



Municipality of Whitestone

Report to Council

Prepared for: Council

Department: Finance

Agenda Date: May 20, 2025

Report No: FIN-2025-08

Subject:

Adoption of Proposed 2025 Operating and Capital/Special Project Budget

Recommendation:

THAT The Council of the Municipality of Whitestone hereby receives report FIN-2025-08 Adoption of Proposed 2025 Operating and Capital/Special Project Budget for information; and

THAT the Council of the Municipality of Whitestone, with changes recommended from Council and staff at and following the April 15, 2025 meeting, hereby adopts the Proposed 2025 Operating and Capital/Special Project Budget as presented; and

THAT the Council of the Municipality of Whitestone does hereby request that the CAO/Clerk present a By-Law to adopt the estimates of all sums required during the year and to adopt the rates of taxation for the 2025 year.

Background:

Council received draft budget reports in February, March and April of 2025 (FIN-2025-01, FIN-2025-02, and FIN-2025-04). These reports included thorough analysis of expenditures, revenues, capital projects and reserve/reserve funds. Adjustments have been made based on recommendations to the budget, from both Council and staff.

Analysis:

The Proposed Operating and Capital/Special Projects Budget (Scenario #4) for the year 2025 reflects changes discussed by Council at the April 15, 2025 Council meeting. The proposed tax rate increase is 3.08%, balancing affordability and sustainability. Allowing for the impact of the Education Rate for residential purposes, the net preliminary tax rate increase after Education taxes is 2.43%. For a property assessed at \$168,000, this would result in an annual increase of \$29.48.

Highlights from the 2025 budget include:

- Assessment growth of \$77,808 or 2.14%
- Increase in Ontario Municipal Partnership Fund Grant of \$150,600 or 13.19%
- Overall Reserve balances projected to increase to slightly over \$2 million
- Road Grant Budget increased to \$100,000 (NOTE: X and Y factors anticipated to increase by 3.11% and will be reported at next Council meeting)
- Significant progress in funding asset replacements by increasing contribution to Asset Management Reserve up to \$485,000

Changes from Draft #3:

At the last Council meeting, staff were directed to investigate potential reductions to the budget allocations for Bridges/Culverts (account 16-337) and Sanding/Salting (account 16-386) given the visible stock currently held at the Public Works yard and salt dome. Upon review, staff do not recommend reducing these budget lines. The existing inventory of culverts and sand/salt represents necessary operational reserves, not surplus. These materials are actively drawn down through the year, particularly during periods of high usage (e.g. spring culvert replacements, winter maintenance storms).

The Acting Public Works Manager has advised that:

- The current culvert stock is scheduled for use in upcoming maintenance and replacement projects. It will not be sufficient to cover all planned or emergency work for the remainder of the year.
- Sand and salt reserves on site are essential for ongoing road safety and winter operations. The present stockpile is not expected to last through the full winter season, especially in the event of early snowfall or an extended season.

Maintaining the full budget ensures that staff can replenish critical materials as needed, respond to unplanned events, and avoid supply shortages that could compromise service levels, infrastructure integrity, or public safety.

Minor changes from the April 15, 2025 meeting include:

- Recreation Playground Project under the Capital and Special Projects Budget should be generic with details to be determined.
- ICECAP (account 16-484-4) renamed to “Green Initiatives”.

The Capital and Special Projects Budget was also updated to include \$20,000 for municipal boat launches funded from the Parkland Reserve. This had previously been budgeted within the operating budget so there is no impact to the levy requirement; however, this type of expenditure is considered capital in nature so has been moved accordingly.

Reserve Schedule

Reserves reflect 2024 preliminary (pre-audit) actual transfers and budgeted transfers in and out based on the proposed budget.

2025 Proposed Reserves Budget							
Reserve	2023 Actual Closing Balance	2024 Actual Transfers In	2024 Preliminary Actual Transfers Out	2024 Budgeted Closing Balance (Pre Year End)	2025 Draft Budgeted Transfers In	2025 Draft Budgeted Transfers Out	2025 Budgeted Closing Balance
Parkland	120,622	75,975	- 36,818	159,779	50,000	- 63,500	146,279
Fire Pumper	301,118	125,000	- 426,118	0	65,000		65,000
Fire Vehicle/Equipment	56,500	10,000		66,500	10,000	- 44,200	32,300
Forest Fire Reserve	50,533			50,533	-		50,533
Roads Equipment Reserve	92,592			92,592			92,592
Asset Management Reserve	707,085	288,985		996,070	485,000	- 44,000	1,437,070
Reserve Thrift Shop	24,290			24,290			24,290
Landfill Reserve	38,718	10,000		48,718	45,000		93,718
Cemetery Reserve	2,478			2,478			2,478
Cemetery Capital	13,721			13,721			13,721
Gas Tax	-			-			-
Kashe Dam	12,000			12,000			12,000
Building Reserve	37,208			37,208			37,208
Building Vehicle Reserve	43,000			43,000			43,000
Facilities Vehicle Reserve	39,854			39,854			39,854
Library (Expansion/Sign)	- 0			- 0			- 0
Total Reserve	1,539,720	509,960	- 462,936	1,586,744	655,000	- 151,700	2,090,044
2025 Deferred Grants							
Deferred Canada Community Building Fund (Gas Tax)					70,413		70,413

Proposed 2025 Capital and Special Projects Budget

Administration		
Admin Capital - Computer Upgrades	5,000.00	Tax Base
Community Centre Communications	7,500.00	Parkland
AMP Consultant Phase 2 & 3	22,000.00	Tax Base
Official Plan Consultant	63,555.00	Tax Base
Fire		
Replace Rescue 1	20,000.00	Fire Equipment Reserve
Replace Radios	14,200.00	Fire Equipment Reserve
Replace Oil Furnace Strn 2	8,000.00	Fire Equipment Reserve
Replace Washer	2,000.00	Fire Equipment Reserve
SCBA Air Bottles	16,461.00	Grant
Roads		
Surface Treatment	105,000.00	OCIF Grant
Bridge Structure Maintenance	45,000.00	OCIF Grant
Ladd Rd Bridge Rehabilitation Analysis	25,000.00	Asset Management
Facilities		
Demolition of Twist Building	15,000.00	Asset Management
Community Centre Vinyl Siding	16,000.00	Parkland Reserve
Admin Building Exterior Repairs	4,000.00	Asset Management
AODA Automatic Door openers	10,000.00	Parkland Reserve
Recreation		
Recreation Playground Project	10,000.00	Parkland Reserve
Total Capital	388,716.00	

Capital Funding Summary	
OCIF	150,000.00
Ontario Fire Services Grant	16,461.00
Total Grants	166,461.00
Asset Management Reserve	44,000.00
Fire Equipment Reserve	44,200.00
Parkland Reserve	43,500.00
Total Reserve Funding	131,700.00
Tax Base Funding	90,555.00
Total Capital Funding	388,716.00

Link to Strategic Plan:

2. Fiscal Responsibility and Accountability

Respectfully submitted by:

Reviewed by:

Jessica Sinkowski
Treasurer/Tax Collector

Nigel Black
CAO/Clerk

ATTACHMENT A – 2025 Proposed Budget (Scenario #4)

ATTACHMENT B – Levys

ATTACHMENT C – Tax Impact

ATTACHMENT D – Comparative Residential Tax Rates