintain market competitiveness with neighbouring municipalities
3	<b>Affordability of Services</b>	Setting fees that residents will have the ability to pay.
4	<b>Demand Responsiveness</b>	Considering how to promote desired behavior and curb undesired behaviour or reduce the consumption of scarce resources.
5	<b>Community Outcomes</b>	Aligns with Council's strategic goals for the community.

## HOW THE CAPITAL BUDGET IS FUNDED

### CAPITAL FUNDING METHODS

#### Reserves

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

#### Debt

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

#### External Financing (Grants, Subsidies, Donations, etc.)

The majority of this funding type results from Provincial or Federal government grant opportunities. This type of funding is often one-time, sporadic, or unpredictable. As such, grant and subsidy funding is only included in the Capital Budget when a project whose grant funding has been confirmed or the project is contingent on receiving grant funding.

#### Development Charges

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

### USER-FUNDED CAPITAL

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

#### Drainage Act Works

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

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

## Local Improvements

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

## Part XII Capital Charges

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

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

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

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## CAPITAL FINANCING PRINCIPLES

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

### Fixed Impact on Property Owners

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

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

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

## New Assets & Infrastructure

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

## New Assets & Infrastructure Due to Growth

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

## Replacement of Existing Assets & Infrastructure

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

## Project Deferrals

When recommended capital costs exceed the Township's ability to finance them, the deferral of low priority projects may be considered. This buys the Township's more time to phase-in levy increases to improve its capital financing capability. While this strategy results in short-term

savings for property owners, project deferrals tend to cost more in the long-term. For example, much of the Township's Capital Budget is focused on its road resurfacing program which is designed to slow the degradation of road assets thereby reducing the number of costly replacement projects.

## Distribution of Annual Grant Funding

Historically, the Township has used the Ontario Community Infrastructure Fund (OCIF) and Canada-Community Benefit Fund (CCBF) to fund road assets, thereby reducing property tax funding that would be otherwise required. Although this is a common choice amongst municipalities, this funding can also be applied to water and sewer capital. Diverting this funding to the Township's water or sewer rate bases would result in comparatively lower water or sewer rates but cause higher property taxation. The Township's current philosophy is to apply this annual funding to property tax funded services as a means to spread the grants over the largest number of residents possible as opposed to benefitting specific subsets of the Township.

## Use of Debt Repayment Limit

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

**APPENDIX B:**  
**EAST ELGIN COMMUNITY COMPLEX**  
**CAPITAL BUDGET FORECAST**

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[illegible]



Building, Structural/Flooring/Interior Finishes													
EECC Concrete floor repairs Olympia room & rink access.	15,000									20,000	20,000		55,000
EECC Skate Tile Phase I									150,000				150,000
EECC Skate Tile Phase II										100,000			100,000
EECC Ancillary Flooring									10,000				10,000
EECC Blue line Flooring									10,000				10,000
EECC Chart Recorder					10,000								10,000
EECC Low E Ceiling									35,000				35,000
EECC Arena Finishes - Dasherboards/gates						514,843	526,427						1,041,270
EECC Superstructure Support Framing		16,861	17,240	17,628	18,025	18,431	18,845						107,030
EECC Exterior Enclosure - Brick Veneer Masonry						119,636							119,636
EECC Exterior Enclosure - Stonework							17,142						17,142
EECC Exterior Walls - Concrete Block Masonry		39,315											39,315
EECC Exterior Walls - Stucco		224,633											224,633
EECC Exterior Walls - Sealants		40,900											40,900
EECC Exterior Enclosure - Exterior doors		2,761	2,823	2,886	2,951	3,018	3,086	3,155	3,226	3,299			27,205
EECC Exterior Enclosure - Glazed doors		40,900			43,723		45,714		47,794				178,131
EECC Roof Coverings - Standing seam		30,676											30,676
EECC Roof Coverings - Low slope roof C/D & Eavestroughs		604,665											604,665
EECC Interior Construction - Partitions (Folding)		127,301											127,301
EECC Interior Construction - Partitions Walls								58,427					58,427
EECC Interior Construction - Interior Doors							10,285	10,517	10,753	10,995			42,550
EECC Stairs & Finishes							31,999						31,999
EECC Interior Guardrails & Handrails							239,993						239,993
EECC Interior Arena Finishes Exposed concrete		270,554											270,554
EECC Arena Finishes - Seating & Bleachers						105,621							105,621
EECC Interior Finishes - Floor in common areas						123,392							123,392
EECC Floor Finishes - Community Hall									136,211				136,211
EECC Interior Finishes - Ceiling		48,098											48,098
EECC Dressing Rooms & Lockers		260,738											260,738
Property & Siteworks													
EECC Roadways - Asphalt Paving (Parking lot)		216,003	220,863	225,833	230,914	0							893,613
EECC Concrete - Curbs, Planters, pads		89,469											89,469
EECC Concrete - Pedestrian Walkways		38,528											38,528
EECC Site features							51,427						51,427
EECC Contingency, Condition assessment & Misc			10,455			24,589		11,685			100,000		146,729
IT, Hardware, Software & Sound													
EECC Computer Server 2023	13,000												13,000
EECC Sound System		15,000											15,000
EECC Website Update				3,000									3,000
EECC Booking Software Upgrades						25,000							25,000
EECC Website Update 2028								3,000					3,000
EECC Scoreboard - Eastlink		0							15,000				15,000
EECC Controls (6000E/boards/PC)					100,000						50,000		150,000
EECC Computer Server 2030										13,000			13,000
Total		2,405,565	406,381	331,418	525,613	909,985	1,413,610	957,211	667,984	409,511	470,000	0	8,850,278

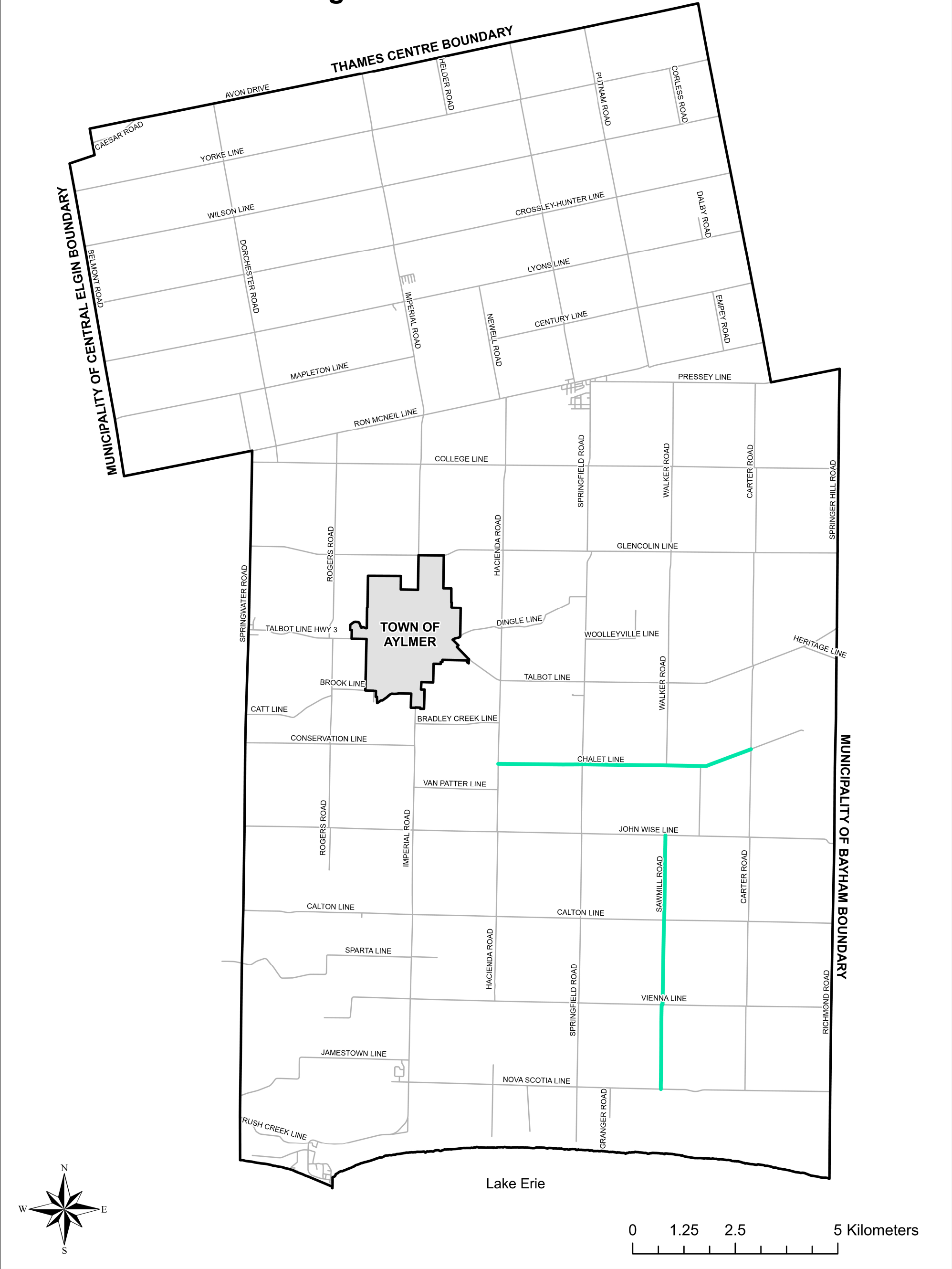


## **APPENDIX C:**

# **2024 SURFACE TREATMENT MAPS**

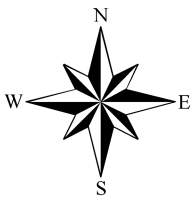
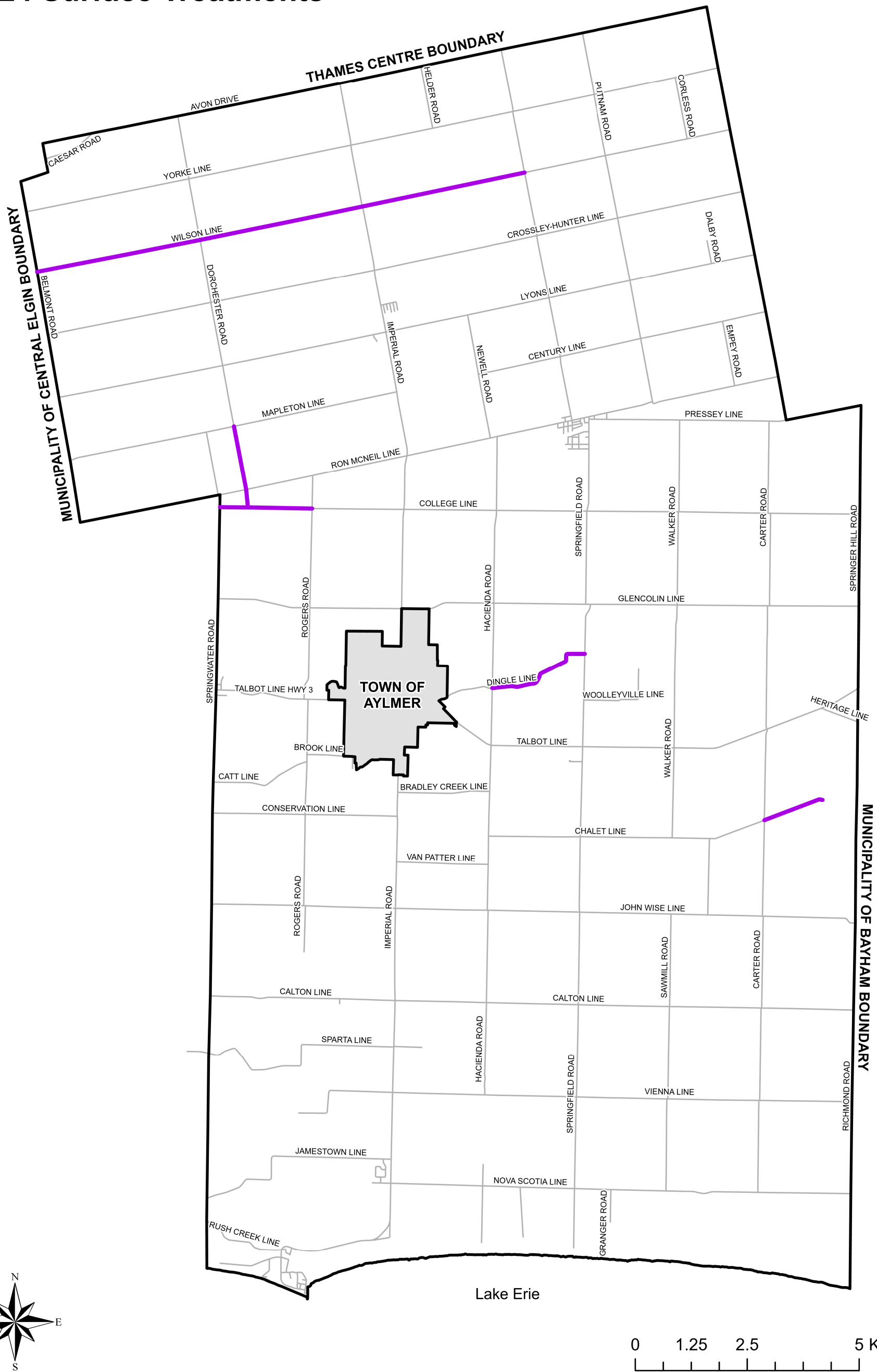
# Township of Malahide

## 2024 Gravel Resurfacing



Gravel Resurfacing

# Township of Malahide 2024 Surface Treatments



A horizontal number line representing distance in kilometers. The line starts at 0 and ends at 5 Kilometers. Major tick marks are labeled at 0, 1.25, 2.5, and 5 Kilometers. There are 8 equal intervals between 0 and 5, with minor tick marks at every 0.625 km.

### Double/Single Surface Treatment



**APPENDIX D:**  
**2023 USER FEE SCHEDULE**

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## USER FEE SCHEDULE

### CLERK'S & CORPORATE SERVICES

#### SECTION 1: Licences

Items are exempt from HST.

ITEM	2021 FEE	2022 FEE	2023 FEE	CURRENT FEE
Lottery Licences	Minimum fee of \$5.00 or 3% of prize value	Minimum fee of \$5.00 or 3% of prize value	Minimum fee of \$5.00 or 3% of prize value	Minimum fee of \$5.00 or 3% of prize value
Solar Farm Licence (CPI 2013 = 122.8)	2021 is year 8 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	2022 is year 9 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	2023 is year 9 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	2023 is year 9 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)



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

All items are subject to HST.

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

### SECTION 3: Mapping and General

All items in this section are subject to HST.

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

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

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

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

## **SECTION 2: Municipal By-law Enforcement Fees**

Items in this section are exempt from HST.

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

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

## **FACILITY SERVICES DEPARTMENT**

### **SECTION 1: Community Building Fees**

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

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

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

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



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

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

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

## SECTION 2: Cemeteries

All items in this section are subject to HST.

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

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

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

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

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

## FINANCE DEPARTMENT

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

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

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



### EMERGENCY SERVICES

All items in this section are subject to HST.

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

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

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

## WASTE MANAGEMENT DEPARTMENT

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

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

## ROADS DEPARTMENT

All items in this section are exempt from HST.

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

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