



**2025/2026 Draft Tax Supported Operating and Capital Budget
Index**

Section	Page
Treasurer's Report	
Treasurer's Report	1 – 65
Appendix A - Year-over-year Budget Drivers by Major Expense Category	66 – 72
Appendix B - Year-over-year Budget Drivers by Major Revenue Category	73 – 74
Net Levy Summary	75 – 77
Tax Supported by Object Summary	78 – 79
Service Level Changes	1 –14
Finance and Corporate Services	1 –45
Non-Program	1 – 10
Public Works Administration	1 – 4
Transportation	1 – 33
Sewage Lagoons	1 – 7
Community and Planning Services	1 – 46
Health Services	1 – 37
Airport	1 – 5
Sources of Financing	
Capital Reserve Funds	1 – 24
Development Charge Funds	25 – 27
Grants	28 – 33
Operating Funds	34 – 45
External Debt	46
Other Sources of Financing	47 – 48
Fund Purpose and Source of Funding	49 – 52
Appendices	
FTE Detailed Summary	1 – 2
Staff Complement	3 – 4



To: Chair and Members
Muskoka District Council

From: Suzanne Oliner
Commissioner of Finance and Corporate Services

Date: January 10, 2025

Subject: 2025-2026 Draft Tax Supported Operating Budget and Capital Budget and Forecast

Report: 1(2025)-1

Recommendation

THAT The District Municipality of Muskoka's 2025-2026 Draft Tax Supported Operating Budget and Capital Budget and Forecast dated January 10, 2025, for the General Tax Supported Services, **be endorsed** and forwarded to Muskoka District Council for final approval.

Origin

Section 289 (1) of the *Municipal Act* requires The District Municipality of Muskoka (District) as an upper-tier municipality to annually prepare and adopt estimates required during the year for the purposes of the municipality, including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds and amounts required for any of the upper-tier municipality's local boards. Council's review of the attached 2025-2026 Draft Tax Supported Operating Budget and Capital Budget and Forecast represents formal compliance with this section of the Act.

Summary

The 2025-2026 Draft Tax Supported Budget, as presented, results in an **estimated tax rate increase of 5.11% in 2025 and 4.36% in 2026** after taking into consideration projected assessment growth of 1.54% in each year. The tax rate increase is based on a **net levy increase over 2024 of 6.25% in 2025** and a further increase of **5.53% in 2026** as well as **an additional net levy increase of 0.47% and 0.44%** in each year to support the combination of a local share contribution to Muskoka Algonquin Healthcare (MAHC) and a reserve established to support hospitals outside of Muskoka that serve Muskoka residents, less the additional taxation related to growth within the District. The **combined total net levy increase of 6.72% in 2025 and 5.97% in 2026** is within the approved budget guidelines of 6.7% and 6.1% respectively.

The following tables demonstrate that the estimated annual residential tax increase per \$100,000 in assessed value is \$16.52 in 2025 and \$14.84 in 2026. As shown in the bottom portion of the table below, \$6.37 or 39% of the proposed annual increase in taxes relates to the increased costs of providing existing base services in 2025 which includes projected increases for salaries and benefits as well as inflationary pressures on supplies and contracted services. Other significant impacts in 2025 related to base services include increased costs for OPP services, a decrease in provincial funding for childcare, and the annualization of additional paramedic staff posted to West Muskoka in order to improve service and response times. In 2026, the proportion of the tax increase related to base services decreases to \$6.36 however makes up 43% of the increase in taxation. The increase in capital reserve contributions to fund the rehabilitation and replacement of infrastructure and other assets represents 20% and 29% of the increase in each year, respectively. This draft budget includes increases to all capital reserves at the guidelines presented in the District's Asset Management Plan but utilizes the Debt Reduction Reserve and Tax Stabilization Reserve for operating purposes. Investments in Housing (Community, Affordable and Attainable, and Homelessness Prevention) in alignment with the Affordable and Attainable Housing Framework ('Big Move on Housing') accounts for \$5.12 or 31% of the increase in 2025 and \$2.95 or 20% of the increase in 2026.

District staff are proposing Service Level Changes (SLCs), to support the District's Strategic Action Plan, Growth, and Capacity Building. Proposed SLCs include positions to support enhanced communications and service excellence, increase capacity to support infrastructure and transition to a life cycle costing approach, advance the District's Corporate Climate Change Action Plan and 'Big Move on Housing', and support the opening of the new Fairvern Long-Term Care Home (Fairvern) in 2026. Collectively, the proposed SLCs account for \$0.56 or 3% of the increase in 2025 and \$0.12 or just under 1% of the increase in 2026.

Finally, Council recently re-affirmed its commitment to a planned \$77.3 million local share contribution towards the development of two new hospitals in Muskoka as well as additional contributions to support hospitals that service the

residents of Muskoka outside of the jurisdiction. Contributions to reserve funds dedicated for these health care capital purposes account for the final 7% of the increase in each year.

2025-2026 Budget Impact on \$100,000 in Assessed Residential Property Value

2024 Tax Rate	2024 Taxes	2025 Estimated Tax Rate	2025 Taxes	2025 % Increase (Decrease)	2025 \$ Increase (Decrease)
0.0032346	\$323.46	0.0033998	\$339.98	5.11%	\$16.52

2025 Tax Rate	2025 Taxes	2026 Estimated Tax Rate	2026 Taxes	2026 % Increase (Decrease)	2026 \$ Increase (Decrease)
0.0033998	\$339.98	0.0035482	\$354.82	4.36%	\$14.84

Portion attributable to the following:	2025 \$ Increase (Decrease)	2026 \$ Increase (Decrease)
Base Service Level Costs	\$6.37	\$6.36
Local Share and Health Care Facilities	\$1.15	\$1.09
Investments in Housing and Homelessness Prevention	\$5.12	\$2.95
Increased Contributions to Infrastructure Reserves	\$3.31	\$4.32
Proposed Service Level Changes	\$0.56	\$0.12
Total Increase	\$16.52	\$14.84

In March 2024, Council approved a guideline for the 2025-2026 Tax Supported Operating Budget that would hold the tax levy increase to 6.7% in 2025 and 6.1% in 2026.

Staff also note the following changes to the approved guideline of 2.53% in 2025 and 2.67% in 2026 resulting in a revised guideline of 9.23% and 9.18% respectively as summarized in the following:

- The OPP Annual Billing Statement for 2025 was received on October 9, 2024 and the total increase in cost was significantly higher than projected in the budget guidelines. The cost for OPP direct services as well as the unfunded costs related to the OPP Detachment Boards represents an increase of \$2.6 million in 2025 or 2.57% on the levy. Staff have proposed a combined utilization of the debt reduction reserve and tax stabilization reserve of \$2.0 million in 2025 and \$1.5 million in 2026. Despite this extraordinary measure, the cost of OPP services continue to put upward pressure on the levy of **0.45% in 2025 and 1.07% in 2026** as staff phase out the reserve

contributions. Should Council not support the utilization of reserves to offset this pressure, the increase would result in an additional 2.09% in estimated taxation rate in 2025. All municipalities utilizing OPP services are facing similar, if not greater, pressure on their respective levies. Advocacy through the Association of Municipalities of Ontario (AMO) and the Rural Ontario Municipal Association (ROMA) has resulted in the Province announcing financial relief to municipalities to help offset the increased cost of OPP policing. Once the details of this relief have been released, staff will analyze the impact on the proposed budget and bring forward the necessary amendments, if any.

- The Ministry of Long-Term Care has reduced operating funding for the existing Fairvern Long-Term Care home (Fairvern) by \$1.5 million in both 2024 and 2025. In order to mitigate the impact of this change, staff have proposed utilization of the debt reduction reserve of \$1.5 million in 2025 and \$1.0 million in 2026. The use of reserves to support this impact have negated the impact on the levy and do not result in an increase to the guideline. However, should Council not support the utilization of reserves to offset this pressure, the increase would result in an additional 1.57% in estimated taxation rate in 2025. At the time of the drafting of this report, encouraging communications have been received from the Ministry of Long-Term Care and staff will propose a budget amendment reducing contributions from reserves pending confirmation of the additional funding proposed.
- A service level change to support the Affordable and Attainable Housing Investment Framework of \$1.6 million per year for five years (2025-2029) was endorsed by Council in April 2024 through motion P40/20254. Staff have prepared the draft 2025-2026 budget to reflect an eight-year implementation and an increase of \$1.0 million in both 2025 and 2026 in addition to accounting for inflationary and contract increases bringing the total operating budget for Community Housing, Affordable Housing, and Homelessness Prevention to \$16.9 million in 2025 and \$18.5 million in 2026. The total increase in investment in housing represents an increase to the levy of **2.08% in 2025 and 1.19% in 2026** and was not considered in the budget guideline.
- A service level change to support the District's Phase 1 Corporate Climate Action Plan of \$250,000 has been included in 2026. The financing framework, endorsed by Council through motion R4/2024-FCS, contemplated an implementation period of 2025 through 2034. Staff have prepared the draft 2025-2026 budget to reflect the addition of staff to support the building condition assessments and green house gas (GHG) baseline inventory update studies in 2025, with contributions to the Climate Change Reserve Fund to begin in 2026 as opposed to 2025, as originally planned. The contribution to reserves in 2026 was not considered in the budget guideline and contributes to an additional **0.25% on the levy in 2026**.

Staff evaluated all options to reduce budgets where possible to mitigate the significant impacts of the increase in OPP servicing costs, the reduction in operating funding for Fairvern, as well as continued inflationary pressure on contracts and

agreements. Although staff are presenting a budget that meets the approved guidelines, a number of extraordinary measures have been proposed in order to meet this objective.

The following table identifies the measures applied, as well as the levy impact of each measure, should Council wish to consider alternatives to the draft budget prepared:

Measure	2025 Impact to Levy \$	2025 Impact to Levy %	2026 Impact to Levy \$	2026 Impact to Levy %
Use of Tax Stabilization and Debt Reduction Reserves to mitigate OPP Billing Statement Increase	(2,000,000)	-2.1%	(1,500,000)	-1.5%
Use of Debt Reduction Reserve to mitigate reduction in Fairvern Operations funding	(1,500,000)	-1.6%	(1,000,000)	-1.0%
Implementation of the Affordable and Attainable Housing Investment Framework over an 8-year period instead of a 5-year period	(600,000)	-0.6%	(600,000)	-0.6%
Deferral of the Corporate Climate Change Action Plan, with contributions to reserves to commence in 2026 instead of 2025	(250,000)	-0.3%	(225,000)	-0.2%
Reduction in the proposed Roads Maintenance and Operations budgets	(196,700)	-0.2%	(661,700)	-0.7%
Delay in implementation of the Muskoka Paramedic Services Master Plan in East Muskoka to 2027	0	0.0%	(672,800)	-0.7%
Use of Provincial Gas Tax Reserve Funds to support Demand Responsive Transit Pilot Program	(100,000)	-0.1%	(300,000)	-0.3%
Utilization of Environmental Reserve to reduce impact of leachate recoveries reduction in Sewage Lagoons	(250,000)	-0.3%	(175,000)	-0.2%
Remove Finance and Corporate Services (FCS) SLC for Risk Management Position	(127,603)	-0.1%	0	0.0%
Remove Health Services (HS) SLC for Contract Administration Position	(77,780)	-0.1%	0	0.0%
Total Impact of Mitigations Included in Draft 2025-2026 Budget	(5,102,083)	-5.4%	(5,134,500)	-5.1%

In addition to the above measures, staff completed a detailed peer review of all proposed budgets and reduced the levy by a further \$0.6 million, including reductions to proposed increases to community enhancement funding, homelessness supports, facilities repairs and maintenance, and staff training and development.

Use of Reserves, Strategic Investments, and Projected Impact to the Levy

Although the use of reserves has mitigated the impact of the increase in costs for OPP Services, the reduction of operating funding for the existing Fairvern home, and the pilot of the Demand Responsive Community Transportation service, there are impacts in subsequent years as the use of these reserve funds is removed over time. In addition, Council has endorsed a number of significant strategic initiatives and financing frameworks in 2024, including the Affordable and Attainable Housing Investment Framework, the Corporate Climate Change Action Plan, and recently reaffirmed its commitment to the MAHC Local Share. Projected impacts to the District's net levy over the period 2026 to 2035 will be modelled and presented as part of budget deliberations scheduled to take place in December 2024 and January 2025.

Components of the 2025-2026 Net Levy

The following tables break down the proposed budget into five different categories: increases related to the base budget, the impact of reserve contributions to support the MAHC Local Share (local share) and the capital needs of other hospital facilities, increased investments in housing and homelessness prevention, capital reserve contributions, and finally non-housing proposed SLCs. The first table outlines the year over year increases in 2025, and the second table identifies the proposed year over year increases in 2026. Although staff have performed a detailed review of services to contain tax levy increases, the base budget net levy increase is 2.59% in 2025. This is driven by projected increases related to contracts which are impacted by high inflation in previous periods, as well as decreased provincial funding within children's services, and the annualized impact of the implementation of the Paramedic Services 10-year Master Servicing and Resources Plan. In 2026, the budgeted increase in base services is 2.56% and includes the impact of some of the extraordinary measures taken to reduce the levy, particularly within the Roads Maintenance and Operations budgets. The contribution to the Muskoka Hospitals Local Share and hospitals outside of Muskoka account for 0.47% and 0.44% of the levy increase in 2025 and 2026 respectively. The increased investment in Housing and Homelessness Prevention reflects increases in Community Housing, Affordable and Attainable Housing, and Homelessness Prevention and responds to Council's strategic priorities and accounts for 2.08% of the levy increase in 2025 and 1.19% in 2026. Staff are recommending that contributions to capital reserves be increased from \$30.1 million in 2024 to \$31.4 million in 2025 and \$33.1 million in 2026. The increase of \$1.3 million in 2025 represents a net levy increase of 1.35% and the increase of \$1.8 million in 2026 represents a net levy increase of 1.74%. Capital reserves are used to fund the rehabilitation and replacement of infrastructure throughout the District. Additional requests, under the 2025 Service Level Changes (SLC) column, have increased the net levy by 0.23% in 2025 and 0.05% in 2026.

Budget by Category	2024 Revised Budget	2025 Base Budget	Muskoka Hospital Local Share and Other Hospitals	Increased Investment in Housing and Homelessness Prevention	Capital Reserve Increase	2025 Service Level Changes (Non-Housing)	2025 Total Budget
Total Operating Costs	\$136,200,222	\$144,269,433	-	(\$1,655,393)	-	\$588,243	\$143,202,283
Total Finance Charges/Reserves	\$35,997,355	\$31,930,632	\$443,000	\$3,701,725	\$1,270,415	(\$279,544)	\$37,066,228
Total Net Internal Service Charges	(\$5,638,419)	(\$5,785,853)	-	\$89,366	-	(\$94,149)	(\$5,790,636)
Total Expenditures	\$166,559,158	\$170,414,212	\$443,000	\$2,135,698	\$1,270,415	\$214,550	\$174,477,875
Total Revenues	(\$72,299,061)	(\$73,708,838)	-	(\$170,628)	-	-	(\$73,879,466)
Total	\$94,260,097	\$96,705,374	\$443,000	\$1,965,070	\$1,270,415	\$214,550	\$100,598,409
Year-over-Year \$ Increase	-	\$2,445,277	\$443,000	\$1,965,070	\$1,270,415	\$214,550	\$6,338,312
Year-over-Year % Increase	-	2.59%	0.47%	2.08%	1.35%	0.23%	6.72%

Budget by Category	2025 Proposed Budget	2026 Base Budget	Muskoka Hospital Local Share and Other Hospitals	Increased Investment in Housing and Homelessness Prevention	Capital Reserve Increase	2026 Service Level Changes (Non-Housing)	2026 Total Budget
Total Operating Costs	\$143,202,283	\$146,742,921	-	\$575,423	-	\$8,651,129	\$155,969,473
Total Finance Charges/Reserves	\$37,066,228	\$37,759,123	\$443,000	\$1,035,164	\$1,750,897	\$3,543,457	\$44,531,641
Total Net Internal Service Charges	(\$5,790,636)	(\$6,073,762)	-	\$58,776	-	(\$1,900)	(\$6,016,886)
Total Expenditures	\$174,477,875	\$178,428,282	\$443,000	\$1,669,363	\$1,750,897	\$12,192,686	\$194,484,228
Total Revenues	(\$73,879,466)	(\$75,256,341)	-	(\$476,660)	-	(12,144,887)	(\$87,877,888)
Total	\$100,598,409	\$103,171,941	\$443,000	\$1,192,703	\$1,750,897	\$47,799	\$106,606,340
Year-over-Year \$ Increase	-	\$2,573,532	\$443,000	\$1,192,703	\$1,750,897	\$47,799	\$6,007,931
Year-over-Year % Increase	-	2.56%	0.44%	1.19%	1.74%	0.05%	5.97%

How was the Net Levy Achieved?

Staff have proposed a net levy increase of 6.25% in 2025 and 5.53% in 2026 (excluding hospital financing), that responds to the strategic priorities of Council and adheres to the guidelines approved by Council. Although, Council's strategic priorities are advanced through the 2025-2026 budget, external pressures have necessitated the utilization of reserves, significant cuts to operations budgets in some areas, extension of the 'Big Move on Housing' from five (5) to eight (8) years, and deferral of established priorities in paramedic services and climate change action.

Staff have proposed increasing contributions to infrastructure reserves as contained within the District's Asset Management Plan and will be bringing forward an updated Asset Management Plan that includes financing strategies in July 2025 which will consider other financing methodologies and requirements in order to meet the District's infrastructure needs now and into the future.

Staff performed detailed reviews, including a peer review, which considered trends in actuals compared to prior years' budgets, cost curtailment goals within various departments and maximizing revenues wherever possible. In addition to the items highlighted in the preceding table, over \$0.6 million of additional net levy reductions were made during the final peer review by senior management in order to reduce the net levy impact without negatively impacting service levels. The draft budget provides the necessary resources and finances to allow the District to:

- Fulfill its existing contractual obligations;
- Maintain legislative compliance;
- Maintain the financial position of the Corporation and increase the level of its infrastructure reserves;
- Maintain or improve current service level standards for continuing programs;
- Address certain emerging needs; and
- Make considerable advancements towards achievement of the Corporation's Strategic Priority Areas and Strategic Action Plan.

Some significant decisions have been incorporated into the proposed budget. The following table highlights these decisions and the net levy risk.

Department	Budgeted Item	Rationale	Page #
Non-Program	<p>Emergency Services: The Court Security and Prisoner Transportation grant from the Province has been increased proportionally based on the policing estimates in 2025 and 2026 and amounts to \$600,048, and \$622,536 respectively.</p> <p>Tax levy risk: If the grant is eliminated, the impact is 0.6% in both 2025 and 2026.</p>	<p>The Court Security and Prisoner Transportation grant from the Province is utilized to offset the costs to provide these services in both the Provincial Offences and Criminal Courts in Muskoka. The 2025 costs associated with these services are projected to be \$939,468, and the 2026 costs are estimated to be \$974,676. This program has been under review since 2018 and there is no additional information about the 2025 funding allocations. There is a risk that this program could be reduced or eliminated which would result in an unfavourable variance of up to \$600,048 in 2025 and \$622,536 in 2026.</p>	NP 9-10
Non-Program	<p>Financial Services: Investment Income has been increased based on expected GIC and Operating Account Returns.</p> <p>Tax levy risk: If interest rates drop more rapidly than expected, the impact is between 0.25% and 0.5% in each year.</p>	<p>Investment Income has been increased in both budget years to reflect actual returns achieved as well as scheduled GIC redemptions within operating accounts. There is a risk that interest rates on the District's operating deposits will decrease more rapidly than anticipated. This risk will be mitigated by leveraging a number of GICs with varying maturity periods.</p>	NP 5-6
Engineering and Public Works	<p>Transportation: Significant reductions in the proposed Roads Maintenance and Operations budgets have been made to achieve guideline.</p> <p>Tax levy risk: 0.2% in 2025 and 0.7% in 2026.</p>	<p>Reductions to the proposed Roads Maintenance and Operations budgets were made through Peer Review and in order to achieve the budget guideline. The Roads budget had an unfavourable variance of \$1.4 million in 2023 and is anticipated to have an unfavourable budget variance of \$0.2 million in 2024. There is a risk that unfavourable variances will occur as a result of not adjusting the budget as requested in 2025 and 2026. There is also a risk that repairs and maintenance that have already been delayed due to budget constraints will continue to accumulate and contribute to lower overall pavement condition indexes across the District's road network.</p>	TRANS 1-2

Department	Budgeted Item	Rationale	Page #
Community and Planning Services	Affordable Housing: OPHI / COCHI allocations Tax levy risk: 0% to 0.5% in each year if funding is reduced to the lower range of historical funding for affordable housing programs.	Funding allocations for Ontario Priorities Housing Initiative (OPHI) and Canada-Ontario Community Housing Initiative (COCHI) have not been confirmed for 2025/26 or future. Staff have assumed that funding will remain stable in both 2025 and 2026. There is a risk that funding could be reduced or eliminated, however staff do not feel that this is likely given the high priority of housing affordability across the province and country. Staff anticipate receiving planning allocations for 2025/26, 2026/27, and 2027/28 in the near future and budget amendments will be proposed if allocations differ materially from the amounts in the draft budget.	CPS 19-23
Community and Planning Services	Children's Services: Childcare funding changes Tax levy risk: 0% to 0.25% based on 2024 impact.	Ministry of Education Childcare funding was reduced in 2024 and there is a risk that funding could be further reduced or subject to more restrictive parameters without consideration for local flexibility. Staff have prepared the 2025-2026 budget using the same funding allocations received in 2024 and assuming similar levels of flexibility are maintained. Should funding guidelines and related agreements result in materially different or more restrictive funding parameters, budget amendments will be proposed, as appropriate.	CPS 39-42

Service Level Changes

Of the total budget net levy increase of \$6,338,312 in 2025 and \$6,007,931 in 2026, Service Level Changes (SLCs) account for \$1,311,001 and \$1,188,000 in each year respectively. SLCs in the draft 2025-2026 budget can be categorized into five (5) key areas:

1. Corporate Climate Change Action Plan;
2. Affordable and Attainable Housing Investment Framework;
3. Strategic Initiatives (Demand Responsive Transit and Digital Media Strategy);
4. Fairvern Long-Term Care Home Redevelopment and Home Integration; and,
5. Growth and Capacity Building.

These proposals represent changes from the 2024 Budgeted service levels. The majority of the net levy impact of the SLCs is related to the Affordable and Attainable Housing Investment Framework, with the net levy impact of the remaining SLCs contributing to 0.23% of the net levy increase in 2025 and 0.05% in 2026. The following tables provide a high-level summary of the SLCs. Detailed descriptions of each SLC, as well as links to the staff reports and business cases, as

applicable, are included in the Service Level Changes section of the budget that follows this report. It should be noted that SLC figures are prorated based on the applicable start date.

Summary of Proposed 2025 Service Level Changes

2025 Service Level Change Summary	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Corporate Climate Change Action Plan	2.00	\$271,027	\$0	0.00	\$282,927	\$0
Affordable and Attainable Housing Investment Framework	1.00	\$2,247,114	\$996,970	0.00	\$125,714	\$15,620
Demand Responsive Transportation	0.83	\$59,019	\$59,019	0.17	\$79,989	\$20,971
Digital Media Strategy	1.00	\$96,251	\$96,251	0.00	\$107,446	\$11,195
Fairvern Long-Term Care Home Redevelopment and Integration	0.25	\$33,673	\$0	0.75	\$105,707	\$0
Growth / Capacity Building	0.90	\$209,248	\$158,761	0.60	\$244,886	\$75,530
All Departments	5.98	\$2,916,332	\$1,311,001	1.52	\$946,669	\$123,316

Summary of Proposed 2026 Service Level Changes

2026 Service Level Change Summary	2026 FTE Impact	2026 Total Expenditure Impact	2026 Net Levy Increase / (Decrease)
Corporate Climate Change Action Plan	0.00	\$250,000	\$250,000
Affordable and Attainable Housing Investment Framework	1.90	\$1,698,165	\$1,200,623
Fairvern Long-Term Care Home Redevelopment and Integration	120.04	\$12,011,019	(\$262,623)
Growth / Capacity Building	0.00	\$0	\$0
All Departments	121.94	\$13,959,184	\$1,188,000

In summary, staff are proposing the addition of 5.98 FTE in 2025 and 1.90 FTE in 2026, excluding the staff required to support the opening of the redeveloped Fairvern. The majority of the increase in FTE in each year relate to the addition of staff to achieve Council’s strategic plan priorities of Housing, Climate Change, Demand Responsive Transit, and Communications. Staff have identified that there is very little or no available capacity to take on new projects and priorities while maintaining the existing levels of service. Based on the detailed evaluations completed, staff recommend

proceeding with the SLCs proposed. It should be noted that the addition of staff will also contribute to improving the work experience at the District and may result in a reduction in unplanned staff turnover which remains high.

Services or Program Change Options for Council Consideration

As mentioned above, Council approved a budget guideline tax rate increase of 5.1% in 2025 and 4.5% in 2026. Staff have proposed estimated tax rate increases of 5.11% and 4.36% (including contributions for hospital financing) which is at the guideline in 2025 and 0.14% below the approved guideline in 2026. The guideline was prepared in advance of the presentation and endorsement of the Affordable and Attainable Housing Investment Framework and the Corporate Climate Change Action Plan (Phase I); however staff are proposing budgets that meet the original guidelines approved. As noted above, staff performed detailed reviews of each department which included a review of trends in actuals compared to prior years' budgets, cost curtailment goals within various departments and maximizing revenues wherever possible. Over \$5.7 million in mitigation efforts to the budgets were made during the review process by senior management in order to reduce the net levy impact. The major reductions included extending the implementation period of the Affordable and Attainable Housing Investment Framework from five (5) to eight (8) years, delaying implementation of the Corporate Climate Change Action Plan by one year, utilizing reserves for the OPP increase and decrease in Fairvern Operations funding and delaying the planned investments of the Muskoka Paramedic Services 10-year Master Plan within east Muskoka by one year.

This proposed budget maintains or increases the current levels of service across all departments and divisions, maintains or increases reserve contributions and advances many of the Strategic Action Plan Areas identified as priorities by District Council. Staff believes these proposed changes are sustainable and prudent.

Given the detailed review that was completed by staff to achieve the proposed increase, should Council want to consider further reductions to the budget, it is likely that existing services and/or the achievement of the District's Strategic Plan will be impacted. At the request of the various Standing Committees, staff can have this information available for review at the Committee of the Whole meeting scheduled for January 10, 2025.

Analysis

Net Levy Comparisons

The following table highlights the contributing factors for those functions which have experienced net levy increases or decreases greater than \$75,000.

Major Year-over-Year Budget Variances by Function

CAO's Office	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs and two Service Level Changes (Administrative Assistant and Digital Media Specialist) of \$140,760 in 2025 and annualized impacts of \$48,642 in 2026)	208,379	-	115,285	-
Increase Materials and Supplies (mainly Communications)	15,894	-	(350)	-
Decrease Communications in 2025 (mainly Communications Contractor)	(34,735)	-	10,160	-
Decrease Transfer from Corporate Working Funds Reserves (mainly prior year one-time Rural Economic Development funding)	12,000	-	-	-
Increase Internal Service Charges (mainly Computer Services)	34,145	-	11,997	-
Increase Service Charge Municipal (Rural Economic Development)	(15,000)	-	-	-
Other adjustments	(9,355)	211,328	13,698	150,790

Corporate Administration	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs, annualized impacts of \$49,224 from a prior year service level change and a reallocation of resources for centralized staffing of long-term care homes of \$447,400 in 2025 and Service Level Changes (HR Assistant and HR Business Partner) of \$128,044 in 2026)	800,622	-	356,848	-
Decrease Purchased Services (mainly Consultant, partly offset by increased Audit and Prime Contractor costs for Human Resources and Health and Safety services)	(27,886)	-	27,400	-
Change in Finance Charges/Reserves (decrease in Transfer from Corporate Reserve used in 2024 to support costs for Audit and Human Resources consulting, offset by increased Transfer from WSIB reserve which covers Health and Safety costs)	5,468	-	(30,622)	-

Corporate Administration	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Decrease Net Internal Service Charges (mainly increased recoveries for Finance, Tax Policy and Long-Term Financial Planning and Administration)	(768,698)	-	(295,608)	-
Other adjustments	2,291	11,797	16,074	74,092

Facilities Services and Corporate Climate Change	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs and Service Level Changes (Corporate Climate Change Manager and Coordinator, and Admin Support) of \$303,524 in 2025 and annualized impacts of \$5,108 in 2026)	362,386	-	49,766	-
Change Materials and Supplies (Facilities in 2026)	(5,923)	-	50,650	-
Increase Purchased Services (mainly Building and Grounds)	33,133	-	5,220	-
Increase Transfer From Reserves (Climate Change Reserve Fund to offset the costs of the proposed Service Level Changes above)	(271,027)	-	(26,900)	-
Increase Transfer to Reserve Fund (mainly Climate Change Reserve in 2026 to commence building the fund to support the first phase of the Corporate Climate Change Action Plan)	3,809	-	253,888	-
Decrease Net Internal Service Charges (mainly increased Rent recovery)	(22,663)	-	(1,757)	-
Other adjustments	(3,749)	95,966	-	330,867

Information Technology Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs and includes a Service Level Change reduction of \$146,943 to reflect a shift to outsourcing these services and an annualized impact of \$24,439 in 2025)	98,539	-	202,286	-

Information Technology Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Memberships and Subscriptions	23,484	-	-	-
Increase Data Centre Maintenance	182,551	-	5,480	-
Increase Consultant (includes a Service Level Change to reflect the shift to outsourcing of the Network Security position approved in 2024)	197,852	-	-	-
Changes in Software Maintenance	(104,755)	-	71,810	-
Increase Computer Services Recovery	(565,978)	-	(302,350)	-
Increase Service Charge Municipal	(205,841)	-	(96,470)	-
Other adjustments	57,614	(316,534)	32,032	(87,212)

Legislative Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs including annualized impacts of \$35,738 in 2025)	134,167	-	72,644	-
Increase Consultant (to support Risk Management activities of the District)	50,000	-	-	-
Increase Net Internal Service Charges (mainly Rent and Computer Services Internal)	27,930	-	11,012	-
Other adjustments	(8,288)	203,809	1,595	85,251

Non-Program: Financial Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Decrease Personnel (Increased credit for Personnel Gapping based on continuing vacancies and staff hired below job rate)	-	-	(104,002)	-
Increase Insurance Premium	55,765	-	125,020	-
Increase Insurance Deductible (based on three-year average actual experience)	69,000	-	-	-

Non-Program: Financial Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Finance Services Internal	39,230	-	4,686	-
Decrease Tax Write-offs (based on three-year average experience)	(87,000)	-	-	-
Increase Internal Insurance Recovery	(207,915)	-	(145,685)	-
Increase Investment Income (based on expected returns of GICs with maturity dates in 2025 and average experience)	(500,000)	-	(104,000)	-
Increase Municipal Property Assessment Corporation Levy (based on the District's estimated share of the three-year average increase in Provincial Assessment and an estimate of MPAC's budget in each year)	41,874	-	45,862	-
Increase Supplementary Taxes (based on three-year average experience)	(139,000)	-	(20,610)	-
Other adjustments	16,711	(711,335)	29,609	(169,120)

Non-Program: Emergency Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase OPP contracted services (per the 2025 billing statement and projected increases for 2026 based on wage settlements)	2,526,447	-	596,506	-
Increase Transfer in from Debt Reduction Reserve (to offset significant increase in OPP billings, and partially phased-out in 2026)	(1,500,000)	-	500,000	-
Increase Transfer in from Tax Stabilization Reserve (to offset significant increase in OPP billings)	(500,000)	-	-	-
Increase Grants (Court Security and Prisoner Transportation (CSPT) based on the three-year average of the District's relative share of grant funding as a percentage of related CSPT costs)	(113,741)	-	(22,488)	-
Other adjustments	8,260	420,966	(1,608)	1,072,410

Transportation – Roads	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (for wage and benefit costs, as well as an annualized impact of \$3,265 in 2025 from a prior year Service Level Change)	113,629	-	96,844	-
Increase Purchased Services – Area Municipalities (this expense was reduced in order to meet budget guidelines)	62,000	-	400	-
Increase Purchased Services – Prime Contractor (based on expected contract increases and to address back-log repairs)	285,796	-	-	-
Increase Purchased Services – Subcontractor (mainly related to paved roads)	76,500	-	1,450	-
Increase Roads Reserve (increase by 4.56% in 2025 due to allocation error, with a return to 5.0% in 2026 in accordance with the District’s Asset Management Plan (AMP))	977,360	-	1,125,977	-
Increase Net Internal Charges (mainly Tax Policy and Long-Term Financial Planning services which is responsible for delivery of the corporate AMP and drafting charges)	186,342	-	64,043	-
Other adjustments	70,630	1,772,257	1,695	1,290,409

Sewage Lagoons	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Decrease Personnel (wage and benefit costs, and a reduction of \$100,000 for estimated cost savings for personnel gapping in 2025)	(79,737)	-	17,837	-
Increase Transfer from Environmental Reserve in 2025 (to phase-in decreases in leachate recovery as well as a reduction of use of reserves in 2026)	(160,000)	-	75,000	-
Increase Transfer to Environmental Reserve (1.97% per guideline)	58,364	-	59,531	-
Decrease Leachate Recovery	258,025	-	(486)	-
Decrease Supernatant Treatment fees	(118,192)	-	3,274	-
Other adjustments	(28,693)	(70,233)	5,699	160,855

Community Housing	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (for wage and benefit costs including Service Level Changes (Case Manager and portion of Building Maintenance Operator I) of \$93,281 in 2025 and \$18,253 in 2026)	139,857	-	67,591	-
Increase Building and Grounds (based on projected contract increases)	69,500	-	76,500	-
Increase Transfer to Providers (based on Provincial benchmark calculations)	215,626	-	204,738	-
Increase External Fees (based on projected increased allocation of staff to Muskoka Municipal Non-Profit Housing Corporation)	(104,499)	-	-	-
Other adjustments	12,579	333,063	46,676	395,505

Affordable Housing	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (for wage and benefit costs including Service Level Changes (Coordinator, Affordable Housing and portion of Building Maintenance Operator I) of \$136,153 in 2026)	65,309	-	172,397	-
Increase Materials and Supplies (mainly 100 Pine St. for Taxes, Utilities and Supplies)	6,337	-	54,598	-
Increase Building and Grounds (mainly 100 Pine St.)	50,354	-	142,185	-
Decrease Transfer to Others (mainly Muskoka Affordable Housing Initiatives Program (MAHIP) capital incentives in 2025 which have shifted to the capital budget and are offset by a transfer to the Affordable Housing initiatives Reserve discussed below, and Investment in Affordable Housing program (IAH) related to a reduction in Ontario Priorities Housing Initiative (OPHI) in 2026)	(2,296,743)	-	(322,814)	-
Increase Internal Debt (related to financing costs for 100 Pine St. based on the current capital budget, staff are actively pursuing additional financing options that may reduce the annual debt costs for this project)	0	-	385,820	-

Affordable Housing	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Change Transfer from Reserves (decrease in 2025 related to one time transfer from the Affordable Housing Reserve to fund additional MAHIP submissions, offset by increases in the transfer from the reserve for \$210,000 for the pilot of the First Time Home Buyers grant program, and \$50,000 for increased MAHIP Rent Supplements; increase from Affordable Housing in 2026 primarily to finance 100 Pine St.)	200,000	-	(438,196)	-
Increase Transfer to Corp Reserve (mainly 100 Pine St.)	50,664	-	140,343	-
Increase Transfer to Affordable Housing Reserve (this includes the Service Level Change for the Affordable and Attainable Housing Investment Framework increasing annual contribution of \$1,000,000 per year for the next eight (8) years, as well as the transfer to the reserve to fund MAHIP capital incentives which are being tracked in the capital budget)	3,506,478	-	1,000,000	-
Decrease Grants (mainly IAH - Investment in Affordable Housing program)	84,687	-	32,005	-
Increase Rents (mainly 100 Pine St.)	(134,633)	-	(481,518)	-
Other adjustments	21,637	1,554,090	30,544	715,364

Homelessness	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs)	41,677	-	41,000	-
Increase Transfer to Others (Includes an additional \$25,000 for outreach and client supports as outlined in the Affordable and Attainable Housing Investment Framework which is funded by a transfer from the Affordable Housing Reserve)	48,550	-	92,955	-
Increase Transfer from Reserves (Affordable Housing to support increased client supports and the mobile outreach vehicle)	(60,820)	-	(60,500)	-

Homelessness	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Fleet (for a mobile outreach vehicle as outlined in the Affordable and Attainable Housing Investment Framework)	35,720	-	-	-
Other adjustments	12,790	77,917	8,379	81,834

Ontario Works	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Change Personnel (wage and benefit costs and a Service Level Change to reflect the reallocation of a vacant Ontario Works Case Manager to support the addition of a Community Housing Case Manager resulting in a reduction of \$93,281 in 2025)	(1,589)	-	143,987	-
Change Employee Related Expenses (mainly Conferences - increased in 2025 and decreased in 2026)	32,500	-	(30,000)	-
Change Materials and Supplies (mainly Program Supplies - increased in 2025 and decreased in 2026)	78,389	-	(80,565)	-
Change Purchased Services (mainly Program Services-Other, increased in 2025 and decreased in 2026)	70,000	-	(70,000)	-
Increase Transfer to Others – External (mainly mandatory benefits as well as increases in monthly and discretionary benefits to reflect actual experience and claims)	356,099	-	367,800	-
Increase Grants (related to increased benefits claims)	(566,299)	-	(277,800)	-
Other adjustments	(1,959)	(32,859)	27,614	81,036

Children's Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Change Personnel (wage and benefit costs and a Service Level Change (EarlyON Facilitator) of \$36,089 in 2025)	138,211	-	97,949	-

Children's Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Decrease Program Services – Other (mainly related to a Canada-Wide Early Learning and Childcare (CWELCC) fee reduction among other grant changes)	(309,794)	-	2	-
Increase Transfer to Others (mainly Muskoka Home Childcare)	363,339	-	-	-
Decrease Transfer from Corporate Working Fund Reserve (related to a prior year reduction in funding that was confirmed after approval of the budget and funded from reserves)	252,726	-	-	-
Increase Support Services (mainly Finance and Computer Services)	21,895	-	26,470	-
Decrease Grants (related to one-time wage enhancement funding)	17,000	-	-	-
Increase User Fees (mainly Muskoka Home Childcare)	(190,555)	-	-	-
Other adjustments	14,448	307,270	(123)	124,298

Paramedic Services	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit costs and an annualized impact of \$324,732 in 2025 resulting from a prior year amendment to increase services in West Muskoka)	706,937	-	462,508	-
Decrease Transfer to Others (Dedicated Off-load Nurses Program)	(85,800)	-	-	-
Decrease Transfer In from Tax Stabilization Reserve (related to a prior year amendment to recognize increased service level in Gravenhurst and West Muskoka)	544,764	-	-	-
Increase Net Internal Service Charges (mainly Rent and Computer Charges)	41,801	-	51,315	-
Increase Grants (increase to base funding based on 2024 amended budget and proposed 2025 budget)	(802,891)	-	(396,857)	-
Decrease Grants One Time Funding (Dedicated Off-load Nurses Program)	85,800	-	-	-
Other adjustments	52,957	543,568	34,937	151,903

Health Unit	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Transfer to Others (based on Muskoka's projected share of the Simcoe Muskoka District Health Unit's (SMDHU) Levy using the three-year average increase in assessment for all four (4) contributing municipalities, the enumerated population, and the projected increase to SMDHU's budget)	155,168	155,168	68,480	68,480
Health Initiatives Capital Funding				
	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Transfer to Muskoka Hospital Local Share Reserve	358,000	-	358,000	-
Increase Transfer to Hospital Capital Investment Reserve Fund	85,000	443,000	85,000	443,000
The Pines Long-Term Care Home				
	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit cost increases as well as a reduction to Staffing Agency costs in 2026)	545,965	-	509,483	-
Increase Employee Related Expenses (in 2025, mainly Memberships/subscriptions, Courses and Travel; in 2026, mainly decrease in Courses)	184,468	-	(18,521)	-
Increase Food Supplies (mainly for rising raw food costs)	86,093	-	6,000	-
Change in Supplies – other (includes reallocations of expenses to Purchased Services in 2025 and increases for Nursing supplies in 2026)	(376,041)	-	151,066	-
Change in LTC Special (mainly Linen and Incontinence supply)	59,898	-	(18,605)	-
Increase Professional Services (mainly Physio and Dietician in 2025)	288,380	-	20,310	-

The Pines Long-Term Care Home	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Change Building and Grounds (in 2025, increase Maintenance Contracts and Grounds Maintenance; in 2026, decrease Maintenance Contracts)	123,046	-	(87,281)	-
Change Equipment (in 2025, mainly increase in Software Maintenance; in 2026 decrease in Other Equipment Maintenance)	99,245	-	(115,595)	-
Decrease Finance Charges (attributable to the construction financing Debt for the Home reaching maturity in 2024)	(589,174)	-	(889)	-
Change Transfer to Pines Reserve (a one-time transfer to the reserve was made in 2024 as a result of better-than-expected funding that was confirmed after the budget had been approved, the removal of this transfer results in the significant decrease in 2025)	(472,740)	-	26,760	-
Increase Internal Support Services (mainly Finance Services and Corporate Administration Charges)	338,580	-	89,479	-
Increase Grants (Ministry of Long-Term Care projected funding)	(289,408)	-	(211,666)	-
Increase User Fees (in 2026, Resident Fees)	881	-	(88,819)	-
Other adjustments	66,984	66,177	(10,376)	251,346

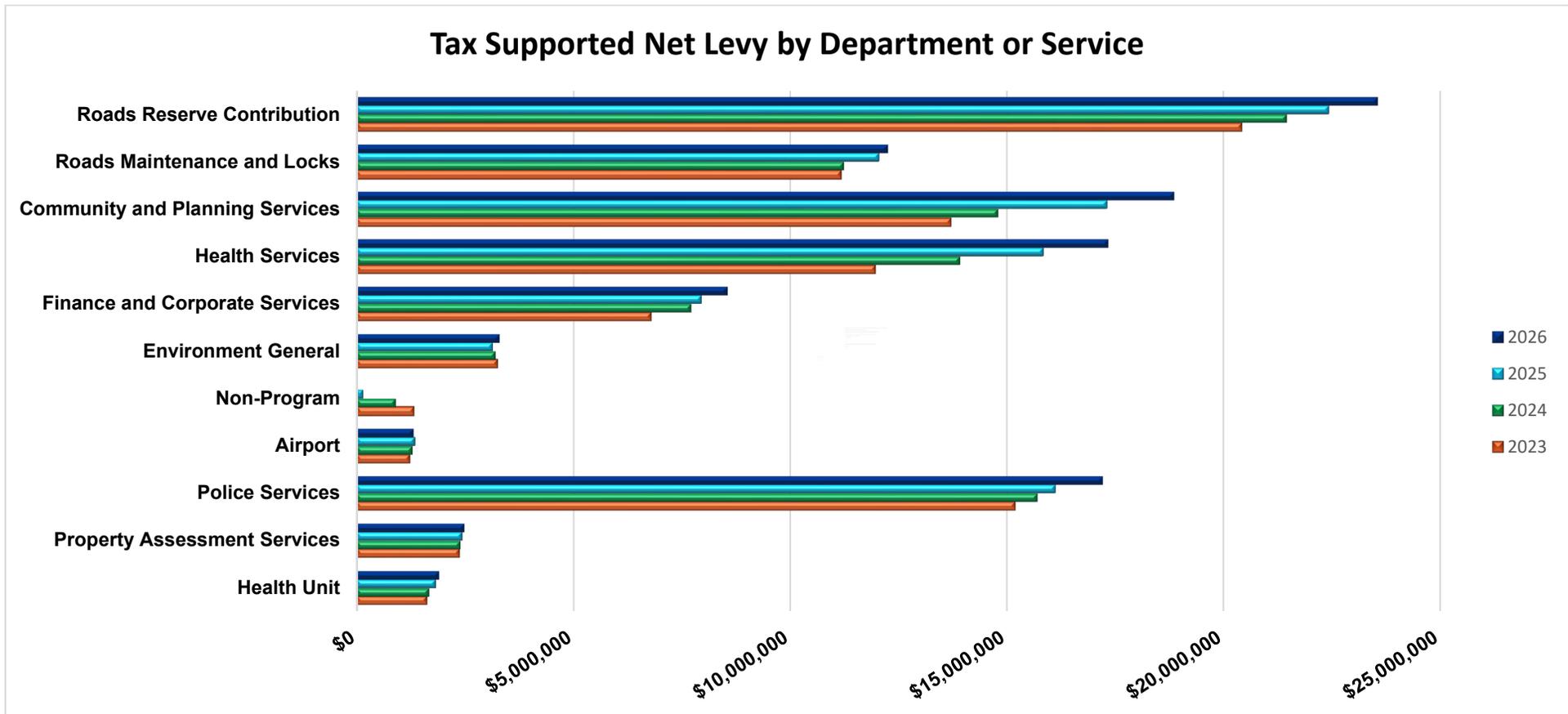
Fairvern Long-Term Care Home	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Personnel (wage and benefit cost increases and Staffing Agency costs as well as net Service Level Changes of \$6,408,491 in 2026 related to the opening of the new Home)	168,964	-	6,529,675	-
Increase Employee Related Expenses (mainly Courses and Memberships and Subscriptions)	18,020	-	61,435	-
Change Food Supplies (increase in 2026 is related to the projected increase in food required to support the increase from 56 residents to 160 residents)	(6,508)	-	452,615	-

Fairvern Long-Term Care Home	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Change Operating Supplies (increase in 2026 is related to the increase in residents supported in the new Home)	(11,257)	-	521,351	-
Increase Utilities (2026 projected based on the per resident per day costs of utilities at The Pines with some reduction due to the efficiency of the new building)	5,919	-	437,006	-
Increase LTC Special (Activity supplies and Incontinence Supply for the increase in residents supported in the new Home)	6,023	-	112,885	-
Change Professional (mainly Medical, Physio, Dietician with opportunities for organizational alignment with The Pines)	(20,710)	-	32,891	-
Increase Building and Grounds (2026 projected using the costs for similar contracts at The Pines)	2,542	-	108,790	-
Change Equipment (2026 increase in equipment is mainly due to Other Accommodations (OA) and projected by the operational consultants in relation to the opening of the new Home)	(19,937)	-	181,500	-
Change Debt (2025 was reduced to reflect the removal of a loan fully dispersed at transition to the District, 2026 reflects the projected financing costs related to the new home which is offset by a transfer from the Fairvern Debt Reserve and Construction Financing Grants from the Ministry of Long-Term Care)	(209,638)	-	5,057,666	-
Change Transfer from Debt Reduction Reserve (2025 reflects a transfer from the Debt Reduction Reserve to offset the impact of reduced operational funding related to ward beds that cannot be used due to infection prevention and control (IPAC) measures established during the pandemic, 2026 reflects the partial phase-out of the use of reserves)	(1,500,000)	-	500,000	-
Increase Transfer from Fairvern Debt Reserve (transfer to partially offset projected debt financing costs related to the construction and opening of the new Home)	-	-	(1,756,314)	-

Fairvern Long-Term Care Home	2025 Net Levy \$ Increase/ (Decrease)	Subtotal	2026 Net Levy \$ Increase/ (Decrease)	Subtotal
Increase Transfer to Fairvern Debt Reserve (annual contributions to the Fairvern Debt Reserve have been used to phase-in the impact of construction financing and continue in 2025 and conclude in 2029)	350,000	-	350,000	-
Decrease Transfer to Tax Stabilization (removal of one-time funding in 2024 that was transferred to the Tax Stabilization Reserve)	(250,281)	-	-	-
Increase Insurance (related to the new Home)	(361)	-	81,165	-
Increase Support Services (in 2025, mainly Finance Services and Computer Services; in 2026 mainly Corporate Administration Services)	538,643	-	162,222	-
Change Grants (the decrease in 2025 is primarily related to the discontinuation of funding that had previously been provided to support Homes that were unable to fill ward beds due to enhanced IPAC measures implemented during the pandemic, this reduction has been offset by a transfer from reserves as discussed above, the increase in 2026 includes increased operational funding for the increase in residents as well as construction finance funding of \$3,301,352)	1,824,462	-	(9,990,117)	-
Increase Resident Fees (modest increase in 2025 based on projections, with 2026 reflecting increase from 56 residents to 160 residents)	(85,266)	-	(2,257,255)	-
Other adjustments	9,522	820,137	13,993	599,508

Summary of Net Levy Variances	2025 Net Levy \$ Increase/ (Decrease)	2026 Net Levy \$ Increase/ (Decrease)
Subtotal	5,885,552	5,820,616
Other Adjustments	452,760	187,315
Total	6,338,312	6,007,931

The following graph shows the net levy for each of the major service delivery functions or departments offered by the District over a four-year period (2023-2026).



The top section of the graph illustrates the dominance of the Roads Reserve Contributions used to finance construction and rehabilitation of infrastructure and Roads Maintenance which is related to ongoing operating costs. These two sections account for \$34.5 million in 2025 and 35.8 million in 2026 or 34.3% and 33.6%, respectively, of the District's Tax Supported net levy. The increases within these two functional areas account for \$1.8 million in 2025 and \$1.3 million in 2026 or 28.4% and 21.9%, respectively, of the net levy increase in 2024. The majority of this increase is due to increases in the Roads Reserve Contribution of \$977,360 and \$1,125,977, in line with the Asset Management Plan guideline. It should be noted that the vast majority of Roads Maintenance division costs are contracted to the Area Municipalities or various contractors for both roads maintenance and construction.

Community and Planning Services and Health Services represent 17.2% and 15.7% of the total levy in 2025, respectively, but 26.5% and 29.5% respectively of the total expenditures with similar distributions in both years. The reason for this difference relates to the fact that there are programs delivered within each of these departments that have significant grant contributions. The two program areas contributing the highest increases in 2025 and 2026 for Community and Planning Services are Affordable Housing and Community Housing. Within Health Services, Fairvern and Paramedic Services have the largest increases in 2025, and in 2026 Fairvern and Health Initiatives Capital Funding have the largest increases year-over-year.

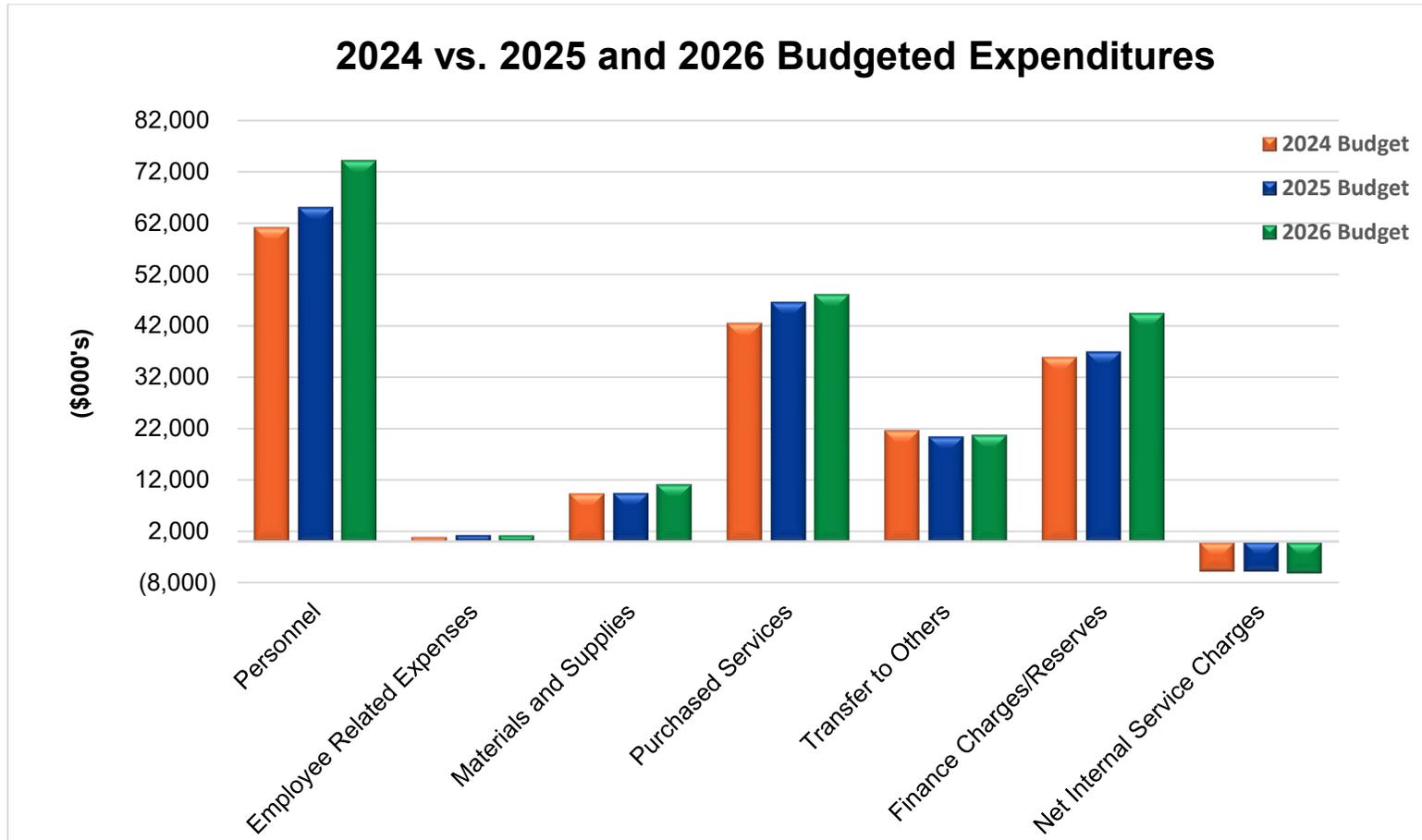
It should be noted that a significant portion of the increase in both years for Fairvern is related to the Fairvern Debt reserve which was established through the 2023 budget process. In order to smooth the impact of debt servicing payments, staff recommended the establishment of a Fairvern Debt reserve with an initial levy contribution of \$500,000 in 2023 to be increased annually by \$350,000. This methodology results in a gradual increase to the levy over seven (7) years to reach the \$2.6 million required. By smoothing these contributions in over time, the impact to the levy is an average annual increase of approximately 0.30% over seven (7) years as opposed to 2.6% in 2026 if the expense was fully realized in the year the debt servicing obligations begin. The reserve funds will supplement the debt payments until the annual contributions equal the debt payments at which time no further additional contributions will be required.

The bottom section of the graph shows that contracted services for Police, Property Assessment and the Health Unit represent 20% of the total levy in both 2025 and 2026. The allocations for these services are prescribed by legislation.

Expenditures

Budgeted expenditures, net of Internal Service Charges, total \$174.5 million in 2025 and \$194.5 million in 2026 (2024 - \$166.6 million).

The following graph shows the absolute increases in budgeted expenditures over the three years 2024-2026 by expense category and demonstrates the dominance of personnel, purchased services, and investments in reserves.



Personnel costs account for \$65.1 million in 2025 and \$74.1 million (2024 - \$61.2 million) of the total budgeted expenditures. In 2025 the increases in personnel costs are primarily related to projected collective agreement increases, and projected increases in benefits costs. Combined, these changes account for \$3.0 million of the total \$3.9 million 2025 year-over-year increase or 78%. This amount reflects all contracted and projected increases for municipal, Long-Term Care, and Muskoka Paramedic Services unionized staff in 2025. In 2026, the majority of the \$9.1 million year-over-year increase is attributable to service level changes related to the opening of the new Fairvern. These increases account for \$6.4 million or 71% of the year over year increase. The remaining increase in 2026 is primarily attributable to projected collective agreement increases, and projected increases in benefits costs and accounts for \$2.3 million or 25% of the increase in 2026.

Projected amounts for some staffing agency coverage at both long-term care homes is included for a total of \$664,400 in 2025 and \$600,000 in 2026 but represents a small percentage of the actual usage in 2024. Usage of staffing agencies has been curtailed however this represents a budget risk should vacancies require additional reliance on agency staff in 2025-2026.

Proposed SLCs represent an increase to personnel costs of \$389,549 in 2025 and \$317,662 in 2026 when the service level change for Fairvern is excluded, accounting for 10% and 3% of the year-over-year increase, respectively. In 2025, service level changes related to the Corporate Climate Change Action Plan, the Affordable and Attainable Housing Investment Framework, Demand Responsive Transportation, and Digital Media Strategy make up the majority of proposed increases. In 2026, the remaining service level changes are related to advancing the District's Housing Investment Framework, and back-office services for the opening of the new Fairvern home.

Finally, the 2025 amount includes the annualized cost for positions approved in 2024 of \$450,524 and the 2026 amount includes \$60,048 for the annualization of proposed service level change positions in 2025.

Employee Related Expenses represents \$1,368,491 in 2025 and \$1,394,787 in 2026 (2024 - \$1,039,689) and have been increased by just under \$329,000 in 2025 and \$26,000 in 2026. The largest increases are within Memberships/Subscriptions, with increases for recruitment expenses, and professional association fees for IT Services, Design/Survey, and Long-Term Care. Increases in Travel, Conferences and Seminars, and Courses are budgeted as more employees attend in-person training and development.

Materials and Supplies represents \$9.5 million in 2025 and \$11.3 million in 2026 (2024 - \$9.5 million). Increases in 2026 are almost entirely attributable to the new Fairvern home, representing 84% of the increase. Other increases in 2026 relate to a new vehicle to support Housing facility maintenance, the opening of 100 Pine St. for a full year, and increased aviation fuel costs for the Airport. The aviation fuel costs are fully offset by increased fuel revenues.

Purchased Services account for \$46.7 million in 2025 and \$48.2 million in 2026 (2024 - \$42.6 million). Police, Roads Maintenance and Property Assessment Services contracts account for \$27.7 million in 2025 and \$28.3 million in 2026 or 59% in both years. Overall, Purchased Services has increased by \$4.1 million in 2025 and \$1.5 million in 2026. The increase in OPP billing makes up the largest component of the increase, accounting for \$2.5 million or 62% of the increase. Increases in data center maintenance and the shift to outsourcing IT security services using a consultant make up the next largest increase after road maintenance at just over \$380,000. The estimated increase in insurance costs for the premiums and deductible costs associated with the 2025 renewal totals approximately \$167,000. Other significant increases in 2025 include costs for physio and dietician services in long-term care of approximately \$202,000, as well as increases in building and grounds maintenance contracts of \$276,000. In 2026, the increase year over year is still dominated by the OPP billing, accounting for approximately \$597,000 or 40% of the increase. Other notable increases in

2026 include insurance (\$120,000), building and grounds maintenance contracts (\$245,000), and increases projected for the second year of the demand responsive transit pilot program (\$195,000).

Transfer to Others of \$20.5 million in 2025 and \$20.9 million in 2026 (2024 - \$21.8 million) primarily relate to Social Assistance, Childcare, and Community and Affordable Housing programs. With programs under Community and Planning Services accounting for 88% of the total budget in both years. The Simcoe Muskoka District Health Unit (SMDHU) requisition accounts for 9% of the total in both years at \$1.8 million in 2025 and \$1.9 million in 2026. The remainder is split between funding for the Muskoka Tourism Marketing Agency (MTMA), Fire First Response calls within Paramedic Services and an allocation to the Areas for Community Policing costs. Overall, there is a decrease in 2025 of just under \$1.3 million which is primarily due to the transition of MAHIP Capital Incentives to the capital budget due to the multi-year nature of these contracts. This transition accounts for a decrease of \$2.4 million in 2025 but is offset by increases in other programs such as Childcare, Ontario Works, and Homelessness Prevention.

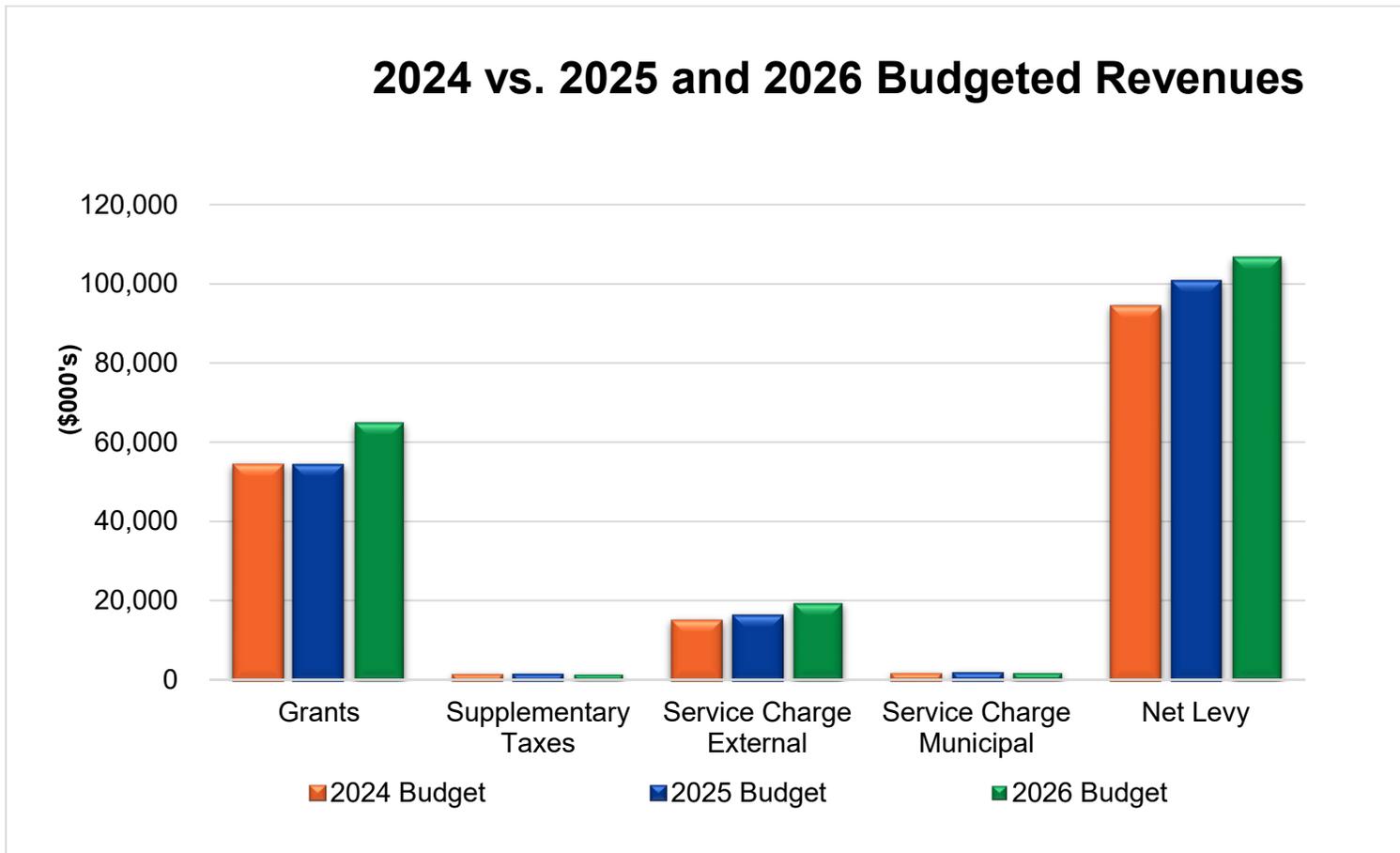
Finance Charges and Reserves of \$37.1 million in 2025 and \$44.5 million in 2026 (2024 - \$36.0 million) mainly reflect contributions to Reserves to fund the District's capital program and Debt Reduction reserve. As commented on in the outset of the report, staff are recommending the use of reserves to help phase in a significant increase in costs for OPP services, as well as to offset the loss of operating funding for the Fairvern home in 2025. Reserves have also been used to offset a portion of the costs associated with the Demand Responsive Transit pilot in both 2025 and 2026 as well as to phase in the loss of leachate recoveries for sewage lagoon operations. In addition, ongoing costs related to Health and Safety, including a proposed SLC within Human Resources, are supported through transfers from the WSIB Reserve. Staffing costs related to the District's asset management program are supported through the Ontario Community Infrastructure Fund. The majority of capital reserve contributions have increased in accordance with the Asset Management Plan guidelines of 5.0% for Roads and 1.97% for other services. In 2025, debt payments, provisions for Write-offs, and Bank Fees account for \$715,000 of the total. In 2026, debt payments increase significantly to \$5.8 million in anticipation of financing of the newly constructed Fairvern. The debt costs associated with Fairvern account for \$5.1 million of the total debt costs in 2026 and will be offset by a contribution from the Fairvern Debt Reserve of \$1.8 million as well as Ministry of Long-Term Care Capital Financing grants of \$3.3 million

Detailed tables highlighting the underlying budget drivers by major expenditure category can be found in Appendix A of this report.

Revenues

Budgeted revenues, including the net levy, total \$174.5 million in 2025 and \$194.5 million in 2026 (2024 - \$166.3 million). The 2024, 2025 and 2026 budgets for each of the revenue categories are compared in the graph below.

Similar to the expenditures graph, the revenue graph shows the absolute increases over the three years and the dominance of one or two categories, in this case the Net Levy and the Grants categories.



The main increases in grants in the 2025 year include an increase in Paramedic Services funding of \$0.8 million which reflects funding for service level changes in the previous year, as well as projected increases for The Pines long-term care funding of \$0.8 million and increases for Ontario Works Programs of \$0.6 million to reflect increased estimated claims. Offsetting these increases in 2025 is an anticipated decrease in grant funding of \$1.8 million for the Fairvern home as a result of the discontinuation of additional funding for ward beds that are not able to be filled due to enhanced infection prevention and control (IPAC) measures. In 2026, increases in projected funding for Fairvern are the main driver of the

increase year over year, with an additional \$10.0 million anticipated as the Home transitions from 56 residents to 160 residents with the opening of the new building.

User fees and Other Revenues are anticipated to increase by \$1.4 million in 2025 and \$3.2 million in 2026. The main driver in 2025 is anticipated additional investment income of \$0.5 million, and the main driver in 2026 is attributable to additional resident fees of \$2.3 million related to the new Fairvern Home.

Detailed tables highlighting the budget drivers by revenue category can be found in Appendix B of this report.

Provincial Funding

The District receives provincial funding for a number of programs throughout the organization. Funding for Social Assistance programs, Canada Wide Early Learning and Childcare program (CWELCC), Long-Term Care, Paramedic Services, and Court Security and Prisoner Transport (CSPT) are the largest components. The following section summarizes the impact on Provincial funding in 2025, 2026, and future years, based on the information that is available.

Non-Program Division

The Ontario Municipal Partnership Funding (OMPF) is the Province's main general assistance grant to municipalities. The program comprises four core grant components that reflect the objectives of supporting municipalities with limited property assessment, recognizing the difficulties facing northern and rural municipalities, and targeting those municipalities with challenging fiscal circumstances. The District does not qualify for any of these program components; however, there has been transitional assistance that provided guaranteed support up to 85% of the previous year's funding. The Province has been phasing down the transitional assistance portion of the OMPF funding model over the last 11 years as other municipal benefits have increased with provincial uploads. As a result, in 2026, the District's OMPF funding will have decreased \$1,080,613 since 2012 which includes reductions of \$25,845 in 2025 and a further \$21,968 in 2026 or 15% in both years. This program is currently under review and there is a risk that the decrease in funding in future years may be higher than the 15%.

Community and Planning Services

Provincial funding for affordable housing for the last number of years has been flowed mainly through the Investment in Affordable Housing (IAH-E) program with allocations for the District that ranged between \$550,000 and \$875,000 since 2013. In 2019, the IAH-E program was concluded, and the Province announced two new programs, namely the Canada-Ontario Community Housing Initiative (COCHI) and the Ontario Priorities Housing Initiative (OPHI). Funding for these programs combined was \$1,035,400 in 2024 and is projected to reduce slightly to \$1,030,000 in both 2025 and 2026.

Funding beyond 2024 has not yet been confirmed by the Province however staff have made assumptions that the funding will remain stable. As documented in the outset of the report, this assumption carries some risk to the levy should the funding be reduced. 5% of the funding may be used for administration of these programs. Over a number of years, staff has determined that this level of administration is not sufficient to advance the program. As a result, a contribution from the Muskoka Affordable Housing Initiatives Reserve was previously used to fund the required administration in 2019 through 2021. The transfer from reserve to fund the additional administration costs for OPHI/COCHI was discontinued in 2022 as the Muskoka Affordable Housing Initiative Reserve was fully committed and further investments in Affordable Housing are required to address critical housing needs in Muskoka. As a result, the additional administration costs to advance the program is financed through the tax levy.

Within Ontario Works (OW) Programs there are a number of different funding programs. As mentioned in previous reports, the Province has transferred responsibility of Employment Services system management to Fleming College which resulted in a reduction of funding of \$644,200 in 2021. The Province continues to review social assistance programs for transformation and is focused on four key areas including accelerated digital solutions, centralized and automated delivery, risk-based eligibility reviews, and employment and training. The impact of changes in these areas is not fully known at this time. Staff have prepared the 2025-2026 budget based on current funding allocations, with allowances for a trend in increased claims. Should the Province announce further funding reductions, staff will bring a report to Council with proposed solutions for consideration. In the meantime, further review of the District's Human Services Programs was completed in 2023 resulting in recommendations to move towards an integrated service delivery model, with key objectives including improved client outcomes and organizational efficiency.

Significant changes to the Ministry of Education allocations including new cost share requirements and administrative caps in Childcare were announced in 2019. In addition to these changes the Canada Wide Early Learning and Childcare (CWELCC) funding agreement between the province and the federal governments came into effect in 2022 and has been the subject of a number of staff reports and updates. Ministry of Education administration funding was decreased by \$306,121 in 2024 after approval of the budget and required a transfer from the Corporate Working Funds Reserve of \$252,724 to offset the funding shortfall. The overall levy impact of Children's Services has increased by 39% or \$307,000 in 2025 and a further 11% or \$124,000 in 2026 and is a result of increased costs and reduced Provincial funding. Staff have prepared the 2025-2026 budget using the same reduced allocations that were provided in 2024, however staff note that there is risk to the levy should allocations be further reduced. This outcome would be further compounded if funding parameters remain too prescriptive and local flexibility is not maintained. One-time funding related to wage enhancement supports in 2024 accounts for the modest decrease in grants in 2025 of \$17,000.

The Community Transportation Grant funding initially covered the 2019-2023 period, and the District was allocated \$699,786 in initial funding in order to support operations as ridership and related user fee revenues often take a number of years to become well established. This funding was extended by an additional two (2) years to 2025 and an additional

\$265,051 was allocated to support Muskoka's Community Transportation program. In 2025, Community Transportation grant revenue funding has been increased by just under \$39,000 or 29% to \$170,287 to reflect additional funding approved to support the new District Demand Responsive Transit service. Due to the winding down of the Community Transportation Grant, this program is now permitted to use Provincial Gas Tax funding to support operations, which is estimated to be \$144,081 in 2025 and \$186,426 in 2026. Finally, in order to advance the District's Demand Responsive Transit pilot program, Provincial Gas Tax reserve funding has been used to offset costs of \$100,000 in 2025 and \$400,000 in 2026. This program is projected to have a net levy impact of \$89,071 in 2025 and \$98,261 in 2026 compared to \$82,960 in 2024, however staff note that without the use of reserve funding the impact of this program would have been substantially higher. Staff are actively pursuing other grant opportunities to support the Demand Responsive Transit program, as well as evaluating the appropriate fare structure that balances the need to make the service accessible with the goals of increased ridership, and fiscal sustainability.

Health Services

Historically, paramedic funding was based on 50% of the prior year's accrual-based budget plus a provincial inflation factor. In 2019, the Province announced that it would no longer be providing the provincial inflation factor. The 2025 and 2026 grant funding has been maximized and is covering approximately 48% to 49% of the total budgeted expenditures.

Funding for the Health Link programs was eliminated effective April 1, 2020. This resulted in a reduction in funding in 2020 of \$171,000 and a further reduction of \$51,000 in 2021 resulting in no funding for this program in 2022 and thereafter. This program was considered for a service change reduction during the 2021 budget deliberations. Council directed staff to maintain the program due to a lack of community agencies available to take over the services for these residents and concerns for clients currently enrolled. Given the direction received and confirmation that integration of these services is not currently prioritized by the Muskoka and Area Ontario Health Team (MAOHT) due to funding and resource limitations, staff have proposed to maintain this program throughout 2025 and 2026. As a result, there is a net levy impact totalling \$288,610 in 2025 and \$284,530 in 2026 associated with this program. The increase in 2025 of 13% or \$45,970 is primarily a result of expected increases for staffing costs, as well as the addition of a \$10,000 grant for YWCA Muskoka to support the YWCA's National Emergency Survivor Support Fund, and the introduction of a small budget for client supports. In 2026, there is a slight decrease in the levy impact as a result of the conclusion of a three-year agreement with MAOHT to help support doctor recruitment within the District, which is partially offset by expected increases for staffing costs. Staff will continue to evaluate opportunities for funding and service integration for this program in 2025 and 2026.

There are four funding envelopes provided by the Ministry of Health and Long-Term Care to support the provision of Long-Term Care: Nursing and Personal Care, Program and Support Services, Raw Food and Other Accommodations. The funding envelopes must be used for only prescribed costs and combined funding covers a portion of the total cost for

service delivery. For 2025 and 2026, grant funding has been increased to reflect the projected increases to the funding model. The total Provincial operating funding for The Pines has increased by 6% in 2025 and 2% in 2026. Funding that was previously provided to offset capital debt costs for The Pines has concluded, as have the related debt payments. The net levy to operate The Pines has increased by 2.38% or just over \$66,000 in 2025 and 8.8% in 2026 or just over \$251,000. The increase in levy impact in 2026 is a result of the projected costs for staffing increasing at a greater rate than the projected funding to support the home. The total Provincial operating funding for Fairvern has decreased significantly in 2025 by 26% or \$1.8 million. This is primarily attributable to the discontinuation of funding that had been in place since the Province required the closure of third and fourth ward beds at the home as a result of enhanced infection prevention and control (IPAC) measures introduced during the pandemic. The removal of this funding accounts for approximately \$1.6 million of the year-over-year decrease. The remaining component of the decrease is related to one-time funding received in 2024. In order to mitigate the impact of the discontinuation of the Provincial funding, staff have recommended the use of reserve funds from the Debt Reduction Reserve, as indicated in the outset of the report. Despite the use of reserves, the levy impact in 2025 is an increase of 68% or \$820,000. The increase in levy impact is primarily attributable to increased wages and benefits for unionized staff, increasing supplies costs, and the increase in contribution to the Fairvern Debt Reserve combined with reductions in grants as discussed above. In 2026, Provincial funding for Fairvern increases substantially by 192% or \$10.0 million associated with the transition to the new home and the increase in residents served as well as funding to offset the capital financing costs of the project. The new home will require a significant increase in Long-Term Care staff and there is a risk that the District will not be able to recruit the number of staff required and require utilization of staffing agencies to fill vacancies. The Human Resources department has proposed two service level changes to support the recruitment and onboarding of these staff as well as temporary staff that will be supported through an approved Fairvern Transition Phase II capital project. The levy impact of Fairvern is increasing by 30% or \$600,000 in 2026, as a result of increased staffing and operations costs that exceed additional grant funding as well as the annual increased contribution to the Fairvern Debt Reserve. The net levy for Fairvern in 2026 is currently lower than The Pines as a result of improved operational efficiencies, and staff continue to explore opportunities to leverage organizational efficiencies between the homes that could reduce the net levy impact further.

Muskoka Affordable Housing

The Affordable Housing program at the District has grown significantly over time and now includes the following:

- Muskoka Affordable Housing Initiatives Program (MAHIP) which provides rent supplements and capital incentives for new construction, and support for affordable homeownership;
- Implementation of District Initiatives to accelerate projects of housing creation;
- 92 units of Seniors affordable housing provided at McVittie and Cambrian Court;
- 12 units of transitional housing with supports for youth at Alex's Place;
- 5 units of affordable housing for adults provided at 49A Pine Street;

- On-going IAH and IAH-E project administration;
- Ontario Priorities Housing Initiatives (OPHI) funding from the Province with related administration (described in the last section);
- Two affordable condominium units;
- Administration of Gateway Home Ownership Fund;
- Oversight and coordination of Muskoka Housing Task Force (MHTF) 2.0; and
- Rent supplement and housing benefit programs that address housing affordability for low-to-moderate income households.

In 2013, Council approved the reallocation of future provincial upload savings in Ontario Works (OW) to the MAHIP operating budget, subject to future annual budget deliberations. Between the period of 2013 and 2024, the annual contribution to the MAHIP program grew from \$325,000 to \$3,180,600. These investments have been enhanced in the draft 2025-2026 budget.

Supporting affordable housing initiatives across the District, including those highlighted by the MHTF 2.0 will be the focus of the District Housing team in 2025 and 2026. In April 2024 District Council endorsed the Affordable and Attainable Housing Investment Framework and directed staff to include a service level change to support projects and programs within three distinct themes of affordable and attainable housing:

1. The District's "Deepest Need" – housing solutions and supports for Muskoka's most vulnerable households and populations;
2. "Attainable Market Based" Supply – investments to foster and incent the provision of affordable and attainable housing in the private market; and,
3. Growing the "Capacity to Construct" – growing capacity in the housing market for all types and tenures of housing supply through investments in job creation through post-secondary opportunities and attraction of manufacturing facilities, enhancing capacity in the non-profit sector, and engaging the philanthropic community.

Within the resources approved by District Council through the Affordable and Attainable Housing Investment Framework, investments and projects across all three themes will move forward in 2025-2026 and beyond. Immediate work in 2025 will include:

- Enabling the Muskoka Community Land Trust to complete pre-development activities to secure construction financing;
- Advancing the 44-unit affordable housing development at 100 Pine Street towards occupancy;
- Launching an updated Additional Residential Unit (ARU) program (formerly Secondary Suites Program) and related marketing materials to reflect recent legislative, regulatory and incentive program changes;

- Develop and implement a Development Charges (DC) rebate program focused on new homebuyers and targeting affordable homeownership;
- Co-design of Georgian College’s expanded programming and campus in Bracebridge to support the growth of local skilled construction trades education;
- Further the work on the Community Housing Asset Management Plan and protection of existing community housing stock, including enhancing the energy efficiency and environmental resilience of the portfolio;
- Pursuit of development-ready public or lands for new affordable/supportive housing opportunities;
- Target the increased MAHIP investments to achieve the goals of the Affordable and Attainable Housing Investment Framework;
- Other projects and opportunities as they arise (e.g., further partnerships with Habitat for Humanity Gateway North, non-profit housing providers, and support services providers).

Expansion of the perpetually affordable housing portfolio increases the net levy investments required. Without significant grant contributions by other orders of government, buildings require ongoing operating subsidies to enable the offering of affordable and deeply affordable rents. The first affordable housing development undertaken by the District was McVittie Place. Completed in 2011 and financed from the Debt Reduction Reserve and provincial grants McVittie Place provides 80 affordable units for seniors. The next addition to the affordable housing portfolio was the construction of 12 units for seniors on Balls Drive in Bracebridge (Cambrian Court), financed with a loan from the Affordable Housing Initiatives Reserve and provincial grants. The District funds the annual net operating costs for McVittie Place and provides an operating subsidy to the Muskoka Municipal Non-Profit Housing Corporation for the Balls Drive building.

In 2020, Council approved the Home for Good project which added 12 supportive housing units for youth, named Alex’s Place, that were financed from Provincial funding and contributions from the Affordable Housing Initiatives Reserve. Subsequently, an additional five (5) self-contained independent living units for adults, adjacent to Alex’s Place, were occupied in the first quarter of 2023. The operating costs are funded by the District and services and supports for the tenants at Alex’s Place receive Provincial funding through the Homelessness Prevention Program (HPP).

With the construction of 100 Pine Street underway, 44 units will be added to the affordable housing portfolio in late 2025/early 2026. Given the funding commitments to this project are similar to those of prior affordable housing developments, the anticipated funding necessary to sustain operations of the building have been included as a Service Level Change in the Draft 2025-2026 Tax Supported Operating Budget. Every effort to achieve additional Grant funding and favorable financing will be made to minimize the need for annual operating funding.

The following table shows the overall investment (net levy) that Council has authorized since 2013 in Affordable Housing across all of the programs listed above.

Year	Annual Increase in Investment in Affordable Housing	Total Annual Investment
2013	-	\$438,888
2014	285,966	724,854
2015	108,309	833,163
2016	269,045	1,102,208
2017	264,854	1,367,062
2018	307,474	1,674,536
2019	67,272	1,741,808
2020	745,674	2,487,482
2021	39,971	2,527,453
2022	1,032,280	3,559,733
2023	232,936	3,792,665
2024	455,151	4,247,816
2025	1,554,090	5,801,906
2026	715,364	6,517,270

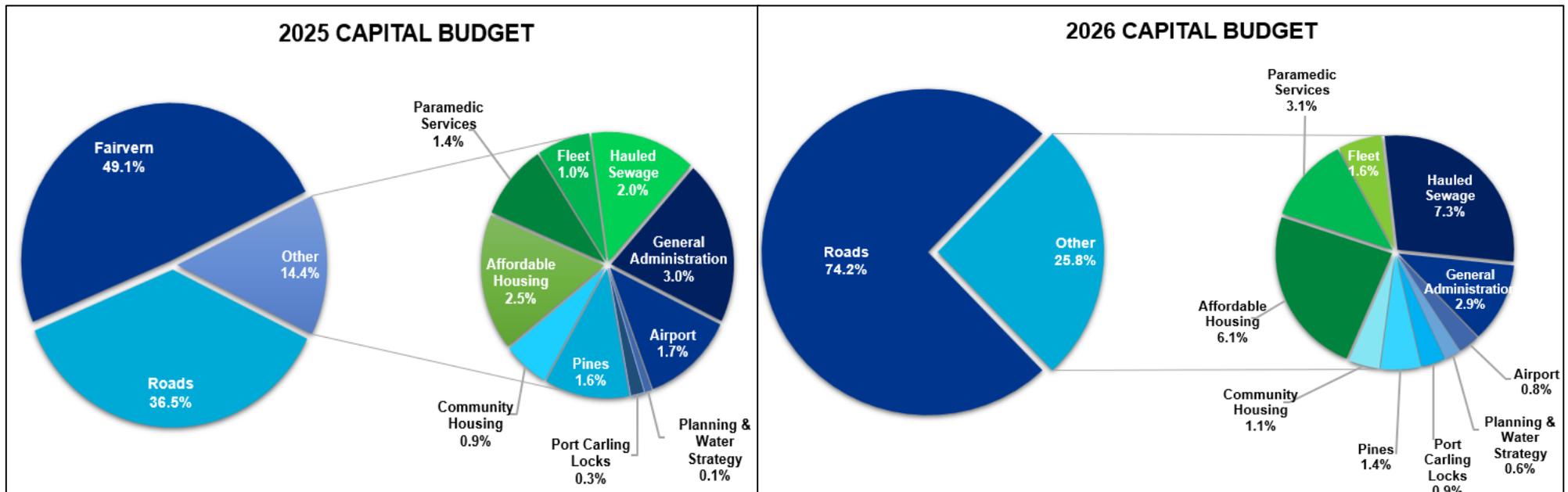
Capital Budget and Forecast

The capital budget and forecast impact the current operating budget in two ways. First, there may be an operating budget impact related to maintaining or utilizing infrastructure once a capital project has been completed. For example, in 2025 and 2026, additional operating and property expenses such as phones, taxes, utilities, and grounds maintenance have been reflected for a partial-year tenancy of the 44 new units at 100 Pine Street in 2025 and the first full year of tenancy in 2026. The additional costs have been offset by a transfer from the Affordable Housing Initiatives reserve in 2026 in alignment with the District’s Affordable and Attainable Housing Investment Framework, as detailed in the previous section. As the District progresses with the Framework and the balance within the Affordable Housing Initiatives reserves becomes established, the operating costs for these projects will shift fully to the levy.

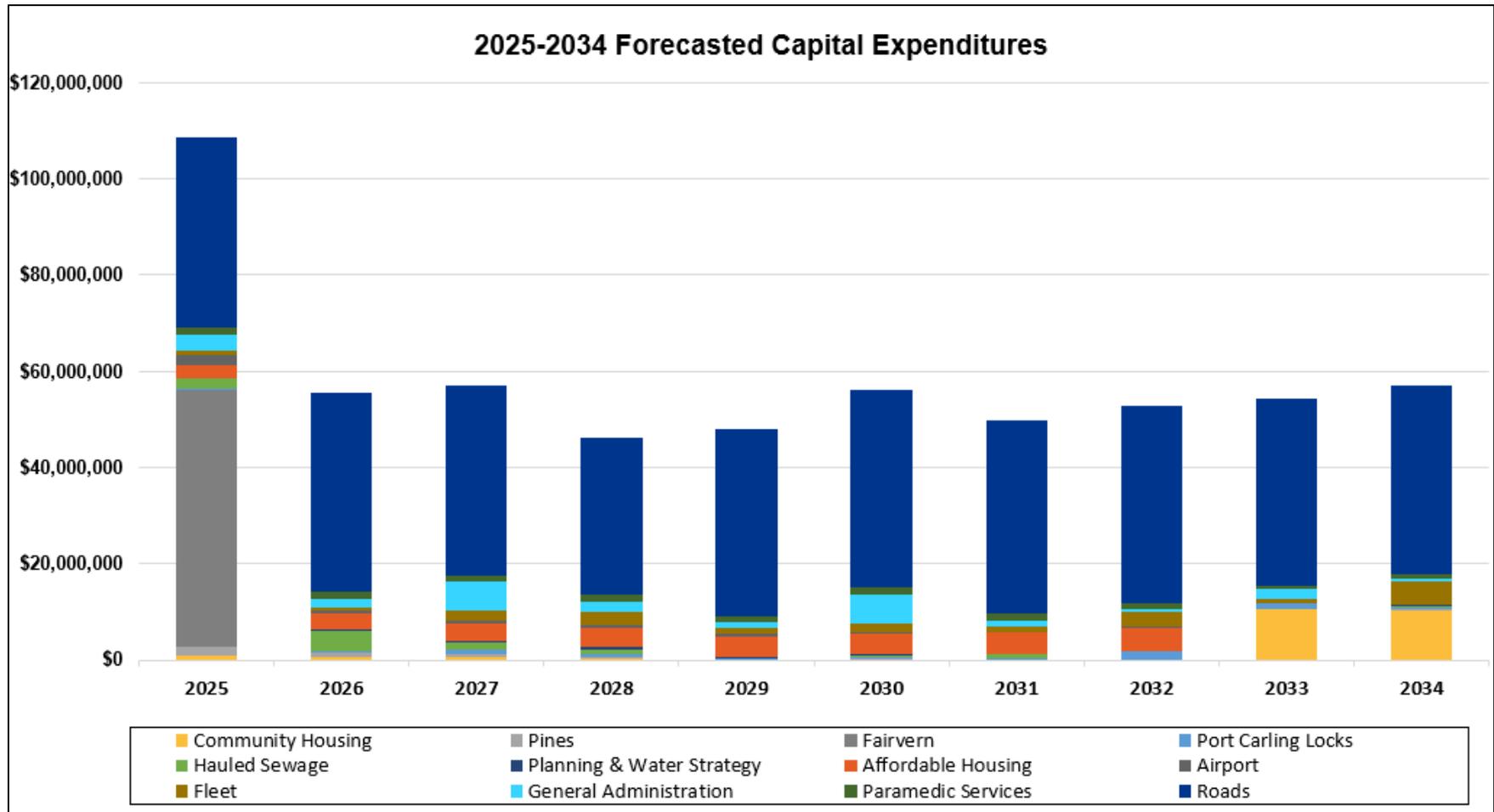
The second impact on the operating budget is through the magnitude and timing of annual reserve contributions required to fund capital programs. The goal is to steadily increase reserve contributions in the operating budget to reflect the expenditure needs with the capital budget and forecast. As noted under the sustainability section, the future year projected contribution requirements to the various reserve funds support the capital program contained within the 2025-2026 Draft Tax Supported Capital Budgets and Forecast.

The Draft Tax Supported Capital Budget contains \$108.6 million in project costs in 2025 and \$55.5 million in 2026 (\$61.7 million in 2024). The 2025 capital budget is dominated by the Fairvern redevelopment project which constitutes 49.1% (49.6% in 2024) or \$53.3 million of the total proposed expenditures as shown in the chart below, with Roads projects making up the next largest component of the budget at \$39.6 million or 36.5% of the total proposed capital budget. In 2026, the largest component of the capital budget is for Roads projects with a budget of \$41.2 million or 74.1% of the total proposed expenditures.

The charts below demonstrate each division's relative share of the 2025 and 2026 capital budget. In 2025, Roads' share decreases slightly which is attributed to increases in other program requests, particularly the Fairvern redevelopment project which increases in relative share. The largest shift year over year in 2025 is related to Affordable Housing which makes up 2.5% of the capital expenditures in 2025 and had no allocation in 2024. Staff have established capital projects to track MAHIP capital incentives due to the multi-year nature of these contracts. Airport has increased in relative share due to a project to rehabilitate Apron 1 - South and West, as well as a project for Taxiway B. Port Carling Locks has a relative decrease in 2025 due to a significant project for rehabilitation and replacement of the pavilion and floating dock being included in the 2024 budget. In 2026, the largest shift is to the Roads portfolio and is a result of the conclusion of the Fairvern redevelopment project. Other notable increases include Sewage Lagoons which includes a significant project for receiving facilities at the Gravenhurst treatment plant, as well as increases in MAHIP capital incentives in line with the Affordable and Attainable Housing Investment Framework.



Over the 10-year capital forecast period, the Roads component of the capital budget accounts for \$391.7 million of the \$585.3 million in planned capital expenditures, or 66.9% (69.8% in 2024) of the total 10-year capital expenditures. Fairvern redevelopment/transition represents the next largest component of the 10-year capital forecast, with a total of 9.1% of the capital expenditures. The following chart shows the expenditures by category over the 10-year forecast period.



Under General Administration, the largest projects include new paramedic stations in Georgian Bay and Lake of Bays with estimated capital costs of \$5.1 million each. The Georgian Bay station is included in the 2027 forecast year and the Lake

of Bays station is reflected in the 2030 forecast year. An expansion of the Gravenhurst station is included in the 2028 forecast year with an expected cost of \$1.5 million. Information Technology application and infrastructure upgrades are the next largest components within this category and include regular updates to the core IT infrastructure. A project to upgrade or replace the District's financial management software has also been included starting in the 2025 capital budget.

In 2026, a receiving facility for hauled sewage at the Gravenhurst plant has been included at an estimated cost of \$3.2 million which will not proceed until the overall biosolids strategy for Muskoka is approved by Council.

The following table summarizes the forecasted expenditures for major capital projects scheduled over the 10-year period. Detailed project budgets for Roads Capital are not included in order to achieve more competitive tender results.

Roads and Bridges	2025	2026	2027-2029	2030-2034	10-Year Total
Project Expenditures	\$33,078,600	\$39,230,655	\$110,360,430	\$199,308,000	\$381,977,685
Other Services	2025	2026	2027-2029	2030-2034	10-Year Total
130157 Asset Management System Future	-	-	-	\$1,518,780	\$1,518,780
130386 DMM Financial Software Upgrades	\$50,000	\$420,000	\$680,000	-	\$1,150,000
130314 Computer Equip Life Cycle Replacement Future	-	\$185,325	\$456,960	1,045,500	\$1,687,785
130315 Core IT Infrastructure Management Future	-	\$201,210	\$660,960	1,124,040	\$1,986,210
130319 DMM IT Infrastructure Future	-	\$146,142	\$438,600	768,060	\$1,352,802
130809 Regular Fleet Acquisitions Future	-	\$582,000	\$4,198,700	7,373,600	\$12,154,300
130812 Heavy Fleet Acquisitions Future	-	\$285,700	\$1,808,800	4,508,500	\$6,603,000
530035 West Paramedic Stations	\$1,300,443	-	-	-	\$1,300,443
530037 GH Paramedic Station Bay Addition	-	-	\$1,530,000	-	\$1,530,000
530071 New Georgian Bay Paramedic Station	-	-	\$5,100,000	-	\$5,100,000
530072 New Lake of Bays Paramedic Station	-	-	-	5,100,000	\$5,100,000
495009 McLean Upgrade/Expansion	-	\$330,408	\$849,762	-	\$1,180,170
495010 Baxter Upgrade/Expansion Future	\$523,204	\$512,556	\$1,314,576	-	\$2,350,336
495017 Receiving Facilities HV Sewage Plant	\$961,009	-	-	\$680,340	\$1,641,349
495018 Receiving Facilities GH Sewage Plant	\$270,250	\$2,926,017	-	\$361,080	\$3,557,347
370053 DMM - Small Locks Capital Future	-	\$11,649	\$631,380	\$1,096,500	\$1,739,529
371000 DMM - Large Locks Capital Future	-	\$65,658	\$161,160	\$1,349,460	\$1,576,278
372000 DMM - Locks Docks Capital Future	-	\$292,284	\$658,920	\$967,980	\$1,919,184

Other Services	2025	2026	2027-2029	2030-2034	10-YearTotal
620789 MAHIP - Multi-residential Capital Incentives	\$2,115,000	\$2,800,000	\$9,900,000	\$12,250,000	\$27,065,000
620790 MAHIP - Multi-residential Capital Incentives ARU	\$150,000	\$200,000	\$900,000	\$1,200,000	\$2,450,000
620791 Capacity Building Initiatives	\$400,000	\$400,000	\$1,200,000	-	\$2,000,000
620774 Fairvern Redevelopment	\$53,319,169	-	-	-	\$53,319,169
710117 Future Housing Renewal & Rehabilitation Needs	-	-	-	\$20,700,000	\$20,700,000
530061 Ambulance Vehicles 2026	\$147,000	\$1,088,000	-	-	\$1,235,000
530063 Ambulance Vehicles 2028	\$-	\$283,736	\$847,000	-	\$1,130,736
530064 Ambulance Vehicles 2029	-	-	\$1,050,736	-	\$1,050,736
530065 Ambulance Vehicles 2030	-	-	\$283,736	\$972,000	\$1,255,736
530066 Ambulance Vehicles 2031	-	-	\$283,736	\$972,000	\$1,255,736
530067 Ambulance Vehicles 2032	-	-	-	\$1,004,736	\$1,004,736
530074 Ambulance Vehicles 2034	-	-	-	\$1,134,000	\$1,134,000
Project Expenditures	\$59,236,075	\$10,730,685	\$32,955,026	\$64,126,576	\$167,048,362

Summary	2025	2026	2027-2029	2030-2034	10-YearTotal
Total Major Projects > \$1 million	\$92,314,675	\$49,961,340	\$143,315,456	\$263,434,576	\$549,026,047
% of Total Capital Program	85.0%	90.0%	94.8%	97.6%	93.8%
Other Projects	\$16,254,854	\$5,567,165	\$7,903,320	\$6,541,700	\$36,267,039
Total Capital Expenditures	\$108,569,529	\$55,528,505	\$151,218,776	\$269,976,276	\$585,293,086

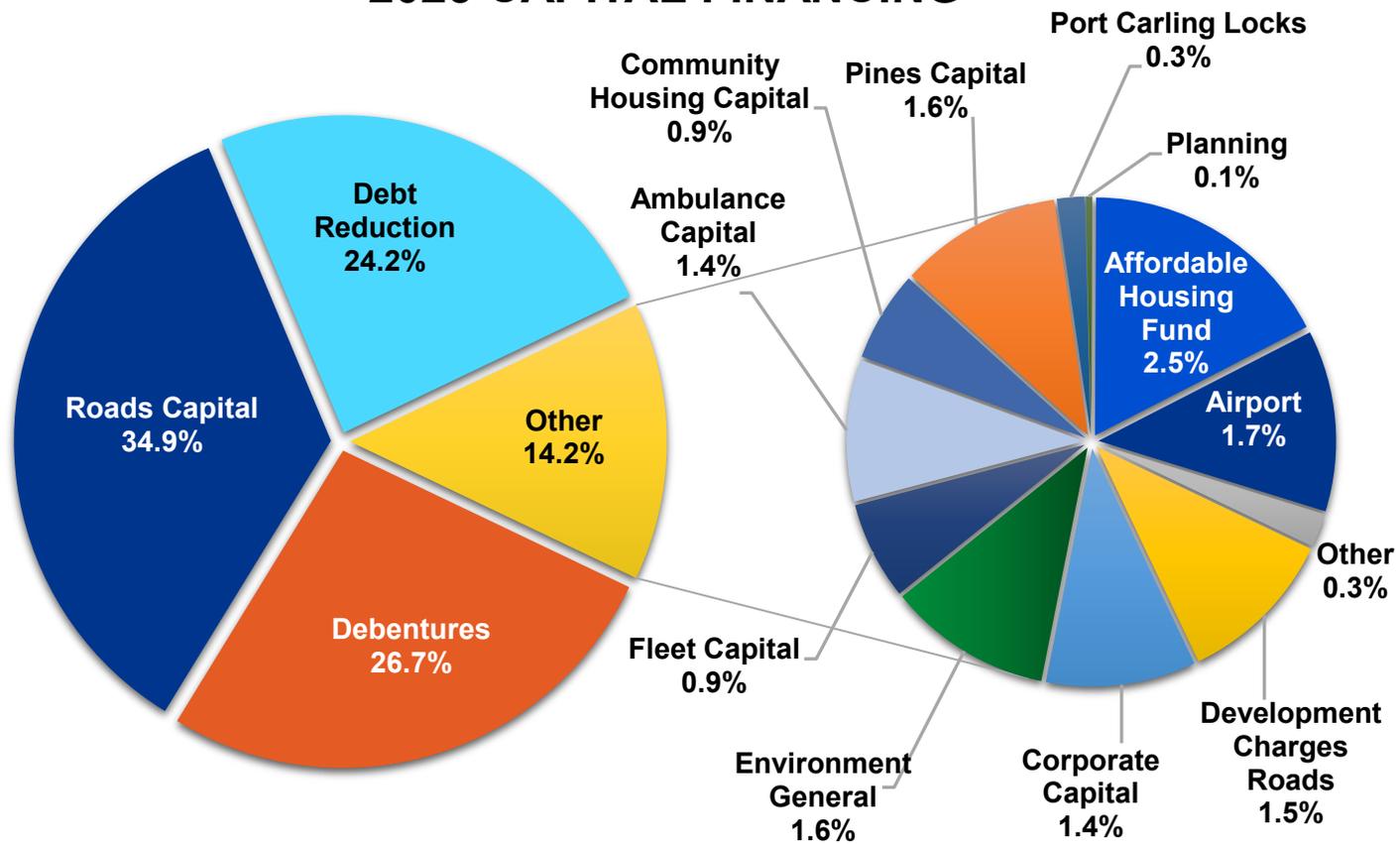
Capital Financing

The Tax Supported Capital Budget and Forecast is typically heavily reliant on its own Reserves and Reserve Funds to finance its capital projects. Given the significance of the Fairvern redevelopment, and the requirement for external financing, the proportionate share of financing through reserve funds has decreased significantly for the 2024 and 2025 Capital program. As shown in the graph below, financing from Debentures accounts for 26.7% of the 2025 capital budget (49.6% in 2024), while financing from Capital Reserves represents 71.3% (47.1% in 2024), and Development Charges account for 1.9% (3.3% in 2024). It should be noted that the District has recently adopted a new Development Charge By-law effective January 1, 2025 and financing of capital projects will be adjusted to reflect the updated development charge background study and rates, as approved, in the new year. In the 2026 graph, we see a return to a more typical financing

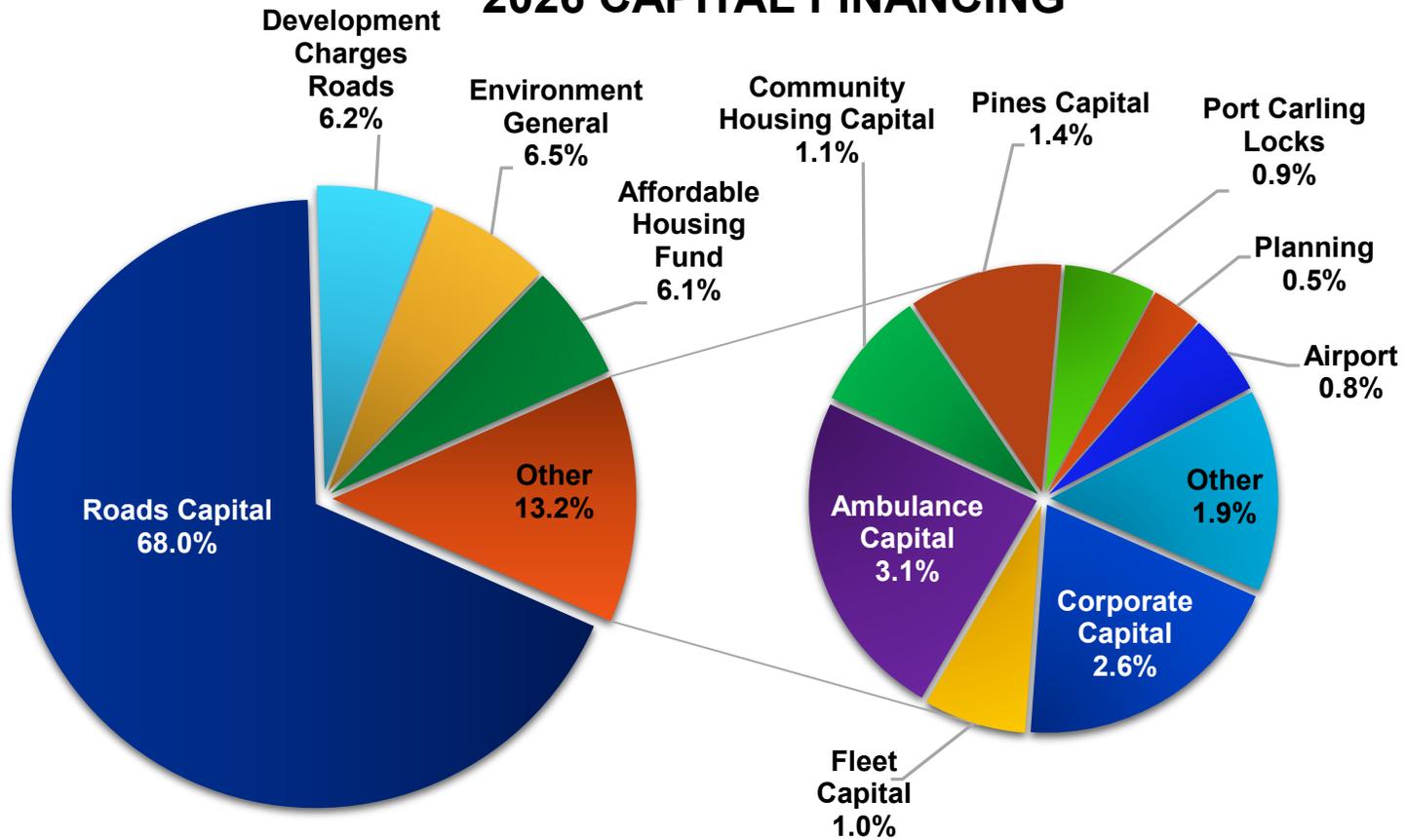
structure for the District, with 93.0% of the capital budget financed through Capital Reserves, and the remaining 7.0% (6.2% Roads and 0.8% Septage) financed through Development Charges.

In general, reserve financing for capital projects is withdrawn from reserves that have been established for that particular service and have been accumulated from contributions from the operating budget. The Development Charges (DC) used to finance capital projects in 2025 and 2026 reflect the information contained within the DC Background Study completed in 2019 and the reduction in approved DC rates. As noted above, District staff will be bringing financing amendments related to the recently updated development charge background study and rates in the new year.

2025 CAPITAL FINANCING



2026 CAPITAL FINANCING



The table below shows the financing on joint projects between the District and the Area Municipalities for the Tax Supported Capital Budget and Forecast. The District is in a shared service arrangement for IT Services with Bracebridge and Gravenhurst. The table shows the estimated allocation to the Towns for the forecasted core infrastructure renewal program based on the current allocation methodology and has been included in the IT Steering Committee (ITSC) Reserve.

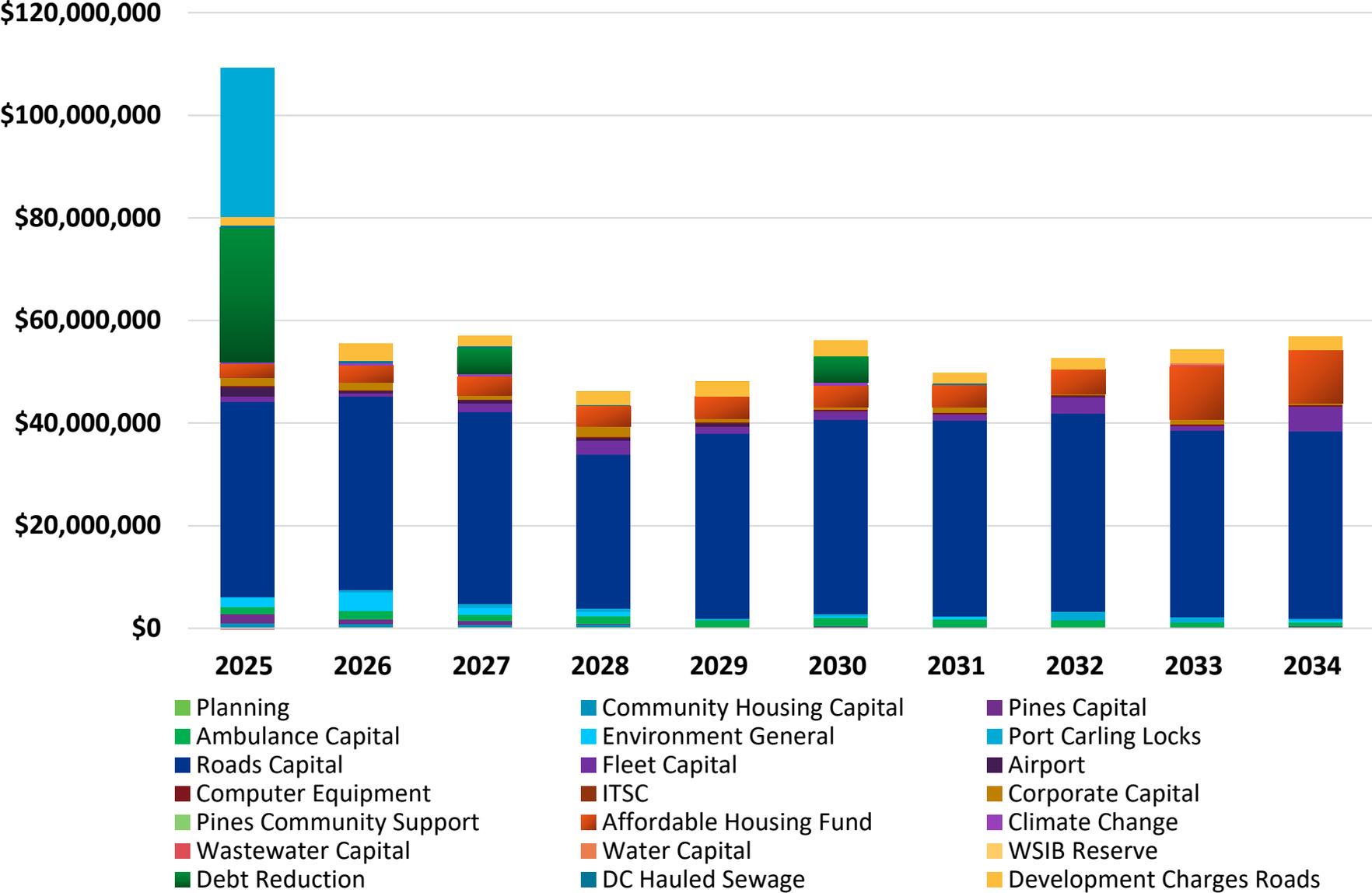
The Area Municipal Contribution to Roads capital projects will be reflected at the time of contract award and may result in budget amendments.

Joint Project Funding with Area Municipalities

Year	ITS Core	
	Infrastructure	Air Photos
2025	\$87,777	\$0
2026	\$56,339	\$0
2027	\$10,282	\$0
2028	\$26,846	\$8,160
2029	\$147,941	\$9,180
2030	\$123,094	\$0
2031	\$64,260	\$0
2032	\$49,980	\$0
2033	\$11,710	\$9,180
2034	\$65,688	\$0
Total	\$643,917	\$26,520

The chart below shows the Forecasted Capital Financing from 2025 to 2034 and reflects the District’s ongoing reliance on its own reserve funds as the most significant source of funding at 90.6% (78.3% in 2024). Reserve funding accounts for \$530.1 million of the total \$585.3 million in financing required over the 10-year period. The significance of the Fairvern redevelopment and reliance on external funding is highlighted in the first bar of the chart below in yellow. External financing accounts for 5.0% of the funding of the 10-year capital forecast or \$29.0 million.

2025-2034 Forecasted Capital Financing by Department



Funding received from shared services partners for core IT infrastructure represents only 0.1% of capital financing over the 10-year forecast (0.2% in 2024) and is included in the ITSC Reserve.

External debt will be issued over the forecast period to finance a portion of the Fairvern redevelopment. The total expected debentures required to finance the project is \$80.7 million. In 2024, the District was successful in an application for Housing Enabling Water Systems Funding (HEWSF) to support the Mountview/Golden Pheasant suite of projects. The significant grant funding allocated to the District of \$50.6 million has resulted in capacity within the District's Debt Reduction Reserve Fund. As a result, staff are recommending an increase in the proportion of internal financing for the Fairvern redevelopment project and corresponding decrease in external financing required of \$11.1 million as shown in the table below. This adjustment to the financing strategy for the project has been reflected in the draft 2025 Capital Budget. Continuing economic constraints combined with a backlog of infrastructure development are limiting the capacity of qualified suppliers to submit bids and escalating project costs which are further amplified by the size of the project.

Costs for this project have increased substantially from the revised project budget of \$94.0 million which was based on the Class C cost consultant estimate completed in 2022. A Class C cost estimate has an industry accepted accuracy range of -30% to +50%. The state of design development and budget estimate was presented to the Health Services Committee in February 2023 and reflected key design principles including best-practice Infection Prevention and Control (IPAC) design features, a home design that delivers a social model of care that supports resident independence and quality of life and supports a desirable work environment that leverages technology at every opportunity. Subsequently, the budget was updated through the 2024 Capital Budget to a total of \$121.1 million. The cost estimates for the project have been updated now that the tender process is almost complete and have increased substantially from the time that the Class C estimate was prepared. The budget for this project has been amended during 2024 and the amended value of \$135.1 million is reflected within the draft 2025 Capital Budget. Due in part to the advocacy of District Council and elected officials from other municipalities, additional capital funding for long-term care capital projects was announced in the final quarter of 2022 and resulted in additional capital funding of \$51.1 million. This additional capital funding will be allocated annually in order to offset the costs of debt servicing. Staff have completed financing recommendations, which include leveraging a mix of both internal and external financing. Further contributions of \$350,000 to the Fairvern Debt Financing reserve are included in the 2025-2026 budget in line with the strategy proposed and approved in the prior year's budget deliberations and will smooth in the impacts of the projected debt servicing costs on the levy.

The following table demonstrates the total revised budget and financing for the Fairvern redevelopment project:

Project	2024 Budget	2024 Proposed Amendment	Total Proposed 2024 Budget
620774 Fairvern Redevelopment	\$121,115,142	\$13,945,727	\$135,060,869
Total Expenditures	\$121,115,142	\$13,945,727	\$135,060,869

Sources of Financing	2024 Budget	2024 Proposed Amendment	Total Proposed 2024 Budget
Provincial Grants – received upfront	(\$4,679,360)	\$0	(\$4,679,360)
Debt Reduction Reserve Fund	(\$24,673,140)	(\$25,000,000)	(\$49,673,140)
External Financing	(\$91,762,642)	\$11,054,273	(\$80,708,369)
Total Financing	(\$121,115,142)	(\$13,945,727)	(\$135,060,869)

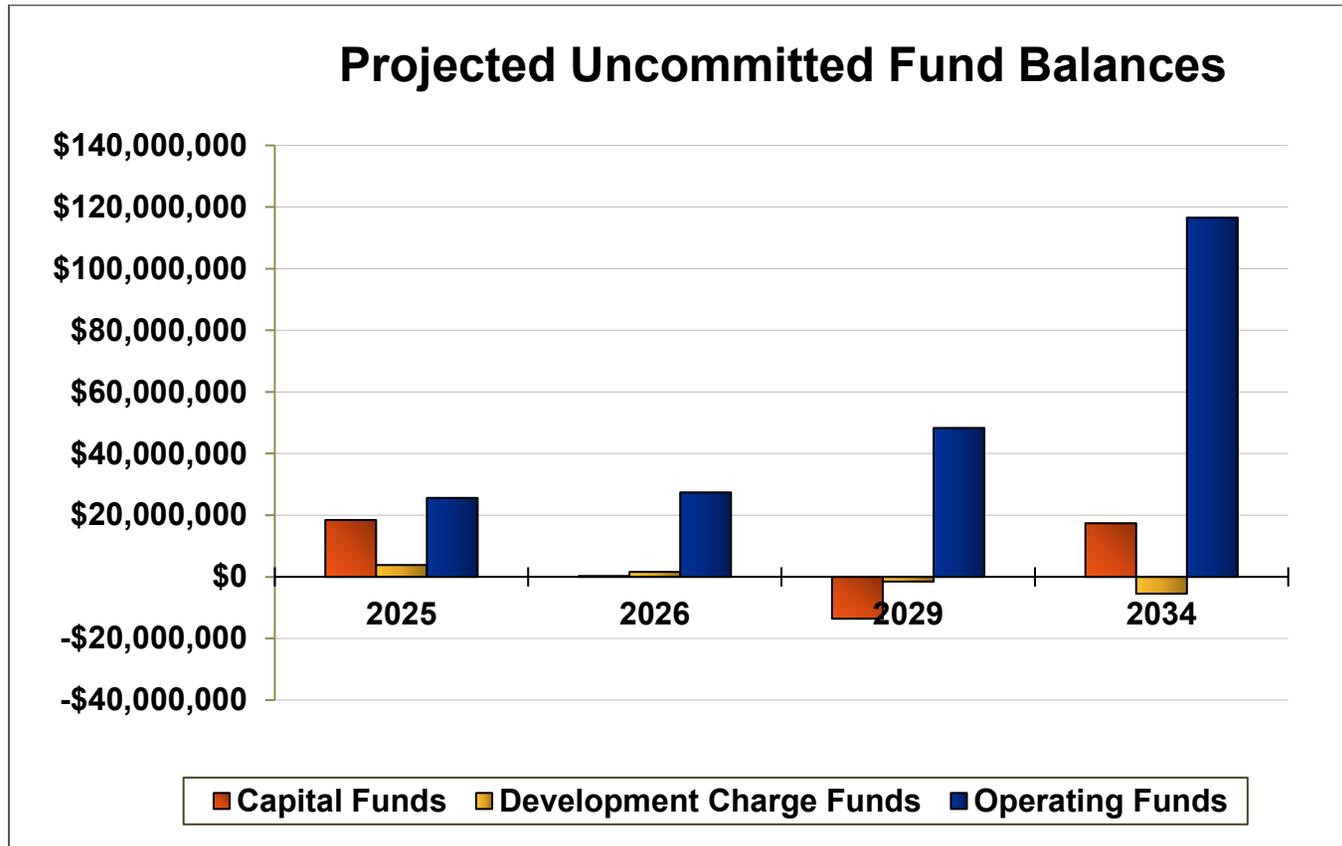
The reduction in external financing as a result of the capacity created by the HEWSF allocation has allowed the District to absorb the 2024 budget amendment without the need to adjust the allocation to the Fairvern Debt Reserve or the levy impact of the proposed financing strategy.

Reserves and Reserve Funds

Reserves and Reserve Funds play a critical role in a municipality’s long-term financing plan. A series of schedules have been prepared showing the status of the District’s various Reserves and Reserve Funds along with the individual commitments stemming from the 2025-2026 Draft Capital Budget and Forecast. Also included are the projected annual Reserve contributions for 2025 and 2026 (based upon scheduled Reserve contributions contained within the Treasurer’s Report). These schedules are attached to this report in the Sources of Financing section.

The following chart shows the projected Reserve Fund balances into the future, if capital projects and Reserve contributions continue at the levels projected within these budgets. The Operating Funds are increasing over the forecast period due to the increased contribution to the Muskoka Hospital Local Share Reserve and Hospital Capital Investment Reserve, which received Council approval in October 2023 ([Report 19\(2023\)-3](#)), subsequently Council endorsed the final MAHC proposal in October 2024 (Motion 116/2024). Contributions to the Development Charge Reserves are based on the Development Charge background study completed in 2019 and the subsequently discounted rates, as such the presented balances within the Development Charge Reserves demonstrate the capital costs associated with growth outpace the Development Charges collected and result in deficits. District Council passed an updated Development Charge By-law in October 2024 that will come into effect January 1, 2025. Staff will prepare new reserve projections based on the approved background study in the new year. In 2029, we can see that planned capital projects result in an overcommitted position within the capital reserves. Staff are currently updating the 2025 Asset Management Plan, including a financing strategy that will be presented to Council in July 2025. The financing strategy may result in

recommendations for increased contributions to capital reserves, as well as additional use of external financing in order to mitigate these projected infrastructure deficits. Lastly, it should be noted that these figures do not include the balance in the Debt Reduction Reserve which is highlighted in the Debt and Debt Capacity section.



Capital Reserve Funds

The District has thirteen capital Reserve Funds (excluding the Debt Reduction Reserve) to finance the replacement and upgrade of infrastructure along with related studies. As noted in the Capital Financing section, 90.4% of the expenditures in the 10-year capital forecast are financed from internal reserves. As such, these reserves are critical for the long-term sustainability of the District.

Funds for these reserves are generally derived from the operating budget through contributions to reserves and interest earned on investments. In 2025, the total contributions to both capital and operating reserves are \$41.4 million (\$35.8 million in 2024) and in 2026 this amount grows to \$44.9 million. The contributions to capital reserves are increasing by \$1.3 million in 2025 and \$1.8 million in 2026 and reflect increases in line with the District's Asset Management Plan of 5% for the Roads Capital Reserve and 2% for all other Tax Supported Capital Reserves, except the Fleet and ITSC reserve.

The ITSC Reserve was created in 2020 and is used to fund core IT infrastructure projects and is financed from contributions from the IT shared services partners based on the current allocation methodology. Contributions to the reserve were previously increasing over a four-year period to reach a sustainable level for core infrastructure renewal. This contribution level has now been achieved and contributions will be adjusted for inflation going forward.

As noted above, the inflation or increase for ongoing capital reserves contributions is just under \$1.3 million and matches the asset management guideline which indicated an increase in the reserves of 2% for all capital reserves with the exception of the Roads Capital Reserve contribution which increased 5%. Many municipalities are choosing to have a dedicated capital levy to support the rehabilitation and replacement of assets. For information purposes, the District's increase in capital reserve contributions is the equivalent to 1.4% of the prior year's net levy in 2025 and 1.9% in 2026. The impact of inflationary pressures recorded for non-residential construction for the third quarter of 2024 of 3.3% reduces the effective rate of the contribution to these reserves but has slowed considerably in the last eight (8) months.

Development Charge Reserve Funds

There are only two services in the Tax Supported Budget that receive funding from Development Charges under the previous Development Charge By-law: Roads and Hauled Sewage. Revenue for these funds is derived from Development Charge (DC) fees and is used to fund capital projects with an identified growth component. The District conducted a DC Study in 2019. The study quantified the development charges by calculating both the population growth and eligible growth-related expenditures over a 30-year period. A new development charges by-law became effective on January 1, 2020 that resulted in a discount of approximately 50% for residential and commercial accommodation development and 92% for non-residential development compared to the maximum permissible rates within the 2019 Background Study. The current by-law is in effect until January 1, 2025. As indicated in the previous section, a new DC by-law and background study have received Council approval and staff will be bringing forward recommended financing amendments and revisions to the projected DC revenues in the new year. The new background study has added the following Tax Supported services: Ambulance, and Long-Term Care, and corresponding reserves as well as the projects supported by these fees will be included as part of the update process.

The revenue projections contained in this budget are based on the approved development charges rates that came into effect on January 1, 2020 plus annual inflationary adjustments approved, and the growth forecast contained in the Background Study.

On average, roads projects are financed 6.5% over the next ten years from DCs, while Hauled Sewage projects are financed 14.4%.

Operating Reserve Funds

The District has ten (10) operating Reserve Funds that are regularly used to manage the District's self-insured health and dental benefits, as well as WSIB programs. In addition, there are other programs that are operating in nature for which reserves have been established such as Affordable Housing, Gateway Homes Initiatives, The Pines Community Support Fund and the Muskoka Services Investment Fund. Contributions to these funds are derived from the operating budget and are generally used to fund expenditures within the operating budget. It is an effective means to smooth out year-over-year fluctuations in the District's net levy.

During the 2021 budget deliberations, District Council approved the establishment of the Muskoka Hospital Local Share Reserve Fund to be used for future Muskoka Hospital reconstruction costs. Council has now endorsed a 14-year strategy to fund \$77.3 million of the Muskoka Algonquin Healthcare (MAHC) local share requirement for the redevelopment of two (2) Muskoka hospitals as well as provide supports for capital projects of hospitals outside of the District of Muskoka that service Muskoka residents through a Hospital Capital Investment Reserve Fund. Annual increases of \$358,000 in contributions to the Muskoka Hospital Local Share reserve and \$85,000 in contributions to the Hospital Capital Investment reserve were endorsed by Council in October 2023 ([Report 19\(2023\)-3](#)). This annual contribution results in a 0.5% increase in the net levy in 2025 and a 0.4% increase in 2026.

Transfers from Capital and Operating Reserves into Operations

There are a number of proposed transfers (totalling \$5.0 million) from both capital and operating reserves to fund programs in the operating budget as follows:

- \$1,500,000 is being withdrawn from the Debt Reduction Reserve to phase-in the significant increase in OPP service costs in 2025; a further \$1,000,000 is being withdrawn in 2026.
- \$500,000 is being withdrawn from the Tax Stabilization Reserve in both 2025 and 2026 to offset the increase in OPP service costs in 2025.
- \$1,500,000 is being withdrawn from the Debt Reduction Reserve to offset the reduction in Fairvern Operations funding as a result of the discontinuation of funding that was provided when enhanced IPAC measures were

implemented during the pandemic and resulted in fewer residents being served by the home; a further \$1,000,000 is being withdrawn in 2026.

- \$411,020 is being withdrawn from the WSIB reserve to finance a portion of health and safety staffing and program initiatives in 2025; in 2026, this amount will increase to \$441,642.
- \$43,500 is being withdrawn from the Corporate Capital reserve in both 2025 and 2026 to finance a portion of energy management related initiatives.
- \$1,000 is being withdrawn from the Muskoka Services Investment Fund in both 2025 and 2026 to support the Muskoka Home Childcare Agency.
- In 2025, \$320,820 is being withdrawn from the Affordable Housing Reserve to support the following programs in alignment with the Affordable and Attainable Housing Investment Framework:
 - \$60,820 within Homelessness Prevention for community outreach and supports including a mobile outreach vehicle;
 - \$50,000 in increased MAHIP Rent Supplements;
 - \$210,000 for the First Time Home Buyers Grant pilot program.
- In 2026, \$819,516 is being withdrawn from the Affordable Housing Reserve for the following initiatives:
 - \$85,820 in community outreach and supports within Homelessness Prevention, an increase of \$25,000 from 2025;
 - \$35,500 for Homelessness Prevention housing assistance;
 - \$85,000 in MAHIP Rent Supplements, an increase of \$35,000 from 2025;
 - \$136,153 in service level changes to support a Housing Coordinator and Building Maintenance Operator;
 - \$210,000 for the First Time Home Buyers Grant pilot program;
 - \$267,043 to support the operating costs of 100 Pine Street.
- \$1,756,314 is being withdrawn from the Fairvern Debt Reserve in 2026 to fund a portion of the estimated external financing costs for the project.
- \$100,000 is being withdrawn from the Provincial Gas Tax Reserve in 2025 to support the Demand Responsive Transit program pilot; in 2026 this amount increases to \$400,000.
- \$80,000 is being withdrawn in both 2025 and 2026 from the Ontario Community Infrastructure Fund (OCIF) Reserve to fund a portion of staff costs associated with asset management activities (as permitted under the funding agreement);
- \$250,000 is being withdrawn from the Environmental reserve to phase-in the reduction in leachate recovery in 2025; this amount decreases to \$175,000 in 2026.
- \$294,544 is withdrawn from the Climate Change Reserve in 2025 for the following initiatives:
 - \$271,027 for a service level change for a Climate Change Manager and a Climate Change Coordinator;
 - \$8,517 to enable the pilot of a plug-in hybrid vehicle for ITS;
 - \$15,000 for public education, outreach, and support through the Climate Heroes program.

- \$307,927 is withdrawn from the Climate Change Reserve in 2026 for the following initiatives:
 - \$297,927 to support the two climate change positions proposed in 2025;
 - \$10,000 for the Climate Heroes program.

The following section deals with the sustainability of the capital and operating reserve funds and their potential impact on the operating budget.

Sustainability

The increases in contributions to reserves being proposed are in line with the District’s Asset Management Plan guidelines which reflect an increase of 5% for Roads and 2% for all other Tax Supported Capital Reserves in both 2025 and 2026.

The following table shows the recommended contributions to the various reserves as funded from the Tax Supported Operating Budget for the years 2024 - 2027. Capital Reserves have been increased in accordance with the guidelines noted above.

Reserves/Reserve Funds – Capital Reserves	2024 Budget	2025 Budget	Difference	2026 Budget	Difference	Future Year Projected Contribution Requirements 2027
Roads Capital	\$21,447,185	\$22,424,545	\$977,360	\$23,550,522	\$1,125,977	\$24,827,798
Debt Reduction	\$3,000,000	\$3,000,000	\$0	\$3,000,000	\$0	\$3,000,000
Environmental	\$2,918,207	\$2,976,571	\$58,364	\$3,036,103	\$59,532	\$3,096,825
Corporate Capital	\$1,150,276	\$1,215,104	\$64,828	\$1,369,193	\$154,089	\$1,392,756
Fleet Capital	\$1,584,307	\$1,615,993	\$31,686	\$1,703,898	\$87,905	\$1,737,976
Ambulance Capital	\$642,007	\$654,847	\$12,840	\$667,944	\$13,097	\$681,303
Pines Capital	\$741,173	\$834,326	\$93,153	\$861,086	\$26,760	\$878,308
Airport Capital	\$583,642	\$595,315	\$11,673	\$607,221	\$11,906	\$619,366
Port Carling Locks Capital	\$474,638	\$484,131	\$9,493	\$493,813	\$9,682	\$503,690
Community Housing Capital	\$233,457	\$238,126	\$4,669	\$242,746	\$4,620	\$247,746
Planning Capital	\$146,164	\$149,087	\$2,923	\$152,069	\$2,982	\$155,110
Computer Equipment	\$123,418	\$125,886	\$2,468	\$128,404	\$2,518	\$130,972
ITSC Reserve	\$47,921	\$48,879	\$958	\$49,857	\$978	\$50,854

Reserves/Reserve Funds – Operating Reserves	2024 Budget	2025 Budget	Difference	2026 Budget	Difference	Future Year Projected Contribution Requirements 2027
Hospital Capital Investment Reserve	\$85,000	\$170,000	\$85,000	\$255,000	\$85,000	\$340,000
Fairvern Debt Reserve	\$850,000	\$1,200,000	\$350,000	1,550,000	350,000	1,900,000
Muskoka Hospital Local Share	\$1,754,500	\$2,112,500	\$358,000	\$2,470,500	\$358,000	\$2,828,500
Climate Change	\$0	\$0	\$0	\$250,000	\$250,000	\$725,000
Affordable Housing Initiatives	\$0	\$3,506,478	\$3,506,478	\$4,506,478	\$1,000,000	\$5,506,478

Reserves/Reserve Funds – Summary	2024 Budget	2025 Budget	Difference	2026 Budget	Difference	Future Year Projected Contribution Requirements 2027
Total	\$35,781,895	\$41,351,788	\$5,569,893	\$44,894,834	\$3,543,046	\$48,622,682

As noted in the table above, staff are proposing to delay the commencement of contributions to the Climate Change reserve fund by one year to 2026. The Affordable Housing Initiatives reserve is showing an increase contribution of \$3.5 million compared to 2024. This increase is made up of two components. First the capital incentives of \$2.5 million in 2024 are being shifted to the capital budget and is reflected as a reserve contribution in 2025. Second, staff are recommending the implementation of the Affordable and Attainable Housing Investment Framework over an eight (8) year period as opposed to five (5) representing an increase of \$1.0 million in both 2025 and 2026. Contributions to the Debt Reduction Reserve Fund are remaining constant until the District’s Asset Management system is implemented and the overall Asset Management Plan is updated with a financing strategy.

Contributions to Operating Reserves include the Muskoka Hospital Local Share Reserve Fund, the Hospital Capital Investment Reserve, Affordable Housing, Climate Change, and a reserve established to smooth in the impact of the projected financing costs associated with the redevelopment of the Fairvern home.

Debt and Debt Capacity

In the 2025-2026 Draft Capital Budget and Forecast, there is external debt of \$29.0 million required to finance the forecasted capital expenditures related to the Fairvern redevelopment project. Staff have increased the capital project budget to \$135.1 million which is financed from external debentures of \$80.7 million, internal loans from the Debt Reduction Reserve of \$49.7 million and grants of \$4.7 million. The internal and external debt has been reflected in the 2021, 2024, and 2025 budgets and forecasts but will be issued as needed throughout construction. The external debt will be partially offset with funding from the Province that is received over 25 years. Staff are recommending that both interest

and principal payments on the internal component of the borrowing be deferred to 2036, at which time the external debt will be refinanced using the District's accumulated debt reduction reserve balance.

The establishment of the Debt Reduction Reserve fund has provided a vehicle to finance most of the projected debt through internal loans. The total internal debt required over the 10-year period is \$39.0 million, summarized as follows:

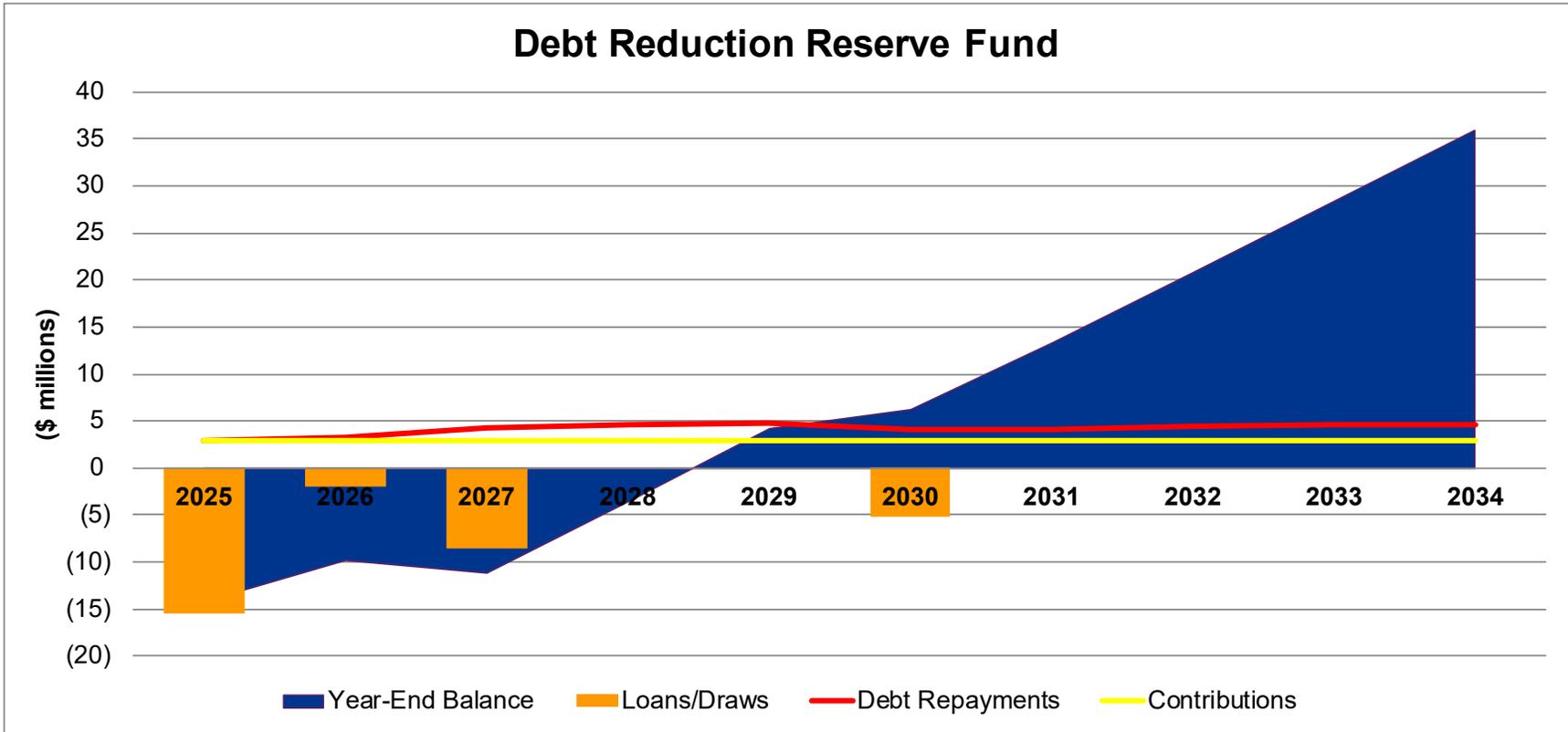
- \$25,000,000 to finance a portion of the Fairvern Long-Term Care Home redevelopment project in 2025;
- \$1,300,443 to finance a portion of the West Paramedic Station in 2025;
- \$5,100,000 to finance New Georgian Bay Paramedic Station in 2027;
- \$5,100,000 to finance New Lake of Bays Paramedic Station in 2030; and,
- \$2,500,000 to refinance balloon payments on existing external debt in 2027.

In addition to the internal debt detailed above, staff are recommending an additional withdrawal of \$6.0 million to phase in the impact of the increase in OPP service costs and reduced operational funding for the Fairvern Long-Term Care Home, summarized as follows:

- \$3,000,000 in 2025;
- \$2,000,000 in 2026; and
- \$1,000,000 in 2027.

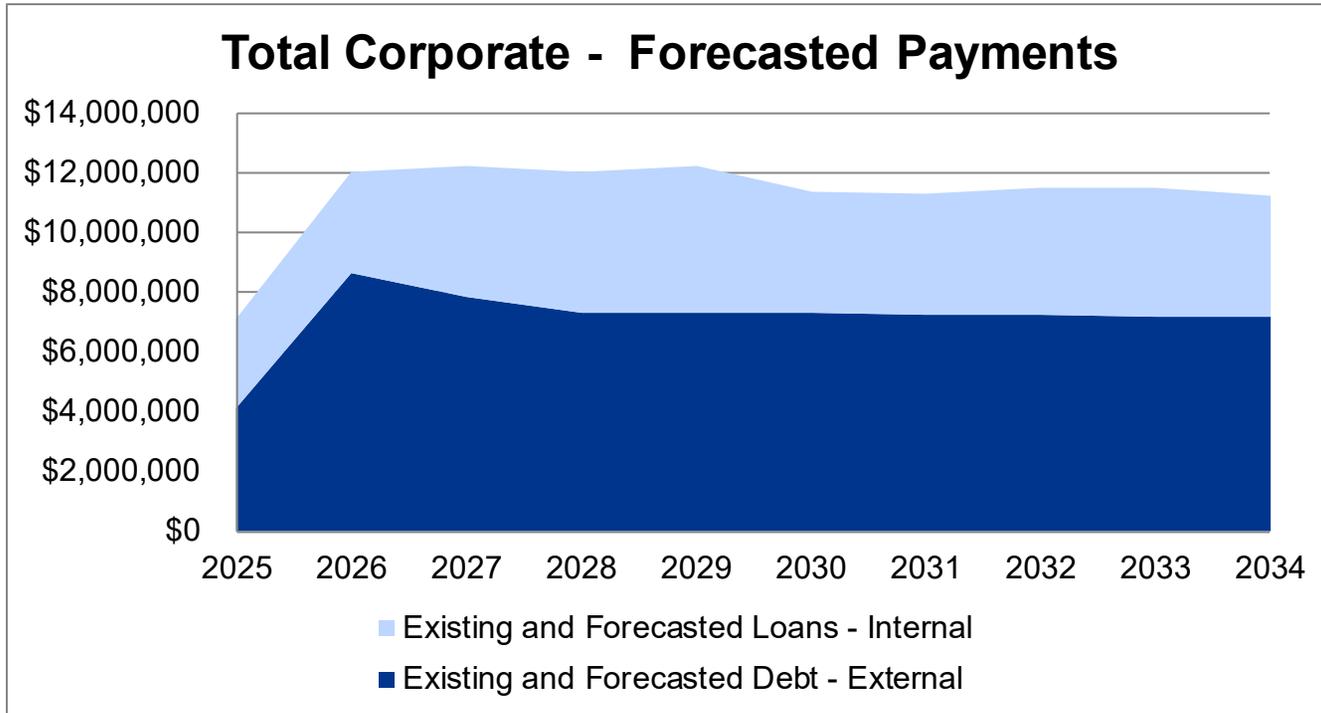
A more detailed breakdown of the Debt Reduction Reserve fund is included in the Sources of Financing section of the budget.

The following graph highlights the projected balances, draws and loan repayments for the Debt Reduction Reserve fund. The graph depicts the status of the reserve fund in terms of commitments and utilization. In addition to the internal loans detailed above, in 2024 the Debt Reduction Reserve has been leveraged to fund 100 Pine St., Fairvern Childcare, and the Rosewarne Cell 4 Development. In 2025, commitments for Fairvern, the West Paramedic Station, and the withdrawals for OPP service costs and Fairvern operations funding are reflected in the first orange bar on the left of the graph. As a result and noted in the graph, the Debt Reduction Reserve is in an overcommitted balance at the end of 2025 of \$14.2 million. Debt repayments and contributions begin to increase the balance in 2026, however the loan for the new Georgian Bay Paramedic Station and a balloon payment on existing debt draw the reserve down further in 2027. Although the graph below depicts an overcommitted balance, staff note that the cash balance within the reserve remains higher based on the timing of capital projects and do not expect the cash balance to drop below \$0. The reserve grows steadily starting in 2029 and closes the 10-year forecast period with a balance of \$35.9 million. As noted above, the contributions have been maintained at \$3.0 million for the 10-year period pending the full implementation of the Asset Management system and the update of the Asset Management Plan and financing strategy.



In developing the graph, staff have assumed that an existing balloon debenture will be financed from the Debt Reduction Reserve fund and that new internal debt will be issued at prevailing market rates at the time of issuance and amortized over varying terms depending on the asset. As indicated above, staff are recommending that the internal repayments for the Fairvern redevelopment project commence in 2036 in alignment with the refinancing of the initial 10-year external debt issuance.

The graph below presents the existing external and forecasted debt payments for debentures issued to finance capital projects and existing and forecasted internal loan payments that are required to finance projects contained in the 2025-2026 Tax and Rate Supported Draft Capital Budgets and Forecasts.

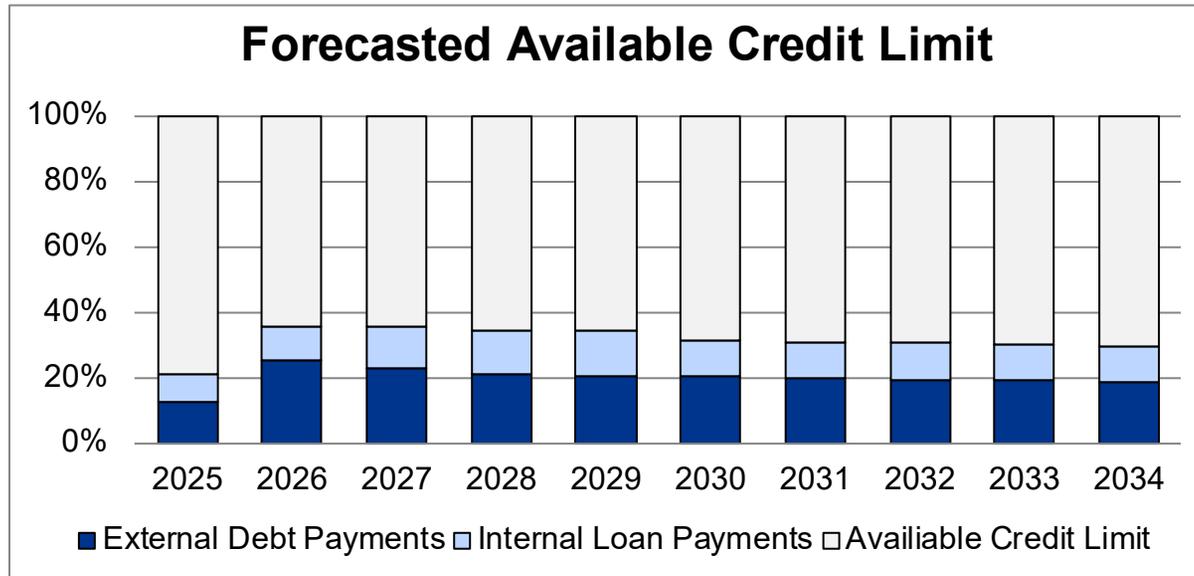


Since the inception of the Debt Reduction Reserve, there has been a steady decrease in annual external debt payments and a replacement of external debt with less costly internal debt. As noted earlier, the financing of the Fairvern redevelopment project will include both external debt and internal loans. The repayments for this financing are projected to begin in 2026 which is the cause of the increase in that year on the graph above. The repayments for internal loans for 100 Pine St., Rosewarne Cell Development, the refinancing of external sewer debt, and Paramedic stations increase in 2026 through 2029. As internal and external debt matures starting in 2030, payments decrease slightly. Finally, payments for a new Paramedic station are reflected in 2032.

The Ministry of Municipal Affairs and Housing regulates the level of debt that may be incurred by municipalities. No more than 25% of the total own-purpose revenues can be used to service debt and other long-term obligations.

The graph below highlights the projected total annual debt repayments for the District for both its Rate and Tax Supported operations. It then compares this to the projected annual credit limit set by the Province through regulation. The District is projected to use 12% of its allowable limit in 2025 on external debt payments (dark blue bars). This figure increases to

25% in 2026 as a result of the additional external debt required to finance the Fairvern redevelopment project but then drops back down to 19% by 2032 as external debt matures and future financing is internalized.



The light blue bars reflect internal loan payments and are provided for information only as the external rating agencies and the Ministry do not consider internal loans as debt to the municipality.

Asset Management Plans

Asset management is the coordinated activity of an organization to realize value from assets. It considers all asset types, and includes all activities involved in the asset’s lifecycle from planning and acquisition/creation; to operational and maintenance activities, rehabilitation, and renewal; to replacement or disposal and any remaining liabilities. It is a structured approach to managing assets that involves balancing costs, risks, and service levels in alignment with community expectations and regulatory requirements. Under O. Reg. 588/17, asset management plans are required to include the current service levels and key performance indicators for each asset class; their replacement cost, average age, condition, and the lifecycle activities required to maintain current levels of service.

Asset management plans are living documents that require continuous updating. Keeping track of changes in asset inventory including repairs, replacements, decommissioning, etc., requires the creation and maintenance of large databases that integrate well with other tools such as geographic information systems. In 2021, staff completed a procurement process with the District’s IT partners for a combined work order and asset management software solution to

implement an integrated work order system and tangible capital assets reporting module so that water/wastewater asset condition, upgrades and additions can be tracked more efficiently. This initiative is projected to be completed by the end of 2024.

The [2018 Asset Management Plan](#) (Plan) includes tax supported capital assets with a 2016 replacement value of approximately \$1.4 billion and rate supported capital assets with a 2016 replacement value of \$1.2 billion. As is often the case in municipalities throughout Ontario and, indeed, the entire country, the Plan highlighted an infrastructure funding gap. Recommendations for closing this gap included reducing levels of service, increasing revenues from taxation and user fees, and pursuing capital grant funding. The Plan estimated that capital funding needs to be increased annually by 5.0% for each year of the 20-year forecast period for Roads Capital and 1.97% for all other reserves.

In compliance with Ontario Regulation 588/17, the District updated its [Asset Management Plan - Core Assets](#) (Water, Wastewater, Roads, Bridges, and Major Culverts) in June 2022 and its [2024 Asset Management Plan – State of Infrastructure Report](#) in June 2024. The table below reflects the replacement value for each asset category as reported in 2024:

Asset Category	Total Replacement Value
Roads, Bridges, Major Culverts	1,653,617,080
Roads Maintenance Facilities	7,075,129
Long Term Care	232,066,990
Community Housing Facilities	70,433,418
Affordable Housing Facilities	43,080,219
Corporate Facilities	46,829,150
Airport	33,373,507
Paramedic Stations	23,700,810
Paramedic Vehicles and Equipment	5,637,656
Community Paramedicine Vehicles and Equipment	465,425
Fleet and Equipment	18,133,392
Sewage Lagoons	16,836,700
Port Carling Locks	13,498,690
Highway Signs	143,750
Total Tax Supported Assets	\$2,164,891,916

The District's next iteration of the Plan will be complete by July 2025 and will capture all infrastructure assets with existing service levels; the associated capital, maintenance, and operating costs at the current service levels; and identify funding gaps and a related financing strategy based on target service levels. As noted in the capital financing section, 90.4% of the capital budget is financed from internal reserves. The AMP financing strategy may indicate increases in reserve contributions are necessary to meet service levels in the future.

2024 Report on Excluded Expenses – Ontario Regulation 284/09

The District Municipality of Muskoka is required under Ontario Regulation 284/09 (O. Reg. 284/09) to report on certain expenses that have been excluded from the annual budget, prior to adopting a budget. The intent of O. Reg. 284/09 is to provide information to Council on balanced budgeting versus full accrual financial statement reporting, and to have Council adopt the report prior to approval of the annual budgets, in accordance with the Regulation.

In 2009, the Public Sector Accounting Board (PSAB) introduced major revisions to the accounting standards whereby municipalities were required to move to a full accrual basis of financial statement reporting. The most notable change was the introduction of PSAB 3150 - Tangible Capital Assets, which requires municipalities to amortize (depreciate) tangible capital assets (TCA) over their useful life, as opposed to expensing the entire cost in the year of purchase.

The new standards, however, do not require that budgets be prepared on the same basis. As such, most municipalities, including the District, continue to prepare budgets on a traditional funding basis where revenue and expenses for operating and capital budgets are balanced. O. Reg. 284/09 allows for the exclusion of amortization, post-employment benefits and solid waste landfill closure and post-closure expenses from the budget.

When a municipality excludes all or a portion of these expenses from its budget, O. Reg. 284/09 requires the municipality to prepare a report about the excluded expenses and adopt the report by resolution. In addition, the report must contain at least:

1. An estimate of the change in the accumulated surplus of the municipality to the end of the year resulting from the exclusion of any of the expenses listed above; and
2. An analysis of the estimated impact of the exclusion of any of the expenses listed above on the future tangible capital asset funding requirements of the municipality.

The District has developed the 2025-2026 Draft Tax Supported Operating Budget, excluding expenses, as noted below.

1. The budget did not include an expense for the amortization of its tangible capital assets, which is estimated to be \$19.9 million in 2025 and \$20.7 million in 2026. However, the budget did include net reserve contributions of \$36.4 million and \$38.4 million in each year for capital asset replacement and debt reduction contributions.
2. The budget did not include the current year’s post-employment benefits expense as this amount is nominal.
3. The budget does not include solid waste landfill closures and asset retirement obligations expenses as these amounts are considered as part of the Solid Waste Management Budget for 2025-2026.

If amortization is included in the 2025-2026 Draft Tax Supported Operating Budget, the operating surplus will decrease by \$19.9 million in 2025 and \$20.7 million in 2026 as noted in the accompanying chart with the full accrual budget operating surpluses of \$17.6 million and \$23.1 million in 2025 and 2026 respectively.

Since contributions to reserves are in excess of the amortization for the Tax Supported Budget, the impact of not including amortization is minimal.

Although the contributions to reserves are in excess of amortization, staff does not recommend a reduction. Amortization does not consider future commitments, service requirements, infrastructure age and condition, and inflation on replacement costs. As noted above, the Asset Management Plan is expected to highlight that additional reserve contributions are required to meet future asset replacement costs, particularly for roads and bridges.

Full Accrual Budget Reconciliation

Draft Tax Supported Budget	2025 Revenues	2025 Expenditures	2025 Surplus (Deficit)	2026 Revenues	2026 Expenditures	2026 Surplus (Deficit)
Operating	\$174,477,875	\$174,477,875	\$0	\$194,484,228	\$194,484,228	\$0
Capital *	110,410,029	108,569,529	\$1,840,500	57,609,405	55,528,505	\$2,080,900
Total Draft Tax Supported Budget	\$284,887,904	\$283,047,404	\$1,840,500	\$252,093,633	\$250,012,733	\$2,080,900
Add: Interest and other revenue in Reserves	1,389,873	-	-	1,386,649	-	-
Less: Transfer from Reserves *	(106,854,471)	-	-	(51,634,224)	-	-
Less: Transfer to Reserves	-	(36,350,904)	-	-	(38,370,786)	-
Less: Capital Expenses	-	(104,391,248)	-	-	(51,172,474)	-

Draft Tax Supported Budget	2025 Revenues	2025 Expenditures	2025 Surplus (Deficit)	2026 Revenues	2026 Expenditures	2026 Surplus (Deficit)
Less: External Debt Principal Payments	-	-	-	-	(1,990,748)	-
Less: Internal Debt Payments	-	(357,209)	-	-	(385,820)	-
Subtotal before exclusions	\$179,423,306	\$141,948,043	\$37,475,263	\$201,846,058	\$158,092,905	\$43,753,153

Exclusions	2025 Revenues	2025 Expenditures	2025 Surplus (Deficit)	2026 Revenues	2026 Expenditures	2026 Surplus (Deficit)
Add: Amortization	-	19,912,338	(19,912,338)	-	20,678,046	(20,678,046)
Restated Draft Tax Supported Budget	\$179,423,306	\$161,860,381	\$17,562,925	\$201,846,058	\$178,770,951	\$23,075,107

* Capital Revenues and Transfers from Reserves include \$28,981,269 in external financing.

2025-2026 Draft Operating Budget and 2025-2026 Draft Capital Budget and Forecast Layout

Attached to this report are the following schedules:

Departmental submissions are grouped by Standing Committee

Within each section, there are Net Levy Summaries, which provide departmental totals both by Program and by Object Summary for each function (major expense and revenue category) - these summary schedules are blue.

Following each of the summary sheets are the individual program sheets, along with narrative background sheets for the programs budgeted.

Note: Figures contained in the 2024 actual column are year to date reflecting transactions posted to November 22, 2024. It should be noted that 2024 budget figures reflect the approved budget and approved amendments that have occurred throughout the year.

At the end of each departmental section is a summary of the department's capital budget and forecast – these schedules are yellow.

Sources of Financing

This section includes a schedule for each fund, its projected balance, commitments and contributions.

Note: Figures contained in the Commitment column reflect transactions for the period ending June 30, 2024 for all reserves with the exception of Affordable Housing Initiatives which reflects transactions for the period ending October 31, 2024. The reserve fund balance will change to reflect the remainder of the year's transactions, year-end adjustments and audit review.

Appendix

This section includes the Summary of Proposed 2025 Service Level Changes, Summary of Proposed 2026 Service Level Changes, the Full Time Equivalent Chart, and the Staff Complement Summary.

Full Time Equivalent (FTE)

This chart summarizes the Full Time Equivalents included in both the Tax and Rate Supported Budgets. The 2024 Revised Full Time Equivalent column includes permanent full time and other staff. The 2025 Annualized column recognizes the incremental hours for those positions approved in 2024. The 2025 Service Level Change column summarizes additional staffing included in the Draft Budget. The 2025 FTE Budget Request column reflects the total Tax and Rate Supported FTE. The 2026 Annualized column recognizes the incremental hours for those positions proposed in 2025. The 2026 FTE Budget Request column reflects the total Tax and Rate Supported FTE.

Financial Considerations

Financial considerations are noted throughout the report.

Climate Change Implications

The District assesses climate implications in all staff reports using the Clean Air Partnership's '[Municipal Climate Lens Tool](#)' to consider climate impacts or benefits associated with any project, program or initiative. The following is a summary of the results.

Municipal Climate Lens Tool	Results
Mitigation	Project does not result in GHG reduction, but more GHG intensive options exist
Temperature	Temperature impacts has been considered and improved over base case
Precipitation	Precipitation impacts has been considered and improved over base case

Climate Considerations Summary: The strategic actions outlined in the 2025-2026 budget include significant investments in affordable, attainable, and supportive housing, corporate climate change initiatives and actions, community transportation, long-term care front-line and administrative supports, and infrastructure and asset management planning. These themes represent investments in community initiatives for marginalized populations which have been disproportionately impacted by climate change, particularly through supports for long-term care operations, investments in affordable, attainable and supportive housing, demand responsive community transportation, and increased investments in the Muskoka Hospital Local Share Capital and Health Care facilities reserves.

The actions outlined in the Corporate Climate Change financing framework represent the first phase of greenhouse gas (GHG) reduction and climate mitigation initiatives and investments in District facilities and operations. While this budget does not reflect a reduction in GHG, it includes resources to support the implementation of the District’s Corporate Climate Change financing framework in 2025-2026. These strategies will provide options and direction for the District to meet its GHG reduction target of net-zero by 2050.

Communications

Notification of the intention to adopt the 2025-2026 Tax Supported Budget appeared in online digital newspapers and on the District’s website and social media channels.

The 2025-2026 Draft Tax Supported Budget will be forwarded to District Councillors, District staff, the local libraries, and stakeholder associations. In addition, printed copies of the budget are also available upon request. It will also be posted on the District’s website and links to the webpage will be forwarded to District Councillors, District staff, the Area Municipalities, stakeholder associations, local libraries and area Chambers of Commerce.

Each department will present their portion of the budget, along with other supporting documentation, to their respective Standing Committees. As the document proceeds through Committee review, Committee of the Whole Council, and Council approval, amended pages will be distributed for inclusion in this document.

Strategic Plan

The District assesses the impact or influence of the information or recommendations included in staff reports toward achieving Council's [Strategic Plan objectives](#).

This report includes information or recommendations that impact or influence the following Strategic Plan Objectives:

- [Objective 1 Taking action together](#) – Preserve and protect our natural environment, take climate action and be more resilient to its impacts.
- [Objective 2 Walking the talk](#) – Lead by example, celebrate what Muskoka is doing, and encourage us all to do more.
- [Objective 3 Housing for everyone](#) – Create more safe, attainable, and sustainable housing to call home – and transportation between our places and spaces.
- [Objective 5 Community health and wellbeing](#) – Connect residents – all ages, stages, and circumstances – to the health and social supports they need.
- [Objective 6 Service alignment](#) – Modernize municipal services and deliver them in the way that makes most sense – best value, efficiency, and outcomes for residents.
- [Objective 7 Service excellence](#) – Improve how we communicate, create better customer experiences, and encourage residents to provide input and share their ideas.
- [Objective 8 Future thinking](#) – Plan and invest so that we have the services and infrastructure our residents and communities need – now and in the future.

In closing, we wish to thank the members of the District Strategic Leadership Team and their Managers and Directors for their cooperation and patience during this ever-evolving budget exercise. In particular, we wish to acknowledge the efforts of the Budgets and Tax Policy and Long-Term Financial Planning group.

Respectfully submitted,

Suzanne Olimer, B.Com, CPA, CMA, Commissioner of Finance and Corporate Services; and
Julie Stevens, CPA, CA, Chief Administrative Officer

Appendix A

Year-over-Year Budget Drivers by Major Expenditure Category

Personnel	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase for estimated wage and benefit costs including provisions for gapping and Staffing Agency costs	3,010,988	-	2,294,696	-
Increase for Fairvern Service Level Change to support the opening of the new Home in 2026	-	-	6,408,491	-
Increase for annualized impacts resulting from prior year service level changes	450,524	-	66,048	-
Increase for Service Level Changes requested in 2025 and 2026, excluding Fairvern	389,549	3,851,061	317,662	9,086,897
Employee Related Expenses	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Travel (mainly The Pines)	43,924	-	17,671	-
Increase Memberships/Subscriptions (in 2025, primarily The Pines for professional dues which are now budgeted in the appropriate line and have a corresponding decrease in operating supplies, Design/Survey, ITS Operations for increased participation on industry associations, Police for OPP detachment board expenses, and Fairvern; in 2026, mainly Fairvern)	162,698	-	15,649	-
Change in Conference Seminars (in 2025, primarily OW Programs and Police; in 2026, primarily OW Programs decrease)	59,631	-	(26,695)	-
Increase Courses (in 2025, primarily The Pines and offset in part by Community Paramedicine; in 2026, primarily Fairvern, offset in part by The Pines and Community Paramedicine)	55,081	-	19,113	-
Other adjustments	7,468	328,802	558	26,296

Materials and Supplies	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Fuel/Energy (aviation fuel for Airport and Fleet fuel)	188,663	-	71,972	-
Increase Program Supplies (mainly one-time expense for OW Programs in 2025)	97,527	-	(79,752)	-
Increase Materials and Equipment (in 2025, mainly The Pines and offset in part by Design/Survey; in 2026, mainly Facilities and Fairvern, partly offset by The Pines decrease)	80,711	-	135,144	-
Increase Food (Pines and Fairvern)	79,585	-	458,615	-
Increase in LTC Special (mainly Linen, Incontinence Supply, and Activity Supplies)	65,921	-	94,280	-
Increase Equipment Repair Parts (mainly Paramedic Services and The Pines in 2025)	50,733	-	15	-
Changes in Office Supplies (mainly The Pines and Facilities in 2025; mainly Facilities decrease in 2026)	38,708	-	(7,721)	-
Increase Taxes (mainly 100 Pine St. and District Housing Stock)	14,919	-	48,815	-
Increase Building Maintenance Supplies (mainly Fairvern in 2026)	(3,600)	-	52,768	-
Changes in Utilities (mainly Fairvern in 2026)	(18,015)	-	482,933	-
Increase Operating Supplies (mainly decrease at The Pines in 2025 and increase at Fairvern in 2026)	(568,582)	-	554,346	-
Other adjustments	(11,951)	14,619	(7,031)	1,804,384

Purchased Services	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Prime Contractor (primarily in OPP Policing costs as well as Property Assessment and Roads)	2,875,403	-	656,768	-
Increase Building and Grounds Maintenance (mainly for Fairvern, The Pines, 100 Pine St., and District Housing)	275,663	-	245,209	-
Increase Contracted Services for On Call Doctor, Physio, and Dietician (The Pines and Fairvern)	222,488	-	62,995	-

Purchased Services	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Consultant (primarily in 2025 within ITS, Legal and Community Transportation and partly offset in Health and Safety, Finance Services, and Hauled Sewage)	170,740	-	25,785	-
Increase Insurance Premium (based on estimated renewal)	97,594	-	119,818	-
Increase Equipment (mainly Fleet maintenance and Leases, and partly offset by a decrease in Applications Software Maintenance in 2025; in 2026, mainly increases in Software Maintenance and in Other Equipment Maintenance, primarily at Fairvern)	93,880	-	188,644	-
Increase Subcontractor (mainly Roads)	80,748	-	2,369	-
Increase Insurance Deductible	69,000	-	-	-
Increase Area charges for roads contracted services	62,000	-	400	-
Increase Audit	54,769	-	-	-
Decrease Program Services Other (mainly Children's Services and partly offset by increases in Community Transportation and OW Programs in 2025; and in 2026, mainly increase in Community Transportation offset in part by OW Programs)	(89,111)	-	125,107	-
Other adjustments	163,205	4,076,379	54,794	1,481,889

Transfer to Others	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Transfer to Providers (Community Housing)	215,626	-	204,738	-
Decrease in Ambulance operations (Dedicated Off-load Nurses Program)	(85,800)	-	-	-
Decrease Affordable Housing (mainly for MAHIP capital incentives moving to capital budget and District AHP Initiatives)	(2,296,743)	-	(322,814)	-
Increase in Muskoka Health Unit	155,168	-	68,480	-
Increase in Ontario Works	356,099	-	367,800	-
Increase Children's Services (mainly Home Childcare Agency)	363,339	-	-	-
Increase Client Supports (mainly for Homelessness Prevention)	48,550	-	92,955	-

Transfer to Others	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Decrease Grants (Reflects removal of a one-time grant approved by Council to support a new exhibit at the Muskoka Steamships and Discovery Centre in 2024)	(100,000)	-	-	-
Other adjustments	74,961	(1,268,800)	(43,435)	367,724

Finance Charges/Reserves	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Transfer to Affordable Housing Initiatives (mainly MAHIP Capital Incentives and service level change of \$1,000,000 for the Affordable and Attainable Housing Investment Framework)	3,506,478	-	1,000,000	-
Increase Internal Debt (mainly 100 Pine St.)	-	-	385,820	-
Increase Transfer to Corporate Reserve above 1.97% guideline as well as increases for 100 Pine St.	64,828	-	154,794	-
Changes in Transfer From Affordable Housing Reserve (primarily decrease MAHIP in 2025 that is partly offset by Community Outreach and First Time Home Buyers pilot grant program; increase in 2026 for MAHIP, and 100 Pine St.)	79,180	-	(498,696)	-
Decrease Transfer from Gateway Homes	60,000	-	-	-
Increase in Transfer to Climate Change Reserve (to reflect a service level change to support the Corporate Climate Change Action Plan)	-	-	250,000	-
Increase Transfer from Climate Change Reserve Fund (for two proposed service level changes in Facilities, to pilot a plug-in hybrid leased vehicle for ITS, and to support community outreach in Waste Strategy)	(294,544)	-	(13,383)	-
Increase Transfer from Provincial Gas Tax (to support the Community Transportation Demand Responsive Transit pilot program)	(58,555)	-	(300,000)	-

Finance Charges/Reserves	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Transfer to Muskoka Hospital Local Share Capital Fund	358,000	-	358,000	-
Increase Transfer to Hospital Reserve	85,000	-	85,000	-
Increase in Transfer from Fairvern Debt Reserve	-	-	(1,756,314)	-
Increase Transfer to Fairvern Debt Reserve	350,000	-	350,000	-
Increase Transfer to Roads Reserve	977,360	-	1,125,977	-
Increase Transfer to Reserves at 1.97% guideline (Computer, ITSC, Fleet, PC Locks, Environment, Ambulance, Social Housing, Planning and Airport)	135,074	-	137,781	-
Increase Transfer to Fleet Reserve above 1.97% guideline	-	-	55,585	-
Decrease Transfer from Corporate Reserve (to remove Children's Services, Community Transportation, and Economic Development one-time transfers made in 2024)	303,726	-	-	-
Decrease Transfer from Corporate Reserve (Finance Services and Health and Safety one-time transfers made in 2024 for audit and consulting services)	91,500	-	-	-
Decrease Transfer from Roads Capital Reserve (to remove a transfer made in 2024 to support the purchase of a new fleet vehicle to support a previous year service level change)	75,000	-	-	-
Decrease Transfer from Airport Capital Reserve (to remove the one-time transfer made in 2024 to support the advertising and promotions strategy development)	50,000	-	-	-
Change in Transfer from Tax Stabilization (Police offset in part by decrease in Ambulance Operations in 2025)	44,764	-	-	-
Increase Transfer from Environmental Reserve (in 2025 for Hauled Sewage partly offset by a decrease in Council (related to the grant for Muskoka Steamships and Discovery Centre); in 2026 decrease for Hauled Sewage)	(60,000)	-	75,000	-
Increase Transfer from WSIB Reserve (to support the District's Health and Safety program)	(86,032)	-	(30,622)	-

Finance Charges/Reserves	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Decrease Transfer to Tax Stabilization Reserve (to reflect the removal of a one-time transfer to the reserve as a result of better-than-expected funding for The Pines and Fairvern in 2024)	(816,174)			
Increase Transfer to Pines Reserves (to reflect the annual increment in 2026)	93,153	-	26,760	-
Changes to External Debt (in 2025 decrease The Pines and Fairvern; in 2026, increase Fairvern)	(806,481)	-	5,057,666	-
Decrease Tax Write-offs (based on the three-year average)	(87,000)	-	-	-
Increase Transfer from Debt Reduction Reserve (Police and Fairvern)	(3,000,000)	-	1,000,000	-
Other adjustments	3,596	1,068,873	2,045	7,465,413

Net Internal Charges	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Finance Services charges across the tax supported divisions (mainly The Pines and Fairvern)	562,362	-	86,548	-
Increase Computer Service Internal charges across the tax supported divisions (in 2025, mainly Fairvern and, in 2026, annual District-wide allocation)	561,148	-	269,335	-
Decrease Leachate recovery (Lagoon operations)	258,025	-	(486)	-
Decrease Supernatant Treatment (Lagoon operations)	(118,192)	-	3,274	-
Increase Fleet Charges (for planned requirements)	136,115	-	54,648	-
Increase Insurance Charges (based on estimated renewal costs)	66,420	-	128,584	-
Increase Drafting Internal charges (mainly Transportation)	62,602	-	3,574	-
Decrease GIS Services recovery among rate support divisions in 2025	50,000	-	(7,875)	-
Increase Tax Policy and Long-Term Financial Planning charges based on updated allocations for Asset Management, Tax Policy, and Capital Budgeting staff	106,300	-	11,787	-

Net Internal Charges	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Tax Policy and Long-Term Financial Planning recovery	(183,200)	-	(22,667)	-
Increase Insurance Recovery	(207,915)	-	(145,685)	-
Increase Fleet Recovery (to reflect increased costs and service level changes)	(287,348)	-	(162,356)	-
Increase Finance Services Internal Recovery	(557,262)	-	(129,234)	-
Increase Computer Service Internal Recovery (2025 - Fairvern and annual District-wide allocation)	(565,978)	-	(302,350)	-
Other adjustments	(35,294)	(152,217)	(13,347)	(226,250)
Summary of Budget Drivers – Expenditures		Net Levy Increase (Decrease) 2025	Net Levy Increase (Decrease) 2026	
Total		7,918,717	20,006,353	

Appendix B

Year-over-Year Budget Drivers by Major Revenue Category

Grants	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Decrease Children's Services Funding (reduction in Wage Enhancement Funding)	17,000	-	-	-
Change in Community Transportation (MTO and Ontario Gas Tax)	(182,833)	-	127,942	-
Increase Community Paramedicine Funding	(10,213)	-	-	-
Increase Ontario Works Programs	(566,299)	-	(277,800)	-
Decrease Provincial Ontario Municipal Partnership Fund (OMPF) (continued 15% reduction annually)	25,845	-	21,968	-
Decrease Affordable Housing Funding	84,687	-	32,005	-
Increase Paramedic Services Funding (reflects increase based on prior year amended budget and proposed 2025 budget)	(802,891)	-	(396,857)	-
Decrease Paramedic Services Funding (Dedicated Off-load Nurses Program)	85,800	-	-	-
Increase Court Security and Prisoner Transport Funding	(149,741)	-	(22,488)	-
Increase The Pines Operations Long Term Care Funding	(793,098)	-	(211,666)	-
Decrease The Pines Debt Long Term Care Funding	503,690	-	-	-
Change in Fairvern Operations Long-Term Care Funding (in 2025, decrease in funding due to discontinuation of ward beds that are not able to be filled due to IPAC measures introduced during the pandemic; in 2026, includes increase from 56 to 160 residents and Capital Financing)	1,824,462	-	(9,990,117)	-
Other adjustments	38,965	75,374	(90)	(10,717,103)
User Fees, Fines/Penalties, Application Fees/Permits, Investment Income, Supplementary Taxes and Other Rebates	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Fuel Sales (Airport)	(135,598)	-	(134,787)	-

User Fees, Fines/Penalties, Application Fees/Permits, Investment Income, Supplementary Taxes and Other Rebates	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Fees – External (primarily District Housing and Muskoka Home Childcare)	(285,987)	-	-	-
Increase Rent (primarily for 100 Pine Street, and District Housing Stock)	(158,280)	-	(497,490)	-
Increase Fees – Airport Services	(10,320)	-	(5,509)	-
Increase Miscellaneous User Fees (primarily Community Transportation partly offset by reduced Police Alarm fees and Seniors Programs fees)	(38,200)	-	(39,507)	-
Increase Supplementary Taxes (based on three-year average)	(139,000)	-	(20,610)	-
Increase Investment Income (based on actual returns expected)	(500,000)	-	(104,000)	-
Increase Resident Fees Fairvern (2026 reflects an increase from 56 to 160 residents)	(85,266)	-	(2,257,255)	-
Increase Resident Fees The Pines	-	-	(88,819)	-
Increase Fees – False Alarms	(63,000)	-	(2,000)	-
Increase Fees – Ramp (Airport)	(18,999)	-	(19,947)	-
Other adjustments	8,741	(1,425,909)	(14,925)	(3,184,849)

Service Charges Municipal	\$ Increase/ (Decrease) 2025	Net Levy Increase (Decrease) 2025	\$ Increase/ (Decrease) 2026	Net Levy Increase (Decrease) 2026
Increase Municipal Service Charges (primarily to reflect increased cost recovery with IT partner municipalities and libraries, and Telecommunications)	(205,841)	-	(96,470)	-
Increase Municipal Service Charges (Geomatics)	(9,029)	-	-	-
Decrease Miscellaneous Revenue (primarily Economic Development)	(15,000)	-	-	-
Other adjustments	0	(229,870)	0	(96,470)

Summary of Budget Drivers – Revenue	Net Levy Increase (Decrease) 2025	Net Levy Increase (Decrease) 2026
Revenue Increases	(1,580,405)	(13,998,422)

Draft Tax Supported Net Levy Summary

All General

Run Date: 1/13/25 9:04 AM

	2023	2024	2024	2025	2025	2025 / 2024	2025 / 2024	2026	2026	2025 / 2026	2025 / 2026
	Actuals	YTD Actuals	Revised Budget	Amendments	Budget Requested	Percentage Change	Dollar Change	Amendments	Total Budget Requested	Percentage Change	Dollar Change
Finance and Corporate Services											
Elected Officials	837,527	926,308	844,801		883,065	4.53%	38,264		921,971	4.41%	38,906
CAO's Office	1,728,307	2,139,146	2,335,752	(4,529)	2,542,551	8.85%	206,799		2,689,138	5.77%	146,587
Facilities Services & Corporate Climate Change	768,951	634,539	628,048		724,014	15.28%	95,966		1,054,881	45.70%	330,867
Corporate Administration	1,987,963	1,860,721	2,317,925	50,000	2,379,722	2.67%	61,797		2,453,814	3.11%	74,092
Information Technology Services	439,670	345,341	384,908		68,374	(82.24%)	(316,534)		(18,838)	(127.55%)	(87,212)
Fleet Operations	7,060	(547,665)	7,690		(668)	(108.69%)	(8,358)	(48,480)	(48,160)	7,109.58%	(47,492)
Legislative Services	1,317,281	1,415,253	1,196,446	(50,000)	1,350,255	12.86%	153,809		1,435,506	6.31%	85,251
Total Finance and Corporate Services	7,086,759	6,773,643	7,715,570	(4,529)	7,947,313	3.00%	231,743	(48,480)	8,488,312	6.81%	540,999
Non-Program											
Financial Services	125,194	1,986,791	904,586		151,377	(83.27%)	(753,209)		(63,605)	(142.02%)	(214,982)
Property Assessment Services	2,353,838	2,396,857	2,399,991	32,262	2,474,127	3.09%	74,136	39,722	2,559,711	3.46%	85,584
Emergency Services	15,498,582	12,856,389	15,690,996		16,111,962	2.68%	420,966	(372,057)	16,812,315	4.35%	700,353
Total Non-Program	17,977,614	17,240,037	18,995,573	32,262	18,737,466	(1.36%)	(258,107)	(332,335)	19,308,421	3.05%	570,955
Public Works Administration											
Public Works Administration	73,605	20,832	64,483		84,053	30.35%	19,570		87,018	3.53%	2,965
Total Public Works Administration	73,605	20,832	64,483		84,053	30.35%	19,570		87,018	3.53%	2,965
Transportation - Roads											
Roads	32,222,865	29,789,283	31,780,247	196,700	33,749,204	6.20%	1,968,957		35,039,613	3.82%	1,290,409
Total Transportation - Roads	32,222,865	29,789,283	31,780,247	196,700	33,749,204	6.20%	1,968,957		35,039,613	3.82%	1,290,409
Transportation - Port Carling Locks											
Port Carling Locks	761,262	748,700	831,025		837,190	0.74%	6,165		862,269	3.00%	25,079
Total Transportation - Port Carling Locks	761,262	748,700	831,025		837,190	0.74%	6,165		862,269	3.00%	25,079
Sewage Lagoons											
Sewage Lagoons	3,238,836	3,026,866	3,209,826		3,139,593	(2.19%)	(70,233)		3,300,448	5.12%	160,855
Total Sewage Lagoons	3,238,836	3,026,866	3,209,826		3,139,593	(2.19%)	(70,233)		3,300,448	5.12%	160,855
Community and Planning Services											
Planning and Policy	1,220,411	989,480	1,205,427		1,305,730	8.32%	100,303		1,363,231	4.40%	57,501
Water Strategy & Community Climate Change Ir	708,707	653,631	833,952		930,029	11.52%	96,077		971,997	4.51%	41,968
Geomatics/911 Addressing	231,020	412,178	468,640		539,692	15.16%	71,052		563,211	4.36%	23,519
Community Housing	3,919,973	3,949,446	3,767,935		4,100,998	8.84%	333,063		4,496,503	9.64%	395,505

Draft Tax Supported Net Levy Summary

All General

Run Date: 1/13/25 9:04 AM

	2023	2024	2024	2025	2025	2025 / 2024	2025 / 2024	2026	2026	2025 / 2026	2025 / 2026
	Actuals	YTD Actuals	Revised Budget	Amendments	Budget Requested	Percentage Change	Dollar Change	Amendments	Total Budget Requested	Percentage Change	Dollar Change
Affordable Housing	3,887,589	3,001,695	4,247,816		5,801,906	36.59%	1,554,090		6,517,270	12.33%	715,364
Homelessness	1,290,265	1,547,508	785,786		863,703	9.92%	77,917		945,537	9.47%	81,834
Community Transportation	71,854	132,482	82,960		89,071	7.37%	6,111		98,261	10.32%	9,190
Community Initiatives	243,997	257,816	203,818		207,898	2.00%	4,080		208,476	0.28%	578
Ontario Works	2,287,656	2,277,522	2,391,052		2,358,193	(1.37%)	(32,859)		2,439,229	3.44%	81,036
Children's Services	534,620	2,493,019	796,970		1,104,240	38.55%	307,270		1,228,538	11.26%	124,298
Total Community and Planning Services	14,396,092	15,714,777	14,784,356		17,301,460	17.03%	2,517,104		18,832,253	8.85%	1,530,793
Health Services											
Paramedic Services	7,661,522	7,693,992	7,269,474		7,813,042	7.48%	543,568	341,254	8,306,199	6.31%	493,157
Community Paramedicine	2,079	709,374									
Emergency Management	54,815	36,451	56,047		60,371	7.71%	4,324		61,653	2.12%	1,282
Health Unit	1,677,430	1,734,996	1,680,594		1,835,762	9.23%	155,168		1,904,242	3.73%	68,480
Health Initiatives Capital Funding	1,396,500	1,686,209	1,839,500		2,282,500	24.08%	443,000		2,725,500	19.41%	443,000
Health Strategies and Initiatives	402,911	360,497	341,319		387,289	13.47%	45,970		386,316	(0.25%)	(973)
Pines	2,819,179	4,541,955	2,783,709		2,849,886	2.38%	66,177	23,080	3,124,312	9.63%	274,426
Fairvern	(1,543,535)	3,063,559	1,205,461		2,025,598	68.04%	820,137	(474,704)	2,150,402	6.16%	124,804
Seniors Programs and Services	262,459	391,529	409,233		417,203	1.95%	7,970		441,519	5.83%	24,316
Total Health Services	12,733,360	20,218,562	15,585,337		17,671,651	13.39%	2,086,314	(110,370)	19,100,143	8.08%	1,428,492
Airport											
Airport	1,301,105	1,227,527	1,293,680		1,354,912	4.73%	61,232	67,442	1,384,350	2.17%	29,438
Total Airport	1,301,105	1,227,527	1,293,680		1,354,912	4.73%	61,232	67,442	1,384,350	2.17%	29,438
Total All General	89,791,498	94,760,227	94,260,097	224,433	100,822,842	6.96%	6,562,745	(423,743)	106,402,827	5.53%	5,579,985

Draft Tax Supported Operating Budget by Object

All General

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	59,503,605	57,057,353	61,203,780	(4,529)	65,050,312	6.28%	3,846,532	341,254	74,474,260	14.49%	9,423,948
Employee Related Expenses	1,485,932	1,545,212	1,039,689	2,000	1,370,491	31.82%	330,802		1,396,787	1.92%	26,296
Materials & Supplies	9,478,710	8,208,080	9,524,585	24,000	9,563,204	0.41%	38,619	90,522	11,458,110	19.81%	1,894,906
Purchased Services	42,373,490	39,879,252	42,625,245	(1,669,095)	45,032,529	5.65%	2,407,284	65,018	46,579,436	3.44%	1,546,907
Transfer To Others	19,516,805	17,997,257	21,806,923		20,538,123	(5.82%)	(1,268,800)		20,905,847	1.79%	367,724
Minor Capital											
Total Operating Costs	132,358,542	124,687,154	136,200,222	(1,647,624)	141,554,659	3.93%	5,354,437	496,794	154,814,440	9.37%	13,259,781
Finance Charges/Reserves											
Finance Charges	1,709,513	1,273,024	1,604,209		715,324	(55.41%)	(888,885)		6,160,855	761.27%	5,445,531
Reserves	31,937,574	35,115,838	34,393,146	2,228,097	38,579,001	12.17%	4,185,855	(801,857)	39,797,026	3.16%	1,218,025
Total Finance Charges/Reserves	33,647,087	36,388,862	35,997,355	2,228,097	39,294,325	9.16%	3,296,970	(801,857)	45,957,881	16.96%	6,663,556
Net Internal Service Charges											
Fleet	(2,064,749)	(2,645,704)	(2,681,077)		(2,832,310)	5.64%	(151,233)		(2,940,018)	3.80%	(107,708)
Insurance	(597,438)	(677,035)	(740,636)		(882,131)	19.10%	(141,495)		(899,232)	1.94%	(17,101)
Support Services	(1,831,329)	(1,858,100)	(2,216,706)		(2,076,195)	(6.34%)	140,511		(2,177,636)	4.89%	(101,441)
Total Net Internal Service Charges	(4,493,516)	(5,180,839)	(5,638,419)		(5,790,636)	2.70%	(152,217)		(6,016,886)	3.91%	(226,250)
Total Expenditures	161,512,113	155,895,177	166,559,158	580,473	175,058,348	5.10%	8,499,190	(305,063)	194,755,435	11.25%	19,697,087
Revenues											
Revenue Sources											
Grants	(53,193,614)	(46,479,280)	(54,327,775)	(356,040)	(54,608,441)	0.52%	(280,666)	(118,680)	(65,444,224)	19.84%	(10,835,783)
Funding Transfers	(1)										
User Fees	(12,631,301)	(10,514,678)	(12,997,587)		(13,788,996)	6.09%	(791,409)		(16,849,235)	22.19%	(3,060,239)
Fines/Penalties	(705,475)	(718,213)	(1,094,863)		(1,094,863)				(1,094,863)		
Application Fees/Permits	(106,127)	(130,088)	(149,650)		(149,650)				(149,650)		
Service Charge Municipal	(1,468,261)	(1,557,265)	(1,595,701)		(1,825,571)	14.41%	(229,870)		(1,922,041)	5.28%	(96,470)
Supplementary Taxes	(1,599,938)	(122,244)	(1,331,520)		(1,470,520)	10.44%	(139,000)		(1,491,130)	1.40%	(20,610)
Investment Income	(1,643,954)	(1,335,127)	(775,765)		(1,275,765)	64.45%	(500,000)		(1,379,765)	8.15%	(104,000)
Other	(371,943)	(278,205)	(26,200)		(21,700)	(17.18%)	4,500		(21,700)		
Total Revenue Sources	(71,720,614)	(61,135,100)	(72,299,061)	(356,040)	(74,235,506)	2.68%	(1,936,445)	(118,680)	(88,352,608)	19.02%	(14,117,102)
Total Revenues	(71,720,614)	(61,135,100)	(72,299,061)	(356,040)	(74,235,506)	2.68%	(1,936,445)	(118,680)	(88,352,608)	19.02%	(14,117,102)

Draft Tax Supported Operating Budget by Object

All General

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Net Levy	89,791,499	94,760,077	94,260,097	224,433	100,822,842	6.96%	6,562,745	(423,743)	106,402,827	5.53%	5,579,985

Strategic Plan Area and Objective: Our Environment

Objective 1: Taking Action Together

Objective 2: Walking The Talk

Strategic Action Area

- 1.1 Mitigate climate change in our community
- 2.1 Accelerate efforts to reduce corporate climate change

Corporate Climate Change Action Plan Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Facilities Services and Corporate Climate Change Initiatives - Report FCS-8-2024-6 1.00 FTE Manager and 1.00 FTE Coordinator Funded through Climate Change Reserve	2.00	\$271,027	\$0	0.00	\$282,927	\$0
Corporate Climate Change Action Plan	2.00	\$271,027	\$0	0.00	\$282,927	\$0

Strategic Plan Areas and Objectives: Our Communities, Our Services, Our Team

Objective 3: Housing For Everyone

Objective 6: Service Alignment

Objective 9: Better Together

Strategic Action Area

- 3.1 Increase supply/stock of purpose-built, affordable rental and market housing
- 6.2 Modernize service delivery and operations using innovation
- 9.1 Attract a skilled workforce to meet current and future service needs

Affordable and Attainable Housing Investment Framework Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Report FCS-4-2024-1/CPS-3-2024-1 Investment Transfer to the Affordable Housing Initiatives (AHI) Reserve	0.00	\$1,000,000	\$1,000,000	0.00	\$0	\$0
Report FCS-10-2024-3 Capital Budget 1.00 FTE Project Coordinator, Capital Initiatives Funded through Capital	1.00	\$113,714	\$2,970	0.00	\$125,714	\$9,620
Report CPS-12-2024-5 Community Housing 1.00 FTE Case Manager, Community Housing Funded through staffing reallocation from OW	1.00	\$96,451	\$96,451	0.00	\$107,446	\$10,995
Report CPS-12-2024-5 Ontario Works Transfer of 1.00 FTE Case Manager, Ontario Works to Community Housing Admin	(1.00)	(\$102,451)	(\$102,451)	0.00	(\$107,446)	(\$4,995)
Affordable and Attainable Housing Investment Framework	1.00	\$1,107,714	\$996,970	0.00	\$125,714	\$15,620

Affordable and Attainable Housing Investment Framework Initiatives Funded	2025 FTE Impact	2025 AHI Investment Impact
Affordable Housing MAHIP Rent Supplements Funded through AHI Reserve	0.00	\$50,000
Affordable Housing First Time Home Buyers Grant Program Funded through AHI Reserve	0.00	\$210,000
Affordable Housing 100 Pine Street Estimated operating budget beginning October 1, 2025 Funded through AHI Reserve / Rental and Fees Revenues	0.00	\$118,580
Homelessness Prevention Client Supports and Mobile Outreach Vehicle Funded through AHI Reserve	0.00	\$60,820
Capital Budget Increased MAHIP Capital Incentives / Other Initiatives* Funded through AHI Reserve	0.00	\$300,000
Capital Budget Capacity Building Investment Stream Funded through AHI Reserve	0.00	\$400,000
Affordable and Attainable Housing Impacts	0.00	\$1,139,400

*Other Incentives include allocation to support Muskoka Community Land Trust and Due Diligence activities on potential properties to support supportive and affordable housing.

Strategic Plan Areas and Objectives: Our Communities, Our Services, Our Team

Objective 3: Housing For Everyone

Objective 6: Service Alignment

Objective 10: Better Together

Strategic Action Area

- 3.3 Enhance transit options to better connect residents across our communities
- 6.1 Streamline service delivery to maximize value and outcomes
- 10.3 Strengthen our role in the municipal sector and community capacity building

Demand Responsive Transit Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Report CPS-12-2024-7						
Community Transportation	0.83	\$59,019	\$59,019	0.17	\$79,989	\$20,971
1.00 FTE Administrative Support						
Demand Responsive Transit	0.83	\$59,019	\$59,019	0.17	\$79,989	\$20,971

Strategic Plan Areas And Objectives: Our Services, Our Team

Objective 6: Service Alignment Objective 7: Service Excellence

Strategic Action Area

- 6.1 Streamline service delivery to maximize value and outcomes
- 7.1 Establish a corporate mindset for service excellence
- 7.2 Make residents more aware of our services and engaged in Council priorities
- 7.3 Create better experiences accessing our services

Digital Media Strategy Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Report FCS-11-2024-7 CAO's Office 1.00 FTE Digital Media Specialist	1.00	\$96,251	\$96,251	0.00	\$107,446	\$11,195
Digital Media Strategy	1.00	\$96,251	\$96,251	0.00	\$107,446	\$11,195

Strategic Plan Areas And Objectives: Our Communities, Our Services, Our Team

Objective 5: Community Health And Wellbeing

Objective 6: Service Alignment

Objective 9: Investing In Our People

Strategic Action Area

- 5.2 Expand access to District delivered health care services and programs
- 6.2 Modernize service delivery and operations using innovation and technology
- 9.1 Attract a skilled workforce to meet current and future service needs

Fairvern Long-Term Care Home Redevelopment and Integration Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Report HS-11-2023-2						
Capital Budget						
Temporary HR Coordinator to support LTC transition (18 months) Funded through Capital	0.25	\$33,673	\$0	0.75	\$105,707	\$0
Fairvern Long-Term Care Home Redevelopment and Integration	0.25	\$33,673	\$0	0.75	\$105,707	\$0

Strategic Plan Areas And Objectives: Our Communities, Our Services, Our Team

Objective 5: Community Health And Wellbeing

Objective 6: Service Alignment

Strategic Action Area

- 5.4 Proactively influence social determinants of health and encourage wellbeing
- 6.1 Streamline service delivery to maximize value and outcomes
- 6.2 Modernize service delivery and operations using innovation and technology

Growth / Capacity Building Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Report FCS-11-2024-7 CAO's Office 1.00 FTE Administrative Assistant	0.50	\$49,379	\$49,379	0.50	\$106,182	\$56,803
Report FCS-10-2024-3 Facilities Services and Corporate Climate Change Initiatives 1.00 FTE Facilities Admin Support Clerk 2	0.90	\$72,092	\$52,447	0.10	\$85,522	\$10,304
Report FCS-9-2023-4 Information Technology Services Consultant for outsourcing of IT securities services Funded through staffing reallocation from ITS	0.00	\$146,943	\$146,943	0.00	\$0	\$0
Report FCS-9-2023-4 Information Technology Services Remove 1.00 FTE Security Officer	(1.00)	(\$146,943)	(\$146,943)	0.00	\$0	\$0

Growth / Capacity Building Service Level Change Detail	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Information Technology Services Dedicated fleet vehicle Partially funded from Climate Change Reserve	0.00	\$25,918	\$17,401	0.00	\$0	\$0
Information Technology Services Hardware purchases for corporate service level change requests	0.00	\$22,800	\$475	0.00	\$5,700	\$0
Report CPS-12-2024-6 Children's Services 0.50 FTE EarlyON Facilitator	0.50	\$39,059	\$39,059	0.00	\$47,482	\$8,423
Growth / Capacity Building	0.90	\$209,248	\$158,761	0.60	\$244,886	\$75,530

Service Level Change Summary	2025 FTE Impact	2025 Total Expenditure Impact	2025 SLC Net Levy Increase / (Decrease)	2026 Annualized FTE Impact	2026 Annualized Expenditure Impact	2026 Annualized Net Levy Increase / (Decrease)
Corporate Climate Change Action Plan	2.00	\$271,027	\$0	0.00	\$282,927	\$0
Affordable and Attainable Housing Investment Framework	1.00	\$2,247,114	\$996,970	0.00	\$125,714	\$15,620
Demand Responsive Transportation	0.83	\$59,019	\$59,019	0.17	\$79,989	\$20,971
Digital Media Strategy	1.00	\$96,251	\$96,251	0.00	\$107,446	\$11,195
Fairvern Long-Term Care Home Redevelopment and Integration	0.25	\$33,673	\$0	0.75	\$105,707	\$0
Growth / Capacity Building	0.90	\$209,248	\$158,761	0.60	\$244,886	\$75,530
All Departments	5.98	\$2,916,332	\$1,311,001	1.52	\$946,669	\$123,316

Strategic Plan Areas And Objectives: Our Environment, Our Services

Objective 1: Taking Action Together

Objective 2: Walking The Talk

Objective 8: Future Thinking

Strategic Action Area

- 1.1 Mitigate climate change in our community
- 2.1 Accelerate efforts to reduce corporate climate change
- 8.1 Continue to strengthen our financial health
- 8.2 Increase capacity to fund infrastructure and ongoing costs

Corporate Climate Change Action Plan Service Level Change Detail	2026 FTE Impact	2026 Total Expenditure Impact	2026 Net Levy Increase / (Decrease)
Report FCS-8-2024-6 Facilities Services and Corporate Climate Change Initiatives Transfer to Climate Change Reserve fund	0.00	\$250,000	\$250,000
Corporate Climate Change Action Plan	0.00	\$250,000	\$250,000

Strategic Plan Areas And Objectives: Our Communities, Our Services, Our Team

Objective 3: Housing For Everyone

Objective 5: Community Health And Wellbeing

Objective 6: Service Alignment

Objective 9: Better Together

Strategic Action Area

- 3.1 Increase supply/stock of purpose-built, affordable rental and market housing
- 3.2 Expand supports to address increasing homelessness
- 5.1 Help improve access to mental health, addiction and primary care services
- 6.2 Modernize service delivery and operations using innovation
- 9.1 Attract a skilled workforce to meet current and future service needs

Affordable and Attainable Housing Investment Framework Service Level Change Detail	2026 FTE Impact	2026 Total Expenditure Impact	2026 Net Levy Increase / (Decrease)
Report FCS-4-2024-1/CPS-3-2024-1 Investment Transfer to the Affordable Housing Initiatives (AHI) Reserve	0.00	\$1,000,000	\$1,000,000
Facilities Services and Corporate Climate Change Initiatives Dedicated fleet vehicle for 1.00 FTE Building Maintenance Operator 1 / Custodial Services Partially funded from Climate Change Reserve	0.00	\$74,412	\$59,412
Report FCS-10-2024-3 Facilities Services and Corporate Climate Change Initiatives 1.00 FTE Building Maintenance Operator 1 Partially funded from AHI Reserve	0.90	\$76,936	\$22,434
Affordable and Attainable Housing Investment Framework	0.90	\$1,151,348	\$1,081,846

Affordable and Attainable Housing Investment Framework Initiatives Funded	2026 FTE Impact	2026 Expenditure Impact	2026 AHI Investment Impact	2026 Net Levy Increase / (Decrease)
Affordable Housing MAHIP Rent Supplements Funded through AHI Reserve	0.00	\$35,000	\$35,000	\$0
Affordable Housing 100 Pine Street Estimated operating budget 2026 Funded through AHI Reserve / Rental and Fees Revenues	0.00	\$385,820	\$267,043	\$118,777
Homelessness Prevention Client Supports and Outreach Funded through AHI Reserve	0.00	\$25,000	\$25,000	\$0
Report CPS-12-2024-5 Affordable Housing 1.0 FTE Coordinator, Affordable Housing Funded through AHI Reserve	1.00	\$100,997	\$100,997	\$0
Capital Budget Increased MAHIP Capital Incentives	0.00	\$0	\$600,000	\$0
Capital Budget Capacity Building Investment Stream	0.00	\$0	\$400,000	\$0
Affordable and Attainable Housing Impacts	1.00	\$546,817	\$1,428,040	\$118,777

Strategic Plan Areas and Objectives: Our Communities, Our Services, Our Team

Objective 5: Community Health And Wellbeing

Objective 6: Service Alignment

Objective 9: Investing In Our People

Strategic Action Area

- 5.2 Expand access to District delivered health care services and programs
- 6.2 Modernize service delivery and operations using innovation and technology
- 9.1 Attract a skilled workforce to meet current and future service needs

Fairvern Long-Term Care Home Redevelopment and Integration Service Level Change Detail	2026 FTE Impact	2026 Total Expenditure Impact	2026 Net Levy Increase / (Decrease)
Report FCS-10-2024-2 Corporate Administration 1.00 FTE HR Assistant to support Fairvern	1.00	\$90,452	\$90,452
Report FCS-10-2024-2 Corporate Administration 1.00 FTE HR Business Partner to support Pines and Fairvern	0.66	\$76,604	\$76,604
Fairvern New Home Estimated Net Operating Budget 2026	118.38	\$11,843,963	(\$429,679)
Fairvern Long-Term Care Home Redevelopment and Integration	120.04	\$12,011,019	(\$262,623)

Service Level Change Summary	2026 FTE Impact	2026 Total Expenditure Impact	2026 Net Levy Increase / (Decrease)
Corporate Climate Change Action Plan	0.00	\$250,000	\$250,000
Affordable and Attainable Housing Investment Framework	1.90	\$1,698,165	\$1,200,623
Fairvern Long-Term Care Home Redevelopment and Integration	120.04	\$12,011,019	(\$262,623)
Growth / Capacity Building	0.00	\$0	\$0
All Departments	121.94	\$13,959,184	\$1,188,000

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Finance and Corporate Services**

INDEX

	Page
Finance and Corporate Services Net Levy Summary	1
Finance and Corporate Services Operating Budget by Object.....	3 – 4
Elected Officials	5 – 7
CAO's Office	8 – 14
Corporate Administration	15 – 23
Facilities Services and Corporate Climate Change.....	24 – 30
Information Technology Services.....	31 – 34
Fleet Operations	35 – 37
Legislative Services	38 – 42
Finance and Corporate Services Capital Budget and Forecast.....	43 – 45

Draft Tax Supported Net Levy Summary

Finance and Corporate Services

Run Date: 12/20/24 8:51 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Amendments	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Finance and Corporate Services											
Elected Officials	837,527	862,179	844,801		883,065	4.53%	38,264		921,971	4.41%	38,906
CAO's Office	1,728,307	2,060,474	2,335,752	(4,529)	2,542,551	8.85%	206,799		2,689,138	5.77%	146,587
Facilities Services & Corporate Climate Change	768,951	609,056	628,048		724,014	15.28%	95,966		1,054,881	45.70%	330,867
Corporate Administration	1,987,963	1,699,574	2,317,925	50,000	2,379,722	2.67%	61,797		2,453,814	3.11%	74,092
Information Technology Services	439,670	283,367	384,908		68,374	(82.24%)	(316,534)		(18,838)	(127.55%)	(87,212)
Fleet Operations	7,060	(659,054)	7,690		(668)	(108.69%)	(8,358)	(48,480)	(48,160)	7,109.58%	(47,492)
Legislative Services	1,317,281	1,384,229	1,196,446	(50,000)	1,350,255	12.86%	153,809		1,435,506	6.31%	85,251
Total Finance and Corporate Services	7,086,759	6,239,825	7,715,570	(4,529)	7,947,313	3.00%	231,743	(48,480)	8,488,312	6.81%	540,999
Total Finance and Corporate Services	7,086,759	6,239,825	7,715,570	(4,529)	7,947,313	3.00%	231,743	(48,480)	8,488,312	6.81%	540,999

Draft Tax Supported Operating Budget by Object

Finance and Corporate Services

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	9,550,097	10,152,848	11,739,590	(4,529)	13,389,512	14.05%	1,649,922		14,225,988	6.25%	836,476
Employee Related Expenses	404,105	352,666	441,847		459,376	3.97%	17,529		471,785	2.70%	12,409
Materials & Supplies	1,300,406	850,721	1,182,749		1,260,837	6.60%	78,088		1,313,475	4.17%	52,638
Purchased Services	4,091,353	4,010,567	4,470,992		4,909,759	9.81%	438,767		5,093,859	3.75%	184,100
Transfer To Others	371,665	512,087	512,087		407,929	(20.34%)	(104,158)		415,928	1.96%	7,999
Minor Capital											
Total Operating Costs	15,717,626	15,878,889	18,347,265	(4,529)	20,427,413	11.34%	2,080,148		21,521,035	5.35%	1,093,622
Finance Charges/Reserves											
Finance Charges	26,271	19,281	19,003		19,003				19,003		
Reserves	1,245,373	1,457,391	1,420,927		1,300,307	(8.49%)	(120,620)	(48,480)	1,550,697	19.26%	250,390
Total Finance Charges/Reserves	1,271,644	1,476,672	1,439,930		1,319,310	(8.38%)	(120,620)	(48,480)	1,569,700	18.98%	250,390
Net Internal Service Charges											
Fleet	(2,735,429)	(3,331,001)	(3,541,577)		(3,799,117)	7.27%	(257,540)		(3,945,083)	3.84%	(145,966)
Insurance	258,079	268,041	292,406		341,435	16.77%	49,029		353,848	3.64%	12,413
Support Services	(4,944,618)	(5,529,285)	(6,103,998)		(7,403,833)	21.29%	(1,299,835)		(7,975,823)	7.73%	(571,990)
Total Net Internal Service Charges	(7,421,968)	(8,592,245)	(9,353,169)		(10,861,515)	16.13%	(1,508,346)		(11,567,058)	6.50%	(705,543)
Total Expenditures	9,567,302	8,763,316	10,434,026	(4,529)	10,885,208	4.32%	451,182	(48,480)	11,523,677	5.87%	638,469
Revenues											
Revenue Sources											
Grants	(20,988)										
User Fees	(139,062)	(133,340)	(131,213)		(129,811)	(1.07%)	1,402		(130,811)	0.77%	(1,000)
Fines/Penalties	(705,475)	(675,407)	(1,094,863)		(1,094,863)				(1,094,863)		
Service Charge Municipal	(1,382,545)	(1,475,680)	(1,481,380)		(1,702,221)	14.91%	(220,841)		(1,798,691)	5.67%	(96,470)
Investment Income											
Other	(232,473)	(239,064)	(11,000)		(11,000)				(11,000)		
Total Revenue Sources	(2,480,543)	(2,523,491)	(2,718,456)		(2,937,895)	8.07%	(219,439)		(3,035,365)	3.32%	(97,470)
Total Revenues	(2,480,543)	(2,523,491)	(2,718,456)		(2,937,895)	8.07%	(219,439)		(3,035,365)	3.32%	(97,470)
Net Levy	7,086,759	6,239,825	7,715,570	(4,529)	7,947,313	3.00%	231,743	(48,480)	8,488,312	6.81%	540,999

Department: Finance and Corporate Services

Division - Program: Elected Officials

Strategic Plan Areas and Objectives

Our Environment: Taking Action Together, Walking the Talk

Our Communities: Housing for Everyone, Good Jobs and Workers to Fill Them, Community Health and Wellbeing

Our Services: Service Alignment, Service Excellence, Future Thinking

Our Team: Investing in our People, Better Together

Purpose

- To provide strategic and political leadership in the provision of services offered by The District Municipality of Muskoka and in addressing issues of public concern.
- To provide the citizens of Muskoka with an efficient and quality level of service in those areas of jurisdiction authorized under the Municipal Act and other provincial statutes.
- To make decisions concerning all policy matters, operating and capital budgets, and plans brought forward by the Chief Administrative Officer and the various departments.

2025 and 2026 Top Objectives

Muskoka District Council approved its Strategic Plan 2023 – 2026 which identifies 10 Objectives within four Priority Areas to be advanced over this term. Council has approved initiatives for consideration during the 2025 and 2026 budget deliberations that are directly tied to the Strategic Plan.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Transfer to Others decreased 100.0% or \$100,000 to remove a one-time prior year grant to Muskoka Discovery Centre, offset by a decrease in Transfer from Reserves of 100.0% or \$100,000.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	23.00	23.00	23.00
Total Operating Costs	\$916,606	\$853,629	\$891,259
Total Finance Charges/Reserves	(\$100,000)	\$0	\$0
Total Net Internal Service Charges	\$28,195	\$29,436	\$30,712
Total Expenditures	\$844,801	\$883,065	\$921,971
Total Revenues	\$0	\$0	\$0
Net Levy	\$844,801	\$883,065	\$921,971

Key Service Indicators - Not applicable.

Draft Tax Supported Operating Budget by Object

Elected Officials

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	719,228	656,666	725,390	766,287	5.64%	40,897	803,732	4.89%	37,445
Employee Related Expenses	72,412	41,006	75,050	78,376	4.43%	3,326	78,761	0.49%	385
Materials & Supplies	2,719	920	4,666	4,666			4,666		
Purchased Services	20,252	32,171	11,500	4,300	(62.61%)	(7,200)	4,100	(4.65%)	(200)
Transfer To Others	12,720		100,000		(100.00%)	(100,000)			
Total Operating Costs	827,331	730,763	916,606	853,629	(6.87%)	(62,977)	891,259	4.41%	37,630
Finance Charges/Reserves									
Reserves	(12,720)		(100,000)		(100.00%)	100,000			
Total Finance Charges/Reserves	(12,720)		(100,000)		(100.00%)	100,000			
Net Internal Service Charges									
Fleet									
Insurance	10,026	10,785	11,765	12,036	2.30%	271	12,353	2.63%	317
Support Services	12,890	14,605	16,430	17,400	5.90%	970	18,359	5.51%	959
Total Net Internal Service Charges	22,916	25,390	28,195	29,436	4.40%	1,241	30,712	4.33%	1,276
Total Expenditures	837,527	756,153	844,801	883,065	4.53%	38,264	921,971	4.41%	38,906
Net Levy	837,527	756,153	844,801	883,065	4.53%	38,264	921,971	4.41%	38,906

Department: Finance and Corporate Services

Division - Program: CAO's Office

Service Areas Included:

- CAO/Administration
- Regional Strategic Initiatives
 - Muskoka Area Indigenous Leadership Table (MAILT)
 - Inclusion, Diversity, Equity and Anit-Racism (IDEA)
 - Economic Development
 - Muskoka Tourism Marketing Agency (MTMA)
- Communications
- Continuous Improvement Unit

Strategic Plan Areas and Objectives

Our Environment: Taking Action Together, Walking the Talk

Our Communities: Housing for Everyone, Good Jobs and Workers to Fill Them, Community Health and Wellbeing

Our Services: Service Alignment, Service Excellence, Future Thinking

Our Team: Investing in our People, Better Together

Purpose:

CAO/Administration

- Lead the District Strategic Leadership Team (DSLTT) and organization in strategic and operational management of the District following Council's strategic plan, the associated action plans and policies.
- Council's principal advisor and the link between Council and municipal operations.
- Manage structure, monitor performance, build capacity, and drive corporate culture.

Regional Strategic Initiatives (MAILT, IDEA, Economic Development and MTMA)

- Stimulate a year-round, diverse economy and support the development of the workforce needed to sustain it.
- Strengthen the District's relationships with the Indigenous Nations with ties to Muskoka.
- Strengthen the District's role in encouraging inclusion, diversity, equity and anti-racism (IDEA) across Muskoka.

Communications

- Provide strategic communication advice to and develop strategies to achieve media focused objectives.

Continuous Improvement Unit

- To support District Council and the District Strategic Leadership Team in addressing emerging or priority issues and completing major projects in an integrated fashion.
- To improve efficiency and effectiveness of District programs and service delivery.
- To provide staff with development opportunities in support of the District's corporate succession planning program.

2025 and 2026 Top Objectives

CAO/Administration

1. Project lead and support creation of a Progress Report Card and monitor achievements of Action Plans within the District Strategic Plan 2023-2026.
2. Support the project lead in the development of the business case and agreements to implement a Municipal Services Corporation for the Muskoka Airport based on Council direction.
3. Project lead the creation of a Digital Services Strategy leading to an update of the District website and internal staff portal.
4. Support the development of business continuity plans across the corporation in alignment with Emergency Management.
5. Project lead and support initiatives raised through the staff Innovation Think Tank focused on incremental improvements in service delivery, process efficiency, collaboration, sustainability and resilience.
6. Partner with Area Municipalities to identify opportunities to increase operational savings, secure alternative funding sources, and improve municipal efficiency through shared services or modernization initiatives, where possible.

Regional Strategic Initiatives (MAILT, IDEA, Economic Development and MTMA)

1. Work with stakeholders on regional economic development initiatives with a focus on stimulating a diverse, year-round economy.
2. Work with the Regional Workforce Committee and begin to operationalize the Workforce Development Strategy Implementation Plan.
3. Work with stakeholders to expand community supports to ensure Canadian newcomers feel welcome, settle more quickly, and stay in Muskoka.
4. Work with the IDEA (Inclusion, Diversity, Equity and Anti-Racism) Advisory Group (IAG) to launch initiatives outlined in the IAG's 2022-2026 Strategic Action Plan and continue to promote equity and inclusion, celebrate diversity and combat hate throughout Muskoka.
5. Continue to strengthen Indigenous relations and work towards reconciliation through the Muskoka Area Indigenous Leadership Table (MAILT) by supporting meaningful joint initiatives that positively impact Indigenous awareness at the staff, Councillor and community levels.
6. Work with the Staff IDEA Advisory Group (SIAG) to launch initiatives within the SIAG action plan aimed at embracing IDEA principles as both an employer and service provider.
7. Work with the Muskoka Tourism Marketing Agency (MTMA), the Regional Tourism Organization (RTO 12) and other economic development organizations to enhance tourism and visitation to Muskoka.

Communications

1. Continue to implement an annual communication plan that prioritizes District objectives as well as the District's Strategic Plan, with a focus on raising awareness of District programs and services, encouraging public interest and engagement in Council initiatives and decision-making, providing regular, timely news updates, and improving how residents are notified of planned service upgrades, interruptions, and emergency situations.
2. Support the roll-out of a Service Excellence strategy that sets performance goals for how the District serves, communicates, and engages with residents, clients, customers, and partners.
3. Redevelop the main corporate website to meet goals for online communication, engagement, and digital services, and continue to support redevelopment of staff information websites (intranet/SIMON).
4. Roll-out corporate-wide policies and standards for communication and public engagement, expand self-serve tools and provide internal training to meet growing corporate communication needs.
5. Continue to expand self-serve tools and internal training to meet growing corporate communication needs and expand staff skills outside the communication division.

Continuous Improvement Unit

1. Project lead and support creation of a Progress Report Card and monitor achievements of Action Plans within the District Strategic Plan 2023-2026.
2. Support the project lead in the development of the business case and agreements to implement a Municipal Services Corporation for the Muskoka Airport based on Council direction.
3. Project lead the creation of a Digital Services Strategy leading to an update of the District website and internal staff portal.
4. Support the development of business continuity plans across the corporation in alignment with Emergency Management.
5. Project lead and support initiatives raised through the staff Innovation Think Tank focused on incremental improvements in service delivery, process efficiency, collaboration, sustainability and resilience.
6. Partner with Area Municipalities to identify opportunities to increase operational savings, secure alternative funding sources, and improve municipal efficiency through shared services or modernization initiatives, where possible.

Significant Budgetary Items

CAO/Administration

2025 vs. 2024 Base Budgets

- Personnel increased 17.32% or \$77,800 for estimated wage and benefit costs and includes a service level change for an Administrative Assistant.

2026 vs. 2025 Base Budgets

- Personnel increased 12.8% or \$67,499 for estimated wage and benefit costs and includes an annualized impact from a prior year service level change.

2025 Proposed Service Level Changes

- FTE Administrative Assistant \$49,379.

2026 Proposed Service Level Changes – None.

Communications

2025 vs. 2024 Base Budgets

- Personnel increased 21.69% or \$118,707 for estimated wage and benefit costs and includes a service level change for a Digital Media Specialist position.
- Purchased Services decreased 53.55% or \$39,560 related to reductions in Communications Contractor and advertising due to budget constraints.

2026 vs. 2025 Base Budgets

- Personnel increased 3.6% or \$23,861 for estimated wage and benefit costs.
- Purchased Services increased 44.1% or \$15,120 to partially reinstate budget for Communications Contractor and advertising costs.

2025 Proposed Service Level Changes

- Digital Communications Specialist \$96,251.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	12.00	13.50	14.00
Full Time Equivalents - Other Staffing	0.25	0.00	0.00
Total Operating Costs	\$2,434,647	\$2,614,830	\$2,753,623
Total Finance Charges/Reserves	(\$12,000)	\$0	\$0
Total Net Internal Service Charges	(\$86,895)	(\$52,750)	(\$40,753)
Total Expenditures	\$2,335,752	\$2,562,080	\$2,712,870
Total Revenues	\$0	(\$15,000)	(\$15,000)
Net Levy	\$2,335,752	\$2,547,080	\$2,697,870

Key Service Indicators – CAO/Administration, Regional Strategic Initiatives, and Continuous Improvement Unit

Measures as reflected in the Action Plans for the District Strategic Plan 2023-2026.

Key Service Indicators - Communications	2024 Budget	2025 Proposed	2026 Proposed
Social Media Engagement Increase	30%	3-5%	5%
Social Media Audience Growth	14%	5-10%	10%
Media Inquiries	100	125	150
E-newsletter Reach/Audience Growth	8%	10%	15%
Unique Visitors to Muskoka.on.ca	270,000	275,000	280,000
Engagemuskoka.ca Traffic	60,000	65,000	70,000
Public Input/Responses via Engagemuskoka.ca	7500	7750	8000
Large Campaigns Deployed	43	45	47
Media/Special Events or Public Meetings	10	15	20
Training Sessions Delivered to Dept. Staff	15	20	25

Draft Tax Supported Operating Budget by Object

CAO's Office

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	1,222,575	1,459,275	1,686,147	(4,529)	1,889,997	12.09%	203,850		2,001,079	5.88%	111,082
Employee Related Expenses	48,399	32,592	51,305		47,635	(7.15%)	(3,670)		48,334	1.47%	699
Materials & Supplies	20,113	30,119	9,921		25,815	160.21%	15,894		25,465	(1.36%)	(350)
Purchased Services	193,602	196,629	283,187		246,925	(12.80%)	(36,262)		262,085	6.14%	15,160
Transfer To Others	350,945	404,087	404,087		399,929	(1.03%)	(4,158)		407,928	2.00%	7,999
Total Operating Costs	1,835,634	2,122,702	2,434,647	(4,529)	2,610,301	7.21%	175,654		2,744,891	5.16%	134,590
Finance Charges/Reserves											
Reserves	(15,000)		(12,000)			(100.00%)	12,000				
Total Finance Charges/Reserves	(15,000)		(12,000)			(100.00%)	12,000				
Net Internal Service Charges											
Fleet	288	55			350		350		364	4.00%	14
Support Services	(74,627)	(62,283)	(86,895)		(53,100)	(38.89%)	33,795		(41,117)	(22.57%)	11,983
Total Net Internal Service Charges	(74,339)	(62,228)	(86,895)		(52,750)	(39.29%)	34,145		(40,753)	(22.74%)	11,997
Total Expenditures	1,746,295	2,060,474	2,335,752	(4,529)	2,557,551	9.50%	221,799		2,704,138	5.73%	146,587
Revenues											
Revenue Sources											
Grants	(17,988)										
Service Charge Municipal					(15,000)		(15,000)		(15,000)		
Investment Income											
Total Revenue Sources	(17,988)				(15,000)		(15,000)		(15,000)		
Total Revenues	(17,988)				(15,000)		(15,000)		(15,000)		
Net Levy	1,728,307	2,060,474	2,335,752	(4,529)	2,542,551	8.85%	206,799		2,689,138	5.77%	146,587

Department: Finance and Corporate Services

Division - Program: Corporate Administration

Service Areas Included:

- Corporate Administration
 - Corporate Services
 - Tax Policy and Long-Term Financial Planning
- Finance Services
 - Budgets
 - Procurement
 - Risk Management
- Human Resources
 - Health and Safety
- Accessibility

Strategic Plan Areas and Objectives

Our Services: Service Alignment, Service Excellence, Future Thinking

Our Team: Investing in our People

Our Communities: Community Health and Wellbeing

Purpose:

Corporate Administration

- To provide administrative support and leadership to the Finance and Corporate Services Department.
- To advise Council and Management on all financial matters and other functional areas of responsibility.
- To develop, review, and implement Tax Policy, Financial and Budget Policies, including administration of the District's Development Charges by-law and related policies and procedures.

Finance Services

- Maintain corporate accounting systems and internal controls and provide financial recording and reporting.
- Billing and collection systems for water and wastewater urban areas, airport, landfill sites, hauled sewage, community housing, home child care, long-term care homes and Port Carling locks.
- Preparation of financial reports including Annual Audited Financial Statements, Financial Information Returns, Ministry grant claims and management reports.
- Provide timely and accurate budget variance reporting to department managers and Council.
- Budget preparation, administration and policy development.
- Provide procurement and risk management services to other departments.

Human Resources

- Provision of Human Resource (HR) services and support to District employees, managers, and Council across all departments including:
 - Recruitment and selection, including talent attraction and retention strategies;
 - Compensation, job evaluation, pension and benefits;
 - Employee and labour relations, and collective bargaining;
 - Employee related claims management and complaint investigations;
 - Workforce planning and organizational design;
 - Legislative compliance, policy development and implementation; and
 - Employee recognition and engagement.
- To support Council, the District Strategic Leadership Team, directors, managers and employees in the development and delivery of comprehensive health, safety, and wellness programs, to provide a healthy and safe workplace for all, to enhance employee well-being, and to reduce lost time costs.
- To lead the development of strategy and programs related to succession planning, staff development, performance assessment and corporate training to help identify and develop new and potential leaders within the organization to assure smooth transitions in the case of turnover in key positions.
- To advise management and Council regarding industry trends, organizational changes and impact and interpretation of legislation and policies.

Accessibility

- Provide accessibility support and compliance with the Accessibility for Ontarians with Disabilities Act, 2005 (AODA).
- Coordinate meetings of the Staff Accessibility Working Group (SAWG) whose mandate is to conduct reviews of facilities, services, policies, procedures, by-laws, practices, and programs to identify accessibility barriers and develop strategies for barrier prevention and removal.
- Coordinate updates to the District Multi-Year Accessibility Plan for consideration by the District Accessibility Advisory Committee and District Council.
- Act as liaison between the SAWG, District Accessibility Advisory Committee and Council.

2025 and 2026 Top Objectives

Corporate Administration

1. Plan for the implementation of the second phase of an organizational review of Finance and Corporate Services with the goal to build capacity for succession planning and foster a more strategic focus.
2. Support the implementation of the Asset Management Software Solution and new Work Order System in collaboration with the Engineering and Public Works department.
3. Support the review of the existing Information Technology Shared Service Agreement, Governance Structure, and allocation methodology with the Information Technology Steering Committee and the Area Municipalities.
4. Support implementation of business planning and program evaluations across the organization to support the delivery of a four-year rate and tax supported budget.
5. Support the review, development, and implementation of the Multi-Year Budget, Fleet, Reserves, Debt, and Local Improvements Policies.
6. Encourage staff development and mentoring through assignments, courses and participation with associations on committees regarding key subject matters at the provincial level.

Finance Services

1. Prepare draft Financial Information Return (FIR) by May 31st of each year and present audited Consolidated Financial Statements to Council by June 30th of each year.
2. Implement a new payroll system in conjunction with the new HRIS system.
3. Complete process reviews to achieve improved efficiency and provide the best service to our customers.

4. Review and update procurement process and implement Purchase Order system.
5. Implement E-billing system.
6. Assist with business case and analysis of new programs and continue development of monthly management reports.
7. Implement a four-year budget for the 2027-2030 period and next term of Council supported by an organizational business planning and program evaluation process.
8. Provide training and support for District staff to increase self-reliance in procurement handling.
9. Implement an efficient method of claims management.

Human Resources

1. Attraction and Retention – Review and update employee attraction and retention processes to ensure they are inclusive and consistent with the RISE (Respect, Innovation, Service, Equity) values, including but not limited to reviewing and updating job descriptions and the corresponding job evaluations.
2. Long-Term Care (LTC) Support – Continue HR support for LTC operations, including supporting existing managers and employees during this time of significant change and leading the development and implementation of a strategy to recruit, onboard and retain a high volume of staff to support the larger Fairvern LTC home opening in 2026.
3. HR Information System (HRIS) – Implement enhanced HRIS, which includes modules that can be implemented in phases, including but not limited to: scheduling and attendance tracking, recruitment and applicant tracking, learning management, organizational design, performance management, and self-serve tools to create efficiencies and to provide employees and managers with tools to access information when they need it (policies, benefits information, vacation balances, etc.).
4. Health, Safety and Wellness – Develop tools to support the District’s Health and Safety committees and managers to streamline workplace inspections, incident and accident reporting and hazard risk assessments. Develop and implement employee wellness initiatives.
5. Leadership Development – Facilitate training opportunities for new and aspiring leaders to enhance soft skills and develop key competencies for business continuity.
6. Labour Relations – Prepare for, negotiate, and implement five (5) collective agreements, with CUPE Inside and Outside bargaining units, OPSEU for Muskoka Paramedic Services, ONA for Registered Nurses in our LTC Homes, and OPSEU for all other union members in our LTC Homes.

Accessibility

1. Provide support to the Multi-Year Accessibility Plan and enhance services to comply with the AODA legislation.
2. Enhance District Multi-Year Accessibility Plan through active engagement of SAWG across all departments.

Significant Budgetary Items

Corporate Administration

2025 vs. 2024 Base Budgets

- Personnel increased 7.65% or \$68,187 for estimated wage and benefit costs and includes an annualized impact of \$21,692 for a prior year service level change.
- Net Internal Charges decreased 781.31% or \$181,591 mainly due to a reallocation of recoveries for Tax Policy and Long-Term Financial Planning.

2026 vs. 2025 Base Budgets

- Personnel increased 3.6% or \$34,628 for estimated wage and benefit costs.
- Support Services decreased 5.8% or \$9,215 primarily for increased recovery for Tax Policy and Long-Term Financial Planning.

Finance Services

2025 vs. 2024 Base Budgets

- Personnel increased 25.02% or \$561,638 for estimated wage and benefit costs and includes the reallocation of \$447,400 for centralized staffing of 5.00 FTE from 2024 resulting from the onboarding and reorganization of long-term care administrative staffing. This is partially offset through internal recoveries as discussed below.
- Purchased Services increased 5.49% or \$9,182 as a result of increased Audit fees of \$37,922 which is mostly offset by a reduction in Consultant of \$25,000.
- Reserves increased 100.0% or \$41,500 to remove one-time transfer-in from Corporate Reserve from the prior year.
- Support Services decreased 26.78% or \$497,617 mainly related to increases for internal Finance recoveries resulting from centralized staffing for long-term care administration, partially offset by increases for computer and rent charges.

2026 vs. 2025 Base Budgets

- Personnel increased 4.1% or \$115,537 for estimated wage and benefit costs.

- Support Services decreased 4.8% or \$112,876 primarily for internal Finance recoveries partially offset by increases for computer and rent charges.

Human Resources

2025 vs. 2024 Base Budgets

- Personnel increased 15.12% or \$170,225 for estimated wage and benefit costs and includes a reallocation of staffing resources from a restructure in 2024 resulting from the onboarding of The Pines and Fairvern LTC homes to the District.
- Purchased Services decreased 14.22% or \$28,850 to remove one-time consulting charges partially offset by increases for prime contractor and legal costs in preparation for upcoming CUPE and OPSEU contract negotiations.
- Reserves decreased 9.61% or \$36,032 for additional transfers-in from WSIB Reserve for Health and Safety partially offset by the removal of a one-time transfer from Corporate Reserve.
- Net Internal Charges decreased 38.26% or \$89,490 primarily for increases in Administration Recovery, primarily related to long-term care administration, partially offset by increases in internal computer charges.

2026 vs. 2025 Base Budgets

- Personnel increased 15.9% or \$206,198 for estimated wage and benefit costs and includes two Service Level Changes of \$163,256 to support Long-Term Care.
- Purchased Services increased 15.7% or \$27,400 for estimated legal, consultant and prime contractor costs.
- Reserves decreased 7.5% or \$30,622 for additional transfers-in from WSIB Reserve for Health and Safety.
- Net Internal Charges decreased 53.5% or \$173,517 primarily for increases in Administration Recovery which includes the recovery from Long-Term Care for two Service Level Changes totaling \$167,056.

2025 Proposed Service Level Changes

- Temporary Human Resources Assistant dedicated to Long-Term Care Capital Transition Phase III project starting October 1, 2025, for approximately 15 months.

2026 Proposed Service Level Changes

- 1.00 FTE Human Resources Assistant to support Long-Term Care \$90,452.
- 1.00 FTE Human Resources Business Partner to support Long-Term Care starting May 1, 2026, \$76,604.
- Recovery from Pines and Fairvern Operations for two Service Level Change positions \$167,056.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	46.66	47.00	48.66
Full Time Equivalents - Other Staffing	2.94	0.60	1.35
Total Operating Costs	\$4,973,626	\$5,742,653	\$6,142,975
Total Finance Charges/Reserves	(\$496,488)	(\$491,020)	(\$521,642)
Total Net Internal Service Charges	(\$2,069,893)	(\$2,838,591)	(\$3,134,199)
Total Expenditures	\$2,407,245	\$2,413,042	\$2,487,134
Total Revenues	(\$89,320)	(\$83,320)	(\$83,320)
Net Levy	\$2,317,925	\$2,329,722	\$2,403,814

Key Service Indicators – Corporate Administration

Measures as reflected in the Action Plans for the District Strategic Plan 2023-2026.

Key Service Indicators – Finance Services	2024 Budget	2025 Proposed	2026 Proposed
Total AP transactions processed	69,376	73,120	74,000
Total T4s issued	948	960	1,100
Total AR invoices processed	4,700	7,100	8,400
Total water and wastewater bills issued	75,120	77,400	78,200
Budget Variance Reports	4	4	4
Tenders/RFPs completed	36	50	50
Risk Management Claims – Statement of Claims	7	6	6
Risk Management Claims – Other	11	12	12

Key Service Indicators – Human Resources	2024 Budget	2025 Proposed	2026 Proposed
Total Employee population if fully staffed	919	920	1,100
FTEs Supported – Municipal	409	420	430
FTEs Supported – LTC (Pines and Fairvern)	232	246	420
FTEs Supported – Paramedics	94	94	94
Recruitment volume (all)	400	400	700
Number of days lost to workplace injuries	675	550	500

Key Service Indicators - Accessibility	2024 Budget	2025 Proposed	2026 Proposed
Accessibility Advisory Committee Meetings	2	2	2
Staff Accessibility Working Group Meetings	3	4	4
Multi-Year Accessibility Achievements as % of Total Goals	60%	75%	90%
Public Consultation and Engagement – number of unique responses	200	400	600

Draft Tax Supported Operating Budget by Object

Corporate Administration

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	3,408,226	3,599,697	4,279,609		5,080,231	18.71%	800,622		5,437,079	7.02%	356,848
Employee Related Expenses	165,932	155,937	221,770		215,325	(2.91%)	(6,445)		226,425	5.15%	11,100
Materials & Supplies	63,600	43,386	71,517		74,253	3.83%	2,736		79,227	6.70%	4,974
Purchased Services	389,070	292,782	400,730	50,000	422,844	5.52%	22,114		450,244	6.48%	27,400
Total Operating Costs	4,026,828	4,091,802	4,973,626	50,000	5,792,653	16.47%	819,027		6,192,975	6.91%	400,322
Finance Charges/Reserves											
Reserves	(297,908)	(402,906)	(496,488)		(491,020)	(1.10%)	5,468		(521,642)	6.24%	(30,622)
Total Finance Charges/Reserves	(297,908)	(402,906)	(496,488)		(491,020)	(1.10%)	5,468		(521,642)	6.24%	(30,622)
Net Internal Service Charges											
Fleet	716	4,193	260		870	234.62%	610		905	4.02%	35
Insurance	79,118	106,803	116,512		126,041	8.18%	9,529		129,357	2.63%	3,316
Support Services	(1,730,861)	(2,016,848)	(2,186,665)		(2,965,502)	35.62%	(778,837)		(3,264,461)	10.08%	(298,959)
Total Net Internal Service Charges	(1,651,027)	(1,905,852)	(2,069,893)		(2,838,591)	37.14%	(768,698)		(3,134,199)	10.41%	(295,608)
Total Expenditures	2,077,893	1,783,044	2,407,245	50,000	2,463,042	2.32%	55,797		2,537,134	3.01%	74,092
Revenues											
Revenue Sources											
User Fees	(89,930)	(83,470)	(89,320)		(83,320)	(6.72%)	6,000		(83,320)		
Service Charge Municipal											
Total Revenue Sources	(89,930)	(83,470)	(89,320)		(83,320)	(6.72%)	6,000		(83,320)		
Total Revenues	(89,930)	(83,470)	(89,320)		(83,320)	(6.72%)	6,000		(83,320)		
Net Levy	1,987,963	1,699,574	2,317,925	50,000	2,379,722	2.67%	61,797		2,453,814	3.11%	74,092

Department: Finance and Corporate Services

Division - Program: Facilities Services and Corporate Climate Change Initiatives

Service Areas Included:

- Facility Services and Corporate Climate Change Initiatives
 - Energy Management
 - 70 Pine Street
 - Ambulance Stations
 - Home for Good
- Office Services

Strategic Plan Areas and Objectives

Our Services: Service Alignment, Service Excellence, Future Thinking

Our Environment: Walking the Talk

Purpose:

Facilities Services and Corporate Climate Change Initiatives

- Provides facilities management services to corporate departments.
- Lead role and responsibility for advancement of the Corporate Climate Change Action Plan.
- Some of the services provided include:
 - Daily maintenance, operation and repairs of corporate facilities;
 - Facility capital planning and project management;
 - Corporate energy management;
 - Facility condition audits and assessments; and
 - Custodial cleaning services.

Office Services

- Provide administrative support services to all corporate departments including print production, copying, binding, document formatting and creation.
- Source, purchase and inventory of office supplies, furniture, uniforms and personal protective work wear.
- Create and maintain data base of employee photos for photo ID's and security passes.
- Track corporate print usage for proper cost allocation.

2025 and 2026 Top Objectives

Facilities Services and Corporate Climate Change Initiatives

1. Initiate the new Corporate Energy and Climate positions to continue development of an energy conservation and demand management program for all corporate operations and focus on identifying and implementing actions to meet the objectives of the Corporate Climate Change Action Plan.
2. Review and continue development of long-term capital asset management plans for corporate facilities through the completion of detailed facility condition audits and building decarbonization studies to increase operational resiliency to the effects of climate change while reducing the operation impact of assets on climate change.
3. Complete a review of customer service strategies, communication processes and further develop related policies and procedures.
4. Continue to improve purchasing strategies to ensure competitive interest and identify joint procurement opportunities and further develop a qualified contractor database.
5. Continue to provide capital project management on the implementation of capital asset management plans and construction of new facilities such as the new Fairvern Long-Term Care Home, 100 Pine Street.
6. Continue to investigate, implement, review and develop integrated work management software for asset management, maintenance and operations and project management.

Office Services

1. Investigate, recommend and develop an electronic inventory system to reduce administrative effort required to order and account for inventory distribution.
2. Review print shop services, equipment, inventory and business processes to align with current demands.
3. Promote additional training and support on the use of print shop equipment for administrative support staff.
4. Continue to support "Green" printing and inventory reuse efforts.

Significant Budgetary Items

Facilities Services and Corporate Climate Change Initiatives

2025 vs. 2024 Base Budgets

- Personnel increased 46.31% or \$360,558 for estimated wage and benefit costs and includes three Service Level Changes of \$303,524 in support of the Corporate Climate Change Action Plan and Affordable and Attainable Housing Investment Framework 2025-2029 initiatives.
- Purchased Services increased 8.74% or \$35,133 mainly for building and grounds maintenance costs and increased external rent costs.
- Reserves decreased 185.13% or \$267,271 for a transfer in from Climate Change Reserve to fund the two proposed Corporate Energy and Climate Initiatives Service Level Change positions.

2026 vs. 2025 Base Budgets

- Personnel increased 4.2% or \$47,805 for estimated wage and benefit costs and includes an annualized impact of \$5,108 for the Administration Support Clerk 2 prior year service level change.
- Materials and Supplies increased 15.8% or \$50,650 primarily for a service level change for a dedicated fleet vehicle partially offset by a reduction in office supplies.
- Reserves increased 184.7% or \$226,934 primarily for the net transfer to Climate Change Reserve fund as well as a small increase for transfer to Corporate Reserve fund.

2025 Proposed Service Level Changes

- 1.00 FTE Capital Project Coordinator \$113,714; \$110,744 charged to Capital.
- 1.00 FTE Facilities Administration Support Clerk 2 starting February 1, 2025 \$72,092; \$19,645 charged to Capital.
- 1.00 FTE Manager, Corporate Energy and Climate Initiatives \$153,613.
- 1.00 FTE Coordinator, Corporate Energy and Climate Initiatives \$117,414.
- Transfer from Climate Change Reserve Fund \$271,027.

2026 Proposed Service Level Changes

- 1.00 FTE Building Maintenance Operator 1 starting February 1, 2026 \$76,936; \$19,346 charged to MMNPHC, \$38,327 charged to Affordable Housing and \$18,253 Community Housing programs.
- Dedicated Fleet Vehicle \$60,000 and related Fleet costs \$14,412.
- Transfer to Climate Change Reserve Fund \$235,000 in order to build the Climate Change Reserve Fund and implement the Corporate Climate Change Action Plan.

Office Services

2025 vs. 2024 Base Budgets

- Purchased Services increased 34.27% or \$35,400 mainly for hardware and software equipment maintenance for telephone service partially offset by a reduction in prime contractor costs.
- Net Internal Charges decreased 23.30% or \$35,207 based on a reallocation of internal rent charge to Corporate Administration as well as a net increase of \$12,832 related to recoveries.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalent - Permanent Full Time	17.40	20.75	21.85
Full Time Equivalent - Other Staffing	1.27	1.85	0.95
Total Operating Costs	\$1,672,147	\$2,017,292	\$2,122,928
Total Finance Charges/Reserves	\$147,022	(\$120,196)	\$106,792
Total Net Internal Service Charges	(\$1,147,228)	(\$1,128,591)	(\$1,130,348)
Total Expenditures	\$671,941	\$768,505	\$1,099,372
Total Revenues	(\$43,893)	(\$44,491)	(\$44,491)
Net Levy	\$628,048	\$724,014	\$1,054,881

Key Service Indicators – Facilities Services and Corporate Climate Change	2024 Budget	2025 Proposed	2026 Proposed
Value of capital projects managed	\$39,113,846	\$113,957,188	\$16,933,278
Number of demand work orders completed	2,750	3,000	3,200
Number of preventative maintenance work orders assigned	3,750	4,000	4,300
Number of phone calls handled through the Facility Services Help Desk	5,500	6,000	6,250
Number of emails received through the Facility Services Help Desk	8,200	9,000	9,200

Key Service Indicators – Office Services	2024 Budget	2025 Proposed	2026 Proposed
Total impressions - Print Shop	40,000	40,000	40,000
Total impressions - 70 Pine Street departmental printers	300,000	300,000	300,000

Draft Tax Supported Operating Budget by Object

Facilities Services & Corporate Climate Change

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	763,274	743,417	816,939	1,179,325	44.36%	362,386	1,229,091	4.22%	49,766
Employee Related Expenses	7,802	9,996	11,122	7,971	(28.33%)	(3,151)	7,971		
Materials & Supplies	379,488	134,707	330,973	325,050	(1.79%)	(5,923)	375,700	15.58%	50,650
Purchased Services	562,308	440,751	463,813	496,946	7.14%	33,133	502,166	1.05%	5,220
Transfer To Others	8,000	8,000	8,000	8,000			8,000		
Minor Capital									
Total Operating Costs	1,720,872	1,336,871	1,630,847	2,017,292	23.70%	386,445	2,122,928	5.24%	105,636
Finance Charges/Reserves									
Reserves	143,342	134,771	147,022	(120,196)	(181.75%)	(267,218)	106,792	(188.85%)	226,988
Total Finance Charges/Reserves	143,342	134,771	147,022	(120,196)	(181.75%)	(267,218)	106,792	(188.85%)	226,988
Net Internal Service Charges									
Fleet	11,017	34,048	12,870	12,800	(0.54%)	(70)	27,725	116.60%	14,925
Insurance	56,105	50,108	54,662	61,808	13.07%	7,146	65,527	6.02%	3,719
Support Services	(1,118,067)	(1,046,413)	(1,173,460)	(1,203,199)	2.53%	(29,739)	(1,223,600)	1.70%	(20,401)
Total Net Internal Service Charges	(1,050,945)	(962,257)	(1,105,928)	(1,128,591)	2.05%	(22,663)	(1,130,348)	0.16%	(1,757)
Total Expenditures	813,269	509,385	671,941	768,505	14.37%	96,564	1,099,372	43.05%	330,867
Revenues									
Revenue Sources									
Grants	(3,000)								
User Fees	(20,700)	(21,568)	(21,893)	(22,491)	2.73%	(598)	(22,491)		
Service Charge Municipal	(9,571)	(8,978)	(11,000)	(11,000)			(11,000)		
Other	(11,047)	(4,130)	(11,000)	(11,000)			(11,000)		
Total Revenue Sources	(44,318)	(34,676)	(43,893)	(44,491)	1.36%	(598)	(44,491)		
Total Revenues	(44,318)	(34,676)	(43,893)	(44,491)	1.36%	(598)	(44,491)		

Base Budget

General Levy by Object 2 Yr

Draft Tax Supported Operating Budget by Object

Facilities Services & Corporate Climate Change

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Net Levy	768,951	474,709	628,048	724,014	15.28%	95,966	1,054,881	45.70%	330,867

Department: Finance and Corporate Services

Division - Program: Information Technology Services

Strategic Plan Area and Objective

Our Services: Service Alignment, Service Excellence, Future Thinking

Purpose

- IT Services is committed to delivering and supporting high-quality, cost-effective technology to our business partners. We will fulfill this commitment by:
 - Investing wisely in technology to drive more effective, efficient and reliable service delivery; and
 - Promoting a service culture, where everyone is treated with professionalism and courtesy.
- The following are the IT Services' Strategic Goals:
 - Modern, Stable and Secure Computing
 - IT as a Trusted Advisor
 - Efficient Sharing of IT Resources
 - Realize Full Value of IT Investments
 - Acquire, Develop and Retain Skilled IT Staff

2025 and 2026 Top Objectives

1. At the direction of the Information Technology Steering Committee (ITSC), continue to support the implementation of Core approved systems, including supporting infrastructure, software upgrades, process improvements and bi-directional system integration.
2. At the direction of the ITSC, support the users, shared infrastructure and solutions while providing excellent customer service and improved communication methods.
3. Continue to implement critical security controls to protect the data center from evolving cybersecurity threats such as ransomware. Continue to implement security procedures to improve internal controls, data integrity and software and hardware licensing and inventory management. Monitor the impact of completed and ongoing efforts.
4. Continue to focus on improving customer service by streamlining processes at the Service Desk and streamlining the Project and Request intake process. The intake process will align to the needs and the goals of the Participants through a collaborative committee approach.

2025 vs. 2024 Base Budgets

- Personnel increased 4.48% or \$98,539 for estimated wage and benefit costs and includes a reduction of \$146,943 for a Service Level Change, annualized impacts of \$24,439 and the partial reallocation of staffing resources from capital to operations.
- Purchased Services increased 14.12% or \$316,238 for a Service Level Change in Consultant to manage security service, Insurance Premiums, Software Maintenance and Equipment and Communications contracts.
- Net Internal Service Charges decreased 17.94% or \$533,096 mainly due to increased internal recoveries for IT Services and Telephone support charges partially offset by \$25,918 for a dedicated fleet vehicle.
- Service Charge Municipal Revenues increased by 14.0% or \$205,841.

2026 vs. 2025 Base Budgets

- Personnel increased 8.8% or \$202,286 for estimated wage and benefit costs and includes the reallocation of staffing resources from capital to operations.
- Purchased Services increased 3.5% or \$88,382 primarily for Software Maintenance and Consultant costs.
- Net Internal Service Charges decreased 8.0% or \$279,051 for internal recoveries for IT Services support costs and includes annualized impacts of \$78,600 related to prior year service level changes across the organization.
- Service Charge Municipal Revenues increased 5.8% or \$96,470.

2025 Proposed Service Level Changes

- Remove 1.00 FTE IT Security Officer position (\$146,943) and re-budget in Consultant for managed security service Provider \$146,943 with no impact to net levy
- Dedicated Fleet vehicle \$25,918
- Transfer from Climate Change Reserve (\$8,517)

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	24.00	24.00	24.00
Full Time Equivalents - Other Staffing	2.65	1.15	0.63
Total Operating Costs	\$4,528,126	\$4,953,085	\$5,226,795
Total Finance Charges/Reserves	\$298,086	\$295,530	\$310,129
Total Net Internal Service Charges	(\$2,970,924)	(\$3,504,020)	(\$3,783,071)
Total Expenditures	\$1,855,288	\$1,744,595	\$1,753,853
Total Revenues	(\$1,470,380)	(\$1,676,221)	(\$1,772,691)
Net Levy	\$384,908	\$68,374	(\$18,838)

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Number of calls handled through the Service Desk annually	14,651	15,384	16,152
Total number of desktops (physical and virtual) supported	1,122	1,130	1,140
Total number of user accounts supported	1,265	1,370	1,400
Number of network devices supported	485	585	597
99% of network/system/application reliability during support hours	Exceed	Exceed	Exceed

Draft Tax Supported Operating Budget by Object

Information Technology Services

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	1,681,871	1,675,367	2,198,694	2,297,233	4.48%	98,539	2,499,519	8.81%	202,286
Employee Related Expenses	55,370	58,199	37,690	60,064	59.36%	22,374	60,074	0.02%	10
Materials & Supplies	190,981	49,283	52,167	39,975	(23.37%)	(12,192)	23,007	(42.45%)	(16,968)
Purchased Services	1,957,023	1,999,911	2,239,575	2,555,813	14.12%	316,238	2,644,195	3.46%	88,382
Total Operating Costs	3,885,245	3,782,760	4,528,126	4,953,085	9.38%	424,959	5,226,795	5.53%	273,710
Finance Charges/Reserves									
Finance Charges	4,453								
Reserves	237,367	273,245	298,086	295,530	(0.86%)	(2,556)	310,129	4.94%	14,599
Total Finance Charges/Reserves	241,820	273,245	298,086	295,530	(0.86%)	(2,556)	310,129	4.94%	14,599
Net Internal Service Charges									
Fleet	7,328	44,450	6,500	34,418	429.51%	27,918	35,794	4.00%	1,376
Insurance	13,724	15,623	17,043	23,718	39.17%	6,675	24,192	2.00%	474
Support Services	(2,335,473)	(2,707,385)	(2,994,467)	(3,562,156)	18.96%	(567,689)	(3,843,057)	7.89%	(280,901)
Total Net Internal Service Charges	(2,314,421)	(2,647,312)	(2,970,924)	(3,504,020)	17.94%	(533,096)	(3,783,071)	7.96%	(279,051)
Total Expenditures	1,812,644	1,408,693	1,855,288	1,744,595	(5.97%)	(110,693)	1,753,853	0.53%	9,258
Revenues									
Revenue Sources									
Grants									
User Fees									
Service Charge Municipal	(1,372,974)	(1,347,563)	(1,470,380)	(1,676,221)	14.00%	(205,841)	(1,772,691)	5.76%	(96,470)
Total Revenue Sources	(1,372,974)	(1,347,563)	(1,470,380)	(1,676,221)	14.00%	(205,841)	(1,772,691)	5.76%	(96,470)
Total Revenues	(1,372,974)	(1,347,563)	(1,470,380)	(1,676,221)	14.00%	(205,841)	(1,772,691)	5.76%	(96,470)
Net Levy	439,670	61,130	384,908	68,374	(82.24%)	(316,534)	(18,838)	(127.55%)	(87,212)

Base Budget

General Levy by Object 2 Yr

Department: Finance and Corporate Services

Division - Program: Fleet Operations

Strategic Plan Area and Objective

Our Services: Service Alignment, Future Thinking

Purpose

- To administer policy and financing of the District's fleet vehicles, including the acquisition, disposal, operation and maintenance of vehicles required by the operating departments in the delivery of service of both on-road and off-road vehicles.
- Financing of the fleet operations is provided by vehicle charge-out rates to the user departments in the form of recoveries.

2025 and 2026 Top Objectives

1. Leverage the current fleet management service vendor's (Holman) expertise to analyze statistical data collected through their fleet management system to explore opportunities to optimize fleet utilization and life cycling.
2. Review financial and usage reports to ensure the continued cost-efficient use of the fleet.
3. Conduct a review of vehicle and heavy equipment assets to determine the best useful life cycle.
4. Review and update the District's fleet policy and standards to ensure the best retention versus maintenance/repair costs of all fleet vehicles.
5. Continue to review and update fleet specifications and implement fleet decarbonization recommendations where feasible.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Materials and Supplies increased 12.53% or \$86,223 primarily for Fuel.
- Purchased Services increased 11.85% or \$111,477 primarily for additional leased equipment and maintenance.

- Net Internal Service Charges decreased 7.29% or \$247,205 due to increased recoveries, partly offset by increased insurance and support services.

2026 vs. 2025 Base Budgets

- Purchased Services increased 4.35% or \$45,758 primarily for preventative maintenance.
- Reserves increased 5.44% or \$87,905 as per guideline.
- Net Internal Service Charges decreased 4.22% or \$153,412 mainly due to increased recoveries.

2025 Proposed Service Level Changes – all fleet costs recovered from these department operation budgets:

- Water and Wastewater - Two short-term rental vehicles
- Information Technology - car lease
- Homelessness – mobile outreach vehicle lease

2026 Proposed Service Level Changes – all fleet costs recovered from this department operation budget:

- Facilities – purchase of vehicle

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	1.60	1.60	1.60
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$1,812,116	\$2,019,277	\$2,085,772
Total Finance Charges/Reserves	\$1,584,307	\$1,615,993	\$1,703,898
Total Net Internal Service Charges	(\$3,388,733)	(\$3,635,938)	(\$3,789,350)
Total Expenditures	\$7,690	(\$668)	\$320
Total Revenues	\$0	\$0	\$0
Net Levy	\$7,690	(\$668)	\$320

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Total Fleet (excluding short-term vehicles and trailers)	103	103	104
Total number of kilometers driven per year	1,810,000	1,820,000	1,900,000
Total number of hours used by unlicensed equipment	19,500	19,500	23,140
Short-term vehicles needed for seasonal work	12	13	13
Vehicle replacements including heavy equipment	5	6	7

Draft Tax Supported Operating Budget by Object

Fleet Operations

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	138,313	145,816	182,751		192,212	5.18%	9,461		198,617	3.33%	6,405
Employee Related Expenses	76	61									
Materials & Supplies	627,700	564,377	688,394		774,617	12.53%	86,223		788,949	1.85%	14,332
Purchased Services	835,451	678,388	940,971		1,052,448	11.85%	111,477		1,098,206	4.35%	45,758
Total Operating Costs	1,601,540	1,388,642	1,812,116		2,019,277	11.43%	207,161		2,085,772	3.29%	66,495
Finance Charges/Reserves											
Reserves	1,190,292	1,452,281	1,584,307		1,615,993	2.00%	31,686	(48,480)	1,655,418	2.44%	39,425
Total Finance Charges/Reserves	1,190,292	1,452,281	1,584,307		1,615,993	2.00%	31,686	(48,480)	1,655,418	2.44%	39,425
Net Internal Service Charges											
Fleet	(2,754,795)	(3,423,618)	(3,561,207)		(3,847,555)	8.04%	(286,348)		(4,009,871)	4.22%	(162,316)
Insurance	99,106	84,722	92,424		117,832	27.49%	25,408		122,419	3.89%	4,587
Support Services	101,523	73,237	80,050		93,785	17.16%	13,735		98,102	4.60%	4,317
Total Net Internal Service Charges	(2,554,166)	(3,265,659)	(3,388,733)		(3,635,938)	7.29%	(247,205)		(3,789,350)	4.22%	(153,412)
Total Expenditures	237,666	(424,736)	7,690		(668)	(108.69%)	(8,358)	(48,480)	(48,160)	7,109.58%	(47,492)
Revenues											
Revenue Sources											
User Fees	(9,180)										
Service Charge Municipal											
Other	(221,426)	(234,318)									
Total Revenue Sources	(230,606)	(234,318)									
Total Revenues	(230,606)	(234,318)									
Net Levy	7,060	(659,054)	7,690		(668)	(108.69%)	(8,358)	(48,480)	(48,160)	7,109.58%	(47,492)

Department: Finance and Corporate Services

Division - Program: Legislative Services

Service Areas Included:

- Legal
- Provincial Offences
- Clerks
 - Freedom of Information

Strategic Plan and Objectives

Our Services: Service Alignment, Service Excellence, Future Thinking

Purpose

Legal

- To provide legal services and oversee legal services for proper administration of the affairs of the District in accordance with legislation, regulation, objectives and policies approved by Council.
- Services include:
 - Conducting legal research and provide analysis and advice on legal matters relevant to District corporate operations and programs;
 - Prepare/review legal documentation including contracts, leases, deeds, by-laws, policies, formal agreements and other legal instruments to safeguard the District's interests; and
 - Providing Prosecution Services for all Part I Provincial Offences matters in the District of Muskoka.
- Represent and oversee legal representation on a wide range of litigation matters including matters before all levels of Ontario Court, Provincial Offences Act, Administrative Tribunals including the Ontario Land Tribunal.

Provincial Offences Administration

- To administer the Provincial Offences Courts under the jurisdiction of The District Municipality of Muskoka.
- The District's staff is responsible for:
 - setting trials;
 - the prosecution of certain Provincial Offence matters;
 - recording court proceedings;
 - generating transcripts; and,
 - receiving fine payments resulting from charges laid by the various enforcement agencies operating within the District.
- The District upholds the decisions of the court by pursuing collection of unpaid Provincial Offences Act (POA) fines.

Clerks/Freedom of Information

- Fulfill statutory requirements of section 228 (Clerk) as mandated in the Municipal Act, 2001.
- Fulfill the statutory requirements of the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), 1990, as the Freedom of Information Coordinator.
- Fulfill the duties of Privacy Officer (for MFIPPA matters).
- Provide secretariat duties to District Council, Standing and ad hoc Committees, as required.
- Provide secretariat duties to OPP Detachment Boards, as required.
- Fulfill the duties of a Commissioner for taking Oaths.
- Fulfill the duties of the Clerk pursuant to various other Acts and Regulations, as required.

2025 and 2026 Top Objectives

Legal

1. Collaborate with divisions to increase utilization of new legal request intake system and analyze processing timelines to increase efficiency in the legal request process.
2. Evaluate the Development Review process with Engineering and Planning to identify and implement efficiencies related service agreements and consider specific protocols related to the development of affordable housing.
3. Continue review for delivery of prosecutorial service for Part III Offences as part of proposed provincial download.
4. Provide support for key District initiatives including consideration of a Municipal Services Corporation for Muskoka Airport, appeals to the Ontario Land Tribunal, procurement contracts and capital facilities agreements for affordable housing projects.

Provincial Offences Administration

1. In conjunction with the province implement a solution for electronic evidence and electronic intake processes.
2. Work on Provincial Committees to streamline and modernize POA and delivery of court services to the public.
3. Engage with Justice stakeholders to streamline the informal Early Resolution court proceedings model.
4. Implement new procedures to operationalize legislative changes due to Bill 177 (Stronger Fairer Ontario Act (Budget Measures)). Transfer of responsibility from Judiciary to Courts Administration.
5. Work on Provincial Committees and Municipal collection groups to further enhance collection tools.

Clerks/Freedom of Information

1. Provide assistance to District Council on the interpretation and implementation of the Council Procedure By-law and various Policies, Procedures and related procedures.
2. Provide Administrative Assistance in the establishment and function of the OPP Boards, as required by legislation.
3. Complete on-boarding of Fairvern to the Electronic Document and Records Management System (EDRMS), review paper files and prepare documents for destruction that have met their retention.
4. Manage the Selection of the District Chair and prepare the Inaugural Council meeting at the end of 2026.
5. Continue to routinely respond to Freedom of Information requests within required 30-day time-period.
6. Implement cross-training opportunities for responding to routine requests and provide mentoring on more complex requests.

Significant Budgetary Items

Legal

2025 vs. 2024 Base Budgets

- Personnel increased 4.89% or \$40,059 for estimated wage and benefit costs.
- Purchased Services increased 322.21% or \$50,200 for estimated Consultant costs related to risk management.

2026 vs. 2025 Base Budgets

- Personnel increased 3.5% or \$29,793 for estimated wage and benefit costs.

Provincial Offences Administration

2025 vs. 2024 Base Budgets

- Personnel increased 6.54% or \$39,183 for estimated wage and benefit costs.

2026 vs. 2025 Base Budgets

- Personnel increased 4.1% or \$26,189 for estimated wage and benefit costs.

Clerks/Freedom of Information

2025 vs. 2024 Base Budgets

- Personnel increased 12.72% or \$54,925 for estimated wage and benefit costs and includes an annualized impact of \$35,738 for a prior year service level change.
- Net Internal Service Charges increased 54.69% or \$15,295 primarily for internal rent and computer charges.

2026 vs. 2025 Base Budgets

- Personnel increased 3.4% or \$16,662 for estimated wage and benefit costs.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	15.67	16.00	16.00
Full Time Equivalents - Other Staffing	1.85	0.85	0.85
Total Operating Costs	\$2,051,297	\$2,231,176	\$2,306,415
Total Finance Charges/Reserves	\$19,003	\$19,003	\$19,003
Total Net Internal Service Charges	\$241,009	\$268,939	\$279,951
Total Expenditures	\$2,311,309	\$2,519,118	\$2,605,369
Total Revenues	(\$1,114,863)	(\$1,118,863)	(\$1,119,863)
Net Levy	\$1,196,446	\$1,400,255	\$1,485,506

Key Service Indicators – Provincial Offences Administration	2024 Budget	2025 Proposed	2026 Proposed
Tickets/Charges processed	8,500	8,000	8,400
Trials requested	1,700	1,300	1,400
Number of matters set for First Attendance	1,500	950	1,000

Draft Tax Supported Operating Budget by Object

Legislative Services

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	1,616,610	1,654,255	1,850,060		1,984,227	7.25%	134,167		2,056,871	3.66%	72,644
Employee Related Expenses	54,114	51,115	44,910		50,005	11.34%	5,095		50,220	0.43%	215
Materials & Supplies	15,805	8,120	25,111		16,461	(34.45%)	(8,650)		16,461		
Purchased Services	133,647	136,660	131,216	(50,000)	130,483	(0.56%)	(733)		132,863	1.82%	2,380
Total Operating Costs	1,820,176	1,850,150	2,051,297	(50,000)	2,181,176	6.33%	129,879		2,256,415	3.45%	75,239
Finance Charges/Reserves											
Finance Charges	21,818	19,281	19,003		19,003				19,003		
Reserves											
Total Finance Charges/Reserves	21,818	19,281	19,003		19,003				19,003		
Net Internal Service Charges											
Fleet	17	67									
Support Services	199,997	218,195	241,009		268,939	11.59%	27,930		279,951	4.09%	11,012
Total Net Internal Service Charges	200,014	218,262	241,009		268,939	11.59%	27,930		279,951	4.09%	11,012
Total Expenditures	2,042,008	2,087,693	2,311,309	(50,000)	2,469,118	6.83%	157,809		2,555,369	3.49%	86,251
Revenues											
Revenue Sources											
User Fees	(19,252)	(28,057)	(20,000)		(24,000)	20.00%	(4,000)		(25,000)	4.17%	(1,000)
Fines/Penalties	(705,475)	(675,407)	(1,094,863)		(1,094,863)				(1,094,863)		
Service Charge Municipal											
Total Revenue Sources	(724,727)	(703,464)	(1,114,863)		(1,118,863)	0.36%	(4,000)		(1,119,863)	0.09%	(1,000)
Total Revenues	(724,727)	(703,464)	(1,114,863)		(1,118,863)	0.36%	(4,000)		(1,119,863)	0.09%	(1,000)
Net Levy	1,317,281	1,384,229	1,196,446	(50,000)	1,350,255	12.86%	153,809		1,435,506	6.31%	85,251

Capital Project Annual Budget and Forecast

Finance and Corporate Services

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Finance and Corporate Services													
Finance and Corporate Services													
General Administration													
110062 SharePoint Workflows in EDRMS Solution	44,431	75,000	75,000									150,000	
130113 Asset Management System	80,792												
130157 Asset Management System Future										1,518,780		1,518,780	1,852,320
130386 DMM Financial Software Upgrades		50,000	420,000	540,000	140,000							1,150,000	
Total General Administration	125,223	125,000	495,000	540,000	140,000					1,518,780		2,818,780	1,852,320
Computer Services													
130314 Computer Equip Life Cycle Replacement Future			185,325	161,160	153,000	142,800	188,700	198,900	214,200	260,100	183,600	1,687,785	1,783,980
130315 Core IT Infrastructure Management Future			201,210	36,720	95,880	528,360	439,620	229,500	178,500	41,820	234,600	1,986,210	3,730,140
130318 Electronic Document Management Solution Future													175,440
130319 DMM IT Infrastructure Future			146,142	155,040	134,640	148,920	164,220	168,300	158,100	129,540	147,900	1,352,802	485,520
130323 Website Upgrades	46,000												
130342 Council Chamber Digital Upgrade Future						76,500				86,700		163,200	63,240
130359 Mobile Workforce Strategy	107,703												
130364 IT Service Management Replacement	59,544												
130369 Core IT Infrastructure Management 2023	30,499												
130370 DMM IT Infrastructure 2023	52,786												
130372 MiCollab Phone System Upgrade	29,473												
130373 Website & Signage Upgrades Future			116,490			60,180		124,440				301,110	427,380
130374 Computer Equip Life Cycle Replacement 2024	148,884												
130375 Core IT Infrastructure Management 2024	250,091												
130376 DMM IT Infrastructure 2024	122,000												
130378 IT Services Review	37,000												
130379 Microsoft Implementation Services	29,821												
130380 Enterprise Project Portfolio / Project Management T		268,980										268,980	
130381 ITS Work Order / Ticketing Solution		32,430	116,490									148,920	
130382 Computer Equip Life Cycle Replacement 2025		163,231										163,231	
130383 Core IT Infrastructure Management 2025		313,490										313,490	
130384 DMM IT Infrastructure 2025		140,530										140,530	
130385 Council Chamber Digital Upgrade 2025		162,150										162,150	
Total Computer Services	913,801	1,080,811	765,657	352,920	383,520	956,760	792,540	721,140	550,800	518,160	566,100	6,688,408	6,665,700
Fleet													
130809 Regular Fleet Acquisitions Future			582,000	1,806,600	1,513,300	878,800	1,829,500	731,000	1,912,800	567,000	2,333,300	12,154,300	16,001,200
130812 Heavy Fleet Acquisitions Future			285,700	97,100	1,263,900	447,800		446,800	1,293,000	264,300	2,504,400	6,603,000	12,718,600
130833 Regular Fleet Acquisitions 2023	15,750												
130834 Heavy Fleet Acquisitions 2023	334,393												
130836 Regular Fleet Acquisitions 2024	300,333												
130837 Heavy Fleet Acquisitions 2024	603,895												
130838 Regular Fleet Acquisitions 2025		301,000										301,000	
130839 Heavy Fleet Acquisitions 2025		788,700										788,700	
Total Fleet	1,254,371	1,089,700	867,700	1,903,700	2,777,200	1,326,600	1,829,500	1,177,800	3,205,800	831,300	4,837,700	19,847,000	28,719,800

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Capital Project Annual Budget and Forecast

Finance and Corporate Services

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Facility Services													
130112 POA Court Reconfiguration/Expansion Future													1,817,640
130114 Parking/Landscaping Future													1,635,060
130122 70 Pine St - Parking Lot													409,020
130123 70 Pine St - Roofing								453,900				453,900	
130124 70 Pine St - Flooring Future		25,944	153,555									179,499	
130127 70 Pine St - Server UPS													109,140
130129 70 Pine St - Lighting													154,020
130132 70 Pine St - Meeting Room Furniture	76,000												
130133 70 Pine St - Passenger Elevator													181,560
130134 70 Pine St - Freight Elevator													181,560
130135 POA Court - Flooring													54,060
130136 POA Court - Boilers													27,540
130137 POA Court - Roof Top Units													27,540
130138 POA Court - Lighting													27,540
130139 Cedar Lane - Roofing			79,425									79,425	
130146 70 Pine St - Building Automation System	61,060												
130147 70 Pine St - Active Archives Room Completion	11,300	317,814										317,814	
130150 POA Emergency Generator	(3,741)												
130151 70 Pine St - POA Basement Completion	392,125												
130154 Corporate Accommodation Review and Policy Deve	83,000	89,723										89,723	
130155 Decarbonization Study	21,000			37,500								37,500	
130156 Building Condition Audit	21,000	100,000		37,500								137,500	
130158 70 Pine St - Flooring 2024	24,000												
530035 West Paramedic Stations	1,448,249	1,300,443										1,300,443	
530037 GH Paramedic Station Bay Addition					1,530,000							1,530,000	
530038 GH Paramedic Station - Roofing			79,425									79,425	
530039 HV Paramedic Station - Roofing													90,780
530040 HV Paramedic Station - Solar PV System													90,780
530069 Decarbonization Study	21,000			37,500			50,000					87,500	
530070 Building Condition Audit	21,000	25,000		37,500			50,000					112,500	
530071 New Georgian Bay Paramedic Station				5,100,000								5,100,000	
530072 New Lake of Bays Paramedic Station							5,100,000					5,100,000	
Total Facility Services	2,175,993	1,858,924	312,405	5,250,000	1,530,000		5,200,000	453,900				14,605,229	4,806,240
Finance and Corporate Services Non-Tangible Cap													
110054 Development Charges Study Future					155,040							155,040	357,000
110058 Customer Experience Modernization	31,929												
110059 Efficiency Analysis	108,985												
110060 Development Charges Study 2023	73,210												
110061 Human Resources Information System	609,202												
110063 Triennial WSIB Actuarial Review 2024	10,000												
110064 Triennial WSIB Actuarial Review Future				11,220			11,220			12,240		34,680	40,800
110065 Asset Management Reporting and Digital Integration		55,000	35,000									90,000	
110066 Energy Management Corporate GHG Inventory		100,000										100,000	

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Capital Project Annual Budget and Forecast Finance and Corporate Services

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Total Finance and Corporate Services Non-Tangible Cap	833,326	155,000	35,000	11,220	155,040		11,220			12,240		379,720	397,800
Close Once Final Transactions Posted	3,970												
Deferred Projects	139,463												
Total Finance and Corporate Services	5,446,147	4,309,435	2,475,762	8,057,840	4,985,760	2,283,360	7,833,260	2,352,840	3,756,600	2,880,480	5,403,800	44,339,137	42,441,860
Total Finance and Corporate Services	5,446,147	4,309,435	2,475,762	8,057,840	4,985,760	2,283,360	7,833,260	2,352,840	3,756,600	2,880,480	5,403,800	44,339,137	42,441,860
Total Project Expenditures	5,446,147	4,309,435	2,475,762	8,057,840	4,985,760	2,283,360	7,833,260	2,352,840	3,756,600	2,880,480	5,403,800	44,339,137	42,441,860
Project Financing													
Financing From Own Funds	(6,259,279)	(4,309,435)	(2,475,762)	(8,057,840)	(4,985,760)	(2,283,360)	(7,833,260)	(2,352,840)	(3,756,600)	(2,880,480)	(5,403,800)	(44,339,137)	(42,441,860)
Debentures													
Grants	17,376												
External Sources	(48,268)												
Total Project Financing	(6,290,171)	(4,309,435)	(2,475,762)	(8,057,840)	(4,985,760)	(2,283,360)	(7,833,260)	(2,352,840)	(3,756,600)	(2,880,480)	(5,403,800)	(44,339,137)	(42,441,860)
Infrastructure Funding Deficit	(844,024)												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Non-Program**

INDEX

	Page
Non-Program Net Levy Summary	1
Non-Program Summary	3 – 4
Insurance and Financial Services	5 – 6
Property Assessment Services	7 – 8
Police Services	9 - 10

Draft Tax Supported Net Levy Summary

Non-Program

Run Date: 12/20/24 8:51 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Amendments	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Non-Program											
Financial Services	125,194	2,193,705	904,586		151,377	(83.27%)	(753,209)		(63,605)	(142.02%)	(214,982)
Property Assessment Services	2,353,838	2,396,857	2,399,991	32,262	2,474,127	3.09%	74,136	39,722	2,559,711	3.46%	85,584
Emergency Services	15,498,582	12,856,389	15,690,996		16,111,962	2.68%	420,966	(372,057)	16,812,315	4.35%	700,353
Total Non-Program	17,977,614	17,446,951	18,995,573	32,262	18,737,466	(1.36%)	(258,107)	(332,335)	19,308,421	3.05%	570,955
Total Non-Program	17,977,614	17,446,951	18,995,573	32,262	18,737,466	(1.36%)	(258,107)	(332,335)	19,308,421	3.05%	570,955

Draft Tax Supported Operating Budget by Object

Non-Program

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	(26,338)		(561,200)		(550,000)	(2.00%)	11,200		(654,002)	18.91%	(104,002)
Employee Related Expenses		9,271			31,900		31,900		31,900		
Materials & Supplies	413	348	778		778				778		
Purchased Services	19,916,901	17,616,843	20,363,642	(1,839,795)	21,217,308	4.19%	853,666	39,722	22,024,418	3.80%	807,110
Transfer To Others	19,002	(1,700)	34,198		34,198				34,198		
Total Operating Costs	19,909,978	17,624,762	19,837,418	(1,839,795)	20,734,184	4.52%	896,766	39,722	21,437,292	3.39%	703,108
Finance Charges/Reserves											
Finance Charges	413,118	226,983	358,760		271,760	(24.25%)	(87,000)		271,760		
Reserves	2,860,885	3,093,334	3,374,546	1,872,057	3,254,094	(3.57%)	(120,452)	(372,057)	3,389,678	4.17%	135,584
Total Finance Charges/Reserves	3,274,003	3,320,317	3,733,306	1,872,057	3,525,854	(5.56%)	(207,452)	(372,057)	3,661,438	3.85%	135,584
Net Internal Service Charges											
Fleet					6,900		6,900		6,900		
Insurance	(1,490,985)	(1,606,296)	(1,754,374)		(1,962,289)	11.85%	(207,915)		(2,107,974)	7.42%	(145,685)
Support Services	52,115	63,574	69,350		112,840	62.71%	43,490		117,918	4.50%	5,078
Total Net Internal Service Charges	(1,438,870)	(1,542,722)	(1,685,024)		(1,842,549)	9.35%	(157,525)		(1,983,156)	7.63%	(140,607)
Total Expenditures	21,745,111	19,402,357	21,885,700	32,262	22,417,489	2.43%	531,789	(332,335)	23,115,574	3.11%	698,085
Revenues											
Revenue Sources											
Grants	(433,977)	(670,408)	(622,607)		(746,503)	19.90%	(123,896)		(747,023)	0.07%	(520)
User Fees	(343,892)	(197,077)	(161,000)		(188,000)	16.77%	(27,000)		(190,000)	1.06%	(2,000)
Supplementary Taxes	(1,599,938)	(122,244)	(1,331,520)		(1,470,520)	10.44%	(139,000)		(1,491,130)	1.40%	(20,610)
Investment Income	(1,389,690)	(965,677)	(775,000)		(1,275,000)	64.52%	(500,000)		(1,379,000)	8.16%	(104,000)
Total Revenue Sources	(3,767,497)	(1,955,406)	(2,890,127)		(3,680,023)	27.33%	(789,896)		(3,807,153)	3.45%	(127,130)
Total Revenues	(3,767,497)	(1,955,406)	(2,890,127)		(3,680,023)	27.33%	(789,896)		(3,807,153)	3.45%	(127,130)
Net Levy	17,977,614	17,446,951	18,995,573	32,262	18,737,466	(1.36%)	(258,107)	(332,335)	19,308,421	3.05%	570,955

Department: Non-Program

Division - Program: Insurance and Financial Services

Strategic Plan Area and Objective

Our Services: Service Alignment, Future Thinking

Purpose

- To account for corporate revenues and expenditures which do not specifically pertain to any individual department, including:
 - Gapping provision which reflects the difference between actual wages anticipated and budgeted wages which reflects job rate for each position;
 - Insurance;
 - Tax write-offs determined through the Municipal Property Assessment Corporation (MPAC) re-assessments and collections at Area Municipalities;
 - Contribution to the Debt Reduction Reserve;
 - Ontario Municipal Partnership Fund grant;
 - Supplementary taxes; and
 - Investment income.

2025 and 2026 Top Objectives

1. Continue to evaluate options for insurance coverage in order to reduce annual renewal and deductible increases while balancing risk exposure of the District.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased Services increased 6.25% or \$108,140 primarily for insurance premium and insurance deductible.
- Finance Charges/Reserves decreased 2.13% or \$79,509 primarily for Tax Write-offs.

- Net Internal Service Charges decreased 9.98% or \$168,685 due to increased recovery for insurance.
- Supplementary Taxes increased 10.44% or \$139,000 to reflect a three-year average.
- Investment Income increased 64.52% or \$500,000 based on actual projected results.

2026 vs. 2025 Base Budgets

- Personnel decreased 17.6% or \$104,002 for the Gapping provision expected across the organization as a result of ongoing vacancies and the onboarding of new staff.
- Purchased Services increased 6.8% or \$125,020 for insurance premiums.
- Net Internal Service Charges decreased 7.6% or \$140,999 primarily for increased insurance recoveries.
- Investment Income increased 8.2% or \$104,000 to reflect actual projected results.

2025 Proposed Service Level Changes

- Insurance Premium related to Fleet service level changes, fully recovered from Fleet budget.

2026 Proposed Service Level Changes

- Insurance Premium related to Fairvern building, fully recovered from Fairvern Operations budget.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$1,139,574	\$1,247,714	\$1,268,732
Total Finance Charges/Reserves	\$3,733,306	\$3,653,797	\$3,661,438
Total Net Internal Service Charges	(\$1,689,474)	(\$1,858,159)	(\$1,999,158)
Total Expenditures	\$3,183,406	\$3,043,352	\$2,931,012
Total Revenues	(\$2,278,820)	(\$2,891,975)	(\$2,994,617)
Net Levy	\$904,586	\$151,377	(\$63,605)

Key Service Indicators - Not Applicable.

Department: Non-Program

Division - Program: Property Assessment Services

Strategic Plan Area and Objective

Our Team: Better Together

Purpose

- To provide property assessment services and support for Muskoka with the Municipal Property Assessment Corporation (MPAC).
- Under the Municipal Property Assessment Corporation Act, MPAC's funding requirements are apportioned using a formula that reflects the proportionate relationship of an individual municipality's or taxing authority's assessed values and total property counts for all of Ontario. These two indicators are averaged to reflect a 50% weighting for total assessed value and a 50% weighting for total number of properties.
- The last full assessment of properties in Ontario took place in 2016. MPAC was prepared to complete an assessment in 2020, however this was delayed as a result of the COVID-19 Pandemic. However, on August 16, 2023, the Ontario Government filed Regulation 261/23 under the Assessment Act to extend the current assessment cycle, and the valuation date of January 1, 2016, through the end of the 2024 taxation year. The Ministry of Finance has signaled that it is completing a review of the taxation system and property assessment that will focus on fairness, affordability and business competitiveness. At this time, staff anticipate that property taxes for the 2025 and possibly 2026 taxation year will continue to be based on the January 1, 2016 valuation date. Property assessments will remain the same as they were for the 2024 tax year unless there have been changes to the property.

2025 and 2026 Top Objectives - Not Applicable.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased Services increased 1.74% or \$41,874 for estimated District of Muskoka share of the MPAC budget for 2025.

2026 vs. 2025 Base Budgets

- Purchased Services increased 1.9% or \$45,862 for estimated District of Muskoka share of the MPAC budget for 2026.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$2,399,991	\$2,441,865	\$2,487,727
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$0	\$0	\$0
Total Expenditures	\$2,399,991	\$2,441,865	\$2,487,727
Total Revenues	\$0	\$0	\$0
Net Levy	\$2,399,991	\$2,441,865	\$2,487,727

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Number of properties in District	68,421	69,094	69,505
Total Assessment in District	\$30.1 billion	\$30.6 billion	\$31.1 billion
MPAC gross operation cost	\$219,915,512	\$224,232,019	\$229,137,095
District's % share of MPAC costs	1.0913%	1.0890%	1.0857%

Department: Non-Program

Division - Program: Police Services

Strategic Plan Area and Objective

Our Team: Better Together

Purpose

- To provide policing services through the Ontario Provincial Police (OPP) to The District Municipality of Muskoka. Services include crime prevention, law enforcement, assistance to victims of crime, public order maintenance, marine patrol and emergency response.
- The cost allocation method created by the OPP charges municipalities responsible for policing the same base rate per property (excluding vacant properties) plus a variable component based on the last four-year average of calls for service.
- The budget also funds, in part, Community Policing offices or initiatives in the Area Municipalities, as well as support for Crime Stoppers and the OPP Detachment Boards.

2025 and 2026 Top Objectives

1. To monitor OPP budgets to ensure compliance to cost estimates.
2. To provide reports to the Finance and Corporate Services Committee in an informative and educational manner and to provide local statistics as well as address regional issues.
3. To monitor cost reduction initiatives from the Province.
4. To report to the Finance and Corporate Services Committee on the goals and outcomes of the Community Policing initiatives completed by the Area Municipalities as a result of funding from the District.
5. To continue investigating a model to support most vulnerable people through a collaborative approach including community services, paramedic services and the OPP. Including continued administrative support and advocacy for continued funding of the Muskoka Mobile Crisis Response Team (MCRT), a joint project with Bracebridge and Huntsville OPP Detachments, MAHC and the Canadian Mental Health Association.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 38.89% or \$11,200 for estimated Honorariums for OPP Police Services Detachment Boards.
- Purchased Services increased 15.67% or \$2,543,447 for the estimated billing based on the OPP contract settlement for 2023-2025.
- Reserves decreased \$2,000,000 due to a transfer from Debt Reduction of \$1.5M and a transfer from Tax Stabilization Reserve fund for \$500,000 to lessen the net levy impact from the significant increase in OPP billing.
- Grants increased 33.25% or \$149,741 based on estimated Court Security and Prisoner Transportation (CSPT) grant.

2026 vs. 2025 Base Budgets

- Purchased Services increased 3.2% or \$596,506 for the estimated OPP billing contract.
- Reserves increased 25.0% or \$500,000 to reduce the transfer from Debt Reduction Reserve for 2026.
- Grants for Court Security and Prisoner Transportation (CSPT) increased 3.7% or \$22,488.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$16,294,175	\$18,880,722	\$19,477,228
Total Finance Charges/Reserves	\$0	(\$2,000,000)	(\$1,500,000)
Total Net Internal Service Charges	\$4,450	\$15,610	\$16,002
Total Expenditures	\$16,298,625	\$16,896,332	\$17,993,230
Total Revenues	(\$611,307)	(\$788,048)	(\$812,536)
Net Levy	\$15,687,318	\$16,108,284	\$17,180,694

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Support of Community OPP Policing Offices or Initiatives	7.00	7.00	7.00

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Public Works Administration**

INDEX

	Page
Public Works Administration Net Levy Summary.....	1
Public Works Administration Summary.....	2 - 4

Draft Tax Supported Net Levy Summary

Public Works Administration

Run Date: 11/22/24 9:59 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Public Works Administration									
Public Works Administration	73,605	84,129	64,483	84,053	30.35%	19,570	87,018	3.53%	2,965
Total Public Works Administration	73,605	84,129	64,483	84,053	30.35%	19,570	87,018	3.53%	2,965
Total Public Works Administration	73,605	84,129	64,483	84,053	30.35%	19,570	87,018	3.53%	2,965

Draft Tax Supported Operating Budget by Object

Public Works Administration

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	111,513	20,132	60,259	64,963	7.81%	4,704	68,117	4.86%	3,154
Employee Related Expenses	55,621	55,588	51,800	76,400	47.49%	24,600	76,900	0.65%	500
Materials & Supplies	50,684	51,365	107,580	24,500	(77.23%)	(83,080)	24,500		
Purchased Services	35,950	41,849	44,130	39,900	(9.59%)	(4,230)	39,900		
Transfer To Others									
Total Operating Costs	253,768	168,934	263,769	205,763	(21.99%)	(58,006)	209,417	1.78%	3,654
Finance Charges/Reserves									
Finance Charges	1,981	2,792	1,000	1,500	50.00%	500	1,500		
Reserves	(12,012)	(9,378)	(73,535)	1,494	(102.03%)	75,029	1,524	2.01%	30
Total Finance Charges/Reserves	(10,031)	(6,586)	(72,535)	2,994	(104.13%)	75,529	3,024	1.00%	30
Net Internal Service Charges									
Fleet	9,330	7,518	15,070	11,070	(26.54%)	(4,000)	11,513	4.00%	443
Support Services	(176,639)	(82,248)	(137,021)	(132,374)	(3.39%)	4,647	(133,536)	0.88%	(1,162)
Total Net Internal Service Charges	(167,309)	(74,730)	(121,951)	(121,304)	(0.53%)	647	(122,023)	0.59%	(719)
Total Expenditures	76,428	87,618	69,283	87,453	26.23%	18,170	90,418	3.39%	2,965
Revenues									
Revenue Sources									
User Fees	(2,823)	(3,563)	(4,800)	(3,400)	(29.17%)	1,400	(3,400)		
Application Fees/Permits									
Other		74							
Total Revenue Sources	(2,823)	(3,489)	(4,800)	(3,400)	(29.17%)	1,400	(3,400)		
Total Revenues	(2,823)	(3,489)	(4,800)	(3,400)	(29.17%)	1,400	(3,400)		
Net Levy	73,605	84,129	64,483	84,053	30.35%	19,570	87,018	3.53%	2,965

Base Budget

General Levy by Object 2 Yr

Department: Public Works Administration

Division - Program: Public Works Administration

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To provide allocation of administrative and engineering costs for ongoing operations and for management and design of capital projects as they relate to Roads, Water, Wastewater, Hauled Sewage and Solid Waste Services. This function is mostly recoverable from a combination of internal recoveries charged to the operating budgets based on percentage of time devoted to each activity and to specific capital projects for engineering, design and survey work performed.

2025 and 2026 Top Objectives - Not Applicable.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Materials and Supplies decreased 77.23% or \$83,080 including \$75,000 elimination of prior year one-time purchase of fleet.
- Finance Charges and Reserves decreased 104.13% or \$75,529 for elimination of one-time Transfer in from Roads Capital for fleet purchase noted above.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.68	0.70	0.70
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$263,769	\$205,763	\$209,417
Total Finance Charges/Reserves	(\$72,535)	\$2,994	\$3,024
Total Net Internal Service Charges	(\$121,951)	(\$121,304)	(\$122,023)
Total Expenditures	\$69,283	\$87,453	\$90,418
Total Revenues	(\$4,800)	(\$3,400)	(\$3,400)
Net Levy	\$64,483	\$84,053	\$87,018

Key Service Indicators - Not Applicable.

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Transportation**

INDEX

	Page
Transportation - Roads Net Levy Summary	1
Transportation – Roads Summary	2
Roads	
Traffic.....	3 – 5
Roads - Paved	6 – 8
Structures – Bridges and Culverts	9 – 11
Maintenance and Drainage.....	12 – 14
Stormwater Management.....	15 – 17
Winter Control.....	18 – 20
Roads Financing and Administration	21 – 23
Roads Capital Budget and Forecast	25 – 27
Port Carling Locks Net Levy Summary.....	29
Port Carling Locks Summary.....	30 – 32
Port Carling Locks Capital Budget and Forecast	33

Draft Tax Supported Net Levy Summary

Transportation - Roads

Run Date: 1/13/25 3:21 PM

	2023	2024	2024	2025	2025	2025 / 2024	2025 / 2024	2026	2026	2025 / 2026	2025 / 2026
	Actuals	YTD Actuals	Revised Budget	Amendments	Budget Requested	Percentage Change	Dollar Change	Amendments	Total Budget Requested	Percentage Change	Dollar Change
Transportation - Roads											
Roads											
Traffic	1,287,679	1,266,376	1,405,345	17,500	1,463,442	4.13%	58,097		1,492,356	1.98%	28,914
Roads - Paved	2,123,970	2,534,866	1,516,798	81,000	1,717,713	13.25%	200,915		1,731,784	0.82%	14,071
Structures - Bridges and Culverts	138,974	206,268	160,343		161,677	0.83%	1,334		165,724	2.50%	4,047
Maintenance and Drainage	1,213,586	726,066	745,282	35,050	958,487	28.61%	213,205		971,082	1.31%	12,595
Stormwater Management	533,002	377,304	349,832	(44,600)	381,089	8.93%	31,257		382,607	0.40%	1,518
Winter Control	5,113,438	3,552,472	4,527,742	105,750	4,772,238	5.40%	244,496		4,790,155	0.38%	17,917
Financing and Administration	21,812,216	21,125,931	23,074,905	2,000	24,294,558	5.29%	1,219,653		25,505,905	4.99%	1,211,347
Total Roads	32,222,865	29,789,283	31,780,247	196,700	33,749,204	6.20%	1,968,957		35,039,613	3.82%	1,290,409
Total Transportation - Roads	32,222,865	29,789,283	31,780,247	196,700	33,749,204	6.20%	1,968,957		35,039,613	3.82%	1,290,409
Total Transportation - Roads	32,222,865	29,789,283	31,780,247	196,700	33,749,204	6.20%	1,968,957		35,039,613	3.82%	1,290,409

Draft Tax Supported Operating Budget by Object

Transportation - Roads

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	1,833,942	1,837,256	2,176,123		2,289,752	5.22%	113,629		2,386,596	4.23%	96,844
Employee Related Expenses	55,247	43,511	47,700	2,000	54,200	13.63%	6,500		54,200		
Materials & Supplies	1,122,755	933,313	1,151,400	24,000	1,216,350	5.64%	64,950		1,216,795	0.04%	445
Purchased Services	7,933,735	6,361,976	6,011,674	170,700	6,631,850	10.32%	620,176		6,634,950	0.05%	3,100
Transfer To Others	6,130	884									
Total Operating Costs	10,951,809	9,176,940	9,386,897	196,700	10,192,152	8.58%	805,255		10,292,541	0.98%	100,389
Finance Charges/Reserves											
Finance Charges	302	(55)									
Reserves	20,384,440	19,631,376	21,447,185		22,424,545	4.56%	977,360		23,550,522	5.02%	1,125,977
Total Finance Charges/Reserves	20,384,742	19,631,321	21,447,185		22,424,545	4.56%	977,360		23,550,522	5.02%	1,125,977
Net Internal Service Charges											
Fleet	389,300	409,022	446,320		479,300	7.39%	32,980		498,472	4.00%	19,172
Insurance	205,874	197,219	215,148		234,316	8.91%	19,168		240,481	2.63%	6,165
Support Services	466,277	542,259	529,677		663,871	25.34%	134,194		702,577	5.83%	38,706
Total Net Internal Service Charges	1,061,451	1,148,500	1,191,145		1,377,487	15.64%	186,342		1,441,530	4.65%	64,043
Total Expenditures	32,398,002	29,956,761	32,025,227	196,700	33,994,184	6.15%	1,968,957		35,284,593	3.80%	1,290,409
Revenues											
Revenue Sources											
User Fees	(119,830)	(111,760)	(185,330)		(185,330)				(185,330)		
Application Fees/Permits	(55,307)	(55,718)	(59,650)		(59,650)				(59,650)		
Service Charge Municipal											
Total Revenue Sources	(175,137)	(167,478)	(244,980)		(244,980)				(244,980)		
Total Revenues	(175,137)	(167,478)	(244,980)		(244,980)				(244,980)		
Net Levy	32,222,865	29,789,283	31,780,247	196,700	33,749,204	6.20%	1,968,957		35,039,613	3.82%	1,290,409

Department: Transportation

Division - Program: Traffic

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To manage Traffic related functions on all District Roads (signage, traffic signals and traffic counts).

2025 and 2026 Top Objectives

1. Coordinate annual application of pavement markings (long line, stop bars and symbols).
2. Maintain traffic regulatory, warning and information signage through maintenance replacement in order to meet or exceed minimum maintenance regulatory standards.
3. Administer the District Sign By-law.
4. Collect and analyze traffic volume information and provide information to engineering staff.
5. Install and maintain traffic and pedestrian signals as well as audible pedestrian traffic signals, when required.

Significant Budgetary Items

2025 vs. 2024 Base Budgets – None.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	5.00	5.00	5.00
Full Time Equivalents - Other Staffing	0.35	0.35	0.35
Total Operating Costs	\$1,246,865	\$1,291,322	\$1,312,788
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$158,480	\$158,480	\$162,068
Total Expenditures	\$1,405,345	\$1,445,942	\$1,474,856
Total Revenues	\$0	\$0	\$0
Net Levy	\$1,405,345	\$1,445,942	\$1,474,856

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of centre-line kms painted annually	762	762	762
# of edge-line kms painted annually	500	505	510
# of traffic signal installations serviced	34	34	34
# of traffic counts taken	60	60	60

Draft Tax Supported Operating Budget by Object

Traffic

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	406,329	363,949	450,365		470,822	4.54%	20,457		492,288	4.56%	21,466
Employee Related Expenses	40	33									
Materials & Supplies	132,599	110,775	165,000		165,500	0.30%	500		165,500		
Purchased Services	610,170	641,844	631,500	17,500	672,500	6.49%	41,000		672,500		
Total Operating Costs	1,149,138	1,116,601	1,246,865	17,500	1,308,822	4.97%	61,957		1,330,288	1.64%	21,466
Net Internal Service Charges											
Fleet	116,031	128,250	135,000		129,250	(4.26%)	(5,750)		134,420	4.00%	5,170
Support Services	22,510	21,525	23,480		25,370	8.05%	1,890		27,648	8.98%	2,278
Total Net Internal Service Charges	138,541	149,775	158,480		154,620	(2.44%)	(3,860)		162,068	4.82%	7,448
Total Expenditures	1,287,679	1,266,376	1,405,345	17,500	1,463,442	4.13%	58,097		1,492,356	1.98%	28,914
Net Levy	1,287,679	1,266,376	1,405,345	17,500	1,463,442	4.13%	58,097		1,492,356	1.98%	28,914

Department: Transportation

Division - Program: Roads - Paved

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To carry out maintenance operations on The District Municipality of Muskoka roadways at a level equal to or exceeding the minimum roadway maintenance standards as set out by the Province.

2025 and 2026 Top Objectives

1. To provide timely road sweeping services in the spring and as necessary throughout the summer. This will include removal of sand berms along District road shoulders.
2. To patch potholes and pavement edge breakage in a timely manner and provide crack sealing services as needed from time to time.
3. To provide shoulder grading and shoulder gravel (at shoulder drop offs).
4. To undertake minor road base repairs.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased Services increased 8.85% or \$106,446 for contracted services and consultant.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	1.82	1.82	1.82
Full Time Equivalents - Other Staffing	0.01	0.01	0.01
Total Operating Costs	\$1,396,798	\$1,511,983	\$1,521,065
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$120,000	\$124,730	\$129,719
Total Expenditures	\$1,516,798	\$1,636,713	\$1,650,784
Total Revenues	\$0	\$0	\$0
Net Levy	\$1,516,798	\$1,636,713	\$1,650,784

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of lane kms maintained year-round	1,477	1,477	1,477
# of lane kms patrolled and inspected	1,477	1,477	1,477

Draft Tax Supported Operating Budget by Object

Roads - Paved

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	242,944	255,317	179,244		187,983	4.88%	8,739		197,065	4.83%	9,082
Materials & Supplies	26,458	13,213	15,000		15,000				15,000		
Purchased Services	1,769,794	2,172,863	1,202,554	81,000	1,390,000	15.59%	187,446		1,390,000		
Total Operating Costs	2,039,196	2,441,393	1,396,798	81,000	1,592,983	14.05%	196,185		1,602,065	0.57%	9,082
Net Internal Service Charges											
Fleet	84,774	93,473	120,000		124,730	3.94%	4,730		129,719	4.00%	4,989
Total Net Internal Service Charges	84,774	93,473	120,000		124,730	3.94%	4,730		129,719	4.00%	4,989
Total Expenditures	2,123,970	2,534,866	1,516,798	81,000	1,717,713	13.25%	200,915		1,731,784	0.82%	14,071
Net Levy	2,123,970	2,534,866	1,516,798	81,000	1,717,713	13.25%	200,915		1,731,784	0.82%	14,071

Department: Transportation

Division - Program: Structures – Bridges and Culverts

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To carry out capital improvements and maintenance operations on The District Municipality of Muskoka bridges and culverts at a level equal to or exceeding the minimum maintenance standards as set out by the Province.

2025 and 2026 Top Objectives

1. To ensure the continuous flow of surface water through bridges and culverts within the road system.
2. To ensure all recommended bridge maintenance activities are completed.
3. To continue to review and act on reports with respect to the results of the Municipal Structure Inventory and Inspection and other in-house inspections in regards to necessary capital rehabilitations and improvements.

Significant Budgetary Items

2025 vs. 2024 Base Budgets – None.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.43	0.43	0.43
Full Time Equivalents - Other Staffing	0.16	0.16	0.16
Total Operating Costs	\$142,343	\$143,677	\$147,004
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$18,000	\$18,000	\$18,720
Total Expenditures	\$160,343	\$161,677	\$165,724
Total Revenues	\$0	\$0	\$0
Net Levy	\$160,343	\$161,677	\$165,724

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of Bridges	54	51	51
# of Culverts – Major 1800mm +	47	47	47
# of Culverts – Minor replaced or relined -Operations only (not construction) 300mm – 1800mm	20	20	20

Draft Tax Supported Operating Budget by Object

Structures - Bridges and Culverts

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	46,516	48,705	47,643	49,777	4.48%	2,134	51,984	4.43%	2,207
Materials & Supplies	6,647	9,591	6,200	6,900	11.29%	700	7,220	4.64%	320
Purchased Services	70,029	34,823	88,500	87,000	(1.69%)	(1,500)	87,800	0.92%	800
Total Operating Costs	123,192	93,119	142,343	143,677	0.94%	1,334	147,004	2.32%	3,327
Net Internal Service Charges									
Fleet	15,782	17,257	18,000	18,000			18,720	4.00%	720
Total Net Internal Service Charges	15,782	17,257	18,000	18,000			18,720	4.00%	720
Total Expenditures	138,974	110,376	160,343	161,677	0.83%	1,334	165,724	2.50%	4,047
Net Levy	138,974	110,376	160,343	161,677	0.83%	1,334	165,724	2.50%	4,047

Department: Transportation

Division - Program: Maintenance and Drainage

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To provide maintenance operations on The District Municipality of Muskoka roadways at a level equal to or exceeding safety and legislated requirements.

2025 and 2026 Top Objectives

1. To undertake mechanical roadside brushing and mowing operations as needed to ensure good visibility and good drainage within the District road allowance.
2. To undertake guiderail repair and maintenance, as required.
3. To undertake tree removal on District roads to ensure safety and improved visibility.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased Services increased 35.27% or \$170,000 for contracted services.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	1.58	1.58	1.58
Full Time Equivalents - Other Staffing	0.77	0.77	0.77
Total Operating Costs	\$671,282	\$849,437	\$859,072
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$74,000	\$74,000	\$76,960
Total Expenditures	\$745,282	\$923,437	\$936,032
Total Revenues	\$0	\$0	\$0
Net Levy	\$745,282	\$923,437	\$936,032

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of lane kms brushed	100	100	100
# of lane kms roadside mowing	1,477	1,477	1,477

Draft Tax Supported Operating Budget by Object

Maintenance and Drainage

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	174,120	167,850	185,282		193,437	4.40%	8,155		201,822	4.33%	8,385
Materials & Supplies	30,575	8,225	4,000		4,000				4,000		
Purchased Services	953,256	494,945	482,000	35,050	687,050	42.54%	205,050		688,300	0.18%	1,250
Total Operating Costs	1,157,951	671,020	671,282	35,050	884,487	31.76%	213,205		894,122	1.09%	9,635
Net Internal Service Charges											
Fleet	55,635	55,046	74,000		74,000				76,960	4.00%	2,960
Total Net Internal Service Charges	55,635	55,046	74,000		74,000				76,960	4.00%	2,960
Total Expenditures	1,213,586	726,066	745,282	35,050	958,487	28.61%	213,205		971,082	1.31%	12,595
Net Levy	1,213,586	726,066	745,282	35,050	958,487	28.61%	213,205		971,082	1.31%	12,595

Department: Transportation

Division - Program: Stormwater Management

Strategic Plan Areas and Objectives

Environment: Taking Action Together

Our Services: Service Alignment

Purpose

- To manage stormwater assets (typically roadside ditches, catch basins and storm sewers) on The District Municipality of Muskoka road system to ensure adequate conveyance of stormwater.

2025 and 2026 Top Objectives

1. To adequately maintain the road drainage systems in order to control and convey surface water from road surfaces, shoulders, and curb and gutter structures.
2. To prevent erosion of road shoulders and side slopes by ensuring properly constructed ditches.
3. To ensure the proper functioning of storm water catch basins and inlets, allowing for the rapid removal of surface water from roadways and road allowances (yearly cleaning program).
4. Acquire a full inventory and condition assessment of District-owned storm structures and buried infrastructure.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased Services increased 23.68% or \$74,600 for contracted services.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.24	0.24	0.24
Full Time Equivalents - Other Staffing	0.14	0.14	0.14
Total Operating Costs	\$343,832	\$419,689	\$420,967
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$6,000	\$6,000	\$6,240
Total Expenditures	\$349,832	\$425,689	\$427,207
Total Revenues	\$0	\$0	\$0
Net Levy	\$349,832	\$425,689	\$427,207

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of kms of roadside ditching	60	60	60
# of catch basins cleaned out	2,300	2,300	2,300

Draft Tax Supported Operating Budget by Object

Stormwater Management

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	9,624	12,778	28,832		30,089	4.36%	1,257		31,367	4.25%	1,278
Materials & Supplies											
Purchased Services	521,852	362,065	315,000	(44,600)	345,000	9.52%	30,000		345,000		
Total Operating Costs	531,476	374,843	343,832	(44,600)	375,089	9.09%	31,257		376,367	0.34%	1,278
Net Internal Service Charges											
Fleet	1,526	2,461	6,000		6,000				6,240	4.00%	240
Total Net Internal Service Charges	1,526	2,461	6,000		6,000				6,240	4.00%	240
Total Expenditures	533,002	377,304	349,832	(44,600)	381,089	8.93%	31,257		382,607	0.40%	1,518
Net Levy	533,002	377,304	349,832	(44,600)	381,089	8.93%	31,257		382,607	0.40%	1,518

Department: Transportation

Division - Program: Winter Control

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To carry out Winter Control maintenance and associated operations on The District Municipality of Muskoka roadways at a level equal to or exceeding the minimum roadway maintenance standards as set out by the Province.

2025 and 2026 Top Objectives

1. To reduce the hazards of winter road conditions to vehicular traffic.
2. To reduce economic losses to industry and the community by ensuring roads are maintained as per District standards.
3. To facilitate handling of emergencies by fire, police and ambulance services during winter conditions, as necessary.
4. To manage winter maintenance activities in an economically responsible manner while ensuring standards are met.
5. To utilize road salt and winter sand in a responsible manner, utilizing provincially accepted application rates and the strategy of the three R's – Right place, Right amount and Right time and use the updated Salt Management Plan as well as new technologies i.e. pre-wetting/pre-treated salt, to further manage and reduce salt usage.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased services increased 2.48% or \$81,250 for contracted services.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	2.73	2.73	2.73
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$4,442,422	\$4,560,168	\$4,573,832
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$85,320	\$106,320	\$110,573
Total Expenditures	\$4,527,742	\$4,666,488	\$4,684,405
Total Revenues	\$0	\$0	\$0
Net Levy	\$4,527,742	\$4,666,488	\$4,684,405

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of lane kms maintained	1,477	1,477	1,477
# of lane kms serviced – (MRMC + MRMC Huntsville contracts)	558	558	558
Tonnes of Salt used (MRMC + MRMC Huntsville contracts)	5,000	5,000	5,000
Tonnes of Sand used (MRMC + MRMC Huntsville contracts)	15,000	15,000	15,000
Litres of Pre-wet used	200,000	200,000	200,000

Draft Tax Supported Operating Budget by Object

Winter Control

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	221,417	205,385	245,922		257,668	4.78%	11,746		270,157	4.85%	12,489
Materials & Supplies	834,842	770,949	926,500	24,000	975,250	5.26%	48,750		975,375	0.01%	125
Purchased Services	3,966,407	2,486,949	3,270,000	81,750	3,433,000	4.98%	163,000		3,434,050	0.03%	1,050
Total Operating Costs	5,022,666	3,463,283	4,442,422	105,750	4,665,918	5.03%	223,496		4,679,582	0.29%	13,664
Net Internal Service Charges											
Fleet	90,772	89,189	85,320		106,320	24.61%	21,000		110,573	4.00%	4,253
Total Net Internal Service Charges	90,772	89,189	85,320		106,320	24.61%	21,000		110,573	4.00%	4,253
Total Expenditures	5,113,438	3,552,472	4,527,742	105,750	4,772,238	5.40%	244,496		4,790,155	0.38%	17,917
Net Levy	5,113,438	3,552,472	4,527,742	105,750	4,772,238	5.40%	244,496		4,790,155	0.38%	17,917

Department: Transportation

Division - Program: Financing and Administration

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- To manage The District Municipality of Muskoka’s road system.

2025 and 2026 Top Objectives

1. Financing/Reserve contributions required to meet the construction program.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 5.89% or \$61,141 for estimated wage and benefit costs.
- Finance Charges/Reserves increased 4.56% or \$977,360 for Transfer to Roads Reserve.
- Net Internal Service Charges increased 22.55% or \$164,472 primarily for Internal Drafting and for Tax Policy and Long-term Financial Planning.

2026 vs. 2025 Base Budgets

- Finance Charges/Reserves increased 5.0% or \$1,125,977 for Transfer to Roads Reserve.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	17.11	17.63	17.63
Full Time Equivalents - Other Staffing	0.53	0.53	0.53
Total Operating Costs	\$1,143,355	\$1,219,176	\$1,261,113
Total Finance Charges/Reserves	\$21,447,185	\$22,424,545	\$23,550,522
Total Net Internal Service Charges	\$729,345	\$893,817	\$937,250
Total Expenditures	\$23,319,885	\$24,537,538	\$25,748,885
Total Revenues	(\$244,980)	(\$244,980)	(\$244,980)
Net Levy	\$23,074,905	\$24,292,558	\$25,503,905

Key Service Indicators - Not Applicable

Draft Tax Supported Operating Budget by Object

Roads Financing and Administration

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	732,992	782,629	1,038,835		1,099,976	5.89%	61,141		1,141,913	3.81%	41,937
Employee Related Expenses	55,207	43,478	47,700	2,000	54,200	13.63%	6,500		54,200		
Materials & Supplies	91,634	20,156	34,700		49,700	43.23%	15,000		49,700		
Purchased Services	42,227	73,967	22,120		17,300	(21.79%)	(4,820)		17,300		
Transfer To Others	6,130	884									
Total Operating Costs	928,190	921,114	1,143,355	2,000	1,221,176	6.81%	77,821		1,263,113	3.43%	41,937
Finance Charges/Reserves											
Finance Charges	302	(55)									
Reserves	20,384,440	19,631,376	21,447,185		22,424,545	4.56%	977,360		23,550,522	5.02%	1,125,977
Total Finance Charges/Reserves	20,384,742	19,631,321	21,447,185		22,424,545	4.56%	977,360		23,550,522	5.02%	1,125,977
Net Internal Service Charges											
Fleet	24,780	23,021	8,000		21,000	162.50%	13,000		21,840	4.00%	840
Insurance	205,874	197,219	215,148		234,316	8.91%	19,168		240,481	2.63%	6,165
Support Services	443,767	520,734	506,197		638,501	26.14%	132,304		674,929	5.71%	36,428
Total Net Internal Service Charges	674,421	740,974	729,345		893,817	22.55%	164,472		937,250	4.86%	43,433
Total Expenditures	21,987,353	21,293,409	23,319,885	2,000	24,539,538	5.23%	1,219,653		25,750,885	4.94%	1,211,347
Revenues											
Revenue Sources											
User Fees	(119,830)	(111,760)	(185,330)		(185,330)				(185,330)		
Application Fees/Permits	(55,307)	(55,718)	(59,650)		(59,650)				(59,650)		
Service Charge Municipal											
Total Revenue Sources	(175,137)	(167,478)	(244,980)		(244,980)				(244,980)		
Total Revenues	(175,137)	(167,478)	(244,980)		(244,980)				(244,980)		
Net Levy	21,812,216	21,125,931	23,074,905	2,000	24,294,558	5.29%	1,219,653		25,505,905	4.99%	1,211,347

Capital Project Annual Budget and Forecast

Public Works - Roads

Run Date: 11/21/24 3:50 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Public Works - Roads													
Roads													
Roads Construction													
300061 BB S Trans Corridor Phase 1 - MR 118 Grade Sepa													▲
300062 BB S Trans Corridor Phase 2 - 4 km													▲
300063 BB S Trans Corridor Phase 3 - Muskoka River Cros													▲
300064 BB S Trans Corridor Phase 4 - 3 km													▲
300086 DMM Capital - Reconstruction (Urban) Future			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
300087 DMM Capital - Reconstruction (Urban) 2024													
300095 GH MR 17 Ennis Bay Rd to 1964 MR 17 2.7 km	(336,035)	▲										▲	
301001 DMM Capital - Reconstruction (Rural) Future													
311125 BB MR 15 Santa's Village Rd to Boyers Beach Rd 2	(82,158)	▲	▲									▲	▲
311153 GH MR 169 from MR 41 to North Muldrew Lk Rd 1.5	(4,661,122)	▲										▲	
311276 DMM Capital - Surfacing Future			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
311277 DMM Capital - Surfacing 2024	(4,117,540)												
311280 BB MR 4 from Wellington St N to MR 50 3.7 km	(739,007)	▲	▲	▲								▲	
311391 LB MR 117 In-Place Culvert Rehabilitation	(916,338)												
311441 DMM Rock Removal Outcrops	(45,117)												
311442 GH MR 13 HWY 11 to Kilworthy Road 7.6 km	(2,689,094)												
311445 AMs - GH MR 169 from MR 41 to North Muldrew Lk	710,726												
311446 Slurry 2024 - Areas	(192,355)												
311447 Micro Surfacing 2024 - Areas	(259,419)												
311448 LB MR 117 - Long Line Lake Rd to 3 km Westerly (
311449 ML MR 118 - From Touchstone to Beaumaris Rd (
311450 DMM Capital Surfacing 2025		▲										▲	
311488 LB MR 117 - Long Line Lake Rd to 3 km We	(1,010,237)												
311489 ML MR 118 - Touchstone Resort to Beaumar	(2,366,850)												
312001 Culverts - Capital Upgrades & Maintenance Future			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
312002 Culverts - Capital Upgrades & Maintenance 2024	(183,356)												
312003 Culverts - Capital Upgrades and Maintenance 2025		▲										▲	
313036 HV MR 2 Locks Bridge #002205	(135,000)	▲										▲	
313038 Structures - Minor Capital Upgrades & Replacemen			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
313039 Structures - Minor Capital Upgrades & Replacemen	(445,584)												
313065 GH MR 13 Kahshe River Bridge Rehab #013051													
313078 BB MR 42 Muskoka River Bridge #042002	(749,661)												
313082 BB MR 16 Silver Bridge #016001	(47,681)	▲										▲	
313090 GB MR 34 White's Falls Bridge Rehab #034024													
313098 BB MR 16 Pre Muskoka River Crossing Bridge #016	(21,388)	▲										▲	
313119 HV MR 31 Yearly Rd Bridge #031132	22,447												
313120 ML MR 169 Torrance Twin Culverts Repl #169232	(43,473)	▲										▲	
313145 DMM Minor Structure Rehab 2023	11,878												
313157 Structures - Major Capital Upgrades & Replacemen			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Capital Project Annual Budget and Forecast Public Works - Roads

Run Date: 11/21/24 3:50 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
313158 Structures - Major Capital Upgrades & Replacem	(1,499,062)												
313159 Structures - Minor Capital Upgrades and Replacem		▲										▲	
313160 Structures - Major Capital Upgrades and Replacem		▲										▲	
314019 Traffic - Capital Upgrades & Construction Future			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
314026 DMM Intersection Upgrades 2022	(65,586)												
314027 Intersection Upgrades 2023	(508,611)												
314029 Traffic - Capital Upgrades & Constnuction 2024	(649,640)												
314030 Traffic - Capital Upgrades and Construction 2025		▲										▲	
315008 DMM Misc Guiderail Replacements 2023	389,780												
315009 Capital Maintenance - Roadside Improvements Futu			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
315010 Capital Maintenance - Roadside Improvements 202	(360,000)												
315011 Capital Maintenance - Roadside Improvements 202		▲										▲	
316008 Capital Maintenance - Storm Sewer Improvements I			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
316009 Capital Maintenance - Storm Sewer Improvements ;	(42,000)												
316011 Capital Maintenance - Storm Sewer Improvements ;		▲										▲	
318001 DMM Miscellaneous Land Future			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
318002 DMM Miscellaneous Land 2024	(23,216)												
318003 Miscellaneous Land 2025		▲										▲	
319001 DMM - Capital Upgrades (Low Volume Roads) Futu			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
319002 DMM - Capital Upgrades (Low Volume Roads) 2024	(104,940)												
319003 DMM - Capital Upgrades (Low Volume Roads) 2025		▲										▲	
320001 Roadside Safety - Initiatives & Capital Upgrades Fu			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
320002 Roadside Safety - Initiatives & Capital Upgrades 20	(238,060)												
320003 Roadside Safety Initiatives and Capital Upgrades 20		▲										▲	
320004 Roadside SAR Initiatives and Mitigation		▲										▲	
Asphalt Surfacing													
311346 ML MR 29 HMA Resurfacing 1.9 km	(277,574)												
311436 Hot Mix Asphalt Paving (HMA) 2024 - Areas	(152,377)												
311437 HV MR 3 (HWY 11 to MR 45)	(165,504)												
Open Grade Paving													
311421 Open Grade Paving 2023	(47,148)												
Emulsion Surfacing (High Float)													
311417 Emulsion Surfacing (High Float) 2023	(314,600)												
311444 Emulsion Surfacing 2024 - AMs	(969,631)												
Non-Tangible Capital													
311422 Transportation Master Plan	2,806												
313113 BB MR 14 Sharpes Creek Culvert #014024	(29,713)												
313142 DMM Bridge & Culvert Inspections (OSIM) 2022	(78,833)												
317001 Non Tangible Capital - Inspections, Reporting, & Cl			▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
317002 Non Tangible Capital - Inspections, Reporting, & Cl	(326,629)												
317003 Non Tangible Capital - Inspections, Reporting, & Cl		▲										▲	
Close Once Final Transactions Posted													
300060 BB MR 15 Beaver Creek Bridge to Santa's Village F	(108,831)												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Capital Project Annual Budget and Forecast Public Works - Roads

Run Date: 11/21/24 3:50 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
300071 HV MR 3 from Lorne to Bridge	(1,822,731)												
300107 DMM Miscellaneous Land 2023	103,540												
311294 GH MR 17 from MR 41 to MR 18 0.6 km	43,220												
311377 GH MR 13 from Jim Wood Lane to Nine Mile Lake F	(392,003)												
311415 DMM Raod Base Improvement & Stabilization 2023	(73,136)												
311418 DMM Misc Gravel Shoulder Improvements 2023	(12,380)												
311419 Asphalt Surfacing 2023	(33,301)												
311438 HV MR 3 (HWY 11 to HV Agg)	(171,571)												
311439 ML MR 169 (Sutton to Civic 3206)	(35,171)												
311440 Asphalt Surfacing 2023 - Areas	2,245,566												
311443 ML MR 28 Cleveland's House to Morinous Road 2.C	(129,115)												
313068 ML MR 29 Acton Island Bridge Rehab #029013	(176,299)												
Total Roads	(24,319,114)	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Total Public Works - Roads	(24,319,114)	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Total Project Expenditures	(24,319,114)	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲	▲
Total Project Expenditures	(24,319,114)	39,581,896	41,198,277	39,416,880	32,500,770	39,002,760	41,077,440	40,168,620	40,897,920	38,796,720	39,044,400	391,685,683	391,571,880
Project Financing													
Financing From Own Funds	29,108,743	(39,581,896)	(41,198,277)	(39,416,880)	(32,500,770)	(39,002,760)	(41,077,440)	(40,168,620)	(40,897,920)	(38,796,720)	(39,044,400)	(391,685,683)	(391,571,880)
Debentures													
Grants	(16,073)												
External Sources	3,437,244												
Total Project Financing	32,529,914	(39,581,896)	(41,198,277)	(39,416,880)	(32,500,770)	(39,002,760)	(41,077,440)	(40,168,620)	(40,897,920)	(38,796,720)	(39,044,400)	(391,685,683)	(391,571,880)
Infrastructure Funding Deficit	8,210,800												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Draft Tax Supported Net Levy Summary

Port Carling Locks

Run Date: 11/22/24 9:59 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Transportation - Port Carling Locks									
Port Carling Locks	761,262	716,625	831,025	837,190	0.74%	6,165	862,269	3.00%	25,079
Total Transportation - Port Carling Locks	761,262	716,625	831,025	837,190	0.74%	6,165	862,269	3.00%	25,079
Total Port Carling Locks	761,262	716,625	831,025	837,190	0.74%	6,165	862,269	3.00%	25,079

Draft Tax Supported Operating Budget by Object

Port Carling Locks

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	175,622	176,641	245,615	224,529	(8.58%)	(21,086)	236,058	5.13%	11,529
Employee Related Expenses	735	1,548	1,000	1,050	5.00%	50	1,050		
Materials & Supplies	22,905	14,637	24,950	25,440	1.96%	490	25,720	1.10%	280
Purchased Services	48,227	37,181	38,094	40,359	5.95%	2,265	40,359		
Total Operating Costs	247,489	230,007	309,659	291,378	(5.90%)	(18,281)	303,187	4.05%	11,809
Finance Charges/Reserves									
Finance Charges	91,471	90,873	91,818	91,818			91,818		
Reserves	465,469	435,085	474,638	484,131	2.00%	9,493	493,817	2.00%	9,686
Total Finance Charges/Reserves	556,940	525,958	566,456	575,949	1.68%	9,493	585,635	1.68%	9,686
Net Internal Service Charges									
Fleet	15,086	10,797	17,800	19,310	8.48%	1,510	20,082	4.00%	772
Insurance	31,766	34,471	37,605	41,103	9.30%	3,498	42,186	2.63%	1,083
Support Services	29,574	24,709	27,005	36,950	36.83%	9,945	38,679	4.68%	1,729
Total Net Internal Service Charges	76,426	69,977	82,410	97,363	18.14%	14,953	100,947	3.68%	3,584
Total Expenditures	880,855	825,942	958,525	964,690	0.64%	6,165	989,769	2.60%	25,079
Revenues									
Revenue Sources									
User Fees	(119,593)	(109,317)	(127,500)	(127,500)			(127,500)		
Total Revenue Sources	(119,593)	(109,317)	(127,500)	(127,500)			(127,500)		
Total Revenues	(119,593)	(109,317)	(127,500)	(127,500)			(127,500)		
Net Levy	761,262	716,625	831,025	837,190	0.74%	6,165	862,269	3.00%	25,079

Department: Transportation

Division - Program: Port Carling Locks

Strategic Plan Area and Objective

Our Services: Service Alignment

Purpose

- Provide commercial and recreational vessel access between the upper lakes (Joseph and Rosseau) and Lake Muskoka. Provide short-term vessel docking and recreational space, including parkland and washroom amenities.

2025 and 2026 Top Objectives

1. Carry out repairs and upgrades to the Hatchery Docks, Pavilion Floating Dock, washroom amenities and hydro supply.
2. Carry out safety improvements identified through health and safety inspections.
3. Review hours of operation.
4. Undertake improvements to reduce lift bridge breakdowns as well as develop operational and procedural manuals and guidance for Locks' staff.
5. Update the by-law governing the recreational and commercial use of the locks and docks.

Significant Budgetary Items

2025 vs. 2024 Base Budgets – None.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.37	0.37	0.37
Full Time Equivalents - Other Staffing	3.10	2.60	2.60
Total Operating Costs	\$309,659	\$291,378	\$303,187
Total Finance Charges/Reserves	\$566,456	\$575,949	\$585,635
Total Net Internal Service Charges	\$82,410	\$97,363	\$100,947
Total Expenditures	\$958,525	\$964,690	\$989,769
Total Revenues	(\$127,500)	(\$127,500)	(\$127,500)
Net Levy	\$831,025	\$837,190	\$862,269

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Passages – Small Lock	2,500	2,500	2,500
Passages – Large Lock	7,000	7,000	7,000
Docks	400	400	400
Park	100	100	100

Capital Project Annual Budget and Forecast Public Works - Port Carling Locks

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Public Works - Port Carling Locks													
Port Carling Locks													
Small Locks													
370053 DMM - Small Locks Capital Future			11,649	631,380						1,096,500		1,739,529	
370054 DMM - Small Locks Capital 2025		116,748										116,748	
Total Small Locks		116,748	11,649	631,380						1,096,500		1,856,277	
Large Locks													
370042 Large Lock Generator (including Housing)	154,700												
370051 Hydro Supply Upgrades	150,000												
371000 DMM - Large Locks Capital Future			65,658		161,160			75,480	1,069,980		204,000	1,576,278	1,518,780
Total Large Locks	304,700		65,658		161,160			75,480	1,069,980		204,000	1,576,278	1,518,780
Docks													
370043 Rehab/Repl Pavilion Floating Dock	2,594,121												
372000 DMM - Locks Docks Capital Future			292,284	174,420	298,860	185,640	317,220	198,900	222,360		229,500	1,919,184	1,029,180
372001 DMM - Locks Docks Capital 2024	690,000												
372002 DMM - Locks Docks Capital 2025		175,122										175,122	
Total Docks	3,284,121	175,122	292,284	174,420	298,860	185,640	317,220	198,900	222,360		229,500	2,094,306	1,029,180
Park													
373000 DMM - Locks Park Capital Future			105,900						253,980			359,880	857,820
Total Park			105,900						253,980			359,880	857,820
Total Port Carling Locks	3,588,821	291,870	475,491	805,800	460,020	185,640	317,220	274,380	1,546,320	1,096,500	433,500	5,886,741	3,405,780
Total Public Works - Port Carling Locks	3,588,821	291,870	475,491	805,800	460,020	185,640	317,220	274,380	1,546,320	1,096,500	433,500	5,886,741	3,405,780
Total Project Expenditures	3,588,821	291,870	475,491	805,800	460,020	185,640	317,220	274,380	1,546,320	1,096,500	433,500	5,886,741	3,405,780
Project Financing													
Financing From Own Funds	(4,285,673)	(291,870)	(475,491)	(805,800)	(460,020)	(185,640)	(317,220)	(274,380)	(1,546,320)	(1,096,500)	(433,500)	(5,886,741)	(3,405,780)
Debentures													
Grants													
External Sources	224,293												
Total Project Financing	(4,061,380)	(291,870)	(475,491)	(805,800)	(460,020)	(185,640)	(317,220)	(274,380)	(1,546,320)	(1,096,500)	(433,500)	(5,886,741)	(3,405,780)
Infrastructure Funding Deficit	(472,559)												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Sewage Lagoons**

INDEX

	Page
Sewage Lagoons General Net Levy Summary	1
Sewage Lagoons Summary	2 – 5
Sewage Lagoons Capital Budget and Forecast	7

Draft Tax Supported Net Levy Summary

Sewage Lagoons

Run Date: 11/22/24 9:59 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Sewage Lagoons									
Sewage Lagoons	3,238,836	3,043,457	3,209,826	3,139,593	(2.19%)	(70,233)	3,300,448	5.12%	160,855
Total Sewage Lagoons	3,238,836	3,043,457	3,209,826	3,139,593	(2.19%)	(70,233)	3,300,448	5.12%	160,855
Total Sewage Lagoons	3,238,836	3,043,457	3,209,826	3,139,593	(2.19%)	(70,233)	3,300,448	5.12%	160,855

Draft Tax Supported Operating Budget by Object

Sewage Lagoons

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	280,962	271,165	404,123	324,386	(19.73%)	(79,737)	342,223	5.50%	17,837
Employee Related Expenses	15,303	17,652	14,779	14,779			14,779		
Materials & Supplies	45,454	74,936	36,016	35,866	(0.42%)	(150)	35,866		
Purchased Services	350,413	303,039	424,238	410,188	(3.31%)	(14,050)	410,188		
Total Operating Costs	692,132	666,792	879,156	785,219	(10.68%)	(93,937)	803,056	2.27%	17,837
Finance Charges/Reserves									
Reserves	2,861,829	2,675,023	2,828,207	2,726,571	(3.59%)	(101,636)	2,861,102	4.93%	134,531
Total Finance Charges/Reserves	2,861,829	2,675,023	2,828,207	2,726,571	(3.59%)	(101,636)	2,861,102	4.93%	134,531
Net Internal Service Charges									
Fleet	38,746	17,005	59,250	27,230	(54.04%)	(32,020)	28,321	4.01%	1,091
Insurance	3,979	3,851	4,201	4,580	9.02%	379	4,700	2.62%	120
Support Services	207,431	161,092	61,578	213,684	247.01%	152,106	220,960	3.41%	7,276
Total Net Internal Service Charges	250,156	181,948	125,029	245,494	96.35%	120,465	253,981	3.46%	8,487
Total Expenditures	3,804,117	3,523,763	3,832,392	3,757,284	(1.96%)	(75,108)	3,918,139	4.28%	160,855
Revenues									
Revenue Sources									
User Fees	(565,281)	(480,306)	(622,566)	(617,691)	(0.78%)	4,875	(617,691)		
Total Revenue Sources	(565,281)	(480,306)	(622,566)	(617,691)	(0.78%)	4,875	(617,691)		
Total Revenues	(565,281)	(480,306)	(622,566)	(617,691)	(0.78%)	4,875	(617,691)		
Net Levy	3,238,836	3,043,457	3,209,826	3,139,593	(2.19%)	(70,233)	3,300,448	5.12%	160,855

Department: Sewage Lagoons

Division - Program: Hauled Sewage Operations and Financing

Strategic Plan Areas and Objectives

Our Environment: Taking Action Together, Walking the Talk

Our Services: Service Alignment, Future Thinking

Purpose

- To manage, operate and maintain Hauled Sewage (septage) Treatment facilities at Lagoons and designated Wastewater Treatment Plants that provide septage haulers disposal services within The District Municipality of Muskoka.
- To fund a contribution to the Environmental Reserve Fund to provide a sustainable funding source for environmental initiatives.

2025 and 2026 Top Objectives

1. Meet the Hauled Sewage treatment needs of the District.
2. Meet or exceed all regulatory operational, monitoring and reporting requirements.
3. Meet employee health and safety requirements.
4. Operate and maintain safe, effective and efficient treatment operations.
5. Review Sewage Lagoon assets, operations and actual paid usage for each facility. Using this information, consider opportunities to decommission low use facilities redirecting those users to other facilities to achieve better economies of scale.
6. Ensure sufficient reserves required to finance required capital projects and consider opportunities to further the District's Strategic Priority Objectives of:
 - Taking Action Together to preserve and protect our natural environment, take climate action and be more resilient; and
 - Walking the Talk to lead by example, celebrate what Muskoka is doing, and encourage us all to do more.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel decreased 19.73% or \$79,737 for estimated wage and benefit costs and includes a provision for gapping of \$100,000.
- Purchased Services decreased 3.31% or \$14,050 comprised of consultant decrease of \$29,550 and partly offset by increase in contracted services.
- Finance Charges/Reserves decreased 3.59% or \$101,636 due to increased Transfer-In from the Environmental Reserve to offset reductions in leachate recovery. The transfer from the Environmental Reserve was partially offset by a 2% increase in the contribution to the Environmental Reserve.
- Fleet decreased 54.04% or \$32,020 based on expected usage.
- Support Services increased 247.01% or \$152,106 comprised of reduced leachate recovery, partly offset by decreased supernatant treatment charges.

2026 vs. 2025 Base Budgets

- Finance Charges/Reserves increased 4.9% as a result of a reduction in Transfer-In from the Environmental Reserve to phase out support for reduced leachate recoveries as well as a 2% increase in the contribution to the Environmental Reserve.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	3.60	3.60	3.60
Full Time Equivalents - Other Staffing	0.07	0.07	0.07
Total Operating Costs	\$879,156	\$785,219	\$803,056
Total Finance Charges/Reserves	\$2,828,207	\$2,726,571	\$2,861,102
Total Net Internal Service Charges	\$125,029	\$245,494	\$253,981
Total Expenditures	\$914,185	\$780,713	\$882,037
Total Revenues	(\$622,566)	(\$617,691)	(\$617,691)
Net Levy	\$3,209,826	\$3,139,593	\$3,300,448

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Ministry of the Environment Compliance - # of exceedances	0	0	0
Cubic metres septage received*	19,000	23,000	25,000

*excludes Wastewater treatment plant volumes

Capital Project Annual Budget and Forecast

Public Works - Hauled Sewage

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Public Works - Hauled Sewage													
Hauled Sewage													
Hauled Sewage													
495009 McLean Upgrade/Expansion	312,500		330,408		849,762							1,180,170	746,640
495010 Baxter Upgrade/Expansion Future		523,204	512,556	1,314,576								2,350,336	700,740
495017 Receiving Facilities HV Sewage Plant		961,009					680,340					1,641,349	
495018 Receiving Facilities GH Sewage Plant		270,250	2,926,017								361,080	3,557,347	
495022 Watt Rehabilitation Future													1,502,766
495024 Ryde Upgrade/Expansion & Property Future													1,116,288
495025 Stephenson Upgrade	935,319						357,000					357,000	
495026 Bracebridge Lagoon Upgrade/Expansion Future													700,740
495027 Medora Spray Irrigation Expansion Future													1,634,040
495030 Receiving Facilities MT Sewage Plant													746,640
495031 Receiving Facilities BAYS Sewage Plant													746,640
495035 Stephenson Upgrade Future													1,914,540
495040 Dwight Liner	72,000												
495041 Medora Leachate PS Rehab	25,000												
495045 District Wide Lagoon Cell Decommission		215,119	203,000	207,000	211,000							836,119	
495048 12 Mile Receiving	497,600												
495050 BB Lagoon Septage Receiving/Card Reader System	452,400												
495051 Bracebridge Facultative Lagoon Berm/Road	46,000		105,900									105,900	
495052 Bracebridge Lagoon Transfer Valves & Septage Sta	69,000						102,000					102,000	
495053 Baysville Lagoon Septage Cell Cleaning	104,000								112,200			112,200	
Total Hauled Sewage	2,513,819	1,969,582	4,077,881	1,521,576	1,060,762		459,000	680,340	112,200		361,080	10,242,421	9,809,034
Non-Tangible Capital													
495049 Watt Lagoon Site Security	22,600												
495902 Medora/Eveleigh Feasibility and Compliance Study	307,500												
495903 Lagoon Cell Decommissioning & Septage Receiving	390,000	209,714										209,714	
495904 Bracebridge Lagoon Upgrade/Expansion Study	228,000												
Total Non-Tangible Capital	948,100	209,714										209,714	
Total Hauled Sewage	3,461,919	2,179,296	4,077,881	1,521,576	1,060,762		459,000	680,340	112,200		361,080	10,452,135	9,809,034
Total Public Works - Hauled Sewage	3,461,919	2,179,296	4,077,881	1,521,576	1,060,762		459,000	680,340	112,200		361,080	10,452,135	9,809,034
Total Project Expenditures	3,461,919	2,179,296	4,077,881	1,521,576	1,060,762		459,000	680,340	112,200		361,080	10,452,135	9,809,034
Project Financing													
Financing From Own Funds	(3,461,919)	(2,179,296)	(4,077,881)	(1,521,576)	(1,060,762)		(459,000)	(680,340)	(112,200)		(361,080)	(10,452,135)	(9,809,034)
Debentures													
Grants													
External Sources													
Total Project Financing	(3,461,919)	(2,179,296)	(4,077,881)	(1,521,576)	(1,060,762)		(459,000)	(680,340)	(112,200)		(361,080)	(10,452,135)	(9,809,034)
Infrastructure Funding Deficit													

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Community and Planning Services**

INDEX

	Page
Community and Planning Services Net Levy Summary.....	1
Community and Planning Services Operating Budget by Object	3 – 4
Planning and Policy	5 – 7
Water Strategy and Community Climate Change	8 – 10
Geomatics/911 Civic Addressing	11 – 13
Community Housing.....	14 – 18
Affordable Housing	19 – 23
Homelessness	24 – 27
Community Transportation.....	28 – 31
Community Initiatives.....	32 – 34
Ontario Works Programs	35 – 38
Children’s Services	39 – 42
Community and Planning Services Capital Budget and Forecast	43 – 46

Draft Tax Supported Net Levy Summary

Community and Planning Services

Run Date: 11/22/24 9:59 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Community and Planning Services									
Planning and Policy	1,220,411	887,643	1,205,427	1,305,730	8.32%	100,303	1,363,231	4.40%	57,501
Water Strategy & Community Climate Change Ir	708,707	593,639	833,952	930,029	11.52%	96,077	971,997	4.51%	41,968
Geomatics/911 Addressing	231,020	355,218	468,640	539,692	15.16%	71,052	563,211	4.36%	23,519
Community Housing	3,919,973	3,517,010	3,767,935	4,100,998	8.84%	333,063	4,496,503	9.64%	395,505
Affordable Housing	3,887,589	2,511,819	4,247,816	5,801,906	36.59%	1,554,090	6,517,270	12.33%	715,364
Homelessness	1,290,265	2,199,932	785,786	863,703	9.92%	77,917	945,537	9.47%	81,834
Community Transportation	71,854	71,531	82,960	89,071	7.37%	6,111	98,261	10.32%	9,190
Community Initiatives	243,997	238,953	203,818	207,898	2.00%	4,080	208,476	0.28%	578
Ontario Works	2,287,656	2,067,110	2,391,052	2,358,193	(1.37%)	(32,859)	2,439,229	3.44%	81,036
Children's Services	534,620	2,207,508	796,970	1,104,240	38.55%	307,270	1,228,538	11.26%	124,298
Total Community and Planning Services	14,396,092	14,650,363	14,784,356	17,301,460	17.03%	2,517,104	18,832,253	8.85%	1,530,793
Total Community and Planning Services	14,396,092	14,650,363	14,784,356	17,301,460	17.03%	2,517,104	18,832,253	8.85%	1,530,793

Draft Tax Supported Operating Budget by Object

Community and Planning Services

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	9,098,113	8,070,704	10,421,054	11,033,027	5.87%	611,973	11,677,061	5.84%	644,034
Employee Related Expenses	222,322	189,488	229,088	267,354	16.70%	38,266	244,604	(8.51%)	(22,750)
Materials & Supplies	1,235,531	1,007,653	1,233,911	1,336,464	8.31%	102,553	1,337,026	0.04%	562
Purchased Services	8,092,734	8,003,618	9,494,596	9,600,868	1.12%	106,272	9,953,126	3.67%	352,258
Transfer To Others	17,030,170	13,863,182	19,277,584	17,977,455	(6.74%)	(1,300,129)	18,315,134	1.88%	337,679
Total Operating Costs	35,678,870	31,134,645	40,656,233	40,215,168	(1.08%)	(441,065)	41,526,951	3.26%	1,311,783
Finance Charges/Reserves									
Finance Charges	93,966	106,632	95,987	97,721	1.81%	1,734	486,475	397.82%	388,754
Reserves	1,382,554	3,156,644	43,446	3,964,831	9,025.88%	3,921,385	4,319,529	8.95%	354,698
Total Finance Charges/Reserves	1,476,520	3,263,276	139,433	4,062,552	2,813.62%	3,923,119	4,806,004	18.30%	743,452
Net Internal Service Charges									
Fleet	43,861	89,905	57,890	98,777	70.63%	40,887	102,588	3.86%	3,811
Insurance	174,883	149,243	162,811	184,363	13.24%	21,552	205,041	11.22%	20,678
Support Services	1,302,676	1,396,782	1,560,386	1,713,232	9.80%	152,846	1,818,227	6.13%	104,995
Total Net Internal Service Charges	1,521,420	1,635,930	1,781,087	1,996,372	12.09%	215,285	2,125,856	6.49%	129,484
Total Expenditures	38,676,810	36,033,851	42,576,753	46,274,092	8.68%	3,697,339	48,458,811	4.72%	2,184,719
Revenues									
Revenue Sources									
Grants	(21,747,159)	(19,106,576)	(25,008,278)	(25,655,723)	2.59%	(647,445)	(25,773,576)	0.46%	(117,853)
Funding Transfers	(1)								
User Fees	(2,386,090)	(2,140,207)	(2,569,098)	(3,092,859)	20.39%	(523,761)	(3,628,932)	17.33%	(536,073)
Application Fees/Permits	(50,820)	(55,845)	(90,000)	(90,000)			(90,000)		
Service Charge Municipal	(85,716)	(72,452)	(114,321)	(123,350)	7.90%	(9,029)	(123,350)		
Other	(10,932)	(8,408)	(10,700)	(10,700)			(10,700)		

Base Budget

General Levy by Object 2 Yr

Draft Tax Supported Operating Budget by Object

Community and Planning Services

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Total Revenue Sources	(24,280,718)	(21,383,488)	(27,792,397)	(28,972,632)	4.25%	(1,180,235)	(29,626,558)	2.26%	(653,926)
Total Revenues	(24,280,718)	(21,383,488)	(27,792,397)	(28,972,632)	4.25%	(1,180,235)	(29,626,558)	2.26%	(653,926)
Net Levy	14,396,092	14,650,363	14,784,356	17,301,460	17.03%	2,517,104	18,832,253	8.85%	1,530,793

Department: Community and Planning Services

Division - Program: Planning and Policy

Strategic Plan Areas and Objectives

Our Environment: Taking Action Together

Our Communities: Housing for Everyone

Our Services: Service Alignment, Future Thinking

Our Team: Better Together

Purpose

- To protect the quality of the natural environments of the District of Muskoka and accommodate sustainable growth by facilitating development that supports healthy communities and recognizes the character of Muskoka.
- To deliver effective and efficient planning policy, programs, services and development approval functions with a high level of customer service.
- To support corporate initiatives that contribute to strong communities and sustainable growth including the provision of municipal infrastructure, an integrated transportation network, a range of housing options attainable for all demographic groups, natural environment preservation and watershed planning.

2025 and 2026 Top Objectives

1. Streamline and modernize the development review and approvals process by continuously improving coordination and communication with other District departments and Area Municipalities, including the internal file tracking/management system and external public portal.
2. Update and implement the Muskoka Official Plan, with an emphasis on lake system health and watershed planning, the provision of attainable housing and the development of a climate change lens and performance and sustainability checklists.
3. Lead projects related to the review and update of planning policy, including the Resort Policy Review, Archaeological Master Plan, Lake System Health Policy Review and Growth Strategy Update.
4. Build synergies with other program areas by contributing to corporate projects such as the Capacity Allocation Strategy, Fairvern Long-Term Care Home, Master Servicing Plan, Housing Task Force and Duty to Consult Working Group.

- 5. Enhance engagement and build relationships with Indigenous communities to better incorporate traditional knowledge and perspectives into planning initiatives.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 7.76% or \$79,618 for estimated wage and benefit costs and includes a service level change of \$11,224.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes

- Administrative Support Clerk partially allocated to Planning (20%) \$11,224.

2026 Proposed Service Level Changes - None

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalentents - Permanent Full Time	8.73	8.91	8.94
Full Time Equivalentents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$1,098,630	\$1,179,248	\$1,227,988
Total Finance Charges/Reserves	\$81,710	\$83,344	\$85,011
Total Net Internal Service Charges	\$140,087	\$158,138	\$165,232
Total Expenditures	\$1,320,427	\$1,420,730	\$1,478,231
Total Revenues	(\$115,000)	(\$115,000)	(\$115,000)
Net Levy	\$1,205,427	\$1,305,730	\$1,363,231

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of development applications received	450	450	450
# of subdivision/condominium files managed	100	95	90
# of pre-consultation/development inquiries	275	300	300
# of significant policy and project initiatives	10	10	10

Draft Tax Supported Operating Budget by Object

Planning and Policy

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	874,264	736,786	1,025,569	1,105,187	7.76%	79,618	1,153,727	4.39%	48,540
Employee Related Expenses	35,903	18,601	27,530	28,530	3.63%	1,000	28,730	0.70%	200
Materials & Supplies	23,703	(17,316)	5,201	5,201			5,201		
Purchased Services	96,680	7,131	40,330	40,330			40,330		
Total Operating Costs	1,030,550	745,202	1,098,630	1,179,248	7.34%	80,618	1,227,988	4.13%	48,740
Finance Charges/Reserves									
Reserves	80,131	74,901	81,710	83,344	2.00%	1,634	85,011	2.00%	1,667
Total Finance Charges/Reserves	80,131	74,901	81,710	83,344	2.00%	1,634	85,011	2.00%	1,667
Net Internal Service Charges									
Fleet	86			200		200	208	4.00%	8
Support Services	180,444	123,385	140,087	157,938	12.74%	17,851	165,024	4.49%	7,086
Total Net Internal Service Charges	180,530	123,385	140,087	158,138	12.89%	18,051	165,232	4.49%	7,094
Total Expenditures	1,291,211	943,488	1,320,427	1,420,730	7.60%	100,303	1,478,231	4.05%	57,501
Revenues									
Revenue Sources									
User Fees			(25,000)	(25,000)			(25,000)		
Application Fees/Permits	(50,820)	(55,845)	(90,000)	(90,000)			(90,000)		
Service Charge Municipal	(19,980)								
Total Revenue Sources	(70,800)	(55,845)	(115,000)	(115,000)			(115,000)		
Total Revenues	(70,800)	(55,845)	(115,000)	(115,000)			(115,000)		
Net Levy	1,220,411	887,643	1,205,427	1,305,730	8.32%	100,303	1,363,231	4.40%	57,501

Department: Community and Planning Services

Division - Program: Water Strategy and Community Climate Change Initiatives

Strategic Plan Areas and Objectives

Our Environment: Taking Action Together, Walking the Talk

Our Team: Better Together

Purpose

- To provide leadership in the protection of Muskoka's natural environment, in particular its watershed, by promoting and undertaking integrated watershed programs to ensure continued ecological health.

2025 and 2026 Top Objectives

1. Deliver integrated watershed management initiatives in partnership with the Province, other municipalities, and Muskoka Watershed Council.
2. Implement the recommendations of the Muskoka Recreational Water Quality Model Review and modify the Lake System Health Program as needed through the District's Official Plan policies.
3. Improve the District's capacity to adapt to climate change through the implementation of the Corporate New Leaf Climate Strategy including but not limited to the implementation of the Community Energy and Emissions Reduction Plan ("CEERP").
4. Deliver engaging environmental public education and stewardship initiatives in partnership with Muskoka Watershed Council, the Muskoka community, lake associations, and other interested parties.
5. Enhance engagement with Indigenous communities to better incorporate traditional knowledge and perspectives into Environmental and Watershed initiatives.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 11.09% or \$80,377 for estimated wage and benefit costs and includes service level change of \$11,224.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes

- Administrative Support Clerk partially allocated to Water Strategy (20%) \$11,224.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	6.23	6.65	6.68
Full Time Equivalents - Other Staffing	1.05	1.05	1.05
Total Operating Costs	\$755,267	\$849,344	\$879,979
Total Finance Charges/Reserves	\$64,454	\$50,743	\$57,058
Total Net Internal Service Charges	\$89,231	\$104,942	\$109,960
Total Expenditures	\$908,952	\$1,05,029	\$1,046,997
Total Revenues	(\$75,000)	(\$75,000)	(\$75,000)
Net Levy	\$833,952	\$930,029	\$971,997

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of inquiries respecting watershed programs	1,800	1,850	1,900
# of lakes monitored for spring phosphorus	74	74	74
# of monitoring sites for spring phosphorus	91	91	91
# of shoreline re-naturalizations	15	15	15
# of stewardship presentations	50	60	70
# of website page views	100,000	102,000	104,000

Draft Tax Supported Operating Budget by Object

Water Strategy & Community Climate Change Initiatives

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	616,248	518,997	724,962	805,339	11.09%	80,377	839,974	4.30%	34,635
Employee Related Expenses	9,954	6,235	13,100	11,800	(9.92%)	(1,300)	12,800	8.47%	1,000
Materials & Supplies	3,858	4,199	3,730	3,730			3,730		
Purchased Services	(15,602)	2,780	7,475	7,475			7,475		
Transfer To Others	6,000	6,000	6,000	21,000	250.00%	15,000	16,000	(23.81%)	(5,000)
Total Operating Costs	620,458	538,211	755,267	849,344	12.46%	94,077	879,979	3.61%	30,635
Finance Charges/Reserves									
Reserves	63,209	59,083	64,454	50,743	(21.27%)	(13,711)	57,058	12.45%	6,315
Total Finance Charges/Reserves	63,209	59,083	64,454	50,743	(21.27%)	(13,711)	57,058	12.45%	6,315
Net Internal Service Charges									
Fleet	12,061	33,861	14,950	17,450	16.72%	2,500	18,148	4.00%	698
Support Services	92,470	67,518	74,281	87,492	17.79%	13,211	91,812	4.94%	4,320
Total Net Internal Service Charges	104,531	101,379	89,231	104,942	17.61%	15,711	109,960	4.78%	5,018
Total Expenditures	788,198	698,673	908,952	1,005,029	10.57%	96,077	1,046,997	4.18%	41,968
Revenues									
Revenue Sources									
Grants	(79,491)	(105,034)	(75,000)	(75,000)			(75,000)		
User Fees									
Total Revenue Sources	(79,491)	(105,034)	(75,000)	(75,000)			(75,000)		
Total Revenues	(79,491)	(105,034)	(75,000)	(75,000)			(75,000)		
Net Levy	708,707	593,639	833,952	930,029	11.52%	96,077	971,997	4.51%	41,968

Department: Community and Planning Services

Division - Program: Geomatics and 911 Civic Addressing

Strategic Plan Area and Objective

Our Services: Service Alignment, Future Thinking

Purpose

- To provide an effective and cost-efficient Muskoka Geographic Information System (GIS) to meet the evolving needs of a wide variety of government agencies, businesses and the general public.
- To ensure that 911 addressing is accurate and consistent throughout Muskoka for effective and efficient emergency response.

2025 and 2026 Top Objectives

1. Continue to enhance and expand the Muskoka GeoHub to improve access to GIS information.
2. Coordinate the creation and distribution of derivative products sourced from the new air photos and new LiDAR data.
3. Develop and deliver large GIS projects that meet the needs of the District, the Area Municipalities and the public.
4. Maintain and update data sharing agreements as necessary and comply with any restrictions.
5. Provide GIS support and service to District departments and Area Municipalities, as requested.
6. Review the 911 addressing system including the databases of Bell Canada, Area Municipalities Tax, the Municipal Property Assessment Corporation (MPAC) and the District's civic address point file and submit errors for correction to all and to emergency response agencies.
7. Review the accuracy of the digital property boundary and submit errors to MPAC for correction.
8. Update the road centerline file and submit to emergency response agencies.
9. Resolve issues identified in 911 trouble reports.
10. Respond to civic addressing inquiries and issues on a priority basis.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 7.28% or \$39,824 for estimated wage and benefit costs and includes service level change of \$11,224.
- Support Services increased 96.85% or \$63,917 primarily for reduced recovery of GIS Internal Services.
- Service Charge Municipal revenue increased 7.90% or \$9,029 related to Muskoka Lakes GIS support agreement.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes

- Administrative Support Clerk partially allocated to GIS (20%) \$11,224.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	5.25	5.42	5.45
Full Time Equivalents - Other Staffing	0.35	0.35	0.35
Total Operating Costs	\$624,165	\$640,529	\$668,101
Total Finance Charges/Reserves	\$14,993	\$15,293	\$15,599
Total Net Internal Service Charges	(\$53,697)	\$10,220	\$6,361
Total Expenditures	\$585,461	\$666,042	\$690,061
Total Revenues	(\$116,821)	(\$126,350)	(\$126,850)
Net Levy	\$468,640	\$539,692	\$563,211

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of GeoHub Enhancements	40	44	48
# of Internal GIS Server Requests	17,000,000	18,700,000	20,570,000
# of Public GIS Server Requests	72,000,000	79,200,000	87,120,000
# of Public GeoHub Website Page Views	125,000	137,500	151,250
# of civic address points reviewed	2,000	1,500	1,500
# of 911 civic address modifications	500	500	500
# of road sections created or modified	100	100	100
# of trouble reports	5	0	0
# of submission for property boundary edits	150	100	100

Draft Tax Supported Operating Budget by Object

Geomatics and 911 Civic Addressing

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	451,874	424,896	547,207	587,031	7.28%	39,824	614,603	4.70%	27,572
Employee Related Expenses	3,054	437	10,800	5,800	(46.30%)	(5,000)	5,800		
Materials & Supplies	710	2,788	9,386	2,000	(78.69%)	(7,386)	2,000		
Purchased Services	45,051	39,426	56,772	45,698	(19.51%)	(11,074)	45,698		
Total Operating Costs	500,689	467,547	624,165	640,529	2.62%	16,364	668,101	4.30%	27,572
Finance Charges/Reserves									
Reserves	14,703	13,744	14,993	15,293	2.00%	300	15,599	2.00%	306
Total Finance Charges/Reserves	14,703	13,744	14,993	15,293	2.00%	300	15,599	2.00%	306
Net Internal Service Charges									
Fleet	8,617	9,787	12,300	12,300			12,792	4.00%	492
Support Services	(224,150)	(60,927)	(65,997)	(2,080)	(96.85%)	63,917	(6,431)	209.18%	(4,351)
Total Net Internal Service Charges	(215,533)	(51,140)	(53,697)	10,220	(119.03%)	63,917	6,361	(37.76%)	(3,859)
Total Expenditures	299,859	430,151	585,461	666,042	13.76%	80,581	690,061	3.61%	24,019
Revenues									
Revenue Sources									
User Fees	(3,103)	(2,481)	(2,500)	(3,000)	20.00%	(500)	(3,500)	16.67%	(500)
Service Charge Municipal	(65,736)	(72,452)	(114,321)	(123,350)	7.90%	(9,029)	(123,350)		
Total Revenue Sources	(68,839)	(74,933)	(116,821)	(126,350)	8.16%	(9,529)	(126,850)	0.40%	(500)
Total Revenues	(68,839)	(74,933)	(116,821)	(126,350)	8.16%	(9,529)	(126,850)	0.40%	(500)
Net Levy	231,020	355,218	468,640	539,692	15.16%	71,052	563,211	4.36%	23,519

Department: Community and Planning Services

Division - Program: Community Housing

Strategic Plan Areas and Objectives

Our Communities: Housing for Everyone, Community Health and Wellbeing

Our Team: Better Together

Purpose

- The District is designated by the Province as the Service Manager for housing and homelessness initiatives in Muskoka. This includes direct management of housing units, management of the centralized waitlist for all providers, legislative oversight and funding of all other non-profit providers and the delivery of the rental supplement/portable housing benefit program (formerly Strong Communities Rent Supplement program).
- The District provides operational oversight and funding for five other providers.
- Revenue for the program is derived from rents collected and funding from senior levels of government, as well as a municipal levy.

2025 and 2026 Top Objectives

1. In collaboration with the Homelessness and Affordable Housing divisions, Community and Planning Services, and other District departments, continue to implement the goals and strategies of the District's Ten-Year Housing and Homelessness Plan.
2. With the guidance of the Muskoka Housing Task Force 2.0, and in collaboration with Facilities and Support Services and Housing Projects teams participate in identification, concept, design and planning for the construction and occupancy of new affordable housing units to support the goals and strategies of the:
 - District's Ten-Year Housing and Homelessness Plan which was adopted by District Council in December 2019 and;
 - Theme 1 of The Affordable and Attainable Housing Investment Framework 2024-2029 ("The Big Move on Housing").

3. Continue and expand in-person/on-site property and tenancy management services including community development activities for District owned or operated Community Housing locations.
4. In coordination with the Housing Projects Team, commence implementation of the comprehensive asset management strategy and redevelopment opportunities identified through the Highest and Best Use Study.
5. Continue to analyze changing tenant profiles and provide supports, resources and referrals through the housing supports position, to manage tenant issues such as rent arrears, hoarding, property standards, and mental health.
6. Coordinate and manage Alex's Place project for homeless youth with the Facilities and Support Services department and support from agency collaborators.
7. Coordinate and manage timely rent-up of new affordable housing projects upon completion of construction activities.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 14.4% or \$139,857 for estimated wage and benefit costs and includes service level change of \$93,281.
- Purchased Services increased 7.98% or \$69,500 primarily for building and grounds maintenance.
- Transfer to Others increased 7.05% or \$215,626 for funding to Providers.
- User Fees increased 8.22% or \$116,514 primarily for external fees.

2026 vs. 2025 Base Budgets

- Personnel increased 6.1% or \$67,591 for estimated wage and benefit costs and includes service level change of \$18,253.
- Purchased Services increased 8.2% or \$77,060 primarily for building and grounds maintenance.
- Transfer to Others increased 6.3% or \$204,738 for funding to Providers.

2025 Proposed Service Level Changes

- 1.00 FTE Case Manager, Community Housing \$96,451

2026 Proposed Service Level Changes

- Facilities Building Maintenance Operator 1 partially allocated to Community Housing \$18,253.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	8.69	9.69	9.69
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$5,688,560	\$6,124,802	\$6,508,475
Total Finance Charges/Reserves	\$268,457	\$273,126	\$277,889
Total Net Internal Service Charges	\$331,901	\$340,567	\$358,986
Total Expenditures	\$6,288,918	\$6,738,495	\$7,145,350
Total Revenues	(\$2,520,983)	(\$2,637,497)	(\$2,648,847)
Net Levy	\$3,767,935	\$4,100,998	\$4,496,503

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of External Social Housing Providers/Units	4/102	4/102	4/102
# of District owned/managed units	222/250	266/294	321/349
# of District owned Affordable Housing units	99	143	178
# of District owned Supportive Housing units	12	12	32
# on Centralized Wait List	685	660	620
# of Rent Supplement (Market Landlords)	17	17	17

Draft Tax Supported Operating Budget by Object

Community Housing

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	857,513	690,467	971,473	1,111,330	14.40%	139,857	1,178,921	6.08%	67,591
Employee Related Expenses	21,705	17,291	28,178	32,988	17.07%	4,810	36,188	9.70%	3,200
Materials & Supplies	739,957	658,385	762,430	769,159	0.88%	6,729	800,243	4.04%	31,084
Purchased Services	1,000,593	983,673	867,312	936,532	7.98%	69,220	1,013,592	8.23%	77,060
Transfer To Others	2,586,566	2,584,409	3,059,167	3,274,793	7.05%	215,626	3,479,531	6.25%	204,738
Total Operating Costs	5,206,334	4,934,225	5,688,560	6,124,802	7.67%	436,242	6,508,475	6.26%	383,673
Finance Charges/Reserves									
Finance Charges	35,239		35,000	35,000			35,000		
Reserves	228,947	214,002	233,457	238,126	2.00%	4,669	242,889	2.00%	4,763
Total Finance Charges/Reserves	264,186	214,002	268,457	273,126	1.74%	4,669	277,889	1.74%	4,763
Net Internal Service Charges									
Fleet	15,369	17,267	20,720	18,700	(9.75%)	(2,020)	19,448	4.00%	748
Insurance	136,260	109,556	119,516	131,062	9.66%	11,546	133,204	1.63%	2,142
Support Services	174,369	173,992	191,665	190,805	(0.45%)	(860)	206,334	8.14%	15,529
Total Net Internal Service Charges	325,998	300,815	331,901	340,567	2.61%	8,666	358,986	5.41%	18,419
Total Expenditures	5,796,518	5,449,042	6,288,918	6,738,495	7.15%	449,577	7,145,350	6.04%	406,855
Revenues									
Revenue Sources									
Grants	(403,696)	(697,082)	(974,935)	(974,935)			(974,935)		
Funding Transfers	(93,523)		(117,520)	(117,520)			(119,870)	2.00%	(2,350)
User Fees	(1,368,394)	(1,226,542)	(1,417,828)	(1,534,342)	8.22%	(116,514)	(1,543,342)	0.59%	(9,000)
Other	(10,932)	(8,408)	(10,700)	(10,700)			(10,700)		
Total Revenue Sources	(1,876,545)	(1,932,032)	(2,520,983)	(2,637,497)	4.62%	(116,514)	(2,648,847)	0.43%	(11,350)
Total Revenues	(1,876,545)	(1,932,032)	(2,520,983)	(2,637,497)	4.62%	(116,514)	(2,648,847)	0.43%	(11,350)

Base Budget

General Levy by Object 2 Yr

Draft Tax Supported Operating Budget by Object

Community Housing

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Net Levy	3,919,973	3,517,010	3,767,935	4,100,998	8.84%	333,063	4,496,503	9.64%	395,505

Department: Community and Planning Services

Division - Program: Affordable Housing

Strategic Plan Areas and Objectives

Our Communities: Housing for Everyone, Community Health and Wellbeing

Our Team: Better Together

Purpose

- Fulfill the District's role as the Consolidated Municipal Service Manager for housing and homelessness initiatives in Muskoka, as designated by the Province.
- Support local affordable housing initiatives and the administration of Federal/Provincial affordable housing programs as Service Manager, including funding programs for new rental construction, home ownership, necessary home repairs, rent supplements and housing supports options to increase affordable housing supply and promote successful tenancies.
- Identify and promote strategies and opportunities for a range of housing options across Muskoka that increase affordable housing supply across the housing continuum.
- Deliver the District's locally developed Muskoka Affordable Housing Initiatives Program (MAHIP), increase affordable housing supply and promote successful tenancies through a variety of capital incentive programs and rent subsidies.
- Support and increase the growth of creative and sustainable affordable housing options and solutions across the District, including initiatives that will increase capacity of other organizations to deliver housing.

2025 and 2026 Top Objectives

1. Deliver a range of District-funded affordable housing programs including Capital Incentives, Rent Supplement, Retirement Home Fee Assistance and Home Ownership through Muskoka Affordable Housing Initiatives Program (MAHIP), and continue delivery of the Gateway Home Ownership program in partnership with Gateway Homes Muskoka Non-Profit Corporation.
2. With the guidance of the Muskoka Housing Task Force 2.0 (MHTF 2.0), and in collaboration with the Homelessness and Community Housing divisions, Community and Planning Services, and other District departments, continue to advocate for and implement the goals and strategies of:
 - The District's Ten-Year Housing and Homelessness Plan which was adopted by District Council in December 2019 and the Five-Year Update of the Plan, if approved by Council in early 2025.

- Themes 1, 2 and 3 of The Affordable and Attainable Housing Investment Framework 2024-2029 (“The Big Move on Housing”).
3. Continue to raise awareness, educate the community, and build capacity to respond to the need for more transitional, supportive, affordable and attainable housing across the District, including enhanced engagement with Indigenous communities to better incorporate traditional knowledge and perspectives into housing initiatives.
 4. As Service Manager for Housing and Homelessness, deliver all components of the National Housing Strategy programs, and other provincially and federally funded affordable housing programs, including programs delivered through the Canada Mortgage and Housing Corporation (CMHC), Reaching Home, Ministry of Health, Ministry of Children’s and Community Services, etc.
 5. As Service Manager, ensure compliance of housing projects and providers under the Housing Services Act, 2011 (the Act) and/or Service and Exit agreements under the Act, and provide support for the preservation and growth of the Community and Affordable Housing portfolios.
 6. As Service Manager, manage and support Coordinated Access systems for affordable housing benefits including the Centralized Wait-list for Rent-Geared-to-Income units, and access to affordable rentals, market rental units, rent subsidy programs, and Muskoka’s by-name list for homeless individuals.
 7. Support MHTF 2.0 and implement activities recommended by MHTF 2.0 and approved by District Council to promote strategies and opportunities for a range of housing projects, initiatives, and solutions across the District.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Transfer to Others decreased 57.90% or \$2,298,743 primarily due to shift of MAHIP incentives to capital rather than operating.
- Reserves increased \$3,757,142 with \$3,557,142 transferred primarily to the Affordable Housing Reserve for MAHIP and District Affordable Housing Initiatives and the Transfer from Reserves decrease of \$200,000 from Affordable Housing and from Gateway Homes reserves.
- User Fees increased 16.72% or \$138,801 including \$118,580 for the 100 Pine Street service level change.

2026 vs. 2025 Base Budgets

- Personnel increased 17.65% or \$172,397 for estimated wage and benefit costs and includes service level changes of \$136,153.
- Purchased Services increased 42.04% or \$150,764 primarily for building and grounds.
- Transfer to Others decreased 19.31% or \$322,814.
- Finance Charges increased 647.48% or \$388,754 primarily debt repayment for 100 Pine Street.
- Reserves increased 18.78% or \$702,147 with \$438,196 transferred in from Affordable Housing Reserve and \$1,140,343 transferred to reserves comprised of \$131,327 to the Corporate Reserve and \$1,000,000 to Affordable Housing Reserve to support the Affordable and Attainable Housing Investment Framework 2025-2029 (“Big Move on Housing”).
- User Fees increased 51.58% or \$499,665 primarily related to 100 Pine Street.

2025 Proposed Service Level Changes

- Transfer to Affordable Housing Initiatives to support the Affordable and Attainable Housing Investment Framework of \$1,000,000. Comprised of MAHIP Capital Incentives of \$300,000 and \$700,000 to support other components of the planned investment.
- AHP Home Ownership: Transfer to Others for First Time Homebuyers Pilot \$210,000 offset by Transfer from Affordable Housing Reserve \$210,000.
- MAHIP: Increase in Rent Supp \$50,000 offset by Transfer from Affordable Housing Reserve \$50,000.
- 100 Pine St: Operating Budget \$118,580 offset by Rental and Miscellaneous Income \$118,580.

2026 Proposed Service Level Changes

- Transfer to Affordable Housing Initiatives to support the Affordable and Attainable Housing Investment Framework of \$1,000,000. Comprised of MAHIP Capital Incentives of \$300,000 and \$700,000 to support other components of the planned investment.
- MAHIP: 1.00 FTE Coordinator, Affordable Housing \$100,997 offset by Transfer from Affordable Housing Reserve.
- MAHIP: Increase in Rent Supp \$35,000 offset by Transfer from Affordable Housing Reserve.
- McVittie: BMO1 allocation \$7,303 partially offset by Transfer from Affordable Housing Reserve.
- Home for Good: BMO1 allocation \$12,778 offset by Transfer from Affordable Housing Reserve.
- 100 Pine St: BMO1 allocation \$18,245 offset by Transfer from Affordable Housing Reserve.

- 100 Pine St: second year of operations including projected financing costs of \$385,820 which are fully offset by a Transfer from Affordable Housing Reserve of \$267,043 and Rental and Miscellaneous Income.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	7.69	7.69	8.69
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$5,342,681	\$3,261,186	\$3,318,131
Total Finance Charges/Reserves	\$41,310	\$3,799,186	\$4,890,087
Total Net Internal Service Charges	\$178,575	\$211,565	\$246,743
Total Expenditures	\$5,562,566	\$7,271,937	\$8,454,963
Total Revenues	(\$1,315,750)	(\$1,470,031)	(\$1,937,691)
Net Levy	\$4,246,816	\$5,801,906	\$6,517,270

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of Rent Subsidies (Cumulative)	217	267	275
# Referrals to Alternative Housing Benefit Programs (Cumulative)	203	110	110
# of Home Ownership Grants (Cumulative)	198	200	205
# of Capital Incentives (Cumulative)	170	202	239

Draft Tax Supported Operating Budget by Object

Affordable Housing

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	689,309	678,931	911,717	977,026	7.16%	65,309	1,149,423	17.65%	172,397
Employee Related Expenses	4,668	8,632	7,840	16,785	114.09%	8,945	18,785	11.92%	2,000
Materials & Supplies	209,406	193,222	230,813	237,150	2.75%	6,337	291,748	23.02%	54,598
Purchased Services	364,977	286,987	323,091	358,581	10.98%	35,490	509,345	42.04%	150,764
Transfer To Others	3,119,556	1,021,640	3,970,387	1,671,644	(57.90%)	(2,298,743)	1,348,830	(19.31%)	(322,814)
Total Operating Costs	4,387,916	2,189,412	5,443,848	3,261,186	(40.09%)	(2,182,662)	3,318,131	1.75%	56,945
Finance Charges/Reserves									
Finance Charges	56,758	56,402	59,307	60,041	1.24%	734	448,795	647.48%	388,754
Reserves	993,327	2,805,170	(17,997)	3,739,145	(20,876.49%)	3,757,142	4,441,292	18.78%	702,147
Total Finance Charges/Reserves	1,050,085	2,861,572	41,310	3,799,186	9,096.77%	3,757,876	4,890,087	28.71%	1,090,901
Net Internal Service Charges									
Fleet	1,699	4,928	3,150	3,547	12.60%	397	4,982	40.46%	1,435
Insurance	38,623	39,687	43,295	53,301	23.11%	10,006	71,837	34.78%	18,536
Support Services	116,412	120,033	132,130	154,717	17.09%	22,587	169,924	9.83%	15,207
Total Net Internal Service Charges	156,734	164,648	178,575	211,565	18.47%	32,990	246,743	16.63%	35,178
Total Expenditures	5,594,735	5,215,632	5,663,733	7,271,937	28.39%	1,608,204	8,454,961	16.27%	1,183,024
Revenues									
Revenue Sources									
Grants	(645,482)	(1,940,931)	(585,922)	(501,235)	(14.45%)	84,687	(469,230)	(6.39%)	32,005
Funding Transfers	(259,784)	(65,275)							
User Fees	(801,880)	(697,607)	(829,995)	(968,796)	16.72%	(138,801)	(1,468,461)	51.58%	(499,665)
Total Revenue Sources	(1,707,146)	(2,703,813)	(1,415,917)	(1,470,031)	3.82%	(54,114)	(1,937,691)	31.81%	(467,660)
Total Revenues	(1,707,146)	(2,703,813)	(1,415,917)	(1,470,031)	3.82%	(54,114)	(1,937,691)	31.81%	(467,660)
Net Levy	3,887,589	2,511,819	4,247,816	5,801,906	36.59%	1,554,090	6,517,270	12.33%	715,364

Base Budget

General Levy by Object 2 Yr

Department: Community and Planning Services

Division - Program: Homelessness

Strategic Plan Areas and Objectives

Our Communities: Housing for Everyone, Community Health and Wellbeing

Our Team: Better Together

Purpose

- The District is designated by the Province as the Service Manager for housing and homelessness initiatives in Muskoka. This includes responsibility for homelessness prevention and emergency assistance programs, as well as the delivery of rental subsidy programs, including the former Housing with Related Supports program, and the former Strong Communities Rental Supplement program.
- Homelessness Prevention Program provides a range of services that respond to emergency homelessness and the ongoing need for housing with supports, including:
 - Case Management supports;
 - Housing Support Fund (formerly Emergency Shelter Fund);
 - Emergency shelter vouchers and emergency shelter supports;
 - Transitional supports;
 - By-name list service coordination and related activities;
 - Rental subsidy supports (formerly Housing with Related Supports) through designated providers;
 - Rental subsidy supports (formerly Strong Communities Rental Supplement program);
 - Rural outreach and support in each Town and Township;
 - Food security supports;
 - Mental health, addiction, and other health-related supports; and
 - Life skills development and daily living supports.

2025 and 2026 Top Objectives

1. Deliver a range of Homelessness programs and services to support vulnerable residents in maintaining and/or accessing suitable and sustainable housing options.

2. Further advance integrated service delivery as outlined in the Human Services Integration Roadmap with Human Service partners in Community and Affordable Housing, Ontario Works, Children's and Health Services Divisions.
3. With the guidance of the Muskoka Housing Task Force 2.0, and in collaboration with the Community Housing and Affordable Housing divisions, Community and Planning Services, and other District departments, continue to advocate for and implement the goals and strategies of the:
 - District's Ten-Year Housing and Homelessness Plan which was adopted by District Council in December 2019 and;
 - Theme 1 of The Affordable and Attainable Housing Investment Framework 2024-2029 ("The Big Move on Housing").
4. Expand presence and outreach in community-based locations to provide integrated supports and access to resources in support of increased housing stability of individuals and families.
5. Continue to raise awareness, educate the community, and build capacity to respond to the need for emergency shelter and homelessness solutions across the District, including enhanced engagement with Indigenous communities to better incorporate traditional knowledge and perspectives into affordable housing initiatives.
6. As Service Manager, deliver all components of the Homelessness Prevention Program (HPP), and other provincially and federally funded homelessness programs, including the provincial mandate to implement a homeless By-Name List and conduct homelessness enumerations.
7. Support delivery of programming and services for youth living at Alex's Place in collaboration with invested partners.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Transfer to Others increased 2.73% or \$48,550 including \$25,000 for community outreach service level change.
- Reserves decreased \$60,820 for transfer in from Affordable Housing Reserve for community outreach service level change.
- Internal Service Charges increased 47.87% or \$47,710 which includes Fleet of \$35,820 for community outreach service level change.

2026 vs. 2025 Base Budgets

- Transfer to Others increased 5.1% or \$92,955 including \$25,000 for community outreach service level change.
- Reserves decreased 99.5% or \$60,500 for transfer in from Affordable Housing Reserve.

2025 Proposed Service Level Changes

- HPP: Community Outreach and Support \$60,820, including launch of the Mobile Outreach Vehicle, offset by Transfer from Affordable Housing Reserve \$60,820.

2026 Proposed Service Level Changes

- HPP: Community Outreach and Support \$25,000 offset by Transfer from Affordable Housing Reserve \$25,000.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	9.50	9.50	9.50
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$2,669,458	\$2,760,485	\$2,895,290
Total Finance Charges/Reserves	\$0	(\$60,820)	(\$121,320)
Total Net Internal Service Charges	\$99,665	\$147,375	\$152,554
Total Expenditures	\$2,769,123	\$2,847,040	\$2,926,524
Total Revenues	(\$1,983,337)	(\$1,983,337)	(\$1,980,987)
Net Levy	\$785,786	\$863,703	\$945,537

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Households receiving support	2,275	2,275	2,275
Housing Support/Rent Bank/Energy	300	300	300
Transition Apartments (Youth – Home for Good)	12	12	12
Emergency Accommodation Vouchers (1-2 nights)	320	320	100
Transitional Accommodation (3+ nights)	190	190	190
Dedicated Emergency Shelter Beds	-	-	15
Emergency Shelter nights	-	-	4,500
By-Name List Activities	150	150	150

Draft Tax Supported Operating Budget by Object

Homelessness

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	827,600	736,691	860,831	902,508	4.84%	41,677	943,508	4.54%	41,000
Employee Related Expenses	14,901	10,220	16,500	18,000	9.09%	1,500	18,850	4.72%	850
Materials & Supplies	6,271	528	1,219	1,219			1,219		
Purchased Services	8,684	4,456	10,770	10,070	(6.50%)	(700)	10,070		
Transfer To Others	1,913,574	1,841,766	1,780,138	1,828,688	2.73%	48,550	1,921,643	5.08%	92,955
Total Operating Costs	2,771,030	2,593,661	2,669,458	2,760,485	3.41%	91,027	2,895,290	4.88%	134,805
Finance Charges/Reserves									
Reserves				(60,820)		(60,820)	(121,320)	99.47%	(60,500)
Total Finance Charges/Reserves				(60,820)		(60,820)	(121,320)	99.47%	(60,500)
Net Internal Service Charges									
Fleet			100	35,820	35,720.00%	35,720	35,820		
Support Services	100,097	89,572	99,565	111,555	12.04%	11,990	116,734	4.64%	5,179
Total Net Internal Service Charges	100,097	89,572	99,665	147,375	47.87%	47,710	152,554	3.51%	5,179
Total Expenditures	2,871,127	2,683,233	2,769,123	2,847,040	2.81%	77,917	2,926,524	2.79%	79,484
Revenues									
Revenue Sources									
Grants	(1,901,207)	(517,050)	(2,096,857)	(2,096,857)			(2,096,857)		
Funding Transfers	353,307	65,275	117,520	117,520			119,870	2.00%	2,350
User Fees	(32,962)	(31,526)	(4,000)	(4,000)			(4,000)		
Service Charge Municipal									
Total Revenue Sources	(1,580,862)	(483,301)	(1,983,337)	(1,983,337)			(1,980,987)	(0.12%)	2,350
Total Revenues	(1,580,862)	(483,301)	(1,983,337)	(1,983,337)			(1,980,987)	(0.12%)	2,350
Net Levy	1,290,265	2,199,932	785,786	863,703	9.92%	77,917	945,537	9.47%	81,834

Base Budget

General Levy by Object 2 Yr

Department: Community and Planning Services

Division - Program: Community Transportation

Strategic Plan Area and Objective

Our Services: Service Alignment, Future Thinking

Purpose

- To develop and support accessible and affordable transportation solutions for both urban and rural residents, that are financially sustainable to the extent feasible, with an emphasis on:
 - providing transportation options that can be tailored to meet as many individual transportation needs as possible;
 - improving the long-standing Corridor 11 (north-south) and developing a demand-responsive, rural transit program to allow residents options to meet their transportation needs;
 - creating a seamless and flexible transportation network across Muskoka with connections to other transportation service providers within and beyond the District; and
 - maximizing ridership growth and long term service sustainability.

2025 and 2026 Top Objectives

- Continue to implement the District's Five-Year Transportation Needs Assessment and Growth and Sustainability Plan (the "Community Transportation Plan" or "CTP") to ensure transportation programs are accessible, convenient and affordable for residents.
- Enrich partnerships with local transportation providers to improve connectivity and user experience.
- Implement ridership growth strategies recommended in the CTP with a focus on communications and fare integration.
- Develop a new demand-responsive rural transit system that expands geographic transit coverage and improves convenience for transit users.
- Work toward long-term financial sustainability solutions for the District's transportation programs beyond the end of the Community Transportation Grant Program in 2025.
- First Nations consultation and potential inclusion/partnership for demand responsive system.
- Stakeholder consultations and fact gathering to inform demand responsive transit implementation and customization.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 32.41% or \$28,689 including a service level change of \$22,447.
- Purchased Services increased 102.05% or \$243,376 primarily for Program Services-Other.
- Transfer from Reserves increased 24.31% or \$19,555 primarily from the Provincial Gas Tax Reserve to partially offset the costs associated with the demand responsive transit system pilot.
- Grants increased 139.0% or \$182,833 with \$144,081 for Ontario Gas Tax and \$38,752 for Ontario Ministry of Transportation grants.
- User Fees increased 171.98% or \$77,391.

2026 vs. 2025 Base Budgets

- Purchased Services increased 40.35% or \$194,432 primarily for Program Services-Other.
- Transfer from Reserves increased 300.0% or \$300,000 from the Provincial Gas Tax Reserve to partially offset the costs associated with the demand responsive transit system pilot.
- Grants decreased 40.7% or \$127,942 comprised of \$170,287 from Ontario Ministry of Transportation and partly offset by increase in Ontario Gas Tax Grant.
- User Fees increased 21.99% or \$26,908.

2025 Proposed Service Level Changes

- Community Transportation Administrative Support Clerk (40%) \$25,347.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.10	0.43	0.50
Full Time Equivalents - Other Staffing	0.80	0.80	0.80
Total Operating Costs	\$288,105	\$609,620	\$810,065
Total Finance Charges/Reserves	\$0	(\$100,000)	(\$400,000)
Total Net Internal Service Charges	\$12,835	\$16,210	\$23,921
Total Expenditures	\$300,940	\$525,830	\$433,986
Total Revenues	(\$217,980)	(\$436,759)	(\$335,725)
Net Levy	\$82,960	\$89,071	\$98,261

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of passenger trips	3,373	6,864	7,380
Fare Revenue	\$12,000	\$122,391	\$149,299
# of new sustainability measures/ridership growth strategies implemented	3	4	3
Annual GHG emission savings (tonnes)	47.85	55.03	63.85
# trips connected with on-demand	828	870	913

Draft Tax Supported Operating Budget by Object

Community Transportation

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	81,690	62,998	88,528	117,217	32.41%	28,689	127,580	8.84%	10,363
Employee Related Expenses				900		900	900		
Materials & Supplies		1,758	100	9,650	9,550.00%	9,550	5,300	(45.08%)	(4,350)
Purchased Services	252,266	178,191	238,477	481,853	102.05%	243,376	676,285	40.35%	194,432
Total Operating Costs	333,956	242,947	327,105	609,620	86.37%	282,515	810,065	32.88%	200,445
Finance Charges/Reserves									
Reserves	(36,596)	(9,445)	(80,445)	(100,000)	24.31%	(19,555)	(400,000)	300.00%	(300,000)
Total Finance Charges/Reserves	(36,596)	(9,445)	(80,445)	(100,000)	24.31%	(19,555)	(400,000)	300.00%	(300,000)
Net Internal Service Charges									
Support Services	9,402	11,741	12,835	16,210	26.30%	3,375	23,921	47.57%	7,711
Total Net Internal Service Charges	9,402	11,741	12,835	16,210	26.30%	3,375	23,921	47.57%	7,711
Total Expenditures	306,762	245,243	259,495	525,830	102.64%	266,335	433,986	(17.47%)	(91,844)
Revenues									
Revenue Sources									
Grants	(179,470)	(149,803)	(131,535)	(314,368)	139.00%	(182,833)	(186,426)	(40.70%)	127,942
User Fees	(55,438)	(23,909)	(45,000)	(122,391)	171.98%	(77,391)	(149,299)	21.99%	(26,908)
Total Revenue Sources	(234,908)	(173,712)	(176,535)	(436,759)	147.41%	(260,224)	(335,725)	(23.13%)	101,034
Total Revenues	(234,908)	(173,712)	(176,535)	(436,759)	147.41%	(260,224)	(335,725)	(23.13%)	101,034
Net Levy	71,854	71,531	82,960	89,071	7.37%	6,111	98,261	10.32%	9,190

Department: Community and Planning Services

Division - Program: Community Initiatives

Strategic Plan Areas and Objectives

Our Communities: Community Health and Wellbeing

Our Team: Better Together

Purpose

- To augment and provide additional Human Services and supports beyond those funded through provincial funding, and which are based on gaps or needs within the community by:
 - Providing new programs and required services to meet the basic determinants of our population's health;
 - Enabling collaboration amongst service providers to enhance access to a range of supports and services; and
 - Cultivating program capacity to enhance quality of life and meet increased utilization and demand for services including individuals, couples, and families.

2025 and 2026 Top Objectives

1. To enhance access and navigation to human services and programs across Muskoka by promoting self-sufficiency, better health and wellness, life stabilization supports, and increased access to services in the community.
2. To provide opportunities for the most vulnerable living within Muskoka to enhance their lives through greater socialization, increased engagement in community, skill development and education.
3. To augment supports in society to help provide for individuals' basic needs including income, food security, shelter, and transportation.
4. To meet the unique needs of the most vulnerable population by establishing appropriate, efficient, and effective services and programs to achieve better individual outcomes and a better quality of life.
5. To cultivate capacity and spread innovation through the continuation of the Community Grant Programs.

Significant Budgetary Items

2025 vs. 2024 Base Budgets – None.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget	2025 Proposed	2026 Forecast
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$194,988	\$194,988	\$194,988
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$8,830	\$12,910	\$13,488
Total Expenditures	\$203,818	\$207,898	\$208,476
Total Revenues	\$0	\$0	\$0
Net Levy	\$203,818	\$207,898	\$208,476

Key Service Indicators	2024 Budget	2025 Proposed	2026 Forecast
# of families accessing recreation services	255	255	255
# of families accessing supports for funeral costs	55	57	59
# of Pay It Forward grant programs funded	10	10	10
# of Community Enhancement grant programs funded	20	20	20
# of income tax returns completed	1,800	2,000	2,100
# of tenant units participating in Healthy-Housing program	20	20	20
# of Community Service Recognition awards distributed	10	10	10
# of clients supported by OW Social Worker	65	65	65
# of trips supported by the Specialized Transportation fund	900	900	900

Draft Tax Supported Operating Budget by Object

Community Initiatives

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Employee Related Expenses									
Materials & Supplies	6,311	5,984	8,000	8,000			8,000		
Purchased Services	146,652	179,772	138,988	138,988			138,988		
Transfer To Others	63,815	44,948	48,000	48,000			48,000		
Total Operating Costs	216,778	230,704	194,988	194,988			194,988		
Finance Charges/Reserves									
Reserves	39,683	205							
Total Finance Charges/Reserves	39,683	205							
Net Internal Service Charges									
Fleet									
Support Services	9,212	8,044	8,830	12,910	46.21%	4,080	13,488	4.48%	578
Total Net Internal Service Charges	9,212	8,044	8,830	12,910	46.21%	4,080	13,488	4.48%	578
Total Expenditures	265,673	238,953	203,818	207,898	2.00%	4,080	208,476	0.28%	578
Revenues									
Revenue Sources									
Grants	(21,676)								
User Fees									
Total Revenue Sources	(21,676)								
Total Revenues	(21,676)								
Net Levy	243,997	238,953	203,818	207,898	2.00%	4,080	208,476	0.28%	578

Department: Community and Planning Services

Division - Program: Ontario Works Programs

This program includes Financial Assistance and Programs.

Strategic Plan Areas and Objectives

Our Communities: Community Health and Wellbeing

Our Services: Service Alignment, Service Excellence

Our Team: Better Together

Purpose

- To create an efficient, effective, and streamlined social services system that focuses on people, providing them with a range of life stabilization services and supports to respond to their unique needs and address barriers to success so they can move towards employment, attain stable living conditions, community inclusion, and independence.

2025 and 2026 Top Objectives

1. Continue to re-focus programs to provide life stabilization supports within a new provincial funding and outcome-driven model.
2. Work with service system managers of employment programs to deliver client-centered planning and transitions to ensure successful outcomes.
3. Continue implementation of social assistance modernization and reform initiatives in response to changing provincial requirements including participating in the Centralized Intake Pilot.
4. Identify, co-design and implement a new Ontario Works service delivery model and related change management.
5. Implementation of processes, policies and outcomes-focused service delivery to ensure the District's ability to meet provincial targets.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel decreased 0.05% or \$1,589 for a service level change decrease of \$93,281 which offsets estimated wage and benefit costs of \$91,692.
- Employee Related Expenses increased 82.28% or \$32,500 primarily for conferences and seminars.
- Materials and Supplies increased 81.78% or \$78,389 mainly for program supplies.
- Purchased Services increased 31.58% or \$70,151 primarily for Program Services-Other.
- Transfer to Others increased 4.28% or \$356,099 mainly for OW Monthly Benefits.
- Grants increased 5.64% or \$566,299 which includes \$90,000 of time limited funding.

2026 vs. 2025 Base Budgets

- Personnel increased 4.5% or \$143,987 for estimated wage and benefit costs.
- Employee Related Expenses decreased 41.7% or \$30,000 for conferences and seminars.
- Materials and Supplies decreased 46.2% or \$80,565 mainly for program supplies.
- Purchased Services decreased 23.9% or \$70,000 primarily for Program Services-Other.
- Transfer to Others increased 4.2% or \$367,800 mainly for OW Monthly Benefits.
- Grants increased 2.6% or \$277,800 which includes reduction for the prior year \$90,000 of time limited funding.

2025 Proposed Service Level Changes

- \$102,451 reduction for wage, benefit and computer costs removed for a vacant 1.00 FTE Case Manager position transferred to Community Housing.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	36.20	35.20	35.20
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$11,842,188	\$12,377,738	\$12,708,960
Total Finance Charges/Reserves	\$1,680	\$1,680	\$1,680
Total Net Internal Service Charges	\$592,085	\$589,975	\$617,589
Total Expenditures	\$12,435,953	\$12,969,393	\$13,328,229
Total Revenues	(\$10,044,901)	(\$10,611,200)	(\$10,889,000)
Net Levy	\$2,391,052	\$2,358,193	\$2,439,229

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Average number of OW cases (estimated average increase year over year)	685	755	806
Percent of caseload – Singles	68%	69%	70%
Percent of caseload – Couples with Dependents	3%	3%	3%
Percent of caseload – Couples without Dependents	1%	1%	1%
Percentage of caseload – Sole Support Parents (with children)	28%	28%	28%
Percentage of caseload – Temporary Care Cases	6%	6%	6%
Percentage of caseload – Exiting to Employment	14.1%	13.1%	13.1%
Percentage of caseload – Who Exit and Return within One Year	18.6%	18.6%	18.6%

Draft Tax Supported Operating Budget by Object

Ontario Works

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	3,033,183	2,648,312	3,171,600	3,170,011	(0.05%)	(1,589)	3,313,998	4.54%	143,987
Employee Related Expenses	49,472	43,722	39,500	72,000	82.28%	32,500	42,000	(41.67%)	(30,000)
Materials & Supplies	77,368	49,993	95,850	174,239	81.78%	78,389	93,674	(46.24%)	(80,565)
Purchased Services	217,678	223,667	222,137	292,288	31.58%	70,151	222,288	(23.95%)	(70,000)
Transfer To Others	7,661,781	6,595,150	8,313,101	8,669,200	4.28%	356,099	9,037,000	4.24%	367,800
Total Operating Costs	11,039,482	9,560,844	11,842,188	12,377,738	4.52%	535,550	12,708,960	2.68%	331,222
Finance Charges/Reserves									
Finance Charges	1,969	1,913	1,680	1,680			1,680		
Reserves	(850)	(1,016)							
Total Finance Charges/Reserves	1,119	897	1,680	1,680			1,680		
Net Internal Service Charges									
Fleet	4,584	19,431	5,610	8,700	55.08%	3,090	9,048	4.00%	348
Support Services	542,588	516,227	586,475	581,275	(0.89%)	(5,200)	608,541	4.69%	27,266
Total Net Internal Service Charges	547,172	535,658	592,085	589,975	(0.36%)	(2,110)	617,589	4.68%	27,614
Total Expenditures	11,587,773	10,097,399	12,435,953	12,969,393	4.29%	533,440	13,328,229	2.77%	358,836
Revenues									
Revenue Sources									
Grants	(9,300,117)	(8,030,289)	(10,044,901)	(10,611,200)	5.64%	(566,299)	(10,889,000)	2.62%	(277,800)
Total Revenue Sources	(9,300,117)	(8,030,289)	(10,044,901)	(10,611,200)	5.64%	(566,299)	(10,889,000)	2.62%	(277,800)
Total Revenues	(9,300,117)	(8,030,289)	(10,044,901)	(10,611,200)	5.64%	(566,299)	(10,889,000)	2.62%	(277,800)
Net Levy	2,287,656	2,067,110	2,391,052	2,358,193	(1.37%)	(32,859)	2,439,229	3.44%	81,036

Base Budget

General Levy by Object 2 Yr

Department: Community and Planning Services

Division - Program: Children's Services

Strategic Plan Areas and Objectives

Our Communities: Community Health and Wellbeing, Good Jobs and Workers to Fill Them

Our Services: Service Alignment, Service Excellence and Future Thinking

Our Team: Better Together

Purpose

The Child Care and Early Years Act provides the legislative framework for the management of the Child Care, and Child and Family Program system. The District Municipality of Muskoka is designated as a Child Care Consolidated Municipal Service System Manager (CMSM).

As the designated CMSM for early years and child care, the District is responsible for planning, funding, implementation, and administration of early years and licensed child care services, this includes:

- plan, implement and provide oversight to all aspects of the Canada Wide Early Learning and Child Care (CWELCC) system;
- coordinate and administer the delivery of the Fee Subsidy program;
- administer and facilitate special needs resource supports;
- plan, administer and directly operate EarlyON Child and Family Centres;
- provide professional development supports to the sector related to governance, operations, and service delivery;
- provide oversight to ensure high standard of quality and safety in the sector; and
- plan, negotiate and maintain service contracts with local child care operators and service providers including directly operating the Muskoka Home Child Care Agency.

2025 and 2026 Top Objectives

- Maintain viability and stability in the child care and early years sector while adapting to new Provincial funding model, guidelines and priorities.
- Initiate deliverables of Muskoka's Workforce Development Strategy.

- Develop and Initiate Muskoka’s Early Learning 5 Year Service Plan
- Continue with implementation of Directed Growth plan based on Canada Wide Early Learning and Child Care System requirements.
- Support parents and caregivers in their role as their children’s first educators, using the guidance of the “How Does Learning Happen?” pedagogy.
- Build capacity within the Muskoka Home Child Care Agency so that more families have access to both licensed child care and child care fee subsidy by opening providers offering non-traditional hours, located in rural areas and offering inclusive care to children with special needs.
- Expand access and increase financial and program supports to vulnerable children and families through community facilitation, EarlyON and community partnerships.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 6.52% or \$138,211 for estimated wage and benefit costs and includes \$36,089 of a service level change.
- Purchased Services decreased 3.96% or \$300,191 primarily for Program Services-Other.
- Transfer to Others increased 17.30% or \$363,339 primarily for External Childcare within Muskoka Home Childcare Agency.
- Transfer from Reserves decreased 99.6% or \$251,726 from the Corporate Working Funds Reserve. A transfer from this reserve was approved in 2024 to offset an unanticipated reduction in provincial funding.
- User Fees increased 77.85% or \$190,555 primarily for Fees-External.

2026 vs. 2025 Base Budgets

- Personnel increased 4.3% or \$97,949 for estimated wage and benefit costs.

2025 Proposed Service Level Changes

- 0.50 FTE EarlyON Facilitator \$39,059.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	20.35	20.35	20.35
Full Time Equivalents - Other Staffing	2.60	3.10	3.10
Total Operating Costs	\$12,012,024	\$12,217,228	\$12,314,974
Total Finance Charges/Reserves	\$(252,726)	\$0	\$0
Total Net Internal Service Charges	\$381,575	\$404,470	\$431,022
Total Expenditures	\$12,140,873	\$12,621,698	\$12,745,996
Total Revenues	(\$11,343,903)	(\$11,517,458)	(\$11,517,458)
Net Levy	\$796,970	\$1,104,240	\$1,228,538

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Licensed Child Care Spaces	1,566	1,590	1,766
Fee Subsidy Families Served	130	140	160
Number of Children Served with Special Needs	235	250	275
Number of licensed centres/before and after school programs and home child care agencies	31/1	31/1	34/1
Number child visits to EarlyON programs	12,000	12,000	12,000
Number of EarlyON program locations	14	14	15
Number of Children enrolled in Muskoka Home Child Care Agency	54	108	108
Number of approved Agency homes	11	21	21
Number of children benefiting from Community Facilitation Program	96	100	100

Draft Tax Supported Operating Budget by Object

Children's Services

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	1,666,432	1,572,626	2,119,167	2,257,378	6.52%	138,211	2,355,327	4.34%	97,949
Employee Related Expenses	82,665	84,350	85,640	80,551	(5.94%)	(5,089)	80,551		
Materials & Supplies	167,947	108,112	117,182	126,116	7.62%	8,934	125,911	(0.16%)	(205)
Purchased Services	5,975,755	6,097,535	7,589,244	7,289,053	(3.96%)	(300,191)	7,289,055		2
Transfer To Others	1,678,878	1,769,269	2,100,791	2,464,130	17.30%	363,339	2,464,130		
Total Operating Costs	9,571,677	9,631,892	12,012,024	12,217,228	1.71%	205,204	12,314,974	0.80%	97,746
Finance Charges/Reserves									
Finance Charges		48,317		1,000		1,000	1,000		
Reserves			(252,726)	(1,000)	(99.60%)	251,726	(1,000)		
Total Finance Charges/Reserves		48,317	(252,726)		(100.00%)	252,726			
Net Internal Service Charges									
Fleet	1,445	4,631	1,060	2,060	94.34%	1,000	2,142	3.98%	82
Support Services	301,832	347,197	380,515	402,410	5.75%	21,895	428,880	6.58%	26,470
Total Net Internal Service Charges	303,277	351,828	381,575	404,470	6.00%	22,895	431,022	6.56%	26,552
Total Expenditures	9,874,954	10,032,037	12,140,873	12,621,698	3.96%	480,825	12,745,996	0.98%	124,298
Revenues									
Revenue Sources									
Grants	(9,216,020)	(7,666,387)	(11,099,128)	(11,082,128)	(0.15%)	17,000	(11,082,128)		
Funding Transfers	(1)								
User Fees	(124,313)	(158,142)	(244,775)	(435,330)	77.85%	(190,555)	(435,330)		
Total Revenue Sources	(9,340,334)	(7,824,529)	(11,343,903)	(11,517,458)	1.53%	(173,555)	(11,517,458)		
Total Revenues	(9,340,334)	(7,824,529)	(11,343,903)	(11,517,458)	1.53%	(173,555)	(11,517,458)		
Net Levy	534,620	2,207,508	796,970	1,104,240	38.55%	307,270	1,228,538	11.26%	124,298

Base Budget

General Levy by Object 2 Yr

Capital Project Annual Budget and Forecast
 Community and Planning Services

Run Date: 12/20/24 2:06 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Community and Planning Services													
Planning & Water Strategy													
Official Plan Non-Tangible Capital													
810041 Resort Policy Review	44,526												
810042 Archaeological Master Plan	99,898												
810052 Natural Heritage Review 2023	62,000												
810058 Growth Strategy & Population 2024	134,000												
810059 Official Plan Updates 2024	64,622												
Total Official Plan Non-Tangible Capital	405,046												
Official Plan Future Years Non-Tangible Capital													
810012 Growth Strategy & Population Future Years					159,120							159,120	344,760
810017 Natural Heritage Review Future Years			79,425				82,620				82,620	244,665	145,860
810024 Second Home Study Future Years				65,280					71,400			136,680	73,440
810026 Transportation Master Plan Future Years					215,220							215,220	
810038 Official Plan Updates Future Years		30,268	30,711	29,580	30,600	111,180	31,620	32,640	32,640	39,780	111,180	480,199	533,460
Total Official Plan Future Years Non-Tangible Capital		30,268	110,136	94,860	404,940	111,180	114,240	32,640	104,040	39,780	193,800	1,235,884	1,097,520
Water Strategy Non-Tangible Capital													
810013 Water Quality Model Review Future Years			112,254	110,160								222,414	292,740
810028 Lake System Health Implementation	28,226												
810029 Lake System Health Implementation Future Years		39,997	39,183	38,760	39,780	40,800	41,820	41,820	42,840	42,840	42,840	410,680	
810049 Flood Plain Mapping Communications	16,378												
810054 Lake System Health Implementation 2023	23,568												
810060 Lake System Health Implementation 2024	96,328												
810062 Community GHG Inventory							150,000					150,000	
810063 Study of Natural Assets		75,000										75,000	
Total Water Strategy Non-Tangible Capital	164,500	114,997	151,437	148,920	39,780	40,800	191,820	41,820	42,840	42,840	42,840	858,094	292,740
Geomatics													
810064 GIS Upgrade 2025		100,100										100,100	
Total Geomatics		100,100										100,100	
Geomatics Future Years Non-Tangible Capital													
810034 GIS Web Mapping Future Years								70,380				70,380	178,500
810056 Air Photos Future Years			64,599		23,460	28,560				26,520		143,139	103,020
810057 Building Footprint Layer from new Air Photos Future						47,940						47,940	111,180
Total Geomatics Future Years Non-Tangible Capital			64,599		23,460	76,500		70,380		26,520		261,459	392,700
Development Review													
810045 Development Review Software	100,460												
Total Development Review	100,460												
Close Once Final Transactions Posted													
810011 Air Photos 2023-2024	28,531												
810055 Flood Plain Mapping	11,945												
Total Close Once Final Transactions Posted	40,476												
Total Planning & Water Strategy	710,482	245,365	326,172	243,780	468,180	228,480	306,060	144,840	146,880	109,140	236,640	2,455,537	1,782,960
Community Services													

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
 Capital Budget

Capital Project Annual Budget and Forecast
 Community and Planning Services

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Community Services													
610004 Human Services Program Implementation	35,316												
Total Community Services	35,316												
Affordable Housing													
610002 Affordable Housing - New Developments	125,000												
610005 Consulting & Support Services - MHTF 2.0 Initiative	36,800												
620776 Home for Good Phase II	18,904												
620780 Rapid Housing Initiative	5,404,630												
620781 Sabrina Park Craig Developments AH	225,000												
620782 520 Isaac Street Alexander Group AH (2020-33/202													
620783 520 Isaac Street Alexander Group AH (2023-37)													
620784 24 Gouldie St (Brunel Property Mgmt)													
620785 369-3B Muskoka RD, Gravenhurst (Habitat For Hun	600,000												
620786 1095 Lone Pine Dr (Willford, Todd James & Carlie L	50,000												
620787 4 Quinn Forest Dr (Tucci Michael Domenico)	40,000												
620788 Arcori Enhancements		8,000	4,000									12,000	
620789 MAHIP - Multi-residential Capital Incentives		2,115,000	2,800,000	3,050,000	3,300,000	3,550,000	3,800,000	4,050,000	4,400,000			27,065,000	
620790 MAHIP - Multi-residential Capital Incentives ARU		150,000	200,000	250,000	300,000	350,000	400,000	400,000	400,000			2,450,000	
620791 Capacity Building Initiatives		400,000	400,000	400,000	400,000	400,000						2,000,000	
620794 60 Yonge St, HV (2296056 Ontario Ltd)	800,000												
620795 24 Gouldie St (Brunel Rd Mang Corp -Ph 2)	80,000												
620796 MCLT Florence St													
620797 Property Acquisition for Housing Expansion													
Total Affordable Housing	7,380,334	2,673,000	3,404,000	3,700,000	4,000,000	4,300,000	4,200,000	4,450,000	4,800,000			31,527,000	
Total Community Services	7,415,650	2,673,000	3,404,000	3,700,000	4,000,000	4,300,000	4,200,000	4,450,000	4,800,000			31,527,000	
Community Housing													
Aubrey St													
710036 Parking Lot (Aubrey)			44,478									44,478	
710052 Upper Roofing Repl (Aubrey)													63,240
710053 Common Area Flooring (Aubrey)	33,000												
710054 Fridges & Stoves (Aubrey)				19,380								19,380	
710116 22 Aubrey Street Emergency Roof Repair 2024	(727)												
Total Aubrey St	32,273		44,478	19,380								63,858	63,240
Alice St													
710035 Parking Lot (Alice)			74,130									74,130	
710042 Window & Door Replacement (Alice)					134,640							134,640	
710047 Kitchen Ventilation Upgrades (Alice)	117,999												
710056 Fridges & Stoves (Alice)				47,940								47,940	
710057 Solar PV System Repairs & Repl (Alice)													90,780
710058 Common Area MUA Unit (Alice)	84,000												
710106 Balcony Railing Refinishing (Alice)	29,000												
Total Alice St	230,999		74,130	47,940	134,640							256,710	90,780
Bethune Dr													
710025 Parking Lots (845 & 865 Bethune Dr)			85,779									85,779	

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
 Capital Budget

Capital Project Annual Budget and Forecast
 Community and Planning Services

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
710043 Window & Door Replacement (845 Bethune)					143,820							143,820	
710044 Window & Door Replacement (865 Bethune)		69,184										69,184	
710046 Kitchen Ventilation Upgrades (845 & 865 Bethune)	198,000												
710059 Roof Replacement (845 Bethune)	101,607												
710061 Fridges & Stoves (845 Bethune)				52,020								52,020	
710062 Common Area MUA Repl (845 Bethune)		90,804										90,804	
710063 Solar Thermal HW System (845 Bethune)													145,860
710065 Fridges & Stoves (865 Bethune)				23,460								23,460	
710066 Common Area MUA Repl (865 Bethune)		90,804										90,804	
710067 Parking Lot (Bethune Dr Families)													90,780
710099 Entrance Door Paint and Refinish (Bethune Dr Fam)	27,000												
710104 Common Area Flooring (845 Bethune)		59,455										59,455	
710105 Common Area Flooring (865 Bethune)		45,402										45,402	
Total Bethune Dr	326,607	355,649	85,779	75,480	143,820							660,728	236,640
Brunel Rd													
710040 Parking Lot (Brunel)		137,287										137,287	
710041 Window & Door Replacement (Brunel)					176,460							176,460	
710045 Kitchen Ventilation Upgrades (Brunel)		148,097										148,097	
710070 Fridges & Stoves (Brunel)				63,240								63,240	
Total Brunel Rd		285,384		63,240	176,460							525,084	
Meadow Park Dr													
710038 Driveways (MPD)	42,000												
710073 Common Area Flooring (14 MPD)			68,835									68,835	
710074 Fridges & Stoves (14 MPD)				43,860								43,860	
710075 Solar PV System (14 MPD)													90,780
710076 Common Area MUA Repl (14 MPD)													118,320
710077 Common Area Flooring (16 MPD)			45,219									45,219	
710078 Fridges & Stoves (16 MPD)				15,300								15,300	
710079 Roof Repl (18A-22B MPD)													36,720
710080 Furnaces (18A-22B MPD)													54,060
710100 Window & Door Replacement (MPD)	158,000												
710101 Bolier Replacement (14 MPD)	57,666												
710107 Foundation Drain Improvements (MPD)		12,972	165,204									178,176	
Total Meadow Park Dr	257,666	12,972	279,258	59,160								351,390	299,880
Pinedale Rd													
710037 Driveways (Pinedale)		50,807										50,807	
710048 Roof (Pinedale)		124,315										124,315	
710087 Furnace Repl (Pinedale)													127,500
Total Pinedale Rd		175,122										175,122	127,500
Wellington Ct													
710088 Furnace Repl (Wellington)													145,860
710102 Patio Fencing Repairs (Wellington)	88,455												
Total Wellington Ct	88,455												145,860
Multi Property													

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
 Capital Budget

Capital Project Annual Budget and Forecast
 Community and Planning Services

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
710002 Parking Lots & Driveway Maintenance Future													344,760
710007 Window & Door Replacements Future													602,820
710021 Kitchen & Bathroom Ventilation Improvements Futu													602,820
710034 Crack Sealing & Drainage Improvements	83,600												
710094 Housing Repurposement & Redevelopment	21,023												
710103 Housing Corporation Governance Implementation	32,000												
Total Multi Property	136,623												1,550,400
McVittie													
710081 Parking Lot (McVittie)													145,860
710082 Common Area Flooring (McVittie)				79,560								79,560	
710083 Fridges & Stoves (McVittie)				126,480								126,480	
710084 Common area MUA Unit (McVittie)													53,040
710085 Boilers (McVittie)	155,846												
710086 Unit Tankless HW Heater Repl (McVittie)													653,820
Total McVittie	155,846			206,040								206,040	852,720
Non-Tangible													
710108 Eavestrough and Guard Replacement (Wellington)	37,000												
710109 Housing Asset Management Plan Implementation 2	84,693												
710110 Housing Asset Management Plan Implementation F		39,997	40,242	38,760								118,999	
710111 Building Condition Audits and Decarb Studies Futur			100,000	150,000			70,000			75,000		395,000	218,280
710112 Decarbonization Study	53,000												
710113 Building Condition Audits 2024	53,000	75,000											75,000
710114 Housing Asset Management Plan Implementation 2	36,000												
710115 10 Year Housing & Homelessness Plan Update	32,000												
710117 Future Housing Renewal & Rehabilitation Needs										10,350,000	10,350,000	20,700,000	103,500,000
Total Non-Tangible	295,693	114,997	140,242	188,760			70,000			10,425,000	10,350,000	21,288,999	103,718,280
Total Community Housing	1,524,162	944,124	623,887	660,000	454,920		70,000			10,425,000	10,350,000	23,527,931	107,085,300
Total Community and Planning Services	9,650,294	3,862,489	4,354,059	4,603,780	4,923,100	4,528,480	4,576,060	4,594,840	4,946,880	10,534,140	10,586,640	57,510,468	108,868,260
Total Project Expenditures	9,650,294	3,862,489	4,354,059	4,603,780	4,923,100	4,528,480	4,576,060	4,594,840	4,946,880	10,534,140	10,586,640	57,510,468	108,868,260
Project Financing													
Financing From Own Funds	(6,739,603)	(3,862,489)	(4,354,059)	(4,603,780)	(4,914,940)	(4,519,300)	(4,576,060)	(4,594,840)	(4,946,880)	(10,524,960)	(10,586,640)	(57,483,948)	(108,834,600)
Debentures													
Grants	(4,934,876)												
External Sources	(15,700)				(8,160)	(9,180)				(9,180)		(26,520)	(33,660)
Total Project Financing	(11,690,179)	(3,862,489)	(4,354,059)	(4,603,780)	(4,923,100)	(4,528,480)	(4,576,060)	(4,594,840)	(4,946,880)	(10,534,140)	(10,586,640)	(57,510,468)	(108,868,260)
Infrastructure Funding Deficit	(2,039,885)												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
 Capital Budget

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Health Services**

INDEX

	Page
Health Services Net Levy Summary	1
Health Services Operating Budget by Object	3 – 4
Paramedic Services	5 – 7
Community Paramedicine.....	8 – 10
Emergency Management.....	11 – 13
Health Unit.....	14 – 16
Health Initiatives Capital Funding	17 – 19
Health Strategies and Initiatives	20 – 22
Pines	23 – 26
Fairvern Operations	27 – 30
Seniors Programs and Services	31 – 33
Health Services Capital Budget and Forecast	35 – 37

Draft Tax Supported Net Levy Summary

Health Services

Run Date: 1/13/25 9:04 AM

	2023	2024	2024	2025	2025	2025 / 2024	2025 / 2024	2026	2026	2025 / 2026	2025 / 2026
	Actuals	YTD Actuals	Revised Budget	Amendments	Budget Requested	Percentage Change	Dollar Change	Amendments	Total Budget Requested	Percentage Change	Dollar Change
Health Services											
Paramedic Services	7,661,522	7,693,992	7,269,474		7,813,042	7.48%	543,568	341,254	8,306,199	6.31%	493,157
Community Paramedicine	2,079	709,374									
Emergency Management	54,815	36,451	56,047		60,371	7.71%	4,324		61,653	2.12%	1,282
Health Unit	1,677,430	1,734,996	1,680,594		1,835,762	9.23%	155,168		1,904,242	3.73%	68,480
Health Initiatives Capital Funding	1,396,500	1,686,209	1,839,500		2,282,500	24.08%	443,000		2,725,500	19.41%	443,000
Health Strategies and Initiatives	402,911	360,497	341,319		387,289	13.47%	45,970		386,316	(0.25%)	(973)
Pines	2,819,179	4,541,955	2,783,709		2,849,886	2.38%	66,177	23,080	3,124,312	9.63%	274,426
Fairvern	(1,543,535)	3,063,559	1,205,461		2,025,598	68.04%	820,137	(474,704)	2,150,402	6.16%	124,804
Seniors Programs and Services	262,459	391,529	409,233		417,203	1.95%	7,970		441,519	5.83%	24,316
Total Health Services	12,733,360	20,218,562	15,585,337		17,671,651	13.39%	2,086,314	(110,370)	19,100,143	8.08%	1,428,492
Total Health Services	12,733,360	20,218,562	15,585,337		17,671,651	13.39%	2,086,314	(110,370)	19,100,143	8.08%	1,428,492

Draft Tax Supported Operating Budget by Object

Health Services

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	37,583,667	34,159,407	35,854,789		37,365,515	4.21%	1,510,726	341,254	45,248,276	21.10%	7,882,761
Employee Related Expenses	718,675	813,021	223,075		425,624	90.80%	202,549		460,766	8.26%	35,142
Materials & Supplies	3,693,405	3,407,411	3,428,729		3,199,403	(6.69%)	(229,326)	23,080	4,910,499	53.48%	1,711,096
Purchased Services	1,723,748	1,734,769	1,553,384		1,990,103	28.11%	436,719	25,296	2,184,572	9.77%	194,469
Transfer To Others	2,089,838	1,976,773	1,983,054		2,118,541	6.83%	135,487		2,140,587	1.04%	22,046
Total Operating Costs	45,809,333	42,091,381	43,043,031		45,099,186	4.78%	2,056,155	389,630	54,944,700	21.83%	9,845,514
Finance Charges/Reserves											
Finance Charges	852,324	598,867	813,688		9,569	(98.82%)	(804,119)		5,066,346	52,845.41%	5,056,777
Reserves	2,176,670	4,141,358	4,344,090	356,040	3,827,713	(11.89%)	(516,377)	(381,320)	3,022,936	(21.03%)	(804,777)
Total Finance Charges/Reserves	3,028,994	4,740,225	5,157,778	356,040	3,837,282	(25.60%)	(1,320,496)	(381,320)	8,089,282	110.81%	4,252,000
Net Internal Service Charges											
Fleet	814		2,600		2,050	(21.15%)	(550)		2,132	4.00%	82
Insurance	182,718	239,069	260,803		231,695	(11.16%)	(29,108)		318,697	37.55%	87,002
Support Services	1,114,434	1,504,542	1,651,662		2,594,645	57.09%	942,983		2,902,523	11.87%	307,878
Total Net Internal Service Charges	1,297,966	1,743,611	1,915,065		2,828,390	47.69%	913,325		3,223,352	13.96%	394,962
Total Expenditures	50,136,293	48,575,217	50,115,874	356,040	51,764,858	3.29%	1,648,984	8,310	66,257,334	28.00%	14,492,476
Revenues											
Revenue Sources											
Grants	(30,991,490)	(23,734,492)	(28,696,890)	(356,040)	(28,206,215)	(1.71%)	490,675	(118,680)	(38,923,625)	38.00%	(10,717,410)
User Fees	(6,028,640)	(4,457,220)	(5,828,382)		(5,886,227)	0.99%	(57,845)		(8,232,801)	39.87%	(2,346,574)
Investment Income	(254,264)	(135,478)	(765)		(765)				(765)		
Other	(128,538)	(29,615)	(4,500)			(100.00%)	4,500				
Total Revenue Sources	(37,402,932)	(28,356,805)	(34,530,537)	(356,040)	(34,093,207)	(1.27%)	437,330	(118,680)	(47,157,191)	38.32%	(13,063,984)
Total Revenues	(37,402,932)	(28,356,805)	(34,530,537)	(356,040)	(34,093,207)	(1.27%)	437,330	(118,680)	(47,157,191)	38.32%	(13,063,984)
Net Levy	12,733,361	20,218,412	15,585,337		17,671,651	13.39%	2,086,314	(110,370)	19,100,143	8.08%	1,428,492

Department: Health Services

Division - Program: Paramedic Services

Strategic Plan Area and Objective

Our Communities: Community Health and Wellbeing

Purpose

- To deliver all aspects of Paramedic Services to District residents and visitors as required by the Ambulance Act, related Legislative Standards and Regulations, while providing staff with supports needed to safely fulfill these requirements.

2025 and 2026 Top Objectives

1. Advance the 10-Year Paramedic Services Resources and Facilities Master Plan and implement recommendations.
1. Evaluate and revise current protocols, policies and procedures with a focus on Paramedic safety, efficiency, and best practices.
2. Create a leadership succession plan by promoting experiences and educational opportunities for growth for present and future leaders.
3. Support Health Human Resources (HHR) through:
 - Mental health supports and initiatives;
 - Focus on staff retention; and
 - Promotion of paramedic profession locally and provincially.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 6.07% or \$706,937 for estimated wage and benefits costs and includes an annualized impact of \$324K resulting from prior year amendment [Report HS-9-2024-4](#) related to the addition of two paramedics to service west Muskoka.

- Transfer to Others decreased 31.38% or \$85,800 to reflect the actual funding received for the Dedicated Offload Nurse Program.
- Reserves increased 573.41% or \$557,604 mainly due to removal of a one-time prior year Transfer from Tax Stabilization Reserve related to the 2024 in-year budget amendment for the conversion of four seasonal paramedics to full time to service the Gravenhurst area.
- Grants increased 10.56% or \$717,091 based on the 2024 PSAB budget and includes a reduction of \$85,800 in Dedicated Offload Nurse Program funding.

2026 vs. 2025 Base Budgets

- Personnel increased 3.7% or \$462,508 for estimated wage and benefit costs.
- Grants increased 5.4% or \$396,857 based on 2025 PSAB budget.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	79.76	86.51	86.51
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$12,912,683	\$13,574,437	\$14,059,285
Total Finance Charges/Reserves	\$97,243	\$654,847	\$667,944
Total Net Internal Service Charges	\$1,059,693	\$1,101,494	\$1,152,809
Total Expenditures	\$14,069,619	\$15,330,778	\$15,880,038
Total Revenues	(\$6,800,145)	(\$7,517,736)	(\$7,915,093)
Net Levy	\$7,269,474	\$7,813,042	\$7,964,945

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Total Front-Line Staff Hours	133,073	137,453	146,212
Total Call Volume	13,018	13,345	13,679
Urgent or life-threatening calls (Code 3 and 4)	11,636	11,927	12,225
Deferrable, non-urgent calls, or scheduled calls (Code 1 and 2)	1,383	1,418	1,454

Draft Tax Supported Operating Budget by Object

Paramedic Services

Run Date: 1/13/25 9:02 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	11,500,614	10,864,403	11,644,154		12,351,091	6.07%	706,937	341,254	13,154,853	6.51%	803,762
Employee Related Expenses	614,365	490,002	107,930		119,897	11.09%	11,967		126,897	5.84%	7,000
Materials & Supplies	557,971	479,409	482,107		503,757	4.49%	21,650		511,068	1.45%	7,311
Purchased Services	418,718	367,446	405,032		412,032	1.73%	7,000		420,061	1.95%	8,029
Transfer To Others	136,783	201,275	273,460		187,660	(31.38%)	(85,800)		187,660		
Total Operating Costs	13,228,451	12,402,535	12,912,683		13,574,437	5.12%	661,754	341,254	14,400,539	6.09%	826,102
Finance Charges/Reserves											
Reserves	100,944	190,569	97,243		654,847	573.41%	557,604		667,944	2.00%	13,097
Total Finance Charges/Reserves	100,944	190,569	97,243		654,847	573.41%	557,604		667,944	2.00%	13,097
Net Internal Service Charges											
Fleet			350			(100.00%)	(350)				
Insurance	95,645	123,871	135,132		123,959	(8.27%)	(11,173)		127,220	2.63%	3,261
Support Services	733,003	845,445	924,211		977,535	5.77%	53,324		1,025,589	4.92%	48,054
Total Net Internal Service Charges	828,648	969,316	1,059,693		1,101,494	3.94%	41,801		1,152,809	4.66%	51,315
Total Expenditures	14,158,043	13,562,420	14,069,619		15,330,778	8.96%	1,261,159	341,254	16,221,292	5.81%	890,514
Revenues											
Revenue Sources											
Grants	(6,486,299)	(5,835,392)	(6,791,145)		(7,508,236)	10.56%	(717,091)		(7,905,093)	5.29%	(396,857)
User Fees	(10,222)	(12,085)	(9,000)		(9,500)	5.56%	(500)		(10,000)	5.26%	(500)
Other		(20,951)									
Total Revenue Sources	(6,496,521)	(5,868,428)	(6,800,145)		(7,517,736)	10.55%	(717,591)		(7,915,093)	5.29%	(397,357)
Total Revenues	(6,496,521)	(5,868,428)	(6,800,145)		(7,517,736)	10.55%	(717,591)		(7,915,093)	5.29%	(397,357)
Net Levy	7,661,522	7,693,992	7,269,474		7,813,042	7.48%	543,568	341,254	8,306,199	6.31%	493,157

Department: Health Services

Division - Program: Community Paramedicine

Strategic Plan Areas and Objectives

Our Communities: Community Health and Wellbeing

Our Services: Service Alignment, Service Excellence, Future Thinking

Purpose

- To deliver Community Paramedic services to the residents and visitors of the District by bridging gaps in services, reducing caregiver burnout, and improving the quality of life for patients, while fulfilling the requirements of all applicable agreements.

2025 and 2026 Top Objectives

1. Reduce the pressure on the local healthcare system by providing equitable access to care to people in their homes, reducing the number of 911 calls, emergency department visits, hospital admissions and length of stay.
2. Support residents who are on, or at risk of being placed on, the long-term care admission waitlist.
3. Support local hospital capacity by supporting patients being discharged who are at high risk of readmission.
4. Develop program efficiencies by collaborating with services such as Health Link, the Muskoka and Area Ontario Health Team (MAOHT), and other external healthcare partners.
5. Advocate for increased and sustainable base funding and new capital funding for the program.

Significant Budgetary Items

2025 vs. 2024 Base Budgets – None.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	9.00	9.00	9.00
Total Operating Costs	\$1,463,506	\$1,485,248	\$1,482,071
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$76,662	\$65,133	\$68,310
Total Expenditures	\$1,540,168	\$1,550,381	\$1,550,381
Total Revenues	(\$1,540,168)	(\$1,550,381)	(\$1,550,381)
Net Levy	\$0	\$0	\$0

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Total Front-Line Staff Hours	Hours: 8,736 LTC 4,368 Base 144 Legacy	Hours: 8,736 LTC 4,368 Base 144 Legacy	Hours: 8,736 LTC 4,368 Base 144 Legacy
Total Management/Coordinator Hours	5,590	5,590	5,590
Total New Rostered Patients/Visits	300/900	300/900	300/900
% Reduction in 911 Calls for Rostered Patients	50-75	50-75	50-75

Draft Tax Supported Operating Budget by Object

Community Paramedicine

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	981,183	935,896	1,151,049	1,191,926	3.55%	40,877	1,204,087	1.02%	12,161
Employee Related Expenses	55,872	66,733	53,508	34,361	(35.78%)	(19,147)	19,023	(44.64%)	(15,338)
Materials & Supplies	137,916	135,971	132,308	132,307		(1)	132,307		
Purchased Services	76,918	27,900	126,641	126,654	0.01%	13	126,654		
Total Operating Costs	1,251,889	1,166,500	1,463,506	1,485,248	1.49%	21,742	1,482,071	(0.21%)	(3,177)
Net Internal Service Charges									
Insurance	16,086	27,259	29,737	9,233	(68.95%)	(20,504)	9,476	2.63%	243
Support Services	32,000	43,015	46,925	55,900	19.13%	8,975	58,834	5.25%	2,934
Total Net Internal Service Charges	48,086	70,274	76,662	65,133	(15.04%)	(11,529)	68,310	4.88%	3,177
Total Expenditures	1,299,975	1,236,774	1,540,168	1,550,381	0.66%	10,213	1,550,381		
Revenues									
Revenue Sources									
Grants	(917,432)	(290,680)	(1,540,168)	(1,550,381)	0.66%	(10,213)	(1,550,381)		
User Fees	(380,463)	(152,201)							
Total Revenue Sources	(1,297,895)	(442,881)	(1,540,168)	(1,550,381)	0.66%	(10,213)	(1,550,381)		
Total Revenues	(1,297,895)	(442,881)	(1,540,168)	(1,550,381)	0.66%	(10,213)	(1,550,381)		
Net Levy	2,080	793,893							

Department: Health Services

Division - Program: Emergency Management

Strategic Plan Areas and Objectives

Our Communities: Community Health and Wellbeing

Our Team: Better Together

Purpose

- To maintain emergency preparedness for the District, in compliance with the Emergency Management and Civil Protection Act, R.S.O. 1990, Chapter E.9.

2025 and 2026 Top Objectives

1. Work with Area Municipalities and First Nation communities to strengthen partnership opportunities and alignment within emergency management.
2. Ensure legislative compliance.
3. Bolster communications, emergency and non-emergency situations with area municipalities and First Nation communities along with general public multiple media mediums.

Significant Budgetary Items

2025 vs. 2024 Base Budgets – None.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2024 Proposed	2025 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$26,447	\$31,871	\$31,871
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$29,600	\$28,500	\$29,782
Total Expenditures	\$56,047	\$60,371	\$61,653
Total Revenues	\$0	\$0	\$0
Net Levy	\$56,047	\$60,371	\$61,653

Key Service Indicators	2024 Budget	2024 Proposed	2025 Proposed
Meet essential service levels for Emergency Management	√	√	√
Emergency planning exercises/activation of Emergency Operations Centre exercise	√	√	√
Public education and awareness contacts through website, social media and Voyent Alert	7,500	7,500	10,000

Draft Tax Supported Operating Budget by Object

Emergency Management

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel									
Employee Related Expenses	6,647	1,876	4,490	5,440	21.16%	950	5,440		
Materials & Supplies	599	16	1,069	1,069			1,069		
Purchased Services	14,830	2,730	20,888	25,362	21.42%	4,474	25,362		
Total Operating Costs	22,076	4,622	26,447	31,871	20.51%	5,424	31,871		
Net Internal Service Charges									
Fleet			150	150			156	4.00%	6
Support Services	32,739	26,970	29,450	28,350	(3.74%)	(1,100)	29,626	4.50%	1,276
Total Net Internal Service Charges	32,739	26,970	29,600	28,500	(3.72%)	(1,100)	29,782	4.50%	1,282
Total Expenditures	54,815	31,592	56,047	60,371	7.71%	4,324	61,653	2.12%	1,282
Net Levy	54,815	31,592	56,047	60,371	7.71%	4,324	61,653	2.12%	1,282

Department: Health Services

Division - Program: Health Unit

Strategic Plan Area and Objectives

Our Communities: Community Health and Wellbeing

Our Team: Better Together

Purpose

- To fund the District's share of the Simcoe-Muskoka District Health Unit as requisitioned. Participating municipalities include the cities of Barrie and Orillia, the County of Simcoe and The District Municipality of Muskoka.
- The Health Unit operations are funded based on expense apportionment between the province and the applicable participating municipalities.
- The District's allocation of the municipal portion is based on its proportional share compared to the other participating municipalities based on 50% population and 50% total assessment as outlined in the Health Protection and Promotion Act, Ontario Regulation 142/05.

2025 and 2026 Top Objectives

1. Continue to develop relationships with members of the Health Unit to identify synergies with ongoing activities at the District.
2. Advise on the Health Unit's activities through regular reporting to District Council.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Transfer to Others increased 9.23% or \$155,168 for the District's proportional share.

2026 vs. 2025 Base Budgets

- Transfer to Others increased 3.7% or \$68,480 for the District's proportional share.

2025 Proposed Service Level Changes – None.

2025 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$1,680,594	\$1,835,762	\$1,904,242
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$0	\$0	\$0
Total Expenditures	\$1,680,594	\$1,835,762	\$1,904,242
Total Revenues	\$0	\$0	\$0
Net Levy	\$1,680,594	\$1,835,762	\$1,904,242

Key Service Indicators - Not Applicable.

Draft Tax Supported Operating Budget by Object

Health Unit

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Transfer To Others	1,677,430	1,590,413	1,680,594	1,835,762	9.23%	155,168	1,904,242	3.73%	68,480
Total Operating Costs	1,677,430	1,590,413	1,680,594	1,835,762	9.23%	155,168	1,904,242	3.73%	68,480
Total Expenditures	1,677,430	1,590,413	1,680,594	1,835,762	9.23%	155,168	1,904,242	3.73%	68,480
Net Levy	1,677,430	1,590,413	1,680,594	1,835,762	9.23%	155,168	1,904,242	3.73%	68,480

Department: Health Services

Division - Program: Health Initiatives Capital Funding

Strategic Plan Area and Objective

Our Communities: Community Health and Wellbeing

Purpose

- To finance an annual contribution to the Muskoka Hospital Local Share Reserve and the Hospital Capital Investment Reserve funds for the purpose of funding health-related capital expenditures.

2025 and 2026 Top Objective

- Support the optimal use of funds to improve the health and wellbeing of residents.
- Implement the Hospital Capital Investment Funding Request Policy HS-005-2024.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Reserves Increase 24.08% or \$443,000 with \$358,000 for the Muskoka Hospital Local Share and \$85,000 to the Hospital Capital Investment Reserve.

2026 vs. 2025 Base Budgets

- Reserves Increase 19.41% or \$443,000 with \$358,000 for the Muskoka Hospital Local Share and \$85,000 to the Hospital Capital Investment Reserve.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	0.00	0.00	0.00
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$0	\$0	\$0
Total Finance Charges/Reserves	\$1,839,500	\$2,282,500	\$2,725,500
Total Net Internal Service Charges	\$0	\$0	\$0
Total Expenditures	\$1,839,500	\$2,282,500	\$2,725,500
Total Revenues	\$0	\$0	\$0
Net Levy	\$1,839,500	\$2,282,500	\$2,725,500

Key Service Indicators - Not Applicable.

Draft Tax Supported Operating Budget by Object

Health Initiatives Capital Funding

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Purchased Services									
Transfer To Others	250,000								
Total Operating Costs	250,000								
Finance Charges/Reserves									
Reserves	1,146,500	1,686,209	1,839,500	2,282,500	24.08%	443,000	2,725,500	19.41%	443,000
Total Finance Charges/Reserves	1,146,500	1,686,209	1,839,500	2,282,500	24.08%	443,000	2,725,500	19.41%	443,000
Total Expenditures	1,396,500	1,686,209	1,839,500	2,282,500	24.08%	443,000	2,725,500	19.41%	443,000
Net Levy	1,396,500	1,686,209	1,839,500	2,282,500	24.08%	443,000	2,725,500	19.41%	443,000

Department: Health Services

Division - Program: Health Strategies and Initiatives

Strategic Plan Area and Objectives

Our Communities: Community Health and Wellbeing

Our Team: Better Together

Purpose

- To ensure successful partnerships and the efficient and effective delivery of significant projects to improve the health and well-being of residents.

2025 and 2026 Top Objectives

1. Advance operational planning and redevelopment targets of the Fairvern Long-Term Care Home.
2. Support at-risk and complex needs individuals through Muskoka Health Link in collaboration with Community Paramedicine, and agencies and services available within the District.
3. Advance the development of the Muskoka and Area Ontario Health Team (MAOHT) in coordination with District services.
4. Advance long-term care back-office integration functions and continue identifying synergy opportunities between the long-term care homes.
5. Pursue funding opportunities to support the delivery of health-related services to reduce the reliance on tax levy.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 13.81% or \$38,248 for estimated wage and benefit costs and includes increases related to job evaluations during 2024.
- Transfer to Others increased 54.0% or \$13,500 including \$10,000 for YWCA for National Emergency Survivor Support (NESS) Fund and \$3,500 for Client Supports.

2026 vs. 2025 Base Budgets

- Transfer to Others decreased 35.3% or \$13,575 for completion of MAOHT funding commitment of \$25,000 and partly offset by increase in YWCA NESS funding of \$10,000 and Client Supports of \$1,425.

2025 Proposed Service Level Changes – None

2026 Proposed Service Level Changes – None

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	2.60	2.60	2.60
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$316,434	\$365,044	\$362,913
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$24,895	\$22,245	\$23,403
Total Expenditures	\$341,329	\$387,289	\$386,316
Total Revenues	\$0	\$0	\$0
Net Levy	\$341,329	\$387,289	\$386,316

Key Service Indicators - Health Link	2024 Budget	2025 Proposed	2026 Proposed
Average Active Caseload served monthly	100	105	110
Number of referrals received yearly	120	125	130

Draft Tax Supported Operating Budget by Object

Health Strategies and Initiatives

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	339,596	266,893	277,025	315,273	13.81%	38,248	326,152	3.45%	10,879
Employee Related Expenses	3,029	5,723	5,657	7,811	38.08%	2,154	8,202	5.01%	391
Materials & Supplies	4,330	1,348	2,542	1,350	(46.89%)	(1,192)	1,418	5.04%	68
Purchased Services	1,914	1,220	6,200	2,110	(65.97%)	(4,090)	2,216	5.02%	106
Transfer To Others	25,000	25,000	25,000	38,500	54.00%	13,500	24,925	(35.26%)	(13,575)
Total Operating Costs	373,869	300,184	316,424	365,044	15.37%	48,620	362,913	(0.58%)	(2,131)
Net Internal Service Charges									
Support Services	29,042	22,353	24,895	22,245	(10.64%)	(2,650)	23,403	5.21%	1,158
Total Net Internal Service Charges	29,042	22,353	24,895	22,245	(10.64%)	(2,650)	23,403	5.21%	1,158
Total Expenditures	402,911	322,537	341,319	387,289	13.47%	45,970	386,316	(0.25%)	(973)
Revenues									
Revenue Sources									
User Fees									
Total Revenue Sources									
Total Revenues									
Net Levy	402,911	322,537	341,319	387,289	13.47%	45,970	386,316	(0.25%)	(973)

Department: Health Services

Division - Program: Long-Term Care – The Pines

Strategic Plan Area and Objectives

Our Communities: Community Health and Wellbeing

Our Team: Better Together

Purpose

- To deliver high-quality care for 160 residents in accordance with all legislative requirements in a home-like environment with qualified staff working at a safe level.

2025 and 2026 Top Objectives

1. Ensure staffing levels consistently meet resident needs and meet the Ministry of Long-Term Care's target of four hours of care per resident, per day.
2. Maintain resident, staff, and visitor safety through ongoing Infection Prevention and Control standards.
3. Create a leadership succession plan by promoting experiences and educational opportunities for growth for present and future leaders.
4. Support Health Human Resources (HHR) through:
 - Focus on staff recruitment with the support of HR utilizing technology;
 - Focus on staff retention and reduction of agency staff usage; and
 - Enhance relationships with education organizations and the community to promote staff recruitment and retention.
5. Optimize the use of technology to improve efficiency and effectiveness.
6. Creating partnerships and sharing resources with Fairvern Long-Term Care to create a campus of care.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel increased 3.79% or \$443,215 for estimated wage and benefit costs.
- Employee Related Expenses increased \$184,468 primarily for courses and memberships and subscriptions.
- Materials and Supplies decreased 11.35% or \$232,649 for operating supplies.
- Purchased Services increased 118.0% or \$518,705 comprised mainly of professional fees, building and grounds and software maintenance.
- Finance Charges decreased 98.72% or \$589,174 as the remaining external debt of \$596,843 has been fully repaid.
- Reserves decreased 36.17% or \$472,740 to reflect the removal of a one-time transfer to Tax Stabilization Reserve resulting from a funding increase received in 2024.
- Net Internal Service Charges increased 69.51% or \$341,510 primarily for Internal Finance and Administration charges.
- Grants increased 2.19% or \$289,408 which includes the reduction for construction debt funding of \$503,690 to reflect the completion of payments on this debt as noted above.

2026 vs. 2025 Base Budgets

- Personnel increased 3.2% or \$509,483 for estimated wage and benefit costs, including a reduction in agency costs of \$140,000.
- Materials and Supplies increased 8.37% or \$152,181 for operating supplies.
- Purchased Services decreased 18.38% or \$176,136 mainly for building and grounds and for equipment maintenance.
- Net Internal Service Charges increased 11.02% or \$91,812 which includes \$38,201 for the service level change for the HR Business Partner as well as increased computer support charges.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes

- HR Business Partner - 50% allocated to the Pines Administration Internal Service Charges.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	170.29	173.36	173.36
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$18,056,532	\$19,127,140	\$19,561,288
Total Finance Charges/Reserves	\$1,903,909	\$841,995	\$867,866
Total Net Internal Service Charges	\$491,338	\$832,848	\$924,660
Total Expenditures	\$20,451,779	\$20,801,983	\$21,353,814
Total Revenues	(\$17,668,070)	(\$17,952,097)	(\$18,252,582)
Net Levy	\$2,783,709	\$2,849,886	\$3,101,232

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Case Mix Index	0.9445	0.9445	0.9445
Gross Per Diem Cost	\$350.20	\$356.20	\$365.65
Average Occupancy	98.8%	98.8%	98.8%
Accreditation	Yes	Yes	Yes

Draft Tax Supported Operating Budget by Object

Pines

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	17,942,622	14,261,216	15,560,105		16,106,070	3.51%	545,965		16,615,553	3.16%	509,483
Employee Related Expenses		159,662	7,000		191,468	2,635.26%	184,468		172,947	(9.67%)	(18,521)
Materials & Supplies	2,229,826	1,852,595	2,049,860		1,817,211	(11.35%)	(232,649)	23,080	1,992,472	9.64%	175,261
Purchased Services	600,524	750,975	439,567		958,272	118.00%	518,705		782,136	(18.38%)	(176,136)
Transfer To Others		14,942			54,119		54,119		21,260	(60.72%)	(32,859)
Total Operating Costs	20,772,972	17,039,390	18,056,532		19,127,140	5.93%	1,070,608	23,080	19,584,368	2.39%	457,228
Finance Charges/Reserves											
Finance Charges	849,604	597,470	596,843		7,669	(98.72%)	(589,174)		6,780	(11.59%)	(889)
Reserves	432,839	1,235,883	1,307,066		834,326	(36.17%)	(472,740)		861,086	3.21%	26,760
Total Finance Charges/Reserves	1,282,443	1,833,353	1,903,909		841,995	(55.78%)	(1,061,914)		867,866	3.07%	25,871
Net Internal Service Charges											
Insurance	70,987	78,593	85,738		88,668	3.42%	2,930		91,001	2.63%	2,333
Support Services	232,925	365,659	405,600		744,180	83.48%	338,580		833,659	12.02%	89,479
Total Net Internal Service Charges	303,912	444,252	491,338		832,848	69.51%	341,510		924,660	11.02%	91,812
Total Expenditures	22,359,327	19,316,995	20,451,779		20,801,983	1.71%	350,204	23,080	21,376,894	2.76%	574,911
Revenues											
Revenue Sources											
Grants	(15,185,112)	(11,608,168)	(13,221,722)		(13,511,130)	2.19%	(289,408)		(13,722,796)	1.57%	(211,666)
User Fees	(4,349,771)	(3,779,046)	(4,441,848)		(4,440,967)	(0.02%)	881		(4,529,786)	2.00%	(88,819)
Other	(5,265)	(4,597)	(4,500)			(100.00%)	4,500				
Total Revenue Sources	(19,540,148)	(15,391,811)	(17,668,070)		(17,952,097)	1.61%	(284,027)		(18,252,582)	1.67%	(300,485)
Total Revenues	(19,540,148)	(15,391,811)	(17,668,070)		(17,952,097)	1.61%	(284,027)		(18,252,582)	1.67%	(300,485)
Net Levy	2,819,179	3,925,184	2,783,709		2,849,886	2.38%	66,177	23,080	3,124,312	9.63%	274,426

Department: Health Services

Division - Program: Long-Term Care - Fairvern

Strategic Plan Area and Objectives

Our Communities: Community Health and Wellbeing

Purpose

To deliver high-quality care for 56 residents (and 160 residents with the move to the new home in 2026) in accordance with all legislative requirements in a home-like environment with qualified staff working at a safe level.

2025 and 2026 Top Objectives

1. Successful transition of operations to redeveloped home.
2. Ensure staffing levels consistently meet resident needs and meet the Ministry of Long-Term Care's target of four hours of care per resident, per day.
3. Maintain resident, staff, and visitor safety through ongoing Infection Prevention and Control standards.
4. Support Health Human Resources (HHR) through:
 - Focus on staff recruitment with the support of HR utilizing technology, including hires for redeveloped home;
 - Focus on staff retention and reduction of agency staff usage; and
 - Enhance relationships with education organizations and the community to promote staff recruitment and retention.
5. Optimize the use of technology to improve efficiency and effectiveness.
6. Creating partnerships and sharing resources with The Pines Long-Term Care to create a campus of care.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Personnel costs increased 2.47% or \$168,964 for estimated wage and benefit costs and include \$4,400 increase for Agency cost.
- Purchased Services decreased 8.0% or \$39,116 mainly for Legal, software maintenance and hardware maintenance.

- Finance Charges decreased 99.12% or \$214,945 to reflect the elimination of planned loan that was recorded prior to transition.
- Reserves decreased 135.29% or \$1,150,000 for Transfer In from Debt Reduction reserve of \$1,500,000 and a Transfer to Fairvern Debt Reserve of \$350,000.
- Support Services increased 314.39% or \$538,643 primarily for Finance and Computer services.
- Grants decreased 23.22% or \$1,574,181 as a result of the discontinuation of funding that was provided to the home to offset the impact of infection prevention and control (IPAC) measures implemented during the pandemic which reduced the number of residents in the home from 76 to 56.
- User Fees increased 5.08% or \$69,426 mainly for resident fees.

2026 vs. 2025 Base Budgets

- Personnel costs increased 93.0% or \$6,529,675 for wage and benefit costs including service level changes of \$6,408,491 to reflect the added staff resources required for the transition to the redeveloped home which will increase the number of residents served from 56 to 160.
- Materials and Supplies increased 213.3% or \$1,523,857 including service level changes of \$1,519,637 comprised primarily of supplies of \$973,966 and utilities of \$437,006.
- Purchased Services increased 74.9% or \$337,174 including service level changes of \$342,376 comprised primarily of equipment and building and grounds.
- Finance Charges increased 100% or \$5,057,666 for a service level change for internal debt payments related to the new building which are partially offset by capital financing grants of \$3,301,352.
- Reserves decreased 302.1% or \$906,314 reflecting a service level change of Transfer In from Fairvern Debt Reserve of \$1,756,314, which is offset in part by a reduction in the Transfer In from Debt Reduction Reserve of \$500,000 and a Transfer to Fairvern Debt Reserve of \$350,000.
- Net Internal Service Charges increased 33.8% or \$243,387 which includes service level changes for insurance of \$80,907 for the new building and for Administration charges of \$128,755.
- Grants increased 192.0% or \$9,990,117 with \$9,909,161 for the new building operation service level change. The increase in grants includes \$3,301,352 in construction financing grants as referenced above.
- User Fees increased 157.3% or \$2,257,255 with \$2,235,726 for the new building occupancy service level change for resident fees.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes

- All service level changes in 2026 are related to the transition to the redeveloped home and detailed in the 2026 vs. 2025 Base Budget section above.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	72.40	72.70	191.08
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$8,102,254	\$8,244,299	\$16,696,440
Total Finance Charges/Reserves	\$1,066,845	(\$298,100)	\$3,853,252
Total Net Internal Service Charges	\$181,523	\$719,805	\$963,192
Total Expenditures	\$9,350,622	\$8,666,004	\$21,512,884
Total Revenues	(\$8,145,161)	(\$6,640,406)	(\$18,887,778)
Net Levy	\$1,205,461	\$2,025,598	\$2,625,106

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
Case Mix Index	1.0605 (funded CMI)	1.0255 (funded CMI)	1.0255 for 76 beds 1.00 for 84 new beds (for one year)
Gross Per Diem Cost	\$469.71	\$423.97	\$439.85
Average Occupancy	73.7%	76%	97%
Accreditation	Will be completed in 2024	yes	yes

Draft Tax Supported Operating Budget by Object

Fairvern

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	6,614,375	6,286,704	6,852,415		7,021,379	2.47%	168,964		13,551,054	93.00%	6,529,675
Employee Related Expenses	34,606	64,159	40,490		58,510	44.50%	18,020		119,945	105.00%	61,435
Materials & Supplies	752,138	749,915	720,254		714,431	(0.81%)	(5,823)		2,238,288	213.30%	1,523,857
Purchased Services	509,608	466,084	489,095		449,979	(8.00%)	(39,116)	25,296	812,449	80.55%	362,470
Total Operating Costs	7,910,727	7,566,862	8,102,254		8,244,299	1.75%	142,045	25,296	16,721,736	102.83%	8,477,437
Finance Charges/Reserves											
Finance Charges	2,720	1,397	216,845		1,900	(99.12%)	(214,945)		5,059,566	266,192.95%	5,057,666
Reserves	496,387	1,028,697	1,100,281	356,040	56,040	(94.91%)	(1,044,241)	(381,320)	(1,231,594)	(2,297.71%)	(1,287,634)
Total Finance Charges/Reserves	499,107	1,030,094	1,317,126	356,040	57,940	(95.60%)	(1,259,186)	(381,320)	3,827,972	6,506.79%	3,770,032
Net Internal Service Charges											
Insurance		9,346	10,196		9,835	(3.54%)	(361)		91,000	825.27%	81,165
Support Services	8,300	157,050	171,327		709,970	314.39%	538,643		872,192	22.85%	162,222
Total Net Internal Service Charges	8,300	166,396	181,523		719,805	296.54%	538,282		963,192	33.81%	243,387
Total Expenditures	8,418,134	8,763,352	9,600,903	356,040	9,022,044	(6.03%)	(578,859)	(356,024)	21,512,900	138.45%	12,490,856
Revenues											
Revenue Sources											
Grants	(8,296,748)	(4,615,586)	(7,028,843)	(356,040)	(5,560,421)	(20.89%)	1,468,422	(118,680)	(15,669,218)	181.80%	(10,108,797)
User Fees	(1,287,384)	(999,189)	(1,365,834)		(1,435,260)	5.08%	(69,426)		(3,692,515)	157.27%	(2,257,255)
Investment Income	(254,264)	(135,478)	(765)		(765)				(765)		
Other	(123,273)	(4,067)									
Total Revenue Sources	(9,961,669)	(5,754,320)	(8,395,442)	(356,040)	(6,996,446)	(16.66%)	1,398,996	(118,680)	(19,362,498)	176.75%	(12,366,052)
Total Revenues	(9,961,669)	(5,754,320)	(8,395,442)	(356,040)	(6,996,446)	(16.66%)	1,398,996	(118,680)	(19,362,498)	176.75%	(12,366,052)
Net Levy	(1,543,535)	3,009,032	1,205,461		2,025,598	68.04%	820,137	(474,704)	2,150,402	6.16%	124,804

Department: Health Services

Division - Program: Seniors Programs and Services

Strategic Plan Area and Objective

Our Communities: Community Health and Wellbeing

Purpose

- To deliver stimulating programs for older adults across rural Muskoka to enhance residents' quality of life and support healthy aging.

2025 and 2026 Top Objectives

1. Assess and implement findings of the Community Needs Assessment for Seniors Programs and Services to enhance services for older adults in Muskoka, including refreshing the Master Aging Plan.
2. Enhance the promotion of Seniors Programs to older adults and caregivers to ensure timely and appropriate communication of programs and services.
3. Meet the unique needs of our local aging population by delivering efficient and effective services and programs to improve overall well-being and accessibility to services in rural Muskoka.
4. Continue to pursue funding opportunities to develop joint programs with community partners.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Purchased Services decreased 76.21% or \$50,267, mainly for Program Services-Other.
- Grants decreased 33.88% or \$38,965 under Federal Grants.

2026 vs. 2025 Base Budgets – None.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	3.60	3.60	3.60
Full Time Equivalents - Other Staffing	0.00	0.00	0.00
Total Operating Costs	\$484,591	\$435,385	\$456,960
Total Finance Charges/Reserves	\$0	\$0	\$0
Total Net Internal Service Charges	\$51,354	\$58,365	\$61,196
Total Expenditures	\$535,945	\$493,750	\$518,156
Total Revenues	(\$126,712)	(\$76,547)	(\$76,637)
Net Levy	\$409,233	\$417,203	\$441,519

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# Seniors Served	500	500	500

Note: while it may appear the proposed number of seniors does not grow, there are new participants each year, where others may no longer be able to participate.

Draft Tax Supported Operating Budget by Object

Seniors Programs and Services

Run Date: 11/22/24 10:06 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures									
Operating Costs									
Personnel	205,277	309,592	370,041	379,776	2.63%	9,735	396,577	4.42%	16,801
Employee Related Expenses	4,156	3,250	4,000	8,137	103.42%	4,137	8,312	2.15%	175
Materials & Supplies	10,625	14,057	40,589	29,278	(27.87%)	(11,311)	33,877	15.71%	4,599
Purchased Services	101,236	62,443	65,961	15,694	(76.21%)	(50,267)	15,694		
Transfer To Others	625		4,000	2,500	(37.50%)	(1,500)	2,500		
Total Operating Costs	321,919	389,342	484,591	435,385	(10.15%)	(49,206)	456,960	4.96%	21,575
Net Internal Service Charges									
Fleet	814		2,100	1,900	(9.52%)	(200)	1,976	4.00%	76
Support Services	46,425	44,050	49,254	56,465	14.64%	7,211	59,220	4.88%	2,755
Total Net Internal Service Charges	47,239	44,050	51,354	58,365	13.65%	7,011	61,196	4.85%	2,831
Total Expenditures	369,158	433,392	535,945	493,750	(7.87%)	(42,195)	518,156	4.94%	24,406
Revenues									
Revenue Sources									
Grants	(105,899)	(90,780)	(115,012)	(76,047)	(33.88%)	38,965	(76,137)	0.12%	(90)
User Fees	(800)	(780)	(11,700)	(500)	(95.73%)	11,200	(500)		
Total Revenue Sources	(106,699)	(91,560)	(126,712)	(76,547)	(39.59%)	50,165	(76,637)	0.12%	(90)
Total Revenues	(106,699)	(91,560)	(126,712)	(76,547)	(39.59%)	50,165	(76,637)	0.12%	(90)
Net Levy	262,459	341,832	409,233	417,203	1.95%	7,970	441,519	5.83%	24,316

Capital Project Annual Budget and Forecast Health Services

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Health Services													
Health Services													
Paramedic Services													
530009 Vehicles Future													9,580,860
530011 Defibrillators Future			37,065	354,960	368,220							760,245	1,613,640
530012 Ambulance Stretchers Future						204,000	204,000					408,000	493,680
530014 Tablets for Ambulance Vehicles Future			136,611					144,840				281,451	301,920
530028 Comprehensive Deployment Review Future				65,280								65,280	145,860
530029 Stair Chairs Future						78,540						78,540	84,660
530032 Vehicle Locator Future							149,940					149,940	159,120
530033 Vehicles 2020	7,208												
530049 Vehicles 2022	(243,960)												
530050 Tablets for Ambulance Vehicles 2022	103,100												
530052 Vehicles 2023	923,403												
530054 Simulation, Education & Training Equipment			118,608					140,760				259,368	277,440
530059 Vehicles 2024	466,879												
530060 Vehicles 2025	(134,789)	987,000										987,000	
530061 Vehicles 2026		147,000	1,088,000									1,235,000	
530062 Vehicles 2027		212,802		547,000								759,802	
530063 Vehicles 2028			283,736		847,000							1,130,736	
530064 Vehicles 2029				283,736		767,000						1,050,736	
530065 Vehicles 2030					283,736		972,000					1,255,736	
530066 Vehicles 2031						283,736		972,000				1,255,736	
530067 Vehicles 2032							283,736		721,000			1,004,736	
530068 Vehicles 2033								213,000		547,000		760,000	
530073 Defibrillators 2025		37,835										37,835	
530074 Vehicles 2034									284,000		850,000	1,134,000	
530075 Powerload System 2025		75,670										75,670	
530076 Powerload System 2026			37,065									37,065	
530077 Powerload System 2027				35,700								35,700	
530078 Powerload System 2028					35,700							35,700	
530079 Powerload System 2029						35,700						35,700	
530080 Powerload System 2030							35,700					35,700	
530081 Powerload System 2031								35,700				35,700	
530082 Powerload System 2032									249,900			249,900	
530083 Powerload System 2033										214,200		214,200	
530084 Mechanical CPR Devices Future			21,180									21,180	292,740
530085 Mechanical CPR Devices 2025		21,620										21,620	
Total Paramedic Services	1,121,841	1,481,927	1,722,265	1,286,676	1,534,656	1,368,976	1,645,376	1,506,300	1,254,900	761,200	850,000	13,412,276	12,949,920
Pines													
620010 Pines Plumbing - DHW System Storage Tank Relini			26,475									26,475	
620011 Pines HVAC - Roof Top Unit Replacement	57,100												
620013 Pines EIFS - Refinishing Future			145,083									145,083	

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Capital Project Annual Budget and Forecast

Health Services

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
620015 Pines Roofing - Flat Roofing Replacement													451,860
620016 Pines Boiler Plant - Panel Repairs & Replacement													27,540
620017 Pines Boiler Plant - Boiler Replacement	10,971	249,900										249,900	
620019 Pines Solar PV System Repairs & Replacement													90,780
620020 Pines Elevator Repairs & Replacement													290,700
620023 Pines Furniture Fixtures & Equip Replacements Fut			105,900	102,000	102,000	76,500	76,500	76,500	102,000	102,000	102,000	845,400	714,000
620026 Pines Interior Finishes Repairs & Replacements Ful			84,720	81,600	42,840	43,860	43,860	45,900	45,900	45,900	45,900	480,480	510,000
620031 Pines Shower Rooms and Bath Ventilation	290,020												
620032 Pines Bedroom Furniture Fixture and Equip Repl	310,620												
620033 RHA Kitchen Servery Improvements	249,511												
620034 Emergency Generator Upgrades	(32,804)												
620036 Smart Operations System	43,295												
620039 Emergency Communication Fail Over	66,434												
620041 Courtyard Garden Bed Alterations	3,687												
620047 Air Handling Unit Replacement Future			388,653	381,480								770,133	1,753,380
620048 Laundry Equipment Future							54,060					54,060	107,100
620051 Pines Furniture Fixtures & Equip Replacements 202	2,696												
620052 Pines Interior Finishes Repairs & Replacements 202	17,800												
620053 Air Handling Unit Replacement 2023	315,597												
620054 Kitchen Dishwash Area Ventilation and Humidity Cc	81,146												
620055 Walk-in Cooler Refridgeration Upgrades	42,133												
620057 Landscaping Improvements 2023	(16,973)												
620059 Nurse Call System Replacement	459,600												
620060 Pines 2023 IT System Review	26,204												
620061 Front Balcony Waterproofing and Drainage	62,928												
620065 Pines Furniture Fixtures & Equip Replacements 202	11,155												
620066 Air Handling Unit Replacement 2024	51,950												
620067 Pines Interior Finishes Repairs & Replacements 202	27,631												
620068 Portable Snozelin Product		59,455										59,455	
620069 Front Entry Walkway, Patio and Gazebo		162,150										162,150	
620070 Kitchen Equipment Upgrades and Replacements Fl			47,655	25,500	10,200	10,200	10,200	10,200				113,955	183,600
620071 RHA Unit Door Replacements and Accessibility Upg		168,636										168,636	
620072 Courtyard Recovery and Upgrades		43,240										43,240	40,800
620073 Pines Furniture Fixtures & Equip Replacements 202		212,957										212,957	
620074 Pines Interior Finishes Repairs & Replacements 202		86,480										86,480	
620075 Air Handling Unit Replacement 2025		721,027										721,027	
620076 Kitchen Equipment Upgrades and Replacements 202		32,430										32,430	
Total Pines	2,080,701	1,736,275	798,486	590,580	155,040	130,560	184,620	132,600	147,900	147,900	147,900	4,171,861	4,169,760
Pines Non-Tangible Capital													
620056 Storm Water Mgmt Pond Fencing Replacement and	24,000												
620058 Landscaping Improvement Future		12,972		13,260								26,232	
620062 Building Condition Audit Future				7,140			7,140			8,160		22,440	26,520
620063 Building Condition Audit 2024	18,000												
620064 Decarbonization Study	18,000												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

Capital Budget & Forecast PY Budget Remaining

Capital Project Annual Budget and Forecast Health Services

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Total Pines Non-Tangible Capital	60,000	12,972		20,400			7,140			8,160		48,672	26,520
Fairvern													
620774 Fairvern Redevelopment	45,864,335	53,319,169										53,319,169	
620778 Smart Technology	19,521												
620779 Fairvern Transition Phase II	811,362												
620792 Fairvern Early Learning Child Care Centre	5,466,338												
Total Fairvern	52,161,556	53,319,169										53,319,169	
Close Once Final Transactions Posted	1,048												
Total Health Services	55,425,146	56,550,343	2,520,751	1,897,656	1,689,696	1,499,536	1,837,136	1,638,900	1,402,800	917,260	997,900	70,951,978	17,146,200
Total Health Services	55,425,146	56,550,343	2,520,751	1,897,656	1,689,696	1,499,536	1,837,136	1,638,900	1,402,800	917,260	997,900	70,951,978	17,146,200
Total Project Expenditures	55,425,146	56,550,343	2,520,751	1,897,656	1,689,696	1,499,536	1,837,136	1,638,900	1,402,800	917,260	997,900	70,951,978	17,146,200
Project Financing													
Financing From Own Funds	(646,245)	(28,231,174)	(2,520,751)	(1,897,656)	(1,689,696)	(1,499,536)	(1,837,136)	(1,638,900)	(1,402,800)	(917,260)	(997,900)	(42,632,809)	(17,146,200)
Debentures	(56,123,819)	(28,981,269)										(28,981,269)	
Grants	(5,921,640)	662,100										662,100	
External Sources	211,472												
Total Project Financing	(62,480,232)	(56,550,343)	(2,520,751)	(1,897,656)	(1,689,696)	(1,499,536)	(1,837,136)	(1,638,900)	(1,402,800)	(917,260)	(997,900)	(70,951,978)	(17,146,200)
Infrastructure Funding Deficit	(7,055,086)												

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Airport**

INDEX

	Page
Airport Net Levy Summary	1
Airport Operating Budget by Object	2
Airport	3 - 4
Airport Capital Budget and Forecast	5 – 6

Draft Tax Supported Net Levy Summary

Airport

Run Date: 12/20/24 8:51 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2025 / 2024 Percentage Change	2025 / 2024 Dollar Change	2026 Amendments	2026 Total Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Airport											
Airport	1,301,105	1,189,808	1,293,680		1,354,912	4.73%	61,232	67,442	1,384,350	2.17%	29,438
Total Airport	1,301,105	1,189,808	1,293,680		1,354,912	4.73%	61,232	67,442	1,384,350	2.17%	29,438
Total Airport	1,301,105	1,189,808	1,293,680		1,354,912	4.73%	61,232	67,442	1,384,350	2.17%	29,438

Draft Tax Supported Operating Budget by Object

Airport

Run Date: 12/20/24 8:56 AM

	2023 Actuals	2024 YTD Actuals	2024 Revised Budget	2025 Amendments	2025 Budget Requested	2024 / 2025 Percentage Change	2024 / 2025 Dollar Change	2026 Amendments	2026 Budget Requested	2025 / 2026 Percentage Change	2025 / 2026 Dollar Change
Expenditures											
Operating Costs											
Personnel	896,027	751,681	863,427		908,628	5.24%	45,201		943,943	3.89%	35,315
Employee Related Expenses	13,924	13,381	30,400		39,808	30.95%	9,408		40,803	2.50%	995
Materials & Supplies	2,007,157	1,703,721	2,358,472		2,463,566	4.46%	105,094	67,442	2,593,451	5.27%	129,885
Purchased Services	180,429	273,130	224,495		192,194	(14.39%)	(32,301)		198,064	3.05%	5,870
Total Operating Costs	3,097,537	2,741,913	3,476,794		3,604,196	3.66%	127,402	67,442	3,776,261	4.77%	172,065
Finance Charges/Reserves											
Finance Charges	230,080	227,345	223,953		223,953				223,953		
Reserves	572,366	535,005	533,642		595,315	11.56%	61,673		607,221	2.00%	11,906
Total Finance Charges/Reserves	802,446	762,350	757,595		819,268	8.14%	61,673		831,174	1.45%	11,906
Net Internal Service Charges											
Fleet	173,543	258,881	261,570		322,170	23.17%	60,600		335,057	4.00%	12,887
Insurance	36,248	37,367	40,764		42,666	4.67%	1,902		43,789	2.63%	1,123
Support Services	117,421	112,637	124,655		124,790	0.11%	135		130,839	4.85%	6,049
Total Net Internal Service Charges	327,212	408,885	426,989		489,626	14.67%	62,637		509,685	4.10%	20,059
Total Expenditures	4,227,195	3,913,148	4,661,378		4,913,090	5.40%	251,712	67,442	5,117,120	4.15%	204,030
Revenues											
Revenue Sources											
User Fees	(2,926,090)	(2,723,340)	(3,367,698)		(3,558,178)	5.66%	(190,480)		(3,732,770)	4.91%	(174,592)
Total Revenue Sources	(2,926,090)	(2,723,340)	(3,367,698)		(3,558,178)	5.66%	(190,480)		(3,732,770)	4.91%	(174,592)
Total Revenues	(2,926,090)	(2,723,340)	(3,367,698)		(3,558,178)	5.66%	(190,480)		(3,732,770)	4.91%	(174,592)
Net Levy	1,301,105	1,189,808	1,293,680		1,354,912	4.73%	61,232	67,442	1,384,350	2.17%	29,438

Department: Airport

Division - Program: Airport

Strategic Priorities

Our Services: Service Alignment, Future Thinking

Purpose

- To operate safe air transportation facilities that serve the needs of Muskoka residents, businesses and tourists, fostering economic prosperity and environmental sustainability in the region.

2025 and 2026 Top Objectives

- Operate a safe and efficient airport in support of Muskoka brand and the airport's long-range vision.
- Enhance the airport's core aviation services through increased and regular traffic.
- Diversify revenue streams and bolster economic activity through effective utilization of airport assets.
- To forge strong relationships and a positive brand that resonates with our stakeholders.
- Institute Municipal Services Corporation, controls and financial reporting systems.

Significant Budgetary Items

2025 vs. 2024 Base Budgets

- Materials and Supplies increased 4.46% or \$105,094 primarily for Aviation Fuel based on expected prices and volumes.
- Purchased Services decreased 14.39% or \$32,301 due to reduction in promotions and partly offset by consultant.
- Reserves increased 11.56% or \$61,673 due to an increase in Transfer to Airport Capital Reserve of 2% per the guideline which is partially offset by the elimination of Transfer from Airport Capital Reserve of \$50,000 related to one-time costs for advertising and promotions strategies.
- Net Internal Service Charges increase 14.67% or \$62,637 primarily related to Fleet charges which reflect usage and the contributions to the fleet capital reserve for new fleet equipment to support airport operations.

- User Fees increased 5.66% or \$190,480 primarily for Fuel Sales as well as ramp fees, airport services, fuel concessions and rents.

2026 vs. 2025 Base Budgets

- Materials and Supplies increased 2.53% or \$62,443 primarily for Aviation Fuel based on expected prices and volumes.
- User Fees increased 4.9% or \$174,592 primarily for Fuel Sales as well as ramp fees, airport services, fuel concessions and rents.

2025 Proposed Service Level Changes – None.

2026 Proposed Service Level Changes – None.

Projected Resource Requirements	2024 Budget Revised	2025 Proposed	2026 Proposed
Full Time Equivalents - Permanent Full Time	8.00	8.00	8.00
Full Time Equivalents - Other Staffing	0.35	0.35	0.35
Total Operating Costs	\$3,476,794	\$3,604,196	\$3,708,819
Total Finance Charges/Reserves	\$757,595	\$819,268	\$831,174
Total Net Internal Service Charges	\$426,989	\$489,626	\$509,685
Total Expenditures	\$4,661,378	\$4,913,090	\$5,049,678
Total Revenues	(\$3,367,698)	(\$3,558,178)	(\$3,732,770)
Net Levy	\$1,293,680	\$1,354,912	\$1,316,908

Key Service Indicators	2024 Budget	2025 Proposed	2026 Proposed
# of aircraft movements	15,000	15,500	16,000
# of litres of aviation fuel sold	1,150,000	1,215,000	1,275,000
# of hours of snow removal	2,000	2,200	2,300
Board Members	7	7	7

Capital Project Annual Budget and Forecast

Airport

Run Date: 11/21/24 3:01 PM

	2024 LTD Budget Remaining	2025 Annual Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	10 Year Total Budget	2035 to 2044
Project Expenditures													
Airport													
Airport Operations													
360020 Runway Major Repairs Future					141,000							141,000	4,949,040
360025 Taxiway/Apron/Roadway Repairs	31,612	383,500										383,500	
360027 Roadway Repairs (Airport Rd & Sabre Lane Overla)		103,800										103,800	
360028 Apron/Taxiway/Road Repairs Future			156,000									156,000	1,000,620
360029 Visual Aid Repairs		200,000										200,000	773,160
360037 Future Development													
360039 Field Electrical Building (FEC)	197,835												
360043 Garage Road			80,484									80,484	
360047 Taxiway A							14,280	77,520				91,800	80,580
360048 Taxiway B	17,000	101,000										101,000	
360049 Taxiway C (Middle & Northern Section)					45,900	263,160						309,060	
360050 Taxiway C (Southern Section)	21,348												
360051 Taxiway D				42,840	248,880							291,720	
360052 Apron 1 - South	91,000	569,000										569,000	
360053 Apron 1 - North			65,700	595,000								660,700	
360054 Apron 1 - West	22,000	136,000										136,000	
360060 Building Upgrades													545,700
360061 Demolish Manager's House			25,500									25,500	
360063 Apron 1 Expansion South	194,066												
360064 Expansion Development Future	60,000		65,600	66,000	66,500	67,000	69,000	70,000	71,400	73,400	75,500	624,400	2,768,880
360068 Terminal Building Repairs			33,000									33,000	
360069 Parking Lot Rehab						259,080						259,080	
360072 Runway Major Repairs 2025		175,000										175,000	
360073 Expansion Development 2025		200,000										200,000	
360074 Apron/Taxiway/Road Repairs 2025		26,000										26,000	
Total Airport Operations	634,861	1,894,300	426,284	703,840	502,280	589,240	83,280	147,520	71,400	73,400	75,500	4,567,044	10,117,980
Airport Studies													
360067 Airport Governance Review	136,018												
Total Airport Studies	136,018												
Total Airport	770,879	1,894,300	426,284	703,840	502,280	589,240	83,280	147,520	71,400	73,400	75,500	4,567,044	10,117,980
Total Airport	770,879	1,894,300	426,284	703,840	502,280	589,240	83,280	147,520	71,400	73,400	75,500	4,567,044	10,117,980
Total Project Expenditures	770,879	1,894,300	426,284	703,840	502,280	589,240	83,280	147,520	71,400	73,400	75,500	4,567,044	10,117,980
Project Financing													
Financing From Own Funds	(810,699)	(1,894,300)	(426,284)	(703,840)	(502,280)	(589,240)	(83,280)	(147,520)	(71,400)	(73,400)	(75,500)	(4,567,044)	(10,117,980)
Debentures													
Grants													
External Sources													
Total Project Financing	(810,699)	(1,894,300)	(426,284)	(703,840)	(502,280)	(589,240)	(83,280)	(147,520)	(71,400)	(73,400)	(75,500)	(4,567,044)	(10,117,980)

*This column does not tie to variance reports as numbers reflect active projects. Closed projects have been removed from this report.
Capital Budget

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Sources of Financing**

INDEX

	Page
Capital Reserve Funds	
Corporate Capital.....	1 – 3
Computer Equipment.....	4
ITSC.....	5
Fleet.....	6
Ambulance.....	7 – 8
Roads	9
Active Transportation.....	10
Port Carling Locks	11
Environmental.....	12 – 14
Climate Change	15
Pines.....	16 – 17
Community Housing.....	18 – 20
Planning.....	21
Airport	22 – 23
Debt Reduction	24
Development Charge Funds	
Roads	25 -26
Hauled Sewage	27

	Page
Grants	
Provincial Gas Tax.....	28
Ontario Community Infrastructure Fund.....	29 – 30
MMAH-Municipal Modernization Funding	31
MAFRA-RED	32
Other Ministry Grants.....	33
Operating Funds	
Hospital Financing	34
Muskoka Hospital Local Share	35
Fairvern Debt.....	36
General TS Stabilization	37
WSIB.....	38
Corporate Working Funds.....	39
Gateway Homes	40
Affordable Housing Initiatives	41 - 42
Muskoka Services Investment	43
Pines Community Support	44
Self-Insured Employee Benefits.....	45
Debt	
External Debentures	46
Other Sources of Financing	
Municipal Contribution	47
Developer Contribution	48
Fund Purpose and Source of Funding	49 - 52

**Standing Committee Amendments
December 18 & 19, 2024
95/2024-CPS**

Corporate Capital

Run Date: 12/20/24 2:17 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	5,440,483	3,237,945	2,982,626	3,116,734	3,989,770	3,585,031	4,510,757	5,736,076	6,513,486	8,030,193	8,961,747	10,555,119
Capital Project Commitments												
Capital Project Commitments												
110054 Development Charges Study Future					(155,040)							(357,000)
110058 Customer Experience Modernization	(31,930)											
110059 Efficiency Analysis	(108,985)											
110060 Development Charges Study 2023	(77,546)											
110061 Human Resources Information System	(618,565)											
110062 SharePoint Workflows in EDRMS Solution	(50,000)	(75,000)	(75,000)									
110065 Asset Management Reporting and Digital Integrat		(55,000)	(35,000)									
130112 POA Court Reconfiguration/Expansion Future												(1,817,640)
130113 Asset Management System	(19,333)											
130114 Parking/Landscaping Future												(1,635,060)
130122 70 Pine St - Parking Lot												(409,020)
130123 70 Pine St - Roofing								(453,900)				
130124 70 Pine St - Flooring Future		(25,944)	(153,555)									
130126 70 Pine St - Roof Top Units	(139,463)											
130127 70 Pine St - Server UPS												(109,140)
130129 70 Pine St - Lighting												(154,020)
130132 70 Pine St - Meeting Room Furniture	(76,000)											
130133 70 Pine St - Passenger Elevator												(181,560)
130134 70 Pine St - Freight Elevator												(181,560)
130135 POA Court - Flooring												(54,060)
130136 POA Court - Boilers												(27,540)
130137 POA Court - Roof Top Units												(27,540)
130138 POA Court - Lighting												(27,540)
130139 Cedar Lane - Roofing			(79,425)									
130146 70 Pine St - Building Automation System	(61,061)											
130147 70 Pine St - Active Archives Room Completion	(11,300)	(317,814)										
130150 POA Emergency Generator	3,658											
130151 70 Pine St - POA Basement Completion	(394,402)											
130154 Corporate Accommodation Review and Policy De	(83,000)	(89,723)										
130155 Decarbonization Study	(21,000)											
130156 Building Condition Audit	(21,000)	(100,000)										
130157 Asset Management System Future										(667,080)		(810,900)

**Standing Committee Amendments
December 18 & 19, 2024
95/2024-CPS**

Corporate Capital

Run Date: 12/20/24 2:17 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
130158 70 Pine St - Flooring 2024	(24,000)											
130315 Core IT Infrastructure Management Future			(144,871)	(26,438)	(69,034)	(380,419)	(316,526)	(165,240)	(128,520)	(30,110)	(168,912)	(2,685,701)
130318 Electronic Document Management Solution Future												(175,440)
130319 DMM IT Infrastructure Future			(146,142)	(155,040)	(134,640)	(148,920)	(164,220)	(168,300)	(158,100)	(129,540)	(147,900)	(485,520)
130323 Website Upgrades	(46,000)											
130342 Council Chamber Digital Upgrade Future						(76,500)				(86,700)		(63,240)
130359 Mobile Workforce Strategy	(108,059)											
130364 IT Service Management Replacement	(59,544)											
130367 DMM IT Infrastructure 2022	(5,642)											
130369 Core IT Infrastructure Management 2023	(38,075)											
130370 DMM IT Infrastructure 2023	(54,677)											
130372 MiCollab Phone System Upgrade	(44,394)											
130373 Website & Signage Upgrades Future			(116,490)			(60,180)		(124,440)				(427,380)
130375 Core IT Infrastructure Management 2024	(264,638)											
130376 DMM IT Infrastructure 2024	(122,000)											
130378 IT Services Review	(37,000)											
130380 Enterprise Project Portfolio / Project Management		(268,980)										
130381 ITS Work Order / Ticketing Solution		(32,430)	(116,490)									
130383 Core IT Infrastructure Management 2025		(225,713)										
130384 DMM IT Infrastructure 2025		(140,530)										
130385 Council Chamber Digital Upgrade 2025		(162,150)										
130386 DMM Financial Software Upgrades		(50,000)	(420,000)	(540,000)	(140,000)							
530037 GH Paramedic Station Bay Addition					(1,530,000)							
530038 GH Paramedic Station - Roofing			(79,425)									
530039 HV Paramedic Station - Roofing												(90,780)
530040 HV Paramedic Station - Solar PV System												(90,780)
530069 Decarbonization Study	(21,000)											
530070 Building Condition Audit	(21,000)	(25,000)										
610002 Affordable Housing - New Developments	(125,000)											
610004 Human Services Program Implementation	(43,595)											
610005 Consulting & Support Services - MHTF 2.0 Initiati	(53,000)											
620778 Smart Technology	(19,521)											
810011 Air Photos 2023-2024	(22,604)											
810034 GIS Web Mapping Future Years								(70,380)				(178,500)
810056 Air Photos Future Years			(64,599)		(15,300)	(19,380)				(17,340)		(69,360)
810057 Building Footprint Layer from new Air Photos Futu						(47,940)						(111,180)

**Standing Committee Amendments
December 18 & 19, 2024
95/2024-CPS**

Corporate Capital

Run Date: 12/20/24 2:17 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
810064 GIS Upgrade 2025		(100,100)										
Total Capital Project Commitments	(2,819,676)	(1,668,384)	(1,430,997)	(721,478)	(2,044,014)	(733,339)	(480,746)	(982,260)	(286,620)	(930,770)	(316,812)	(10,170,461)
Total Capital Project Commitments	(2,819,676)	(1,668,384)	(1,430,997)	(721,478)	(2,044,014)	(733,339)	(480,746)	(982,260)	(286,620)	(930,770)	(316,812)	(10,170,461)
Transfers Out												
Energy Management		(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(435,000)
Total Transfers Out		(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(435,000)
Total Expenditures Against Reserve Fund	(2,819,676)	(1,711,884)	(1,474,497)	(764,978)	(2,087,514)	(776,839)	(524,246)	(1,025,760)	(330,120)	(974,270)	(360,312)	(10,605,461)
Transfers In												
Ambulance Stations	93,936	191,628	195,348	199,197	203,121	207,122	211,202	215,363	219,606	223,932	228,343	2,448,631
Mail Services	1,325	2,703	2,754	2,808	2,864	2,920	2,978	3,037	3,097	3,158	3,220	34,530
Data Centre	63,374	129,282	131,790	134,386	137,034	139,733	142,486	145,293	148,155	151,074	154,051	1,122,996
Geomatics	7,497	15,293	15,590	15,897	16,210	16,530	16,856	17,188	17,527	17,872	18,224	195,424
Design/Survey	733	1,494	1,523	1,553	1,584	1,615	1,647	1,679	1,712	1,746	1,781	19,090
McVittie	220,034	448,869	457,576	466,590	475,782	485,155	494,713	504,459	514,397	524,531	534,865	5,735,591
Financial Services/Mortgage	187,273	382,037	389,448	397,121	404,944	412,921	421,056	429,351	437,809	446,434	455,229	4,881,629
AHP Condominium	968	1,974	2,013	2,053	2,094	2,135	2,177	2,220	2,264	2,309	2,355	25,241
Debt Repayment - Port Carling Locks		88,518	88,518	88,518	88,518	88,518	88,518	88,518	88,518	88,518	88,518	531,108
Net Metering to Corporate Capital	41,998	88,184	91,242	94,405	97,678	101,064	104,566	108,190	110,321	112,495	114,712	1,230,097
100 Pine Street		41,824	173,151	173,151	173,151	173,151	173,151	173,151	173,151	173,151	173,151	1,731,510
Total Transfers In	617,138	1,391,806	1,548,953	1,575,679	1,602,980	1,630,864	1,659,350	1,688,449	1,716,557	1,745,220	1,774,449	17,955,847
Closing Balance before Investment Income	3,237,945	2,917,867	3,057,082	3,927,435	3,505,236	4,439,056	5,645,861	6,398,765	7,899,923	8,801,143	10,375,884	17,905,505
Investment Income		64,759	59,653	62,335	79,795	71,701	90,215	114,722	130,270	160,604	179,235	211,102
Closing Balance	3,237,945	2,982,626	3,116,735	3,989,770	3,585,031	4,510,757	5,736,076	6,513,487	8,030,193	8,961,747	10,555,119	18,116,607

Computer Equipment

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	257,516	89,465	52,120	(4,801)	(34,989)	(54,397)	(60,934)	(110,645)	(167,777)	(237,373)	(349,977)	(383,131)
Capital Project Commitments												
Capital Project Commitments												
130314 Computer Equip Life Cycle Replacement Future			(185,325)	(161,160)	(153,000)	(142,800)	(188,700)	(198,900)	(214,200)	(260,100)	(183,600)	(1,783,980)
130374 Computer Equip Life Cycle Replacement 2024	(164,760)											
130379 Microsoft Implementation Services	(65,000)											
130382 Computer Equip Life Cycle Replacement 2025		(163,231)										
Total Capital Project Commitments	(229,760)	(163,231)	(185,325)	(161,160)	(153,000)	(142,800)	(188,700)	(198,900)	(214,200)	(260,100)	(183,600)	(1,783,980)
Total Capital Project Commitments	(229,760)	(163,231)	(185,325)	(161,160)	(153,000)	(142,800)	(188,700)	(198,900)	(214,200)	(260,100)	(183,600)	(1,783,980)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(229,760)	(163,231)	(185,325)	(161,160)	(153,000)	(142,800)	(188,700)	(198,900)	(214,200)	(260,100)	(183,600)	(1,783,980)
Transfers In												
Contributions from Revenue Fund	61,709	125,886	128,404	130,972	133,592	136,263	138,989	141,768	144,604	147,496	150,446	3,612,281
Total Transfers In	61,709	125,886	128,404	130,972	133,592	136,263	138,989	141,768	144,604	147,496	150,446	3,612,281
Closing Balance before Investment Income	89,465	52,120	(4,801)	(34,989)	(54,397)	(60,934)	(110,645)	(167,777)	(237,373)	(349,977)	(383,131)	1,445,170
Closing Balance	89,465	52,120	(4,801)	(34,989)	(54,397)	(60,934)	(110,645)	(167,777)	(237,373)	(349,977)	(383,131)	1,445,170

ITSC Reserve

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	29,033	(64,636)	(103,534)	(110,016)	(69,444)	(44,419)	(139,451)	(208,578)	(217,792)	(211,625)	(166,065)	(173,338)
Capital Project Commitments												
Capital Project Commitments												
130315 Core IT Infrastructure Management Future			(56,339)	(10,282)	(26,846)	(147,941)	(123,094)	(64,260)	(49,980)	(11,710)	(65,688)	(1,044,439)
130369 Core IT Infrastructure Management 2023	(14,807)											
130375 Core IT Infrastructure Management 2024	(102,915)											
130383 Core IT Infrastructure Management 2025		(87,777)										
Total Capital Project Commitments	(117,722)	(87,777)	(56,339)	(10,282)	(26,846)	(147,941)	(123,094)	(64,260)	(49,980)	(11,710)	(65,688)	(1,044,439)
Total Capital Project Commitments	(117,722)	(87,777)	(56,339)	(10,282)	(26,846)	(147,941)	(123,094)	(64,260)	(49,980)	(11,710)	(65,688)	(1,044,439)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(117,722)	(87,777)	(56,339)	(10,282)	(26,846)	(147,941)	(123,094)	(64,260)	(49,980)	(11,710)	(65,688)	(1,044,439)
Transfers In												
Contributions from Revenue Fund	23,960	48,879	49,857	50,854	51,871	52,909	53,967	55,046	56,147	57,270	58,415	534,390
Total Transfers In	23,960	48,879	49,857	50,854	51,871	52,909	53,967	55,046	56,147	57,270	58,415	534,390
Closing Balance before Investment Income	(64,729)	(103,534)	(110,016)	(69,444)	(44,419)	(139,451)	(208,578)	(217,792)	(211,625)	(166,065)	(173,338)	(683,387)
Investment Income	92											
Closing Balance	(64,637)	(103,534)	(110,016)	(69,444)	(44,419)	(139,451)	(208,578)	(217,792)	(211,625)	(166,065)	(173,338)	(683,387)

Fleet Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	2,168,496	1,630,492	2,222,185	3,392,883	3,483,159	2,552,119	3,089,209	3,296,563	4,000,004	2,713,070	3,839,013	997,701
Capital Project Commitments												
Capital Project Commitments												
130809 Regular Fleet Acquisitions Future			(414,750)	(1,599,150)	(1,446,550)	(851,050)	(1,637,000)	(731,000)	(1,912,800)	(567,000)	(2,333,300)	(16,001,200)
130812 Heavy Fleet Acquisitions Future			(118,450)	(48,550)	(1,257,225)	(420,050)		(446,800)	(1,293,000)	(264,300)	(2,504,400)	(12,718,600)
130833 Regular Fleet Acquisitions 2023	(91,537)											
130834 Heavy Fleet Acquisitions 2023	(334,393)											
130836 Regular Fleet Acquisitions 2024	(300,333)											
130837 Heavy Fleet Acquisitions 2024	(603,895)											
130838 Regular Fleet Acquisitions 2025		(268,300)										
130839 Heavy Fleet Acquisitions 2025		(756,000)										
Total Capital Project Commitments	(1,330,158)	(1,024,300)	(533,200)	(1,647,700)	(2,703,775)	(1,271,100)	(1,637,000)	(1,177,800)	(3,205,800)	(831,300)	(4,837,700)	(28,719,800)
Total Capital Project Commitments	(1,330,158)	(1,024,300)	(533,200)	(1,647,700)	(2,703,775)	(1,271,100)	(1,637,000)	(1,177,800)	(3,205,800)	(831,300)	(4,837,700)	(28,719,800)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(1,330,158)	(1,024,300)	(533,200)	(1,647,700)	(2,703,775)	(1,271,100)	(1,637,000)	(1,177,800)	(3,205,800)	(831,300)	(4,837,700)	(28,719,800)
Transfers In												
Contributions from Revenue Fund	792,154	1,615,993	1,703,898	1,737,976	1,772,735	1,808,190	1,844,354	1,881,241	1,918,866	1,957,243	1,996,388	13,130,090
Total Transfers In	792,154	1,615,993	1,703,898	1,737,976	1,772,735	1,808,190	1,844,354	1,881,241	1,918,866	1,957,243	1,996,388	13,130,090
Closing Balance before Investment Income	1,630,492	2,222,185	3,392,883	3,483,159	2,552,119	3,089,209	3,296,563	4,000,004	2,713,070	3,839,013	997,701	(14,592,009)
Closing Balance	1,630,492	2,222,185	3,392,883	3,483,159	2,552,119	3,089,209	3,296,563	4,000,004	2,713,070	3,839,013	997,701	(14,592,009)

Ambulance Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	2,615,796	1,185,053	381,674	(665,014)	(1,270,387)	(2,110,114)	(2,770,262)	(3,692,634)	(4,461,470)	(4,964,156)	(4,958,098)	(5,025,495)
Capital Project Commitments												
Capital Project Commitments												
530009 Vehicles Future												(9,580,860)
530011 Defibrillators Future			(37,065)	(354,960)	(368,220)							(1,613,640)
530012 Ambulance Stretchers Future						(204,000)	(204,000)					(493,680)
530014 Tablets for Ambulance Vehicles Future			(136,611)					(144,840)				(301,920)
530028 Comprehensive Deployment Review Future				(65,280)								(145,860)
530029 Stair Chairs Future						(78,540)						(84,660)
530032 Vehicle Locator Future							(149,940)					(159,120)
530033 Vehicles 2020	(3,027)											
530049 Vehicles 2022	(77,141)											
530050 Tablets for Ambulance Vehicles 2022	(103,100)											
530051 Comprehensive Deployment Review 2022	(1,048)											
530052 Vehicles 2023	(923,403)											
530054 Simulation, Education & Training Equipment			(118,608)					(140,760)				(277,440)
530059 Vehicles 2024	(778,817)											
530060 Vehicles 2025	134,789	(987,000)										
530061 Vehicles 2026		(147,000)	(1,088,000)									
530062 Vehicles 2027		(212,802)		(547,000)								
530063 Vehicles 2028			(283,736)		(847,000)							
530064 Vehicles 2029				(283,736)		(767,000)						
530065 Vehicles 2030					(283,736)		(972,000)					
530066 Vehicles 2031						(283,736)		(972,000)				
530067 Vehicles 2032							(283,736)		(721,000)			
530068 Vehicles 2033								(213,000)		(547,000)		
530073 Defibrillators 2025		(37,835)										
530074 Vehicles 2034									(284,000)		(850,000)	
530075 Powerload System 2025		(75,670)										
530076 Powerload System 2026			(37,065)									
530077 Powerload System 2027				(35,700)								
530078 Powerload System 2028					(35,700)							
530079 Powerload System 2029						(35,700)						
530080 Powerload System 2030							(35,700)					
530081 Powerload System 2031								(35,700)				

Ambulance Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
530082 Powerload System 2032									(249,900)			
530083 Powerload System 2033										(214,200)		
530084 Mechanical CPR Devices Future			(21,180)									(292,740)
530085 Mechanical CPR Devices 2025		(21,620)										
Total Capital Project Commitments	(1,751,747)	(1,481,927)	(1,722,265)	(1,286,676)	(1,534,656)	(1,368,976)	(1,645,376)	(1,506,300)	(1,254,900)	(761,200)	(850,000)	(12,949,920)
Total Capital Project Commitments	(1,751,747)	(1,481,927)	(1,722,265)	(1,286,676)	(1,534,656)	(1,368,976)	(1,645,376)	(1,506,300)	(1,254,900)	(761,200)	(850,000)	(12,949,920)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(1,751,747)	(1,481,927)	(1,722,265)	(1,286,676)	(1,534,656)	(1,368,976)	(1,645,376)	(1,506,300)	(1,254,900)	(761,200)	(850,000)	(12,949,920)
Transfers In												
Contributions from Revenue Fund	321,004	654,847	667,944	681,303	694,929	708,828	723,004	737,464	752,214	767,258	782,603	8,367,549
Total Transfers In	321,004	654,847	667,944	681,303	694,929	708,828	723,004	737,464	752,214	767,258	782,603	8,367,549
Closing Balance before Investment Income	1,185,053	357,973	(672,647)	(1,270,387)	(2,110,114)	(2,770,262)	(3,692,634)	(4,461,470)	(4,964,156)	(4,958,098)	(5,025,495)	(9,607,866)
Investment Income		23,701	7,633									
Closing Balance	1,185,053	381,674	(665,014)	(1,270,387)	(2,110,114)	(2,770,262)	(3,692,634)	(4,461,470)	(4,964,156)	(4,958,098)	(5,025,495)	(9,607,866)

Roads Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	46,523,577	20,640,804	5,596,016	(8,462,860)	(22,467,576)	(26,401,121)	(35,052,826)	(44,102,744)	(51,883,183)	(58,751,253)	(61,745,671)	(63,071,739)
Capital Project Commitments												
Capital Project Commitments	(36,855,835)	(38,001,547)	(37,840,717)	(38,951,913)	(30,122,130)	(36,143,751)	(37,910,595)	(38,078,181)	(38,674,728)	(36,385,440)	(36,380,670)	(346,014,855)
Total Capital Project Commitments	(36,855,835)	(38,001,547)	(37,840,717)	(38,951,913)	(30,122,130)	(36,143,751)	(37,910,595)	(38,078,181)	(38,674,728)	(36,385,440)	(36,380,670)	(346,014,855)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(36,855,835)	(38,001,547)	(37,840,717)	(38,951,913)	(30,122,130)	(36,143,751)	(37,910,595)	(38,078,181)	(38,674,728)	(36,385,440)	(36,380,670)	(346,014,855)
Transfers In												
Contributions from Revenue Fund	10,723,592	22,424,545	23,550,522	24,827,798	26,069,187	27,372,647	28,741,279	30,178,343	31,687,260	33,271,623	34,935,204	418,486,892
Transfers from Other Reserve Funds		119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399	
Total Transfers In	10,723,592	22,543,944	23,669,921	24,947,197	26,188,586	27,492,046	28,860,678	30,297,742	31,806,659	33,391,022	35,054,603	418,486,892
Closing Balance before Investment Income	20,391,334	5,183,201	(8,574,780)	(22,467,576)	(26,401,120)	(35,052,826)	(44,102,743)	(51,883,183)	(58,751,252)	(61,745,671)	(63,071,738)	9,400,298
Investment Income	249,470	412,816	111,920									
Closing Balance	20,640,804	5,596,017	(8,462,860)	(22,467,576)	(26,401,120)	(35,052,826)	(44,102,743)	(51,883,183)	(58,751,252)	(61,745,671)	(63,071,738)	9,400,298

Active Transportation

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	847,598	858,387	875,555	893,066	910,927	929,146	947,729	966,683	986,017	1,005,737	1,025,852	1,046,369
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund												
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	847,598	858,387	875,555	893,066	910,927	929,146	947,729	966,683	986,017	1,005,737	1,025,852	1,046,369
Investment Income	10,789	17,168	17,511	17,861	18,219	18,583	18,955	19,334	19,720	20,115	20,517	20,927
Closing Balance	858,387	875,555	893,066	910,927	929,146	947,729	966,684	986,017	1,005,737	1,025,852	1,046,369	1,067,296

Port Carling Locks Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	2,998,170	129,329	443,575	590,167	419,259	600,786	1,070,599	1,428,709	1,847,511	1,013,654	624,061	901,022
Capital Project Commitments												
Capital Project Commitments												
370042 Large Lock Generator (including Housing)	(154,700)											
370043 Rehab/Repl Pavilion Floating Dock	(2,111,460)											
370051 Hydro Supply Upgrades	(150,000)											
370053 DMM - Small Locks Capital Future			(11,649)	(631,380)						(1,096,500)		
370054 DMM - Small Locks Capital 2025		(116,748)										
371000 DMM - Large Locks Capital Future			(65,658)		(161,160)			(75,480)	(1,069,980)		(204,000)	(1,518,780)
372000 DMM - Locks Docks Capital Future			(292,284)	(174,420)	(298,860)	(185,640)	(317,220)	(198,900)	(222,360)		(229,500)	(1,029,180)
372001 DMM - Locks Docks Capital 2024	(690,000)											
372002 DMM - Locks Docks Capital 2025		(175,122)										
373000 DMM - Locks Park Capital Future			(105,900)						(253,980)			(857,820)
Total Capital Project Commitments	(3,106,160)	(291,870)	(475,491)	(805,800)	(460,020)	(185,640)	(317,220)	(274,380)	(1,546,320)	(1,096,500)	(433,500)	(3,405,780)
Total Capital Project Commitments	(3,106,160)	(291,870)	(475,491)	(805,800)	(460,020)	(185,640)	(317,220)	(274,380)	(1,546,320)	(1,096,500)	(433,500)	(3,405,780)
Transfers Out												
Transfer to Other Reserve Funds		119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399	119,399
Total Transfers Out		119,399	119,399	119,399	119,399							
Total Expenditures Against Reserve Fund	(3,106,160)	(172,471)	(356,092)	(686,401)	(340,621)	(66,241)	(197,821)	(154,981)	(1,426,921)	(977,101)	(314,101)	(3,405,780)
Transfers In												
Contributions from Revenue Fund	237,319	484,131	493,813	503,690	513,763	524,039	534,519	545,210	556,114	567,236	578,581	6,186,164
Total Transfers In	237,319	484,131	493,813	503,690	513,763	524,039	534,519	545,210	556,114	567,236	578,581	6,186,164
Closing Balance before Investment Income	129,329	440,989	581,296	407,456	592,401	1,058,584	1,407,297	1,818,938	976,704	603,789	888,541	3,681,406
Investment Income		2,587	8,872	11,803	8,385	12,016	21,412	28,574	36,950	20,273	12,481	18,020
Closing Balance	129,329	443,576	590,168	419,259	600,786	1,070,600	1,428,709	1,847,512	1,013,654	624,062	901,022	3,699,426

Environmental

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	17,804,387	2,686,073	14,309,013	5,688,009	2,963,170	1,142,687	2,963,477	5,583,015	8,631,772	12,111,352	15,841,106	19,397,466
Capital Project Commitments												
Capital Project Commitments												
411024 BB Trunk Main from Inveraray Crt to MR 118												(1,976,250)
411025 BB Trunk Main Sellens N												(887,400)
411036 HV Various Sewer Rehabilitation Future												(2,776,440)
411038 BB Various Sewer Rehabilitation Future												(3,748,500)
411070 GH Various Sewer Rehabilitation Future												(3,748,500)
411106 GH Second St Ease from Royal to Phillip							(284,580)					
411175 BB Manitoba St (Ida to Monck) Repl 565m					(600,000)							
411177 BB Pine St (Maple to #55) Repl 360m		(27,025)										
411212 GH David St - Third to Bethune Repl 130m	46,096											
411222 GH Fernwood from Pratt to Fernwood SPS												(294,780)
411241 BB Rona Sanitary Sewer Replacement	(282,000)											
411258 GH MR 169 from MR 41 to North Muldrew Lk Rd	(1,570,000)											
412027 HV Centrifuge Overhaul 2023	(53,153)											
412066 HV GP Upgrade to Receive MV	(7,651,575)	8,530,709										
412067 HV Forcemain from MV to GP and SPS	(2,593,608)	2,793,252										
412081 GH STP Clean Digesters Future												(277,440)
412092 BB Lagoon Lane Membrane Repl		(432,189)	(432,161)									
412145 BB Lagoon Lane Biosolids Strategy Implementati												(36,799,560)
412167 PC Membrane Replacements			(1,204,083)			(1,224,000)						
412173 HV Centrifuge Overhaul Future		(82,156)										(208,080)
412174 Port Carline WWTP Expansion					(306,000)	(200,000)						
413025 GH WTP SPS			(144,024)									
413040 HV Crescent Bay SPS #28					(80,580)							
413044 PS SPS #3	(147,962)											
413047 PS SPS #1	(200,389)											
413087 HV Ferguson Rd SPS #12 Upgrade	(427,298)	(203,551)										
413105 HV Hodges Lane SPS Upgrade	(71,328)											
413118 BB Milton St SPS Repl Life Cycle	(185,100)											
413128 MT Curling Club SPS Rehab												(100,980)
413141 BB Ridge Valley SPS				(70,380)								
413183 GH Centrifuge Overhaul 2024	(66,000)											
413212 HV New Lines Shop		(27,025)	(63,540)	(1,361,700)	(28,560)							

Environmental

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
450031 Beiers Compliance/Final Cover			(5,789,400)									
450087 Chaffey Area Landfill Site Remediation Phase II			(529,500)	(3,060,000)	(3,060,000)							
495009 McLean Upgrade/Expansion	(275,280)		(291,022)		(748,467)							(657,638)
495010 Baxter Upgrade/Expansion Future		(460,506)	(451,134)	(1,157,044)								(616,767)
495017 Receiving Facilities HV Sewage Plant		(586,215)						(415,007)				
495018 Receiving Facilities GH Sewage Plant		(237,813)	(2,574,824)								(317,740)	
495022 Watt Rehabilitation Future												(1,322,659)
495024 Ryde Upgrade/Expansion & Property Future												(982,146)
495025 Stephenson Upgrade	(848,831)						(339,526)					
495026 Bracebridge Lagoon Upgrade/Expansion Future												(616,651)
495027 Medora Spray Irrigation Expansion Future												(1,437,955)
495030 Receiving Facilities MT Sewage Plant												(657,043)
495031 Receiving Facilities BAYS Sewage Plant												(657,043)
495035 Stephenson Upgrade Future												(1,684,795)
495040 Dwight Liner	(72,000)											
495041 Medora Leachate PS Rehab	(25,000)											
495045 District Wide Lagoon Cell Decommission		(215,119)	(182,700)	(186,300)	(189,900)							
495048 12 Mile Receiving	(497,600)											
495049 Watt Lagoon Site Security	(22,600)											
495050 BB Lagoon Septage Receiving/Card Reader System	(452,400)											
495051 Bracebridge Facultative Lagoon Berm/Road	(46,000)		(105,900)									
495052 Bracebridge Lagoon Transfer Valves & Septage Receiving	(69,000)						(102,000)					
495053 Baysville Lagoon Septage Cell Cleaning	(104,000)								(112,200)			
495902 Medora/Eveleigh Feasibility and Compliance Study	(307,500)											
495903 Lagoon Cell Decommissioning & Septage Receiving	(390,000)	(209,714)										
495904 Bracebridge Lagoon Upgrade/Expansion Study	(228,000)											
810045 Development Review Software	9,978											
810055 Flood Plain Mapping	(46,867)											
Total Capital Project Commitments	(16,577,417)	8,842,648	(11,768,288)	(5,835,424)	(5,013,507)	(1,424,000)	(726,106)	(415,007)	(112,200)		(317,740)	(59,450,627)
Total Capital Project Commitments	(16,577,417)	8,842,648	(11,768,288)	(5,835,424)	(5,013,507)	(1,424,000)	(726,106)	(415,007)	(112,200)		(317,740)	(59,450,627)
Transfers Out												
Transfers to Revenue Fund		(250,000)	(175,000)	(100,000)	(25,000)							
Total Transfers Out		(250,000)	(175,000)	(100,000)	(25,000)							
Total Expenditures Against Reserve Fund	(16,577,417)	8,592,648	(11,943,288)	(5,935,424)	(5,038,507)	(1,424,000)	(726,106)	(415,007)	(112,200)		(317,740)	(59,450,627)

Environmental

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Transfers In												
Contributions from Revenue Fund	1,459,103	2,976,571	3,036,103	3,096,825	3,158,761	3,221,936	3,286,375	3,352,103	3,419,145	3,487,527	3,557,278	38,034,289
Total Transfers In	1,459,103	2,976,571	3,036,103	3,096,825	3,158,761	3,221,936	3,286,375	3,352,103	3,419,145	3,487,527	3,557,278	38,034,289
Closing Balance before Investment Income	2,686,073	14,255,292	5,401,828	2,849,410	1,083,424	2,940,623	5,523,746	8,520,111	11,938,717	15,598,879	19,080,644	(2,018,872)
Investment Income		53,721	286,180	113,760	59,263	22,854	59,270	111,660	172,635	242,227	316,822	387,949
Closing Balance	2,686,073	14,309,013	5,688,008	2,963,170	1,142,687	2,963,477	5,583,016	8,631,771	12,111,352	15,841,106	19,397,466	(1,630,923)

Climate Change

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	1,037,241	771,410	187,035	(249,312)	(397,012)	409,463	1,734,153	3,100,336	5,477,342	8,373,889	11,800,367	15,767,374
Capital Project Commitments												
Capital Project Commitments												
110066 Energy Management Corporate GHG Inventory		(100,000)										
130155 Decarbonization Study				(37,500)								
130156 Building Condition Audit				(37,500)								
130809 Regular Fleet Acquisitions Future			(167,250)	(207,450)	(66,750)	(27,750)	(192,500)					
130812 Heavy Fleet Acquisitions Future			(167,250)	(48,550)	(6,675)	(27,750)						
130838 Regular Fleet Acquisitions 2025		(32,700)										
130839 Heavy Fleet Acquisitions 2025		(32,700)										
450171 Solid Waste Master Plan - Development 2025 - 20		(64,860)	(42,360)									
495045 District Wide Lagoon Cell Decommission			(20,300)	(20,700)	(21,100)							
530069 Decarbonization Study				(37,500)			(50,000)					
530070 Building Condition Audit				(37,500)			(50,000)					
620780 Rapid Housing Initiative	(265,831)											
710111 Building Condition Audits and Decarb Studies Fut				(150,000)			(70,000)					
810062 Community GHG Inventory							(150,000)					
810063 Study of Natural Assets		(75,000)										
Total Capital Project Commitments	(265,831)	(305,260)	(397,160)	(576,700)	(94,525)	(55,500)	(512,500)					
Total Capital Project Commitments	(265,831)	(305,260)	(397,160)	(576,700)	(94,525)	(55,500)	(512,500)					
Transfers Out												
Transfers to Revenue Fund		(294,544)	(292,927)	(296,000)	(299,000)	(303,000)	(306,000)	(310,000)	(313,000)	(316,000)	(319,000)	(3,300,000)
Total Transfers Out		(294,544)	(292,927)	(296,000)	(299,000)	(303,000)	(306,000)	(310,000)	(313,000)	(316,000)	(319,000)	(3,300,000)
Total Expenditures Against Reserve Fund	(265,831)	(599,804)	(690,087)	(872,700)	(393,525)	(358,500)	(818,500)	(310,000)	(313,000)	(316,000)	(319,000)	(3,300,000)
Transfers In												
Contributions from Revenue Fund			250,000	725,000	1,200,000	1,675,000	2,150,000	2,625,000	3,100,000	3,575,000	4,050,000	40,500,000
Total Transfers In			250,000	725,000	1,200,000	1,675,000	2,150,000	2,625,000	3,100,000	3,575,000	4,050,000	40,500,000
Closing Balance before Investment Income	771,410	171,606	(253,052)	(397,012)	409,463	1,725,963	3,065,653	5,415,336	8,264,342	11,632,889	15,531,367	52,967,374
Investment Income		15,428	3,741			8,189	34,683	62,007	109,547	167,478	236,007	315,347
Closing Balance	771,410	187,034	(249,311)	(397,012)	409,463	1,734,152	3,100,336	5,477,343	8,373,889	11,800,367	15,767,374	53,282,721

Pines Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	4,665,335	2,792,965	1,987,953	2,090,313	2,399,447	3,188,269	4,035,265	4,856,277	5,771,511	6,708,764	7,675,996	8,690,516
Capital Project Commitments												
Capital Project Commitments												
620010 Pines Plumbing - DHW System Storage Tank Rel			(26,475)									
620011 Pines HVAC - Roof Top Unit Replacement	(57,100)											
620013 Pines EIFS - Refinishing Future			(145,083)									
620015 Pines Roofing - Flat Roofing Replacement												(451,860)
620016 Pines Boiler Plant - Panel Repairs & Replacemen												(27,540)
620017 Pines Boiler Plant - Boiler Replacement	(18,000)	(249,900)										
620019 Pines Solar PV System Repairs & Replacement												(90,780)
620020 Pines Elevator Repairs & Replacement												(290,700)
620023 Pines Furniture Fixtures & Equip Replacements F			(105,900)	(102,000)	(102,000)	(76,500)	(76,500)	(76,500)	(102,000)	(102,000)	(102,000)	(714,000)
620026 Pines Interior Finishes Repairs & Replacements F			(84,720)	(81,600)	(42,840)	(43,860)	(43,860)	(45,900)	(45,900)	(45,900)	(45,900)	(510,000)
620031 Pines Shower Rooms and Bath Ventilation	(294,716)											
620032 Pines Bedroom Furniture Fixture and Equip Repl	(310,620)											
620033 RHA Kitchen Servery Improvements	(249,510)											
620034 Emergency Generator Upgrades	14,677											
620036 Smart Operations System	(43,295)											
620039 Emergency Communication Fail Over	(66,434)											
620047 Air Handling Unit Replacement Future			(388,653)	(381,480)								(1,753,380)
620048 Laundry Equipment Future							(54,060)					(107,100)
620051 Pines Furniture Fixtures & Equip Replacements 2	(2,696)											
620052 Pines Interior Finishes Repairs & Replacements 2	(17,800)											
620053 Air Handling Unit Replacement 2023	(324,767)											
620054 Kitchen Dishwash Area Ventilation and Humidity C	(81,146)											
620055 Walk-in Cooler Refridgeration Upgrades	(42,133)											
620056 Storm Water Mgmt Pond Fencing Replacement ai	(24,000)											
620058 Landscaping Improvement Future		(12,972)		(13,260)								
620059 Nurse Call System Replacement	(459,600)											
620060 Pines 2023 IT System Review	(27,816)											
620061 Front Balcony Waterproofing and Drainage	(85,000)											
620062 Building Condition Audit Future				(7,140)			(7,140)			(8,160)		(26,520)
620063 Building Condition Audit 2024	(18,000)											
620064 Decarbonization Study	(18,000)											
620065 Pines Furniture Fixtures & Equip Replacements 2	(32,000)											

Pines Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
620066 Air Handling Unit Replacement 2024	(53,000)											
620067 Pines Interior Finishes Repairs & Replacements 2	(32,000)											
620068 Portable Snozelin Product		(59,455)										
620069 Front Entry Walkway, Patio and Gazebo		(108,100)										
620070 Kitchen Equipment Upgrades and Replacements			(47,655)	(25,500)	(10,200)	(10,200)	(10,200)	(10,200)				(183,600)
620071 RHA Unit Door Replacements and Accessibility U		(168,636)										
620072 Courtyard Recovery and Upgrades		(43,240)										(40,800)
620073 Pines Furniture Fixtures & Equip Replacements 2		(212,957)										
620074 Pines Interior Finishes Repairs & Replacements 2		(86,480)										
620075 Air Handling Unit Replacement 2025		(721,027)										
620076 Kitchen Equipment Upgrades and Replacements		(32,430)										
Total Capital Project Commitments	(2,242,956)	(1,695,197)	(798,486)	(610,980)	(155,040)	(130,560)	(191,760)	(132,600)	(147,900)	(156,060)	(147,900)	(4,196,280)
Total Capital Project Commitments	(2,242,956)	(1,695,197)	(798,486)	(610,980)	(155,040)	(130,560)	(191,760)	(132,600)	(147,900)	(156,060)	(147,900)	(4,196,280)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(2,242,956)	(1,695,197)	(798,486)	(610,980)	(155,040)	(130,560)	(191,760)	(132,600)	(147,900)	(156,060)	(147,900)	(4,196,280)
Transfers In												
Contributions from Revenue Fund	370,586	834,326	861,086	878,308	895,873	913,791	932,067	950,708	969,723	989,117	1,008,900	9,850,341
Total Transfers In	370,586	834,326	861,086	878,308	895,873	913,791	932,067	950,708	969,723	989,117	1,008,900	9,850,341
Closing Balance before Investment Income	2,792,965	1,932,094	2,050,553	2,357,641	3,140,280	3,971,500	4,775,572	5,674,385	6,593,334	7,541,821	8,536,996	14,344,577
Investment Income		55,859	39,759	41,806	47,989	63,765	80,705	97,126	115,430	134,175	153,520	173,810
Closing Balance	2,792,965	1,987,953	2,090,312	2,399,447	3,188,269	4,035,265	4,856,277	5,771,511	6,708,764	7,675,996	8,690,516	14,518,387

Community Housing Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	5,055,110	3,759,135	3,128,320	2,809,888	2,603,832	2,453,689	2,760,518	3,078,638	3,408,380	3,750,080	4,023,984	4,389,047
Capital Project Commitments												
Capital Project Commitments												
130113 Asset Management System	(178)											
130157 Asset Management System Future										(5,100)		(6,120)
710002 Parking Lots & Driveway Maintenance Future												(344,760)
710007 Window & Door Replacements Future												(602,820)
710021 Kitchen & Bathroom Ventilation Improvements Fu												(602,820)
710025 Parking Lots (845 & 865 Bethune Dr)			(85,779)									
710034 Crack Sealing & Drainage Improvements	(83,600)											
710035 Parking Lot (Alice)			(74,130)									
710036 Parking Lot (Aubrey)			(44,478)									
710037 Driveways (Pinedale)		(50,807)										
710038 Driveways (MPD)	(42,000)											
710040 Parking Lot (Brunel)		(137,287)										
710041 Window & Door Replacement (Brunel)					(176,460)							
710042 Window & Door Replacement (Alice)					(134,640)							
710043 Window & Door Replacement (845 Bethune)					(143,820)							
710044 Window & Door Replacement (865 Bethune)		(69,184)										
710045 Kitchen Ventilation Upgrades (Brunel)		(148,097)										
710046 Kitchen Ventilation Upgrades (845 & 865 Bethune)	(198,000)											
710047 Kitchen Ventilation Upgrades (Alice)	(118,000)											
710048 Roof (Pinedale)		(124,315)										
710052 Upper Roofing Repl (Aubrey)												(63,240)
710053 Common Area Flooring (Aubrey)	(33,000)											
710054 Fridges & Stoves (Aubrey)				(19,380)								
710056 Fridges & Stoves (Alice)				(47,940)								
710057 Solar PV System Repairs & Repl (Alice)												(90,780)
710058 Common Area MUA Unit (Alice)	(84,000)											
710061 Fridges & Stoves (845 Bethune)				(52,020)								
710062 Common Area MUA Repl (845 Bethune)		(90,804)										
710063 Solar Thermal HW System (845 Bethune)												(145,860)
710065 Fridges & Stoves (865 Bethune)				(23,460)								
710066 Common Area MUA Repl (865 Bethune)		(90,804)										
710067 Parking Lot (Bethune Dr Families)												(90,780)

Community Housing Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
710070 Fridges & Stoves (Brunel)				(63,240)								
710073 Common Area Flooring (14 MPD)			(68,835)									
710074 Fridges & Stoves (14 MPD)				(43,860)								
710075 Solar PV System (14 MPD)												(90,780)
710076 Common Area MUA Repl (14 MPD)												(118,320)
710077 Common Area Flooring (16 MPD)			(45,219)									
710078 Fridges & Stoves (16 MPD)				(15,300)								
710079 Roof Repl (18A-22B MPD)												(36,720)
710080 Furnaces (18A-22B MPD)												(54,060)
710081 Parking Lot (McVittie)												(145,860)
710082 Common Area Flooring (McVittie)				(79,560)								
710083 Fridges & Stoves (McVittie)				(126,480)								
710084 Common area MUA Unit (McVittie)												(53,040)
710085 Boilers (McVittie)	(156,307)											
710086 Unit Tankless HW Heater Repl (McVittie)												(653,820)
710087 Furnace Repl (Pinedale)												(127,500)
710088 Furnace Repl (Wellington)												(145,860)
710094 Housing Repurposment & Redevelopment	(13,422)											
710099 Entrance Door Paint and Refinish (Bethune Dr Fa	(27,000)											
710100 Window & Door Replacement (MPD)	(158,000)											
710101 Bolier Replacement (14 MPD)	(58,180)											
710102 Patio Fencing Repairs (Wellington)	(88,665)											
710104 Common Area Flooring (845 Bethune)		(59,455)										
710105 Common Area Flooring (865 Bethune)		(45,402)										
710106 Balcony Railing Refinishing (Alice)	(29,000)											
710107 Foundation Drain Improvements (MPD)		(12,972)	(165,204)									
710108 Eavestrough and Guard Replacement (Wellington)	(37,000)											
710109 Housing Asset Management Plan Implementation	(112,352)											
710110 Housing Asset Management Plan Implementation		(39,997)	(40,242)	(38,760)								
710111 Building Condition Audits and Decarb Studies Fut			(100,000)							(75,000)		(218,280)
710112 Decarbonization Study	(53,000)											
710113 Building Condition Audits 2024	(53,000)	(75,000)										
710114 Housing Asset Management Plan Implementation	(36,000)											
710115 10 Year Housing & Homelessness Plan Update	(32,000)											
Total Capital Project Commitments	(1,412,704)	(944,124)	(623,887)	(510,000)	(454,920)					(80,100)		(3,591,420)
Total Capital Project Commitments	(1,412,704)	(944,124)	(623,887)	(510,000)	(454,920)					(80,100)		(3,591,420)

Community Housing Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(1,412,704)	(944,124)	(623,887)	(510,000)	(454,920)					(80,100)		(3,591,420)
Transfers In												
Contributions from Revenue Fund	116,729	238,126	242,889	247,746	252,701	257,755	262,910	268,169	273,532	279,003	284,583	3,042,737
Total Transfers In	116,729	238,126	242,889	247,746	252,701	257,755	262,910	268,169	273,532	279,003	284,583	3,042,737
Closing Balance before Investment Income	3,759,135	3,053,137	2,747,322	2,547,634	2,401,613	2,711,444	3,023,428	3,346,807	3,681,912	3,948,983	4,308,567	3,840,364
Investment Income		75,183	62,566	56,198	52,077	49,074	55,210	61,573	68,168	75,002	80,480	87,781
Closing Balance	3,759,135	3,128,320	2,809,888	2,603,832	2,453,690	2,760,518	3,078,638	3,408,380	3,750,080	4,023,985	4,389,047	3,928,145

Planning Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	635,000	83,077	163,561	57,328	(30,195)	(101,482)	(92,085)	(83,541)	9,895	34,467	127,216	71,293
Capital Project Commitments												
Capital Project Commitments												
810012 Growth Strategy & Population Future Years						(159,120)						(344,760)
810013 Water Quality Model Review Future Years			(112,254)	(110,160)								(292,740)
810017 Natural Heritage Review Future Years			(79,425)				(82,620)				(82,620)	(145,860)
810024 Second Home Study Future Years				(65,280)					(71,400)			(73,440)
810028 Lake System Health Implementation	(28,226)											
810029 Lake System Health Implementation Future Years		(39,997)	(39,183)	(38,760)	(39,780)	(40,800)	(41,820)	(41,820)	(42,840)	(42,840)	(42,840)	
810038 Official Plan Updates Future Years		(30,268)	(30,711)	(29,580)	(30,600)	(111,180)	(31,620)	(32,640)	(32,640)	(39,780)	(111,180)	(533,460)
810041 Resort Policy Review	(44,562)											
810042 Archaeological Master Plan	(99,898)											
810045 Development Review Software	11,793											
810049 Flood Plain Mapping Communications	(16,378)											
810052 Natural Heritage Review 2023	(62,000)											
810054 Lake System Health Implementation 2023	(23,568)											
810055 Flood Plain Mapping	(59,838)											
810058 Growth Strategy & Population 2024	(134,000)											
810059 Official Plan Updates 2024	(72,000)											
810060 Lake System Health Implementation 2024	(96,328)											
Total Capital Project Commitments	(625,005)	(70,265)	(261,573)	(243,780)	(229,500)	(151,980)	(156,060)	(74,460)	(146,880)	(82,620)	(236,640)	(1,390,260)
Total Capital Project Commitments	(625,005)	(70,265)	(261,573)	(243,780)	(229,500)	(151,980)	(156,060)	(74,460)	(146,880)	(82,620)	(236,640)	(1,390,260)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(625,005)	(70,265)	(261,573)	(243,780)	(229,500)	(151,980)	(156,060)	(74,460)	(146,880)	(82,620)	(236,640)	(1,390,260)
Transfers In												
Contributions from Revenue Fund	73,082	149,087	152,069	155,110	158,213	161,377	164,604	167,896	171,254	174,680	178,173	1,905,019
Total Transfers In	73,082	149,087	152,069	155,110	158,213	161,377	164,604	167,896	171,254	174,680	178,173	1,905,019
Closing Balance before Investment Income	83,077	161,899	54,057	(31,342)	(101,482)	(92,085)	(83,541)	9,895	34,269	126,527	68,749	586,052
Investment Income		1,662	3,271	1,147					198	689	2,544	1,426
Closing Balance	83,077	163,561	57,328	(30,195)	(101,482)	(92,085)	(83,541)	9,895	34,467	127,216	71,293	587,478

Airport Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	2,556,793	1,776,953	513,507	704,714	634,334	776,494	847,172	1,438,111	1,989,775	2,642,000	3,318,946	4,021,281
Capital Project Commitments												
Capital Project Commitments												
360020 Runway Major Repairs Future					(141,000)							(4,949,040)
360025 Taxiway/Apron/Roadway Repairs	(31,613)	(383,500)										
360027 Roadway Repairs (Airport Rd & Sabre Lane Overl		(103,800)										
360028 Apron/Taxiway/Road Repairs Future			(156,000)									(1,000,620)
360029 Visual Aid Repairs		(200,000)										(773,160)
360039 Field Electrical Building (FEC)	(197,835)											
360043 Garage Road			(80,484)									
360047 Taxiway A							(14,280)	(77,520)				(80,580)
360048 Taxiway B	(17,000)	(101,000)										
360049 Taxiway C (Middle & Northern Section)					(45,900)	(263,160)						
360050 Taxiway C (Southern Section)	(105,890)											
360051 Taxiway D				(42,840)	(248,880)							
360052 Apron 1 - South	(91,000)	(569,000)										
360053 Apron 1 - North			(65,700)	(595,000)								
360054 Apron 1 - West	(22,000)	(136,000)										
360060 Building Upgrades												(545,700)
360061 Demolish Manager's House			(25,500)									
360063 Apron 1 Expansion South	(363,365)											
360064 Expansion Development Future			(65,600)	(66,000)	(66,500)	(67,000)	(69,000)	(70,000)	(71,400)	(73,400)	(75,500)	(2,768,880)
360067 Airport Governance Review	(242,959)											
360068 Terminal Building Repairs			(33,000)									
360069 Parking Lot Rehab						(259,080)						
360072 Runway Major Repairs 2025		(175,000)										
360073 Expansion Development 2025		(200,000)										
360074 Apron/Taxiway/Road Repairs 2025		(26,000)										
Total Capital Project Commitments	(1,071,662)	(1,894,300)	(426,284)	(703,840)	(502,280)	(589,240)	(83,280)	(147,520)	(71,400)	(73,400)	(75,500)	(10,117,980)
Total Capital Project Commitments	(1,071,662)	(1,894,300)	(426,284)	(703,840)	(502,280)	(589,240)	(83,280)	(147,520)	(71,400)	(73,400)	(75,500)	(10,117,980)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(1,071,662)	(1,894,300)	(426,284)	(703,840)	(502,280)	(589,240)	(83,280)	(147,520)	(71,400)	(73,400)	(75,500)	(10,117,980)

Airport Capital

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Transfers In												
Contributions from Revenue Fund	291,822	595,315	607,221	619,366	631,753	644,388	657,276	670,421	683,830	697,506	711,456	7,606,853
Total Transfers In	291,822	595,315	607,221	619,366	631,753	644,388	657,276	670,421	683,830	697,506	711,456	7,606,853
Closing Balance before Investment Income	1,776,953	477,968	694,444	620,240	763,807	831,642	1,421,168	1,961,012	2,602,205	3,266,106	3,954,902	1,510,154
Investment Income		35,539	10,270	14,094	12,687	15,530	16,943	28,762	39,795	52,840	66,379	80,426
Closing Balance	1,776,953	513,507	704,714	634,334	776,494	847,172	1,438,111	1,989,774	2,642,000	3,318,946	4,021,281	1,590,580

**Standing Committee Amendments
December 18 & 19, 2024**

Debt Reduction

Run Date: 12/20/24 2:17 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	25,334,147	(4,690,383)	(12,313,127)	(7,051,005)	(7,727,178)	(105,498)	7,685,999	9,702,056	16,858,387	24,389,303	32,070,838	39,710,188
Capital Project Commitments												
Capital Project Commitments												
412067 HV Forcemain from MV to GP and SPS	(12,925,160)	13,920,079										
450065 Stisted Final Closure Plan & Surface Water Reme	1,079											
450161 Rosewarne Cell Development - Cell 4	(4,053,737)											
530035 West Paramedic Stations	(3,626,993)	(1,300,443)										
530071 New Georgian Bay Paramedic Station				(5,100,000)								
530072 New Lake of Bays Paramedic Station							(5,100,000)					
620774 Fairvern Redevelopment	(763,825)	(25,000,000)										
620780 Rapid Housing Initiative	(5,847,625)											
620792 Fairvern Early Learning Child Care Centre	(4,396,719)											
Total Capital Project Commitments	(31,612,980)	(12,380,364)		(5,100,000)			(5,100,000)					
Total Capital Project Commitments	(31,612,980)	(12,380,364)		(5,100,000)			(5,100,000)					
Transfers Out												
Transfers to Revenue Fund		(1,143,960)	(1,025,280)	(381,300)								
Balloon Payments				(2,500,000)								(106,700,873)
Total Transfers Out		(1,143,960)	(1,025,280)	(2,881,300)								(106,700,873)
Total Expenditures Against Reserve Fund	(31,612,980)	(13,524,324)	(1,025,280)	(7,981,300)			(5,100,000)					(106,700,873)
Transfers In												
Contributions from Revenue Fund	1,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	30,000,000
Transfer from Debt Reduction Reserve Fund		(88,518)	(88,518)	(88,518)	(88,518)	(88,518)	(88,518)	(88,518)	(88,518)	(88,518)	(88,518)	(354,073)
Debt Repayments - Water		157,652	157,652	157,652	157,652	157,652	119,887	119,887	119,887	119,887	119,887	1,198,873
Debt Repayments - Wastewater		1,421,216	1,421,216	1,421,216	1,737,769	1,737,716	1,236,234	1,236,234	1,236,234	1,236,234	1,040,418	1,879,305
Debt Repayments - Solid Waste		877,106	877,106	1,313,379	1,313,379	1,313,379	1,082,438	1,082,438	1,082,438	1,082,438	1,082,438	872,547
Debt Repayments - General Levy	88,450	534,124	919,946	1,501,398	1,501,398	1,671,268	1,612,296	1,612,249	1,843,708	1,843,708	1,843,708	80,015,813
Total Transfers In	1,588,450	5,901,580	6,287,402	7,305,127	7,621,680	7,791,497	6,962,337	6,962,290	7,193,749	7,193,749	6,997,933	113,612,465
Closing Balance before Investment Income	(4,690,383)	(12,313,127)	(7,051,005)	(7,727,178)	(105,498)	7,685,999	9,548,336	16,664,346	24,052,136	31,583,052	39,068,771	46,621,780
Investment Income							153,720	194,041	337,168	487,786	641,417	794,204
Closing Balance	(4,690,383)	(12,313,127)	(7,051,005)	(7,727,178)	(105,498)	7,685,999	9,702,056	16,858,387	24,389,304	32,070,838	39,710,188	47,415,984

Roads DC

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	6,497,495	3,183,194	3,075,452	1,220,885	318,666	(658,922)	(1,875,835)	(3,367,742)	(3,749,744)	(4,230,331)	(5,023,273)	(5,873,996)
Capital Project Commitments												
Capital Project Commitments												
300060 BB MR 15 Beaver Creek Bridge to Santa's Village	63,070											
300061 BB S Trans Corridor Phase 1 - MR 118 Grade Se												(2,805,000)
300062 BB S Trans Corridor Phase 2 - 4 km												(4,896,000)
300063 BB S Trans Corridor Phase 3 - Muskoka River Cr												(2,448,000)
300064 BB S Trans Corridor Phase 4 - 3 km												(3,978,000)
300071 HV MR 3 from Lorne to Bridge	(242,897)											
300086 DMM Capital - Reconstruction (Urban) Future			(794,250)	(102,000)	(453,900)	(1,020,000)	(1,020,000)	(61,200)	(30,600)	(612,000)	(510,000)	(8,415,000)
300095 GH MR 17 Ennis Bay Rd to 1964 MR 17 2.7 km	(41,463)	(376,188)										
300107 DMM Miscellaneous Land 2023	14,496											
311125 BB MR 15 Santa's Village Rd to Boyers Beach Rc	(17,698)	(43,240)	(378,063)									
311151 BB MR 118 from MR 4 to West Mall Dr 0.9 km		(21,620)	(21,180)	(408,000)								
311153 GH MR 169 from MR 41 to North Muldrew Lk Rd	(540,557)	(723,116)										
311276 DMM Capital - Surfacing Future			(1,376,700)	(1,351,500)	(1,377,000)	(1,402,500)	(1,428,000)	(1,453,500)	(1,479,000)	(1,504,500)	(1,530,000)	(15,300,000)
311277 DMM Capital - Surfacing 2024	(704,482)											
311346 ML MR 29 HMA Resurfacing 1.9 km	(28,056)											
311417 Emulsion Surfacing (High Float) 2023	(44,044)											
311419 Asphalt Surfacing 2023	(5,100)											
311437 HV MR 3 (HWY 11 to MR 45)	(38,185)											
311438 HV MR 3 (HWY 11 to HV Agg)	(29,070)											
311439 ML MR 169 (Sutton to Civic 3206)	(4,955)											
311442 GH MR 13 HWY 11 to Kilworthy Road 7.6 km	(331,535)											
311443 ML MR 28 Cleveland's House to Morinous Road 2	(75,961)											
311448 LB MR 117 - Long Line Lake Rd to 3 km Westerly	(218,350)											
311449 ML MR 118 - From Touchstone to Beaumaris Rd	(279,400)											
311488 LB MR 117 - Long Line Lake Rd to 3 km We	(297,750)											
311489 ML MR 118 - Touchstone Resort to Beaumar	(279,400)											
312001 Culverts - Capital Upgrades & Maintenance Futur			(30,182)	(29,070)	(34,425)	(34,935)	(35,700)	(36,465)	(36,975)	(37,740)	(34,425)	(418,200)
312002 Culverts - Capital Upgrades & Maintenance 2024	(21,947)											
313036 HV MR 2 Locks Bridge #002205	(27,000)	(313,490)										
313038 Structures - Minor Capital Upgrades & Replaceme			(29,123)	(28,305)	(32,895)	(33,660)	(34,170)	(34,425)	(35,700)	(36,465)	(33,150)	(382,500)
313039 Structures - Minor Capital Upgrades & Replaceme	(23,578)											
313068 ML MR 29 Acton Island Bridge Rehab #029013	(192,999)											

Roads DC

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
313078 BB MR 42 Muskoka River Bridge #042002	(290,767)											
313082 BB MR 16 Silver Bridge #016001	(9,536)	(156,745)										
313098 BB MR 16 Pre Muskoka River Crossing Bridge #0	(4,680)	(54,050)										
313157 Structures - Major Capital Upgrades & Replacem			(742,623)	(533,205)	(425,340)	(306,000)	(585,225)	(439,110)	(572,985)	(313,650)	(489,600)	(6,465,015)
313158 Structures - Major Capital Upgrades & Replacem	(291,522)											
314019 Traffic - Capital Upgrades & Construction Future			(63,540)	(25,500)	(27,540)	(28,050)	(28,560)	(29,070)	(29,580)	(30,090)	(33,150)	(357,000)
315009 Capital Maintenance - Roadside Improvements Fu			(22,504)	(22,185)	(21,420)	(27,540)	(28,560)	(29,835)	(31,110)	(29,325)	(26,775)	(237,150)
315010 Capital Maintenance - Roadside Improvements 20	(18,000)											
316008 Capital Maintenance - Storm Sewer Improvement			(5,295)	(5,202)	(6,120)	(6,324)	(6,630)	(6,834)	(7,242)	(6,630)	(6,630)	(54,060)
316009 Capital Maintenance - Storm Sewer Improvement	(4,200)											
810026 Transportation Master Plan Future Years					(215,220)							
Total Capital Project Commitments	(3,985,566)	(1,688,449)	(3,463,460)	(2,504,967)	(2,593,860)	(2,859,009)	(3,166,845)	(2,090,439)	(2,223,192)	(2,570,400)	(2,663,730)	(45,755,925)
Total Capital Project Commitments	(3,985,566)	(1,688,449)	(3,463,460)	(2,504,967)	(2,593,860)	(2,859,009)	(3,166,845)	(2,090,439)	(2,223,192)	(2,570,400)	(2,663,730)	(45,755,925)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(3,985,566)	(1,688,449)	(3,463,460)	(2,504,967)	(2,593,860)	(2,859,009)	(3,166,845)	(2,090,439)	(2,223,192)	(2,570,400)	(2,663,730)	(45,755,925)
Transfers In												
Contributions from Revenue Fund - Development Charges	639,341	1,517,043	1,547,384	1,578,331	1,609,898	1,642,096	1,674,938	1,708,437	1,742,605	1,777,458	1,813,007	14,872,970
Total Transfers In	639,341	1,517,043	1,547,384	1,578,331	1,609,898	1,642,096	1,674,938	1,708,437	1,742,605	1,777,458	1,813,007	14,872,970
Closing Balance before Investment Income	3,151,270	3,011,788	1,159,376	294,249	(665,296)	(1,875,835)	(3,367,742)	(3,749,744)	(4,230,331)	(5,023,273)	(5,873,996)	(36,756,951)
Investment Income	31,924	63,664	61,509	24,418	6,373							
Closing Balance	3,183,194	3,075,452	1,220,885	318,667	(658,923)	(1,875,835)	(3,367,742)	(3,749,744)	(4,230,331)	(5,023,273)	(5,873,996)	(36,756,951)

Hauled Sewage DC

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	1,286,950	1,153,135	767,739	393,792	308,090	278,190	350,291	407,691	219,738	294,742	372,659	410,235
Capital Project Commitments												
Capital Project Commitments												
495009 McLean Upgrade/Expansion	(37,220)		(39,386)		(101,295)							(89,002)
495010 Baxter Upgrade/Expansion Future		(62,698)	(61,422)	(157,532)								(83,973)
495017 Receiving Facilities HV Sewage Plant		(374,794)						(265,333)				
495018 Receiving Facilities GH Sewage Plant		(32,437)	(351,193)								(43,340)	
495022 Watt Rehabilitation Future												(180,107)
495024 Ryde Upgrade/Expansion & Property Future												(134,142)
495025 Stephenson Upgrade	(113,738)						(17,474)					
495026 Bracebridge Lagoon Upgrade/Expansion Future												(84,089)
495027 Medora Spray Irrigation Expansion Future												(196,085)
495030 Receiving Facilities MT Sewage Plant												(89,597)
495031 Receiving Facilities BAYS Sewage Plant												(89,597)
495035 Stephenson Upgrade Future												(229,745)
Total Capital Project Commitments	(150,958)	(469,929)	(452,001)	(157,532)	(101,295)		(17,474)	(265,333)			(43,340)	(1,176,337)
Total Capital Project Commitments	(150,958)	(469,929)	(452,001)	(157,532)	(101,295)		(17,474)	(265,333)			(43,340)	(1,176,337)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(150,958)	(469,929)	(452,001)	(157,532)	(101,295)		(17,474)	(265,333)			(43,340)	(1,176,337)
Transfers In												
Contributions from Revenue Fund - Development Charges	14,077	61,470	62,700	63,954	65,233	66,537	67,868	69,226	70,610	72,022	73,463	602,650
Total Transfers In	14,077	61,470	62,700	63,954	65,233	66,537	67,868	69,226	70,610	72,022	73,463	602,650
Closing Balance before Investment Income	1,150,069	744,676	378,438	300,214	272,028	344,727	400,685	211,584	290,348	366,764	402,782	(163,452)
Investment Income	3,066	23,063	15,355	7,876	6,162	5,564	7,006	8,154	4,395	5,895	7,453	8,205
Closing Balance	1,153,135	767,739	393,793	308,090	278,190	350,291	407,691	219,738	294,743	372,659	410,235	(155,247)

Provincial Gas Tax

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	273,309	273,309	270,095	(31,358)	63,650	161,831	263,913	370,014	480,255	594,756	713,645	837,052
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
Transfers to Revenue Fund		(100,000)	(400,000)									
Total Transfers Out		(100,000)	(400,000)									
Total Expenditures Against Reserve Fund		(100,000)	(400,000)									
Transfers In												
Grants and Subsidies		91,319	93,145	95,008	96,908	98,846	100,823	102,840	104,896	106,994	109,134	895,280
Total Transfers In		91,319	93,145	95,008	96,908	98,846	100,823	102,840	104,896	106,994	109,134	895,280
Closing Balance before Investment Income	273,309	264,628	(36,760)	63,650	160,558	260,677	364,736	472,854	585,151	701,750	822,779	1,732,332
Investment Income		5,466	5,402		1,273	3,237	5,278	7,400	9,605	11,895	14,273	16,741
Closing Balance	273,309	270,094	(31,358)	63,650	161,831	263,914	370,014	480,254	594,756	713,645	837,052	1,749,073

Ontario Community Infrastructure Fund

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	11,126,607	(1,417,148)	2,471,944	(3,140,116)	1,036,019	4,296,750	95,239	5,119,748	(6,982,287)	(1,084,975)	4,931,883	11,169,316
Capital Project Commitments												
Capital Project Commitments												
411127 HV Hwy 60 Sewer Repl (N113-N60) 300m				(56,100)	(993,480)							
411155 BALA Sewer Rehab				(115,260)								
411178 BB Hiram St (McDonald to Ann) Repl 265m	(72,498)	(922,218)										
411183 BB Woodward St (Taylor to Front, Gow and Alice)	(48,825)											
411245 BB Taylor Road Sanitary	(343,371)											
411258 GH MR 169 from MR 41 to North Muldrew Lk Rd	(860,000)											
412066 HV GP Upgrade to Receive MV	(666,450)											
412067 HV Forcemain from MV to GP and SPS	(3,917,716)											
412092 BB Lagoon Lane Membrane Repl				(871,080)								
412117 MT STP Upgrade	(1,229,989)											
412144 GH Beach Rd STP Process & Efficiency	(2,430,494)											
412155 HV Outfall Studies & Construction	352,028											
412159 DMM SCADA Upgrades 2023	(62,688)											
412174 Port Carline WWTP Expansion						(9,840,000)						
413105 HV Hodges Lane SPS Upgrade	(3,549,811)											
413195 HV Mountview Decommission			(6,453,745)									
431024 BB Spencer from Andrea to Santa's Village Rd	(752,173)	(312,300)										
431041 GH Phillip St E from Fifth St to Bethune				(115,260)	(346,800)							
431134 HV Hidden Valley WM Repl			(3,706,500)									
431180 GH Repl MR 169 fr McPherson to End Phase III					(621,180)							
431206 GH Winewood Water Services	(406,000)											
431211 HV King William reline	(725,000)											
431212 DMM Analyzers Distribution	(10,946)											
431213 BB Rona yard watermain replace	(288,000)											
432021 HV WTP Expansion							(642,600)	(9,358,400)				
432039 BB WTP Rehabilitation	(462,400)											
432049 BB WTP Replace Generator	(200,000)											
434011 PS Water Tower	(1,971,000)		(728,936)									
434012 BAYS Water Tower					(240,642)							
434043 BB Wellington Transmission WM								(8,626,140)				
Total Capital Project Commitments	(17,645,333)	(1,234,518)	(10,889,181)	(1,157,700)	(2,202,102)	(9,840,000)	(642,600)	(17,984,540)				
Total Capital Project Commitments	(17,645,333)	(1,234,518)	(10,889,181)	(1,157,700)	(2,202,102)	(9,840,000)	(642,600)	(17,984,540)				

Ontario Community Infrastructure Fund

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Transfers Out												
Transfers to Revenue Fund		(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(800,000)
Total Transfers Out		(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(800,000)
Total Expenditures Against Reserve Fund	(17,645,333)	(1,314,518)	(10,969,181)	(1,237,700)	(2,282,102)	(9,920,000)	(722,600)	(18,064,540)	(80,000)	(80,000)	(80,000)	(800,000)
Transfers In												
Grants and Subsidies	5,101,578	5,203,610	5,307,682	5,413,835	5,522,112	5,632,554	5,745,205	5,860,110	5,977,312	6,096,858	6,218,795	51,015,780
Total Transfers In	5,101,578	5,203,610	5,307,682	5,413,835	5,522,112	5,632,554	5,745,205	5,860,110	5,977,312	6,096,858	6,218,795	51,015,780
Closing Balance before Investment Income	(1,417,148)	2,471,944	(3,189,555)	1,036,019	4,276,029	9,304	5,117,844	(7,084,682)	(1,084,975)	4,931,883	11,070,678	61,385,096
Investment Income			49,439		20,720	85,935	1,905	102,395			98,638	223,386
Closing Balance	(1,417,148)	2,471,944	(3,140,116)	1,036,019	4,296,749	95,239	5,119,749	(6,982,287)	(1,084,975)	4,931,883	11,169,316	61,608,482

MMAH:Municipal Modernization Funding

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Capital Project Commitments												
Capital Project Commitments												
610004 Human Services Program Implementation	8,279											
Total Capital Project Commitments	8,279											
Total Capital Project Commitments	8,279											
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	8,279											
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	8,279											
Closing Balance	8,279											

MAFRA-RED

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Capital Project Commitments												
Capital Project Commitments												
810045 Development Review Software	(16,112)											
Total Capital Project Commitments	(16,112)											
Total Capital Project Commitments	(16,112)											
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(16,112)											
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	(16,112)											
Closing Balance	(16,112)											

Other Ministry Grants

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Capital Project Commitments												
Capital Project Commitments												
434042 BB Water Supply Resilience	(3,665,033)											
620034 Emergency Generator Upgrades	(338,300)											
620774 Fairvern Redevelopment	(5,341,460)	662,100										
620780 Rapid Housing Initiative	(550,000)											
620792 Fairvern Early Learning Child Care Centre	(576,000)											
810055 Flood Plain Mapping	94,759											
Total Capital Project Commitments	(10,376,034)	662,100										
Total Capital Project Commitments	(10,376,034)	662,100										
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(10,376,034)	662,100										
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	(10,376,034)	662,100										
Closing Balance	(10,376,034)	662,100										

Hospital Financing

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	784,294	860,482	1,069,473	1,376,923	1,786,770	2,303,112	2,930,208	3,672,488	4,534,560	5,521,213	6,637,432	7,888,401
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund												
Transfers In												
Contributions from Revenue Fund	42,500	170,000	255,000	340,000	425,000	510,000	595,000	680,000	765,000	850,000	935,000	4,250,000
Total Transfers In	42,500	170,000	255,000	340,000	425,000	510,000	595,000	680,000	765,000	850,000	935,000	4,250,000
Closing Balance before Investment Income	826,794	1,030,482	1,324,473	1,716,923	2,211,770	2,813,112	3,525,208	4,352,488	5,299,560	6,371,213	7,572,432	12,138,401
Investment Income	33,688	34,419	42,779	55,077	71,471	92,124	117,208	146,900	181,382	220,849	265,497	315,536
Interest Income		4,571	9,671	14,771	19,871	24,971	30,072	35,172	40,271	45,371	50,471	746,983
Closing Balance	860,482	1,069,472	1,376,923	1,786,771	2,303,112	2,930,207	3,672,488	4,534,560	5,521,213	6,637,433	7,888,400	13,200,920

Muskoka Hospital Local Share

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	4,034,551	5,039,801	7,396,442	10,212,506	13,506,373	17,297,154	21,604,728	26,449,764	31,853,760	37,839,078	44,428,967	51,673,350
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
MAHC Capital												(77,300,000)
Total Transfers Out												(77,300,000)
Total Expenditures Against Reserve Fund												(77,300,000)
Transfers In												
Contributions from Revenue Fund	877,250	2,112,500	2,470,500	2,828,500	3,186,500	3,544,500	3,902,500	4,260,500	4,618,500	4,976,500	5,362,250	23,486,000
Total Transfers In	877,250	2,112,500	2,470,500	2,828,500	3,186,500	3,544,500	3,902,500	4,260,500	4,618,500	4,976,500	5,362,250	23,486,000
Closing Balance before Investment Income	4,911,801	7,152,301	9,866,942	13,041,006	16,692,873	20,841,654	25,507,228	30,710,264	36,472,260	42,815,578	49,791,217	(2,140,650)
Investment Income	128,000	201,592	295,858	408,500	540,255	691,886	864,189	1,057,991	1,274,150	1,513,563	1,777,159	2,066,934
Interest Income		42,549	49,707	56,867	64,026	71,187	78,347	85,506	92,667	99,826	104,975	73,716
Closing Balance	5,039,801	7,396,442	10,212,507	13,506,373	17,297,154	21,604,727	26,449,764	31,853,761	37,839,077	44,428,967	51,673,351	

Fairvern Debt

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	975,729	1,400,729	2,628,743	2,475,004	2,668,190	3,215,240	4,123,231	5,049,382	5,994,055	6,957,622	7,940,461	8,942,956
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
Loans			(1,756,314)	(1,756,314)	(1,756,314)	(1,756,314)	(1,756,314)	(1,756,314)	(1,756,314)	(1,756,314)	(1,756,314)	(36,064,670)
Total Transfers Out			(1,756,314)	(36,064,670)								
Total Expenditures Against Reserve Fund			(1,756,314)	(36,064,670)								
Transfers In												
Contributions from Revenue Fund	425,000	1,200,000	1,550,000	1,900,000	2,250,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	26,000,000
Investment Income												942,855
Total Transfers In	425,000	1,200,000	1,550,000	1,900,000	2,250,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	26,942,855
Closing Balance before Investment Income	1,400,729	2,600,729	2,422,429	2,618,690	3,161,876	4,058,926	4,966,917	5,893,068	6,837,741	7,801,308	8,784,147	(178,859)
Investment Income		28,015	52,575	49,500	53,364	64,305	82,465	100,988	119,881	139,152	158,809	178,859
Closing Balance	1,400,729	2,628,744	2,475,004	2,668,190	3,215,240	4,123,231	5,049,382	5,994,056	6,957,622	7,940,460	8,942,956	

**Standing Committee Amendments
December 18 & 19, 2024**

General TS Stabilizaton

Run Date: 12/20/24 2:17 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	2,451,820	3,267,994	3,140,051									
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
Transfers to Revenue Fund		(127,943)										
Total Transfers Out		(127,943)										
Total Expenditures Against Reserve Fund		(127,943)										
Transfers In												
Contributions from Revenue Fund	816,174											
Total Transfers In	816,174											
Closing Balance before Investment Income	3,267,994	3,140,051										
Closing Balance	3,267,994	3,140,051										

WSIB

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	6,344,282	6,292,905	5,625,743	4,872,616	4,201,110	3,508,206	2,881,298	2,259,479	1,714,233	1,134,760	606,969	55,149
Capital Project Commitments												
Capital Project Commitments												
110063 Triennial WSIB Actuarial Review 2024	(10,000)											
110064 Triennial WSIB Actuarial Review Future				(11,220)			(11,220)			(12,240)		(40,800)
Total Capital Project Commitments	(10,000)			(11,220)			(11,220)			(12,240)		(40,800)
Total Capital Project Commitments	(10,000)			(11,220)			(11,220)			(12,240)		(40,800)
Transfers Out												
Health & Safety	(162,494)	(411,020)	(441,642)	(383,738)	(402,926)	(423,072)	(444,225)	(466,436)	(489,758)	(514,246)	(539,959)	(6,658,373)
WSIB Expenses - District		(33,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(340,000)
WSIB Expenses - Paramedic Services	(170,071)	(999,000)	(1,040,000)	(1,040,000)	(1,040,000)	(1,040,000)	(1,040,000)	(1,040,000)	(1,040,000)	(1,040,000)	(1,040,000)	(10,400,000)
WSIB Expenses Pines		(46,000)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(465,000)
WSIB Expenses Fairvern		(46,000)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(46,500)	(465,000)
Total Transfers Out	(332,565)	(1,535,020)	(1,608,642)	(1,550,738)	(1,569,926)	(1,590,072)	(1,611,225)	(1,633,436)	(1,656,758)	(1,681,246)	(1,706,959)	(18,328,373)
Total Expenditures Against Reserve Fund	(342,565)	(1,535,020)	(1,608,642)	(1,561,958)	(1,569,926)	(1,590,072)	(1,622,445)	(1,633,436)	(1,656,758)	(1,693,486)	(1,706,959)	(18,369,173)
Transfers In												
WSIB Contributions from District	45,179	200,000	200,000	200,000	200,000	200,000	250,000	250,000	250,000	250,000	250,000	2,500,000
WSIB Contributions from Paramedic Services	167,000	450,000	450,000	500,000	500,000	600,000	600,000	700,000	700,000	800,000	800,000	8,000,000
WSIB Contributions Pines		46,000	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	465,000
WSIB Contributions Fairvern		46,000	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	465,000
Total Transfers In	212,179	742,000	743,000	793,000	793,000	893,000	943,000	1,043,000	1,043,000	1,143,000	1,143,000	11,430,000
Closing Balance before Investment Income	6,213,896	5,499,885	4,760,101	4,103,658	3,424,184	2,811,134	2,201,853	1,669,043	1,100,475	584,274	43,010	(6,884,024)
Investment Income	79,009	125,858	112,515	97,452	84,022	70,164	57,626	45,190	34,285	22,695	12,139	1,103
Closing Balance	6,292,905	5,625,743	4,872,616	4,201,110	3,508,206	2,881,298	2,259,479	1,714,233	1,134,760	606,969	55,149	(6,882,921)

Corporate Working Funds

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	1,618,850	483,810	493,486	503,356	513,423	523,691	534,165	544,848	555,745	566,860	578,198	589,762
Capital Project Commitments												
Capital Project Commitments												
620779 Fairvern Transition Phase II	(1,135,040)											
Total Capital Project Commitments	(1,135,040)											
Total Capital Project Commitments	(1,135,040)											
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(1,135,040)											
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	483,810	483,810	493,486	503,356	513,423	523,691	534,165	544,848	555,745	566,860	578,198	589,762
Investment Income		9,676	9,870	10,067	10,268	10,474	10,683	10,897	11,115	11,337	11,564	11,795
Closing Balance	483,810	493,486	503,356	513,423	523,691	534,165	544,848	555,745	566,860	578,197	589,762	601,557

Gateway Homes Muskoka

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	435,163	435,163	443,866	452,744	461,799	471,035	480,455	490,064	499,866	509,863	520,060	530,461
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund												
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	435,163	435,163	443,866	452,744	461,799	471,035	480,455	490,064	499,866	509,863	520,060	530,461
Investment Income		8,703	8,877	9,055	9,236	9,421	9,609	9,801	9,997	10,197	10,401	10,609
Closing Balance	435,163	443,866	452,743	461,799	471,035	480,456	490,064	499,865	509,863	520,060	530,461	541,070

Affordable Housing Initiatives

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	5,431,539	59,511	613,145	948,156	2,427,563	4,636,558	7,589,733	11,701,971	16,646,454	22,339,827	22,597,067	22,859,452
Capital Project Commitments												
Capital Project Commitments												
620776 Home for Good Phase II	(18,904)											
620780 Rapid Housing Initiative	(2,588,523)											
620785 369-3B Muskoka RD, Gravenhurst (Habitat For H	(600,000)											
620786 1095 Lone Pine Dr (Willford, Todd James & Carle	(50,000)											
620787 4 Quinn Forest Dr (Tucci Michael Domenico)	(40,000)											
620788 Arcori Enhancements		(8,000)	(4,000)									
620789 MAHIP - Multi-residential Capital Incentives		(2,115,000)	(2,800,000)	(3,050,000)	(3,300,000)	(3,550,000)	(3,800,000)	(4,050,000)	(4,400,000)			
620790 MAHIP - Multi-residential Capital Incentives ARU		(150,000)	(200,000)	(250,000)	(300,000)	(350,000)	(400,000)	(400,000)	(400,000)			
620791 Capacity Building Initiatives		(400,000)	(400,000)	(400,000)	(400,000)	(400,000)						
620794 60 Yonge St, HV (2296056 Ontario Ltd)	(800,000)											
620795 24 Gouldie St (Brunel Rd Mang Corp -Ph 2)	(800,000)											
620796 MCLT Florence St	(320,000)											
620797 Property Acquisition for Housing Expansion	(115,000)											
710094 Housing Repurposment & Redevelopment	(7,601)											
710103 Housing Corporation Governance Implementation	(32,000)											
710117 Future Housing Renewal & Rehabilitation Needs										(10,350,000)	(10,350,000)	(103,500,000)
Total Capital Project Commitments	(5,372,028)	(2,673,000)	(3,404,000)	(3,700,000)	(4,000,000)	(4,300,000)	(4,200,000)	(4,450,000)	(4,800,000)	(10,350,000)	(10,350,000)	(103,500,000)
Total Capital Project Commitments	(5,372,028)	(2,673,000)	(3,404,000)	(3,700,000)	(4,000,000)	(4,300,000)	(4,200,000)	(4,450,000)	(4,800,000)	(10,350,000)	(10,350,000)	(103,500,000)
Transfers Out												
Loans				(385,820)	(385,820)	(385,820)	(385,820)	(385,820)	(385,820)	(385,820)	(385,820)	(4,244,024)
Operating Deficit		(320,820)	(819,516)									
Total Transfers Out		(320,820)	(819,516)	(385,820)	(385,820)	(4,244,024)						
Total Expenditures Against Reserve Fund	(5,372,028)	(2,993,820)	(4,223,516)	(4,085,820)	(4,385,820)	(4,685,820)	(4,585,820)	(4,835,820)	(5,185,820)	(10,735,820)	(10,735,820)	(107,744,024)
Transfers In												
Contributions from Revenue Fund		3,506,478	4,506,478	5,506,478	6,506,478	7,506,478	8,506,478	9,506,478	10,506,478	10,506,478	10,506,478	105,064,780
Debt Repayments - Housing Corporation		39,786	39,786	39,786	39,786	39,786	39,786	39,786	39,786	39,786	39,786	238,716
Total Transfers In		3,546,264	4,546,264	5,546,264	6,546,264	7,546,264	8,546,264	9,546,264	10,546,264	10,546,264	10,546,264	105,303,496
Closing Balance before Investment Income	59,511	611,955	935,893	2,408,600	4,588,007	7,497,002	11,550,177	16,412,415	22,006,898	22,150,271	22,407,511	20,418,924

Affordable Housing Initiatives

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Investment Income		1,190	12,263	18,963	48,551	92,731	151,795	234,039	332,929	446,797	451,941	457,189
Closing Balance	59,511	613,145	948,156	2,427,563	4,636,558	7,589,733	11,701,972	16,646,454	22,339,827	22,597,068	22,859,452	20,876,113

Muskoka Services Investment

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	607,233	20,360	20,767	21,182	21,606	22,038	22,479	22,928	23,387	23,855	24,332	24,818
Capital Project Commitments												
Capital Project Commitments												
620792 Fairvern Early Learning Child Care Centre	(594,086)											
Total Capital Project Commitments	(594,086)											
Total Capital Project Commitments	(594,086)											
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(594,086)											
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	13,147	20,360	20,767	21,182	21,606	22,038	22,479	22,928	23,387	23,855	24,332	24,818
Investment Income	7,213	407	415	424	432	441	450	459	468	477	487	496
Closing Balance	20,360	20,767	21,182	21,606	22,038	22,479	22,929	23,387	23,855	24,332	24,819	25,314

Pines Community Support

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	282,907	286,900	238,588	243,360	248,227	253,192	258,256	263,421	268,689	274,063	279,544	285,135
Capital Project Commitments												
Capital Project Commitments												
620069 Front Entry Walkway, Patio and Gazebo		(54,050)										
Total Capital Project Commitments		(54,050)										
Total Capital Project Commitments		(54,050)										
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund		(54,050)										
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	282,907	232,850	238,588	243,360	248,227	253,192	258,256	263,421	268,689	274,063	279,544	285,135
Investment Income	3,993	5,738	4,772	4,867	4,965	5,064	5,165	5,268	5,374	5,481	5,591	5,703
Closing Balance	286,900	238,588	243,360	248,227	253,192	258,256	263,421	268,689	274,063	279,544	285,135	290,838

Self-Insured Employee Benefits

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance	2,575,359	4,027,388	4,136,346	4,276,463	4,448,942	4,655,019	4,895,972	5,173,111	5,487,789	5,841,395	6,235,362	6,671,162
Capital Project Commitments												
Capital Project Commitments												
Total Capital Project Commitments												
Transfers Out												
WSIB Expenses - District		(983,400)	(983,400)	(983,400)	(983,400)	(983,400)	(983,400)	(983,400)	(983,400)	(983,400)	(983,400)	(9,834,000)
WSIB Expenses - Paramedic Services		(437,152)	(437,152)	(437,152)	(437,152)	(437,152)	(437,152)	(437,152)	(437,152)	(437,152)	(437,152)	(4,371,500)
Total Transfers Out		(1,420,552)	(14,205,500)									
Total Expenditures Against Reserve Fund		(1,420,552)	(14,205,500)									
Transfers In												
WSIB Contributions from District	983,400	1,003,068	1,023,129	1,043,592	1,064,464	1,085,753	1,107,468	1,129,617	1,152,210	1,175,254	1,198,759	9,834,000
WSIB Contributions from Paramedic Services	437,152	445,895	454,813	463,909	473,187	482,651	492,304	502,150	512,193	522,437	532,886	4,371,520
Total Transfers In	1,420,552	1,448,963	1,477,942	1,507,501	1,537,651	1,568,404	1,599,772	1,631,767	1,664,403	1,697,691	1,731,645	14,205,520
Closing Balance before Investment Income	3,995,911	4,055,799	4,193,736	4,363,412	4,566,041	4,802,871	5,075,192	5,384,326	5,731,640	6,118,534	6,546,455	6,671,182
Investment Income	31,477	80,548	82,727	85,529	88,979	93,100	97,919	103,462	109,756	116,828	124,707	133,423
Closing Balance	4,027,388	4,136,347	4,276,463	4,448,941	4,655,020	4,895,971	5,173,111	5,487,788	5,841,396	6,235,362	6,671,162	6,804,605

Debt

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Opening Balance		(51,727,100)	(80,708,369)	(75,650,703)	(70,593,037)	(65,535,371)	(60,477,705)	(55,420,039)	(50,362,373)	(45,304,707)	(40,247,041)	(35,189,375)
Capital Project Commitments												
Capital Project Commitments												
620774 Fairvern Redevelopment	(51,727,100)	(28,981,269)										
Total Capital Project Commitments	(51,727,100)	(28,981,269)										
Total Capital Project Commitments	(51,727,100)	(28,981,269)										
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(51,727,100)	(28,981,269)										
Transfers In												
Investment Income												(26,896,024)
Debt Repayments - General Levy			5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	62,085,399
Total Transfers In			5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	5,057,666	35,189,375
Closing Balance before Investment Income	(51,727,100)	(80,708,369)	(75,650,703)	(70,593,037)	(65,535,371)	(60,477,705)	(55,420,039)	(50,362,373)	(45,304,707)	(40,247,041)	(35,189,375)	
Closing Balance	(51,727,100)	(80,708,369)	(75,650,703)	(70,593,037)	(65,535,371)	(60,477,705)	(55,420,039)	(50,362,373)	(45,304,707)	(40,247,041)	(35,189,375)	

Municipal Contribution

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Capital Project Commitments												
Capital Project Commitments												
130113 Asset Management System	(53,520)											
300071 HV MR 3 from Lorne to Bridge	(608,250)											
311294 GH MR 17 from MR 41 to MR 18 0.6 km	79,754											
311436 Hot Mix Asphalt Paving (HMA) 2024 - Areas	(906,025)											
311437 HV MR 3 (HWY 11 to MR 45)	105,964											
311438 HV MR 3 (HWY 11 to HV Agg)	36,072											
311440 Asphalt Surfacing 2023 - Areas	(141,736)											
311445 AMs - GH MR 169 from MR 41 to North Muldrew	(1,411,130)											
314026 DMM Intersection Upgrades 2022	3,816											
315008 DMM Misc Guiderail Replacements 2023	357,758											
411212 GH David St - Third to Bethune Repl 130m	26,234											
411246 Bird St & Richard Ave Reconstruction – Areas	(1,868,354)											
431019 BB Richard from Taylor to Woodchester	35,401											
431105 BB Robert St from James St to End	277,631											
431129 HV Anthony Court 220m CI Repl	7,153											
431140 BB Mary St - James to End CI Repl 68m	2,638											
431210 Town of Huntsville - Anthony Court	(130,958)											
810011 Air Photos 2023-2024	(15,700)											
810056 Air Photos Future Years					(8,160)	(9,180)				(9,180)		(33,660)
Total Capital Project Commitments	(4,203,252)				(8,160)	(9,180)				(9,180)		(33,660)
Total Capital Project Commitments	(4,203,252)				(8,160)	(9,180)				(9,180)		(33,660)
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(4,203,252)				(8,160)	(9,180)				(9,180)		(33,660)
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	(4,203,252)				(8,160)	(9,180)				(9,180)		(33,660)
Closing Balance	(4,203,252)				(8,160)	(9,180)				(9,180)		(33,660)

Developer Contribution

Run Date: 11/21/24 3:57 PM

	2024 Commitments	Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034	Forecast Future Years
Capital Project Commitments												
Capital Project Commitments												
300060 BB MR 15 Beaver Creek Bridge to Santa's Village	(352,369)											
Total Capital Project Commitments	(352,369)											
Total Capital Project Commitments	(352,369)											
Transfers Out												
Total Transfers Out												
Total Expenditures Against Reserve Fund	(352,369)											
Transfers In												
Total Transfers In												
Closing Balance before Investment Income	(352,369)											
Closing Balance	(352,369)											

Capital

Name of Fund	Purpose	Source of Funding	By-law
Corporate Capital Reserve Fund	To provide for capital expenditures as set out in the District's current capital budget each year.	General tax levy.	-
Computer Equipment Reserve	To provide for life cycle and server replacement.	General tax levy.	-
Fleet Capital Reserve	To provide for replacement of fleet vehicles.	Internal department charges, adjusted by annual year-end surplus / deficit.	-
Ambulance Capital Reserve Fund	To provide for replacement of vehicles and equipment.	General tax levy.	-
Roads Capital Reserve Fund	To finance capital expenditures for the District road system.	General tax levy.	98-11
Active Transportation Reserve Fund	To finance active transportation infrastructure; To provide grants for active transportation infrastructure; and To fund studies initiated by Muskoka with respect to existing or future active transportation infrastructure projects as Council may authorize.	General tax levy.	2010-58
Port Carling Locks Reserve Fund	To finance capital and operating expenditures for the Port Carling locks.	General tax levy.	99-16
Environmental General Reserve Fund	To finance water, wastewater and lagoons infrastructure requirements as well as other initiatives including studies and programs whose purpose is to identify or address environmental issues.	General tax levy.	71-10
Climate Change Reserve Fund	To finance expenditures related to New Leaf: Muskoka's Climate Strategy and the Muskoka Community Energy and Emissions Reduction Plan (CEERP) and other Climate related initiatives across the District's corporate facilities and operations.	General tax levy.	2024-04
Pines Capital Reserve Fund	To finance capital expenditures made under the authority of the Homes for the Aged and Rest Homes Act.	General tax levy.	71-14

Name of Fund	Purpose	Source of Funding	By-law
Community Housing Capital Reserve Fund	To provide for replacement and major maintenance of subsidized housing stock.	General tax levy.	-
Planning Capital Reserve Fund	To finance capital expenditures as outlined in the Planning and Economic Development capital budget.	General tax levy.	71-12
Airport Capital Reserve Fund	To finance capital expenditures for the Muskoka Airport.	General tax levy, adjusted by proceeds from sale of land.	97-6
Debt Reduction Reserve Fund	To issue internal loans to finance capital projects at an interest rate based on the current year's cost of capital.	General tax levy, adjusted by annual year-end surplus.	2008-30
Roads Development Charges	To finance growth related infrastructure in order to expand system capacity and service future development.	Contributions by developers upon issuance of building permit in compliance with Development Charges Act.	91-110
Hauled Sewage Development Charges	To finance growth related infrastructure in order to expand system capacity and service future development.	Contributions by developers upon issuance of building permit in compliance with Development Charges Act.	2000-9

Operating

Name of Fund	Purpose	Source of Funding	By-law
Hospital Reserve Fund *as per resolution R58/2024-HS this will be renamed to Hospital Capital Investment Reserve Fund (By-Law 2024-37) And Regional Health Services Reserve Fund (By-Law 2024-38)	To finance aid granted for construction, erection, establishment, acquisition, maintenance, equipping and carrying on the business of public hospitals including municipal hospitals, public sanatoria, municipal isolation hospitals and other health care facilities in the District area. *as per resolution R58/2024-HS, the purpose of the newly established reserve funds will be updated through the future version of the Tax Supported Budget	General tax levy.	72-22

Name of Fund	Purpose	Source of Funding	By-law
Hospital Local Share Reserve Fund	To assist with the redevelopment of the Muskoka Algonquin Healthcare hospitals.	General tax levy.	2021-23
Fairvern Debt Reserve	A reserve established to smooth the projected levy impact of debt servicing payments related to the Fairvern Long-Term Care Home redevelopment.	General tax levy.	2023 Tax Supported Operating Budget
General Tax Supported (TS) Stabilization Reserve	To finance fluctuations in the Tax Supported operating budget due to unforeseen events or to cyclical economic downturns, reducing their impact on the general levy.	General tax levy.	1999 Tax Supported Operating Budget
WSIB Reserve Fund	To provide for payment of WSIB claims and return to work programs.	Departmental operating budgets.	2007-22
Corporate Working Funds	To provide working capital to fund daily operations.	General tax levy.	-
Gateway Homes Reserve Fund	To provide and fund affordable housing initiatives with the District of Muskoka.	Donations from Toronto United Church Council.	2015-50
Affordable Housing Initiatives Reserve Fund	To support programs under the Affordable Housing Initiative Program By-law 2013-28.	Reductions within the Ontario Works Financial Operating Budget as a result of Provincial upload savings. General tax levy.	2013-35
Muskoka Services Investment Reserve Fund	To promote services that benefit persons on social assistance or low incomes within Muskoka, promote attachment to the workforce and independence resulting in fewer families having to rely on social assistance, enrich the lives of families within Muskoka, help prevent and reduce the depth of child poverty, and support early years education and child support.	General tax levy.	2010-64
Pines Community Support Fund	To raise funds to provide for extras that enhances the lives of the residents.	Donations.	-
Self-Insured Employee Benefit Reserve Fund	To finance dental, drug, health and vision coverage for employees.	General tax levy.	2012-64
Provincial Gas Tax	To support local public transportation services in the Municipality.	Provincial Government.	-

**The District Municipality of Muskoka
2025/2026 Draft Tax Supported Operating and Capital Budget
Appendices**

INDEX

	Page
FTE Detailed Summary	1 - 2
Staff Complement	3 – 4

**THE DISTRICT MUNICIPALITY OF MUSKOKA
FULL TIME EQUIVALENT (FTE) 2025/2026 BUDGET**

Appendix A

	2024 Revised FTE Budget **	2025 Staffing Level Change	2025 Annualized	2025 Service Level Change	2025 Total Change	2025 FTE Budget Request	2025 Total FTE	2026 Annualized	2026 Service Level Change	2026 FTE Budget Request
Total Elected Officials	23.00	0.00	0.00	0.00	0.00	23.00	23.00	0.00	0.00	23.00
Administration/CAO	2.00			0.50	0.50	2.50	2.50	0.50		3.00
Regional Strategic Initiatives	3.00				0.00	3.00	3.00			3.00
Communications	5.25		(0.25)	1.00	0.75	6.00	6.00			6.00
Continuous Improvement Unit	2.00				0.00	2.00	2.00			2.00
Corporate Administration	1.81				0.00	1.81	1.81			1.81
Tax Policy and Long-Term Financial Planning	4.83		0.17		0.17	5.00	5.00			5.00
Human Resources/Health and Safety	11.08		(1.08)	0.25	(0.83)	10.25	10.25	0.75	1.66	12.66
Finance Services	31.69		(1.34)		(1.34)	30.35	30.35			30.35
Facility Services/Energy Management	18.67		0.03	3.90	3.93	22.60	22.60	(0.80)	1.00	22.80
Information Technology Services	26.65		(0.50)	(1.00)	(1.50)	25.15	25.15	(0.52)		24.63
Fleet Operations	1.60				0.00	1.60	1.60			1.60
Accessibility	0.19				0.00	0.19	0.19			0.19
Legal Services	6.00				0.00	6.00	6.00			6.00
Provincial Offences	6.85				0.00	6.85	6.85			6.85
Clerk/FOI	4.67		(0.67)		(0.67)	4.00	4.00			4.00
Total Finance and Corporate Services	126.28	0.00	(3.64)	4.65	1.01	127.30	127.30	(0.07)	2.66	129.88
Design/Drafting/Survey	0.68		0.02		0.02	0.70	0.70			0.70
Total Public Works Administration	0.68	0.00	0.02	0.00	0.02	0.70	0.70	0.00	0.00	0.70
Traffic	5.35				0.00	5.35	5.35			5.35
Roads	25.52		0.52		0.52	26.04	26.04			26.04
Total Transportation	30.87	0.00	0.52	0.00	0.52	31.39	31.39	0.00	0.00	31.39
Total Port Carling Locks	3.47	(0.50)	0.00	0.00	(0.50)	2.97	2.97	0.00	0.00	2.97
Total Environment (Hauled Sewage Operations)	3.67	0.00	0.00	0.00	0.00	3.67	3.67	0.00	0.00	3.67
Planning and Policy	8.73	0.01		0.17	0.18	8.91	8.91	0.03		8.94
Water Strategy	7.28		0.25	0.17	0.42	7.70	7.70	0.03		7.73
Geomatics/911 Civic Addressing	5.60			0.17	0.17	5.77	5.77	0.03		5.80
Community Housing	8.69			1.00	1.00	9.69	9.69			9.69
Affordable Housing	7.69				0.00	7.69	7.69		1.00	8.69
Homelessness	9.50				0.00	9.50	9.50			9.50
Community Transportation	0.90			0.33	0.33	1.23	1.23	0.07		1.30
Ontario Works Programs	36.20			(1.00)	(1.00)	35.20	35.20			35.20

**THE DISTRICT MUNICIPALITY OF MUSKOKA
FULL TIME EQUIVALENT (FTE) 2025/2026 BUDGET**

Appendix A

	2024	2025	2025	2025	2025	2025	2025	2025	2026	2026
	Revised FTE	Staffing Level	2025	Service Level	Total	FTE Budget	2025	2026	Service Level	FTE Budget
	Budget **	Change	Annualized	Change	Change	Request	Total FTE	Annualized	Change	Request
Children's Services	22.95			0.50	0.50	23.45	23.45			23.45
Total Community and Planning Services	107.55	0.01	0.25	1.33	1.59	109.13	109.13	0.17	1.00	110.31
Paramedic Services	84.68		1.83		1.83	86.51	86.51			86.51
Community Paramedicine	9.00				0.00	9.00	9.00			9.00
Emergency Management	0.00				0.00	0.00	0.00			0.00
Health Initiatives	2.60				0.00	2.60	2.60			2.60
Pines Operations	173.36				0.00	173.36	173.36			173.36
Fairvern Operations	72.40		0.30		0.30	72.70	72.70		118.38	191.08
Seniors Programs	3.60				0.00	3.60	3.60			3.60
Total Health Services	345.64	0.00	2.13	0.00	2.13	347.77	347.77	0.00	118.38	466.15
Total Airport	8.35	0.00	0.00	0.00	0.00	8.35	8.35	0.00	0.00	8.35
Total - Tax Supported	649.51	(0.49)	(0.72)	5.98	4.77	654.28	654.28	0.10	122.04	776.42
Water/Wastewater - North	21.94	0.00	0.30	0.00	0.30	22.24	22.24	0.00	0.00	22.24
Water/Wastewater - Central	21.94	0.00	0.30	0.00	0.30	22.24	22.24	0.00	0.00	22.24
Water/Wastewater - West	21.93	0.00	0.30	0.00	0.30	22.23	22.23	0.00	0.00	22.23
Total Water/Wastewater	65.81	0.00	0.90	0.00	0.90	66.71	66.71	0.00	0.00	66.71
Total Solid Waste	33.58	0.00	0.63	0.00	0.63	34.21	34.21	0.00	0.00	34.21
Total - Rate Supported	99.39	0.00	1.53	0.00	1.53	100.92	100.92	0.00	0.00	100.92
Total - Tax Supported and Rate Supported	748.90	(0.49)	0.81	5.98	6.30	755.20	755.20	0.10	122.04	877.34

* Other includes Elected Officials, Part Time, Seasonal, Students and Contract staff.

** The Revised 2024 FTE Includes the budgeted figures from 2024 as well as the impact on positions approved or amended through the 2024 fiscal year.

Staff Complement Grouped as FMW reports

Division	Department	2024 FTE Revised	2025 Adjustments	2025 Annualized Impacts	2025 Service Level Changes	2025 Total FTE	2026 Annualized Impacts	2026 Service Level Changes	2026 Total FTE
Elected Officials	Elected Officials	23.00			0.00	23.00		0.00	23.00
		23.00	0.00	0.00	0.00	23.00	0.00	0.00	23.00
Finance and Corporate Services	CAO's Office	12.25		(0.25)	1.50	13.50	0.50		14.00
	Corporate Administration	49.60		(2.25)	0.25	47.60	0.75	1.66	50.01
	Facility Services and Climate Change/Energy Manage	18.67		0.03	3.90	22.60	(0.80)	1.00	22.80
	Information Technology Services	26.65		(0.50)	(1.00)	25.15	(0.52)		24.63
	Fleet Operations	1.60				1.60			1.60
	Legislative Services	17.52		(0.67)		16.85			16.85
		126.29	0.00	(3.64)	4.65	127.30	(0.07)	2.66	129.89
Engineering and Public Works	Public Works Admin	0.68		0.02		0.70			0.70
	Roads	30.87		0.52		31.39			31.39
	Port Carling Locks	3.47	(0.50)			2.97			2.97
	Hauled Sewage Operations	3.67				3.67			3.67
		38.69	(0.50)	0.54	0.00	38.73	0.00	0.00	38.73
Community and Planning Services	Planning and Policy	8.73	0.01		0.17	8.91	0.03		8.94
	Water Strategy and Climate Change Initiatives	7.28		0.25	0.17	7.70	0.03		7.73
	Geomatics/911 Civic Addressing	5.60			0.17	5.77	0.03		5.80
	Community Housing	8.69			1.00	9.69	0.00		9.69
	Affordable Housing	7.69				7.69		1.00	8.69
	Homelessness	9.50				9.50			9.50
	Community Transportation	0.90			0.33	1.23	0.07		1.30
	Ontario Works Programs	36.20			(1.00)	35.20			35.20
	Children's Services	22.95			0.50	23.45			23.45
		107.54	0.01	0.25	1.33	109.13	0.17	1.00	110.31
Health Services	Paramedic Services	84.68		1.83		86.51			86.51
	Community Paramedicine	9.00				9.00			9.00
	Health Strategies and Initiatives	2.60				2.60			2.60
	Pines Operations	173.36				173.36			173.36
	Fairvern Operations	72.40		0.30		72.70		118.38	191.08
	Seniors Programs and Services	3.60				3.60			3.60
		345.64	0.00	2.13	0.00	347.77	0.00	118.38	466.15

Staff Complement Grouped as FMW reports

Division	Department	2024 FTE Revised	2025 Adjustments	2025 Annualized Impacts	2025 Service Level Changes	2025 Total FTE	2026 Annualized Impacts	2026 Service Level Changes	2026 Total FTE
Airport	Airport	8.35				8.35			8.35
		8.35	0.00	0.00	0.00	8.35	0.00	0.00	8.35
Total Tax Supported FTE		649.51	(0.49)	(0.72)	5.98	654.28	0.10	122.04	776.43
Water/Wastewater		65.81		0.90		66.71			66.71
Solid Waste		33.58		0.63		34.21			34.21
Total Rate Supported FTE		99.39	0.00	1.53	0.00	100.92	0.00	0.00	100.92
Total Tax Supported and Rate Supported FTE		748.90	(0.49)	0.81	5.98	755.20	0.10	122.04	877.35