



2025  
DRAFT MUNICIPAL BUDGET

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# 2025 Township of Wilmot Budget

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## Introduction

The 2025 Operating and Capital budgets represent a turning point for the Township of Wilmot. Prior accumulated decisions have led to the current financial situation, where there are minimal reserve funds, less than sufficient annual capital funding and unsustainable operating budget practices. To address the current financial situation, Township staff are presenting the operating budget based on four distinct sections, representing the unique impacts of the decisions encompassed in each section. The total percentage increase in property tax revenue is significant due to the need to reset the Township's budget to a point where it can continue on a sustainable path. Without this significant one-time increase in property tax, the Township will be extremely limited in its ability to maintain assets and provide services.

The non-tax portion of the budget, which is funded from water and wastewater rates, building permits and cemetery revenues is presented under the relevant departmental sections.

## Tax Supported Operating Budget

### Base Budget

These adjustments represent the impact of year-over-year changes in the costs of compensation, goods and services and increases in revenues from user fees and charges. All businesses are impacted by these increases; they impact the goods procured to maintain Township facilities and infrastructure, the services outsourced, and the utilities required to power and operate Township vehicles and facilities.

In addition to addressing inflationary impacts, compensation budgeting was overhauled in 2025 to better reflect the budgeted impacts of the current staffing complement. Historically the Township would budget based on the exact compensation costs of the incumbent in each position, which leads to swings from year to year as people move in and out of or through the organization. Best practice is to budget each position at its full cost, with an accompanying reduction applied that reflects that some positions may be vacant for a period, or new hires will be compensated at a lower rate than more experienced individuals in the same role. This approach is referred to as gapping.

The Fees & Charges Bylaw lays out all the various fees and charges collected by the Township to recover costs for various services and programs. The majority were indexed at 3.38 per cent based on the June to June Consumer Price Index (CPI) increase.

<b>Component</b>	<b>\$ Impact</b>	<b>% Impact</b>
Compensation	492,101	4.03%
Inflation on Goods and Services	130,742	1.07%
Increased Revenue	(128,960)	(1.06%)
<b>Total Base</b>	<b>493,883</b>	<b>4.05%</b>

The impact of the base budget increase will be about \$46 per household annually or \$3.85 per month.

## One Time Adjustments

These adjustments represent items that have been adjusted to reflect past budget issues which if not addressed will continue to cause structural issues. These are items that cannot be managed due to the fixed nature of the expense or revenue.

### Internal Charges

These are expenses that are budgeted within tax funded areas of the budget that directly or indirectly support services delivered by the non-tax supported operations. An example is Human Resources. All recruiting and hiring activities are managed by this area, including positions that directly deliver services within the Township's water services area. To address these expenses, estimates are completed that represent the amount of support provided, and then a budget recovery is included. The Townships total internal charges are \$1,034,900 for 2025. This is the second year that the amount has been reduced. Ensuring equitable recoveries between areas ensures that the costing of services accurately reflects the expenses that support delivery of the service.

### Interest Income

The Township earns interest income on cash that it holds in its bank account. This cash represents funds held in reserves, reserve funds, trusts and deferred revenue. Best practice is that the funds that are used to earn the interest income should receive the benefit of that interest. The allocation of this interest income should be based on actual balances in each of the above, however, historically the Township allocated based on the portion that was not committed to a budget item such as a capital project. Basing interest allocation on actual funds helps

to ensure that the purchasing power of funds continues to grow over time. Based on current reserve fund balance forecasts, it is estimated that \$40,000 of interest income will stay in the operating budget with the balance being allocated to the Township’s reserve funds. The 2024 budget was \$400,000; a budgeted transfer to reserve funds of \$360,000 has been included for 2025. Actual interest for 2023 and 2024 was much higher than this due to historically high interest rates. Rates have now started to decline as the Bank of Canada reduces the overnight lending rate. Interest allocation to reserves is based on actual interest earned and average balances.

**Debt Repayment Funding**

Debt incurred by the Township can only be used for capital expenditures as per the Municipal Act, therefore best practice is that capital funding sources should be used to repay debt. This was the approach for Development Charge funded debt; however, the tax funded portion of the 2022 and 2023 debt issues were budgeted to be paid for from the operating budget. By moving the payment of these obligations to the respective capital reserve funds, the use of debt as a financing tool and not a funding tool becomes clearer. The impact of this change is to reduce the levy required by \$273,791.

**Project Management Capital Recovery**

Best practice in budgeting and accounting for capital projects is to include all costs, including internal staff costs related to project management. Including these costs within the project ensures that the proper funding sources are used to pay for them, such as development charges or water/wastewater rates. The inclusion of the recovery in the operating budget reduces the levy requirement by \$175,075. This is a conservative estimate and reflects that not all the time for these positions can be directly attributed to a project, such as training or vacation

<b>Component</b>	<b>\$ Impact</b>	<b>% Impact</b>
Internal Charge Reduction	298,084	2.44%
Interest Income Allocation	360,000	2.95%
Debt Repayment Funding	(273,791)	(2.24)%
Project Management Capital Recovery	(175,075)	(1.43)%
<b>Total One Time Adjustments</b>	<b>209,218</b>	<b>1.71%</b>

The impact of the one time adjustments will be about \$19.50 per household annually or \$1.65 per month.

## Operating Gap Requests

Attached in Appendix A are detailed requests for items that address current operating gaps. These items are prioritized based on the service currently being expected without the necessary resources to deliver the service. These resources will not expand services, but instead ensure that the Township is able to meet currently expected service levels.

Component	\$ Impact	% Impact
Hardtop rehabilitation (Roads Needs Study recommendation)	45,000	0.37%
Stormwater system enhancement (Roads Needs Study recommendation)	60,000	0.49%
Senior Urban Forester	136,250	1.12%
Economic Development & Tourism Officer	150,400	1.23%
Senior Policy Planner	150,400	1.23%
Revenue Supervisor	150,400	1.23%
Grants Coordinator	113,800	0.93%
Repayment of OBC Reserve Fund	100,000	0.82%
Growth Capital Funding	100,000	0.82%
<b>Total Operating Gap Requests</b>	<b>1,006,250</b>	<b>8.24%</b>

The impact of the operating gap requests will be about \$94 per household annually or \$7.85 per month.

These adjustments represent the impacts to the portion of the tax levy that supports the operating portion of the budget. The total impact is \$1,709,351 which is a 14% tax increase, equal to about a \$160 per household annually or \$13.30 per month.

## Capital Funding

The capital budget is funded from several sources, including grants, development charges, Region of Waterloo contributions as well as tax and rate funded capital reserve funds. The operating budgets for tax funded services as well as water and wastewater services included an amount that is transferred annually to their respective capital reserves. The primary use of this funding is to carry our capital projects that repair, renew and replace existing Township assets.

## Infrastructure Renewal Strategy

The Infrastructure Renewal (IR) Strategy funds the planned maintenance and replacement of Township-owned assets. This strategy is directly linked to asset management planning—how we plan for and prioritize our infrastructure needs to achieve the greatest benefit to our community. Asset management planning is an ongoing and long-term process that identifies the requirements for maintaining the Township’s assets in a state of good repair, including operation and maintenance, renewal, replacement, and disposal. This strategy helps ensure that the Township can continue to provide a reasonable level of service to the community.

The Infrastructure Renewal Strategy is funded from multiple sources:

- property taxes;
- water and wastewater rates;
- Canada Community-Building Fund (previously federal gas tax); and
- Ontario Community Infrastructure Fund (OCIF).

## Sustainable Funding Outcome

According to the Township’s most recent [Asset Management Plan 2022](#) (AMP), the sustainable funding level for infrastructure renewal is \$12.6 million annually, of which \$10.2 million is tax funded. The AMP also identified an infrastructure backlog of \$19 million.

An AMP is based on data collected and maintained in multiple systems, it is managed in a decentralized manner and used for many primary purposes other than the AMP. The collection of this data has occurred over a period of time and in many different ways. One of the primary challenges with any AMP is determining the completeness and accuracy of the data used to develop the financial model that communicates the target level of sustainable funding. The calculation of sustainable funding is also based on assumptions in addition to the data included. In reviewing the data and assumptions used to build the 2022 AMP, there are concerns around the completeness and accuracy of data and the assumptions used. One of the key assumptions for calculating the level of

sustainable funding is the estimate of current replacement cost. These values appear to be out of date for some of the Township's asset groups and do not reflect current costing, which is much higher than the estimates used. Another area of concern is the completeness of the asset inventory. Many of the assets included are pulled from the Townships GIS system, which is a tool used to map all the linear assets and record their associated data. Moving this data to the Townships Asset Management tool, Citywide, is a manual process of importing data, which has not been completed consistently due to resource constraints. The final concern is that for all the Township's buried infrastructure (water, wastewater and stormwater) the condition estimates are based on age only and not actual inspections. For recent assets this is not problematic, however, not all assets age as expected, and inspections are required to identify assets that are failing sooner than expected.

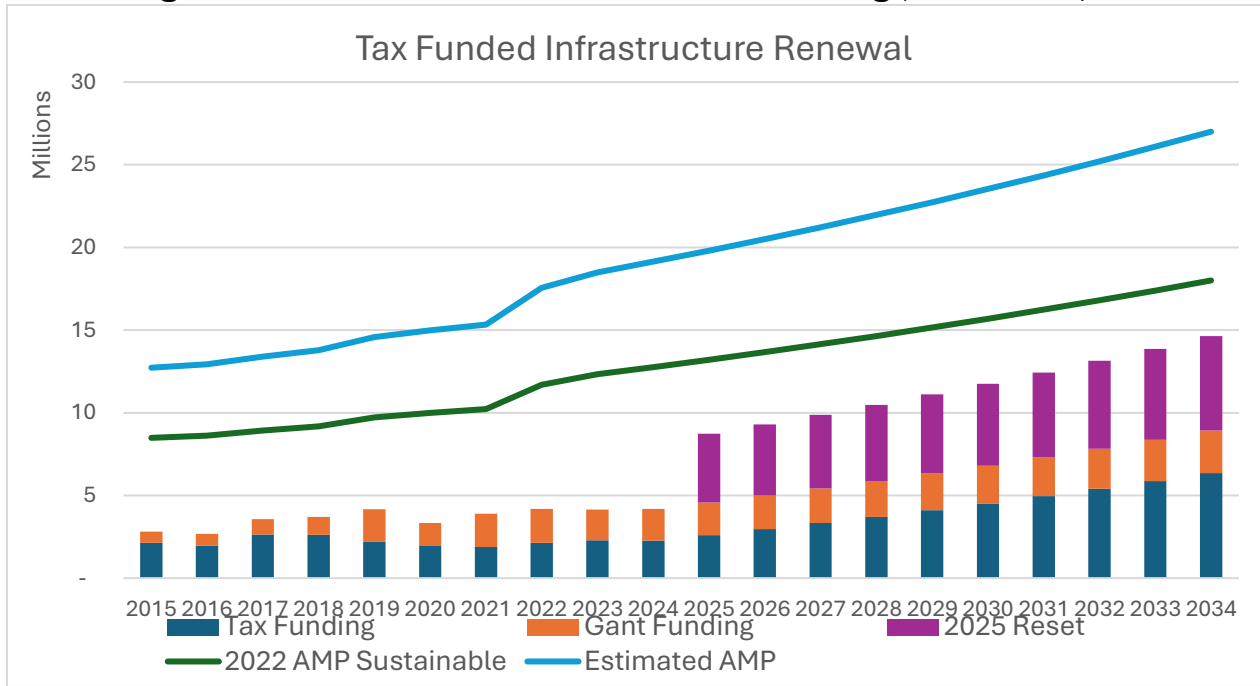
Based on a review of the plan, it is estimated that the replacement costs of some assets could be understated by 50 to 200 per cent. This has a significant impact on the annual sustainable funding required. A conservative estimate is that the annual sustainable funding is 50 per cent higher than currently reported.

Figure 1 below shows the capital funding from tax rates and provincial and federal grants. The period of 2015 to 2024 reflects actual amounts, and 2025 to 2034 is budget estimates. To estimate the sustainable funding level prior to 2022, the historical Non-Residential Construction Price Index has been used. Forward estimates are based on cost escalations of 4 per cent annually.

The Figure shows that the tax funding (blue bars) for capital renewal over the past 10 years has been flat and represents about 35 per cent of current sustainable funding estimate or 24 per cent of the higher estimate, on average. During this 10-year period, no funds were accumulated in tax capital reserve funds, as each year's budgeted amount was used to fund current year capital. This leaves the Township with no funding available for emergency needs, such as a large equipment failure at a facility, a major culvert wash out or stormwater pond cleanout.



Figure 1 Tax Funded Infrastructure Renewal funding (2015-2034)



The recommendation to increase the capital transfer in 2025 by \$4.5 million would bring sustainable funding to 66 per cent of current estimate or 44 per cent of the higher estimate. This is still short of a level that will allow for capital work to be completed at a rate to prevent further deterioration of assets. It would allow for critical projects to be carried out on roads, facilities and vehicle replacement. It would also allow some funding for some preventative projects to be completed over time. The key areas of investment would be in the following asset groups.

Investment Area	Amount \$	Impact %
Fire Services	315,000	2.58%
Facilities/Parks & Rec	1,500,000	12.29%
Transportation Network	2,685,000	22.00%
<b>Total</b>	<b>4,500,000</b>	<b>36.87%</b>

The impact of the capital funding increase will be about \$420 per household annually or \$35.00 per month.

## Fire Services

Prior Council approved a Fire Master Plan that includes replacement of the New Hamburg Fire Station and the replacement of vehicles that have reached end of life. Additional details are available in the capital justification sheets section of this budget.

	2024	10 Year Forecast
Fire Vehicles & Equipment		6.4 M
New Hamburg Station		2.0 M
Total Required		8.4 M
Current Investment Level	335,000	4.7 M
Adjusted Investment Level	650,000	8.5 M

Current funding levels are not sufficient to fund the construction of the new station and replacement of 4 vehicles. The estimated costs are \$8.4M over the next ten years, and with current funding levels only \$4.7M of this are available. An additional \$315,000 per year for the next ten years is required to ensure vehicles are replaced and the new station constructed. At the end of the ten-year period, additional vehicles and other station renewal will be required. The level of funding required for these future projects will be estimated during the update of the Asset Management Plan, and any adjustment to this funding level will be communicated to Council through that process.

## Facilities/Parks & Recreation

The collection of facilities that include the Wilmot Recreation Centre, New Hamburg Arena, community centres and administrative facilities represent most of the non-linear infrastructure in the Township. These assets are used by the public and staff continuously and require renewal and replacement to ensure they can remain open and accessible to continue delivering services. Current funding levels do not adequately reflect the significant investments required.

	2024	10 Year Forecast
Current Investment Level	\$725,000	\$10.2 M
Adjusted Investment Level	\$2.225 M	\$31.3 M
Current Estimated Requirement	\$1.6-2.5 M	\$16-25 M
Higher Estimated Requirement	\$3.0+ M	\$40+ M

The 10-year forecast does not include new facilities, including a replacement for the current New Hamburg Arena ice pad. New facilities may be covered partially through Development Charges; however, a part will need to be funded from taxes due to the benefit to existing residents.

**Transportation Network**

The roads, bridges, culverts, sidewalks and other items that make up the Township’s transportation network represent the largest infrastructure component both in terms of dollars and number of assets.

	2024	10 Year Forecast
Current Investment Level	\$3.4 M	\$47.1 M
Adjusted Investment Level	\$6.085 M	\$86.3 M
Current Estimated Requirement	\$7.5 M	\$75 M
Higher Estimated Requirement	\$11.2-15.0 M	\$150+ M

Within this investment there are three primary areas: Road maintenance and Traffic Calming, Sanitary Inflow and Infiltration rehab and the non-DC eligible portions of major linear projects.

**Road Maintenance and Traffic Calming**

Council received two reports in 2024 with respect to program enhancement and program establishment within the transportation network service areas of road operations and traffic management. The capital works proposed in this item include annual pavement restoration (\$1.2M annually), rural road restoration (\$650,000 annually), road reconstruction (\$500,000), and traffic studies and calming activities (\$125,000 annually). Urban and rural road restoration through rehabilitation and reconstruction were noted to need a significant increase to address a deteriorating network condition that is trending downward in condition. This downward trend is the result of historical under-investment in renewal activities for roads. Traffic calming and road safety initiatives are proposed to establish and support the approved traffic calming and road safety program approved by Council. Combined these projects support the current network of roads, ensuring they are in good condition and safe for all users.

**Sanitary Inflow and Infiltration rehab**

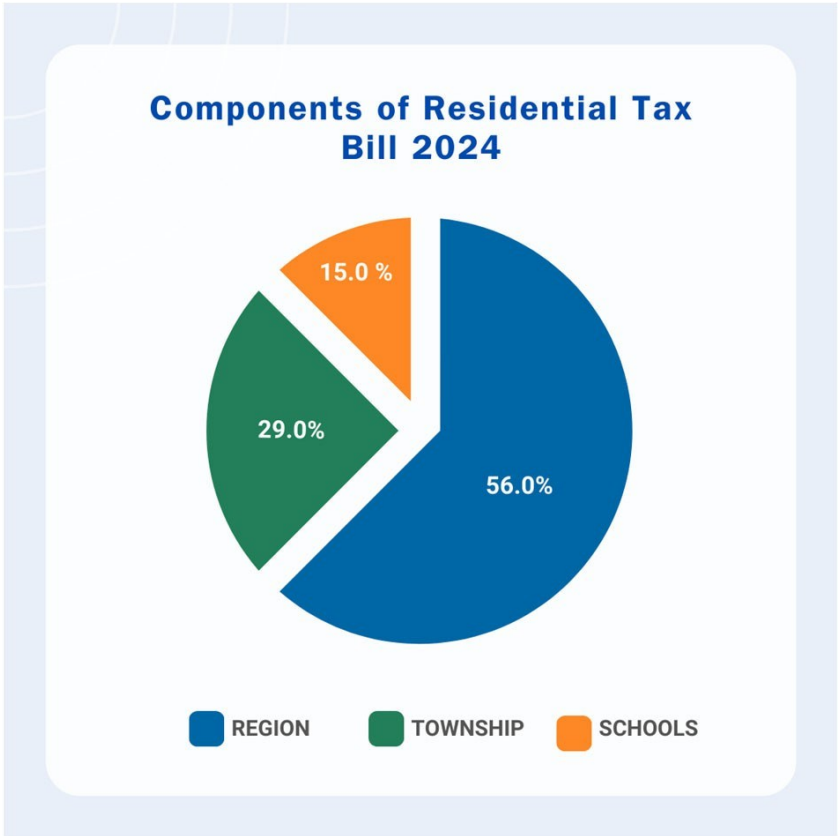
Older wastewater underground infrastructure can develop leaks which allow

groundwater to enter them. This groundwater is then transported to lift stations and treatment plants. This additional flow of water increases the costs of operations while also deteriorating the existing network of pipes. Work to identify pipes to be relined or repaired is carried out via several non-invasive techniques, however, repairing the pipe does require excavation of a portion of the road to gain access. Repairing and rehabilitating the roadway, in conjunction with this work, ensures an efficient use of funds. Simply patching and leaving the road surface leads to quality and safety concerns over time. As such, this item is proposed to complete more extensive road rehabilitation works in conjunction with the underground infrastructure works, to enhance and compound the investment opportunity with more cost-effective road renewal activities. Over the next five years an average of \$2.7 M is required annually from tax funding to support his work.

#### Growth Infrastructure

As the Township constructs the infrastructure necessary to support growth, much of that work is completed under existing roadways. The expansion of the water and sanitary systems is funded from development charges and portions of the roadway that are expanded are also eligible to be funded from DCs. The portion of the road, curb and sidewalks that were existing in place prior to the expansion must be funded from tax rates as they are a benefit to existing residents. Similar to wastewater rehabilitation activities, this item is proposed to complete more extensive road rehabilitation works in conjunction with the new underground infrastructure works, to enhance and compound the investment opportunity with more cost-effective corridor renewal activities. \$3 M is needed annually over the next five years to support these reconstruction activities.

The Township is responsible for issuing tax billings to all properties in the Township. Those tax bills consist of taxes collected for three distinct organizations. The Township of Wilmot Council is only responsible for setting the tax levy and rates required by the local Township and does not control or set the taxes levied on behalf of the Region of Waterloo or the education component. The Region of Waterloo sets its own tax rates based on needs and approved budgets, and the Province of Ontario establishes education tax rates.



With this 2025 operating budget, the Township’s residential tax rate will increase 50.87%, adding approximately \$580 per year to the average assessed home’s property tax bill, or \$48.35 per month.

Once the Region of Waterloo has approved their budget, the combined impact will be updated on the Township's website.

Description	2024 Budget	2025 Budget	Budget Change \$	Budget Change %
<b>REVENUES</b>				
PROPERTY TAXATION - incl. growth	-12,243,209	-18,452,560	-6,209,351	50.72%
OPERATING REVENUES	-3,946,205	-4,146,940	-200,735	5.09%
GRANTS	-550,100	-551,400	-1,300	0.24%
INVESTMENT INCOME	-1,110,000	-775,000	335,000	-30.18%
CONTRIBUTION FROM USER-PAY DIVISIONS	-1,332,984	-1,034,900	298,084	-22.36%
CEMETERY OPERATIONS	-102,550	-104,150	-1,600	1.56%
BUILDING SERVICES OPERATIONS	-665,620	-657,300	8,320	-1.25%
WATER & WASTEWATER OPERATIONS	-7,211,200	-7,541,900	-330,700	4.59%
<b>Total Revenues</b>	<b>-27,161,868</b>	<b>-33,264,150</b>	<b>-6,102,282</b>	<b>22.47%</b>
<b>EXPENDITURES</b>				
OPERATING EXPENSES	16,682,237	18,034,330	1,352,093	8.10%
TRANSFER TO CAPITAL/ RESERVE FUNDS	2,226,470	6,926,470	4,700,000	211.10%
LONG-TERM DEBT PAYMENTS - Levy Share	273,791	0	-273,791	-100.00%
CEMETERY OPERATIONS	102,550	104,150	1,600	1.56%
BUILDING SERVICES OPERATIONS	665,620	657,300	-8,320	-1.25%
WATER & WASTEWATER OPERATIONS	7,211,200	7,541,900	330,700	4.59%
<b>Total Expenditures</b>	<b>27,161,868</b>	<b>33,264,150</b>	<b>6,102,282</b>	<b>22.47%</b>
<b>BALANCED BUDGETS (SURPLUS) DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

## Mayor and Council Operating Budget

Council is responsible for providing leadership for the Township. They uphold and promote the strategic direction of the municipal corporation and promote community engagement in municipal activities. Council supports staff in fulfilling the core mandates of Wilmot as a lower-tier municipality within the Region, and collaborates to foster activities that enhance the economic, social and environmental well-being of the Township.

Wilmot's Council is comprised of the Mayor, and five ward councilors. As specified in the Municipal Act, s.224, the role of Council is as follows:

- a) to represent the public and to consider the well-being and interests of the municipality;
- b) to develop and evaluate the policies and programs of the Municipality;
- c) to determine which services the Municipality provides;
- d) to ensure that administrative policies, practices and procedures and controllership policies, are in place to implement the decisions of council;
- e) to ensure the accountability and transparency of the operations of the Municipality, including the activities of the senior management of the Municipality;
- f) to maintain the financial integrity of the Municipality; and,
- g) to carry out the duties of council under this or any other Act.

The operating budget for Mayor and Council provides funding for the Honorariums paid to Councilors and the Mayor, as well as funds to supports their attendance at municipal conferences (AMO, ROMA), training related to the role of a Councilor and engagement activities with the community in support of Township objectives.

### 2025 Changes

\$0 impact – Transition of the one-year temporary position of “Executive Officer to Council” to a permanent position.

\$7,350 – increase for additional development, conferences and events

### Corporate Wide Change Impacts

(\$8,350) – decrease to compensation as per change in budget methodology

(\$9,000) – increase in recovery as per change in internal cost recovery methodology

\$0 – Community Grant budget was moved to Community Services

### 2025 OPERATING BUDGET

Description	2024 Budget	YTD Actual	2025 Budget	Budget Change \$	Budget Change %
Compensation	291,300		282,950	(8,350)	
Operating Expenses	31,525		29,875	(1,650)	
Contingency	12,500		12,500	-	
<b>Council - Expenditures</b>	<b>335,325</b>		<b>325,325</b>	<b>(10,000)</b>	<b>(2.98)%</b>



## Corporate Services Department

The Corporate Services Department is responsible for legislative services, municipal by-law enforcement, budget and financial services, information technology services and corporate asset management.

### The Legislative Services Division

The Legislative Services Division is comprised of two main sections: the Municipal Clerk's Office and Municipal Law Enforcement Services. Through these two core service areas, Legislative Services is both an internal and external service provider.

The Municipal Clerk's Office is responsible for a wide range of essential services, including administering municipal and school board elections; providing support for Council and committee meetings; maintaining corporate records; ensuring compliance with legislative requirements; managing privacy and public access to information; providing policy leadership; overseeing vital statistics; and issuing marriage licenses and lottery permits.

Municipal Law Enforcement Services is committed to promoting compliance with local by-laws through a proactive approach that emphasizes education and communication. Our officers work with residents, businesses, and visitors to raise awareness of regulations and encourage voluntary compliance. In addition, the team is responsible for processing kennel applications and overseeing the approval process for various by-law exemptions, as established by Township Council.

### Budget and Financial Services

The Budget and Financial Services Division is responsible for monitoring and implementing sound financial policies that support the Township as a whole. This division advises Council on the status of the Township's finances and actions required to meet financial obligations and objectives. The Budget and Financial Services Division is responsible for:

- Capital and operating budget preparation
- Financial reporting
- Property tax billing and administration
- Utility billing and administration
- Corporate procurement
- Payroll administration
- Insurance and risk management

- Debt and investment
- Inbound and outbound grants administration

### Information Technology Services

IT Systems are the backbone of what keeps our organization connected both internally and externally with the community. The IT Services division is responsible for the on-going maintenance of network infrastructure, cyber security, hardware, software, physical security systems and digital communications. Our IT team also coordinates and produces the live-streaming of all meetings of Council and committee meetings.

### Asset Management

The Township's Corporate Asset Management Program impacts every area of the organization and municipality. In accordance with Ministry of Infrastructure guidelines, the Township Asset Management Plan (AMP) is a first step in establishing an overall municipal infrastructure strategy.

### 2025 Changes

- \$77,990 – wage increases and grid movement of existing positions
- \$7,132 – indexing of annual operating expenses
- \$15,250 – reduction in estimated volume of fees and charges

### Corporate Wide Change Impacts

\$(283,100) – increase in recovery as per change in internal cost recovery methodology

### 2025 OPERATING BUDGET

Description	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
Compensation	1,749,320	1,827,310	77,990	
Operating Expenses	695,568	702,700	7,132	
Fees and Charges	(182,800)	(167,550)	15,250	
Transfer to Reserves	27,000	27,000	0	
Internal-Charges	0	(283,100)	(283,100)	
<b>Corporate Services- Expenditures</b>	<b>2,289,088</b>	<b>2,106,360</b>	<b>(182,728)</b>	<b>(7.98)%</b>

## Fire Services Department

Fire Services is responsible for the delivery of public education, fire prevention and enforcement, and emergency response as directed by the Council-approved Establishing and Regulation By-law. Each division (Administration, Fire Prevention, Training, Suppression) have various legislated responsibilities. Included within the Fire Services mandate is emergency management, which includes public education, annual HIRA (Hazard Identification and Risk Assessment) update, annual education and drill for the emergency control group, and provincial annual compliance.

### Divisional Descriptions

Administration:

- Policy development and administrative processes
- Master planning and service delivery
- Training policies and programming, Township Joint Training program
- Public education, fire prevention, and enforcement activities
- Community Risk Assessment
- Development of strategic partnerships
- Cooperative purchasing projects
- Business and budgetary planning and development
- Asset management, strategies, lifecycle benchmarking, fire station maintenance, performance management, and fire apparatus fleet management
- Capital program project management
- Communications and reporting
- Emergency management

Key Performance Indicators (KPI)

Capital Projects:

2023 - 6

2024 - 9

Approved Capital:

2022 - \$1,271,000

2023 - \$2,091,250

2024 - \$2,307,500

Key Achievements in 2024:

- Department training program delivery, improvements and enhancements
- Township joint training program delivery, improvement and enhancements
- Delivered emergency management education and table-top drill to Township control group

- Completed design specification for replacement tanker at Station 1 and replacement rescue at Station 2
- Completed design specification for replacement aerial at Station 3 and replacement pumper at Station 2 (project is pending council approval)
- Successful annual community safety public open house; estimate we reached approximately 350 attendees
- Successful completion of hiring, training, and certifying 10 new recruits
- Successful recruitment of 13 incumbent recruits for 2025
- Implementation of new RMS system which will carry into 2025
- Moved fire administration to Neville Street location
- Moved interior renovation project at Station 2 from tender to release, successful contractor will begin construction in early 2025.

#### Fire Prevention and Enforcement:

Note: There is no additional capacity to expand beyond request and complaint. We have had a couple of very complex inspections that require a tremendous amount of time from organizations to be compliant with the Ontario Fire Code (OFC). The main issues are general maintenance, housekeeping and using buildings for uses that they are not designed for. We are finding more buildings being used to house people; unfortunately these buildings were not originally designed as a residential occupancy and pose a significant risk to those residents. This is a lack of attention to OFC requirements or lack of knowledge of those requirements by owners or often board of directors, further reinforces the need for a regular inspection schedule.

Staff Complement: 1 Full-time Key Performance Indicators (KPI)

Fire Prevention Inspections/Enforcement (Includes mandatory Request and Complaint):

2023 – 21 – Site Visits

- Follow-ups – 12
  - complaints – 8
  - requests – 1
- 2023 – 39 – Site Visits
- Follow-ups – 23
  - complaints – 14
  - requests – 2

2024 – 53 – Site Visits (The above numbers do not reflect the monthly inspection of the 50 units at the Erb Street Shelter)

- Follow-ups – 19
- Complaints – 18
- Requests – 11

Approved Operating (Prevention and Education Combined, not including wages):

2023 – \$3,000

2024 - \$5,000

Public Education:

Key Performance Indicators (KPI)

Public Education Projects and Events:

2023 – 27

2024 – 45 (6 more classes scheduled for December 2024)

Open Burn Permits Issued:

2023 – 51

2024 - 55

Approved Operating (Prevention and Education Combined):

2023 – \$5,000

2024 - \$5,000

Emergency Response:

Key Performance Indicators (KPI)

Call Volume (includes all emergency call types):

2023 – 539 Medical = 29% Fires = 7% Other 64%

2024 - 447 Medical – 23% Fires = 4% Other 73%

2023 – 5,370 emergency hours

2024 – 4,927 emergency hours

Training Program:

Key Performance Indicators (KPI) Training Hours (Annual)

2023 – 6,675 Training hours

2024 – 7,536 Training hours

Emergency Management:

Key Performance Indicators (KPI) Provincial Compliance:

2023 – Approved, met Provincial requirements

2024 – Submitted compliance requirements, approval pending

Township Joint Training Program:

Wilmot oversees the administration of the program.

Key Performance Indicators (KPI) Training Hours (Annual)

2023 - 13 recruits, each recruit attended 54 classes, 204 class hours and 112 training hours

2024 – 10 recruits, each recruit attended 54 classes, 204 class hours, and 122 training hours

**2025 Changes**

\$95,440 - wage increases and grid movement of existing positions

\$(26,495) – additional grant funding planned

\$18,010 – indexing of annual operating expenses

**Corporate Wide Change Impacts**

\$15,000 – increase in charge back as per change in internal cost recovery methodology

**2025 OPERATING BUDGET**

Description	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
Compensation	1,245,060	1,340,500	95,440	
Operating Expenses	432,990	432,990	18,010	
Fees, Charges and Grants	(54,305)	(80,800)	(26,495)	
<b>Internal-Charges</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	
<b>Fire Services- Expenditures</b>	<b>1,623,745</b>	<b>1,725,700</b>	<b>101,955</b>	<b>6.28 %</b>

## Community Services Department

The Community Services Department ensures residents have a variety of high-quality parks, recreation and cultural opportunities and experiences creating constructive, healthy and active lifestyles. The core business functions consist of Administration, Community Services, Parks and Facilities. The department is supported by 29 full-time positions and approximately 110 part-time, seasonal and student positions.

### Administration

This branch is responsible for the administration, operations and project management of the Community Services Department. Current key initiatives include the fit up for the property at 30 Neville Street, Administration Space Needs Study and the feasibility study of the New Hamburg Arena Multi-use Project. With the completion and approval to the Community Services Master Plan, strategic direction has been given for the department carrying on the next several years. The following initiatives are included with Administration:

- Strategic Master Planning & Service Delivery
- Business and Budgetary Plans
- Development of Policy & Administrative Processes
- Asset Management Plans, Strategies and Lifecycle Benchmarking
- Capital Program Project Management
- Communications and Reporting

### Key Performance Indicators

Minor/Major Capital Project Implementation and Approved Capital Annual Expenditures

Number of Minor/Major Capital Projects

2023: 54

2024: 100

Financial Amount of Approved Capital

2023: \$5,878,000

2024: \$967,700

### Community Services:

This branch is responsible for Aquatics, Customer Service, Recreation Programming, Arts & Culture, Special Events, Facility Bookings, Cemetery Services, Community Engagement & Business Development. Highlighted by reestablishing a Township-led Canada Day and increase in various programs, permits and services. The following programs include:

- Aquatic instructional programming, scheduling, staffing, leadership training and forward-facing customer service at the Wilmot Recreation Complex.

- Recreation programming for children (camps, arts, special interest classes), youth (drop-ins, Youth Action Council), adults (fitness, yoga), and older adult programming in the Active Living Centre.
  - Introduction of Township led Canada Day.
  - Registration services through ActiveNet software
  - Castle Kilbride operation, marketing and promotion as a museum, National Historic Site and tourism destination. Artifact collection, conservation management, education programming and exhibits are delivered along with a series of special events throughout the year including the Summer Concert Series.
  - Social Services partnership programming with the Wilmot Family Resource Centre and Community Care Concepts
  - Cemetery service sales, maintenance of grounds, interments and liaising with funeral homes and the Bereavement Authority of Ontario.
  - Facility permit administration, community and business development through sale of advertising, marketing, and promotions including administration of all applicable policies and procedures
  - Special event booking, community engagement, development and facilitation through various stakeholders, partners and affiliated community groups.
- Staff Complement: 12 Full-time, 80 Part-time

#### Key Performance Indicators

##### Number of ActiveNet Participant Accounts

2023: 20102

2024: 20989 (Indicates up to November 25, 2024)

##### (Aquatic Learn to Swim Programs)

##### Number of Learn to Swim Classes

2023: 866

2024: 1032 (Indicates up to December 20, 2024)

##### Number of Learn to Swim Participants

2023: 3667

2024: 4139 (Indicates up to December 20, 2024)

##### (Facility Permit Usage Statistics)

##### Permit Transactions

2023: 1558

2024: 1394 (Indicates up to November 22, 2024)

##### Permit Hours Reserved

2023: 37,666 hours



2024: 43,028 hours

Permit Revenue

2023: \$1,274,747

2024: \$1,298,723 (Indicates up to November 22, 2024)

### Parks and Facilities

This branch is responsible for New Park Development, Facility, Park, Trail and Open Space Design, Construction, Maintenance and Operations. Highlighted for this branch is the stewardship of the 55-acre Mike Schout Wetlands. The following programs are included in this branch:

- New park development
- Parks minor capital, maintenance, operations and compliance inspections of playgrounds, sports pitches, ball diamonds, artificial turf, open spaces, multipurpose sport courts, tennis/pickle ball courts, and splash pad
- Trail inspection and maintenance including multi-use trails, footpaths and informal trails.
- Cemetery maintenance operations, plot layouts and burials
- Horticulture and forestry services including collaborative partnerships working with the Wilmot Horticultural Society and Let's Tree Wilmot volunteer organizations
- Streetscape and public urban space design
- New facility design, renovations and construction of public facing facilities
- Ice and facility minor capital, maintenance, operations for the twin pad at the Wilmot Recreation Complex.
- Aquatic facility maintenance and operations for the two tank Natatorium at the Wilmot Recreation Complex.
- Compliance through inspections of emergency systems and life safety equipment
- Daily cleaning and sanitization maintenance of all Community Services facilities
- Building preventative maintenance and inspections utilizing specialized technicians for repair and replacements.
- Community involvement, liaising with specific set up and take down requirements for all permitted programs and events.

Key Performance Indicators

Number of Park and Open Spaces, Includes Locations, Various Outdoor Amenities, Playgrounds, Sports Fields, Courts, Shade Structure & Site Furniture

2023: 100

2024: 100

Key Performance Indicators

(Parkland Acreage)

Acres in Parkland include Neighbourhood, Settlement, Township-wide Parks, Wetlands and Open Space

2023: 280 acres

2024: 280 acres

Passive Recreation Trails - Total Kilometers

2023: 49.37km

2024: 49.37km

(Facilities Managed/Owned)

Total Square Footage of Township-managed/Owned Facilities

2023: 322,027 square feet

2024: 322,027 square feet

Insured Value of Recreation and Corporate Facility Assets

2023: \$84,000,000

2024: \$101,000,000

### 2025 Changes

\$10,750 – Reduction of 1 FTE through consolidation of positions offset wage increases and grid movement of existing positions

\$155,170 - indexing of annual operating expenses

\$(7,550) – increased user fees

### Corporate Wide Change Impacts

\$(60,000) - increase in recovery as per change in internal cost recovery methodology

### 2025 OPERATING BUDGET

Description	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
Compensation	4,230,330	4,241,080	10,750	
Operating Expenses	1,631,080	1,786,250	155,170	
Revenues	(2,159,050)	(2,166,600)	(7,550)	
<b>Internal-Charges</b>	<b>0</b>	<b>(60,000)</b>	<b>(60,000)</b>	
<b>Community Services- Expenditures</b>	<b>3,702,360</b>	<b>3,800,730</b>	<b>98,370</b>	<b>2.66%</b>

## Development Services Department

The Development Services department's core working groups consist of the Planning, Building, Economic Development and Heritage sections.

Key Goals for 2024:

- Implement Minister's Decision on ROPA 6 (when/if updated) through a new Official Plan per the guidance of MMAH staff
- Implement the assumption of the delegation of Planning Authority to Wilmot
- Implement the operational needs and prepare for growth of demands and responsibilities with respect to development approvals, policy planning, building activity and economic development expectations

Divisional Descriptions:

### Planning

This section is further subdivided into two general streams of activity - policy planning and development planning. Policy planning is responsible for the preparation of long-range planning and study pertaining to policy related issues that affect the use and development of land within the Township. Development planning reviews, processes, and makes recommendations to Council and the Committee of Adjustment on current development and re-development applications, in accordance with the requirements of the Planning Act, to implement the long-range vision of the Township Official Plan.

### Building

This section is responsible for the enforcement and administration of the Ontario Building Code in Wilmot Township. The section reviews plans, issues permits and inspects all building, plumbing and septic construction to ensure that all structures are safe, accessible and comply with the Ontario Building Code.

### Economic Development

This section is responsible for facilitating the economic growth and stability of the community by providing information and support to existing businesses and perspective businesses. In addition, the section works collaboratively with Regional and Provincial partners on site selection opportunities to grow the economy of the Region and the Province through WaterlooEDC and Explore Waterloo Region.

## Heritage Wilmot

This section performs legislated tasks under the Ontario Heritage Act, including maintaining the Municipal Heritage Register and working with the Heritage Wilmot Advisory Committee to evaluate and recommend properties that are of cultural heritage value or interest in Wilmot Township for consideration for legal designation under Part IV or Part V under the Ontario Heritage Act. Working with the Heritage Wilmot Advisory Committee, this section also promotes and enhances community knowledge of local heritage through events such as Heritage Week.

### 2025 Changes

\$39,870 – wage increases and grid movement of existing positions

\$11,925 - indexing of annual operating expenses

\$(110,075 – expected increased planning applications

\$21,600) – expected increased building applications

\$44,120 – Building surplus position to be transferred to reserve fund

### Corporate Wide Change Impacts

\$(88,700) - increase in recovery as per change in internal cost recovery methodology

### 2025 OPERATING BUDGET

Description	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
Compensation	944,730	984,600	39,870	
Operating Expenses	147,7756	159,700	11,925	
Planning Revenue	(320,225)	(430,300)	(110,075)	
Building Revenues	(643,700)	(665,300)	(21,600)	
Transfer to/from Reserve Fund	(29,920)	14,200)	44,120	
<b>Internal-Charges</b>	<b>149,000</b>	<b>60,300</b>	<b>(88,700)</b>	
<b>Development Services - Expenditures</b>	<b>247,660</b>	<b>123,200</b>	<b>(124,460)</b>	<b>(50.25)%</b>

## Infrastructure Services Department

The Infrastructure Services Department is made up of 2 divisions: Engineering and Public Works.

### Engineering

The Engineering division oversees planning, approvals, construction oversight and project management for core infrastructure projects.

The Engineering division operates under the Manager of Engineering, and is responsible for the following core portfolios:

- Asset Management (Condition Assessment, Risk Planning, Medium to Long Term infrastructure Scheduling)
- Capital Program Management (Short Term Capital Budget, Project Management, Design, Reconstructions and Rehabilitations)
- Development Engineering (Approvals and Long-term Growth Planning)
- Corridor Management (Municipal Access, Right of Way Permits, Municipal Consent, Traffic Calming)
- Consolidated Linear Infrastructure License Management (Approvals for Water/Wastewater Systems, I&I Management, Water Loss Management)
- Municipal Drain Construction and Maintenance Program

Key Projects for 2025:

#### Growth Infrastructure

- Baden Trunk Sewer Construction
- Phase 2 Snyder's Road West and Foundry Street Reconstruction
- Wilmot Woods Sanitary Sewer Railway Crossing
- Employment Lands Servicing Construction
- Nithview SWM Facility Rehabilitation and Retrofit
- Site Alteration By-Law Review
- DC By-Law Update Support

#### Program Areas

- Knipfel Private Water System (Petersburg) – Ministry Orders
- Master Plan Stormwater Infrastructure and Rate Study - RFP
- I&I Reduction Program – Implementation
- Traffic Calming and Road Safety – Implementation
- Road Condition Needs - Implementation

## Public Works

The Public Works division is operations and maintenance focused in three areas:

- Transportation Operations
- Municipal Drinking Water Operations
- Wastewater Operations

The Transportation Operations division operates under the Manager of Public Works and Supervisor of Road Operations, and is responsible for the following core portfolios:

- Roads Fleet and Equipment Management
- Regulatory Compliance for Highway Maintenance Standards
- Gravel Pit (Township-owned) Management
- Hardtop and Loosetop Road Management: routine, preventative and emergency maintenance
- Roadside and Operations Safety Program Management – Sidewalks, Tree and Vegetation Management, Pavement Marking, Regulatory Sign Management, Guiderail Maintenance
- Corridor Drainage Management – ditching, culverts, catch basin cleaning, street sweeping, stormwater management facility maintenance and operations
- Bridge and Culvert Maintenance and Repairs
- Materials Management and Inventory Control
- Facility Management
- Winter Control – event response, preventative maintenance, materials management, Contracted Services Management

### Key Initiatives for 2025

- Bridge and Structure Management Plan
- Boundary Agreements – Establish and Implement
- Oxford-Waterloo Bridge
- Sidewalk Winter Maintenance By-Law Review
- Salt/Sand Dome Long Term Replacement Planning
- Gravel Pit Operations Lease – RFP Award
- Work Order System Review
- CLI-ECA Operational Planning

## 2025 Changes

- \$305,481 – wage increases and grid movement of existing positions
- \$(525,500) – recovery from capital projects to offset the above movement
- \$10,620 – indexing of operating expenses
- \$(9,500) – shifting of priorities and recoveries for maintenance activities

## Corporate Wide Change Impacts

\$(594,400) - increase in recovery as per change in internal cost recovery methodology

## 2025 OPERATING BUDGET

Description	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
Compensation	2,449,719	2,755,200	305,481	
Operating Expenses	1,088,380	1,099,000	10,620	
Maintenance work	670,000	660,500	(9,500)	
Fees, Charges and Grants	(322,000)	(322,000)		
Recovery from Capital Projects	(160,500)	(686,000)	(525,500)	
<b>Internal-Charges</b>	<b>0</b>	<b>(594,400)</b>	<b>(594,400)</b>	
<b>Infrastructure Services-Expenditures</b>	<b>3,725,599</b>	<b>2,912,300</b>	<b>(813,299)</b>	

## Water and Wastewater Services

The Township of Wilmot provides local water distribution and wastewater collection services to various urbanized areas of the community. The Region of Waterloo is responsible for drinking water production and treatment. Similarly, the Township is responsible for local sanitary sewer collection and local conveyance, while the Region of Waterloo is responsible for wastewater treatment.

All water and wastewater customer accounts are managed, metered and billed by the Township. The Township purchases treated drinking water and pays for sewage treatment services from the Region of Waterloo.

Through the Drinking Water Systems Operations division, The Township is responsible for operating and maintaining municipal drinking water infrastructure systems, serving the communities of New Hamburg – Baden, New Dundee, St. Agatha and Mannheim. Activities include:

- Hydrant maintenance, valve maintenance, water loss prevention, water meter operations, flushing, and emergency repairs.
- Drinking water quality management systems, regulatory reporting, and system license management.

Through the Wastewater Operations division, The Township conducts the operation and maintenance of municipal wastewater infrastructure sanitary systems in New Hamburg – Baden and Mannheim. Activities include:

- Mainline maintenance, maintenance hole management, service lead management, inflow and infiltration management, flushing and emergency repairs, pumping station management.
- Quality management system, regulatory reporting, and system license management.

The Township's rate structure for both services is premised on a consumption-based portion of billing to cost recover the Regional costs, and a fixed charge component to support infrastructure maintenance, operational activities and reserve funding for infrastructure replacement.

Both Water and Wastewater have separate, zero-based budgets to comply with provincial regulations, and must include provisions for full cost recovery, and necessary infrastructure funding to ensure services remain safe, compliant, properly maintained, and reliable for the long term.

Key Facts:

Drinking Water Systems



- ESTIMATE ANNUAL WATER LOSS: 160,000m3/\$185,000
- Properties with Township Water Service: 5,614
- Watermain Pipe Maintained: 76,903 m
- Fire Hydrants/Maintained: 396/21
- Water Valves/Maintained: 818/47
- Chlorine Residuals Taken: 1426
- Watermain Break Repairs: 4

#### Wastewater Systems

- ESTIMATE WASTEWATER I&I: 420,000m3/\$630,000
- Properties with Sanitary Services: 4,649
- Sanitary Pipe Maintained: 57,579 m
- Sanitary Maintenance Holes Maintained: 939
- Sanitary Pumping Stations: 5
- Sanitary Forcemain Pipe Maintained: 1,962 m

Pressures and Challenges: Community growth, and increased demand for more local services to be implemented, along with high infrastructure maintenance and replacement costs, expanding systems to facilitate community growth, provincial regulatory requirements for asset management, water quality assurance.

Assuming the responsibility for operating and maintaining the privately owned Knipfel Drinking Water System in Petersburg, in accordance with anticipated forthcoming directives issued by the Ministry of the Environment, Conservation and Parks (MECP).

Meeting the demands of the new Municipal Consolidated Linear Infrastructure Environmental Compliance Approvals (CLI ECA) program mandated by the MECP entailing additional operational duties and reporting requirements for the water and wastewater systems, as the wastewater system transitions towards the Quality Management System requirements currently in place for Drinking Water Systems.

Both the Region of Waterloo who supplies the wholesale services, and the Township of Wilmot both are increasing drinking water and sewer rates to ensure full cost recovery, including the key pressure of underfunded infrastructure replacement reserve capacity. Municipalities are required by post-Walkerton provincial legislation to ensure that financial preparations are in place to be able to fund life-cycle asset replacement and refurbishment needs. Our Asset Management Planning activities aims to ensure the Township has data to meet these requirements.

- Key Goals for 2025:
- I&I reduction Program – Rehab and Repair Needs
- Water Loss Prevention – Developing Program

- Knipfel Private Water System (Petersburg) – Ministry Orders to Operate
- Work Order System Review
- CLI-ECA Operational Planning

### 2025 Changes

\$115,454 – wage increases and grid movement of existing positions

\$241,320 – indexing of operating expenses, including water/wastewater charges to the Region of Waterloo

\$(450,700) – increased revenue from rate increase and new development

\$354,000 – increased transfer to capital reserve funds

### Corporate Wide Change Impacts

\$(260,074) – reduction in internal charges as per change in methodology

### 2025 OPERATING BUDGET

Description	2024 Budget	2025 Budget	Budget Change	Budget Change
	\$	\$	\$	%
Compensation	814,846	930,300	115,454	
Operating Expenses	4,220,180	4,461,500	241,320	
Debt Payment (St. Agatha)	64,400	64,400	0	
Water and Wastewater Revenue	(7,091,200)	(7,541,900)	(450,700)	6.36%
Transfers to Reserve Funds	845,000	1,199,000	354,000	
<b>Internal-Charges</b>	<b>1,146,774</b>	<b>886,700</b>	<b>(260,074)</b>	
<b>IS Water and Wastewater-Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Corporate Accounts

### Corporate Account Revenues

Corporate Revenues include Property Tax and related levies, Grants, Investment Income, Penalties and interest on tax and utility arrears.

### Corporate Account Expenses

Corporate expenses include insurance, legal expenses, debt payments, and a provision for tax adjustments for assessment changes. Also included is a singular value for a transfer to reserves to fund infrastructure, corporate needs, and periodic projects which are not capital in nature.

### 2025 Changes

\$(6,912,542) – impact of base, one time adjustments, service gap requests and capital strategy

\$35,000 – decrease in Ontario Municipal Partnership Fund

\$335,000 – decrease in income from Enova and allocation of interest income to reserve funds

\$(273,791) – funding of debt from capital reserve funds

\$4,700,000 – capital reserve funding (\$4,500,000), OBC repayment (\$100,000) and Growth Capital funding (\$100,000)

### Corporate Wide Change Impacts

\$(260,074) – reduction in internal charges as per change in methodology

### 2025 OPERATING BUDGET

Description	2024 Budget \$	2025 Budget \$	Budget Change \$	Budget Change %
Operating Expenses	483,800	483,800		
Tax Adjustments	40,900	40,900		
Tax Collections	(12,243,209)	(19,155,751)	(6,912,542)	
Grants	(472,500)	(437,500)	35,000	
Investment Income	(1,110,000)	(775,000)	335,000	
Debt Payments	273,791	0	(273,791)	
Transfer to Reserve Funds	2,226,470	6,926,470	4,700,000	
<b>Internal-Charges</b>	<b>(1,332,984)</b>	<b>(19,400)</b>	<b>1,313,584</b>	
<b>Corporate Account - Expenditures</b>	<b>(12,350,232)</b>	<b>(13,152,981)</b>	<b>(802,749)</b>	<b>6.50%</b>

## Capital Budget

The following pages outline the Township's 2025 Capital Program.

The 2025 Capital Program totals \$26,299,201. While each project is funded individually, in aggregate the following sources of funds have been identified for the budget:

### 2025 Capital Program Funding Sources

	Capital Budget	Infrastructure Renewal RF (Tax)	Infrastructure Renewal RF (Rates)	Development Charges
Infrastructure Services	14,306,076	8,866,038	3,440,038	2,000,000
Community Services	3,038,500	3,038,500		
Fire Services	8,754,625	3,967,125		4,787,500
Corporate Services	200,000	200,000		
Total	26,299,201	16,071,663	3,440,038	6,787,500

The approval of the projects included above and listed in the Capital Budget Request forms is dependent on the level of funding identified in the operating budget request at the beginning of the budget document. If Council approves a different amount from that presented, the capital program will need to be evaluated and approved later. The expectation is that with approval of the operating budget in January 2025, a change in capital budget could be presented and approved in February 2025.

The 10 year forecast has not been included this year due to the need for a reset in the level of capital funding. Once the 2025 operating budget is approved and future funding becomes more certain develop of a fully funded 10 year capital plan will be completed for inclusion in the 2026 budget.