



Township  
of  
STONE MILLS  
Municipal  
Offices

# 2025 Draft Budget

March 10, 2025



TOWNSHIP OF  
STONE MILLS

# Overview



Reviewed by the Township Senior Management Team



2025 budget considers financial requests, projects & grants

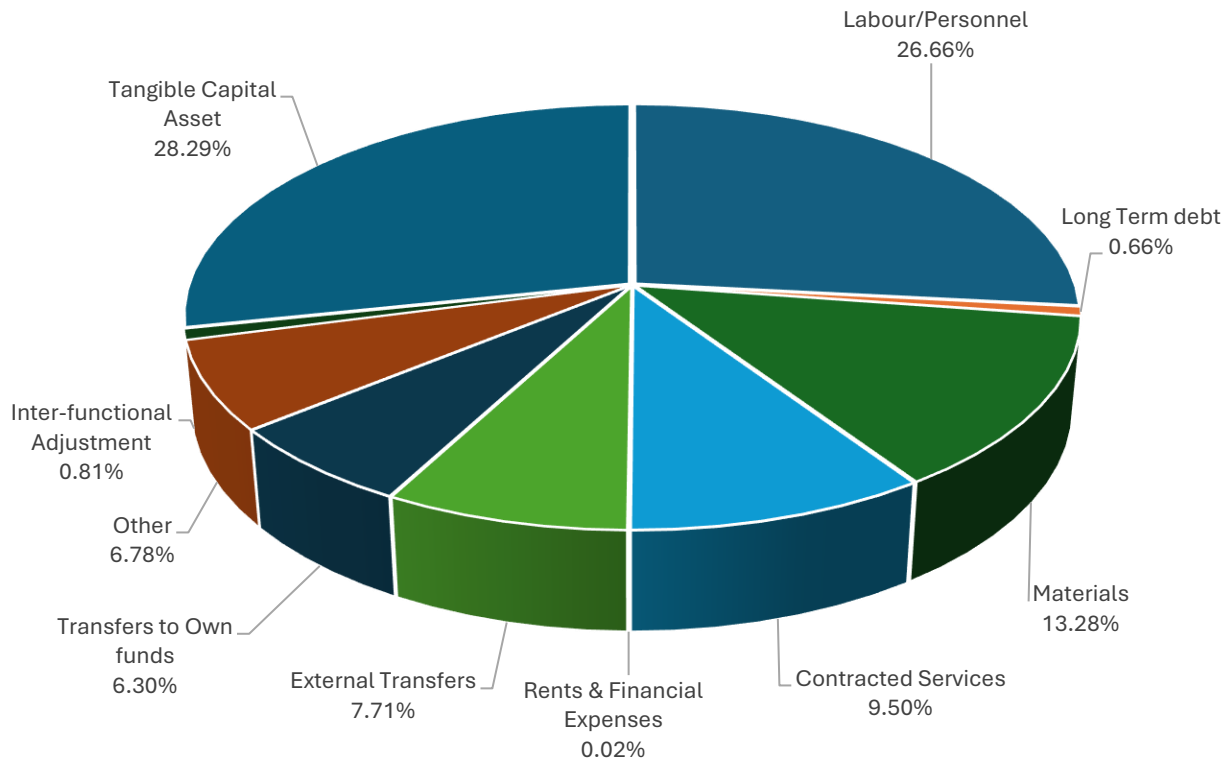


This overview seeks to maximize transparency respecting the financial status of the Township while detailing the use of tax dollars



# Summary of Expense Allocations

Expenses Allocations \$16,310,876.21

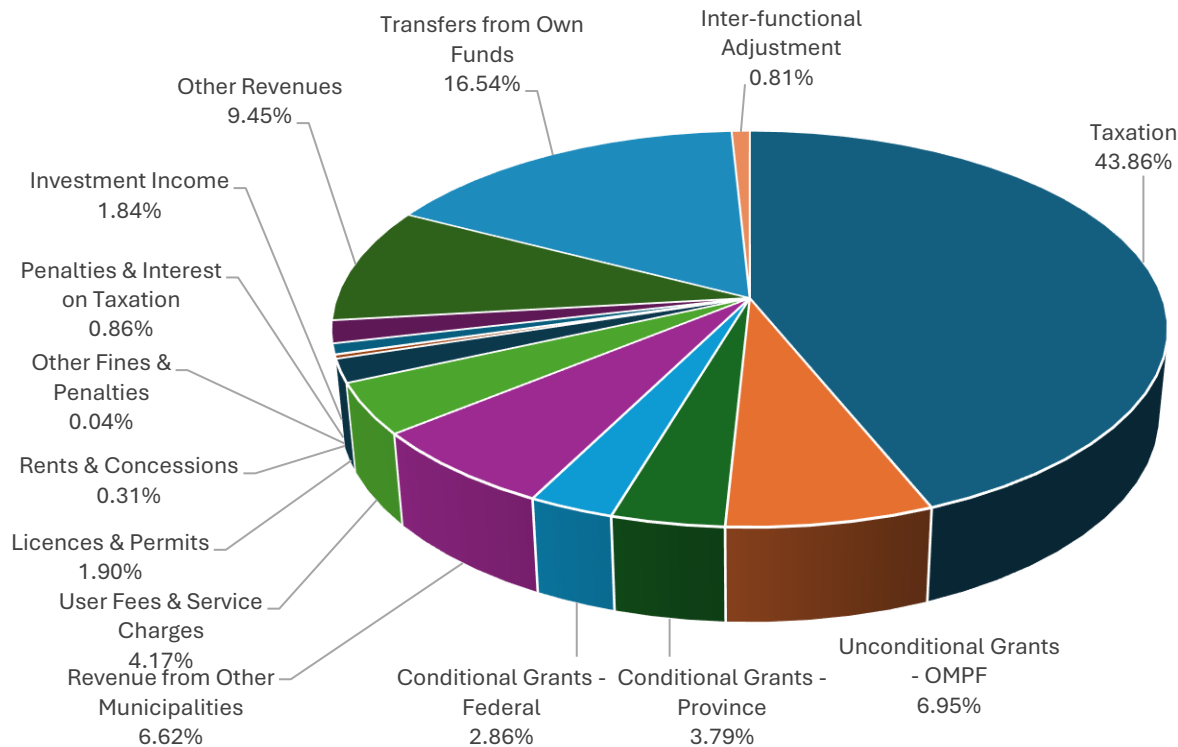


- External Transfers
  - Quinte Conservation Levy
  - OPP Levy
- Transfers to Own
  - Reserves
  - Reserve Funds
- Other
  - Machine Time/Own Equipment
- Inter-functional
  - Transfers between internal departments



# Summary of Revenue Sources

Revenue Sources \$16,310,786.21



- Other
  - Machine time/Own Equipment
  - Refundable Deposits
  - Advertising
- Revenue from Other Municipalities
  - County
  - Other Municipalities



# Debt Summary

- Infrastructure Ontario Loan 2010-2025
  - Repayment of loan through Canada Community-Building Fund Federal Grant
  - Loan originally taken for capital road work on Dewey Road (\$400,000) and Public Works Garage (\$800,000) located at 4500 Centreville Road
  - Annual repayment of \$108,045.90



# General Government

- 01-00-000-4302 – Ontario Municipal Partnership Fund (OMPF)  
Allocations \$1,132,900
  - Main funding stream for Ontario rural municipalities
  - 4.73% (\$51,200) increase from 2024
  - 2024: \$1,081,700 to 2025: \$1,132,900



# General Government cont.

- 01-00-000-5850 & 01-00-000-5851 - Infrastructure Debenture Loan Principal and Interest
- This loan is applicable to Dewey Road Construction and Public Works Garage
  - Principal: \$104,796.88
  - Interest: \$3,249.23
  - Comes due in 2025



# Administration (101)

- 01-01-101-4305 – Community Vibrancy Agreement \$145,800
- CVA revenue generated from the BluEarth Renewables Energy Project
- Applicable 2015 – 2035
  - 1/3 or \$48,600 used to offset capital costs of Arena backup generator
  - 1/3 or \$48,600 is utilized to subsidize the Municipal Tax Rate
  - 1/3 or \$43,600 is put into a Solar / Community Development Reserve – currently at \$209,400 for future allocation/projects and \$5,000 to be used in 2025 for FireFit





# Administration cont.

- 01-01-101-4901 – Transfer from Reserves \$125,000
- Municipal Modernization Funding (current balance \$436,297)
  - To fund Council Desks & Chairs \$20,000
  - Strategic Plan/Organizational Review \$30,000
  - Compensation Review \$25,000
- Stability Reserve
  - Asset Management Plan RFP to meet Provincial legislative requirements \$50,000 (levied in 2024)



# Administration cont.

- 01-01-101-5101 – Wages Full Time \$489,929
  - 2024: \$376,246
    - (Vacant) Chief Administrative Officer (50% of 2024)
    - (New) Executive Administrative Assistant (70% of 2024)



# Administration cont.

- 01-01-101-5102 – Wages Part Time \$31,996
- These positions are to continue to assist with the backlog in administrative duties
  - Records Clerk (max. 24 hours per week, contract position)
  - Summer Student (Administration – funding applied)



# Administration cont.

- 01-01-101-5200 – Contracted Services \$125,000
- ADT Alarm System, Cintas, Richo Copiers, Pitney Bowes, Office Automation, Iron Mountain Canada, Strategic Plan/Organizational Review \$30,000, Compensation Review \$25,000 and Asset Management Plan \$50,000
- Update to the current Asset Management Plan (to achieve compliance with O.Reg. 533/17) to provide better visibility of the cost and benefits associated with providing the agreed defined standard of service (in a measurable way) for each asset within the asset system



# Administration cont.

- 01-01-101-5205 – Insurance \$25,148 (department specific)
- Insurance renews April 1 annually. Municipal renewal rates are anticipated to increase approximately 10% for the 2025 calendar year
- In 2024, the Township insurance rate was \$332,972.72. Through discussions with our provider, Management is anticipating a 10% increase \$33,242.28 to \$366,215 in 2025, although confirmation has not yet been finalized



# Council (102)

- 01-01-102-5102 - Wages Part-Time \$137,684
  - This line item includes an increase of 3.0% over 2024
- 01-01-102-5211 – Conventions and Training \$20,000
  - \$17,304 spent in 2024
  - Current policy allows members of Council to attend two training/conferences during a calendar year
- 01-01-102-5802 – Donations \$12,000
  - Budget \$12,000 for donations in 2024. Actually donated \$11,294
  - User fee forgiveness is considered a donation



# Elections (103)

- 01-01-103-5901 - Transfer to Reserves \$11,000
  - Non-election year, therefore \$11,000 transferred to election reserve (01.00.000.2236) for 2026
- 01-01-103-5200 – Contracted Services
  - DataFix & VoterView- Election management software
  - Prepaid for the 2026 election



# Information Technology (106)

- 01-01-106-5200 – Contracted Services \$115,000
  - Booking and recreation software
  - Starlink for office redundancy
  - Annual software licenses for ASYST (Municipal Accounting), GIS (Geographic Information Systems), ESRI, ICOMPASS (Council Management), and HR Downloads
  - Office 365 licensing, Security Management, and Zoom licenses
  - Wi-Fi services at Newburgh and Enterprise Halls
  - Contracted IT services through Choice-Com
  - Internet connectivity with Bell Canada, Xplornet, and Rogers





# Information Technology cont.

- 01-01-106-5201 - Materials and Supplies \$45,000
  - Replacement of computers & equipment
  - Replacement of cell phones
  - Public wifi expansion at arena
  - General equipment replacement



# Fire Administration (205)

- 01-02-205-4900 – Transfers – Internal \$5,000
  - FireFit \$5,000, 2025 funding from Community Vibrancy Fund (01.01.101.5900). Council supported the request in hosting the 2025 FireFit Event via Resolution: 12-651-2023
- 01-02-205-4901 – Transfer from Reserves \$194,020
  - Replacement Portable Radios \$96,000 from Fire Equipment Reserve (01.00.000.2238)
  - Replacement Utility Truck \$87,000 from Fire Capital Reserve (01.00.000.2205)
  - FireFit Reserve \$11,020 (01.00.000.2234)



# Fire Administration cont.

- 01-02-205-5101 - Wages Full-Time \$138,289
  - 2024 budgeted \$135,258 - Actual \$124,493
  - 90% Deputy Chief salary – increased from 80% in 2024
  - 30% Fire Chief salary
  - 10% Administration staff salary
- 01-02-205-5102 - Wages Part-Time \$290,231
  - Part-time Volunteer Firefighters
  - Fluctuations given call volume, training etc.



# Fire Administration cont.

- 01-02-205-5200 – Contracted Services \$130,000
  - This line includes oxygen cylinder rental, SCBA flow testing, ladder testing, hose testing, breathing air system maintenance, Stericycle, dispatching, ER Software Canada, Fire Service Management, **Fire Master Plan**, etc.
  - \$65,000 budgeted 2024 - spent \$66,787
  - \$21,500 budgeted 2024 for dispatching merged for 2025
- 01-02-205-5201 - Materials and Supplies \$91,000
  - 2024 budgeted \$90,000 and spent \$88,886
  - This line is an annual budget allotment for the replacement of hoses, equipment, communications equipment, uniforms, etc.



# Fire Administration cont.

- 01-02-205-5730 - Capital – Machinery & Equipment \$260,000
  - This line includes portable radio replacement of \$96,000.00 funded from the Fire Equipment Reserve Fund (01.00.000.2238)
  - \$59,000 allocated for annual bunker gear replacement funded through tax levy
  - \$48,000 for bunker gear extractor funded by a Fire Protection Grant of \$32,922 and the tax levy



# Fire Administration cont.

- 01-02-205-5740 - Capital – Vehicles \$87,000.00
  - This line is for the purchase of a new  $\frac{3}{4}$  ton pickup truck to replace the existing 2002  $\frac{3}{4}$  ton pickup truck known as UT721. This will be funded from the Fire Capital Equipment Reserve (01.00.000.2205)
- 01-02-205-5901 – Transfers to Reserves \$161,095
  - Approved in 2017: 15-year Township of Stone Mills Emergency Vehicle & Equipment Replacement Plan
  - Fire Vehicle Reserve (01.00.000.2205) allocation \$112,766, Fire Equipment Reserve (01.00.000.238) allocation \$48,328, Fire Fit Reserve (01.00.000.2234) allocation \$12,500



# Police (210)

- 01-02-210-5215 – Police Services \$6,500
  - Services related to the administration of Policing Services Board within the Township of Stone Mills. This Board was established in 2024
- 01-02-210-5801 - Police Levy \$1,136,775
  - 2024 budgeted \$1,088,626
  - Total increase of \$77,163



# Conservation Authorities (220)

- 01-02-220-5801 - Levy \$120,324
  - This line is the 2025 Quinte Conservation General levy of \$103,320 and Capital Asset Management levy of \$17,004
  - 2024 General Levy \$98,268.00 + 2024 Capital Levy \$16,933 = \$115,201.
  - Equates to \$5,123 increase from previous year





# Conservation Authorities cont.

- 01-02-220-5901 - Transfer to Reserves \$69,908
  - Quinte Conservation Area (QCA): Water Control Infrastructure Capital Asset Management \$59,908
  - Cataraqui Region Conservation Area (CRCA): Cataraqui Trail improvement \$10,000 anticipated further financial assistance by the Cataraqui Trail as part of Yarker Bridge deck repair
  - Township has been including reserve contributions for future cost structure changes, account maintains both QCA & CRCA, \$194,317 (01-00-000-2258)
    - Quinte Conservation:  $\$99,846 + \$59,908 (2025) = \$159,754$
    - Cataraqui Conservation:  $\$43,000 + \$10,000 (2025) = \$53,000$



# Building Inspection (230)

- 01-02-230-4602 - Building Permits \$221,000
  - 2024 budget: \$310,000
  - 2024 actual: \$717,196
  - Goodyear permits in 2023/24 established the overage
- 01-02-230-4607 - Septic Permits \$75,000
  - 2024 budget: \$80,000
  - 2024 actual \$72,450
- 01-02-230-4906 – Transfer from Obligatory Reserve – Building \$55,803
  - Used to balance the building budget



# Building Inspection cont.

- 01-02-230-5101 – Wages Full-Time \$220,423
  - This line includes the salary of the Chief Building Official & Building Inspector, 25% of the Development Services Clerk, and 10% of Manager of Development Services. Executive Administrative Assistant to be compensated at 10% via Building Services
- 01-02-230-5900 - Rent & Office Supplies \$48,000
  - This line item pertains to a \$4,000 monthly rent contribution related to overhead, and office space etc. applicable to the building department



# By-Law Enforcement (240), Animal Control (250), Livestock Compensation (270), Fence Viewing (280)

- This section is budgeted in accordance with the Contracted Service Agreements with a minimal impact to the Municipal Budget. In 2023, the Township of Stone Mills adopted Administrative Monetary Penalties (AMPS), which resulted in minor revenues.
  - 2024 revenues approx. \$5,000
- 01-02-240/250-5200 – By-law Enforcement & Animal Control Services
  - \$44,000 for both service areas



# Roads Administration (300)

- 01-03-300-4300 – Grants – Federal \$4,000
  - This line item is included with the anticipation of the Township being successful in the Canada Summer Job grant for up to (2) two students full-time to assist with the Public Works Department
- 01-03-300-4301 - MNR Pits and Quarries \$5,000
  - This line item is a variable revenue source from Pits and Quarries that are privately owned and operated in the Municipality. The Municipality receives a small stipend from the Ministry of Natural Resources for every tonne of gravel that is sold from a pit or quarry within the Township



# Roads Administration cont.(300)

- 01-03-300-4408 - Services to Others \$50,000
  - This line item is revenue generated from the winter maintenance of the Addington Highlands portion of County Rd. 41 south of Highway 7 that is maintained by Township of Stone Mills and billed based on time and material for winter maintenance. This account will fluctuate based on winter weather occurrences
  - 2024 revenue: \$30,492



# Roads Administration cont.

- 01-03-300-5101 - Wages Full Time \$680,000
  - This is the portion of overall department wage overhead allocated towards the Township Municipal roads maintenance
  - 2024 actual: \$695,208
  - Budget allocation includes 6 months in 2025 for a potential new technical support role, pending council approval.
- 01-03-300-5102 - Wages Part Time \$20,000
  - This line item is for the hiring of two summer students for up to four (4) months as summer employment.



# Roads Administration cont.

- 01-03-300-5200 – Contracted Services \$40,000
  - This line item is tree removal and crane and hoist inspections
- 01-03-300-5203 - Legal \$10,000
  - This line item is to cover legal costs associated with survey and legal work associated with road related legal matters





# Roads Administration cont.

- 01-03-300-5211 - Conventions and Training \$35,000
  - The training (update First Aid and CPR for all staff), conferences and conventions for 2025 are presently being offered and regular attendance is planned. Ontario Good Roads Conference is being hosted in April and “Road School” for Public Works staff
  - 2024 budgeted \$25,000 and spent \$28,798



# Roads Equipment (310)

- 01-03-310-5300 - Repairs and Maintenance - Equipment Parts \$270,000
  - This line item pertains to the repairs and general maintenance of the trucks and equipment used by the roads department.
  - 2024 budgeted: \$270,000 & spent \$259,354
- 01-03-310-5730/40 – Capital – Equipment & Vehicles \$1,645,000
  - Ordered in 2024 to be delivered in 2025 a Tandem truck \$450,000, Roller \$600,000, 1/2 ton patrol truck \$60,000.00 totaling \$1,110,000;
  - In 2025 a tractor/mower \$220,000, Skidsteer \$115,000, pull grader \$20,000, 1 crew cab \$80,000.00, heavy hoist \$100,000 funded by Roads Capital Equipment (01.00.000.2208)



# Roads Equipment cont. (310)

- 01-03-310-5901 - Transfers to Reserves \$495,266
  - This line is a budget estimate based on the surplus generated through Machine time revenue/Own Equipment and actual expenditures within the current year. If the line items are higher or lower, the transfer into account 01-03-310-4901 (Equipment Reserve) will be adjusted to offset the variance



# Roads Construction Capital (320)

- 01-03-320-4300 – Grants – Federal (CCBF) \$348,257
  - This line item is comprised of the 2025 Canada Community Building Fund (Formerly Gas Tax) \$256,302 - \$108,046 loan repayment (last year) = \$148,257 + \$200,000 deferred CCBF revenue from previous years
- 01-03-320-4301 – Grants – Provincial (OCIF) \$337,514
  - This line item is comprised of the 2025 Ontario Community Infrastructure Fund OCIF \$250,503 which is \$44,206 less than 2024 (\$294,709) + \$87,011 deferred OCIF revenue from 2024



# Roads Construction Capital cont.

- 01-03-320-5311 – Granular Materials \$285,000
  - Granular crushing and extraction from Township owned and private quarries used in operating and capital projects.
- 01-03-320-5312 – Surface Treatment \$450,000
  - German Road (Micro)
  - Freeman Road (Double Surface Treatment)
  - Mountain Road (Single Surface Treatment)
  - Mountain Road (Double Surface Treatment)
- 01-03-320-5316 – Engineering \$70,000
  - Flynn Bridge Replacement
  - Roads Needs Study
  - Donovan Bridge



# Roads County Administration (324)

- 01-03-324-4407 - Services to County \$1,030,400
  - This is the annual contracted amount provided by Lennox and Addington County for the maintenance of County Roads within the Township of Stone Mills. In 2025 the base allocation will be unchanged from 2024



# Roads County Administration cont.

- 01-03-324-5101 - Wages Full Time \$230,000
  - This line item is the portion of the Public Works staff wages allocated to County Road responsibilities
- 01-03-324-5102 - Wages Part Time \$75,000
  - 2024 budgeted \$69,400
  - 2024 actual \$69,303
  - In 2025, Township staff are more accurately budgeting with respect to accounting, therefore night patrol staff wages are tied to the County accounts



# Roads County Administration cont.

- 01-03-324-5304 - Machine Time Charges/Township Equipment \$350,400
  - This line is actual machine time used in accordance with the County Maintenance Agreement. Fluctuation can be contributed to the change in the winter weather season.
- 01-03-324-5310 - Sand and Salt \$250,000
  - Sand split 50/50 with the County – salt split 70/30 with the County.





# Landfills & Recycling (401/406/407/408)

- 01-04-401/402/403/404-4405 - Township Bags
  - Garbage Bags were increased from \$2.00 to \$3.00 in budget year 2024, with 2/3 of revenue being transferred to Sheffield, Camden/Moscow Waste Reserves (02-00-000-1011 / 02-00-000-1016). The intent is to bolster the reserve account to compensate for future landfill liabilities and remediation
- 01-04-401/406/407/408-5102 - Wages Part Time - \$115,507

## **Household Hazardous Waste Day**

- 01-04-401-5901 - Newburgh - \$7,500
- 01-04-406-5901 - Camden East - \$7,500
- 01-04-407-5901 - Sheffield - \$7,500
- 01-04-408-5901 - Moscow - \$7,500
  - \$30,000 budgeted in 2025 and transferred into Reserves for Household Hazardous Waste Day (01-00-000-2242). \$30,000 to be budgeted from tax levy in the 2026 budget to offset the expected \$60,000 Household Hazardous Waste Day in 2026



# Recycling – Circular Materials Ontario

- CMO revenue under costs recovered \$7,495 for six months for each recycling area – Newburgh, Camden East, Sheffield and Moscow
- Implement a new recycling model and funding stream with Circular Materials (CMO), effective July 1st, 2025



# Parks and Recreation (510)

- 01-05-510-4300 – Grants – Federal
  - Applied for Canada Summer Student Grant – 2 summer students for grass cutting, shared with Roads
- 01-05-510-4904 - Transfer from Obligatory Reserve - Parkland \$230,000
  - The breakdown of reserve transfers and proposed projects:
    - Yarker Ball Diamond – Well, building and electrical \$20,000 (04.00.000.5903)
    - Yarker Riverside Park – Design, equipment and installation \$200,000 (04.00.000.5903)
    - Tree Planting – \$10,000 (04.00.000.5903)



# Parks and Recreation cont.

- 01-05-510-5101 - Wages – Full Time \$33,387
  - Seasonal split of Arena Supervisor salary allocated to Parks & Recreation
- 01-05-510-5102 - Wages – Part Time \$40,351.20
  - 2024 budget \$36,542 & actual \$9,498 – decrease due to time allocation in other departments but budgeted in Parks.
  - Three (3) students for the summer student jobs. These three students will assist with grounds maintenance and landscaping duties for the months May-August each calendar year and oversee the pickleball programming
  - Further, this compensates students hired by softball associations managing the preparation of Township ballfields



# Parks and Recreation cont.

- 01-05-510-5201 - Materials and Supplies \$30,000
  - Typically includes playground repairs, line consumables, etc.
  - Tree planting - \$10,000 (04.00.000.5903 - Parkland Reserve Fund)
- 01-05-510-5710 - Capital Projects – Land Improvement \$220,000
  - This line item is for the expenses of the following Parks and Recreation projects:
    - Yarker Riverside Park (\$200,000)
    - Yarker Ball Diamond – Well, building, electrical (\$20,000)



# Swim Program (513)

- 01-05-513-5802 - Donations \$3,000
  - This line item pertains to incentives offered to swim program staff
  - 2024 – budgeted \$4,000
- 01-05-513-5211 – Conventions & Training \$1,500
  - Lifeguard Certification Training Program
  - Proposed budget inclusion based on Council discussion respecting local program future sustainability



# Stone Mills Recreation Centre (536)

- 01-05-536-4301 – Grants Provincial \$50,000
  - Stone Mills Recreation Centre Backup Generator – Community Preparedness Grant: \$50,000
- 01-05-536-4500 - Ice Rental Revenue \$185,000
  - This line item is the inclusive ice rental revenue received/projected through the calendar year
  - 2024 revenue \$188,070
- 01-05-536-4900 – Transfers Internal \$79,731
  - Arena (2 smaller) Roof \$31,131 funded by transfer from Solar revenue (01.05.556.5900)
  - Arena Backup Generator \$48,600 funded CVA Grant (01.01.101.5900)
- 01-05-536-4901 – Transfer from Reserves \$248,868.63
  - Arena (2 smaller) Roof \$68,869 (01.00.000.2203 \$22,147 + 01.00.000.2210 \$46,721)
  - Ice Resurfacers \$180,000.00 (01.00.000.2233)



# Stone Mills Recreation Centre (536)

- 01-05-536-5101 - Wages Full Time \$46,070
  - Seasonal portion of the Parks and Recreation (Arena Supervisor) full-time staff wages.
- 01-05-536-5102 - Wages Part Time \$37,010
  - 3 Facility operators
  - 4 Student attendants (winter)
  - 1 Summer student
- 01-05-536-5251 - Hydro \$90,000
  - 2024 actual \$89,971





# Rooftop Solar Project (556)

- 01-05-556-4400 - \$90,000
  - This is the projected revenue to be generated from the solar project
- 01-05-536-5900 – Transfer Internal \$31,131
  - Arena Roof repairs \$31,131 (01.05.536.4900)
- 01-05-556-5901 – Transfer to Reserves \$53,369
  - The remaining estimated funds will be transferred to the Building Reserves for future Road's salt dome (01.00.000.2207)



# General Planning (600)

- 01-06-600-4406 - Minor Variances \$5,000
  - Anticipating 5 applications at \$1,000.00. per application
  - 2024 actuals \$4,250
- 01-06-60-4411 – Severances/Consents \$30,000
  - 30 applications at \$1,000 per application.
  - 2024 actuals \$50,250
- 01-06-600-4415 - Zoning Certificates \$2,500
  - This is a fee that is generated from request for zoning compliance letters requested by solicitors prior or transfers or lands or other land dealings
  - 2024 actuals \$3,200



# General Planning cont.

- 01-06-600-5101 - Wages Full-Time \$111,313
  - 90% of Manager of Development Services
- 01-06-600-5203 - Legal \$15,000
  - With increased Planning Act application complexity, potential for Ontario Land Tribunal (OLT) appeal is increased
  - This number has been adjusted on a pro-active basis to ensure that the overall budget includes sufficient expense for the corporation
- 01-06-600-5262 - Consulting Fees \$10,000
  - \$10,000 - this estimate applies to consulting services to support Development Services operations



# Properties Maintenance (700)

- 01-07-700-4900 – Transfers Internal \$48,000
  - Revenue generated through Building department (01.02.230.5900)
- 01-07-700-4901 - Transfer from Reserve \$122,500
  - Newburgh Hall – Well \$7,500 (01.00.000.2204)
  - Enterprise Community Hall – Insulation/Siding/Windows \$115,000



# Properties Maintenance cont.

- 01-07-700-5200 - Services \$160,000
  - This line item is allocated to the payment of contractors for the operational servicing and maintenance of municipal buildings. This includes contractors for the water testing; overhead door maintenance services; snow removal services; building cleaning services; electrical and lighting maintenance services; heating maintenance services; plumbing maintenance services; general maintenance services; septic pumping services; security alarm services; waste bin services; fire extinguishers.
- 01-07-700-5710 - Capital – Land Improvement \$7,500
  - Newburgh Hall – Well \$7,500
- 01-07-700-5720 - Capital - Building and Building Improvements \$115,000
  - Enterprise Community Hall – Insulation/Siding/Windows \$115,000



# Medical Centres (701)

- 01-07-701-4402 - Lease Rental \$24,000
  - This line is the lease revenues from the Agreement's with Newburgh & Tamworth Medical Centre practitioners
- 01-07-701-4901 – Transfer from Reserves \$27,500
  - Transfer from COVID Relief Reserve \$20,000 (01.00.000.2261)
  - Newburgh Medical Centre – Well \$7,500 (01.00.000.2207)



# Medical Centres cont.

- 01-07-701-5710 – Land & Land Improvement \$7,500
  - Newburgh Medical Centre - Well – \$7,500
- 01-07-701-5901 - Physician Recruitment Reserve - \$20,000
  - This line contributes to the pre-existing Physician Recruitment Reserve for future physician recruitment efforts within our community and existing medical centre's. This line item is a transfer from COVID Relief Reserve (01.00.000.2257)



# Legal Summary

- Legal expenses are allocated across various departmental budgets with a total estimated budget of
  - \$63,000
- Due to the inherent unpredictability of legal matters, some issues may significantly impact the budget
- The legal budget is spread among the following departments
  - General Administration, Council, Building, By-law, Animal Control, Transportation, Planning





# Conclusion

- The first draft budget includes a year over year change in
  - Operational budget of 1.03%
    - Full staff complement in 2025 for partial year positions in 2024
    - Includes salary grid movement of 3%
  - Capital budget of 29.73%
    - This significant increase relates to replacement of Flynn Bridge
    - Delays in 2024 budgeted vehicle replacement purchases to be received in 2025



# Conclusion cont.



Operating



\$11,262,486.21 operational expenses



\$ -5,875,683.32 operational revenues (grants, reserves, permits, investments, fees)



\$ 5,386,802.89 from tax levy



# Conclusion cont.



Capital



\$ 4,992,300.00 capital expenses



\$-3,236,313.20 capital revenue (grants, reserves, reserve funds)



\$ 1,755,986.80 from tax levy



# Conclusion cont.

- The municipality has experienced a 1.68% increase in growth
- Therefore, the residential (notational) tax rate increase from 2024 (0.00671246) to 2025 (0.00701772) is **4.55%**
- The 2024 budget total was \$6,685,450.17
- The 2025 budget total is \$7,142,789.69
- Therefore the total budget increase is \$457,339.52



# Conclusion cont.

- A \$220,000 assessed property (median MPAC Township property assessment):
  - In 2024 was billed \$1,476.74
  - In 2025 would be billed \$1,543.90
    - an increase of \$67.16 annually
- The 2024 increase per \$100,000 in assessment was \$18.30
- The 2025 increase per \$100,000 in assessment is \$30.53



# Conclusion cont.

- Budget prepared during period of economic uncertainty, particularly regarding potential tariff impacts
- External pressures may affect material and service costs throughout the year
- Balanced approach using multiple funding sources: grants, reserves, and tax revenue
- Focus remains on:
  - Maintaining essential services
  - Ensuring fiscal responsibility
  - Sustainable long-term planning
  - Optimizing available funding sources



# Municipal Tax Rate Comparison

For information and comparison purposes, below is a chart, depicting municipal tax increases applicable to surrounding municipalities:

	2025	2024	2023	2022	2021	2020
Stone Mills	4.55%	2.80%	4.56%	1.77%	-0.77%	-5.40%
Addington Highlands		6.61%	5.30%	5.30%	3.91%	3.91%
Loyalist	5.03%	4.80%	1.60%	1.78%	4.00%	3.40%
Napanee	6.35%	7.88%	2.89%	2.95%	2.95%	4.80%
Central Frontenac	5.50%	6.00%	2.90%	5.20%	1.51%	4.80%
South Frontenac	4.41%	2.74%	2.62%	2.00%	1.50%	2.00%
Tweed	15.00%	17.80%	7.07%	2.18%	1.98%	3.31%
<b>Average</b>	<b>6.81%</b>	<b>5.62%</b>	<b>3.85%</b>	<b>3.03%</b>	<b>2.15%</b>	<b>2.40%</b>
<b>Average Exc H/L</b>	<b>5.36%</b>	<b>5.62%</b>	<b>3.65%</b>	<b>2.82%</b>	<b>2.37%</b>	<b>3.48%</b>

*Tentative Numbers Not Finalized*





Township  
of  
**STONE MILLS**  
Municipal  
Offices



**TOWNSHIP OF  
STONE MILLS**