



**SPECIAL COUNCIL (BUDGET) MEETING**  
**February 19<sup>th</sup>, 2025**

**2025 BUDGET**

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

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

**1. PURPOSE**

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

**2. BACKGROUND**

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

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

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

### **3. OPTIONS AND ANALYSIS**

#### **3.1 Update to the *Draft 2025 Budget***

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

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

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

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

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

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

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

#### **A) Tax Levy and Tax Rates**

The tax rate is calculated as follows:

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

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

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

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

### **3.2 Next Steps**

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

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

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

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

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

Staff are recommending Option 1 for Council's consideration.

### **4. FINANCIAL IMPLICATIONS**

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

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

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

**5. ATTACHMENTS**

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

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

Report Prepared By:

*Christina Brox*

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

Report Prepared & Respectfully  
Submitted By:



Andrew McNeely,  
Chief Administrative Officer

**TOWNSHIP OF NORTH DUMFRIES**  
**2025 DRAFT Summary Tax Rate Sheet**

Revised 02/19/2025

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

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

**Residential - Rural - TOWNSHIP PORTION ONLY**

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

**Residential - Urban Impact - TOWNSHIP PORTION ONLY**

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

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

Township of North Dumfries  
2025 BUDGET SUMMARY

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

2025 CAPITAL BUDGET

Expenditure and Source of Funding

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



2025 CAPITAL BUDGET

Expenditure and Source of Funding

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

OCIF - Ontario Community Investment Fund  
Gas Tax - Federal Government transfer payment for infrastructure projects. Administered via the Association of Municipalities of Ontario  
CFWD - Carry Forward from Previous Year  
INP - Carryforward project in progress

Notes: [1] Project(s) Contingent Upon Securing Senior Government Funding or Public Donation & Fundraising  
[2] Project Contingent Upon Securing Land Transfer or Lease Agreement with GRCA