

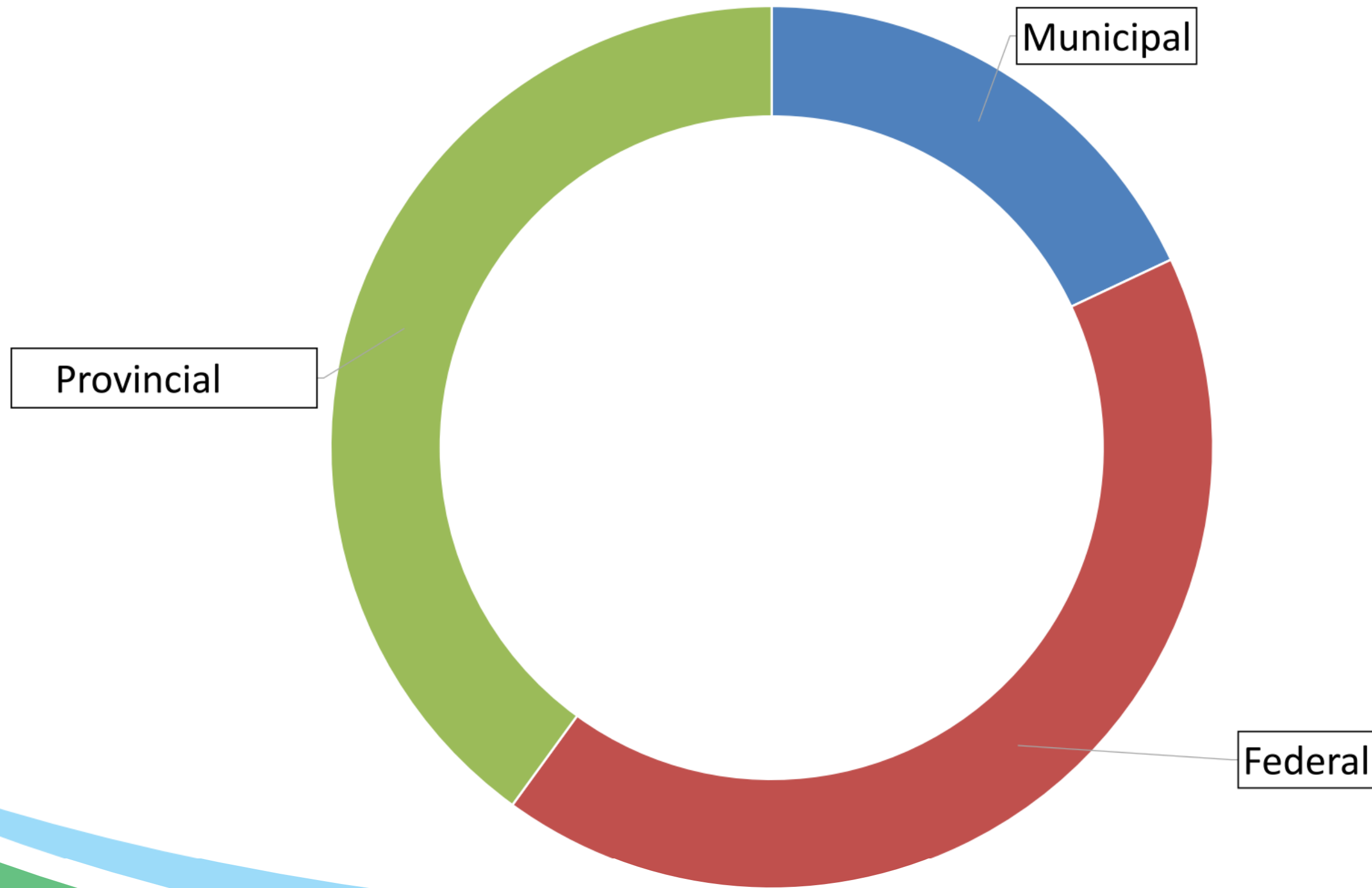
# Budget Open House

2025 Budget

**Brock**  
breathe it in.



# Levels of Government



# Responsibilities

## Federal Government

- National Security, Defence, Military
- International Relations
- Postal Service
- Banking, Money
- Immigration
- Drug & Food Safety
- Making and enforcing laws

## Provincial Government

- Schools & Education
- Healthcare
- Social Assistance
- Energy and Natural Resources (Power Rates)
- Driving Licences
- Agriculture
- Provincial Roads

## Municipal Governments

- Fire, Paramedics & Policing
- Local Roads
- Libraries, Parks, Arenas, Public Facilities
- Garbage
- Water
- Planning and Building
- Social and Child Care
- Long Term Care

# Types of Municipalities

There are 444 municipalities in Ontario depending on whether they operate within a single-tier or two-tier government structure.

## **Two-tier structures are formed by:**

- An upper-tier municipality (such as the Region of Durham)
- Two or more lower-tier municipalities (such as the Township of Brock or the Town of Uxbridge)

## **Single-tier municipalities**

A single-tier municipality (such as the City of Toronto, the City of Peterborough, the City of Kawartha Lakes) is not part of an upper-tier municipality

# Service Provided By Region of Durham

While not a complete list, the following major services are provided by the Region of Durham and supported by Regional Tax Levy:



Public Health Services



Regional Planning and Growth Management



Maintenance of Main/ Major Roads



Public Transit



Paramedic Services



Traffic Systems



Police Services



Waste Management

Services Provided  
The Region of Durham



# Service Provided By the Township of Brock

- |  |  |  |
|--|--|--|
|  Streetlights                                     |  Roads services winter control                |  Libraries            |
|  Recreation Programs                              |  Fire & Emergency Service                     |  Policy Planning      |
|  Maintenance of Township Roads and Concessions    |  Crossing Guards                              |  Economic Development |
|  Infrastructure Construction and replacement     |  Community Development and Growth Management |  Asset Management    |
|  Sidewalks                                      |  Maintenance of Township Facilities         |  Licences & Permits |
|  By-law Enforcement and Animal Control Services |  |  |

Services Provided By 

# Township of Brock

Council for the Township of Brock consists of the following:

- Mayor Walter Schummer (CEO)
- Regional Councillor Mike Jubb
- Ward 1 Councillor, Peter Frank
- Ward 2 Councillor, Claire Doble
- Ward 3 Councillor, Angela Canavan
- Ward 4 Councillor, Cria Pettingill
- Ward 5 Councillor, Lynn Campbell

Township Council attend Committee of the Whole and Council Meetings, that allow for discussions and deliberations to be held, in a public format, before decisions are made



# Municipal Taxes

As a lower tier municipality, Brock is responsible for billing and collection of property taxes in support of services provided to residents by the Region of Durham, the School Boards and Brock Township.

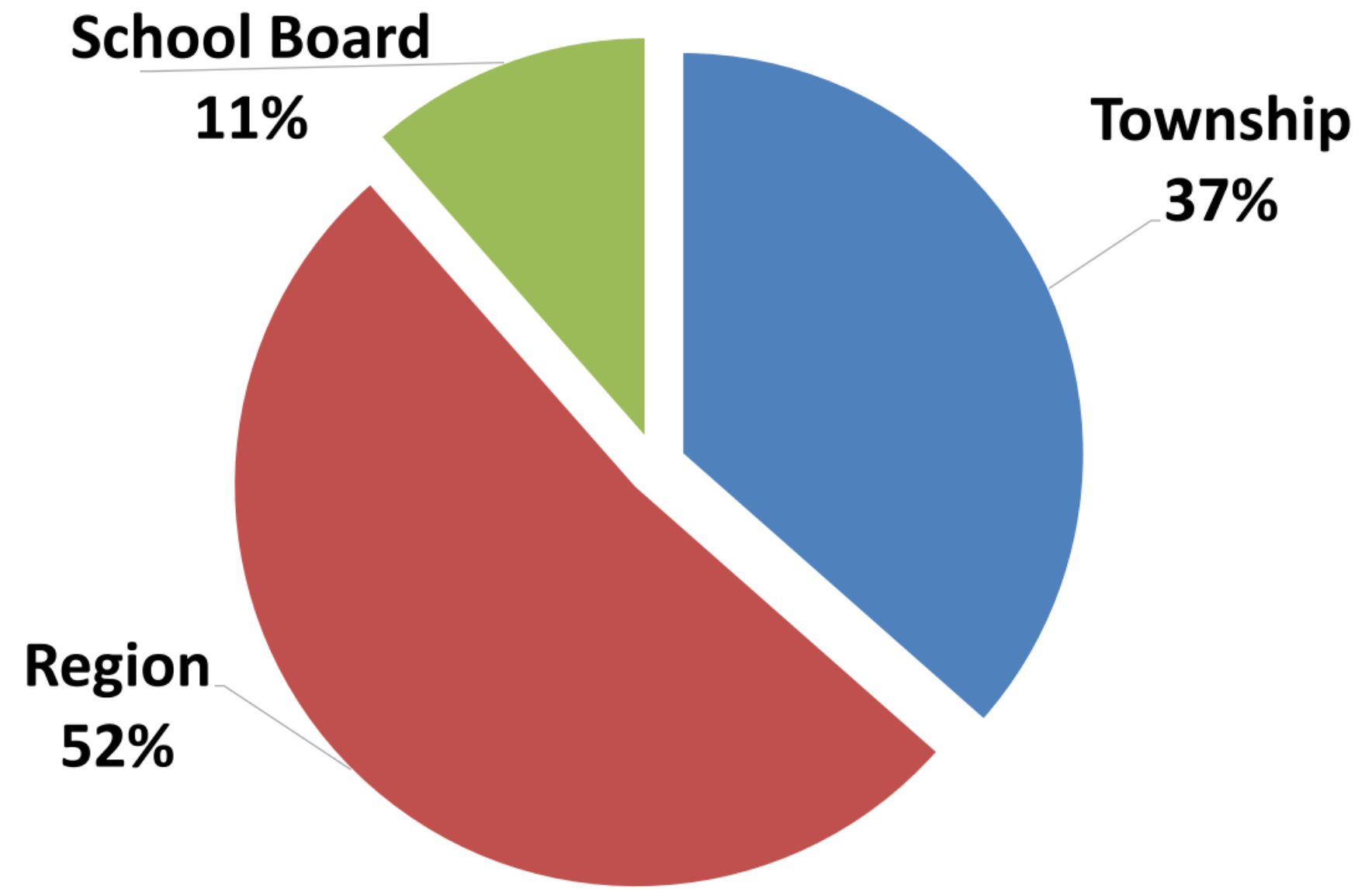
Municipal taxes pay for such things as municipal road maintenance, rehabilitation and repairs, public parks and arenas, public libraries and public buildings.







# Total Property Tax Distribution



# How Tax Rates Are Calculated

The following is a simplified explanation of the process involved in calculating property tax rates:

- Step 1 – Calculate Total Levy Requirement
- Step 2 - Update Tax Ratio (Determining weighted assessment)
- Step 3 - Tax Rate Calculation
- Step 4 - Property Tax Calculation

# Assessment

While assessment is the responsibility of the Municipal Property Assessment Corporation, the rules and regulations about assessment as set by the Province of Ontario.

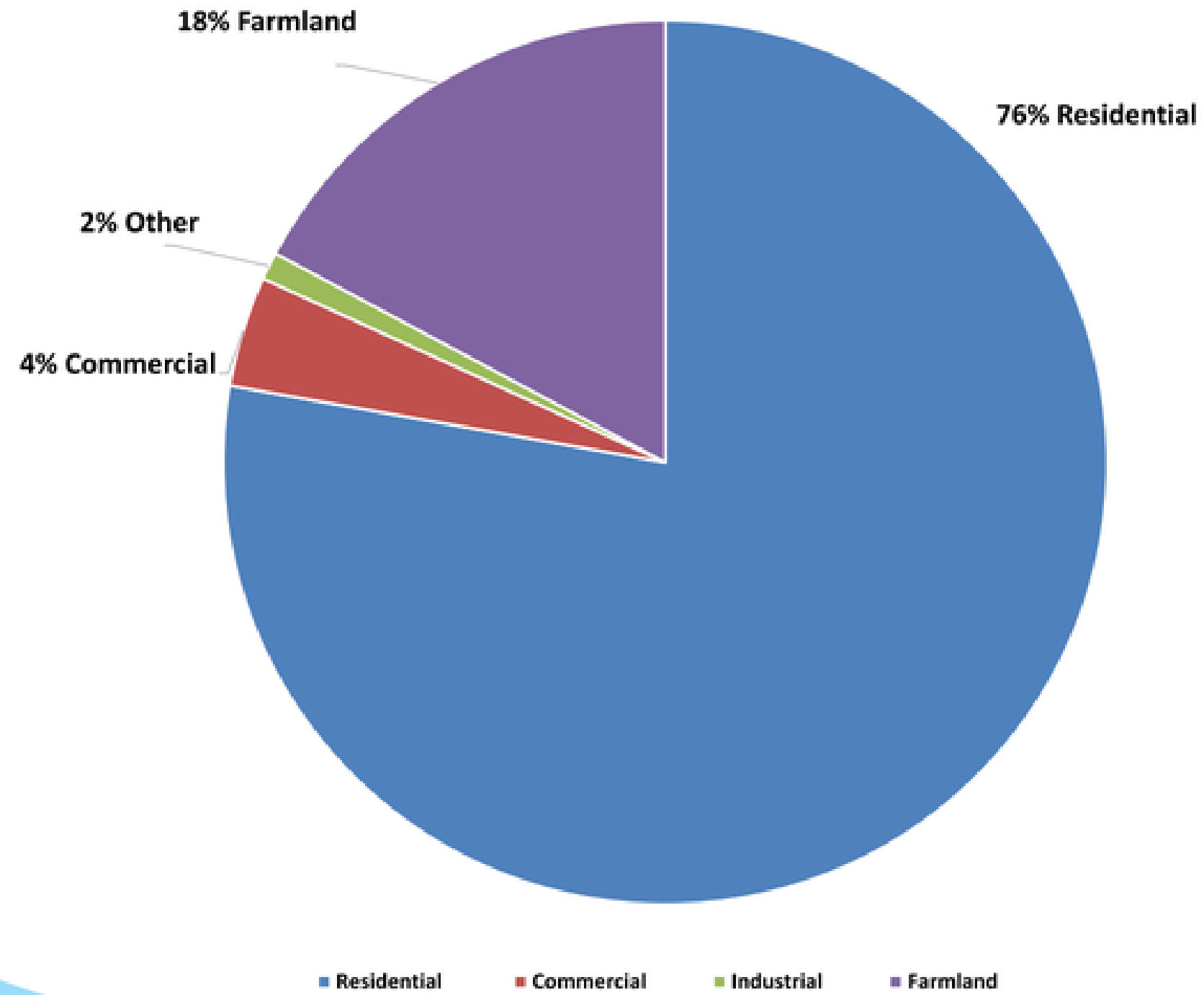
Reassessments, have, in the past, been conducted every four years, with assessment changes phased in equally over the four year period.

The last reassessment should have been done in 2020, however, due to COVID-19, the reassessment has been postponed and it is not yet known four-year the next reassessment cycle will take place.

Reassessment changes DO NOT yield any additional tax revenue for the Township (reassessment is revenue neutral to the Township).

Taxpayers MAY see an assessment related increase or decrease, depending upon their assessment relative to the Township and Region reassessment change averages.

# Assessment Breakdown



# Assessment Growth

Assessment growth funding comes from taxes levied on new homes and businesses. Every time a new home is built, or there is property changes affecting the property assessment value, such as additions, pools, etc., the Township receives new assessment. This new assessment helps to reduce the impact of levy increases to existing property owners in the Township.

- Realized Growth for 2025 is 0.42% or approximately \$45,212
  - Realized Growth for 2023 was 1.39%, 3.06% for 2022, 4.35% for 2021, 2.15% for 2020, 3.78% for 2019 and 1.42% for 2018
- Based on the 2024 Levy, each 1% increase in levy is equivalent to approximately \$107,137

# 2025 Tax Levy Requirement

Total Tax Levy Increase After Adjustment for Realized Growth:

\$11,189,118 an increase of approximately \$475,386 over 2024 (after realized assessment growth) or 4.44% (Down from 6.43% levy increase first presented to Council on January 27, 2025)

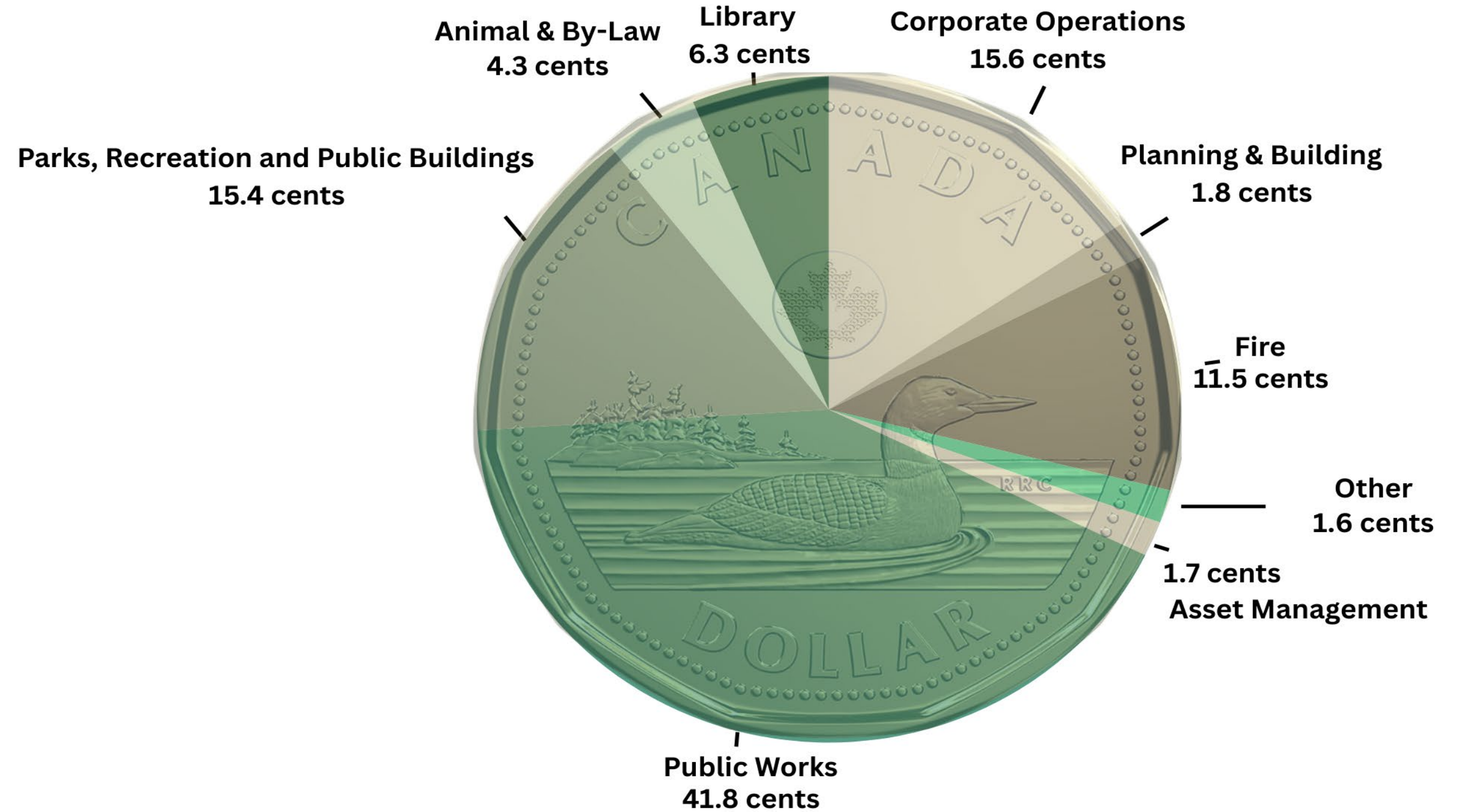
On the Township portion of the tax bill, an increase in levy of 4.44% is equivalent to approximately (on average) \$66.15 per annum, to a typical single-family home for 2025, or approximately \$20.05 per year, per each \$100,000 of residential assessment (or \$1.67 per month)

# Where We (The Township) Are Spending The Money

Total Budget is: \$30,442,236

Operating: \$15,990,491

Capital: \$14,451,745



# Operating Expenses

Total Gross Operating Expenses for 2025 total \$15,990,491 an increase of \$862,134 over 2024 and allocated as follows:

- Salaries, Wages, Benefits & Employee Expenses 50.35%
- Operating Materials, Supplies & Services 16.13%
- Reserve Transfers 16.76%
- Vehicle Expenses 4.74%
- Utilities 4.00%
- Contracted Services 2.55%
- Software 1.60%
- Asset Management 1.34%
- Community Grants 1.06%
- Debenture Payments 0.62%
- Tax Abatement Programs (ex. Senior Rebate) 0.67%



# Asset Management

During 2024, staff worked with our consultant, Hemson Consulting, to update our asset management plan and develop a financing plan for renewal/replacement of the Township's assets.

From this work, it has been determined that the Township has a 10-year infrastructure need of over \$210 million. At our current funding levels, this represents an unfunded deficit of approximately \$133 million over the next ten years, when considering the investments needed to replace assets at the end of their useful life and carryout the capital needs outlined in our most recent needs studies.

# Asset Management Financing

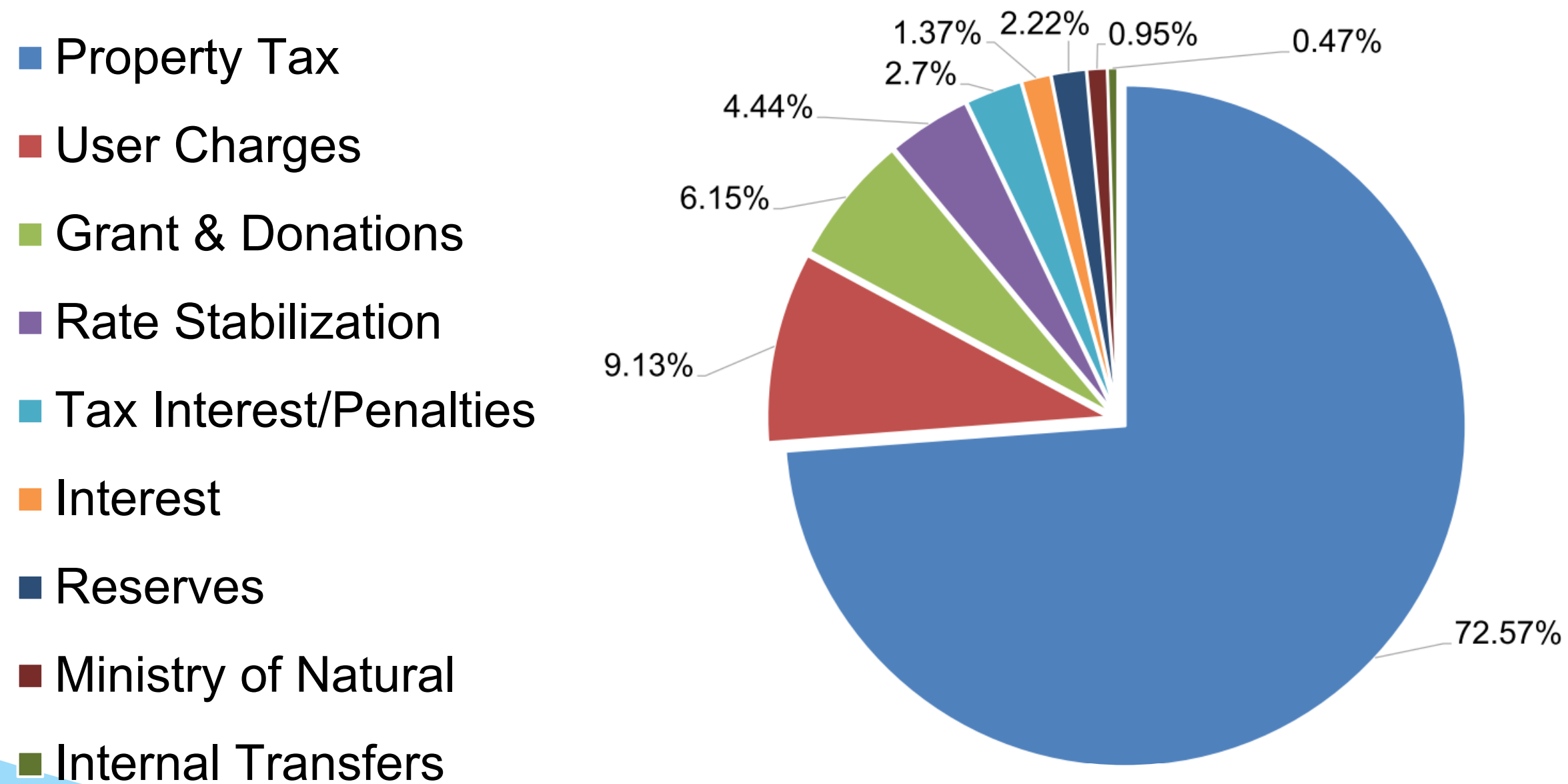
The Township's Asset Management Plan outlines a financing strategy and proposes funding the Township's needs over the next ten years. This plan would require increased (additional) levy contributions of approximately 3.34% PER YEAR (compounded) for the next 10 years.

Recognizing that this represents a significant fiscal challenge, staff have proposed to include increased asset management (infrastructure levy) of 2% (or \$214,275) in the 2025 budget and it is recommended that a 2% increase be added each and every year for infrastructure purposes (compounded) for the next 10 years.

While the plan requires increases of approximately 3.34%, it is hoped that funding from other levels of government will assist in reducing the funding required, therefore, staff have proposed starting at a 2% infrastructure increase and re-evaluating funding levels on an annual basis.

# Operating Revenue

Total Operating Expenses of \$15,990,491 are reduced by operating revenues of approximately \$4,756,161 (an increase of \$341,536 from 2024) as follows:



# Reserves vs. Reserve Funds

## Reserves

- Reserves are an allocation of net revenue. They do not require the physical segregation of money or assets as in the case of reserve funds. Reserves are established for a predetermined purpose at the discretion of Council.
- Reserves do not earn interest on their own. Any earnings derived from the investment of reserve monies are reported as revenue in the operating fund.
- Examples: Rate Stabilization Reserve, Election Reserve, Legal Fees Reserve, Golf Tournament Reserve

## Reserve Funds

- Reserve Funds are established to account for assets that have been segregated for a specific purpose. There are two types of reserve funds; Obligatory Reserve Funds and Discretionary Reserve Funds.
  - Discretionary Reserve Fund – funds created at the discretion of Council whenever revenues are earmarked to finance future expenditures of a purpose designated by Council.
  - Obligatory Reserve Fund – funds that are required by legislation or agreement to be segregated from the Township's general revenues for a special purpose or for works to be undertaken on behalf of the contributors
- All interest earnings derived from Reserve Funds must form part of the reserve fund.
- Examples: Hydro Reserve Fund, Capital Reserve Fund, Insurance Reserve Fund, Manilla and Wilfrid Hall Reserve Fund, Post Employment Reserve Fund

# Deferred Revenue Reserve Fund

Another type of “Reserve Fund” is called a “Deferred Revenue Reserve Fund”  
Operates in the same manner as Reserve Funds

Typically, revenue the Township has received from other levels of government or developers for specific reasons.

Examples include: Development Charges Reserve Fund, Canada Communities Building Fund Reserve Fund, Building Reserve Fund, Parkland Reserve Fund, Ontario Communities Investment Fund Reserve Fund.

The Township also holds several trust funds which are treated like reserve funds. Interest earned on the trust stays in the trust account and funds are used for specific purposes.

# Reserves and Reserve Fund Balances “RESERVES”

Estimated Reserves January 1, 2025  
\$19,375,516

Estimated Reserves December 31, 2025  
\$17,909,982

Decrease in Reserves  
\$1,465,534

Estimated Breakdown: Dec. 31, 2025:

|               |              |
|---------------|--------------|
| Reserves      | \$1,425,591  |
| Deferred      | \$3,859,909  |
| Reserve Funds | \$12,624,482 |



# 2025 Draft Capital Budget

## Budget Open House



# 2025 Capital Budget - Township of Brock

Total Capital Budget for 2025 approximates \$14,451,745 as follows:

|                                  |                  |
|----------------------------------|------------------|
| Public Works Roads               | \$2,086,000      |
| Public Works Sidewalks           | \$296,000        |
| Public Works Culvert and Bridges | \$23,000         |
| Public Work Equipment            | <u>\$555,000</u> |
|                                  | \$2,960,000      |
| <br>                             |                  |
| Parks                            | \$200,000        |
| Arenas                           | \$10,320,000     |
| Buildings                        | \$147,750        |
| Equipment                        | <u>\$32,300</u>  |
|                                  | \$10,700,050     |
| <br>                             |                  |
| Fire Pumper Truck                | \$791,695        |

All Capital Projects are funded from reserves, grants or donation revenue

The Operating Budget includes transfers to reserves to fund the capital program.



# 2025 Capital Budget – Public Works– Roads, Streets And Sidewalks

| Details                  | 2025 Budget        | FUNDING SOURCE   |                  |                  |                  |
|--------------------------|--------------------|------------------|------------------|------------------|------------------|
|                          |                    | CCBF             | OCIF             | Roads Reserve    | DC Roads         |
| Road Rehabilitation      | \$828,000          |                  | \$70,511         | \$757,489        |                  |
| Gravel Program           | \$500,000          |                  | \$500,000        |                  |                  |
| Double Surface Treatment | \$245,000          | \$225,000        |                  |                  | \$20,000         |
| Slurry Seal              | \$210,000          |                  | \$210,000        |                  |                  |
| H2L                      | \$200,000          |                  |                  | \$180,000        | \$20,000         |
| Sidewalk Installations   | \$265,000          |                  |                  |                  | \$265,000        |
| Sidewalk Repairs         | \$31,000           |                  |                  | \$31,000         |                  |
| Boundary Road            | \$103,000          | \$103,000        |                  |                  |                  |
| <b>Total</b>             | <b>\$2,382,000</b> | <b>\$328,000</b> | <b>\$780,511</b> | <b>\$968,489</b> | <b>\$305,000</b> |

# 2025 Capital Budget– Public Works– Structures

There are no structure works planned in the 2025 budget, however, the Township is undertaking a bridge needs study, with a budget of \$23,000.

Projects that we budgeted in prior years and not yet finished will be carried over for continuation in 2025 such as:

- Culvert #319 (2023 Project)
- Culvert # 335 (2022 Project)
- Blackwater Bridge (2023 Project)
- Bridge 41 – Concession 3 (T) West of Highway 12 (2024 Project)
- Bridge 323 – Concession 1 (T) East of Highway 12 (2024 Project)
- Culvert 201 – Concession 11 (B) West of Wetheral Side Road (2024 Project)
- Culvert 335 – Concession 3 (T) East of Torah Side Road (2024 Project)
- Bridge 353 – Concession 10 (T) West of Simcoe Street (2024 Project)
- Bridge 301 – Concession 1 (B) East of Regional Road 23 (2024 Project)

# 2025 Capital Budget– Public Works– Fleet

| Details                   | 2025 Budget | FUNDING SOURCE |
|---------------------------|-------------|----------------|
|                           |             | Fleet Reserve  |
| Tandem Axle Snowplow      | \$440,000   | \$440,000      |
| Crew Cab Dump Body Pickup | \$115,000   | \$115,000      |
|                           | \$555,000   | \$555,000      |

# 2025 Capital Budget– Parks and Recreation

| Details                      | 2025 Budget | FUNDING SOURCE      |          |                 |              |                         |
|------------------------------|-------------|---------------------|----------|-----------------|--------------|-------------------------|
|                              |             | Development Charges | Grant    | Beaverton Lions | Cash In Lieu | Beaverton Arena Reserve |
| Foster Hewitt – Dehumidifier | \$60,000    |                     | \$30,000 |                 |              | \$30,000                |
| Foster Hewitt – IR Unit      | \$60,000    |                     | \$30,000 |                 |              | \$30,000                |
| Beaverton Picnic Pavillion   | \$100,000   | \$75,000            |          | \$25,000        |              |                         |
| Beaverton Harbour Washrooms  | \$100,000   |                     |          |                 | \$100,000    |                         |

# 2025 Capital Budget– Parks and Recreation

| Details                               | 2025 Budget | FUNDING SOURCE       |            |                         |            |
|---------------------------------------|-------------|----------------------|------------|-------------------------|------------|
|                                       |             | Manilla Hall Reserve | IT Reserve | Public Building Reserve | DRPS Grant |
| Manilla Hall Ramp and Stairs          | \$20,000    | \$20,000             |            |                         |            |
| IT Device Replacements                | \$18,600    |                      | \$18,600   |                         |            |
| Security System Retrofits and Cameras | \$12,750    |                      |            | \$7,750                 | \$5,000    |
| Beaverton Library Furnace(s)          | \$80,000    |                      |            | \$80,000                |            |
| Defibrillator Replacements            | \$13,700    |                      |            | \$13,700                |            |
| Dench Animal Shelter LED              | \$20,000    |                      |            | \$20,000                |            |
| Manilla Hall LED Lighting             | \$15,000    |                      |            | \$15,000                |            |

Included in the budget as a carryover is the Sunderland Memorial Arena Renovation and Expansion Project, with a budget of \$10,200,000. An update on the Sunderland Arena Project was presented to Council on February 3, 2025.

# 2025 Capital Budget– Fire Services

| Details           | 2025 Budget | FUNDING SOURCE |
|-------------------|-------------|----------------|
|                   |             | Fire Reserve   |
| Fire Pumper Truck | \$791,695   | \$791,695      |

