

2025 Municipal Operating & Capital Budget Overview



2025 Budget Objectives

Main core services

Support community growth

Improve infrastructure

Ensure financial sustainability

2025 Budget Overview

- The Municipal Act, 2001, sec. 290(1) requires municipalities to prepare and adopt budget including estimates of all sums required during the year for the purposes of the municipality. Municipalities must adopt a balanced budget.
- The operating budget provides the necessary resources to deliver programs and services to meet the needs of our growing community and accommodate for inflationary pressures.
- Please note that all reserve fund balances are estimates and subject to change with final year end adjustments.

2025 Budget Summary

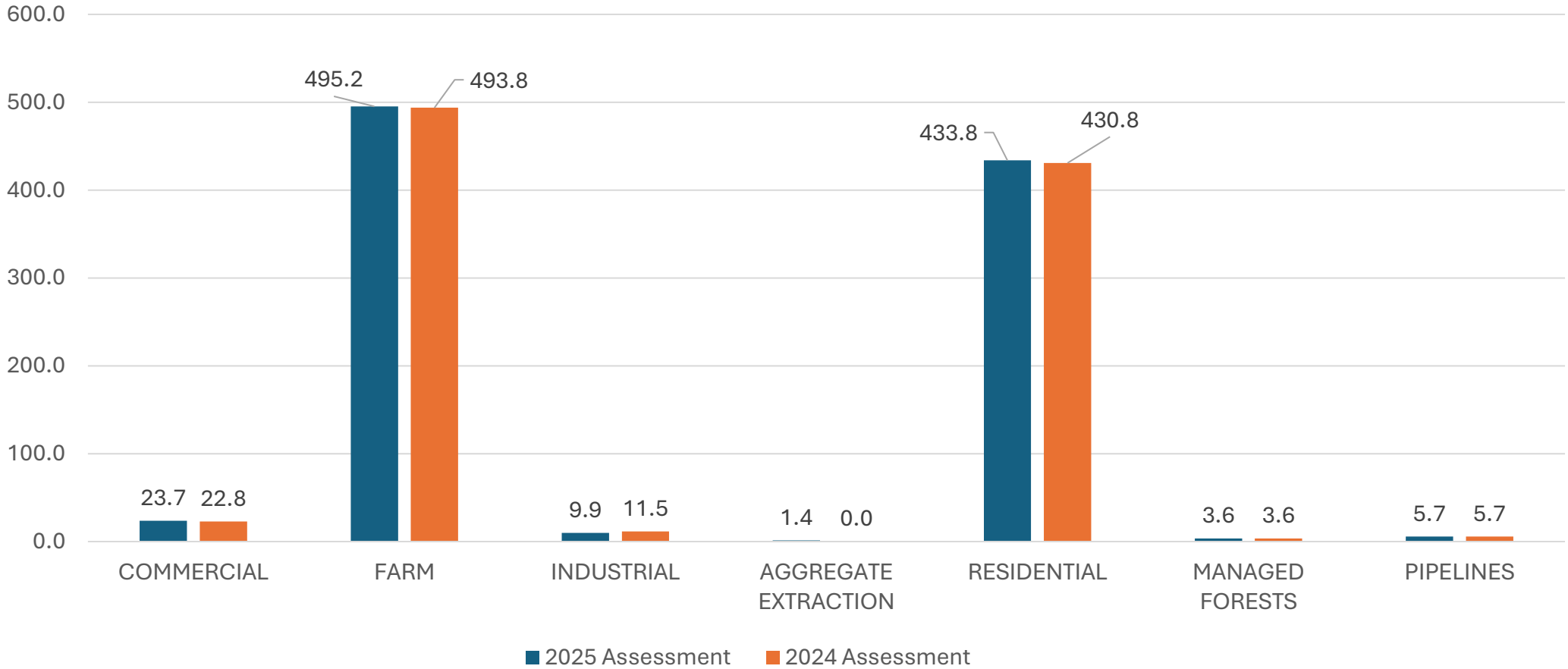
- 2025 Draft Budget proposes 9.59% levy increase; Council can choose to accept this proposal and vote to approve Capital and Operating Budget as presented, resulting in an increase in Municipal portion of the property tax rate of 8.92%; which raises **\$4,597,133.31** in total property taxes.
- This would be an annual increase of about **\$140.16** per year (or \$11.68 per/month) for a residential home valued at \$200,000.
- For 2025 a 1% property tax increase represents approximately **\$41,947**.



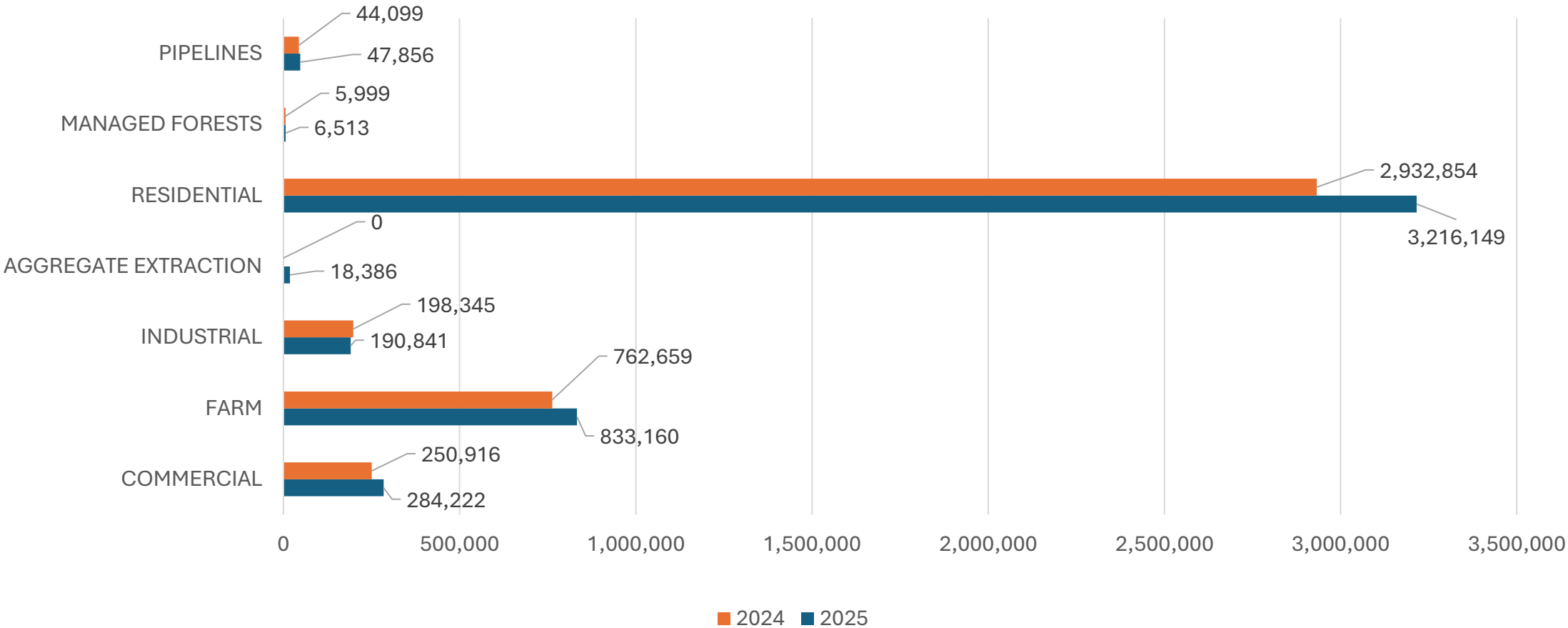
Assessment Comparison

	2025	2024	Change in Assessment (\$)	Change in Assessment (%)
Total Assessment	\$ 973,338,206	\$ 968,182,570	\$ 5,155,636	0.53%
Weighted Assessment	\$ 628,483,084	\$ 624,637,724	\$ 3,845,360	0.62%

Assessment Comparison



Tax Revenue



Residential Tax Billing Comparison

2024 Billing

Increase Levy of 4.86%

Average Assessment **\$ 200,000**

2024 Municipal Rate	0.00671570	\$ 1,343.14
2024 County Rate	0.00684347	\$ 1,368.69
2024 Education Rate	0.00153000	\$ 306.00

Total Tax Bill **\$ 3,017.83**

2025 Billing

Increase Levy of 9.59%

Average Assessment **\$ 200,000**

2025 Municipal Rate	0.00731460	\$ 1,462.92
2025 County Rate	0.00694535	\$ 1,389.07
2025 Education Rate	0.00153000	\$ 306.00

Total Tax Bill **\$ 3,157.99**

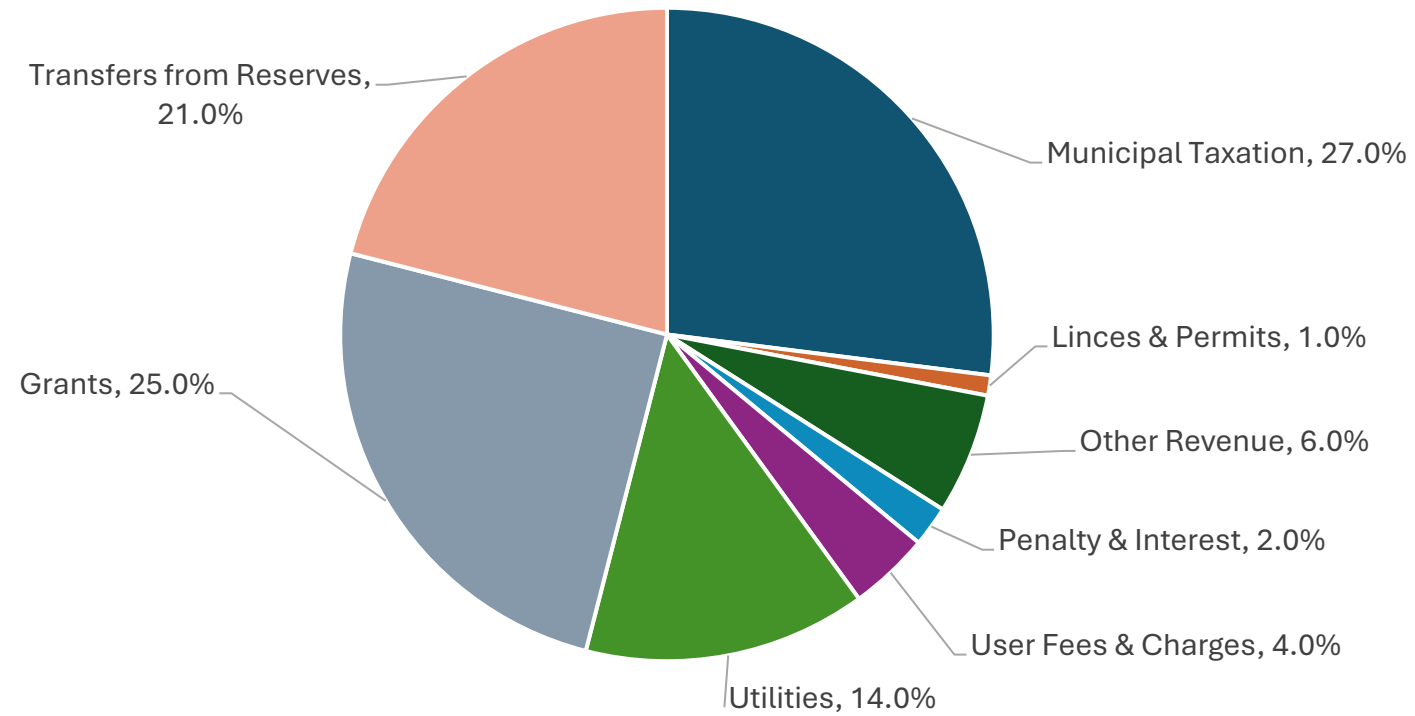
Overall Annual Increase **\$ 140.16**

Overall Monthly Increase **\$ 11.68**

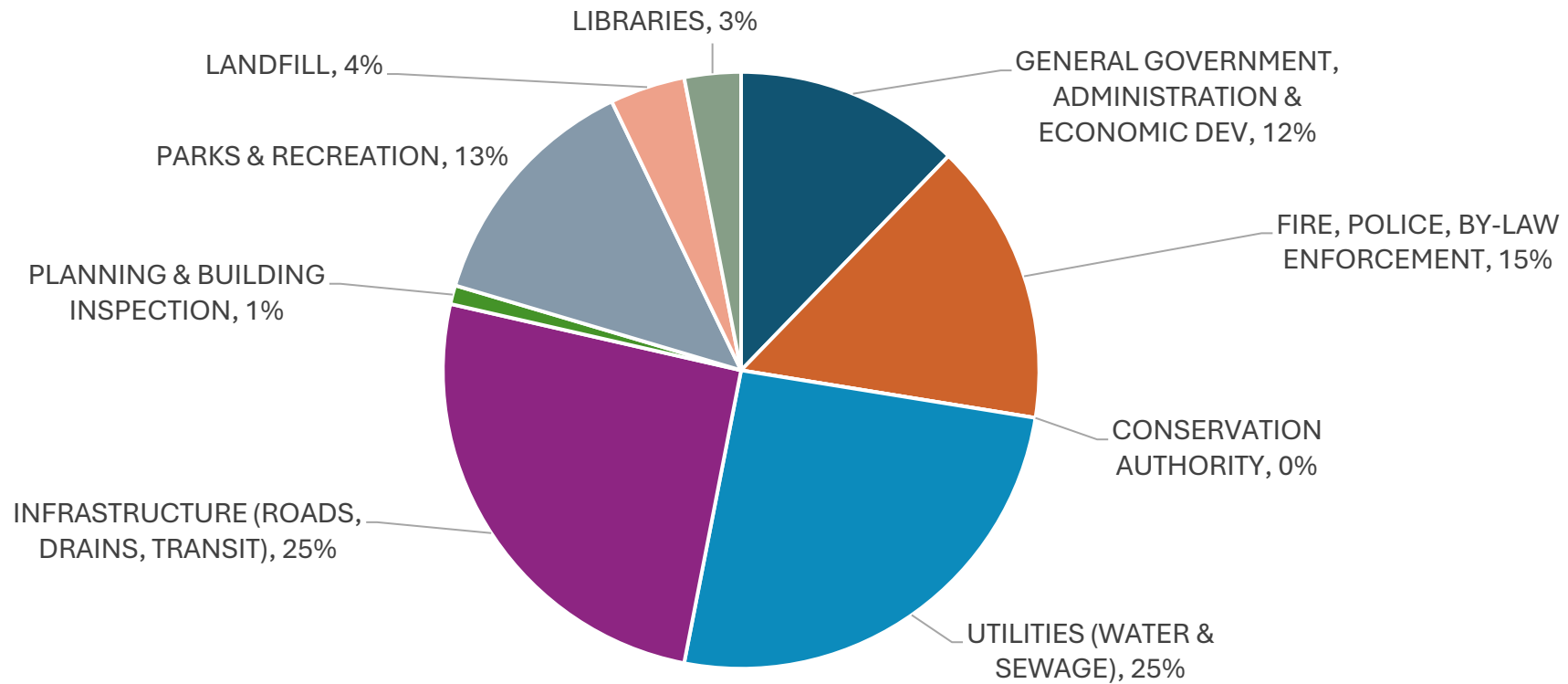
Municipal Annual Increase **\$ 119.78**

Municipal Monthly Increase **\$ 9.98**

REVENUES - \$17.5M



EXPENSES - \$17.5M





Municipality of West Elgin

Rate Increase	8.92%
Levy Increase	9.59%

Revenues

Taxation

Local Improvements

PIL

Miscellaneous Revenue

Grants:

GRANT - OMPF

GRANT - OCIF

GRANT - Canada Day

GRANT - SUMMER STUDENT

GRANT - Municipal Modernization Service & Digital

2025 Budget	2024 Actuals	2024 Budget
-\$ 4,597,133.31	-\$ 4,210,915.81	-\$ 4,194,858.24
- 48,681.89	- 47,708.06	- 59,251.95
- 98,000.00	- 98,105.08	- 96,000.00
- 137,076.00	- 355,304.30	- 235,963.77
- 2,062,100.00	- 1,845,400.00	- 1,845,400.00
- 264,461.00	- 311,130.00	- 311,130.00
- 8,000.00	- 5,000.00	- 5,000.00
- 2,300.00	- 2,319.00	- 5,000.00
-	71,995.60	71,995.60



Municipality of West Elgin

Departmental Summaries

	2025 Budget	2024 Actuals	2024 Budget
Council	\$ 139,353.24	\$ 98,537.08	\$ 125,734.06
Administration	1,496,397.92	1,278,173.18	1,169,407.15
Municipal Buildings	98,584.36	118,111.39	120,490.92
Fire	841,188.58	850,976.28	809,756.77
Police Services	976,392.00	959,758.23	979,606.00
Conservation Authority	73,496.00	70,721.00	70,721.00
Building Inspection	-	0.00	21,344.40
Emergency Measures	5,000.00	-	-
By-Law Enforcement	27,200.00	26,380.78	29,894.00
Animal Control	11,400.00	10,301.77	11,500.00
Roads	1,818,723.47	1,584,902.64	1,760,170.17
Service Ontario	-	- 1,564.83	1,080.15
Four Counties Transit	10,880.00	9,587.24	15,522.20
Street Lights	45,000.00	31,076.10	49,500.00
Sidewalks	61,500.00	58,275.59	60,401.56
Sewage - Rodney	-	-	-
Sewage - West Lorne	-	-	-
Water	-	-	-
Landfill	578,458.61	519,898.76	553,493.02
Cemeteries	1,000.00	336.27	1,000.00
Arena	99,204.00	105,885.67	126,506.36
Parks & Recreation	759,040.03	566,268.18	706,628.22
Port Glasgow Trailer Park	-	-	-
Libraries	4,466.63	6,483.07	1,338.78
Planning	49,404.49	52,998.50	28,500.00
Economic Development	60,000.00	0.00	1,000.00
Drains	21,314.24	14,088.20	20,450.45
Debentures	48,681.89	47,632.57	59,251.95
	\$ 0.00	-\$ 395,058.98	-\$ 0.00

Bridging the Gap: Capital Projects and Their Funding Sources

Account No.	Description	2025 BUDGET	RESERVES	GRANTS	GENERAL TAXATION
01-7012-8000	CAPITAL - BUILDING RENOVATIONS - Old Town Hall	20,000.00	(20,000.00)	-	-
01-7070-8000	CAPITAL - Tanker	697,129.00	(497,129.00)		(200,000.00)
01-7070-8001	CAPITAL - SCBA 2 Paks, 4 Cylinders	25,000.00			(25,000.00)
01-7070-8002	CAPITAL - Washroom Renovations	50,000.00	(50,000.00)		
01-7070-8003	CAPITAL - Hose Replacement	10,000.00			(10,000.00)
01-7200-8000	CAPITAL - EQUIPMENT OVER \$10,000	445,000.00	(445,000.00)		
01-7200-8116	CAPITAL - Walker St Reconstruction	250,000.00		(250,000.00)	
01-7200-8117	CAPITAL - Storm Water Management Plan	252,500.00		(200,000.00)	(52,500.00)
01-7200-8119	CAPITAL - Culvert replacement Silver Clay E of Fur	25,000.00			(25,000.00)
01-7200-8120	CAPITAL - EV Charging Station	278,024.00	(60,000.00)	(125,000.00)	(93,024.00)
01-7200-8121	CAPITAL - Street Extension (Finney)	32,000.00			(32,000.00)
01-7295-8000	CAPITAL - Sidewalks	200,000.00	(150,000.00)		(50,000.00)
01-7300-8000	CAPITAL - RODNEY SEWAGE UPGRADES	2,000,000.00	(574,364.02)	(1,425,635.98)	
01-7301-8000	CAPITAL - WEST LORNE SEWAGE UPGRADES	30,000.00	(30,000.00)		
01-7301-8001	CAPITAL - WL Sewage COLLECTION SYSTEM FLUSHING	15,000.00	(15,000.00)		
01-7301-8002	CAPITAL - WL Sewage HVAC System Upgrade	22,000.00	(22,000.00)		
01-7301-8003	CAPITAL - WL Sewage Pump Station Rebuild	15,000.00	(15,000.00)		
01-7301-8004	CAPITAL - WL Sewage Addition of tie in from filter by-pass	45,000.00	(45,000.00)		
01-7310-8001	CAPITAL - WATER LINE EXT	50,000.00	(50,000.00)		
01-7310-8004	CAPITAL - Water - AMR SOFTWARE & HARDWARE	60,000.00	(60,000.00)		
01-7310-8009	CAPITAL - Water - Truck Replacement	60,000.00	(60,000.00)		
01-7310-8010	CAPITAL - Water - Chestnut Water Main (Graham to Ridge)	125,000.00	(125,000.00)		
01-7600-8013	CAPITAL - Arena - Boards Repair	318,125.00		(318,125.00)	
01-7600-8014	CAPITAL - Arena - Dehumidification System	240,000.00	(240,000.00)		
01-7611-8004	CAPITAL - Playground Equipment (Site Prep)	50,000.00			(50,000.00)
01-7614-8008	CAPITAL - Parks & Rec - Pickup #2	60,000.00			(60,000.00)
01-7655-8001	CAPITAL - WL Complex - Building Renovations	500,000.00	(400,000.00)	(100,000.00)	
		\$ 5,874,778.00	\$ (2,858,493.02)	\$ (2,418,760.98)	\$ (597,524.00)

2025 Transfers to Reserves

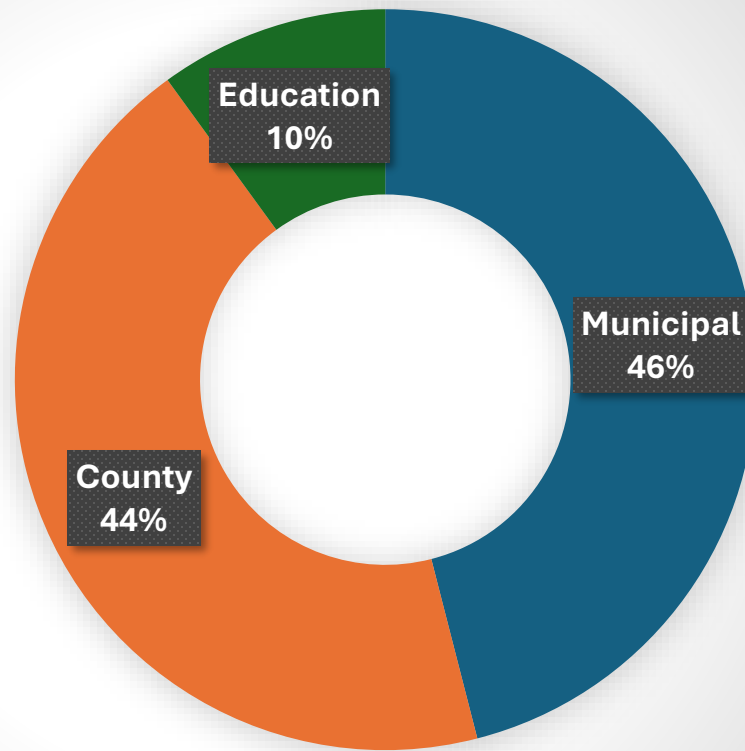
Account No.	Description	2025 Budget
01-6100-7900	OCIF Allocation	\$ 264,461.00
01-7000-7900	Election Expense	\$ 10,000.00
01-7070-7900	Fire Truck	\$ 200,000.00
01-7070-7900	Fire Communication Equipment	\$ 30,000.00
01-7120-7900	Building Inspection Surplus	\$ 70,835.00
01-7200-7900	Public Works Equipment replacement	\$ 296,500.00
01-7200-7900	Public Works Gain on Asset Disposal	\$ 40,000.00
01-7200-7900	Federal Gas Tax Allocation	\$ 165,716.00
01-7280-7900	Future replacement of the Transit Bus	\$ 10,000.00
01-7301-7900	WL Sewer Surplus	\$ 69,747.85
01-7310-7900	Water Connection Fees	\$ 20,000.00
01-7600-7900	Arena Dehumidification System	\$ 50,000.00
01-7610-7900	Multi-use Courts	\$ 50,000.00
01-7611-7900	Marina Bridge Replacement	\$ 50,000.00
01-7612-7900	Recreation Center Ceiling Replacement	\$ 25,000.00
01-7613-7900	Pool Liner Replacement	\$ 50,000.00
01-7620-7900	PGTP Surplus	\$ 116,849.95
01-7650-7900	Rodney Library Surplus	\$ 4,149.91
		\$ 1,523,259.71



Municipality of West Elgin - Reserve Schedule (Estimates)

Account Number	Description	2024 Beg Balance	Transfer In	Transfer Out	2024 Balance	Transfer In	Transfer Out	2025 Balance
01-3000-3001	RES-WORKING CAPITAL	760,227.53			760,227.53			760,227.53
01-3000-3002	RES-CONTINGENCIES	456,470.28			456,470.28			456,470.28
01-3000-3003	RES-ROADS	1,897,807.43	238,384.58	(673,803.84)	1,462,388.17	336,500.00	(445,000.00)	1,353,888.17
01-3000-3004	RES-FIRE TRUCK	400,638.62	150,000.00		550,638.62	200,000.00	(697,129.00)	53,509.62
01-3000-3005	RES-RECREATION	116,400.00			116,400.00	50,000.00		166,400.00
01-3000-3006	RES-PARKLAND	84,761.82	(4,574,133.31)		(4,489,371.49)			(4,489,371.49)
01-3000-3007	RES-WASTE MANAGEMENT	740,763.00			740,763.00			740,763.00
01-3000-3008	RES-WATER CONSTRUCTION	50,000.00			50,000.00			50,000.00
01-3000-3009	ONTARIO INVESTS	72,007.57		(72,007.57)	-			-
01-3000-3010	Reserves - Developments	61,446.17			61,446.17			61,446.17
01-3000-3011	RES - MARINA/WASH ROOMS	50,000.00			50,000.00			50,000.00
01-3000-3012	RES - WL COMMIMPROVEMENT	25,748.24			25,748.24			25,748.24
01-3000-3013	RES - GEN WATER CONSTRUCTIO	96,701.52			96,701.52			96,701.52
01-3000-3014	RES - TAXRATE STABILIZATION	2,668,188.77			2,668,188.77		(100,000.00)	2,568,188.77
01-3000-3015	Reserves - Safe Restart Funding	-			-			-
01-3000-3016	RES-BUILDING/SEWAGE REVEN	29,894.00			29,894.00			29,894.00
01-3000-3017	RES-TRAILER PARK	741,506.32	199,121.49		940,627.81	116,849.95		1,057,477.76
01-3000-3018	RES-WL HERITAGE H. & HUB	206,766.00			206,766.00			206,766.00
01-3000-3019	RES-CN-RODNEY PARK LAND	100,000.00			100,000.00			100,000.00
01-3000-3020	RES-FIRE COMMUNICATIONS	30,000.00	30,000.00		60,000.00	30,000.00		90,000.00
01-3000-3021	RES-POLICING	209,766.15			209,766.15		(30,000.00)	179,766.15
01-3000-3022	RES-DOWNTOWN IMPROVEMENT	250,000.00			250,000.00			250,000.00
01-3000-3023	RES-INSURANCE	-			-			-
01-3000-3024	RES-MUNICIPAL BUILDINGS	423,301.99			423,301.99		(420,000.00)	3,301.99
01-3000-3025	RES-MARINA PIER EXTENSION	396,509.02			396,509.02			396,509.02
01-3000-3026	Reserves - Marina Bridge	70,000.00	50,000.00		120,000.00	50,000.00		170,000.00
01-3000-3027	RES - Election	21,457.36	-	-	21,457.36	10,000.00	-	31,457.36
01-3000-3028	Reserves - Planning - Official Plan	5,000.00		(5,000.00)	-			-
01-3000-3029	2021-2024 Capital Carried Forward	309,720.00	285,000.00	(54,720.00)	540,000.00	75,000.00	(300,000.00)	315,000.00
01-3000-3031	County Roads Reserves	166,322.83	80,927.75		247,250.58		(12,782.00)	234,468.58
01-3000-3032	Reserves - Connectivity Project	50,000.00			50,000.00			50,000.00
01-3000-3034	Reserves - West Lorne Complex	13,426.87		(13,426.87)	-			-
01-3000-3035	Reserves - Rodney Library	31,324.02	13,929.46		45,253.48	4,150.00		49,403.48
01-3000-3036	Reserves - Animal Control	9,583.49			9,583.49			9,583.49
01-3000-3037	Reserves - Building Inspection	40,012.47	68,594.17		108,606.64	70,835.00		179,441.64
01-3000-3038	Reserves - 2021 COVID-19 Recovery Funding	-			-			-
01-3000-3040	Arena Facility Upgrades	400,000.00			400,000.00			400,000.00
01-3000-3042	Dehumidification System	140,000.00	50,000.00		190,000.00	50,000.00	(240,000.00)	-
01-3000-3043	Rodney Pool Reserves	25,000.00			25,000.00			25,000.00
01-3000-3044	Old Town Hall Reserves	20,000.00			20,000.00			20,000.00
01-3000-3045	Playground Equipment	1,300.00	24,936.25		26,236.25			26,236.25
01-3000-3100	OCIF Funding	887,278.94	350,993.50	(88,999.51)	1,149,272.93	264,461.00		1,413,733.93
01-3000-3101	RES - FEDERAL GAS TAX	436,419.95	177,376.90	(194,218.34)	419,578.51	165,716.00	(250,000.00)	335,294.51
01-3000-3102	RES - PROVINCIAL GAS TAX	21,305.96	8,511.45		29,817.41	10,000.00		39,817.41
01-3000-3201	DISC RESERVES - RODNEY SEWAGE	445,142.24	16,864.68	(55,700.78)	406,306.14			406,306.14
01-3000-3202	DISC RESERVES - WEST LORNE SEWAGE	300,918.67	210,642.61		511,561.28	69,747.85		581,309.13
01-3000-3203	DISC RESERVES - WEST ELGIN WATER DEPT	1,064,138.33	131,763.50		1,195,901.83		(130,007.49)	1,065,894.34
		\$ 14,327,255.56	\$ (2,487,086.97)	\$ (1,157,876.91)	\$ 10,682,291.68	\$ 1,503,259.80	\$ (2,624,918.49)	\$ 9,560,632.99

How Your Tax Dollars Get Spent?



2025 Tax Increases for Municipalities in Elgin County

