



Municipalité de  
**RUSSELL**  
Township

**20  
25**



# **BUDGET 2025**

**Township of Russell Budget Brief**

**Approved – November 12, 2024, and amended December 9, 2024**

*A collaborative, connected and sustainable community for everyone.*

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## Chief Administrative Officer's message

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As we enter the third year of our 2023-2026 Strategic Plan, I am proud to present the 2025 budget, which continues to pave the way toward a collaborative, connected, and sustainable future for the Township of Russell. This budget reflects our commitment to the strategic vision that guides our decisions, ensuring that we remain forward-looking while fostering innovation and enhancing service delivery for our growing community.

Collaboration and communication have been central to our success, and this year's budget reinforces those values by aligning our financial resources with the priorities set forth by our residents and Council. Through careful planning and innovation, we are building a stronger, more resilient township that can meet the challenges of today and tomorrow.

Together, we will continue to create a vibrant, thriving community for everyone.



Richard Godin  
Chief Administrative Officer

## Treasurer's Message

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Over the past several months, we have worked diligently to develop a balanced budget that reflects our commitment to maintaining and improving services across the Township. While some departments will maintain their current level of service in 2025, others will see enhancements to further improve the quality of services offered to our community. This budget also tackles several financial challenges the Township will face in the coming year, including the need to carry out essential infrastructure projects and asset maintenance. These initiatives are crucial to support population growth and ensure the upkeep of our aging assets.

To address this, we are planning a new Development Charges (DC) study in 2025 to adjust fees in line with current realities. Additionally, we are adopting a new asset management strategy, with the primary goal of meeting our annual asset replacement needs over the next six years, ensuring that our aging infrastructure and assets are renewed before they become obsolete. The budget also aligns with the Human Resources Plan, which aims to provide departments with the necessary resources to meet the growing needs of our residents. Another key priority in this budget is the enhancement of fire services, responding to both resident and Council requests to strengthen the safety of our community.

Balancing this budget has been complex, as it requires meeting the needs of all departments without compromising one for the other. Each department plays a crucial role in maintaining the quality of life in our Township and ensuring that all of them are adequately funded is essential to our collective success. This budget reflects our commitment to addressing both immediate needs and long-term challenges, all while being mindful of the financial pressures we face. We are confident that through careful planning, strategic investments, and ongoing collaboration with Council and residents, we can continue to build a sustainable future for our community.



Sébastien Dagenais  
Director of Corporate Services / Treasurer

# The Budget Process

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## Timeline

- July 19 to September 25, 2024 — Public Survey on Strategic Priorities
- September 9, 2024 — Council's Public Consultation for the 2025 Budget
- August to October 14, 2024 — Development of the draft budget
- October 15, 2024 — Draft Budget Report available
- October 24 and 25, 2024 — Working sessions to discuss the draft budget.
- October 26 to November 11, 2024 — Staff updated the draft Budget, as directed.
- November 12, 2024 — Council reviewed and adopted the 2025 Budget.

## Public Input

On September 9, 2024, residents attended Council's Public Consultation on the 2025 Budget. Residents had the opportunity to share their priorities for the 2025 Budget with Council members, Township staff, and other residents. Public requests were also accepted by email during the year. Twenty-six (26) requests were made during the public consultation as well as two (2) from committees and two (2) from Council members.

As part of this year's budgeting process, it was crucial to gather residents' opinions on whether to modify the distribution of fees collected through taxation and user fees. To achieve this, a survey was open from September 3 to 30, 2024, allowing residents to share their views on who should bear the costs of services provided by the Township.

With 476 responses, representing about 3% of the population aged 20 and over, the survey results reveal a significant shift in opinions. Increasingly, residents believe that users of certain services should directly contribute to their funding, rather than relying solely on general taxation. This highlights a growing awareness of the importance of balancing the distribution of fiscal responsibilities.

For instance, services like libraries and fire services, which are currently mostly funded through taxation, are at the center of this debate. According to the survey, nearly 30% of respondents believe that users of fire services should contribute to some of the department's expenses. As for libraries, over 50% of respondents support introducing user fees. Regarding recreational services, which are already largely funded by user fees, opinions are more divided, but a majority seems to favor a balanced approach, with 50% of funding coming from taxation and 50% from user fees.

An interesting finding concerns daycare services, which are currently 100% funded by user fees. More than 50% of respondents expressed openness to having taxation cover part of the costs, signaling a potential shift in how these services could be funded in the future.

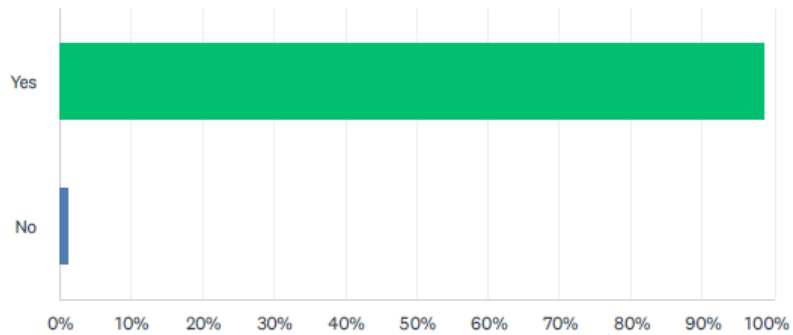
Finally, when it comes to involving residents in the decision-making process, the most popular responses emphasized online communication tools, such as suggestion boxes, online forums, and updates through newsletters and social media. These channels provide citizens with practical and efficient ways to engage in budget discussions.

In summary, the survey results show a growing openness among residents toward user-based funding for certain services, a direction that the administration will consider for the 2025 budget and future budgets. While these changes cannot be implemented overnight and the opinions of approximately 3% of residents may not represent the entire population, the survey provides valuable insights into emerging trends and strategies that can be adapted to meet this new reality.

Questions asked in the 2025 Budget Direction Survey:

### Q1 Do you live in the Township of Russell? (Embrun, Limoges, Marionville, Russell)

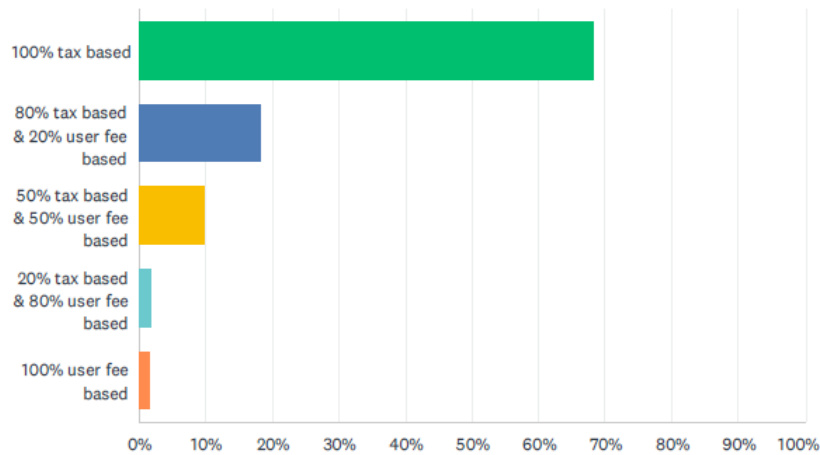
Answered: 476 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	98.74%	470
No	1.26%	6
TOTAL		476

### Q2 How do you believe Fire Services should be funded?

Answered: 400 Skipped: 76

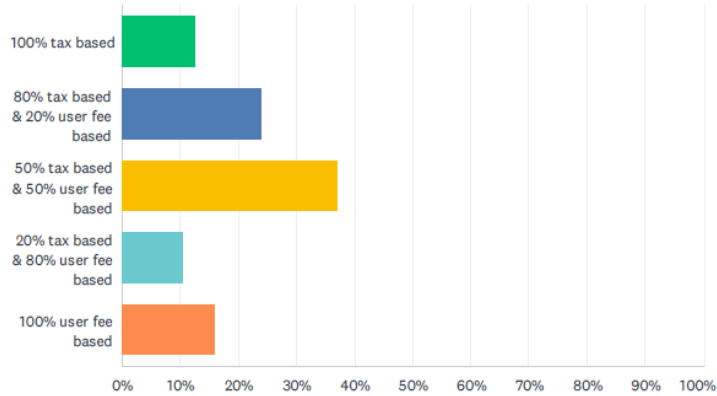


ANSWER CHOICES	RESPONSES	
100% tax based	68.25%	273
80% tax based & 20% user fee based	18.25%	73
50% tax based & 50% user fee based	9.75%	39
20% tax based & 80% user fee based	2.00%	8
100% user fee based	1.75%	7
TOTAL		400

Questions asked in the 2025 Budget Direction Survey (continued):

Q3 How do you believe Recreational Services (i.e., arenas, baseball diamonds, tennis courts, etc.) should be funded?

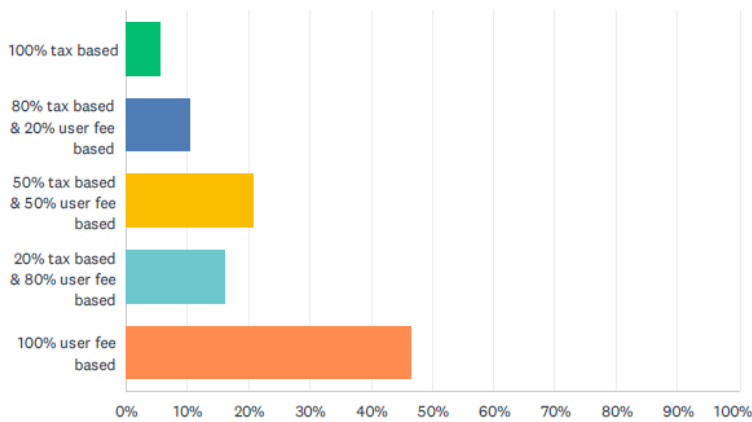
Answered: 400 Skipped: 76



ANSWER CHOICES	RESPONSES	
100% tax based	12.50%	50
80% tax based & 20% user fee based	24.00%	96
50% tax based & 50% user fee based	37.00%	148
20% tax based & 80% user fee based	10.50%	42
100% user fee based	16.00%	64
TOTAL		400

Q4 How do you believe Daycare Services should be funded?

Answered: 400 Skipped: 76

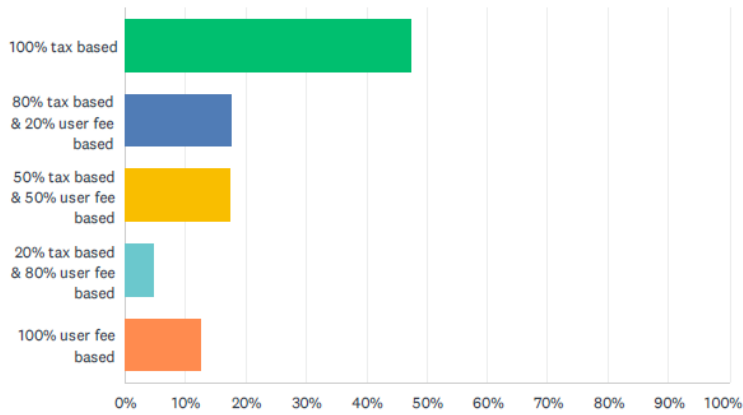


ANSWER CHOICES	RESPONSES	
100% tax based	5.75%	23
80% tax based & 20% user fee based	10.50%	42
50% tax based & 50% user fee based	21.00%	84
20% tax based & 80% user fee based	16.25%	65
100% user fee based	46.50%	186
TOTAL		400

Questions asked in the 2025 Budget Direction Survey (continued):

Q5 How do you believe Library Services should be funded?

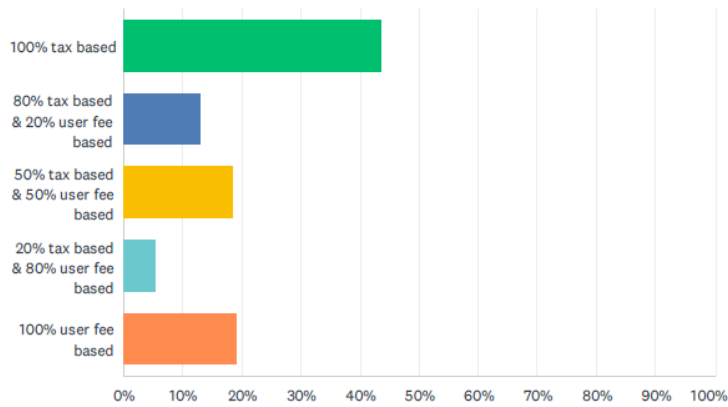
Answered: 400 Skipped: 76



ANSWER CHOICES	RESPONSES	
100% tax based	47.25%	189
80% tax based & 20% user fee based	17.75%	71
50% tax based & 50% user fee based	17.50%	70
20% tax based & 80% user fee based	5.00%	20
100% user fee based	12.50%	50
TOTAL		400

Q6 How do you believe Public Utility Services should be funded?

Answered: 400 Skipped: 76



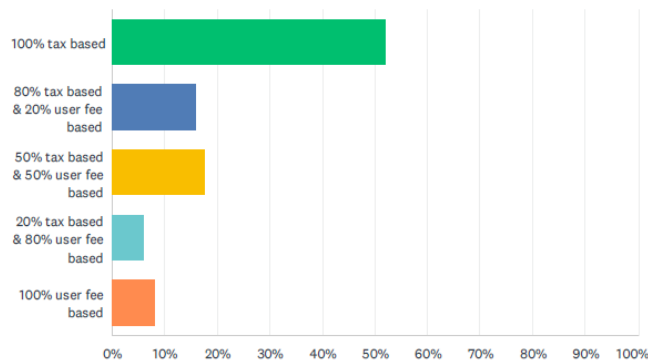
ANSWER CHOICES	RESPONSES	
100% tax based	43.75%	175
80% tax based & 20% user fee based	13.00%	52
50% tax based & 50% user fee based	18.50%	74
20% tax based & 80% user fee based	5.50%	22
100% user fee based	19.25%	77
TOTAL		400



Questions asked in the 2025 Budget Direction Survey (continued):

Q7 How do you believe the beautification of main roads in villages (e.g. flowers, benches, banners, etc.) should be financed? By general taxation or by user fees paid by residents and businesses located on these roads?

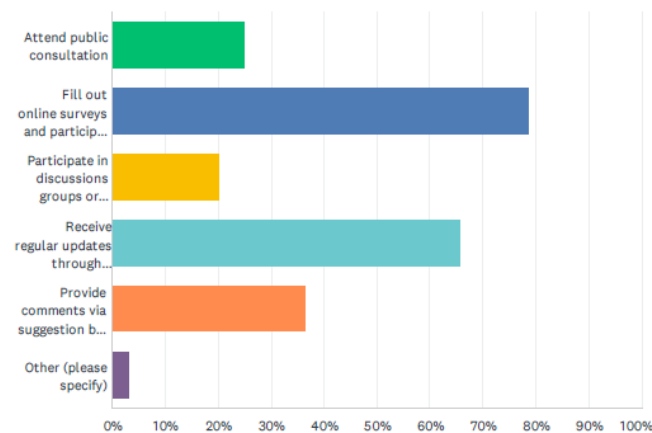
Answered: 400 Skipped: 76



ANSWER CHOICES	RESPONSES
100% tax based	52.00% 208
80% tax based & 20% user fee based	16.00% 64
50% tax based & 50% user fee based	17.75% 71
20% tax based & 80% user fee based	6.25% 25
100% user fee based	8.00% 32
TOTAL	400

Q8 How would you like to be involved in the decision-making process for the 2025 budget? (Select all that apply)

Answered: 398 Skipped: 78



ANSWER CHOICES	RESPONSES
Attend public consultation	24.87% 99
Fill out online surveys and participate in an online forum	78.64% 313
Participate in discussions groups or committee meetings	20.35% 81
Receive regular updates through newsletters or social media	65.58% 261
Provide comments via suggestion box or email	36.43% 145
Other (please specify)	3.27% 13
Total Respondents: 398	

# Taxation and How We Compare

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## Municipal Taxation

The total tax levy in 2025 is estimated to be \$19,823,464. Below are some statistics on the increases to our tax levy over the last four (4) years:

[0B]

[0B]

## Residential Tax Rates

The Township of Russell has the second-lowest tax rate across all eight municipalities of the United Counties of Prescott and Russell, which includes East Hawkesbury, Champlain, Casselman, Alfred and Plantagenet, Clarence-Rockland, Nation, and Hawkesbury. We ranked second lowest rates in 2024.

Prescott-Russell Residential Tax Rates										
Taux de taxes résidentielles dans Prescott-Russell										
STATISTICS FOR 2024 - PRESCOTT-RUSSELL MUNICIPALITIES - MUNICIPAL TAX PORTION										
STATISTIQUES 2024- MUNICIPALITÉS DE PRESCOTT-RUSSELL - PORTION MUNICIPALE										
Municipalities / Municipalités Prescott - Russell	2024 Residential Rate / Taux résidentiel	Per each \$100,000 assessment / A chaque 100 000\$ d'évaluation \$	Comparison in % with other Municipalities / Comparaison en % avec les autres municipalités	TAX RANKING ORDER BY YEAR / CLASSEMENT PAR ANNÉE						Population 2021 CENSUS Recensement 2021
				Ranking order changes by year / L'ordre change à chaque année Lowest (1) to highest (8) / Du plus bas (1) au plus élevé (8)						
				2024	2023	2022	2021	2020	2019	
EAST HAWKESBURY	0.00534368	\$534.37	-6.93%	1	1	1	1	1	1	3,418
RUSSELL *	0.00574164	\$574.16	0.00%	2	2	2	2	2	2	20,076
CASSELMAN	0.00682125	\$682.13	18.80%	3	3	3	4	4	4	8,665
CHAMPLAIN	0.00706488	\$706.49	23.05%	4	4	4	3	3	3	3,970
ALFRED/PLANTAGENET	0.00750712	\$750.71	30.75%	5	5	5	5	5	6	9,949
NATION	0.00778770	\$778.77	35.64%	6	7	7	7	7	7	13,350
CLARENCE/ROCKLAND	0.00781234	\$781.23	36.06%	7	6	6	6	6	5	26,505
HAWKESBURY	0.01237953	\$1,237.95	115.61%	8	8	8	8	8	8	10,194

* Approved Budget 2025 estimated rate Taux estimé - Budget approuvé 2025 :	0.00623536
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## Average Property Assessment

The Township of Russell has the highest average property assessment across all eight municipalities in the United Counties of Prescott and Russell, and the fourth-highest average tax levy.

Municipalité / Municipality	Average assessment in 2024 Évaluation moyenne en 2024		Municipal taxes levied on AVG assessment Impôts fonciers prélevés basés sur l'évaluation moyenne	
	\$	Rank (highest to lowest) Classement (plus élevé au plus bas)	\$	Rank (highest to lowest) Classement (plus élevé au plus bas)
Russell	357,346	1	2,052	4
Clarence-Rockland	312,490	2	2,441	1
Casselman	295,098	3	2,013	5
Nation	270,228	4	2,104	3
Champlain	238,213	5	1,683	6
Alfred & Plantagenet	215,438	6	1,617	7
East Hawkesbury	211,865	7	1,132	8
Hawkesbury	174,033	8	2,154	2

# Tax Increase Versus Inflation (New)

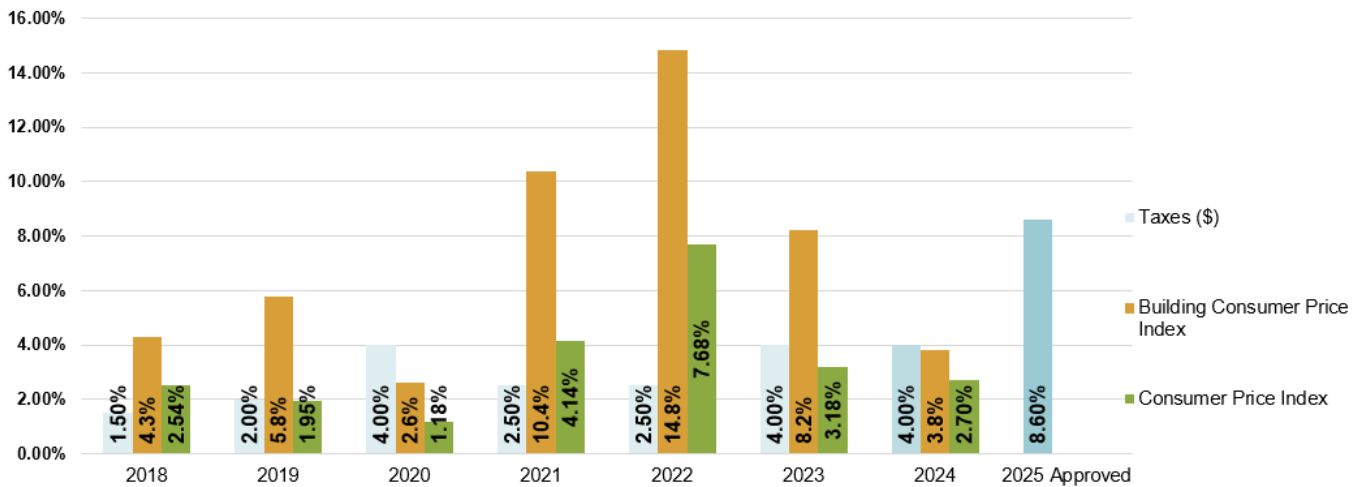
## Why a Tax Rate Increase is Essential for Our Municipality

In the current climate of rising costs across all sectors, it is crucial to understand why a tax rate increase is necessary for our township. First, we are not alone in facing escalating costs. Municipalities everywhere are grappling with increased financial pressures due to inflation, rising construction expenses, and the growing cost of goods. For several years, we have succeeded in keeping tax increases to a minimum to shield our residents from widespread financial burdens. However, it has become evident that we have reached a critical point and must make adjustments.

When comparing our past tax increases to indices like construction and consumer prices, a clear trend emerges: our tax increases have not kept pace. In 2022, the construction index rose at a rate over ten times higher than our tax increase, while the consumer price index was three times higher. This discrepancy highlights that we have underestimated the rising costs and relied heavily on our reserves to bridge the gap. Unfortunately, these reserves are now depleted.

To maintain the current level of services for our citizens, a significant tax increase is no longer a choice but a necessity. This adjustment ensures we can continue to meet the needs of our community while addressing the financial challenges imposed by external economic pressures.

### Tax Increase versus Inflation



2025 Approved Budget

# Human Resource Action Plan

Back In February 2023, Council approved the Human Resources (HR) Action Plan as a strategic tool for anticipating future workforce needs and supporting informed decision-making in response to the Township's growth. This plan aligned with the recommendations from the 2022 level of service review, which highlighted key areas for improvement, including strengthening staffing, meeting increasing demands for service delivery across various programs, and managing responsibilities more effectively. The goal is to continuously enhance service quality and build capacity to provide exceptional services to the residents of the Township of Russell.

On March 13, 2023, we adopted a strategy by implementing a yearly cost-of-living adjustment based on Consumer Price Index (CPI) for the Ottawa-Gatineau region annualized in September, as reported by Statistics Canada. A cost-of-living adjustment of 2.4% has been included in the 2025 budget.

Following a study conducted by the firm Korn Ferry in 2023, the council approved a salary adjustment for all municipal pay grids based on the study's recommendations. This adjustment was implemented to ensure that our pay grids remain competitive with those of other organizations in the area.

In 2024, it was decided to phase in this adjustment over a three-year period. The year 2025 represents the second year of this phase-in, with a cost of \$67,247 Year one (1) of the HR Plan, accounted for the addition of nine (9) full-time employees (FTE) and a total of eight (8) have been filled. During the 2024 budget deliberations (year 2 of the HR Plan), the Administration felt prudent and delayed all 2024 FTE hiring due to a decreasing growth level of its current economic cycle. Here's a snapshot of where we stand with the HR Plan FTE's:

2023-2026 HR PLAN STATUS				
	2023	2024	2025	2026
<b>CAO Office</b>	HR Coordinator	Data and Performance Management Analyst (NOT included in the 2025 budget)	- Administrative Clerk (NOT included in the 2025 budget) - Communication Officer (NOT included in the 2025 budget)	
<b>Finance/Asset Management</b>	Financial Analyst - Revenue	Finance Clerk <b>(included in the 2025 budget)</b>		
<b>Public Safety &amp; Enforcement</b>	By-Law Officer	Office Coordinator (50% By-Law / 50% Fire) <b>(included in the 2025 budget)</b>	By-Law Officer (NOT included in the 2025 budget)	
<b>Building, Planning &amp; Economic Development</b>	Community Development Officer <b>(included in the 2024 budget)</b>	Civil Engineer (NOT included in the 2025 budget)		

<b>Infrastructure Services</b>	- Water Wastewater Operator  - Civil Engineer Technician (delayed to 2024)	Public Works Operator		- Public Works Operator  - Water Wastewater Operator
<b>Park &amp; Recreation</b>	- Recreation Operator  - Recreation Lead Operator		Aquatic Coordinator (NOT included in the 2025 budget)	Rec Complex Staff  - Program Manager <b>(included in the 2025 budget)</b>  - Project Manager <b>(included in the 2025 budget)</b>
<b>Fire Services</b>	- Deputy Chief, Operation & Training  - Fire Prevention Inspector (delayed to 2024)	- Fire Training Officer <b>(included in the 2025 budget)</b>  - 4 additional volunteer firefighters (NOT included in the 2025 budget)		- Fire Prevention Officer  - 4 additional volunteer firefighters
<b>Library</b>			Communications Coordinator (NOT included in the 2025 budget)	
<b>Position filled</b>				
<b>Hiring Postponed</b>				

The Administration is dedicated to reassessing the financial strategy to support the addition of full-time employees (FTEs). Throughout this presentation, Department Heads will identify their specific human resources needs to ensure essential level of service based on various criteria (compliance, economic, or community benefit), and ensure appropriate and effective methods to deliver these services both now and in the future.

<b>Russell Township FTE (includes part-time as equivalent FTE hours)</b>			
	<b>2023 Approved Budget</b>	<b>2024 Approved Budget</b>	<b>2025 Approved Budget</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
CAO Office	4.83	1	1
Corporate Services, Finance/Asset Management	15	19.32	20.20
Public Safety & Enforcement	7	7	7
Building, Planning & Eco Dev	13.97	13.96	14.16
Infrastructure Services	28.34	29.64	30.40
Parks and Recreation	25.68	25.90	27.78
Daycare	63.2	67.32	58.00
Fire Services	3.01	3.64	5.73
Library	7.83	8.15	7.95
<b>Total Township</b>	<b>168.8</b>	<b>175.9</b>	<b>172.2</b>

**Top Grid Strategy:**

Each year, we need to adjust our budget to account for the salary grid movements of all township employees who have not yet reached the top of their pay scale. These adjustments vary from year to year and can be quite complex to track. For 2025, this adjustment amounted to a budget increase of \$336,300.

To minimize the impact of this increase on the 2025 budget, we conducted an analysis to estimate the effect of hypothetically raising all employees to the maximum level of their pay grid and spreading the associated costs over five years. The total cost of this adjustment would be \$1,011,506. By spreading it over five years, the annual budget impact would be \$202,301, rather than a one-time impact of \$336,300 for 2025.

Please note that this was strictly a budgeting exercise to estimate the adjustment. We have not raised all employees to the maximum level of their pay grid, and they will continue to progress through the pay levels as usual. In conclusion, this adjustment reduces the impact of salary grid movements by \$134,000—bringing it down from \$336,300 to \$202,300. Moving forward, we will be able to budget any new hires at the maximum level of their grid, simplifying the process, reducing the need for constant tracking, and providing a clearer view of the direct budget impact of adding new positions.

# Asset Management Plan Strategy

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The year 2024 marks a pivotal moment for our asset management department as we conducted a new study. This study reveals that our annual asset management needs have significantly increased since 2017. At that time, our needs were estimated at \$5.2 million. Today, that number has nearly doubled to \$9.2 million, highlighting the widespread rise in costs. It is clear that we can no longer maintain our assets at the same level without adjusting our strategy.

## **An Economic Reality We Cannot Ignore**

As we will present in our upcoming council report, the current \$9.2 million need is likely underestimated. The 2025 Asset Management Plan (AMP) will provide us with a clearer picture of our true needs, which are expected to be even higher. Based on the strategy adopted in 2017, which involved increasing our contributions by 5% annually while accounting for the annual needs of new assets, we would reach our required annual asset management level in 15 years, by 2039. This timeline is far too long, and failing to allocate sufficient funds each year to cover our annual needs creates a backlog that will only grow larger over time.

Most of our capital projects depend on the asset management reserve, and every year that we underfund this reserve, we see our backlog grow. Every department benefit from sound asset management, from our road budget to future needs like the mechanical plant coming in 10 years. Proper asset management is essential to anticipate and meet these demands.

## **A Bold but Necessary Strategy**

During the evening when we approved the REC Complex construction, the administration emphasized the need for strategies to meet future infrastructure demands. Today, we present the strategy we propose for asset management.

The goal of this new strategy is to meet our annual asset management needs within six years. To achieve this, we recommend increasing taxation by 2% annually for six years, while continuing to add the annual needs of new assets each year, as outlined in the previous strategy. We also propose applying this approach to user fee-based services (such as water and sewer), where we aim to meet our annual needs within the next six years.

This strategy is ambitious, but it is essential because we are currently supplementing this asset management shortfall with OCIF and CCBF grants, which we receive annually. However, these amounts are decreasing each year. In 2022, we received \$1,833,344 from these two grants. By 2025, we expect to receive \$1,445,979, representing a 21% decrease in just four years. In five or 10 years, these grants might no longer exist. Therefore, it is imperative to act now and secure our future by increasing our contributions today.

*Refer to Appendix A for a comparison of both strategies.*



# Council, CAO and Corporate Services

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This section of the Budget includes the Township's Council, the office of the Chief Administrative Officer, the Clerk's office, Human Resources, Information Technology, Communications, Finances and Asset Management.

## Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$ 3,942,598 (2024, \$3,976,287)

### Highlights:

\$43,365 – New FTE part of the 2023 HR Plan - Shared Admin Clerk between Finance and HR. This position will impact next year's full year for an amount of \$87,402.

### For Finance:

- Bank reconciliation
- Validation of accounting entries
- Accounting for accruals
- Preparation of invoices and follow-up on receivables
- Review of expenses and revenues
- Cash flow forecast

### For HR:

- Employee records management
- Payroll processing
- Job posting
- New employee onboarding
- Administrative support
- ✓ Continuation of the HR Plan Implementation
  - \$26,607 allocated for the continuation of a corporate professional development program for Department Heads and Supervisors.
  - \$50,000 allocated to seek legal review of our current employee working conditions by-laws. Finance by HR reserve)
- ✓ Finance and Asset Management Plan
  - \$100,000 allocated for a new DC charge study (Finance by DC Reserves)
  - \$15,000 – Addition of a summer student:
    - Provide coverage for employees on vacation
    - Help with administrative tasks
    - Assist with related projects
- ✓ Public Engagement Initiative
  - \$ 5,000 allocated in professional fees to develop a Public Engagement Policy
- ✓ Insurance costs:
  - \$57,968 (17%) increase in our 2025 insurance premium; however, by raising our deductible from \$20,000 to \$50,000 for liability claims, the increase was reduced to \$21,440, representing a 6% increase compared to 2024.

## Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
COUNCIL	\$55.68	\$56.32
CAO'S OFFICE	\$31.52	\$25.33
COMMUNICATIONS	\$28.79	\$24.19
CLERK'S OFFICE	\$40.91	\$41.16
HUMAN RESOURCES	\$28.74	\$25.99
IT INFORMATION TECHNOLOGY	\$20.56	\$19.42
ADMINISTRATION	\$71.86	\$61.28
ASSET MANAGEMENT	\$64.19	\$55.60
OTHER REVENUES, (Grants, reserve transfers)	(\$168.19)	(\$106.20)
<b>Municipal tax invoice, for a home with an average assessment of \$352,000</b>	<b>\$174.06</b>	<b>\$203.10</b>

8.06%

10.11%

## Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$303,400

### Notable Project List:

- ✓ \$117,500 for a new enclosed pickup truck for the Fire Training Officer. The vehicle will also be equipped as an emergency response vehicle.
- ✓ \$62,000 for a truck replacement for the public utilities department
- ✓ \$60,000 to upgrade audio/video equipment in the Gaston Patenaude Hall
- ✓ \$55,000 annual IT equipment replacement and additions

# Economic Development

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Economic Development includes the Township’s 417 Industrial Park and Business Park, the sale of municipally owned commercial/industrial land, our Community Improvement Program, the community parklets, the village core revitalization, and all initiatives relating to business support, retention, or growth.

We have decided to create a community development branch within the economic development department. This strategic move will enhance our ability to address the interconnectedness of economic growth and community well-being. By offering services such as support for various committees and organizations within the township and public infrastructure, we can foster resilient communities that attract businesses and retain talent.

ECONOMIC DEVELOPMENT	COMMUNITY DEVELOPMENT
<ul style="list-style-type: none"> <li>• Workforce</li> <li>• Business activity and climate</li> <li>• Development land</li> <li>• Business support</li> <li>• Investment attraction</li> </ul>	<ul style="list-style-type: none"> <li>• Residents</li> <li>• Quality of life</li> <li>• Housing</li> <li>• Health care</li> <li>• Social services</li> <li>• Education</li> <li>• Arts and culture</li> </ul>

## Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$7,806,445 (2024, \$2,392,708)

### Highlights:

- ✓ \$101,645 – New FTE part of the 2023 HR Plan under Junior Eco-Dev Officer –Approved by council in Budget 2024 – Community Development Officer
  - Promote, develop, and facilitate community programs and initiatives.
  - Aim to enhance social, economic, and environmental well-being of the community.
  - Collaborate with: Residents, Community organizations, Businesses, Government agencies.
  - Identify community needs and develop sustainable solutions.
  - Manage projects.
  - Engage public stakeholders.
  - Mobilize community resources and interests.
  - Anticipating sales of land in 2025 in the amount of \$7,133,000 deferred from 2024.
  - \$20,000 – Relocation of the Embrun train station (operations transfer to finance the capital project.)

# Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
417 INDUSTRIAL PARK	\$0.00	\$0.00
ECONOMIC DEVELOPMENT	\$35.13	\$26.09
<b>Municipal tax invoice, for a home with an average assesement of \$352,000</b>	<b>\$35.13</b>	<b>\$26.09</b>



## Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$1,916,840

### Notable Project List:

- ✓ \$1,776,840 for the extension of Emard Street in 417 Industrial Park
- ✓ \$140,000 for the Train Station Relocation & Renovations (This project will be transferred to the Parks and Recreation Department due to the nature of the project, by amendment.)

The capital project for relocating the Embrun train station is currently budgeted at \$140,000. This project will be funded from multiple sources. First, we have an existing reserve of approximately \$10,000. Additionally, the Embrun Historical Society will contribute another \$10,000.

We have applied for a grant of \$60,000 from Heritage Canada, as well as a matching grant of \$60,000 from the municipality. It is worth noting that there is also an opportunity to receive an additional grant from Desjardins.

To support this relocation project, we have also added an allocation of \$20,000 to the operational budget, as requested by the Embrun Historical Society. This additional contribution aims to ensure the smooth progress of the project and to guarantee that our Embrun train station is relocated effectively and sustainably.

# Public Safety and Enforcement

Public Safety Services encompasses numerous services which include Policing services including the establishment of the new Police Services Board involving the 4 municipalities within the County of Russell.

Other municipal services are Municipal Law Enforcement, Animal Care and Control, Municipal Emergency Response and Planning, Corporate Security, and such programs as Health and Safety and School Crossing guards.

Other responsibilities include contract negotiations for work performed and for agreement of services with other townships, special events safety planning requirements and surveillance, management of community projects with volunteers, community watches, grant applications, etc...

## Operations

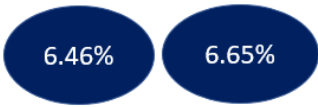
Total operational budget: \$ 4,450,210 (2024, \$3,654,500)

### Highlights:

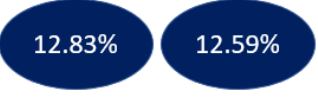
- ✓ \$533,563 – Increase in policing cost due to calls for service, property count increase of 248 and increase of cost for services per property. The total OPP fees for 2025 are in the amount of \$2,832,428.
- ✓ \$10,000 – There will also be costs related to the new Russell County Police Services Board which is yet to be approved by the board.
- ✓ \$50,822 – Addition of a shared Office Coordinator with Fire Dept. Responsibilities will include:
  - Implementation of the AMPS program
  - The speed radar administration
  - Police Services Board secretary
  - Emergency operation center scribe
  - Back up for both admin (Public Safety and Fire)
- ✓ \$8,000 – Create reserve for emergencies.

## Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
S.N.C. (S.NATION CONSERVATION)	\$22.49	\$21.18
BY-LAW ENFORCEMENT	\$89.84	\$84.34
ANIMAL CONTROL	\$0.44	\$0.18
EMERGENCY MEASURES	\$13.35	\$14.32
HEALTH & SAFETY	\$4.73	\$4.74
SCHOOL CROSSING GUARDS	\$9.01	\$8.97
<b>Municipal tax invoice, for a home with an average assesement of \$352,000</b>	<b>\$139.87</b>	<b>\$133.73</b>



	<u>2025</u>	<u>2024</u>
POLICES SERVICES	\$277.68	\$252.90
<b>Municipal tax invoice, for a home with an average assesement of \$352,000</b>	<b>\$277.68</b>	<b>\$252.90</b>



## Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$29,500

### Notable Project List:

- ✓ \$25,000 – Toughbooks for all officers (5) patrolling
- ✓ \$4,500 – Windows at 215 Industriel

## Fire Services, Building

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Fire Services includes fire suppression, fire prevention and fire safety education, mitigation and prevention of the risk created by the presence of unsafe levels of carbon monoxide and safety education related to the presence of those levels, rescue and emergency services, training of persons involved in providing such services, and the delivery of any such service.

Building services includes building plan reviews, issuances of building permits and building inspections to ensure compliance with the Ontario Building Code.

### Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget Fire Services: \$2,646,485 (2024, \$2,196,963)

Total operational budget Building Services (User fees): \$1,222,239 (2024, \$1,100,988)

#### Highlights Fire Services:

- ✓ \$50,822 – Addition of a shared Office Coordinator with Public Services as identified in the HR Action Plan 2023-2026.
  - Administrative backup support for current Fire Services admin.
  - Coordination of corporate fire projects
  - Perform public fire education activities
  - Respond as a medical first responder
  - Strategic planning for the fire services
- ✓ \$99,042 – Addition of a Fire Training Officer as identified in the HR Action Plan 2023-2026 (Hire: April)  
This will impact next year's budget by \$134,381
  - Develop training programs and learning materials
  - Organize and coordinate the delivery of the training programs
  - Develop Fire Services departmental policies and guidelines
  - Maintain staff training records
  - Respond to Fire Service emergencies during working hours and after hours

Note: Over the last two years, the Fire Service has transitioned from a fully volunteer service to a composite service with both full-time and volunteer staff. With the growth of our Township and as we continue this transition over the next few years, the fire services budget will still require significant increases.

- ✓ \$57,000 – Firefighter on-call strategy. Providing a guaranteed emergency response level of service from May 1 to October 15<sup>th</sup> with eight firefighters (four per fire station).
- ✓ \$48,000 – Firefighter and instructor salaries for in-house Pump operations certification course to meet the requirements of O. Reg 343/22 Firefighter Certification.
- ✓ \$32,760 – Weekly emergency vehicle checks and operational equipment readiness.
- ✓ \$19,400 – For the purchase of First aid and CPR training equipment for in-house training of Township employees including firefighters.

#### Highlights Building Services:

- ✓ \$8,974 – Hiring of a summer student for the building services department to assist with administrative duties and reviewing of building plans.

## Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
FIRE SERVICES	\$169.80	\$0.00
FIRE STATION #1	\$49.13	\$116.64
FIRE STATION #2	\$37.20	\$97.12
BUILDING (User fees)	\$0.00	\$0.00
<b>Municipal tax invoice, for a home with an average assesement of \$352,000</b>	<b>\$256.13</b>	<b>\$213.76</b>

11.83%

10.64%

## Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects for the Fire Service: \$196,150

### Notable Project List:

- ✓ \$61,000 to purchase or replace firefighter personal protective equipment including bunker gear.
- ✓ \$51,120 for six (6) firefighter bunker gear rack dryers (Station 11 (4) and Station 12 (2)) that will thoroughly dry firefighter gear after being laundered. In September, we applied for the Ontario Fire Protection grant and are hopeful that we could receive up to \$20,000 towards the purchase of this equipment.
- ✓ \$25,300 to upgrade the helipad at Station 12. After our 2024 annual inspection by ORNGE, it was recommended to install Solar Aviation landing lights to assist with nighttime landing of the helicopters.
- ✓ \$23,730 for upgrading current fire service records management system.
- ✓ \$18,000 to replace one furnace and air conditioning unit at fire Station 12 (Russell).
- ✓ \$17,000 for parking lot paving at fire Station 12 (Russell).



# Infrastructure Services, Planning

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Infrastructure Services is responsible for maintaining essential infrastructure services, including road and sidewalk maintenance, drinking water systems, storm and sanitary sewer management, and waste management. We ensure the reliable delivery of these critical services to support the well-being and safety of our community.

Planning services include site plan review, zoning amendment, official plan and planning for the growth and evolution of the community in terms of land uses. The service also oversees the subdivision application and development.

## Operations

Operating costs are the day-to-day expenses to maintain existing assets and facilities and provide services to residents.

Total operational budget: \$19,807,274 (2024, \$17,627,246)

### Highlights Infrastructure Services:

- ✓ Water and Sanitary Sewer fees are proposed to be increased to reflect the asset requirement. (price per single home)

Note: Following the revisions of the Asset Management section during the budget sessions, here are the rates revisions:

#### Proposed revised rates increases compared to 2024 rates:

- Water Flat fee – \$343.00; increase of \$54.00 (19% increase)
  - Variable rate – \$3.41 per m<sup>3</sup>; increase of \$0.25 per m<sup>3</sup> (8% increase)
  - Sewer Flat fee – \$372.00; increase of \$47.00 (14% increase)
- ✓ Waste management – user-fee to be increase to \$262.
    - Include the implementation of organic collection.
  - ✓ \$140,000 – Storm Water system. Increase investment to address the aging infrastructure and condition assessment. This system is still underfunded. The budget still needs to be increase over the next years, mostly to cover the asset replacement requirement.
  - ✓ \$15,000 – Extra student in the Public Works Team. The extra resource will be assigned to the beautification of the streetscape.

### Highlights Planning:

- ✓ Updates to user-fees (reflected in the 2025 budget)
- ✓ \$30,000 – Zoning by-law review
- ✓ New position to replace the director role and to maintain the same amount of FTE.
  - Main tasks of the new position:
    - Planification of project prior to the implementation
    - Development and planification of the 417 industrial park
    - Development of policies
    - Assist in planning applications (under the planning act)
    - Consult all masterplans to maximise future construction projects and future subdivisions.
    - Participate in pre-consultation with the public, organise open house.
    - Offers planification support to all departments within the corporation.

## Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
PUBLIC WORKS	\$654.42	\$613.26
STORM SEWERS	\$63.08	\$44.03
PLANNING & ZONING	\$37.55	\$38.49
<b>Municipal tax invoice, for a home with an average assesement of \$352,000</b>	<b>\$755.05</b>	<b>\$695.78</b>

34.88%

34.62%

## Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$6,971,000

### Notable Project List:

- ✓ \$15,000 – Door replacement at the municipal garage
- ✓ \$76,000 – Gas and diesel pump replacement
- ✓ \$1,800,000 – Road rehabilitation
  - Burton Road – shared project with Ottawa
- ✓ \$1,000,000 – Bridge rehabilitation on St-Pierre Road
- ✓ \$2,500,000 – Storm Sewer reconstruction on Notre-Dame Street
- ✓ \$65,000 – Roundabout design – intersection St-Pierre Road and Route 300
- ✓ \$85,000 – Design for the rehabilitation of a bridge on St-Pierre Rd (north of Hybrid St)
- ✓ \$75,000 – Design for the replacement of a Culvert on St-Augustin Rd (North of Lamadeleine St)
- ✓ \$100,000 – Storm Pond design for improvement. (Radisson)
- ✓ \$120,000 / year – Pump replacement program
- ✓ \$500,000 – Pumping Station #1 upgrade in Russell
- ✓ \$60,000 – Repair discharge chamber at Russell Lagoon
- ✓ \$75,000 – Office renovation at 851 Route 400
- ✓ \$400,000 – Water tower cleaning and painting
- ✓ \$100,000 – Water fill station

# Library

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*My community, My special place, Our library!*

Library services include books (audiobooks), VOX books (reading along books), movies, magazines, online resources like Ancestry, Radon kits, Museum passes, iPads and much more!

The Library offers free access to Internet and programs for everyone: Babies / children, teens and adult programs.

The Russell Branch of the Library is now open on Sundays, except for summer months, from 10:00 a.m. to 2:00 p.m.

## Operations

NEW: The Library now has its server in the Cloud, with an external computer firm.

The Integrated Library System (ILS) is now backed-up automatically, along with staff emails.

The monthly fees for this service and back-ups are invoice on a monthly cost basis.

\$7,272.00 / year

Total operational budget: \$1,011,316 (2024, \$959,930)

### Highlights:

- ✓ \$6,800 – Overdrive (Libby) e-books platform and magazine (annual licence)
- ✓ \$4,000 – Additional titles (e-books) in Overdrive
- ✓ \$11,000 – Hoopla (e-books, magazines, audiobooks, music, tv) purchase.
- ✓ \$945 – Cantook (MaBiblio numérique)
- ✓ \$125 – Mes Racines
- ✓ \$575 – Ancestry (in Library access only)
- ✓ \$425 – Large print pool (English)
- ✓ \$3,000 – Newspapers, magazines and ILL (Interlibrary Loans) fees
- ✓ \$6,000 – Programming Fees (Author visits, programming, TD Summer Reading Club, activities like Sunday Socials, ect.)
- ✓ \$2,000 – Professional fees

A formal Service Agreement is in the process of being presented to Council, in collaboration with Township CAO and Library CEO.

Financial Strategy for the Embrun Library Relocation:

The relocation of the Embrun library represents a pivotal opportunity to enhance community services and resources. Currently, the library operates in a modest 1,105 square feet, which limits its capacity to serve the growing needs of the community. The proposed new facility will significantly expand to 5,000 square feet, offering a more inviting and functional space for patrons.

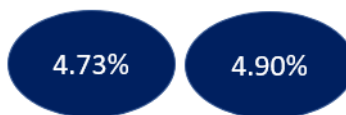
A key advantage in funding this transition is the ability to leverage Development Charges (DC), which will cover an impressive 78% of the project's costs. This smart financial planning minimizes the burden on local taxpayers and ensures that the library can be established without excessive expenditure. The funding strategy includes covering the first 15 years of the lease, with the DC reserves handling the bulk of the costs, while the remaining 22% will be managed through the designated Moving Reserve.

Furthermore, funding for tenant improvements and essential furniture will also be strategically sourced, with the same DC reserves covering 78% of these expenses. This approach not only enhances the library’s physical space but also enriches the user experience through well-designed environments and updated resources.

To ensure the library’s long-term sustainability, we propose a modest tax increase of 0.05% over the next 17 years. This increase is projected to yield nearly \$9,500 in the first year and approximately \$198,000 by the end of the period. This funding will be vital for renegotiating lease terms and ensuring that the library continues to thrive financially.

## Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
LIBRARY	\$102.49	\$98.40
<b>Municipal tax invoice, for a home with an average assesement of \$352,000</b>	<b>\$102.49</b>	<b>\$98.40</b>



## Capital Projects

**Annual Library Fundraising Campaign:** Adopt-a-Book - \$4,000 raised.

Total Spending for Capital Projects: \$934,408

Notable Project List:

- ✓ \$50,000 – Physical Books (French & English)
- ✓ \$9,408 – 3 new computers (Circulation Desks), 1 Kids AWE Learning station in Embrun, 2 staff laptops
- ✓ \$2,625,000 – The total project cost for the relocation of the library includes an upfront lease cost of \$1,875,000 and a construction cost for tenant fit-up and furniture amounting to \$750,000. We anticipate needing to finance 1/3 of this project in 2025, with the remainder to be financed in 2026.

# Parks and Recreation

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Parks and Recreation Services include four Daycare Centres, the Russell Centennial Pool, the New York Central Recreational Trail, the Sports Dome, the bowling hall, two arenas, the Camille Piché and Marionville halls, the Russell Youth and Sports Centre, the Community Grants Program, municipal programs, sport courts and fields, 27 parks and play structures, and the future Recreation Complex.

## Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: 2025, \$11,056,942 (2024, \$10,420,445)

### Highlights:

- ✓ Garderie St-Jean (Embrun) currently has 57 enrollments.
- ✓ At 32% at the Garderie St-Jean / La Croisée (before and after school program) in September 2024 September 2024. Now has 225 registered children.
- ✓ St. Mother Teresa Daycare had a 48% increase in the before and after program. registered in that program and we are actively working on further expanding the service. Garderie Saint Joseph will have a total of 83 children registered in the preschool daycare. We now have 111 registered children in the before and after service.
- ✓ There will be a user fee increase and a full-time mandatory registration for the before and after program in all of our 4 daycares which will represent approximately \$322,000 annually.
- ✓ **Baseball Diamonds:** Simplified pricing by removing the distinction between lit and unlit fields, allowing for better control over usage and a more straightforward pricing structure, with an estimated increase in revenue of \$7,000.
- ✓ **Ice Rental Rates:** A 5% increase in rental rates to align with rising operational costs, with an estimated increase in revenue of \$18,000 at the Embrun Arena and \$14,000 at the Russell Arena.
- ✓ **Sports Dome Field Rentals:** An increase in the 1/3 field rental rate to encourage users to rent the full field. The current division of the field leaves limited space between sections, which can create issues during use. By encouraging full field rentals, we aim to provide a better experience for all users and increase revenue by an estimated \$5,000–\$7,000.
- ✓ Addition of a Project Manager (\$138,326) to support the Operations Manager – responsible for capital projects and administration & operations.
- ✓ Addition of Program Manager (\$101,981, starting April – Annualized would represent \$138,408 for next year) – will be responsible for the Aquatic and Ice Coordinator (2 new positions for 2026) and Program and Recreation Coordinators (2 existing positions).
- ✓ **Recreation Complex:** This 2025 budget still includes a 1% tax increase as well as a \$150,000 tax allocation towards the Recreation Complex Financial Plan.

## Average Municipal Portion of Taxes

	<u>2025</u>	<u>2024</u>
RECREATION - ADMINISTRATION	\$18.44	\$19.02
MUNICIPAL PROGRAM	\$0.48	(\$3.32)
PARKS	\$70.11	\$68.77
BEAUTIFICATION	\$2.24	\$2.31
EMBRUN ARENA	\$32.38	\$30.03
CANTEEN EMBRUN	(\$0.33)	(\$0.32)
C.COM. C. PICHÉ	\$15.60	\$14.73
BOWLING	\$5.97	\$5.72
RUSSELL ARENA	\$36.64	\$30.98
CANTEEN RUSSELL	(\$0.33)	(\$0.32)
MARIONVILLE COMMUNITY HALL	\$7.27	\$6.78
R.S.Y.C.	\$2.63	\$2.59
POOL	\$4.65	\$4.34
SPORTS DOME	\$2.80	\$10.31
RECREATION COMPLEX	\$222.60	\$191.56
KEITH BOYD MUSEUM	\$2.98	\$2.63
<b>Municipal tax invoice, for a home with an average assesment of \$352,000</b>	<b>\$424.14</b>	<b>\$385.81</b>

19.59%

19.20%

## Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$259,325

### Notable Project List:

- ✓ \$44,000 – Yahoo Park cedar wood fiber
- ✓ \$65,000 – Infield mix Joe Belisle and Lafortune ball diamonds
- ✓ \$51,125 – New playground equipment Yahoo Park
- ✓ \$7200 – Electric ice edger Embrun Arena
- ✓ \$15,000 – Overhaul compressor 1
- ✓ \$7,000 – Replacement of Bowling stairs entranceway
- ✓ \$8,000 – New floor scrubber at Russell Arena
- ✓ \$16,500 – Heat exchanger for boiler at Russell Arena
- ✓ \$7,500 – New handrails and cement footings at Russell Centennial Pool
- ✓ \$20,000 – Compressor replacement AC at Sports Dome
- ✓ \$18,000 – Church Museum new furnace

# Operational Budget Summary

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The Operational Budget items are the day-to-day expenses to operate the current buildings, programs, and services of the Township.

## Where Money Comes From

The percentage of day-to-day operating costs, by where it comes from:



## Where Money Goes

The percentage of operational budget, which includes tax dollars, user fees and other expenses, by department:



# Capital Budget Summary

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Total Capital Budget: \$10,610,623

The Capital Budget and projects are funded by:

- Infrastructure Fund: \$4,077,272
- Asset Replacement (User-fee Depts): \$755,000
- Specific Reserves: \$1,786,840
- Development Charges: \$1,103,500
- Development Charges (User-fee Depts): \$500,000
- Cash in lieu of parkland or recreational levy reserve: \$259,325
- Grants: \$1,525,979
- Loan: \$0
- User Charges / Other: \$582,707
- Tax Levy: \$20,000

Below is more information on how we manage our capital financing.

## Infrastructure Funding

The infrastructure Fund is the total tax levy invested into capital assets.

A few highlights:

- To address capital replacement and rehabilitation needs for existing infrastructure, prevent backlogs, and ensure long-term sustainability, the Township requires an average annual capital investment of approximately \$9.2 million. The 2025 Budget includes a 1% tax increase, equating to \$185,093, and a planned 2% increase for the following five years as part of a new strategy to meet our annual requirements within six years.
- The total increase to the infrastructure fund for 2025 is \$424,751. This amount includes the proposed 1% tax increase of \$185,093, a one-time revenue from the United Counties of Prescott-Russell (UCPR) of \$142,590, and \$97,068 allocated for the 2025 annual requirements of new assets, bringing the total investment to \$5,675,874.
- Additionally, to help bridge the gap between our annual requirements and the total reserve investment in 2025, federal and provincial grants, along with funding resources from UCPR, are utilized to finance capital projects throughout the budget year.
- In 2025 the Township will be completing its asset management plan 2025 which will include a 10-year financial plan that will support proposed levels of service and enable Council to prioritize future investments.

## Grants

Grants are a key component of capital budget financing.

- Ontario Community Infrastructure Fund (OCIF): \$804,142 confirmed (2024, \$946,049)
- Canada Community-Building Fund (CCBF): \$641,837 confirmed (2024, \$616,163)
- United Counties of Prescott-Russell: \$508,707 unconfirmed (2024, \$407,324)



## Reserves and Development Charges

Township reserves also provide a strategic funding mechanism for our capital projects as well as for operational initiatives. Below are some key highlights from the 2025 budget:

- The total projected reserves and development charges balance as of December 31st, 2025, is about \$16,313,698.
- Our Infrastructure Fund balance is increased by approximately \$772,721.
- Our Development Charges balances are up approximately \$1,397,245.
- The Recreation Complex Reserve Fund is increased by \$1,914,050.
- We are anticipating a \$7,133,000, in deferred to 2025 sale revenue from the 417 Industrial Park. These revenues are used to offset the purchase price as well as the road construction for the lands in question.
- The cash in lieu parkland will support capital expenses of \$255,167.

Prudent spending has been applied throughout this 2025 budget and maintaining a healthy reserve balance is critical. With the upcoming investments in the new Recreation Complex, these reserves will help with our cashflow needs and will enable us to maintain responsible levels of debt.

## Debt

The 2025 budget does not require any additional debt. Our total debt payments in 2025 are estimated at \$1,377,385, well within our borrowing limitations.

# Transfers to Organizations for Services

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The Township provides funding to several organizations for services in our community with the largest amount going to the Ontario Provincial Police as the community's police service as well as the South Nation Conservation Authority:

- ✓ Ontario Provincial Police \$2,832,428
  - Increase of \$ 533,653 – 23% more than 2024, with an overall impact of 2.91% of tax increase.
- ✓ South Nation Conservation Authority \$195,154
- ✓ In addition, the Township is the collecting agent for:

**Bodies:**

**Percentage of taxation billing**

United Counties of Prescott-Russell

37.4%

**Four school boards:**

- Upper Canada District School Board
- Catholic District School Board of Eastern Ontario
- Conseil des écoles publiques de l'est de l'Ontario
- Conseil scolaire District des écoles catholiques de langue française de l'est ontarien

16.1% (for all)

Schedule A - Annexe A

Russell Township - Municipalité de Russell

INFRASTRUCTURE FUND STRATEGY / STRATÉGIE DU FOND D'INFRASTRUCTURE

	2019	2020	2021	2022	2023	2024 (Budget)
<b>Annual Requirements / Besoins annuels</b>	\$ 4,424,753	\$ 4,424,753	\$ 4,424,753	\$ 4,424,753	\$ 4,424,753	\$ 4,424,753
2021 Annual Requirement additions for new assets				\$ 59,699	\$ 62,684	\$ 65,818
2022 Annual Requirement additions for new assets				\$ 107,082	\$ 97,911	\$ 102,807
2023 Annual Requirement additions for new assets				\$ -	\$ 130,049	\$ 136,552
2024 Annual Requirement additions for new assets						\$ 45,695
<b>Total Annual Requirements / Besoins annuels</b>				\$ 4,591,534	\$ 4,715,398	\$ 4,775,625
<b>Infrastructure Fund / Fond d'infrastructure</b>						
Annual Transfers / Transferts annuels	\$ 1,900,000	\$ 2,000,000	\$ 2,100,000	\$ 2,205,000	\$ 2,315,250	\$ 2,431,013
1% Tax Increase - Roads (2020 Budget) / 1% Augmentation de Taxe - Routes	\$ -	\$ 120,804	\$ 120,804	\$ 126,844	\$ 133,186	\$ 139,846
1% Tax Increase - Roads (2021 Budget) / 1% Augmentation de Taxe - Routes			\$ 132,980	\$ 139,629	\$ 146,610	\$ 153,941
Fire Protection Fee (2020 Budget) / Frais Protection de Feu	\$ -	\$ 130,000	\$ 132,600	\$ 135,252	\$ 137,957	\$ 140,716
2021-2022 Annual Requirement additions for new assets				\$ 166,781	\$ 160,595	\$ 168,625
Second Stream / Routes Additionnelles 2e volet				\$ 242,799	\$ 414,317	\$ 414,317
New Sidewalk Stream / Trottoirs - Nouveau volet				\$ 30,000	\$ 31,500	\$ 33,075
2023 Annual Requirement additions for new assets				\$ -	\$ 130,049	\$ 138,754
2024 Annual Requirement additions for new assets						\$ 45,695
<b>Total Infrastructure Fund / Fond d'infrastructure total</b>	\$ 1,900,000	\$ 2,250,804	\$ 2,486,384	\$ 3,046,305	\$ 3,469,466	\$ 3,665,981
<b>Infrastructure Deficit (Strategic Plan goal: 2M by 2022) / Déficit d'infrastructure (objectif du plan stratégique: 2M par 2022)</b>	\$ 2,524,753	\$ 2,173,949	\$ 1,938,369	\$ 1,545,229	\$ 1,245,932	\$ 1,109,644
Annual Debt Payments / Remboursements annuel de la dette	\$ 196,751	\$ 254,337	\$ 254,337	\$ 254,337	\$ 326,032	\$ 326,032
<b>Adjusted Infrastructure Deficit / Déficit d'infrastructure ajusté</b>	\$ 2,328,002	\$ 1,919,612	\$ 1,684,032	\$ 1,290,892	\$ 919,900	\$ 783,612
Grant Revenues / Revenus d'octrois	\$ 1,540,486	\$ 1,540,486	\$ 2,044,159	\$ 2,251,093	\$ 2,047,640	\$ 1,880,641
<b>Net Deficit / Déficit net</b>	\$ 787,516	\$ 379,126	\$ (360,127)	\$ (960,201)	\$ (1,127,740)	\$ (1,097,029)