



**SPECIAL COMMITTEE OF THE WHOLE
AGENDA**

Friday, March 28, 2025

Council Chambers

Lanark Highlands Municipal Office - 75 George Street, Lanark, Ontario

Notice to Attendees: Please note that this meeting may be recorded and broadcast on the internet.

To listen to the meeting(s) by conference call:

Dial-In Number: 1-855-344-7722 or 613-244-1312, Conference ID: 2883824

Chair, Bill King, Deputy Reeve

Pages

1. ROLL CALL
2. CALL TO ORDER
3. DISCLOSURE OF PECUNIARY INTEREST & GENERAL NATURE THEREOF
4. APPROVAL OF AGENDA

Suggested Motion:

"THAT, the agenda be adopted as presented."

5. REPORTS

5.1 Corporate Services

5.1.1 FIR-2025-18 2025 Budget (Version 2) (R. Whitmarsh)

3

Suggested Motion:

"THAT, the 2025 draft budget (version 2) be received as information"

5.1.1.1 Draft 2025 Budget and Presentations

5

- 9:00 a.m. - Rhonda Whitmarsh, Treasurer
- 9:15 a.m. - Amanda Robinson - Lanark Highlands Public Library
- 9:45 a.m. - Stephen Rothwell, Fire Chief

- 10:30 a.m. - BREAK
- 10:45 a.m. - Kathryn Maton, Manager of Public Works
- 11:15 a.m. - Kyle McCrae, Chief Building Official
- 11:30 a.m. - Suzanne Charbonneau-Dent and Nicole Guthrie, Corporate Services
- 12:00 p.m. - Chelsea Rath, Community Affairs and Recreation

6. ADJOURNMENT

Suggested Motion:

"THAT, the meeting adjourn at ____p.m."



Special Committee of the Whole

March 28, 2025

Staff Report: #FIR-2025-18

REPORT BY: Rhonda Whitmarsh, Treasurer

REPORT SUBJECT: 2025 Budget (Version 2)

DEPARTMENT: Finance

RECOMMENDATION(S):

“THAT, the 2025 draft budget (version 2) be received as information”

1. BACKGROUND

The first draft of the 2025 budget was presented at a high level to Council on 6 March 2025. The budget document was well received with a few changes and comments provided by Council members.

2. DISCUSSION

Following the 6 March 2025 budget meeting changes to the first draft were made by Staff. The second draft of the 2025 budget is being presented by Senior Staff for Council’s consideration.

3. FINANCIAL IMPLICATIONS

4. OPTIONS CONSIDERED

5. STRATEGIC PRIORITIES

6. RELEVANT LEGISLATION AND POLICIES

Municipal Act, 2001

7. OTHERS CONSULTED

Suzanne Charbonneau-Dent, CAO
Senior Staff

8. ATTACHMENTS

Prepared By: Rhonda Whitmarsh, Treasurer

Approved By: Suzanne Charbonneau-Dent, CAO



2025 Draft Municipal Budget



Presented To
Special Committee of the Whole
28 March 2025

Presented by
Rhonda Whitmarsh, Treasurer

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Introduction

The Township of Lanark Highlands is a large rural community with a population of approximately 5,750 located in beautiful Lanark County.

The Township provides multiple services that are detailed in the 2025 budget document. These services are managed by several departments that employ over 40 staff as full time, part time, seasonal, casual and students to provide the quality programs and services that the community enjoys, enabling the Township to maintain its wonderful quality of life.

Council’s responsibility is to provide wise stewardship of all of the municipality’s assets; including financial, physical and human. Council makes financial decisions to provide quality services that meet the needs of the community. It is Council’s responsibility to manage public funds effectively, ensuring that all residents receive the greatest benefit for their tax dollars and user fees.

Council also needs to consider and respect various pieces of legislation, municipal by-laws, policies and Federal/Provincial/County regulations.

Key pieces of legislation that may impact the 2025 budget are:

- Municipal Act, 2001
- Occupational Health & Safety Act
- Employment Standards Act

- Ontario Planning Act
- Environmental Assessment Act
- Drainage Act

- Fire Protection and Prevention Act
- Ontario Building Code
- Highway Traffic Act

- Education Act
- Libraries Act
- Infrastructure for Jobs and Prosperity Act

Municipalities are prevented from having budgets that do not balance per Section 290 (2) (b) of the Municipal Act. Unlike Federal and Provincial budgets that can be approved with a deficit, a Municipality’s annual revenues and expenditures must be equal. Expenditures and revenue must also be kept separate and not netted against each other.



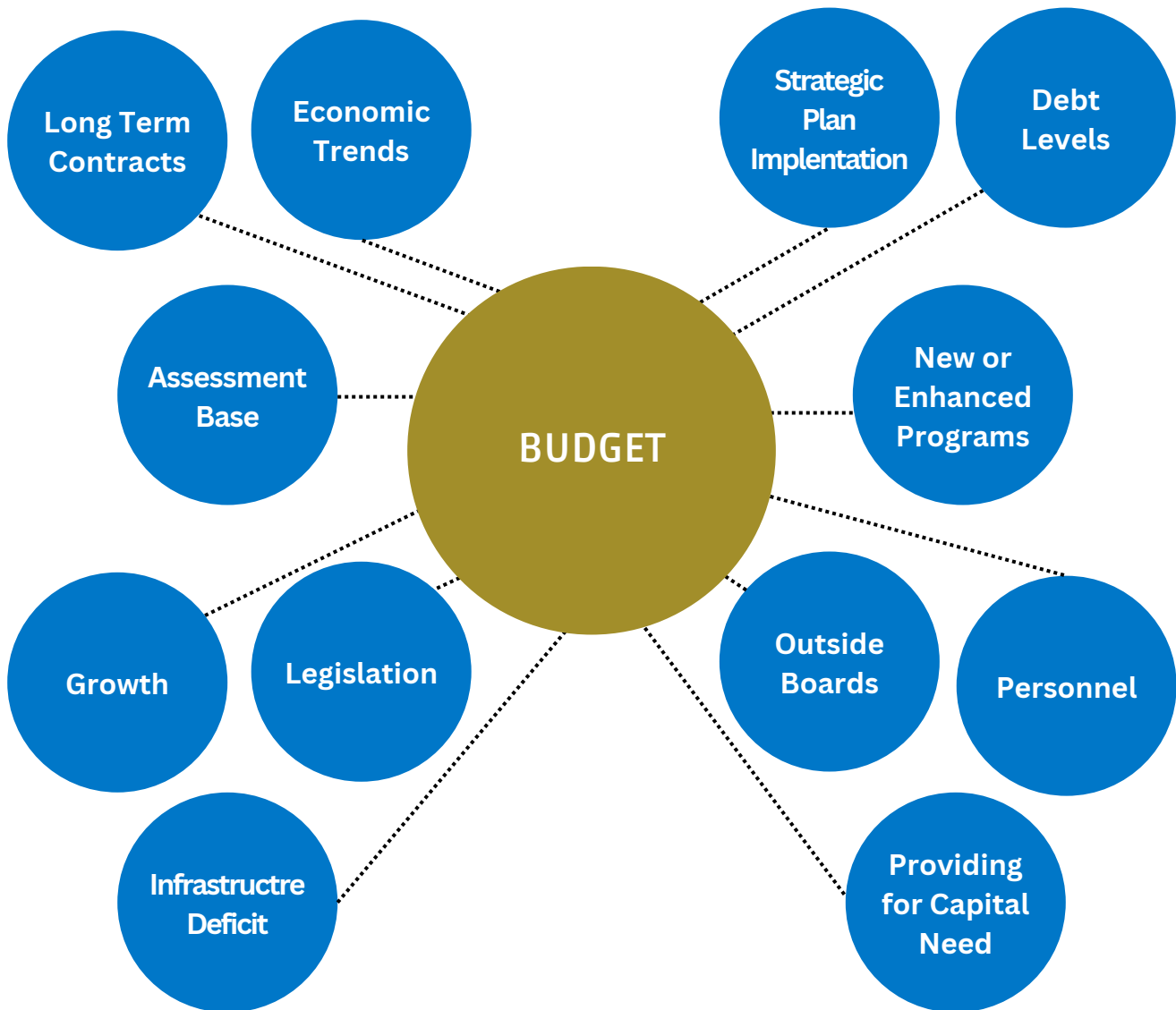
Why Budget?

- **Legislated Requirement**
Under the *Municipal Act* (estimated revenues equal estimated expenses)
- **Fiscal Accountability**
Manage and optimize human, financial and physical resources
- **Strategic Direction**
To implement the strategic direction of Council
- **Studies and Plans**
To implement the recommendations of other studies and plans (Master Plans, Asset Management Plans, etc.)
- **Annual Work Plan**
To provide an annual work plan (operating and capital) to deliver services to residents
- **Internal Control**
For internal control purposes (measures actual results against planned results)



Cost Drivers

There are many factors that influence the budget such as the property tax assessment base, long term contracts, economic trends, strategic plans, new programming requirements, debt levels, staffing needs, planning for future capital through reserve allocations, pressure from external groups and any legislative changes that do not come with funding. All of these must be considered along with the day-to-day operating needs of the Township. Some of the cost drivers are out of the control of the Township.



Source of Funding



Grants

Federal
Provincial
County



Long Term Financing

Long-term financing for assets with long lives



User Fees

For specific services such as recreation, waste



Special Charges & Levies

Special levies or charges to raise funds for a specific purpose



Reserves

Funds set aside in a previous year



Taxation

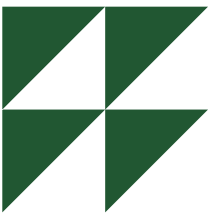
Property taxes collected to fund municipal services and infrastructure

The 2025 draft budget consists of two parts: operating and capital.

The operating budget includes funding to support the day-to-day operations of the Township to provide programs and services to residents and includes such items as salaries and benefits, materials, contracts, insurance, utilities, etc.

The capital budget includes asset replacement and rehabilitation for roads, bridges, facilities, fleet, etc. along with the required studies to support the capital program.

The 2025 draft budget was initially compiled by Senior Staff but requires review by Council before finalization. Council may add projects and programs not included by Staff and will make other funding and spending decisions before completion of the 2025 budget.



2025 Budget Assumptions and Challenges

The 2025 draft budget is balanced. The contents of the draft budget require further discussion by Council. The summary of the draft budget is presented below.

2025 Budget Summary

Description	2025	2024	Change
Municipal Operations and Capital (Total Expenditures)	\$14,521,064	\$12,468,124	\$2,052,940
Funding for Municipal Operations and Capital			
Municipal Tax Revenue	\$6,404,653	\$5,955,342	\$449,311
Long Term Financing	\$3,480,035	-	\$3,480,035
Federal/Provincial/County Grants	\$2,433,998	\$2,599,702	-\$165,704
User and Other Revenue	\$1,573,508	\$1,474,690	\$98,818
Reserves and Reserve Funds	\$628,870	\$2,438,390	-\$1,809,520
TOTAL FUNDING	\$14,521,064	\$12,468,124	\$2,052,940

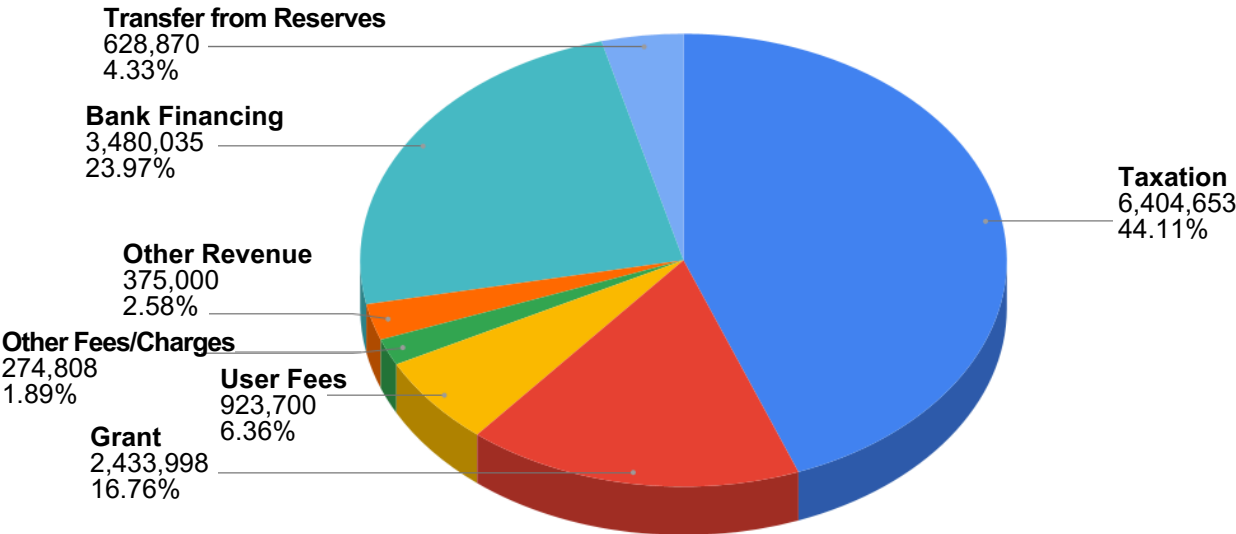
Current Shortfall

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2025 Funding Sources

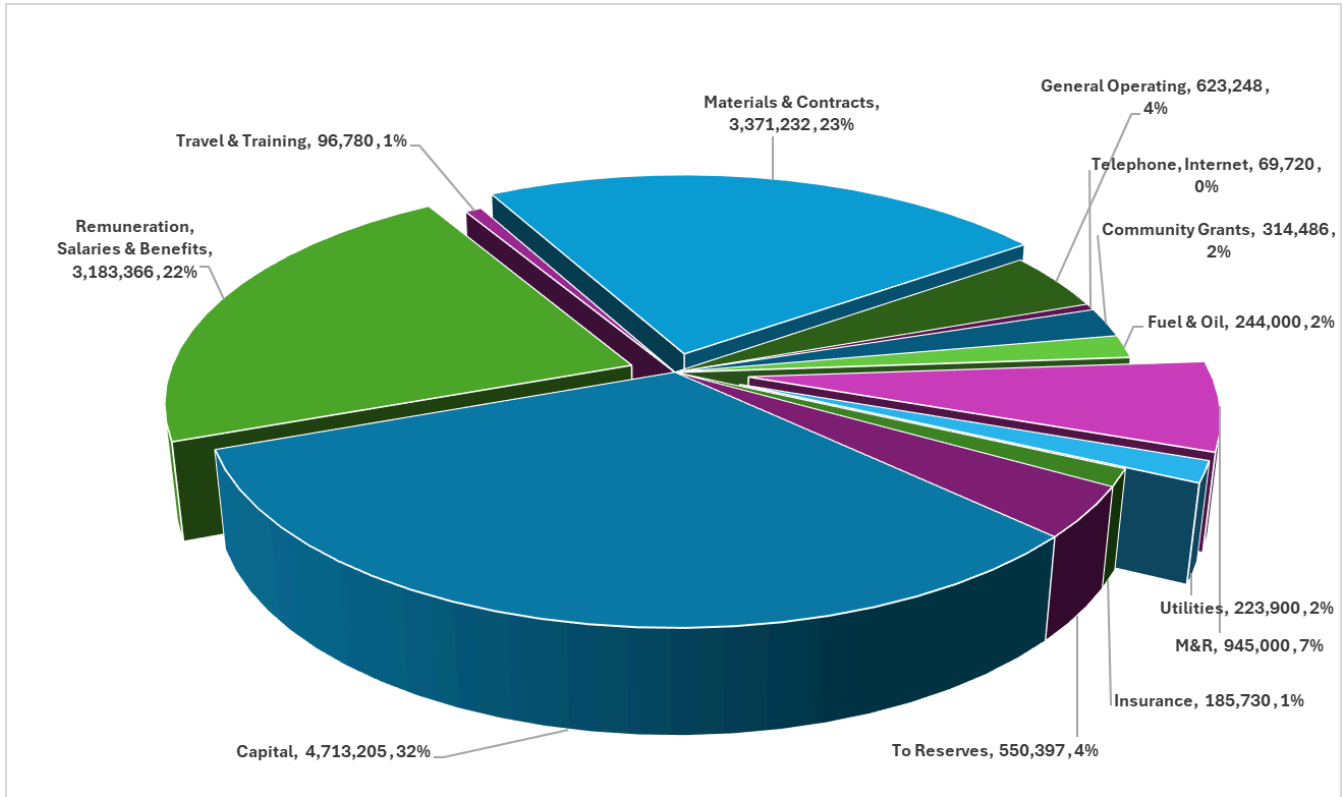


Description	2025	2024	Change
Municipal Operations and Capital (Total Expenditures)			
Remuneration, Salaries and Benfits	\$3,183,366	\$2,902,865	\$280,501
Travel and Training	\$96,780	\$103,950	-\$7,170
Materials and Contracts	\$3,371,232	\$3,105,278	\$265,954
General Operating Expenditures	\$623,248	\$622,708	\$540
Telephone/Internet/Communications	\$69,720	\$79,070	-\$9350
Community Grants	\$314,486	\$274,240	\$40,246
Fuel and Oil	\$244,000	\$263,500	-\$19,500
Maintenance and Repairs (facilities, fleet)	\$945,000	\$923,800	\$21,200
Utilities (hyrdo, heat)	\$223,900	\$240,000	-\$16,100
Insurance	\$185,730	\$310,548	-\$124,818
Transfer to Reserves	\$550,397	\$923,315	-\$372,918
Capital	\$4,713,205	\$2,718,850	\$1,994,355
TOTAL EXPENDITURES	\$14,521,064	\$12,468,124	\$2,052,940

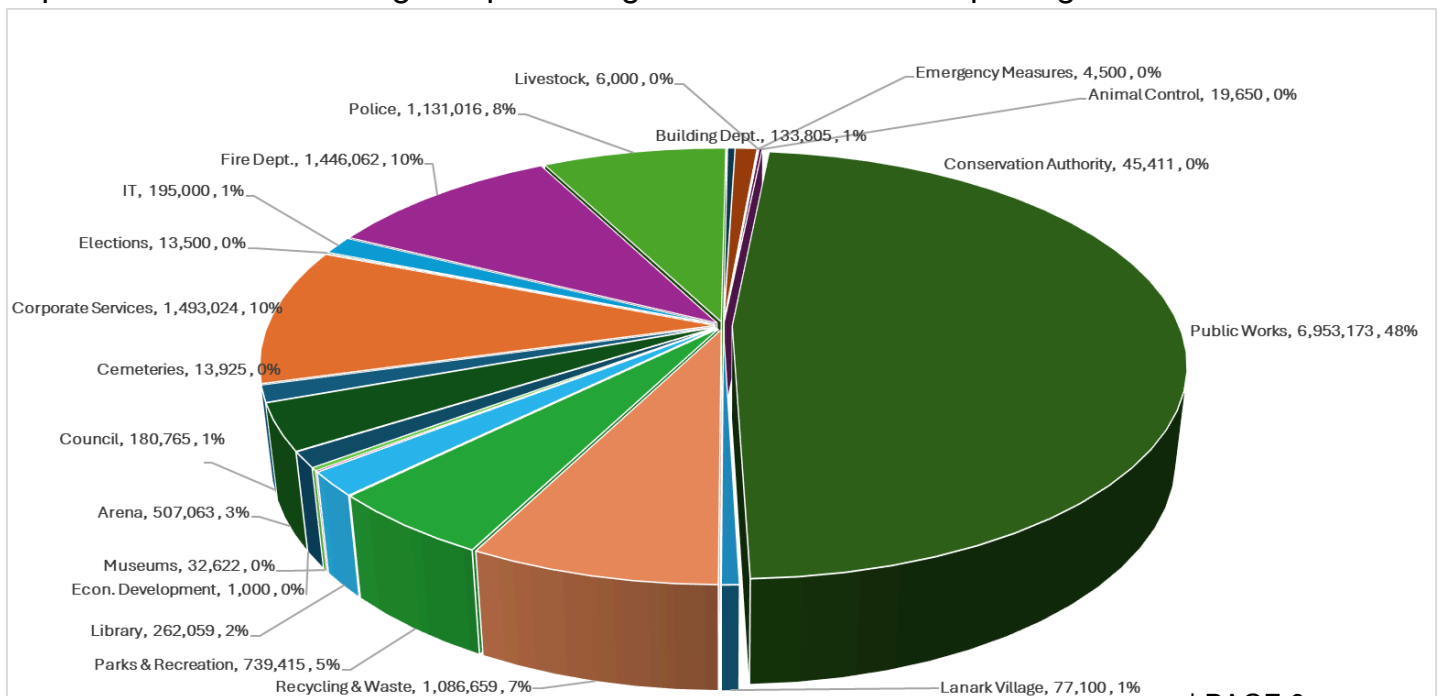


2025 Expenditures

This figure depicts the total 2025 expenditures by type:



This figure shows the total 2025 expenditures by department and highlights that public works has the highest percentage of the total Township budget:





For clarity, the 2025 draft budget does not include potential impacts (if any) that US tariffs will have on municipal operations and capital as they are unknown at this time.

User fees, special levies, and grants are available to support various Township departments or specific capital projects as highlighted in the respective budget areas. The **NET** amount to be funded from taxation and other general revenues such as interest on investments, interest on overdue taxes and the Ontario Municipal Partnership Fund (OMPF) is depicted as follows:

2025 Draft Budget Summary

Net Capital and Operating-To Be Funded from Taxation & Other General Revenue

Department	2024 Actual (Unaudited)	2024 Budget	2025 Budget	\$ Change over 2024	% Change over 2024
Council	150,889.17	171,328.95	177,075.00	5,746.05	3.35%
Corporate Services	1,341,308.33	1,303,378.07	1,316,724.00	13,345.93	1.02%
Elections	13,500.00	13,500.00	13,500.00	-	0.00%
IT	158,766.65	190,500.00	195,000.00	4,500.00	2.36%
Fire Department	819,670.70	944,475.14	932,640.00	- 11,835.14	-1.25%
Police	-7,473.93		-	-	0.00%
Conservation Authority	42,473.00	42,473.00	45,411.00	2,938.00	6.92%
Building Department	94,242.38	95,647.09	73,805.00	- 21,842.09	-22.84%
Emergency Measures	2,216.12	4,500.00	4,500.00	-	0.00%
Livestock	181.43	1,500.00	1,500.00	-	0.00%
Animal Control/Bylaw	3,373.72	24,460.34	18,650.00	- 5,810.34	-23.75%
Public Works	2,492,239.48	2,600,539.98	3,105,508.00	504,968.02	19.42%
Lanark Village Waste & Recycling	-4,665.71	-	-	-	0.00%
Recycling & Waste Services	330,837.64	392,602.44	279,909.00	- 112,693.44	-28.70%
Parks & Recreation	453,806.71	503,401.99	509,162.00	5,760.01	1.14%
Library Board	229,788.00	229,788.00	262,059.00	32,271.00	14.04%
Cemeteries	3,808.80	13,925.00	13,925.00	-	0.00%
Museums	27,572.48	30,121.50	30,122.00	0.50	0.00%
Planning	74,866.57	128,744.17	97,615.00	- 31,129.17	-24.18%
Economic Development	241.01	1,000.00	1,000.00	-	0.00%
Arena	282,536.38	254,055.08	340,363.00	86,307.92	33.97%
Totals	6,510,178.93	6,945,940.75	7,418,468.00	472,527.25	6.8%



Staffing

- The Fire Department draft budget includes a full-time Fire Prevention and Public Education Officer /Community Emergency Management Coordinator and a Part Time Training Coordinator at 10 hours per week.
- Corporate Services includes an additional full-time Accounting Clerk effective July 1/25.
- Long Term Disability benefits are included for all full-time employees for 10 months.
- Cost of Living increases are estimated for 2025 at CPI for non-union. Union negotiations are ongoing therefore the salary estimates for union staff will require updating.

General Operating

- The OPP contract increased by 5.43% over the 2024 contract amount. This increase is to be funded by the Police Levy.
- Contracts in Corporate Services increased for audit based on the RFP and also includes estimated costs to complete the required ARO work.
- Furniture and Equipment in Corporate Services increased for the purchase of staff desks, and chairs for the Council chambers
- Building Maintenance in Corporate Services increased for the alarm system, completion of the flooring work started in 2024, flower bed maintenance and general maintenance.
- Materials and Supplies for multiple service areas within Public Works increased to better reflect actual need and trend data.
- Insurance decreased by \$124,818 to address the 2024 budget overstatement.
- Senior Staff reviewed operational budgets to confirm that the 2025 budget reflects trend data and is comparable to the actual spending levels in 2024.

Funding

- A 5.77% Tax Levy is included in the draft budget. Of this 1.57% is growth (new assessment) and 4.2% is the net Township levy for 2025. **The tax levy requires further discussion and direction by Council.** Note: a 1% tax levy increase is approximately \$48,000.
- The Police Levy reflects the increase in the police budget due to contract changes.
- Ontario Municipal Partnership Fund (OMPF) increased by \$114,700 to \$1,817,100.
- Ontario Community Infrastructure Fund (OCIF) decreased by \$3,465 to \$100,000. This grant is included in the capital budget.
- Canada Community Building Fund (CCFB formerly gas tax) increased by \$7,508 to \$187,880. This grant is included in the capital budget.



- The ability to use reserves is somewhat limited based on past budget decisions and the availability of funds. The 2025 draft budget includes an allocation from reserves for both operating and capital expenditures of \$628,870 compared to 2024 of \$2,438,390 or a difference of \$1,809,520. **The allocation of reserves to the 2025 budget requires further direction and discussion by Council.**
- Long-Term Financing has been included to fund assets included in the capital budget that have long lives. Refer to the capital budget for details. Again, the use of debt financing requires further direction and discussion by Council. Estimated annual repayments starting in 2026 would be \$305,499. Future requirements for asset replacement and rehabilitation for fleet, buildings and bridges are considerable. With limited financial resources from reserves/taxation, long term financing is a viable option for consideration.

Capital/Transfer to Reserves

- The overall capital budget is \$4,713,205 which is \$1,994,355 or 73% higher than the 2024 budget. Refer to the capital budget for details. The largest project included in the capital budget is the replacement of the Sheridan Rapids Bridges.
- Transfers to reserves for future capital and operating needs is \$550,397. Included is an allocation back to the Water and Sewer reserve of \$189,431 for capital work done in 2023. A further discussion on transfers to reserves is required by Council.
- The capital program and asset replacement is underfunded. The capital replacement requirements of the Township will continue to grow as infrastructure ages. The capital budget includes funds to update the asset management plan in accordance with legislation. This document will provide a guideline for future investments in capital replacement and rehabilitation.



Changes Made by Staff

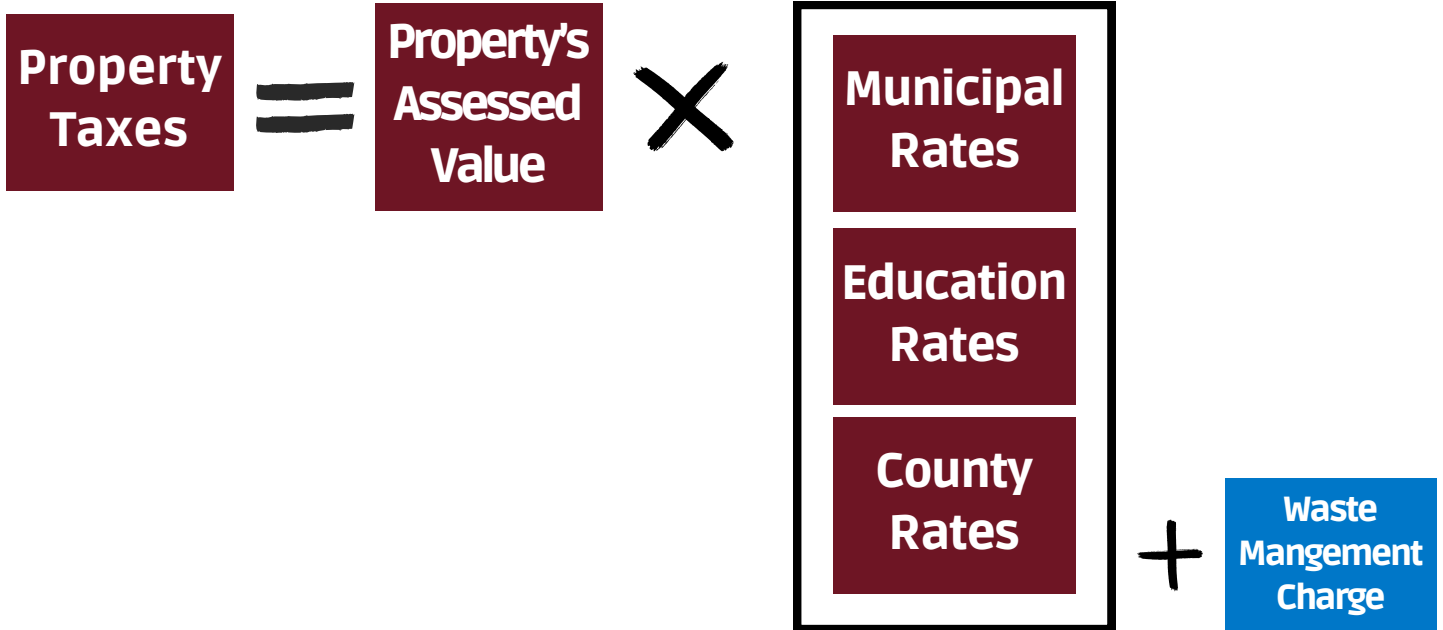
	Total	Explanation
2025 Draft Budget Version 1 Shortfall	\$1,494,688.00	Original compilation of all 2025 budget submissions by Staff
2025 Draft Budget Version 2 Shortfall	\$-	After revisions made by Staff including after March 6 Budget meeting
Change made by Staff	\$1,494,688.00	Explanation follows
Explanation of Changes:		
Capital Budget:		
Reduced Sidewalk Expense	\$105,000.00	Past spending levels have reduced amount of work needed in 2025
Removed Road Resurfacing Canning to George	\$165,000.00	Department has prioritized other capital projects over this road
Added heaters to McDonalds Corners garage	-\$21,000.00	Health & Safety
Removed Long Term Financial Plan	\$15,000.00	Priority is Asset Management Plan and timing to complete both in 2025
Applied grant funds to Asset Management Plan	\$7,500.00	Assume availability of funding from FCM
Applied reserves to Parks & Recreation	\$70,000.00	Funds set aside in 2024 for work carried over into 2025
Removed plow truck for Parks & Recreation	\$130,000.00	Not a priority for the department
Added a salt unit for Parks & Recreation	-\$20,000.00	Will be used on an existing vehicle
Reduced arena upgrades	\$50,000.00	Work that was to be carried forward was completed in 2024
Applied capital reserves to Upper Perth Rd. project	\$100,000.00	Priority road as determined by the Department
Reduced cost of Watson's Corners Hall	\$53,000.00	Project will be split between 2025 and 2026 budgets
Total Changes to the Capital Budget	\$654,500.00	
Operating Budget:		
Guide rail expense reduction in Public Works	\$195,000.00	Joe's Lake
Removal of line item "various contracts" in public works	\$50,000.00	Not required
Change to multiple operating line items in all budgets	\$106,095.00	Adjusted to better reflect 2024 actuals and trend data
Add funds for maintenance at Joe's Lake	-\$10,000.00	Sand/salt shed repairs
Use of previous years operating surplus	\$10,000.00	Joe's Lake
Transfers to reserve reduction-Fire	\$135,000.00	Remaining allocation is \$70,000
Transfers to reserve reduction-Arena	\$15,000.00	Remaining allocation is \$35,000
Use previous years operating surplus to fund 1/2 gravel	\$206,000.00	Partial correction of 2024 funding from reserves
Additional tax levy (prev. included at 3%)	\$133,093.00	
Add consulting fees for insurance risk assessment	\$22,150.00	Per quote provided by Halpenny Insurance
Add funds for flag brackets (Legion)	\$1500.00	Request from Legion
Add funds for Lanark Village Museum and Library	\$2500.00	Request from Lanark Village Museum and Library
Apply operating reserves	-\$26,150.00	
Total Changes to the Operating Budget	\$840,188.00	
Total Changes	\$1,494,688.00	



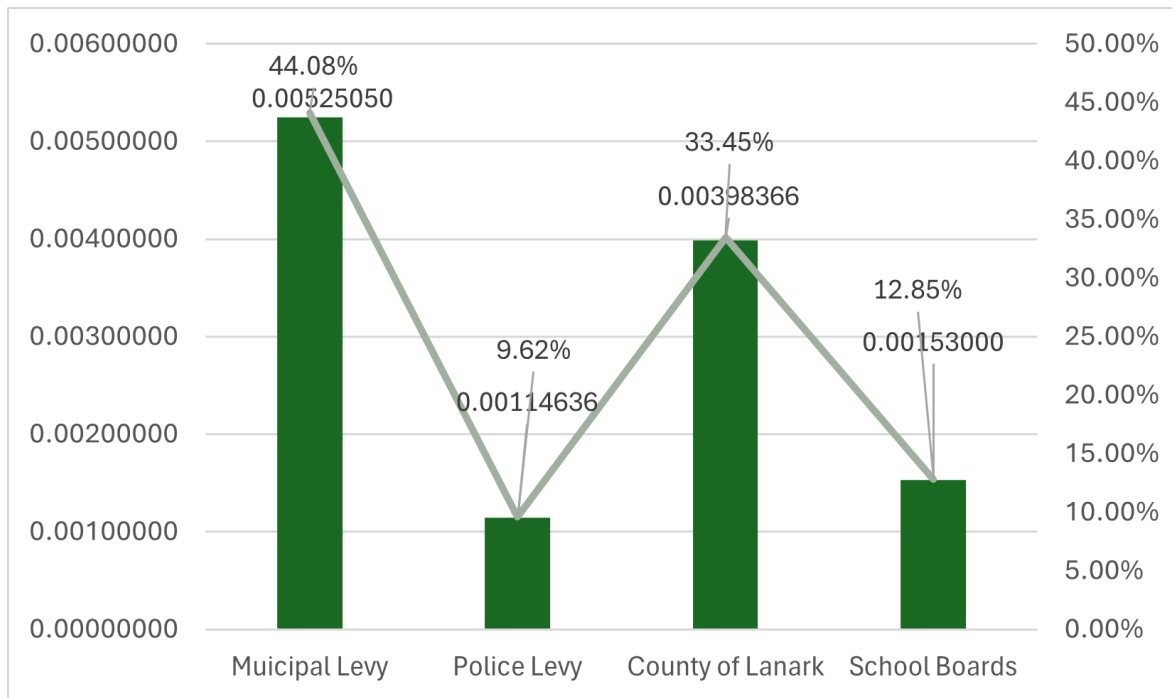
Taxation

The Township must bill and collect taxes on behalf of the County of Lanark and the School Boards. These taxes are then paid to these entities regardless of whether the taxpayer has paid the Township or not. If not, they form part of the arrears of the Township, however the Township is permitted to keep any penalties and interest on those tax arrears.

How Property Taxes are Calculated



Allocation of 2024 Taxation



ASSESSMENT COMPARISON						
2025 VS 2024						
		2024	2024	2025	2025	Growth/ Increase
Tax Class	Tax	Assessment	Weighted	Assessment	Weighted Assessment	
Residential (RT)	1.000000	\$ 871,560,414.00	\$ 871,560,414.00	\$ 884,262,814.00	\$ 884,262,814.00	1.46%
Multi Residential (MT)	1.973331	\$ 3,175,000.00	\$ 6,265,325.93	\$ 3,175,000.00	\$ 6,265,325.93	0.00%
Farmlands (FT)	0.250000	\$ 34,487,275.00	\$ 8,621,818.75	\$ 34,598,975.00	\$ 8,649,743.75	0.32%
Commercial Small Scale (C7)	1.842928	\$ 7,300.00	\$ 13,453.37	\$ 7,300.00	\$ 13,453.37	0.00%
Commercial (CT)	1.842928	\$ 5,771,765.00	\$ 10,636,947.33	\$ 6,371,365.00	\$ 11,741,966.96	10.39%
Commercial EXCESS/Vacant	1.842928	\$ 28,300.00	\$ 52,154.86	\$ 28,300.00	\$ 52,154.86	0.00%
Industrial (IT)	2.531635	\$ 5,106,400.00	\$ 12,927,540.96	\$ 1,150,800.00	\$ 2,913,405.56	-77.46%
Industrial Excess(IU)	2.531635	\$ 22,000.00	\$ 55,695.97	\$ 22,000.00	\$ 55,695.97	0.00%
Managed Forest (TT)	0.250000	\$ 16,412,600.00	\$ 4,103,150.00	\$ 18,065,100.00	\$ 4,516,275.00	10.07%
Aggregate Extraction (VT)	2.060008	\$ 0.00	\$ 0.00	\$ 3,553,600.00	\$ 7,320,444.43	0.00%
		\$ 936,571,054.00	\$ 914,236,501.18	\$ 951,235,254.00	\$ 925,791,279.83	1.57%
Payment in						
Commercial PIL (CF)	1.842928	\$ 222,200.00	\$ 409,498.60	\$ 222,200.00	\$ 409,498.60	0.00%
Commercial NO Support (CG)	1.842928	\$ 943,000.00	\$ 1,737,881.10	\$ 943,000.00	\$ 1,737,881.10	0.00%
Commercial PIL Tenant(CP)	1.842928	\$ 20,500.00	\$ 37,780.02	\$ 20,500.00	\$ 37,780.02	0.00%
Commercial PIL Vacant (CZ)	1.842928	\$ 1,633,500.00	\$ 3,010,422.89	\$ 1,633,500.00	\$ 3,010,422.89	0.00%
Landfill (HF)	1.232450	\$ 389,100.00	\$ 479,546.30	\$ 389,100.00	\$ 479,546.30	0.00%
Industrial Hydro(IH)	2.531635	\$ 4,100.00	\$ 10,379.70	\$ 4,100.00	\$ 10,379.70	0.00%
Residential PIL no support(RG)	1.000000	\$ 4,716,900.00	\$ 4,716,900.00	\$ 4,716,900.00	\$ 4,716,900.00	0.00%
Residential PIL Shared(RH)	1.000000	\$ 55,800.00	\$ 55,800.00	\$ 55,800.00	\$ 55,800.00	0.00%
Residential PIL full support(RP)	1.000000	\$ 414,000.00	\$ 414,000.00	\$ 414,000.00	\$ 414,000.00	0.00%
		\$ 8,399,100.00	\$ 10,872,208.62	\$ 8,399,100.00	\$ 10,872,208.62	
Exempt	1.000000	\$ 26,852,614.00		\$ 26,895,614.00		
		\$ 971,822,768.00		\$ 986,529,968.00		



Impact to Residents

The following chart provides the impact to residents per \$100,000 of assessment in Lanark Highlands over 2024 with a 5.77% tax levy increase including growth of 1.57% and a 5.46% police levy increase as proposed in the 2025 draft budget.

2025 Estimated Overall Residential Tax Calculation

5.77% Municipal including growth of 1.57%, 5.46% Police Increases on \$100,000 assessment
 \$277,103 municipal revenue increase, \$57,208 Police revenue increase

Year	Municipal	Police	Total
2024 taxes on \$100,000 assessment	\$525.05	\$114.64	\$639.69
2024 Tax Rate	0.00525050	0.00114636	0.00639686
2025 estimated taxes on \$100,000 assessment	\$548.43	\$119.38	\$667.81
2025 Projected Tax rate	0.00548428	0.00119384	0.00667812
\$ annual change	\$23.38	\$4.74	\$28.12
\$ monthly change	\$1.95	\$0.40	\$2.35
% change	4.45%	4.13%	4.40%

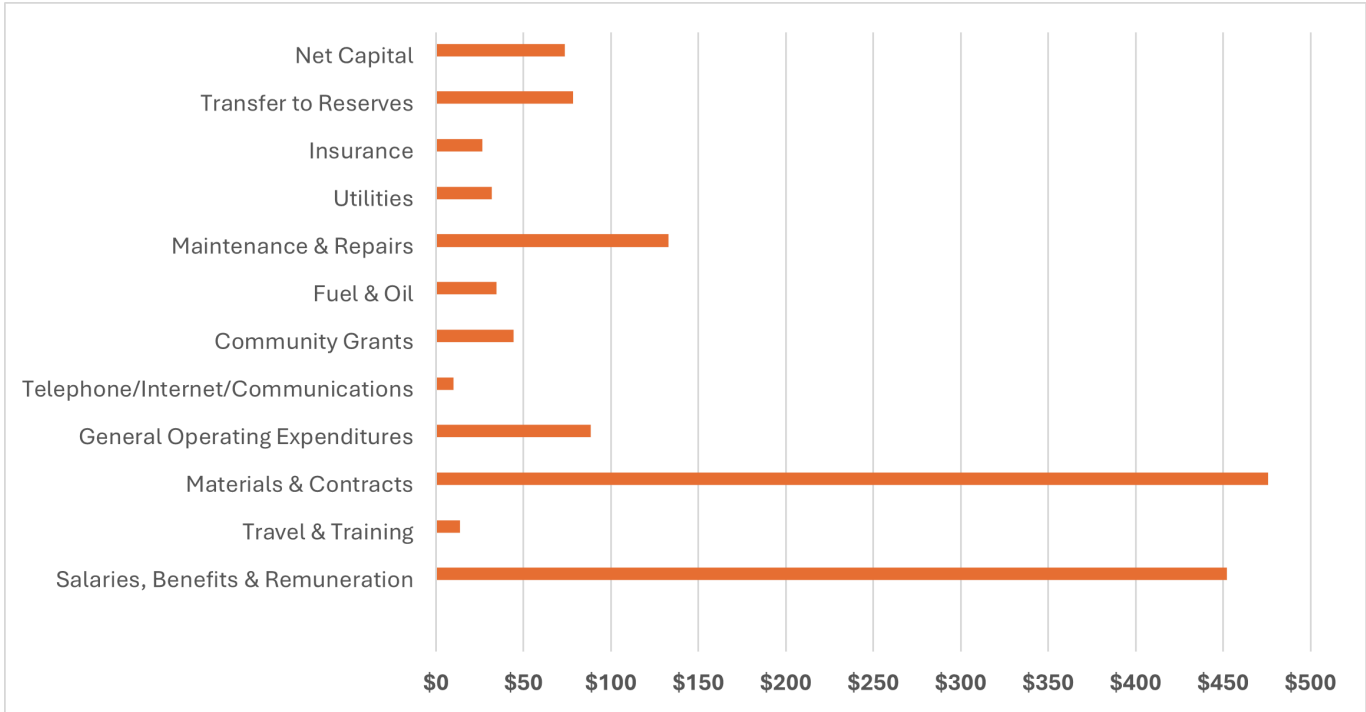
The 2025 average assessed value per the Municipal Property Assessment Corporation is \$219,000. Property values have not increased since the last Provincial reassessment.

Using the same information, the impact to the average residential taxpayer is:

Year	Municipal	Police	Total
2024 (average res. Assessment per MPAC=\$217,000)	\$1,139.36	\$248.76	\$1,388.12
2024 Tax Rate	0.00525050	0.00114636	0.00639686
2025 (average res. Assessment per MPAC=\$219,000)	\$1,201.06	261.45	\$1,462.51
2025 Projected Tax rate	0.00548428	0.00119384	0.00667812
\$ annual change	\$61.70	\$12.69	\$74.39
\$ monthly change	\$5.14	\$1.06	\$6.20
% change	5.42%	5.10%	5.35%



Allocation of Proposed Average 2025 Levy of \$1,462.51 by Expenditure Type

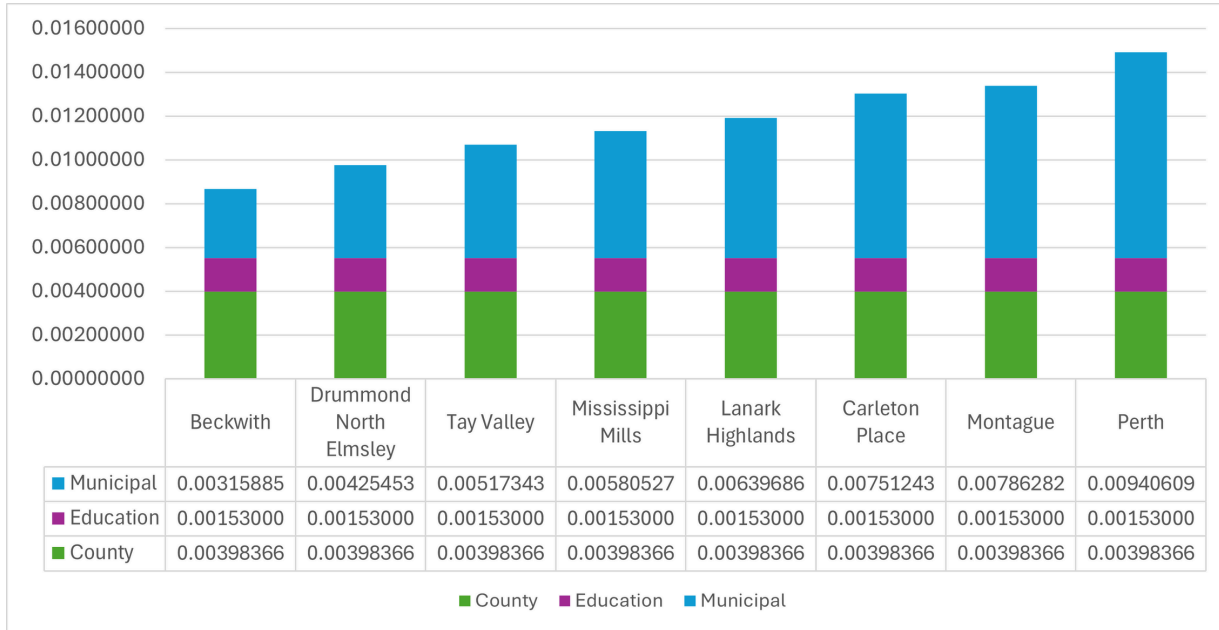


Municipalities are considered to be service delivery providers; therefore it is common that salaries, benefits and remuneration are one of the higher costs funded from taxation.



Lanark Highlands tax rate was 4th highest in the County in 2024. The Township is geographically large with an extensive road and bridge network, and a primarily residential tax base.

2024 Residential Tax Rates by Lower Tier Municipality



The 2024 municipal tax rates by lower tier, excluding County and School taxes, are provided below for reference. Alongside, the 2025 municipal tax rates and the proposed tax increase (excluding growth) are also presented for comparison.

Municipality	2024 Residential Tax Rate	Municipality	2025 Proposed or Actual Tax Increase
Beckwith	.315885%	Beckwith	2.5-3%
Drummond North Elmsley	.425453%	Tay Valley	7.37%
Tay Valley	.517343%	Mississippi Mills	5.5%
Mississippi Mills	.580527%	Carleton Place	5.5%
Lanark Highlands	.639686%	Lanark Highlands	4.20%
Carleton Place	.751243%	Perth	6%
Montague	.786282%		
Perth	.940609%		



Debt and Reserves

When determining how to pay for the capital program, the Township considers the following options:

- 1) Out of the **current budget** (pay as you go). This means that the **residents of today pay** the full cost. This approach will increase taxes in the current year.
- 2) By **long-term financing** (debt). This means that **future residents pay** the majority of the cost, as they are also the ones who benefit from capital items with long lives. This approach smooths tax rate increases over time and allows predictability when budgeting. This approach prevents large spikes in the tax rate when major capital replacement or rehabilitation is required.
- 3) Out of **reserves**. This means that the **residents of the past paid** for the assets through a previous allocation to reserves. This approach could deplete reserves.
- 4) By an **internal financing** arrangement. This means that funds are taken out of reserves in the current year and repaid over time. Again, this means that **future residents pay** the cost of the capital items but it also protects reserves from being depleted and smooths out the tax rate.
- 5) By **other revenue** sources such as fundraising, grants, user fees, etc.

Which option to choose depends on the availability of reserves, grants, other revenues, Council’s desire to use long term financing, interest rates, etc.

Debt

Presently, the Township of Lanark Highlands has no long-term debt and has in the past has chosen to fund capital projects from reserves, grants and general taxation. The 2025 draft budget proposes long-term financing (debt) for the Sheridan Rapids Bridge (estimated useful life 60-75 years), Fire trucks (estimated useful life 20 years), and a plow truck for the village (estimated useful life 20 years)

Project	Estimated Annual Repayment
Sheridan Rapids Bridge (4.5%, 20 years)	\$199,477
Fire and Plow Trucks (4.5%, 10 years)	\$106,022
Total	\$305,499

Reserves:

Reserves are projected to the end of 2025 based on the proposed budget. Note that the 2023 and 2024 year ends are incomplete at this time. It is recommended that any available surplus in either year be placed into reserves to increase the amounts available to fund future projects and programs.

THE TOWNSHIP OF LANARK HIGHLANDS											
Statement of Reserves UNAUDITED											
Projected to December 31, 2025											
GL Account	RESERVE	2022	Unaudited		2023	2024	2024	Closing	2025	2025	Closing
		Closing	2023	2023	Closing			Balance			Balance
		31-Dec-22	Additions	Reductions	31-Dec-23	Additions	Reductions	31-Dec-24	Additions	Reductions	31-Dec-25
					(Projected)			(Projected)			(Projected)
0880-000000-172	Lanark Highlands Arena	\$81,514.60			\$81,514.60			\$81,514.60			\$81,514.60
0880-000000-187	Frosty Fling Funds	\$4,471.84	\$6,343.45		\$10,815.29			\$10,815.29			\$10,815.29
2200-000000-147	AP - Waste Site Closure	\$ -			\$ -			\$ -			\$ -
2300-000000-170	Surplus / Deficit	\$589,001.18		\$234,185.92	\$354,815.26			\$354,815.26		\$52,180.00	\$302,635.26
2300-000000-171	Operating Funds	\$501,930.17	\$2,000.00		\$503,930.17	\$2,000.00		\$505,930.17		\$216,000.00	\$289,930.17
2300-000000-172	Capital Expenditures	\$732,302.77		\$36,000.00	\$696,302.77	\$86,432.42	\$100,762.43	\$681,972.76	\$15,000.00	\$100,000.00	\$596,972.76
2300-000000-173	Road Equipment Replacement	\$311,251.29	\$250,000.00	\$183,865.10	\$377,386.19	\$79,163.00		\$456,549.19	\$79,166.00		\$535,715.19
2300-000000-174	Recreation	\$15,001.36	\$20,000.00		\$35,001.36	\$29,152.32		\$64,153.68	\$74,500.00	\$35,000.00	\$103,653.68
2300-000000-175	Microphones/Video	\$24,887.01			\$24,887.01			\$24,887.01		\$3,690.00	\$21,197.01
2300-000000-176	Master Fire Plan	\$42,200.00			\$42,200.00			\$42,200.00			\$42,200.00
2300-000000-177	CBO Vehicle Replacement	\$35,678.97			\$35,678.97			\$35,678.97			\$35,678.97
2300-000000-178	Recreation Equipment	\$ -			\$ -			\$ -			\$ -
2300-000000-180	Municipal Modernization Reserve	\$107,544.74		\$107,544.74	\$ -			\$ -			\$ -
2300-000000-181	Election Expense	\$10,000.00	\$12,500.00		\$22,500.00	\$13,500.00		\$36,000.00	\$20,500.00		\$56,500.00
2300-000000-183	Vincent Hall Park	\$5,116.00		\$2,000.00	\$3,116.00			\$3,116.00			\$3,116.00
2300-000000-184	White Lake Community Centre	\$255.21			\$255.21			\$255.21			\$255.21
2300-000000-185	Roads - Crain's Construction Agreement	\$ -			\$ -			\$ -			\$ -
2300-000000-186	Emergency Generator Building	\$10,000.00			\$10,000.00			\$10,000.00			\$10,000.00
2300-000000-187	200th Anniversary Reserve	\$3,731.14			\$3,731.14			\$3,731.14			\$3,731.14
2300-000000-188	Gas Tax Infrastructure Projects	\$ -			\$ -			\$ -			\$ -
2300-000000-190	Administration Building	\$276,245.01		\$5,865.05	\$270,379.96		\$126,623.40	\$143,756.56		\$95,000.00	\$48,756.56
2300-000000-192	Lanark Village Museum	\$26,246.00			\$26,246.00			\$26,246.00			\$26,246.00
2300-000000-194	Policing Contingency	\$33,503.00			\$33,503.00			\$33,503.00			\$33,503.00
2300-000000-195	Computer Upgrades	\$34,896.82	\$10,000.00		\$44,896.82			\$44,896.82			\$44,896.82
2300-000000-196	Water & Sewer	\$5,302,738.01	\$178,642.20	\$2,136,598.48	\$3,344,781.73	\$357,054.23	\$1,740,061.45	\$1,961,774.51	\$189,431.00	\$87,000.00	\$2,064,205.51
2300-000000-197	Legal Costs Tax Sales	\$8,237.79			\$8,237.79			\$8,237.79			\$8,237.79
2300-000000-198	Middleville CC Well/Septic	\$ -			\$ -			\$ -			\$ -
2300-000000-199	Highland Voice	\$ -			\$ -			\$ -			\$ -
2300-000000-200	Reserves Re Use Centre	\$4,000.00			\$4,000.00			\$4,000.00			\$4,000.00
2331-126000-186	Lanark Highlands - Fire Department	\$661,762.85	\$151,000.00		\$812,762.85	\$175,000.00	\$12,959.14	\$974,803.71	\$40,000.00		\$1,014,803.71
2331-126000-187	PPE Equipment	\$103,437.69	\$15,000.00	\$44,998.27	\$73,439.42	\$25,000.00	\$40,214.53	\$58,224.89	\$30,000.00	\$20,000.00	\$68,224.89
2331-126000-188	Fire Hose Replacement	\$24,845.95			\$24,845.95			\$24,845.95			\$24,845.95
2331-126000-189	SCBA	\$22,000.00			\$22,000.00			\$22,000.00			\$22,000.00
2381-000000-170	Planning Reserve- OPA	\$34,666.00	\$6,800.00		\$41,466.00	\$6,800.00		\$48,266.00	\$6,800.00	\$20,000.00	\$35,066.00
2381-000000-172	Planning Reserve- Zoning	\$20,000.00			\$20,000.00			\$20,000.00			\$20,000.00
								\$ -			
		\$9,027,465.40	\$652,285.65	\$2,751,057.56	\$6,928,693.49	\$774,101.97	\$2,020,620.95	\$5,682,174.51	\$455,397.00	\$628,870.00	\$5,508,701.51
2500-000000-200	unfunded landfill closure	-\$1,558,664.00			-\$1,558,664.00			-\$1,558,664.00			-\$1,558,664.00
2200-000000-147	AP - Waste Site Closure	\$1,242,144.53	\$95,000.00		\$1,337,144.53	\$95,000.00		\$1,432,144.53	\$95,000.00		\$1,527,144.53

2025 Proposed Capital Budget:

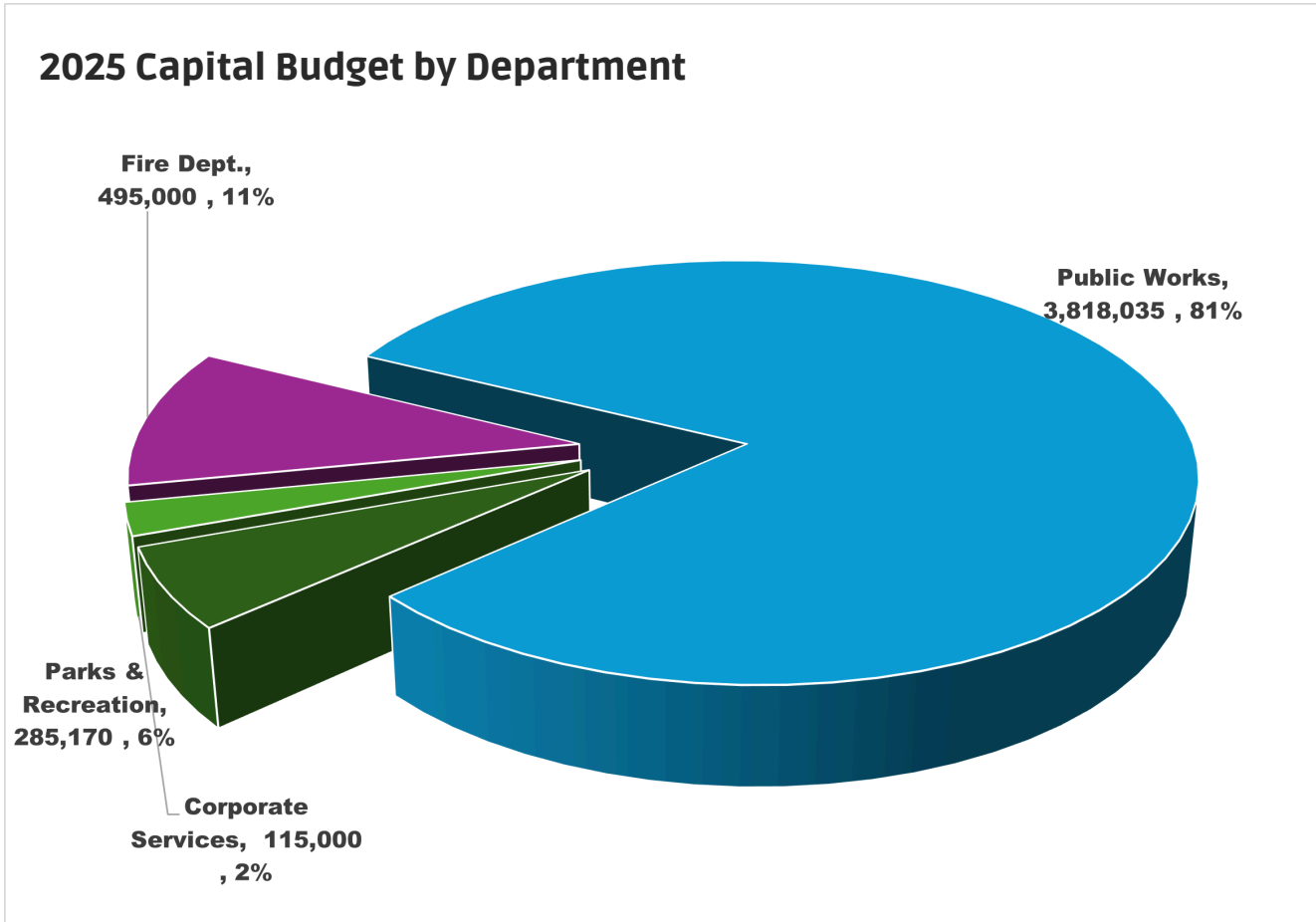
Project Description	Total Cost	Federal Grants	Prov/County Grants	Reserves	Bank Financing	Other Revenue	Fundraising	2025 Net Capital (paid from)
Council								
Corporate Services								
Asset Management Plan	20,000.00		7,500.00					12,500.00
Admin. Building Upgrades	95,000.00			95,000.00				-
Total Corporate Services	115,000.00	-	7,500.00	95,000.00	-	-	-	12,500.00
Fire Department								
Protective Equipment	40,000.00			20,000.00				20,000.00
Fire Trucks	455,000.00				455,000.00			-
Total Fire Department	495,000.00	-	-	20,000.00	455,000.00	-	-	20,000.00
Building Department								
Roads & Public Works								
Heaters in McDonalds Corners Garage	21,000.00							21,000.00
Sheridan Rapids Bridge Design	227,535.00				227,535.00			-
Sheridan Rapids Bridge Construction	2,500,000.00		100,000.00		2,400,000.00			-
Road Resurfacing- Upper Perth Road from Miller Rd to Ramsay 1	647,000.00	187,880.00		100,000.00				359,120.00
Sidewalk Rehabilitation/Construction	25,000.00							25,000.00
Village Plow Truck	397,500.00				397,500.00			-
Total Roads & Public Works	3,818,035.00	187,880.00	100,000.00	100,000.00	3,025,035.00	-	-	405,120.00
Waste Management								
Parks & Recreation								
Watson's Corners Community Hall	118,670.00		59,330.00	34,340.00				25,000.00
Clyde Boardwalk Drawings Cfdw from 2024	65,000.00			50,000.00				15,000.00
Tatlock Hall Eavstrough and Ice guards cfdw from 2024	25,000.00			12,000.00				13,000.00
Rothwell Garage Grates cfdw from 2024	25,000.00			25,000.00				-
Arena Repairs-compressor upgrade cfdw from 2024	26,000.00							26,000.00
Robertson Lake Dock	5,500.00							5,500.00
Salter-Plow Truck	20,000.00			20,000.00				-
Total Parks & Recreation	285,170.00	-	59,330.00	141,340.00	-	-	-	84,500.00
Total	4,713,205.00	187,880.00	166,830.00	356,340.00	3,480,035.00	-	-	522,120.00
2024 Total	2,718,850.00	180,317.97	283,365.00	2,223,500.00	-	-	-	31,667.03
Change from 2024 to 2025	1,994,355.00	7,562.03	- 116,535.00	-1,867,160.00	3,480,035.00	-	-	490,452.97

First payment on two trucks ordered in 2024, delivery 2026

Grant is OCIF funding



This figure depicts the proportions of capital budget needs by department:



Township of Lanark Highlands 2025 Budget Summary						
Council						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	144,729.47	145,948.95	2,926.05	148,875.00	2.00%	Remuneration and benefits
Travel & Training	2,207.76	6,000.00	1,500.00	7,500.00	25.00%	Conventions & Travel
Materials & Contracts	254.40	6,000.00	-	6,000.00	0.00%	Legal Fees
General Operating Expenditures	3,697.54	13,380.00	5,010.00	18,390.00	37.44%	Increase in mics, you tube connector
Telephone						
Community Grants						
Fuel & Oil						
Maintenance & Repairs (facilities, fleet)						
Utilities (heat, hydro)						
Insurance						
Transfer to Reserves						
Debt Repayments						
Capital						
Total Expenditures	150,889.17	171,328.95	9,436.05	180,765.00	5.51%	
Funding:						
Grants						
User Fees						
Other Fees & Charges						
Transfers from Reserves			3,690.00	3,690.00	0.00%	Council Mics
Transfers from Reserve Funds						
Total Revenues	-	-	3,690.00	3,690.00	0.00%	
Net	150,889.17	171,328.95	5,746.05	177,075.00	3.35%	

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited Actuals	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Council								
Expenditures								
1	0121-000000-221	COUNCIL - COUNCIL REMUNERATION	\$ 126,188.48	\$ 124,849.40	\$ 128,595.00	\$ 3,745.60	3%	
2	0121-000000-225	EHT - COUNCIL	\$ 2,460.48	\$ 2,434.56	\$ 2,510.00	\$ 75.44	3%	
3	0121-000000-231	OMERS - COUNCIL	\$ 11,295.50	\$ 11,236.45	\$ 11,575.00	\$ 338.55	3%	
4	0121-000000-233	CPP - COUNCIL	\$ 4,785.01	\$ 7,428.54	\$ 6,195.00	\$ -1,233.54	-17%	
5	0121-000000-240	MEMBERS OF COUNCIL - EMPLOYEE SERVICE AWARDS	\$ 513.28	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
6	0121-000000-301	MEMBERS OF COUNCIL - LEGAL	\$ 254.40	\$ 6,000.00	\$ 6,000.00	\$ -	0%	
7	0121-000000-339	MEMBERS OF COUNCIL-CONVENTIONS	\$ 407.42	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
8	0121-000000-406	MEMBERS OF COUNCIL-OFFICE SUPPLIES	\$ 213.10	\$ 600.00	\$ 600.00	\$ -	0%	
9	0121-000000-409	MEMBERS OF COUNCIL-COMPUTER COSTS	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Council chambers laptop Bell Conferencing, Zoom webinar, OWL mics (\$740), Council chamber mics(\$3690), Escribe You Tube Connector (\$2885)
10	0121-000000-410	COUNCIL - MEETING EXPENSES	\$ 1,755.71	\$ 2,680.00	\$ 7,000.00	\$ 4,320.00	161%	
11	0121-000000-414	MEMBERS OF COUNCIL-TRAVEL EXPENSES	\$ 1,800.34	\$ 3,000.00	\$ 2,500.00	\$ -500.00	-17%	
12	0121-000000-416	MEMBERS OF COUNCIL-MEALS	\$ 116.76	\$ 1,000.00	\$ 1,400.00	\$ 400.00	40%	
13	0121-000000-428	MEMBERS OF COUNCIL-SPECIAL ITEMS/EVENTS	\$ 457.77	\$ 1,200.00	\$ 1,200.00	\$ -	0%	
14	0121-000000-753	MEMBERS OF COUNCIL - DONATIONS	\$ 640.92	\$ 3,900.00	\$ 2,500.00	\$ -1,400.00	-36%	Remembrance Day and Donation
15		MEMBERS OF COUNCIL - NET CAPITAL	\$ -	\$ -	\$ -	\$ -		
16	Total Expenditures		\$ 150,889.17	\$ 171,328.95	\$ 177,075.00	\$ 5,746.05	3%	

Township of Lanark Highlands 2025 Budget Summary						
Corporate Services						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	693,220.24	673,605.61	151,458.39	825,064.00	22.48%	Salary & Benefits. Incl 1/2 yr. for new accounting clerk, LTD premiums
Travel & Training	6,073.66	15,000.00	-	15,000.00	0.00%	
Materials & Contracts	133,383.91	110,000.00	62,650.00	172,650.00	56.95%	Legal, Audit, Consulting, Cleaning, Service agreements-increase for Audit and RIM Strategy, Insurance Risk Assessments
General Operating Expenditures	61,471.60	93,080.00	3,000.00	96,080.00	3.22%	Health & Safety, Office Supplies,
Community Grants						
Telephone	15,317.81	16,000.00	-	16,000.00	0.00%	
Fuel & Oil						
Maintenance & Repairs (facilities, fleet)	29,209.34	46,000.00	- 2,000.00	44,000.00	-4.35%	Building Maintenance
Utilities (heat, hydro)	23,482.10	26,500.00	- 1,000.00	25,500.00	-3.77%	
Insurance	151,936.80	293,548.00	- 124,818.00	168,730.00	-42.52%	Decrease over 2024 budget
Transfer to Reserves	256,056.15	86,432.42	- 71,432.42	15,000.00	-82.65%	Future capital
Debt Repayments						
Capital	156,623.40	148,500.00	- 33,500.00	115,000.00	-22.56%	Refer to Capital Budget
Total Expenditures	1,526,775.01	1,508,666.03	- 15,642.03	1,493,024.00	-1.04%	
Funding:						
Grants	30,000.00	30,000.00	- 22,500.00	7,500.00	-75.00%	
User Fees					0.00%	
Other Fees & Charges	28,843.28	26,787.96	1,862.04	28,650.00	6.95%	
Transfers from Reserves	126,623.40	148,500.00	- 8,350.00	140,150.00	0.00%	Flooring, Accessibility both carried over from 2024
Transfers from Reserve Funds						
Total Revenues	185,466.68	205,287.96	- 28,987.96	176,300.00	0.00%	
Net	1,341,308.33	1,303,378.07	13,345.93	1,316,724.00	1.02%	

Township of Lanark Highlands 2025 Draft Operating Budget												
Line Number			2024 unaudited Actuals	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes				
CORPORATE SERVICES												
Revenue												
1	0123-000000-801	REVENUE - TAX CERTIFICATES	\$ 4,020.00	\$ 4,500.00	\$ 4,200.00	-\$ 300.00		-7%				
2	0123-000000-802	REV NSF CHARGES	\$ 80.00	\$ 200.00	\$ 100.00	-\$ 100.00		-50%				
3	0123-000000-803	REV COMMISSIONER FEES	\$ 209.05	\$ 150.00	\$ 200.00	\$ 50.00		33%				
4	0123-000000-840	CORP OVERHEAD - RENTALS	\$ 21,982.36	\$ 20,487.96	\$ 22,000.00	\$ 1,512.04		7%	Storm Towers and Rogers Towers			
5	0123-000000-870	REV - PHOTOCOPIES/FAX	\$ 302.30	\$ 100.00	\$ 300.00	\$ 200.00		200%				
6	0123-000000-873	REVENUE MISCELLANEOUS FEES	\$ 348.17	\$ 350.00	\$ 350.00	\$ -		0%				
7	0679-000000-837	OTHER REV - LOTTERY LICENCES	\$ 1,901.40	\$ 1,000.00	\$ 1,500.00	\$ 500.00		50%				
8	0123-000000-980	CORP OVERHEAD - TRANSFER FR RESERVE	\$ -	\$ 30,000.00	\$ 45,150.00	\$ 15,150.00		51%	Accessibility, Flooring, Insurance Risk Assessment			
9	Total Revenue		\$ 28,843.28	\$ 56,787.96	\$ 73,800.00	\$ 17,012.04		30%				
Expenditures												
10	0122-000000-201	WAGES- CORPORATE SERVICES	\$ 559,823.61	\$ 531,813.11	\$ 657,121.00	\$ 125,307.89		24%	Includes additional finance clerk for 6 months \$36,450			
11	0122-000000-224	HEALTH - CORPORATE SERVICES	\$ 21,462.90	\$ 31,060.78	\$ 30,420.00	-\$ 640.78		-2%				
12	0122-000000-225	EHT - CORPORATE SERVICES	\$ 10,860.60	\$ 10,283.08	\$ 7,733.00	-\$ 2,550.08		-25%				
13	0122-000000-226	WSIB - CORPORATE SERVICES	\$ 15,986.35	\$ 15,450.98	\$ 18,350.00	\$ 2,899.02		19%				
14	0122-000000-231	OMERS - CORPORATE SERVICES	\$ 48,142.82	\$ 54,034.58	\$ 68,540.00	\$ 14,505.42		27%				
15	0122-000000-233	CPP - CORPORATE SERVICES	\$ 25,614.39	\$ 24,350.95	\$ 27,475.00	\$ 3,124.05		13%				
16	0122-000000-235	EI - CORPORATE SERVICES	\$ 11,329.57	\$ 6,612.13	\$ 10,825.00	\$ 4,212.87		64%				
17	NEW	LTD-CORPORATE SERVICES	\$ -	\$ -	\$ 4,600.00	\$ 4,600.00			Used 10 months			
18	0122-000000-238	RECRUITMENT	\$ 13,725.55	\$ 10,000.00	\$ 5,000.00	-\$ 5,000.00		-50%				
19	0122-000000-240	EMPLOYEE APPRECIATION	\$ 3,432.68	\$ 15,000.00	\$ 6,000.00	-\$ 9,000.00		-60%				
20	0122-000000-301	CORPORATE LEGAL	\$ 85,984.76	\$ 50,000.00	\$ 50,000.00	\$ -		0%				
21	0122-000000-303	CORPORATE AUDIT FEES	\$ -	\$ 30,000.00	\$ 50,000.00	\$ 20,000.00		67%	Audit based on RFP results			
22	0122-000000-307	CONSULTING	\$ 19,125.79	\$ 5,000.00	\$ 41,650.00	\$ 36,650.00		733%	Insurance risk assessment			
23	0122-000000-315	MUNICIPAL JOINT HEALTH & SAFETY	\$ -	\$ 1,200.00	\$ 7,700.00	\$ 6,500.00		542%	Increase is for 4Sonline			
24	0122-000000-317	CORPORATE - ALARM	\$ 268.65	\$ 550.00	\$ 550.00	\$ -		0%				
25	0122-000000-329	CORPORATE TELEPHONE	\$ 15,317.81	\$ 16,000.00	\$ 16,000.00	\$ -		0%				
26	0122-000000-332	CORPORATE PRINTING	\$ 723.13	\$ 3,500.00	\$ 2,500.00	-\$ 1,000.00		-29%				
27	0122-000000-334	CORPORATE ADVERTISING	\$ 2,859.56	\$ 3,500.00	\$ 3,000.00	-\$ 500.00		-14%				
28	0122-000000-338	CORPORATE SERVICE/RENTAL AGREEMENTS	\$ 13,725.16	\$ 12,500.00	\$ 14,000.00	\$ 1,500.00		12%	Postage Machine, Shredding, Photocopier			
29	0122-000000-339	CORPORATE TRAINING/SEMINARS/CONVENTIONS-	\$ 5,237.60	\$ 12,000.00	\$ 12,000.00	\$ -		0%				
30	0122-000000-401	CORPORATE POSTAGE/COURIER	\$ 7,228.94	\$ 11,000.00	\$ 9,500.00	-\$ 1,500.00		-14%				
31	0122-000000-406	CORPORATE OFFICE SUPPLIES	\$ 15,094.61	\$ 13,500.00	\$ 14,500.00	\$ 1,000.00		7%				
32	0122-000000-411	CORPORATE FOOD/BEVERAGES	\$ 2,867.45	\$ 2,000.00	\$ 2,500.00	\$ 500.00		25%				
33	0122-000000-417	CORPORATE MEMBERSHIPS	\$ 8,372.86	\$ 10,000.00	\$ 10,000.00	\$ -		0%	MFOA, AMCT, OMTRA, AMO,MROO,CPC, OGRA,			
34	0122-000000-463	CORPORATE EQUIPMENT/FURNITURE	\$ 3,093.65	\$ 25,000.00	\$ 25,000.00	\$ -		0%	MEPCO,BIDDINGO, CPA Ontario			
35	0125-000000-414	CORPORATE- TRAVEL EXPENSES	\$ 836.06	\$ 3,000.00	\$ 3,000.00	\$ -		0%	Council chambers chairs, new staff desks			
36	0125-000000-416	CORPORATE- MEALS	\$ -	\$ 800.00	\$ 800.00	\$ -		0%				
37	0123-000000-301	CORP OVERHEAD - TAX SALES - LEGAL	\$ -	\$ 5,000.00	\$ -	-\$ 5,000.00		-100%	Recovered through ta sale process			
38	0123-000000-335	CORP OVERHEAD - CLEANING CONTRACT	\$ 14,548.20	\$ 17,000.00	\$ 17,000.00	\$ -		0%	Flooring, front garden, general maintenance, building			
39	0123-000000-337	CORP OVERHEAD - BLDG MTC	\$ 27,436.88	\$ 21,000.00	\$ 42,000.00	\$ 21,000.00		100%	alarm			
40	0123-000000-412	CORP OVERHEAD - CLEANING SUPPLIES	\$ 1,772.46	\$ 6,000.00	\$ 2,000.00	-\$ 4,000.00		-67%				
41	0123-000000-456	CORP OVERHEAD - HYDRO	\$ 13,130.45	\$ 14,500.00	\$ 13,500.00	-\$ 1,000.00		-7%				
42	0123-000000-457	CORP OVERHEAD - HEAT	\$ 10,351.65	\$ 12,000.00	\$ 12,000.00	\$ -		0%				
43	0123-000000-625	CORP OVERHEAD - INSURANCE	\$ 151,936.80	\$ 293,548.00	\$ 168,730.00	-\$ 124,818.00		-43%	Municipal Insurance, Cyber Insurance			
44	0123-000000-627	CORP OVERHEAD - BANK SERVICE CHARGES	\$ 3,592.51	\$ 3,300.00	\$ 3,500.00	\$ 200.00		6%				
45	0123-000000-632	TAX WRITE OFF - OWN SHARE	\$ -	\$ 4,700.00	\$ -	-\$ 4,700.00		-100%				
46	0125-000000-333	CELL PHONE	\$ 212.01	\$ 530.00	\$ 530.00	\$ -		0%				
47	0126-104000-364	ACCESSIBILITY REQUIREMENTS	\$ -	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00		150%	Automatic Door openers interior office doors			
48		CORPORATE SERVICES TRANSFER TO RESERVES	\$ 88,432.42	\$ 86,432.42	\$ 15,000.00	-\$ 71,432.42		-83%	Capital			
49		CORPORATE SERVICES TRANSFER TO W&S RESERVES	\$ 167,623.73	\$ -	\$ -	\$ -			2024 interest			
50		CORPORATE SERVICES-NET CAPITAL	\$ -	\$ -	\$ 12,500.00	\$ 12,500.00						
51	Total Expenditures		\$ 1,370,151.61	\$ 1,364,166.03	\$ 1,390,524.00	\$ 26,357.97		2%				

Township of Lanark Highlands 2025 Budget Summary					
Elections					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures		-			
Community Grants		-			
Telephone		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves	13,500.00	13,500.00	-	13,500.00	0.00% Allocation for 2026 election
Debt Repayments		-			
Capital		-			
Total Expenditures	13,500.00	13,500.00	-	13,500.00	0.00%
Funding:					
Grants		-	-		
User Fees		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-			
Net	13,500.00	13,500.00	-	13,500.00	0.00%

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Elections						
		Revenue						
1	0124-000000-753	ELECTIONS - NOMINATION FUNDS						
2	0124-000000-982	ELECTIONS - TRANSFER FROM RESERVE						
3	Total Revenue		\$ -	\$ -	\$ -			
		Expenditures						
4	0124-000000-201	ELECTIONS - SALARY/WAGES						
5	0124-000000-406	ELECTIONS - OFFICE SUPPLIES						
6	0124-000000-414	ELECTIONS - TRAVEL EXPENSES						
7	0124-000000-467	ELECTIONS - MISC						
8	0124-000000-470	ELECTIONS - ELECTION SUPPLIES						
9	0124-000000-601	ELECTIONS - TRANSFER TO RESERVE	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ -		0% Estimated cost spread over 4 years
10	0124-000000-631	ELECTIONS - RENTAL OF PREMISES						
11	Total Expenditures		\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
IT					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures	158,766.65	190,500.00 - 2,500.00	188,000.00	-1.31%	Hardware, Software, Probased web
Community Grants		-			
Telephone		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		7,000.00	7,000.00	0.00%	Laptops, docking station for election
Debt Repayments		-			
Capital		-			
Total Expenditures	158,766.65	190,500.00 4,500.00	195,000.00	2.36%	
Funding:					
Grants		-	-		
User Fees		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-			
Net	158,766.65	190,500.00 4,500.00	195,000.00	2.36%	

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Information Technology								
Revenue								
1	0128-000000-981	IT- TRANSFER FROM RESERVE		\$ 20,000.00		-\$ 20,000.00		-100% Modernization of IT infrastructure
2	0128-000000-982	TRANSFER FROM RESERVE		\$ 40,000.00		-\$ 40,000.00		-100% From Computer Hardware Reserve
3	Total Revenue		\$ -	\$ 60,000.00	\$ -	-\$ 60,000.00		-100%
Expenditures								
4	0128-000000-322	COMPUTER HARDWARE MAINT	\$ 5,317.59	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
5	0128-000000-325	COMPUTER SUPPORT	\$ 106,023.78	\$ 140,000.00	\$ 120,000.00	-\$ 20,000.00		ESPACE/Novipro, Munisoft, Adobe, Microsoft office 365, GIS,ESCRIBE, cyber security and vulnerability scans, email and network security
6	0128-000000-326	WEB SITE SERVICES	\$ 2,798.40	\$ 3,500.00	\$ 42,000.00	\$ 38,500.00	1100%	Probased Web
7	0128-000000-327	WIRELESS NETWORK	\$ 1,869.95	\$ 2,000.00	\$ -	-\$ 2,000.00	-100%	
8	0128-000000-599	IT - COMPUTER HARDWARE	\$ 42,756.93	\$ 40,000.00	\$ 21,000.00	-\$ 19,000.00		Laptops, docking stations, UPS back ups, internet upgrades etc.
9	0128-000000-601	IT - TRANSFER TO RESERVES			\$ 7,000.00	\$ 7,000.00		For Council Laptops-2026 election
10	Total Expenditures		\$ 158,766.65	\$ 190,500.00	\$ 195,000.00	\$ 4,500.00	2%	

Township of Lanark Highlands 2025 Budget Summary						
Fire Department						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	388,994.70	425,225.14	87,086.86	512,312.00	20.48%	Includes Chief, Admin, Volunteers, NEW-PT Training Coordinator, FT Fire Protection Officer, LTD premiums
Travel & Training	40,448.50	40,000.00	6,000.00	46,000.00	15.00%	
Materials & Contracts	8,260.00	17,500.00	-	17,500.00	0.00%	Automatic Aid
General Operating Expenditures	65,747.92	98,950.00	7,550.00	106,500.00	7.63%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications	27,043.14	30,600.00	- 1,850.00	28,750.00	-6.05%	
Fuel & Oil	7,883.88	20,000.00	- 7,500.00	12,500.00	-37.50%	
Maintenance & Repairs (facilities, fleet)	105,834.51	115,200.00	10,800.00	126,000.00	9.38%	Buildings, Fleet, PPE, Snowplowing
Utilities (heat, hydro)	11,213.11	17,500.00	- 3,000.00	14,500.00	-17.14%	
Insurance	16,533.72	17,000.00	-	17,000.00	0.00%	Volunteer Insurance
Transfer to Reserves	200,000.00	200,000.00	- 130,000.00	70,000.00	-65.00%	Future Capital and PPE
Debt Repayments			-			
Capital	53,173.67	159,000.00	336,000.00	495,000.00		Refer to capital budget
Total Expenditures	925,133.15	1,140,975.14	305,086.86	1,446,062.00	26.74%	
Funding:						
Grants	7,500.00	15,000.00	25,422.00	40,422.00	169.48%	Fire Protection Grant
User Fees			-		0.00%	
Bank Financing				455,000.00		
Other Fees & Charges	44,788.78	22,500.00	- 4,500.00	18,000.00	-20.00%	Burn permits, MTO recovery
Transfers from Reserves	53,173.67	159,000.00				
Transfers from Reserve Funds			-			
Total Revenues	105,462.45	196,500.00	20,922.00	513,422.00	161.28%	
Net	819,670.70	944,475.14	284,164.86	932,640.00	-1.25%	

Township of Lanark Highlands 2025 Draft Operating Budget							
Line Number	Fire	2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Revenue							
1	0222-00000-810	GRANTS	\$ 7,500.00	\$ 15,000.00	\$ 40,422.00	\$ 25,422.00	169% Fire Protection Grant
2	0231-00000-981	FIRE - TRANSFER FROM RESERVES				\$ -	0%
3	0231-122000-838	FIRE - PERMITS & FEES/ SMOKE CO ALARMS	\$ 996.65	\$ 1,000.00	\$ 1,000.00	\$ -	0% Burn permits.com
4	0231-122000-867	SALE OF EQUIPMENT	\$ 14,522.68	\$ 1,500.00		\$ -1,500.00	-100%
5	0231-122000-875	OTHER REVENUE - MISC	\$ 3,786.93	\$ 5,000.00	\$ 2,000.00	\$ -3,000.00	-60% MTO recovery
6	0231-122000-912	TRANSFER FROM RESERVE		\$ 4,000.00		\$ -4,000.00	-100% Modernization Funding Burn Permits.com
7	0231-122000-766	FIRE - BYLAWS - FINES - MNR	\$ 15,482.52	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00	400%
8	0231-122000-769	AUTOMATIC AID - TAY VALLEY / DNE----AUTO	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
9	Total Revenue		\$ 52,288.78	\$ 37,500.00	\$ 58,422.00	\$ 20,922.00	56%
Expenditures							
10	0231-00000-201	WAGES - FIRE DEPT - ADMINISTRATION	\$ 152,400.98	\$ 191,384.80	\$ 247,240.00	\$ 55,855.20	29% Includes FT Fire Prev Officer and PT Training Coordinator
11	0231-00000-221	WAGES - FIRE DEPT - HONORARIUMS	\$ 197,638.39	\$ 180,000.00	\$ 197,000.00	\$ 17,000.00	9% Costing based on average plus COLA increase
12	0231-00000-224	HEALTH - FIRE - ADMINISTRATION	\$ 4,622.07	\$ 4,747.50	\$ 10,777.00	\$ 6,029.50	127%
13	0231-00000-225	EHT - FIRE	\$ 5,667.37	\$ 3,639.43	\$ 8,650.00	\$ 5,010.57	138%
14	0231-00000-226	WSB - FIRE DEPT	\$ 4,329.24	\$ 15,468.47	\$ 7,245.00	\$ -8,223.47	-53%
15	0231-00000-231	OMERS - FIRE	\$ 14,632.79	\$ 19,345.19	\$ 25,925.00	\$ 6,579.81	34%
16	0231-00000-233	CPP - FIRE DEPT	\$ 7,004.30	\$ 8,377.60	\$ 9,560.00	\$ 1,182.40	14%
17	0231-00000-235	EI - FIRE DEPT	\$ 2,699.56	\$ 2,262.15	\$ 3,915.00	\$ 1,652.85	73%
18	NEW	LTD-FIRE DEPT	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	Used 10 months
19	0231-122000-240	FIRE - EMPLOYEE APPRECIATION	\$ 1,228.57	\$ 3,000.00	\$ 3,000.00	\$ -	0%
20	0231-122000-323	FIRE - SOFTWARE	\$ 3,597.22	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	33% Fire Pro and whos responding
21	0231-122000-325	FIRE - COMPUTER SUPPORT / SOFTWARE	\$ 3,663.36	\$ 4,000.00	\$ 4,100.00	\$ 100.00	2% burnpermits.com credits
22	0231-122000-329	FIRE CHIEF/STN CELL PHONE	\$ 1,354.91	\$ 1,500.00	\$ 1,350.00	\$ -150.00	-10% Allowance for 2 lhrs phones
23	0231-122000-337	FIRE STATIONS - BUILDING MAINTENANCE	\$ 12,980.49	\$ 20,000.00	\$ 28,000.00	\$ 8,000.00	40% Station 1,2,3, 4 - \$5,000EA (washroom repairs, wall repairs, siding and eve repair), garage door service and maintenance program +8,000 for 2 garage door
24	0231-122000-339	FIRE - SEMINARS/CONVENTIONS----SEMINARS/	\$ 5,575.92	\$ 2,500.00	\$ 2,500.00	\$ -	0% Chief to attend Conference and tradeshow
25	0231-122000-340	FIRE - TRAINING	\$ 34,872.58	\$ 35,500.00	\$ 42,000.00	\$ 6,500.00	18% 4 FF in 1001 Level (Jl and 1072 (external new recruit), Officer 1, Incident Safety Officer, any outstanding FF compliance for O. Reg 343/22. Rothwell Mill training centre improvements. Officer development through effective command (15)
26	0231-122000-350	FIRE - MNR SERVICES	\$ 5,680.89	\$ 5,800.00	\$ 13,500.00	\$ 7,700.00	133% As per appendix A of Comprehensive Protection Charges to Land Types in MNR Agreement, COLA increase Offset by grant of \$7500
27	0231-122000-401	FIRE - POSTAGE/COURRIER				\$ -	
28	0231-122000-406	FIRE - OFFICE SUPPLIES	\$ 1,484.06	\$ 3,250.00	\$ 3,250.00	\$ -	0% Includes 4 Stations
29	0231-122000-414	FIRE - TRAVEL EXPENSES	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -500.00	-25%
30	0231-122000-416	FIRE - MEALS	\$ 1,428.22	\$ 2,000.00	\$ 2,000.00	\$ -	0% LHFS Incidents
31	0231-122000-417	FIRE - PROFESSIONAL FEES/DUES/MEMBERSHIP	\$ 1,432.65	\$ 2,000.00	\$ 2,150.00	\$ 150.00	8%
32	0231-122000-418	FIRE - PUBLICATIONS				\$ -	
33	0231-122000-431	FIRE - MEDICAL EQUIPMENT SUPPLIES	\$ 3,188.78	\$ 5,000.00	\$ 5,000.00	\$ -	0% Medical Equipment to be and replaced due to expiry dates.
34	0231-122000-433	FIRE - PREVENTION/EDUCATION	\$ 5,602.71	\$ 6,000.00	\$ 6,000.00	\$ -	0%
35	0231-122000-435	FIRE - DISPATCH/COMMUNICATION/LICENCE/PA	\$ 9,838.55	\$ 10,000.00	\$ 10,000.00	\$ -	0%
36	0231-122000-436	FIRE - DRY HYDRANT - MTC	\$ 12,818.47	\$ 20,000.00	\$ 10,000.00	\$ -10,000.00	-50% White Lake hydrant purchased, construction to be completed in 2025
37	0231-122000-437	FIRE - SMALL TOOLS	\$ 9,956.49	\$ 14,500.00	\$ 17,000.00	\$ 2,500.00	17% Replacement and modernization of tools
38	0231-122000-438	FIRE - AUTOMATIC AID AGREEMENT	\$ 8,260.00	\$ 17,500.00	\$ 17,500.00	\$ -	0% Automatic aid.
39	0231-122000-440	FIRE - HEALTH AND SAFETY EQUIPMENT	\$ 18,055.52	\$ 15,000.00	\$ 45,000.00	\$ 30,000.00	200% Offset by Fire protection grant \$32,922
40	0231-122000-442	FIRE - BRANDING/PROFESSIONALISM	\$ 6,997.97	\$ 8,500.00	\$ 6,000.00	\$ -2,500.00	-29%
41	0231-122000-467	FIRE - MISCELLANEOUS MATERIALS	\$ 1,919.33	\$ 3,000.00	\$ 3,000.00	\$ -	0%
42	0231-122000-476	FIRE - PROMOTIONAL MATERIAL(ADS)	\$ 510.84	\$ 1,500.00	\$ 1,500.00	\$ -	0%
43	0231-122000-625	FIRE - INSURANCE	\$ 16,533.72	\$ 17,000.00	\$ 17,000.00	\$ -	0% VFIS
44	0231-122129-430	FIRE - PPE - MAINTENANCE	\$ 16,367.21	\$ 22,700.00	\$ 21,000.00	\$ -1,700.00	-7% PPE 3rd party inspect, air bottle filling-currently completed by DNE/CP, tool/ladder inspections
45	0231-122129-499	FIRE - PPE - NEW PURCHASE---PPE - NEW				\$ -	
46	0231-122130-422	FIRE - VEHICLE - FUEL	\$ 7,883.88	\$ 20,000.00	\$ 12,500.00	\$ -7,500.00	-38%
47	0231-122130-430	FIRE - VEHICLE - MAINTENANCE	\$ 42,554.53	\$ 42,500.00	\$ 48,000.00	\$ 5,500.00	13% 15 Apparatus in fleet (plus 1 UV), 5 Pump tests, new tires on multiple vehicles
48	0231-122131-430	FIRE - EQUIPMENT - MAINTENANCE	\$ 15,211.73	\$ 17,500.00	\$ 18,000.00	\$ 500.00	3%
49	0231-126121-317	ALARM/SECURITY	\$ 1,001.31	\$ 2,400.00	\$ 2,000.00	\$ -400.00	-17%
50	0231-126121-329	TELEPHONE	\$ 2,877.24	\$ 3,700.00	\$ 2,000.00	\$ -1,700.00	-46%
51	0231-126121-330	INTERNET	\$ 1,846.67	\$ 2,400.00	\$ 2,400.00	\$ -	0% 4 stations
52	0231-126121-336	COMMUNICATIONS EQUIPMENT	\$ 11,125.77	\$ 13,000.00	\$ 13,000.00	\$ -	0% Portables, pagers, batteries
53	0231-126121-456	HYDRO	\$ 5,652.09	\$ 8,000.00	\$ 7,000.00	\$ -1,000.00	-13%
54	0231-126121-457	HEAT	\$ 5,561.02	\$ 9,500.00	\$ 7,500.00	\$ -2,000.00	-21% Past years with 4 stations
55	0231-126122-311	SNOWPLOWING	\$ 5,902.08	\$ 12,500.00	\$ 10,000.00	\$ -2,500.00	-20% Based on 25 Weather events - Stn 2, 4 Including Dry Hydrants and Station 1 dry hydrants completed by P&R, Station 3 dry hydrants are contracted out
56		TRANSFER TO RESERVES			\$ 30,000.00	\$ 30,000.00	SCBA annual requirements
57		FIRE-TRANSFER TO RESERVES	\$ 200,000.00	\$ 200,000.00	\$ 40,000.00	\$ -160,000.00	-80% Capital
58		FIRE- NET CAPITAL			\$ 20,000.00	\$ 20,000.00	
59	Total Expenditures		\$ 871,959.48	\$ 981,975.14	\$ 991,062.00	\$ 9,086.86	1%

Township of Lanark Highlands 2025 Budget Summary						
Police						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits			-			
Travel & Training			-			
Materials & Contracts	1,053,660.00	1,053,661.00	57,178.00	1,110,839.00	5.43%	OPP Contract
General Operating Expenditures	18,165.98	26,346.83	- 6,169.83	20,177.00	-23.42%	Ride Program, Memberships, Minor Capital
Community Grants			-			
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	1,071,825.98	1,080,007.83	51,008.17	1,131,016.00	4.72%	
Funding:						
Taxation	1,064,091.25	1,048,041.83		1,105,250.00	5.46%	Increase to Policy Levy
Grants	9,754.46	9,766.00	-	9,766.00	0.00%	Ride Program, Court Security and Prisoner Transportation
User Fees			-			
Bank Financing			-			
Other Fees & Charges	5,454.20	16,000.00	-	16,000.00	0.00%	Provincial Offences
Transfers from Reserves		6,200.00	- 6,200.00	-		
Transfers from Reserve Funds			-			
Total Revenues	1,079,299.91	1,080,007.83	- 6,200.00	1,131,016.00	4.72%	
Net	- 7,473.93	-	57,208.17	-	0.00%	

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
	Police Services							
	Revenue							
1	1101-00000-730	TAXATION-POLICE LEVY	\$ 1,064,091.25	\$ 1,048,041.83	\$ 1,105,250.00	\$ 57,208.17	5%	
2	0232-140000-772	POLICE - RIDE PROGRAM	\$ 6,588.46	\$ 6,600.00	\$ 6,600.00	\$ -	0%	
3	0232-140000-854	OTHER REVENUE - PROVINCIAL OFFENCES	\$ 5,454.20	\$ 16,000.00	\$ 16,000.00	\$ -	0%	
4	0232-140000-873	COURT SECURITY AND PRISONER TRANSPORT GRANT	\$ 3,166.00	\$ 3,166.00	\$ 3,166.00	\$ -	0%	
5	0232-140000-875	OTHER REVENUE-RECOVERABLE EXPENSES						Finger prints, Police Checks and Reports
6	0232-140000-981	POLICE - TRANSFER FROM RESERVE		\$ 6,200.00				Speed Calming measure
7	Total Revenue		\$ 1,079,299.91	\$ 1,080,007.83	\$ 1,131,016.00	\$ 57,208.17	5%	
	Expenditures							
8	0232-00000-201	WAGES - POLICE - REMUNERATION						
9	0232-00000-221	HONORARIUMS - POLICE		\$ -				
10	0232-140000-320	POLICING	\$ 1,053,660.00	\$ 1,053,661.00	\$ 1,110,839.00	\$ 57,178.00	5%	2.2% increase or \$22,718
11	0232-140000-321	POLICE - RIDE PROGRAM	\$ 2,911.18	\$ 6,600.00	\$ 6,600.00	\$ -	0%	Ride Year April 1 23 to March 31, 2024
12	0232-140000-323	LCPSB EXPENSE	\$ 8,149.80	\$ 12,627.00	\$ 12,627.00	\$ -	0%	20 Member Board
13	0232-140000-417	PSB MEMBERSHIPS	\$ 782.31	\$ 879.83	\$ 900.00	\$ 20.17	2%	
14	0232-140000-432	POLICE SERVICES - MINOR CAPITAL	\$ 5,530.66	\$ 6,200.00	\$ -	\$ -6,200.00	-100%	Speed Calming measure
15	0232-140000-467	POLICE SERVICES BOARD - MISC	\$ 782.03	\$ 40.00	\$ 50.00	\$ 10.00	25%	
16	0232-140000-601	POLICE SERVICES BOARD - TRANSFER TO RESE						
17	Total Expenditures		\$ 1,071,825.98	\$ 1,080,007.83	\$ 1,131,016.00	\$ 51,008.17	5%	

Township of Lanark Highlands 2025 Budget Summary					
Conservation Authority					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts	42,473.00	2,938.00	45,411.00	6.92%	MVCA
General Operating Expenditures		-			
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	42,473.00	2,938.00	45,411.00	6.92%	
Funding:					
Taxation					
Grants		-			
User Fees		-			
Bank Financing		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-	-		
Net	42,473.00	42,473.00	2,938.00	45,411.00	6.92%

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Conservation Authorities								
Expenditures								
1	0233-145000-656	REQUISITION - MISSISSIPPI VALLEY CONSERVATION	\$ 42,473.00	\$ 42,473.00	\$ 45,411.00	\$ 2,938.00	7%	
Total Expenditures			\$ 42,473.00	\$ 42,473.00	\$ 45,411.00	\$ 2,938.00	7%	

Township of Lanark Highlands 2025 Budget Summary
Building Department

	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	115,701.35	128,839.16	- 9,019.16	119,820.00	-7.00%	CBO and Building Admin. New-LTD premiums
Travel & Training	9,533.65	11,500.00	-	11,500.00	0.00%	
Materials & Contracts	11,905.91	12,822.93	- 12,822.93	-		Contract Support
General Operating Expenditures	566.30	1,775.00	-	1,775.00	0.00%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications	222.23	710.00	-	710.00	0.00%	
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	137,929.44	155,647.09	- 21,842.09	133,805.00	-14.03%	
Funding:						
Grants			-			
User Fees	43,657.06	60,000.00	-	60,000.00	0.00%	Building Permits
Bank Financing						
Other Fees & Charges						
Transfers from Reserves						
Transfers from Reserve Funds			-			
Total Revenues	43,657.06	60,000.00	-	60,000.00	0.00%	
Net	94,272.38	95,647.09	- 21,842.09	73,805.00	-22.84%	

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Building Services						
		Revenue						
1	0234-150000-831	OTHER REVENUE - BUILDING PERMITS	\$ 43,657.06	\$ 60,000.00	\$ 60,000.00	\$ -	0%	
2	0234-150000-875	PPP - CBO MISCELLANEOUS REVENUE						
3	Total Revenue		\$ 43,657.06	\$ 60,000.00	\$ 60,000.00	\$ -	0%	
		Expenditures						
4	0234-000000-201	WAGES - BUILDING INSPECTIONS - CBO	\$ 91,778.64	\$ 102,245.99	\$ 93,435.00	\$ - 8,810.99	-9%	
5	0234-000000-224	HEALTH - BUILDING INSPECTIONS - CBO	\$ 3,451.53	\$ 4,833.56	\$ 5,180.00	\$ 346.44	7%	
6	0234-000000-225	EHT - BUILDING INSPECTIONS - CBO	\$ 1,828.35	\$ 1,993.80	\$ 1,820.00	\$ - 173.80	-9%	
7	0234-000000-226	WSIB - BUILDING INSPECTIONS - CBO	\$ 2,212.11	\$ 2,995.81	\$ 2,740.00	\$ - 255.81	-9%	
8	0234-000000-231	OMERS - BUILDING INSPECTIONS - CBO	\$ 9,538.46	\$ 9,494.19	\$ 8,820.00	\$ - 674.19	-7%	
9	0234-000000-233	CPP - BUILDING INSPECTIONS - CBO	\$ 5,022.98	\$ 5,753.08	\$ 4,710.00	\$ - 1,043.08	-18%	
10	0234-000000-235	EI - BUILDING INSPECTIONS - CBO	\$ 1,869.28	\$ 1,522.73	\$ 1,850.00	\$ 327.27	21%	
11	NEW	LTD-BUILDING INSPECTIONS	\$ -	\$ -	\$ 1,265.00	\$ 1,265.00		Used 10 months
12	0234-150000-306	PPP - CBO CONTRACT	\$ 11,905.91	\$ 12,822.93	\$ -	\$ - 12,822.93	-100%	
13	0234-150000-333	PPP - CBO - CELL PHONE	\$ 222.23	\$ 710.00	\$ 710.00	\$ -	0%	
14	0234-150000-339	PPP - CBO TRAINING/SEMINARS/CONVENTIONS-	\$ 35.62	\$ 2,500.00	\$ 2,500.00	\$ -	0%	
15	0234-150000-406	PPP - CBO OFFICE SUPPLIES	\$ 438.30	\$ 750.00	\$ 750.00	\$ -	0%	
16	0234-150000-414	PPP - CBO TRAVEL EXPENSES	\$ 9,498.03	\$ 9,000.00	\$ 9,000.00	\$ -	0%	
17	0234-150000-417	PPP - CBO PROFESSIONAL MEMBERSHIPS	\$ 128.00	\$ 775.00	\$ 775.00	\$ -	0%	OBOA, Chapter fee, BCIN registry, AMCT
18	0234-150000-441	PPP - CBO SAFETY BOOTS	\$ -	\$ 250.00	\$ 250.00	\$ -	0%	
19	Total Expenditures		\$ 137,929.44	\$ 155,647.09	\$ 133,805.00	\$ - 21,842.09	-14%	

Township of Lanark Highlands 2025 Budget Summary					
Emergency Measures					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training	1,609.64	2,000.00	-	2,000.00	0.00%
Materials & Contracts		-			
General Operating Expenditures	606.48	2,500.00	-	2,500.00	0.00%
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	2,216.12	4,500.00	-	4,500.00	0.00%
Funding:					
Taxation					
Grants			-		
User Fees			-		
Bank Financing			-		
Other Fees & Charges			-		
Transfers from Reserves			-		
Transfers from Reserve Funds			-		
Total Revenues	-	-	-	-	
Net	2,216.12	4,500.00	-	4,500.00	0.00%

Township of Lanark Highlands							
2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Emergency Measurers							
Expenditures							
1	0235-164000-329		\$ -				
2	0235-164000-330		\$ -				
3	0235-164000-339	\$ 1,609.64	\$ 2,000.00	\$ 2,000.00	\$ -		0%
4	0235-164000-467	\$ 606.48	\$ 2,500.00	\$ 2,500.00	\$ -		0%
5	0235-164000-599		\$ -				
6	0235-164000-601		\$ -				
7	Total Expenditures	\$ 2,216.12	\$ 4,500.00	\$ 4,500.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
Livestock					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits	162.50	1,000.00	-	1,000.00	0.00%
Travel & Training	156.33	500.00	-	500.00	0.00%
Materials & Contracts			-		
General Operating Expenditures	7,301.20	4,500.00	-	4,500.00	0.00%
Community Grants			-		
Telephone /Internet/Communications			-		
Fuel & Oil			-		
Maintenance & Repairs (facilities, fleet)			-		
Utilities (heat, hydro)			-		
Insurance			-		
Transfer to Reserves			-		
Debt Repayments			-		
Capital			-		
Total Expenditures	7,620.03	6,000.00	-	6,000.00	0.00%
Funding:					
Taxation					
Grants	7,438.60	4,500.00	-	4,500.00	0.00%
User Fees			-		
Bank Financing			-		
Other Fees & Charges			-		
Transfers from Reserves			-		
Transfers from Reserve Funds			-		
Total Revenues	7,438.60	4,500.00	-	4,500.00	0.00%
Net	181.43	1,500.00	-	1,500.00	0.00%

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Livestock								
Revenue								
1	0236-163000-829	PPP - LIVESTOCK LOSS REIMBURSEMENT	\$ 7,438.60	\$ 4,500.00	\$ 4,500.00	\$ -		0%
2	Total Revenue		\$ 7,438.60	\$ 4,500.00	\$ 4,500.00	\$ -		0%
Expenditures								
3	0236-163000-201	LIVESTOCK VALUER PAYROLL - SALARY						
4	0236-163000-341	PPP - LIVESTOCK VALUER SALARY	\$ 162.50	\$ 1,000.00	\$ 1,000.00	\$ -		0%
5	0236-163000-359	PPP - LIVESTOCK LOSS	\$ 7,301.20	\$ 4,500.00	\$ 4,500.00	\$ -		0%
6	0236-163000-471	PPP - LIVESTOCK VALUER TRAVEL EXP	\$ 156.33	\$ 500.00	\$ 500.00	\$ -		0%
7	Total Expenditures		\$ 7,620.03	\$ 6,000.00	\$ 6,000.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary						
Animal Control/Bylaw						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits		-	-			
Travel & Training	6,500.00	- 6,500.00	-	-100.00%		
Materials & Contracts	4,093.72	18,720.00	930.00	19,650.00	4.97%	Pound Agreement, Bylaw Services
General Operating Expenditures		240.34	- 240.34	-	-100.00%	
Community Grants		-	-			
Telephone /Internet/Communications		-	-			
Fuel & Oil		-	-			
Maintenance & Repairs (facilities, fleet)		-	-			
Utilities (heat, hydro)		-	-			
Insurance		-	-			
Transfer to Reserves		-	-			
Debt Repayments		-	-			
Capital		-	-			
Total Expenditures	4,093.72	25,460.34	- 5,810.34	19,650.00	-22.82%	
Funding:						
Taxation						
Grants		-	-			
User Fees		-	-			
Bank Financing		-	-			
Other Fees & Charges	720.00	1,000.00	-	1,000.00	0.00%	Dog Licenses
Transfers from Reserves		-	-			
Transfers from Reserve Funds		-	-			
Total Revenues	720.00	1,000.00	-	1,000.00	0.00%	
Net	3,373.72	24,460.34	- 5,810.34	18,650.00	-23.75%	

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Animal Control/Bylaw Enforcement								
Revenue								
1	0236-163000-832	OTHER REVENUE - DOG LICENCES	\$ 720.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
2	0236-163000-875	PPP - DOG POUND REVENUE						
3	Total Revenue		\$ 720.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
Expenditures								
4	0122-000000-352	BY-LAW SERVICES EXPENSE		\$ 15,000.00	\$ 15,450.00	\$ 450.00	3%	
5	0122-000000-414	BY-LAW MILEAGE		\$ 6,500.00	-\$ 6,500.00	-\$ 6,500.00	-100%	
6	0236-163000-342	PPP - DOG POUND AGREEMENTS	\$ 4,093.72	\$ 3,720.00	\$ 4,200.00	\$ 480.00	13%	
7	0236-163000-466	PPP - ANIMAL CONTROL MATERIALS		\$ 240.34	-\$ 240.34	-\$ 240.34	-100%	Dog Tags and Pound
8	Total Expenditures		\$ 4,093.72	\$ 25,460.34	\$ 19,650.00	-\$ 240.34	-23%	

Township of Lanark Highlands 2025 Budget Summary
Public Works

	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	852,800.79	987,851.95	70,761.05	1,058,613.00	7.16%	Salaries & Benefits NEW-FT Operator for 10 months LTD premiums
Travel & Training	10,962.27	3,200.00	-	3,200.00	0.00%	
Materials & Contracts	970,936.23	992,000.00	- 136,500.00	855,500.00	-13.76%	Winter Control, Dust Control, Gravel, patching, etc.
General Operating Expenditures	144,598.17	122,316.00	6,934.00	129,250.00	5.67%	Office Supplies, Computer, Postage, alarms, small tools etc.
Community Grants			-			
Telephone /Internet/Communications	7,210.55	23,400.00	- 7,700.00	15,700.00	-32.91%	All depots
Fuel & Oil	208,361.44	232,000.00	- 13,000.00	219,000.00	-5.60%	All fleet
Maintenance & Repairs (facilities, fleet)	370,478.58	534,600.00	400.00	535,000.00	0.07%	All depots, fleet. Increases to guide rails, streetlights
Utilities (heat, hydro)	66,809.44	85,000.00	- 9,600.00	75,400.00	-11.29%	All depots, Street lights
Insurance		-	-			
Transfer to Reserves	253,472.00	477,309.00	- 223,834.00	253,475.00	-46.89%	
Debt Repayments			-			
Capital	1,822,342.48	1,500,000.00	2,318,035.00	3,818,035.00	154.54%	Refer to capital budget
Total Expenditures	4,707,971.95	4,957,676.95	2,005,496.05	6,963,173.00	40.45%	
Funding:						
Grants	461,677.01	483,836.97	9,043.03	492,880.00	1.87%	Pits & Quarries, OCIF, CCFB
User Fees			-		0.00%	
Bank Financing	-	-	3,025,035.00	3,025,035.00	0.00%	
Other Fees & Charges	13,994.01	19,300.00	4,450.00	23,750.00	23.06%	
Transfers from Reserves	1,740,061.45	1,854,000.00	- 1,538,000.00	316,000.00	-82.96%	Fund 1/2 gravel in 2025, 2026 will be funded from taxation
Transfers from Reserve Funds			-			
Total Revenues	2,215,732.47	2,357,136.97	1,500,528.03	3,857,665.00	63.66%	
Net	2,492,239.48	2,600,539.98	504,968.02	3,105,508.00	19.42%	

Township of Lanark Highlands 2025 Budget Summary						
Lanark Village Waste and Recycling						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits			-			
Travel & Training			-			
Materials & Contracts	72,066.50	77,100.00	-	77,100.00	0.00%	Collection Service Agreements
General Operating Expenditures			-			
Community Grants			-			
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	72,066.50	77,100.00	-	77,100.00	0.00%	
Funding:						
Tax Levy	76,732.21	77,100.00	-	77,100.00	0.00%	Lanark Village Levy
Grants			-			
User Fees			-			
Bank Financing			-			
Other Fees & Charges			-			
Transfers from Reserves			-			
Transfers from Reserve Funds			-			
Total Revenues	76,732.21	77,100.00	-	77,100.00	0.00%	
Net	- 4,665.71	-	-	-	0.00%	

2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Lanark Village Waste and Recycling Levy						
		Revenue						
1	0451-240000-729	TAXATION-LANARK VILLAGE LEVY	\$ 76,732.21	\$ 77,100.00	\$ 77,100.00	\$ -	0%	
2		Total Revenue	\$ 76,732.21	\$ 77,100.00	\$ 77,100.00	\$ -	0%	
		Expenditures						
3	0451-240000-309	COLLECTION - SERVICE AGREEMENTS (LANARK)	\$ 72,066.50	\$ 77,100.00	\$ 77,100.00	\$ -	0%	
4		Total Expenditures	\$ 72,066.50	\$ 77,100.00	\$ 77,100.00	\$ -	0%	

Township of Lanark Highlands 2025 Budget Summary						
Recycling and Waste Services						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	42,111.36	47,346.44	- 14,149.44	33,197.00	-29.88%	
Travel & Training	-	500.00	-	500.00	0.00%	
Materials & Contracts	922,636.81	981,500.00	- 115,338.00	866,162.00	-11.75%	
General Operating Expenditures	55,560.16	9,000.00	-	9,000.00	0.00%	
Community Grants						
Telephone /Internet/Communications	-	1,800.00	-	1,800.00	0.00%	All sites
Fuel & Oil						
Maintenance & Repairs (facilities, fleet)	78,405.28	70,000.00	6,500.00	76,500.00	9.29%	
Utilities (heat, hydro)	-	3,500.00	1,000.00	4,500.00	28.57%	All sites
Insurance						
Transfer to Reserves	95,000.00	95,000.00	-	95,000.00	0.00%	
Debt Repayments						
Capital	6,918.44	55,950.00	- 55,950.00			
Total Expenditures	1,200,632.05	1,264,596.44	- 177,937.44	1,086,659.00	-14.07%	
Funding:						
Tax Levy						
Grants	132,367.80	204,299.00	- 201,799.00	2,500.00		Switch to CMO
User Fees	612,226.58	621,760.00	43,240.00	665,000.00		Household Waste, Tipping Fees
Bank Financing						
Other Fees & Charges	125,200.03	45,935.00	93,315.00	139,250.00		Switch to CMO
Transfers from Reserves						
Transfers from Reserve Funds						
Total Revenues	869,794.41	871,994.00	- 65,244.00	806,750.00	-7.48%	
Net	330,837.64	392,602.44	- 112,693.44	279,909.00	-28.70%	

2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Recycling and Waste Services						
		Revenue						
1	0451-240000-805	GARBAGE COLLECTION - TIPPING FEES	\$ 78,533.13	\$ 82,000.00	\$ 80,000.00	-\$ 2,000.00	-2%	
2	0452-000000-875	MISCELLANEOUS REVENUE	\$ 30,000.00			\$ -		
3	0453-245630-807	REVENUE - COMPOSTERS		\$ 100.00	\$ 100.00	\$ -	0%	
4	0453-245630-808	REVENUE - BLUE BOXES	\$ 18.10	\$ 100.00	\$ 100.00	\$ -	0%	
5	0453-245630-872	RECYCLING REIMBURSEMENT	\$ 73,377.71	\$ 28,000.00	\$ 28,000.00	\$ -	0%	E waste, EPRA, Product Care
6	0453-245630-875	REVENUE - MISC.	\$ 14,078.55	\$ 10,000.00	\$ 10,000.00	\$ -	0%	Tires and Scrap Metal
7		BRUSH DROP OFF AT WASTE SITES			\$ 2,500.00	\$ 2,500.00		
8	0456-000000-751	OTHER GRANT - WASTE MODERNIZATION (INTAK				\$ -		
9	0453-245630-764	RECYCLING REFUND - STEWARDSHIP ONT	\$ 132,367.80	\$ 204,299.00	\$ 2,500.00	-\$ 201,799.00	-99%	Will only be AMS
10	0452-241000-788	HOUSEHOLD HAZARDOUS WASTE-TAY VALLEY REI	\$ 7,725.67	\$ 7,735.00		-\$ 7,735.00	-100%	
11		MATTRESS COLLECTION PROGRAM			\$ 7,500.00	\$ 7,500.00		
12		CMO REMITTANCE FOR BB DEPOT OPERATIONS			\$ 91,050.00	\$ 91,050.00		
13	0452-240000-727	SPECIAL LEVY HOUSEHOLD WASTE	\$ 533,693.45	\$ 539,760.00	\$ 585,000.00	\$ 45,240.00	8%	
14		Total Revenue	\$ 869,794.41	\$ 871,994.00	\$ 806,750.00	-\$ 65,244.00	-7%	
		Expenditures						
15	0452-000000-201	WAGES - WASTE- MTCE	\$ 38,574.74	\$ 37,644.73	\$ 26,500.00	-\$ 11,144.73	-30%	
16	0452-000000-224	HEALTH - WASTE DEPT	\$ 368.84	\$ 1,615.38	\$ 1,300.00	-\$ 315.38	-20%	
17	0452-000000-225	EHT - WASTE	\$ 379.77	\$ 734.07	\$ 520.00	-\$ 214.07	-29%	
18	0452-000000-226	WSIB - WASTE STAFF	\$ 551.82	\$ 1,102.99	\$ 775.00	-\$ 327.99	-30%	
19	0452-000000-231	OMERS - WASTE STAFF	\$ 1,055.53	\$ 3,388.03	\$ 2,382.00	-\$ 1,006.03	-30%	
20	0452-000000-233	CPP - WASTE DEPT	\$ 743.19	\$ 2,239.86	\$ 950.00	-\$ 1,289.86	-58%	
21	0452-000000-235	EI - WASTE DEPT	\$ 437.47	\$ 621.38	\$ 610.00	-\$ 11.38	-2%	
22	NEW	LTD-WASTE DEPT	\$ -	\$ -	\$ 160.00	\$ 160.00		Used 10 months
23	0452-225000-315	SITE 1 FLOWER - STUDIES	\$ 96,184.75	\$ 77,500.00	\$ 77,500.00	\$ -	0%	All Sites
24	0452-225000-329	TELEPHONE		\$ 1,800.00	\$ 1,800.00	\$ -	0%	All Sites
25		MONITORING WELL REPAIRS/NEW WELLS			\$ 5,000.00	\$ 5,000.00		
26	0452-225000-456	WASTE SITES - HYDRO		\$ 3,500.00	\$ 3,500.00	\$ -	0%	All Sites
27	0452-227000-315	SITE 3 LANARK VILLAGE - STUDIES	\$ 3,564.40			\$ -		
28		SITE MAINTENANCE	\$ 175.84		\$ 1,500.00	\$ 1,500.00		
29	0452-227000-451	PAYMENT IN LIEU	\$ 10,737.31	\$ -	\$ -	\$ -		
30	0452-228000-449	MCDONALDS CORNERS-WASTE COVER MATERIAL	\$ 51,328.92	\$ 70,000.00	\$ 70,000.00	\$ -	0%	
31	0452-228000-450	SITE 4 MCDONALDS - SUPPLIES, STUDIES, HEAT, HYDR	\$ 10,050.13	\$ 250.00	\$ 500.00	\$ 250.00	100%	
32	0452-229000-450	SITE 5 MIDDLEVILLE - SUPPLIES, STUDIES, HEAT, HYDR	\$ 6,443.21	\$ 250.00	\$ 500.00	\$ 250.00	100%	
33		SITE 6 ROBERTSONS - STUDIES	\$ 3,355.79			\$ -		
34		SITE 8 WATSON-STUDIES	\$ 2,326.73			\$ -		
35		SITE 9 WHITE LAKE-STUDIES, SITE MAINT	\$ 17,026.23			\$ -		
36	0452-240000-302	WASTE SITE CONTRACT - ROBERT ALEXANDER	\$ 696,232.91	\$ 632,000.00	\$ 552,962.00	-\$ 79,038.00	-13%	Less hauling and supply of bins (WST-2024-13)
37	0452-240000-303	WASTE COVER EVENTS	\$ 4,070.40	\$ 120,000.00	\$ 120,000.00	\$ -	0%	Placement and Cover event by contractor
38	0452-240000-332	WASTE - ADVERTISING / PROMOTIONAL MATERI	\$ 157.89	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
39	0452-240000-339	WASTE - TRAINING / SEMINARS / CONVENTIONS		\$ 500.00	\$ 500.00	\$ -	0%	
40	0452-240000-406	WASTE - OFFICE SUPPLIES	\$ 1,404.29	\$ 5,500.00	\$ 5,500.00	\$ -	0%	Tipping fee books and inspection diaries
41	0452-240000-467	WASTE - MISCELLANEOUS	\$ 27,394.70	\$ 2,000.00	\$ 2,500.00	\$ 500.00	25%	
42		MATTRESS COLLECTION PROGRAM			\$ 7,500.00	\$ 7,500.00		
43		PORTABLE WASHROOM RENTAL			\$ 5,500.00	\$ 5,500.00		All sites
44		WASTE LEGAL/SUPPORT			\$ 2,500.00	\$ 2,500.00		
45		LOG BOOKS/SUPPLIES/SIGNAGE			\$ 2,500.00	\$ 2,500.00		
46	0452-240000-468	BRUSHING CHIPPING	\$ 41,042.86	\$ 60,000.00	\$ 60,000.00	\$ -	0%	
47	0452-241000-346	HOUSEHOLD HAZARDOUS WASTE- DISPOSAL CONT	\$ 18,339.70	\$ 32,000.00	\$ 32,000.00	\$ -	0%	
48	0452-241000-447	HOUSEHOLD HAZARDOUS WASTE - WAGES---- CON				\$ -		
49	0453-000000-314	REMOVAL - PROCESSING CHARGE OVWR	\$ 66,766.19	\$ 60,000.00		-\$ 60,000.00	-100%	CMO Responsibility
50		NON ELIGIBLE SOURCES PICKUP			\$ 5,700.00	\$ 5,700.00		Enterra
51		WASTE-TRANSFER TO RESERVES	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ -	0%	Landfill Closure Costs
52		WASTE- NET CAPITAL	\$ 6,918.64	\$ 55,950.00		-\$ 55,950.00	-100%	
53		Total Expenditures	\$ 1,200,632.25	\$ 1,264,596.44	\$ 1,086,659.00	-\$ 177,937.44	-14%	

Township of Lanark Highlands 2025 Budget Summary						
Parks & Recreation						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	163,613.13	182,154.21	3,635.79	185,790.00	2.00%	Salaries and Benefits NEW-LTD premiums
Travel & Training	7,476.04	7,750.00	- 250.00	7,500.00	-3.23%	
Materials & Contracts	57,344.11	64,500.00	- 25,000.00	39,500.00	-38.76%	
General Operating Expenditures	21,036.12	25,310.00	- 15,682.00	9,628.00	-61.96%	Office Supplies, Computer, Postage, etc.
Community Grants	25,046.96	34,452.46	5,474.54	39,927.00	15.89%	Municipal grants, Frosty fling, Community Centres
Telephone /Internet/Communications	1,250.01	1,200.00	200.00	1,400.00	16.67%	
Fuel & Oil	9,915.72	9,000.00	1,000.00	10,000.00	11.11%	
Maintenance & Repairs (facilities, fleet)	92,753.43	108,000.00	- 3,000.00	105,000.00	-2.78%	Parks, Youth Centre
Utilities (heat, hydro)	18,797.22	22,500.00	- 6,500.00	16,000.00	-28.89%	Parks, Youth Centre
Insurance			-			
Transfer to Reserves	29,152.32	29,152.32	10,347.68	39,500.00	35.50%	
Debt Repayments			-			
Capital	288,062.26	356,400.00	- 71,230.00	285,170.00		Refer to capital budget
Total Expenditures	714,447.32	840,418.99	- 101,003.99	739,415.00	-12.02%	
Funding:						
Grants	154,058.31	149,900.00	- 90,570.00	59,330.00	-60.42%	
User Fees	9,166.66	14,400.00	-	14,400.00	0.00%	Ball Diamonds, Tennis Courts
Bank Financing						
Other Fees & Charges	5,623.91	13,683.00	-	13,683.00	0.00%	Frosty Fling, Other
Transfers from Reserves	31,791.73	159,034.00		142,840.00		
Transfers from Reserve Funds	60,000.00		-			
Total Revenues	260,640.61	337,017.00	- 90,570.00	230,253.00	-31.68%	
Net	453,806.71	503,401.99	- 10,433.99	509,162.00	1.14%	

2025 Draft Operating Budget							
Line Number		2024	2024	2025	\$ Change over	Change over	Notes
		unaudited	Budget	Budget	2024	2024	
Parks and Recreation							
Revenue							
1	0671-273000-810	\$ 8,866.66	\$ 14,100.00	\$ 14,100.00	\$ -	0%	
2	0671-273000-814	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0%	
3	0671-000000-873		\$ 9,500.00	\$ 9,500.00	\$ -	0%	Offset with hydro and propane at halls. Includes Donations Collected and \$1,000 Council
4	0672-404000-888	\$ 5,623.91	\$ 4,183.00	\$ 4,183.00	\$ -	0%	Donation
5	0673-000000-981		\$ 2,034.00	\$ 1,500.00	\$ 534.00	-26%	Operating Reserve
6	Total Revenues	\$ 14,790.57	\$ 30,117.00	\$ 29,583.00	-\$ 534.00	-2%	
Expenditures							
7	0671-000000-201	\$ 132,349.07	\$ 144,908.37	\$ 150,570.00	\$ 5,661.63	4%	
8	0671-000000-224	\$ 2,446.79	\$ 6,765.62	\$ 4,660.00	\$ -2,105.62	-31%	
9	0671-000000-225	\$ 3,098.15	\$ 2,825.71	\$ 2,910.00	\$ 84.29	3%	
10	0671-000000-226	\$ 4,592.88	\$ 4,245.81	\$ 4,370.00	\$ 124.19	3%	
11	0671-000000-231	\$ 10,545.31	\$ 14,854.67	\$ 15,445.00	\$ 590.33	4%	
12	0671-000000-233	\$ 7,110.16	\$ 6,797.27	\$ 4,840.00	\$ -1,957.27	-29%	
13	0671-000000-235	\$ 3,470.77	\$ 1,756.76	\$ 2,395.00	\$ 638.24	36%	
14	NEW			\$ 600.00	\$ 600.00		Used 10 months
15	0671-000000-315	\$ 6,937.42	\$ 7,000.00	\$ 7,000.00	\$ -	0%	AED, Fire Extinguishers, Life Preservers, First Aid
16	0671-000000-333	\$ 538.62	\$ 400.00	\$ 600.00	\$ 200.00	50%	Cell phone added
17	0671-000000-414	\$ 335.81	\$ 750.00	\$ 500.00	\$ -250.00	-33%	
18	0671-000000-422	\$ 9,915.72	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	11%	Split 3 ways, fire, PW use fuel pump as well. Looking into fob system.
19	0671-000000-430	\$ 10,896.43	\$ 15,000.00	\$ 12,500.00	\$ -2,500.00	-17%	
20	0671-000000-432	\$ 30,614.14	\$ 34,700.00	\$ 15,000.00	\$ -19,700.00	-57%	Sand, Gravel, Mulch for various gardens, Christmas lights, minor maintenance
21	0671-000000-437	\$ 2,401.48	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	100%	MIG welder
22	0671-000000-445	\$ 17,855.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
23	0671-000000-446	\$ 35,717.76	\$ 38,000.00	\$ 5,000.00	\$ -33,000.00	-87%	General tree maintenance all parks
24	NEW			\$ 2,000.00	\$ 2,000.00		
25	0671-000000-488	\$ 1,423.12	\$ 2,600.00	\$ 2,600.00	\$ -	0%	
26	0671-000000-455	\$ 1,559.97	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	100%	Additional full time Staff
27	0671-000000-474	\$ 2,417.67	\$ 3,000.00	\$ 6,500.00	\$ 3,500.00	117%	PR-19 tires, general maintenance
28	0671-249000-329	\$ 711.39	\$ 800.00	\$ 800.00	\$ -	0%	
29	0671-249000-456	\$ 3,613.98	\$ 4,500.00	\$ 4,500.00	\$ -	0%	
30	0671-249000-457	\$ 1,823.64	\$ 7,500.00	\$ 2,500.00	\$ -5,000.00	-67%	
31	0671-273000-456	\$ 1,892.50	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
32	0671-273000-467	\$ 17,497.99	\$ 20,000.00	\$ 20,000.00	\$ -	0%	
33	0671-274000-449	\$ 4,128.36	\$ 6,500.00	\$ 5,000.00	\$ -1,500.00	-23%	
34	0671-274000-456	\$ 1,630.68	\$ 1,500.00	\$ 1,500.00	\$ -	0%	
35	0671-284000-406	\$ 1,502.96	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
36	0672-404000-467	\$ 4,059.38	\$ 4,183.00	\$ 4,183.00	\$ -	0%	Event not happening in 2025
37	0672-405000-337	\$ 13,017.43	\$ 15,000.00	\$ 15,000.00	\$ -	0%	Stairs
38	0672-405000-353	\$ 534.25	\$ 420.00	\$ 448.00	\$ 28.00	7%	\$112/quarter
39	0672-405000-456	\$ 1,938.60	\$ 3,000.00	\$ 2,500.00	\$ -500.00	-17%	
40	0672-405000-457	\$ 2,763.06	\$ 4,000.00	\$ 3,000.00	\$ -1,000.00	-25%	
41	0672-406000-456	\$ 1,192.30	\$ 1,100.00	\$ 1,100.00	\$ -	0%	Pickle Ball Court
42	0672-406000-457	\$ 1,601.00		\$ -	\$ -		
43	0672-406000-457	\$ 2,341.46		\$ -	\$ -		
44	0673-000000-458	\$ 4,022.53	\$ 4,300.00	\$ 4,300.00	\$ -	0%	Lights, Bin Rental Sump Pump replacement, Uv lights, Step Repairs- prev
45	0673-255000-599		\$ 16,000.00	\$ 16,000.00	\$ -	0%	included in capital
46	0673-255000-323	\$ 7,939.62	\$ 3,200.00	\$ 5,000.00	\$ 1,800.00	56%	Activenet
47	0673-251000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
48	NEW			\$ 1,500.00	\$ 1,500.00		Fireworks
49	0673-251000-353	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
50	0673-252000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
51	0673-252000-353	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
52	0673-253000-276		\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
53	0673-253000-353	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
54	0673-254000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
55	0673-254000-353	\$ 320.55	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
56	0673-255000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
57	0673-255000-353	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
58	0673-256000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
59	0673-256000-353	\$ 534.25	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
60	0673-257000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
61	0673-257000-353	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
62	0673-258000-276	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%	
63	0673-258000-353	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
64	0673-406000-401	\$ 157.52	\$ 240.00	\$ 240.00	\$ -	0%	
65	0674-277000-466	\$ 12,171.66	\$ 12,000.00	\$ 13,000.00	\$ 1,000.00	8%	
66	0679-000000-276	\$ 12,667.46	\$ 12,697.46	\$ 16,500.00	\$ 3,802.54	30%	Committee recommendation \$15000 Plus \$1500 Legion
67	0679-403000-334		\$ 250.00	\$ -	\$ -250.00	-100%	
68		\$ 29,152.32	\$ 29,152.32	\$ 39,500.00	\$ 10,347.68	35%	
69		\$ 39,627.55	\$ 49,500.00	\$ 84,500.00	\$ 35,000.00	71%	
70	Total Expenditures	\$ 466,012.61	\$ 533,518.99	\$ 538,745.00	\$ 5,226.01	1%	

Township of Lanark Highlands 2025 Budget Summary						
Library Board						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits			-			
Travel & Training			-			
Materials & Contracts			-			
General Operating Expenditures			-			
Community Grants	229,788.00	229,788.00	32,271.00	262,059.00	14.04%	Contribution to Library Board
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	229,788.00	229,788.00	32,271.00	262,059.00	14.04%	
Funding:						
Tax Levy						
Grants			-			
User Fees			-			
Bank Financing						
Other Fees & Charges			-			
Transfers from Reserves						
Transfers from Reserve Funds			-			
Total Revenues	-	-	-	-		
Net	229,788.00	229,788.00	32,271.00	262,059.00	14.04%	

2025 Draft Operating Budget							
Line		2024	2024	2025	\$ Change over	Change over	Notes
Number		unaudited	Budget	Budget	2024	2024	
	Library Board						
	Expenditures						
1	0676-302000-276 CONTRIBUTION TO LIBRARY BOARD	\$ 229,788.00	\$ 229,788.00	\$ 262,059.00	\$ 32,271.00		14% Includes COLA, Salary study results
2	Total Expenditures	\$ 229,788.00	\$ 229,788.00	\$ 262,059.00	\$ 32,271.00		14%

**Lanark Highlands Public Library
2025 Budget Proposal**

	Budget 2024	Actuals from Jan 1 - Nov 30, 2024		Budget 2025
		Operating & Capital	Grants & Specified	
Revenues				
Interest earned	1,500.00	2,613.82	-	2,501.00
Donations	5,300.00	5,359.95	8,886.88	5,300.00
Fines, lost & damaged books	275.00	177.86	-	275.00
Fundraising	-	1,822.35	-	-
Printing, faxing & copying	900.00	1,004.12	-	1,000.00
Province of Ontario	13,599.00	13,599.00	-	13,599.00
Special projects, incl deferred	-	-	58,907.04	-
Twp LH	229,788.00	229,788.00	1,119.33	262,982.00
Total revenues	251,362.00	254,365.10	68,913.25	285,657.00
Expenses				
Advertising & promotion	600.00	811.60	-	650.00
Audio / visual materials	600.00	659.26	-	1,200.00
Audit & legal fees	2,800.00	2,544.00	-	3,000.00
Bizhub expenses	1,000.00	842.47	62.97	1,100.00
Building maintenance	5,100.00	11,332.00	-	5,700.00
Capital transfers	4,574.00	(7,204.07)	-	3,184.00
Computer software & misc	3,000.00	2,849.39	1,660.38	3,200.00
Computer hardware - capital	1,000.00	966.70	8,791.82	2,000.00
e-books (Overdrive)	2,105.00	2,104.91	-	2,150.00
General programs	2,600.00	3,135.36	26,479.70	2,600.00
Internet & telephone expenses	2,400.00	1,687.71	648.64	2,400.00
Magazines & newspapers	550.00	506.30	-	550.00
Memberships	475.00	325.00	-	475.00
Office & administrative expenses	2,100.00	1,618.18	-	2,100.00
Operating transfers	-	16,906.37	-	-
Paper books	12,650.00	15,621.80	2,123.16	13,500.00
Processing fees	3,800.00	3,328.07	150.00	4,100.00
Seminars & staff training	700.00	575.42	-	700.00
Service contract - Arnprior Library	1,248.00	1,248.00	-	1,248.00
Small equipment and furnishings	600.00	5,634.79	252.35	600.00
Wages and employee benefits	203,460.00	188,871.84	28,744.23	235,200.00
Total expenses	251,362.00	254,365.10	68,913.25	285,657.00
	-	-	-	-



2025 Budget Request

~According to widespread feedback, the library is a valuable and valued part of the community~

Summary

Our 2025 budget request:

- Responds to known increases reported to us by our vendors **and are beyond our control**
- Includes funds required to implement the remainder of our salary review which was **deferred from 2024**
- Accounts for all **minimum COLA, merit and MERC obligations**

Every attempt was made to mitigate this request by:

- **Increasing projected interest rates, donations and revenue** from business services by **13.81%**
- Continuing our **reliance on grants** to offer core library services
- Maintaining **current service levels**
- **Covering increased costs** of maintaining our capital assets **from capital reserve funds**

The Figures

		\$ amount	% increase
1.	General Increases (Audit fees, building maintenance, book processing,)	\$1,454	0.63%
2.	Wages (incl MERC, OMERS, merit, COLA)	\$15,091	6.57%
3.	Deferred Portion to Implement Remainder of Salary Review	\$16,649	7.25%
Total Requested Increase from the Township of Lanark Highlands		\$33,194	14.45%

Conclusion

We are committed to fiscal responsibility however we do need to respond to rising costs beyond our control and are legally required to adhere to pay equity guidelines.

We appreciate your time and consideration in this request.

Township of Lanark Highlands 2025 Budget Summary					
Cemeteries					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts	3,107.31	13,500.00	-	13,500.00	0.00% Cemetery Materials & Supplies
General Operating Expenditures	701.49	425.00	-	425.00	0.00% Fees
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	3,808.80	13,925.00	-	13,925.00	0.00%
Funding:					
Tax Levy					
Grants		-			
User Fees		-			
Bank Financing					
Other Fees & Charges		-			
Transfers from Reserves					
Transfers from Reserve Funds		-			
Total Revenues	-	-	-	-	
Net	3,808.80	13,925.00	-	13,925.00	0.00%

2025 Draft Operating Budget								
Line			2024	2024	2025	\$ Change over	Change over	Notes
Number			unaudited	Budget	Budget	2024	2024	
		Cemeteries						
		Expenditures						
1	0677-401000-276	CEMETERIES - GRANTS TO CEMETERY BOARDS						
2	0677-401000-467	CEMETERIES - MATERIALS & SUPPLIES	\$ 3,041.22	\$ 13,000.00	\$ 13,000.00	\$ -		0%
3	0677-401000-478	CEMETERIES - FEES	\$ 701.49	\$ 425.00	\$ 425.00	\$ -		0%
4	0677-407000-467	CEMETERY SUPPLIES	\$ 66.09	\$ 500.00	\$ 500.00	\$ -		0%
5	Total Expenditures		\$ 3,808.80	\$ 13,925.00	\$ 13,925.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
Museums					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures		-			
Community Grants	10,050.88	10,000.00	2,500.00	12,500.00	25.00% Middleville and Lanark Village Museums
Telephone /Internet/Communications			-		
Fuel & Oil			-		
Maintenance & Repairs (facilities, fleet)	2,400.10	5,000.00	-	5,000.00	0.00% Middleville and Lanark Village Museums
Utilities (heat, hydro)			-		
Insurance			-		
Transfer to Reserves	15,121.50	15,121.50	0.50	15,122.00	0.00% Repay W&S reserve
Debt Repayments			-		
Capital	68,970.70	15,000.00	- 15,000.00	-	
Total Expenditures	96,543.18	45,121.50	- 12,499.50	32,622.00	-27.70%
Funding:					
Tax Levy					
Grants			-		
User Fees			-		
Bank Financing					
Other Fees & Charges			-		
Transfers from Reserves	68,970.70	15,000.00	- 12,500.00	2,500.00	-83.33%
Transfers from Reserve Funds			-		
Total Revenues	68,970.70	15,000.00	- 12,500.00	2,500.00	-83.33%
Net	27,572.48	30,121.50	0.50	30,122.00	0.00%

2025 Draft Operating Budget									
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes	
MUSEUMS									
Revenue									
1	0678-305000-873	REVENUE - MIDDLEVILLE MUSEUM GRANT							
2	0679-000000-362	OTHER RECANO CULTURAL - SPECIAL EVENTS							
3	0679-000000-428	OTHER RECANO CULTURAL - SPECIAL EVENTS							
4		TRANSFER FROM RESERVES			\$ 2,500.00	\$ 2,500.00		0% Operating Reserve	
5	Total Revenue		\$ -	\$ -	\$ 2,500.00	\$ 2,500.00			
Expenditures									
6	0678-305000-275	MIDDLEVILLE MUSJEM GRANT (ON HIGHLANDS T							
7	0678-305000-276	GRANT TO MIDDLEVILLE MUSEUM	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -		0%	
8	0678-305000-337	MIDDLEVILLE MUSEUM BUILDING MTCE	\$ 197.42	\$ 2,500.00	\$ 2,500.00	\$ -		0%	
9	0678-306000-276	GRANT TO LANARK VILLAGE MUSEUM	\$ 5,050.88	\$ 5,000.00	\$ 5,000.00	\$ -		0%	
10	0678-306000-337	LANARK VILLAGE MUSEUM - BUILDING MAINT A	\$ 2,202.68	\$ 2,500.00	\$ 2,500.00	\$ -		0%	
11		DALHOUSIE MUSEUM AND LIBRARY	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00		0%	
12		MUSEUMS-TRANSFER TO RESERVES	\$ 15,121.50	\$ 15,121.50	\$ 15,122.00	\$ 0.50		Repayment of loan (59300) from W&S Reserve at 2% interest 0% for 4 yrs	
13		MUSEUMS- NET CAPITAL							
14	Total Expenditures		\$ 27,572.48	\$ 30,121.50	\$ 32,622.00	\$ 2,500.50		8%	

Township of Lanark Highlands 2025 Budget Summary						
Planning						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	29,410.14	77,169.17	- 39,829.17	37,340.00	-51.61%	Planning Admin NEW Ltd premiums
Travel & Training	1,025.48	3,000.00	-	3,000.00	0.00%	
Materials & Contracts	83,696.85	90,000.00	10,000.00	100,000.00	11.11%	Legal fees, contract
General Operating Expenditures	2,854.10	4,975.00	17,200.00	22,175.00	345.73%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves	6,800.00	6,800.00	-	6,800.00	0.00%	
Debt Repayments			-			
Capital			-			
Total Expenditures	123,786.57	181,944.17	- 12,629.17	169,315.00	-6.94%	
Funding:						
Grants			-			
User Fees	48,920.00	53,200.00	- 1,500.00	51,700.00	-2.82%	Planning Fees; Zoning, Site plans, OPA amendments
Bank Financing						
Other Fees & Charges						
Transfers from Reserves				20,000.00		
Transfers from Reserve Funds			-			
Total Revenues	48,920.00	53,200.00	- 1,500.00	71,700.00	34.77%	
Net	74,866.57	128,744.17	- 11,129.17	97,615.00	-24.18%	

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Revenue							
1	0781-00000-816						
2	0781-00000-817						
3	0781-00000-818						
4	0781-00000-822						
5	0781-00000-823						
6	0781-00000-824						
7	0781-00000-825						
8	0781-00000-981						
9	Total Revenue	\$ 48,920.00	\$ 53,200.00	\$ 71,700.00	\$ 18,500.00	35%	
Expenditures							
10	0781-00000-201						
11	0781-00000-224						
12	0781-00000-225						
13	0781-00000-226						
14	0781-00000-231						
15	0781-00000-233						
16	0781-00000-235						
17	NEW						Used 10 months
18	0781-00000-304						
19	NEW						Offset by reserve
20	0781-00000-307						
21	0781-00000-308						
22	0781-00000-334						
23	0781-00000-339						
24	0781-00000-406						
25	0781-00000-414						
26	0781-00000-416						
27	0781-00000-417						
28	0781-00109-601						
29	Total Expenditures	\$ 123,786.57	\$ 181,944.17	\$ 169,315.00	\$ 12,629.17	-7%	

Township of Lanark Highlands 2025 Budget Summary					
Economic Development					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures	241.01	1,000.00	-	1,000.00	0.00% Miscellaneous Expenses
Community Grants		-			
Telephone		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	241.01	1,000.00	-	1,000.00	0.00%
Funding:					
Grants		-	-		
User Fees		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-			
Net	241.01	1,000.00	-	1,000.00	0.00%

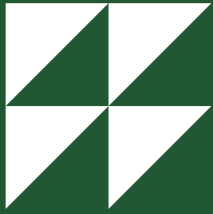
2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Economic Development							
Revenue							
1	0784-403000-782						GRANTS FROM OTHER MUNICIPALITIES
2	Total Revenue	\$ -	\$ -	\$ -			
Expenditures							
3	0784-403000-334						CSC- (ECO DEV) - TOURISM PUBLICATION AD
4	0784-431000-467	\$ 241.01	\$ 1,000.00	\$ 1,000.00	\$ -		ECONOMIC DEVELOPMENT - MISC
5	Total Expenditures	\$ 241.01	\$ 1,000.00	\$ 1,000.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary

Arena

	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	179,971.49	233,723.88	27,631.12	261,355.00	11.82%	Salaries and Benefits NEW-LTD premiums
Travel & Training	3,779.23	8,000.00	-	8,000.00	0.00%	
Materials & Contracts	30,138.16	37,500.00	2,000.00	39,500.00	5.33%	Includes canteen expenses
General Operating Expenditures	18,115.39	24,410.20	- 10,562.20	13,848.00	-43.27%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications	3,813.17	5,360.00	-	5,360.00	0.00%	
Fuel & Oil	1,390.95	2,500.00	-	2,500.00	0.00%	Propane-Zamboni
Maintenance & Repairs (facilities, fleet)	45,546.47	45,000.00	8,500.00	53,500.00	18.89%	
Utilities (heat, hydro)	86,749.50	85,000.00	3,000.00	88,000.00	3.53%	Arena hydro, lights and heat
Insurance			-			
Transfer to Reserves			35,000.00	35,000.00		
Debt Repayments						
Capital	90,961.62	72,000.00	- 72,000.00			
Total Expenditures	460,465.98	513,494.08	- 6,431.08	507,063.00	-1.25%	
Funding:						
Grants			-			
User Fees	132,713.04	160,649.00	- 28,049.00	132,600.00	0.00%	Ice rentals, public skating-Previous budgets overstated
Bank Financing						
Other Fees & Charges	45,216.56	34,100.00	-	34,100.00	0.00%	Canteen, Sign rental, pepsi machine
Transfers from Reserves		64,690.00				
Transfers from Reserve Funds			-			
Total Revenues	177,929.60	259,439.00	- 28,049.00	166,700.00	-35.75%	
Net	282,536.38	254,055.08	21,617.92	340,363.00	33.97%	

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
	Arena						
	Revenue						
1	0800-000000-841 ICE RENTAL	\$ 127,393.44	\$ 158,049.00	\$ 130,000.00	-\$ 28,049.00	-18%	Overstated in prior years
2	0800-000000-842 CANTEEN REVENUE	\$ 43,996.82	\$ 28,400.00	\$ 28,400.00	\$ -	0%	
3	0800-000000-843 SIGN RENTAL	\$ 860.29	\$ 4,700.00	\$ 4,700.00	\$ -	0%	
4	0800-000000-887 PUBLIC SKATING	\$ 5,319.60	\$ 2,600.00	\$ 2,600.00	\$ -	0%	
5	0800-000000-891 LDCC-PEPSI MACHINE REVENUE	\$ 359.45	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
6	0800-000000-981 TRANSFER FROM RESERVES		\$ 4,690.00		-\$ 4,690.00	-100%	
7	Total Revenue	\$ 177,929.60	\$ 199,439.00	\$ 166,700.00	-\$ 32,739.00	-16%	
	Expenditures						
8	0800-000000-201 WAGES - ARENA	\$ 160,033.91	\$ 189,302.00	\$ 211,735.00	\$ 22,433.00	12%	
9	0800-000000-224 HEALTH - ARENA	\$ 1,337.40	\$ 5,226.32	\$ 4,660.00	-\$ 566.32	-11%	
10	0800-000000-225 EHT - ARENA STAFF	\$ 2,345.41	\$ 3,097.96	\$ 4,130.00	\$ 1,032.04	33%	
11	0800-000000-226 WSIB - ARENA STAFF	\$ 3,293.68	\$ 4,654.88	\$ 6,205.00	\$ 1,550.12	33%	
12	0800-000000-231 OMERS - ARENA STAFF	\$ 5,713.30	\$ 17,037.00	\$ 19,055.00	\$ 2,018.00	12%	
13	0800-000000-233 CPP - ARENA STAFF	\$ 4,590.36	\$ 11,263.50	\$ 10,100.00	-\$ 1,163.50	-10%	
14	0800-000000-235 EI - ARENA STAFF	\$ 2,657.43	\$ 3,142.42	\$ 4,870.00	\$ 1,727.58	55%	
15	NEW LTD-ARENA STAFF	\$ -	\$ -	\$ 600.00	\$ 600.00		Used 10 months
16	0800-000000-309 GENERAL-COMMUNITY CENTRE- ---WASTE COL	\$ 610.56	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
17	0800-000000-315 ARENA - HEALTH & SAFETY	\$ 168.26	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
18	0800-000000-329 TELEPHONE	\$ 715.84	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
19	0800-000000-330 INTERNET	\$ 3,097.33	\$ 4,000.00	\$ 4,000.00	\$ -	0%	
20	0800-000000-333 MANAGER'S CELL PHONE		\$ 360.00	\$ 360.00	\$ -	0%	
21	0800-000000-337 BUILDING MAINTENANCE	\$ 22,359.16	\$ 28,000.00	\$ 30,000.00	\$ 2,000.00	7%	Lift gate inspection due
22	0800-000000-339 ARENA - SEMINARS/CONVENTIONS/TRAINING	\$ 3,610.97	\$ 6,000.00	\$ 6,000.00	\$ -	0%	
23	0800-000000-340 GENERAL-COMMUNITY CENTRE- ---ALARM SYS	\$ 268.64	\$ 300.00	\$ 300.00	\$ -	0%	
24	0800-000000-353 REG 170 COM CENTRE WATER TEST	\$ 534.25	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
25	0800-000000-406 OFFICE SUPPLIES	\$ 1,103.77	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
26	0800-000000-417 ARENA - MEMBERSHIPS	\$ 580.02	\$ 600.00	\$ 600.00	\$ -	0%	
27	0800-000000-456 HYDRO - LIGHTS (FRONT)	\$ 11,269.83	\$ 13,000.00	\$ 12,000.00	-\$ 1,000.00	-8%	
28	0800-000000-457 BUILDING - HEAT	\$ 15,858.80	\$ 17,000.00	\$ 16,000.00	-\$ 1,000.00	-6%	
29	0800-000000-458 PROPANE - ZAMBONI	\$ 1,390.95	\$ 2,500.00	\$ 2,500.00	\$ -	0%	
30	0800-000000-466 OTHER SERVICES & RENTS	\$ 6,885.16	\$ 5,082.00	\$ 7,000.00	\$ 1,918.00	38%	Shifter and Active Net (70%)
31	0800-000000-467 MATERIALS & SUPPLIES	\$ 8,132.99	\$ 10,000.00	\$ 9,000.00	-\$ 1,000.00	-10%	
32	0800-000000-481 HYDRO - PLANT (BACK)	\$ 59,620.87	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00	9%	
33	0800-000000-482 ICE PLANT MAINTENANCE	\$ 15,505.95	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00	50%	Water treatment, pump, filters
34	0800-000000-483 ZAMBONI REPAIRS	\$ 7,681.36	\$ 7,000.00	\$ 8,500.00	\$ 1,500.00	21%	
35	0800-000000-486 SEPTIC PUMPING	\$ 8,517.42	\$ 12,000.00	\$ 10,000.00	-\$ 2,000.00	-17%	
36	0800-000000-488 GENERAL-COMMUNITY CENTRE- ---ICE PAINT	\$ 2,871.46	\$ 3,500.00	\$ 3,500.00	\$ -	0%	
37	0800-000000-490 GENERAL-COMMUNITY CENTRE- STAFF CLOTHIN	\$ 2,251.68	\$ 3,000.00	\$ 4,500.00	\$ 1,500.00	50%	
38	0800-000000-492 CANTEEN EXPENSES	\$ 16,497.60	\$ 24,000.00	\$ 15,000.00	-\$ 9,000.00	-38%	
39	TRANSFER TO RESERVES			\$ 35,000.00			
40	ARENA- NET CAPITAL		\$ 12,000.00		-\$ 12,000.00	-100%	
41	Total Expenditures	\$ 369,504.36	\$ 453,494.08	\$ 507,063.00	\$ 18,568.92	12%	



Budget Timeline

- **March 6** **Special Committee of the Whole**
2025 Draft Municipal Budget Review
- **March 28** **Special Committee of the Whole**
Staff and Council Budget Workshop
- **April 8** **Committee of the Whole**
Present 2025 Final Budget
- **April 22** **Council**
Adopt 2025 Final Budget
- **October** **Initiate Draft 2026 Budget Review**



The 2023 audit is scheduled for July, and the 2024 audit is scheduled for October. Staff will begin the 2026 budget process in the fall of 2025 with opportunities for public input, including a survey. The objective is to begin 2026 with an approved budget.



**THE HOME-SHARING
GUIDE FOR ONTARIO
MUNICIPALITIES**



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INTRODUCTION

In Ontario, home-sharing is one of the fastest growing sectors in the sharing economy. The growth of home-sharing in Ontario and around the world has been driven by consumers looking for greater choices, flexibility and lower costs, and the opportunity to earn extra income for hosts.

There is no consensus definition of home-sharing, but it is generally understood to refer to individuals renting out their residence, or part of their residence, for short periods of time through internet-based platforms such as Airbnb, HomeAway and VRBO.

Through consultations in 2016 and 2017, the Government of Ontario heard that home-sharing is a priority sector in the sharing economy for municipalities. The province also heard that local flexibility is key to address home-sharing in ways that allow municipalities to achieve local objectives (e.g., protecting long-term housing stock, attracting tourism, etc.).

Reflecting this feedback, the province has developed these home-sharing guidance materials as an informative resource that municipalities may wish to consult if they are considering regulating home-sharing locally.

The province also recommends that municipalities consult the sharing economy guide developed by the City of Guelph and the Guelph Lab for the Large Urban Mayors' Caucus of Ontario (LUMCO), entitled [Navigating the sharing economy: A 6-decision guide for municipalities](#). The province provided

funding for this handbook to help municipalities respond to the sharing economy in a way that is thoughtful, adaptable and innovative. The LUMCO guide identifies six decision points for municipalities to consider when addressing a sector of the sharing economy such as home-sharing.

Ontario's Home-sharing Guide for Ontario Municipalities has been carefully prepared and is intended to provide a summary of complex matters. It does not include all details and cannot take into account all local facts and circumstances. The guide refers to or reflects laws and practices which are subject to change.

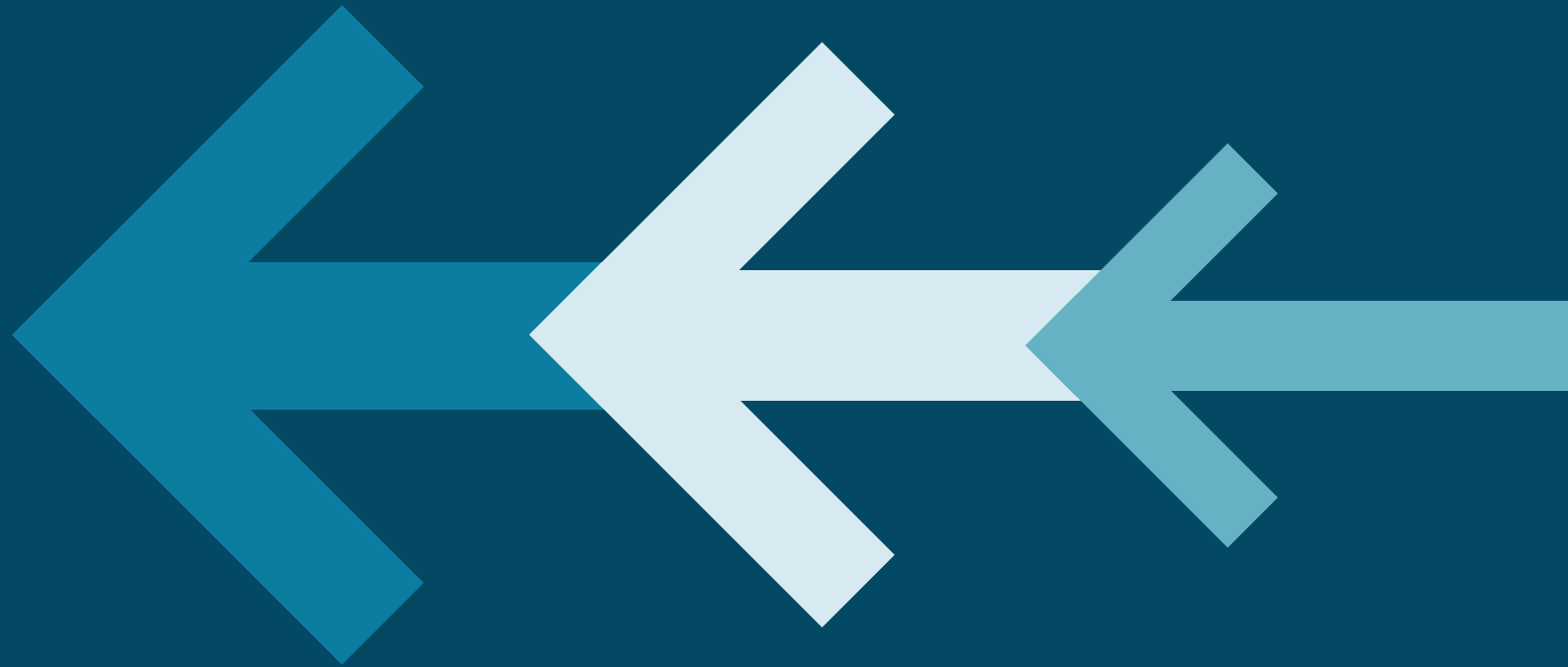
Municipalities are responsible for making local decisions, including decisions in compliance with law such as applicable statutes and regulations. For these reasons, the guide, as well as any links or information from other sources referred to in it, should not be relied upon as a substitute for specialized legal or professional advice in connection with any particular matter. The user is solely responsible for any use or application of this guide. The inclusion of municipal examples in this guide does not imply an endorsement by the Province.

IN THIS GUIDE

This guide is meant to provide municipalities with resources to help them begin their research about addressing home-sharing in their communities. The guide focusses on five questions municipalities may have about regulating home-sharing. These questions and some highlights are below.

Policy Considerations	Regulatory Levers	Stakeholders	Provincial Legislation	Jurisdictional Scan
1. Why might municipalities consider addressing home-sharing?	2. How might municipalities wish to regulate home-sharing?	3. Who might municipalities wish to consult before taking action?	4. What legislation* may be of interest to municipalities considering taking action?	5. What are other municipalities doing?
Issues: <ul style="list-style-type: none"> • Impact on affordable housing • Increased opportunities for tourism • Challenges to existing regulations • Public safety concerns • Economic opportunity • Competitive advantages 	Regulatory levers: <ul style="list-style-type: none"> • License platforms • License/register hosts/operators • Limit rentals to principal residences • Limit maximum number of consecutive days • Limit maximum number of days per year • Limit number of guests • Zoning • Prohibited/Ineligible Building List 	Stakeholders: <ul style="list-style-type: none"> • Advocacy Coalitions • Housing Advocates and Local Residents • Community Groups • Home-owners and Landlords • Platforms • Hosts/Operators • Province of Ontario • Bed & Breakfast and Hotel Industry • Tourism organizations 	Legislation: <ul style="list-style-type: none"> • Accessibility For Ontarians With Disabilities Act • Condominium Act • Fire Protection And Prevention Act • Hotel Registration Of Guests Act • Municipal Act • City Of Toronto Act • Planning Act • Residential Tenancies Act <p>*There is also other law, such as federal legislation and “judge-made law” (“case law”), which may be of interest to municipalities.</p>	Municipalities: <ul style="list-style-type: none"> • Blue Mountains • Niagara-on- the-Lake • Toronto • Vancouver • New Orleans (USA) • Chicago (USA)

At the end of the guide there is a list of other resources municipalities can consult to learn more about home-sharing, its impact on local communities and what other municipalities are doing to address it.



POLICY CONSIDERATIONS

POLICY CONSIDERATIONS

Why might municipalities consider addressing home-sharing in their communities?

Home-sharing platforms are present in over 190 countries across the globe and many municipalities are taking action to regulate this activity. As municipalities address home-sharing, they often seek to find a balance between encouraging its growth to promote economic development and placing limits on the scope of activity to preserve the character of local communities. Findings from literature on home-sharing and public opinion research from Ontario in 2016 show support for home-sharing while also acknowledging there is a role for governments to play in regulating this sector.

Part of the research municipalities may wish to undertake when considering regulating home-sharing is to review concerns raised about short-term rental activity, or potential short-term rental activity, across the entire municipality to help verify the scope of issues that may be raised by various stakeholders. Municipalities may hold public consultations and may also wish to consult their legal counsel during policy development.

For more information about home-sharing policy options and considerations, visit the City of Guelph's [Compendium of Resources](#) for information including case studies, policy primers and proposals, and law and regulation resources.

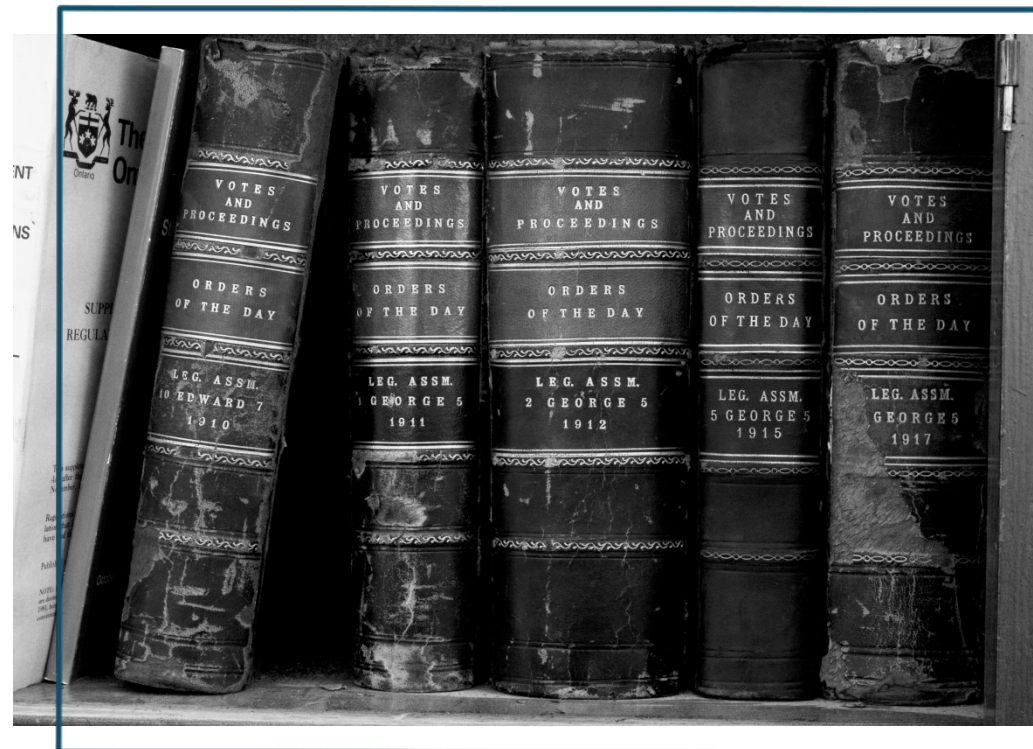


TABLE 1 – POLICY CONSIDERATIONS

Municipalities may seek to address some of the key issues noted below through home-sharing regulations or policies.

Issue	Description	Potential Responses <i>See Table 2 for more information about regulatory levers</i>
Impact on affordable housing	Home-sharing platforms may allow individuals to make more money renting on the short-term market than on the long-term market, which can deplete available stock of long-term rentals and raise market rents.	Limit home-sharing to principal residences. Limit the number of days a unit can be rented so that long-term rentals are more profitable than short-term rentals.
Tourism	Home-sharing has the potential to increase the number of visitors to Ontario, provide a wider selection of accommodations, allow a visitor to live like a local and can make travel more affordable for Ontarians. Short-term vacation rentals already provide an important source of tourism activity in communities across Ontario. Smaller communities that lack sufficient tourist lodging can increase short-term vacation accommodations through home-sharing. Commercial operators may make use of home-sharing platforms to attract visitors.	Consider how new regulations could increase the costs to both guests and hosts/operators or create barriers to new entrants, and aim to limit those costs or barriers. Allow home-sharing in some parts of the community but not others through zoning.
Challenges to existing regulations	People involved in home-sharing may be currently subject to local by-laws (e.g., property tax, zoning and licensing by-laws, and the governing documents of a condo corporation (e.g. declarations, by-laws or rules). Home-sharing hosts may be knowingly or unknowingly violating municipal rules, and/or condominium corporation rules.	Educate residents about existing by-laws and policies, and how they relate to home-sharing. Advise potential hosts to check their condominium corporation governing rules. Explore partnerships with platforms to share information about by-laws. Collect data from platforms to facilitate enforcement.
Public safety concerns	Residents in some jurisdictions have raised concerns about having an influx of short-term renters in their communities who may:	Limit home-sharing to principal residences. Require licenses or registration for

Issue	Description	Potential Responses <i>See Table 2 for more information about regulatory levers</i>
	<ul style="list-style-type: none"> not respect communal property (e.g., litter the neighbourhood); bring a party atmosphere to the community; or be involved in criminal behaviour. <p>Concerns have also been raised about safety issues such as fire safety in condominiums (renters may not be aware of exit plan) and water safety in beachfront communities (renters may not be aware of proper precautions for water activities).</p>	<p>hosts/operators (include documents to ensure that the unit meets the municipality’s health and safety requirements).</p> <p>Partner with platforms to communicate relevant by-laws to hosts/operators.</p>
Economic opportunity	<p>People can generate additional income by renting out their homes or rooms in their homes, making it more affordable to live in their own residence.</p> <p>Short-term vacation rentals allow individuals to supplement their income, and thereby offset the cost of their vacation property.</p>	<p>Consider how new by-laws could increase the costs to guests and reduce opportunity for hosts/operators or create barriers to new entrants. Aim to limit those costs or barriers.</p>
Competitive advantages	<p>The traditional accommodation industry may raise concerns that individuals, businesses, or platforms involved in home-sharing may be taking advantage of different rules to operate in the accommodations sector with a lower operating cost.</p> <p>Displacing the existing hospitality and accommodation industry may result in job losses, lower wages and lost tax revenues.</p>	<p>Consider ways to harmonize new by-laws with by-laws for traditional accommodations, such as including B&Bs in the home-sharing by-laws or vice versa.</p>



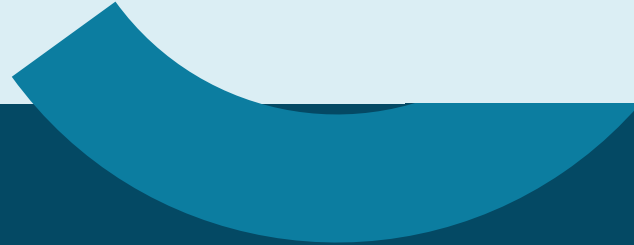
REGULATORY LEVERS



REGULATORY LEVERS

How might municipalities wish to address home-sharing?

The province recognizes municipalities as responsible and accountable governments that are in the best position to address matters within their jurisdiction. Through the Municipal Act and the City of Toronto Act, municipalities have broad powers respecting certain matters (subject to certain limits), which they may wish to consider using to regulate certain aspects of home-sharing platforms and hosts/operators. Under the Planning Act, municipalities have the authority to make local planning decisions that determine the future of communities, including whether and where home-sharing is allowed through their municipal official plan policies and zoning by-laws.



REGULATORY MODERNIZATION:

The Province has adopted regulatory modernization principles when designing regulations to reduce burden on business. Municipalities could consider these principles when designing home-sharing regulations. The seven regulatory modernization principles adopted by the Province are:

1. Focus on the user by writing regulations in plain language and creating a single point of contact for business to access information or government services.



2. Use international industry standards (e.g. ISO) where available/appropriate to eliminate redundant reporting requirements.



3. Move to risk-based inspections: reduce the enforcement burden on businesses with a strong safety and compliance record, using accreditation to distinguish good actors from high-risk targets; better coordinate inspections among ministries and agencies.



4. Create a “Tell Us Once” culture where all ministries that interact with business use the Business Number so businesses do not provide the same information to government repeatedly.

5. Apply a small business lens by setting different compliance paths to achieve desired outcomes, rather than using a one-size-fits-all approach.



6. Go digital by delivering simple and straightforward digital services and products that will modernize public service delivery and make government work better for businesses.



7. Facilitate equivalent means of regulatory compliance where a business can demonstrate an alternative approach that meets or exceeds the requirement of the regulation.



SELF-REGULATION

One common impetus for regulation is to protect the public interest. Self-regulation pursues this goal but places the burden on the participants in the transaction.

Governments may conclude that internal feedback mechanisms on sharing economy platforms are sufficient to enable markets to regulate themselves.



TAXATION

In the 2017 Budget, the government announced that it would provide the City of Toronto and all single-tier and lower-tier municipalities in Ontario with the authority to levy a tax on transient accommodation (often referred to as a “hotel tax”). Legislative amendments to the Municipal Act, 2001 and the City of Toronto Act, 2006 that provide the City of Toronto and all single and lower-tier municipalities in Ontario with the authority to levy a tax on transient accommodation came into force on December 1, 2017.

Under these amendments, municipalities have the flexibility to decide whether or not to implement a hotel tax, and also have the ability to determine the types of transient accommodation to which the tax would apply, the rate that would be charged, and other details about the tax.

A municipality would be responsible for setting out the application of the tax in a municipal by-law.

A municipality could choose to apply a municipal hotel tax to home-sharing arrangements, and may determine the applicable tax rate.

Regulations prescribing required revenue sharing with not-for-profit tourism organizations by municipalities that choose to implement a hotel tax also came into force on December 1, 2017.

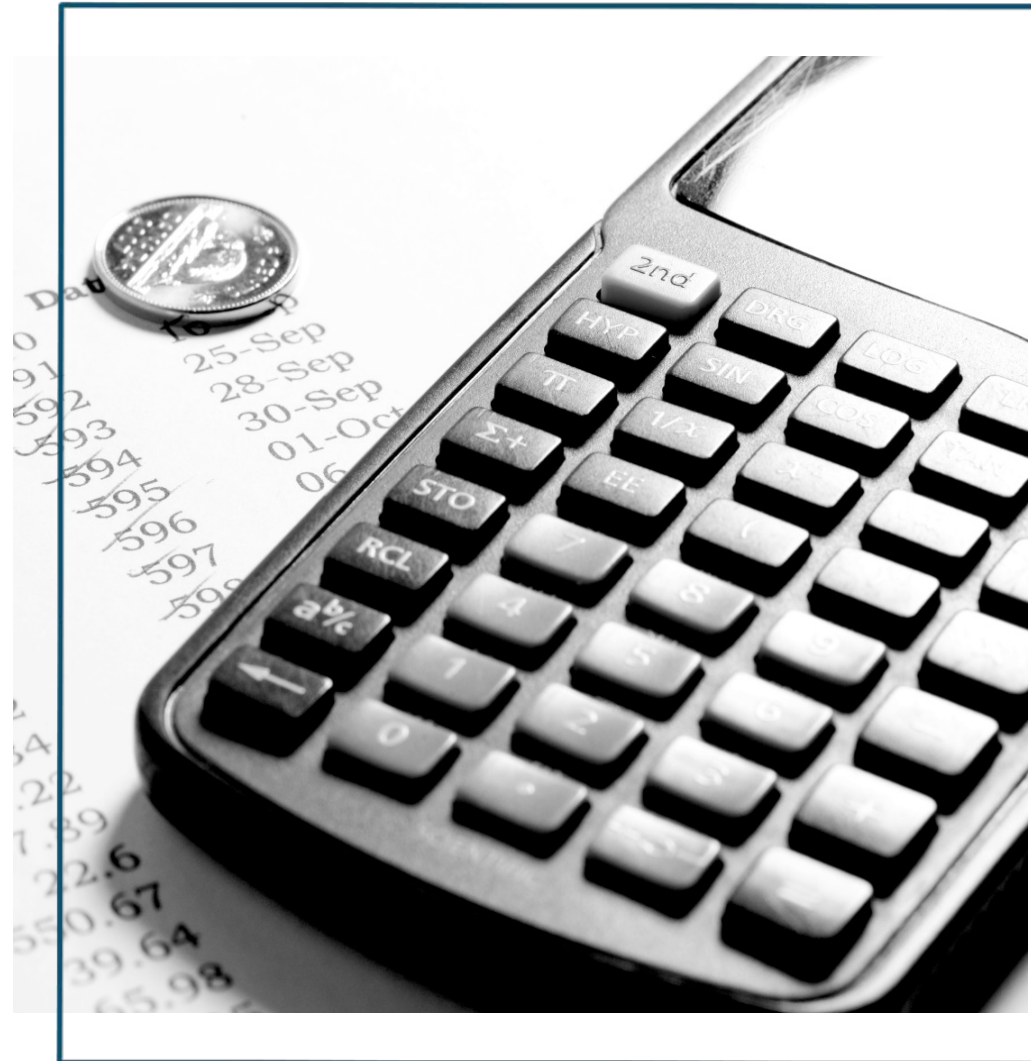


TABLE 2 – REGULATORY LEVERS

Regulating home-sharing in the context of home-sharing platforms, such as Airbnb, HomeAway and VRBO, is a relatively new practice. There are no proven best-practices established at this time, but the following are regulatory levers that municipalities have implemented to address home-sharing in their communities.

Regulatory levers

License platforms

Municipalities may license platforms (subject to certain limits). Municipalities may wish to consider the feasibility of obtaining information (e.g. from platforms) and sharing information to assist with enforcement or future policy development.

Considerations

Very few jurisdictions around the world currently license home-sharing platforms; many only license the hosts/operators.

License/Register hosts/operators

Municipalities may wish to consider the feasibility of licensing or registering hosts/operators, creating databases of short-term rentals in their municipalities, and collecting other data relevant to enforcing home-sharing by-laws. Municipalities may wish to consider how licensing/registration systems might help address compliance with the municipality’s health and safety requirements.

Incorporating traditional short-term rentals (e.g., Bed & Breakfasts) into one licensing/registration regime along with home-sharing could provide the municipality with an opportunity to update current short-term rental licensing/registration regimes if they already exist.

Creating different types of licenses based on zoning or types of accommodations could be explored to help achieve desired policy outcomes, such as limiting home-sharing in residential areas to maintain the character of neighbourhoods while encouraging it in tourist areas.

Considerations

Municipalities may wish to consider other options, such as permits to track short-term rentals and may wish to consider the regulatory burden on hosts/operators and the municipal resources required to enforce these options.

Limit rentals to principal residences

Several jurisdictions have imposed restrictions on second units to curb commercial activity (the use of investment properties for short-term rentals), to protect the availability of long-term rental stock.

While limiting home-sharing to principal residences may curb commercial activity, it may also interfere with individuals who want to rent out vacation properties for part of the year.

Definitions of principal residence

Toronto: A principal residence is a dwelling unit owned or rented by an individual person, alone or jointly with another person, where he or she is ordinarily resident.

Vancouver: The dwelling where an individual lives, makes their home and conducts their daily affairs, including, without limitation, paying bills and receiving mail, and is generally the dwelling unit with the residential address used on documentation related to billing, identification, taxation and insurance purposes, including, without limitation, income tax returns, Medical Services Plan documentation, driver's licenses, personal identification, vehicle registration and utility bills.

Chicago: A dwelling unit: (1) that is occupied by its owner on a daily basis at least 245 days in the applicable calendar year; and (2) for which the owner has claimed a Cook County homeowner exemption.¹

Canada Revenue Agency:

A property qualifies as your principal residence for any year if it meets **all** of the following **four** conditions:

- It is a housing unit, a leasehold interest in a housing unit, or a share of the capital stock of a co-operative housing corporation you acquire only to get the right to inhabit a housing unit owned by that corporation.
- You own the property alone or jointly with another person.
- You, your current or former spouse or common-law partner, or any of your children lived in it at some time during the year.
- You designate the property as your principal residence.

Considerations

If a municipality limits rentals to principal residences, it will need to determine what proof of residence it will require and how that proof will be submitted (e.g., through a registration process, only when asked, etc.).

Municipalities will also need to consider whether secondary suites are included in the definition of primary residence, or if they will be excluded from home-sharing.

¹ A program administered by the Cook County Assessor's Office that allows taxpayers whose single-family home, townhouse, condominium, co-op or apartment building (up to six units) is their primary residence to save \$250 to \$2,000 per year, depending on local tax rates and assessment increases. The Homeowner Exemption is available to people who own or have a lease or contract which makes them responsible for the real estate taxes of the residential property. It must also be used as their principal place of residence for the year in question.

Regulatory levers

Maximum number of consecutive days

Municipalities may wish to explore the option of establishing a cap on the number of **consecutive** days a unit can be rented in order to distinguish short-term rentals from long-term rentals. For example, many municipalities define short-term rentals as rentals that last fewer than 30 days.

Considerations

Municipalities may wish to consider the feasibility of proactively monitoring and enforcing this option. For example, in the City of Vancouver’s policy licensing report, *Regulating Short Term Rentals in Vancouver* (July 5, 2017), it is stated that even though renting units for less than 30 days is prohibited, short-term rentals supply approximately 29 per cent of Vancouver’s accommodations for tourists and other transient guests.

Maximum number of days per year

Municipalities may wish to consider the option of restricting the number of days per year a unit can be rented out on a short term basis, in order to encourage homes to retain a ‘private use’ component. Municipalities adopting this approach may wish to explore arrangements with home-sharing platforms to remove listings in violation of local restrictions.

Considerations

Municipalities may wish to consider the feasibility of enforcing restrictions on the maximum number of days. For example, this could require tracking individuals/addresses over several different platforms.

Number of guests

Municipalities may wish to consider restricting the number of guests allowed in a unit (e.g., two per bedroom). For example, this may help address home-sharing units being used as “party houses”.

Considerations

Municipalities may wish to consider the feasibility of enforcing limits on the number of guests and how complaints about activity in the rental unit would be addressed.

Zoning

Where a municipality has determined that home-sharing is a discrete land use, the municipality may wish to consider limiting the use to certain areas (e.g., residential or mixed-use zones), or certain building types (e.g., six units or less) to achieve the desired policy goals, such as encouraging tourism, preserving the character of neighbourhoods, protecting housing stock, etc.

Ineligible and Prohibited Building Lists

Municipalities may wish to consider creating lists of buildings that are ineligible to participate in home-sharing for various reasons, e.g., repeated by-law infractions, repeated fire code violations, by request of a condo corporation, etc.

Municipalities could explore the possibility of working with home-sharing platforms to help enforce these rules.



STAKEHOLDER CONSULTATIONS

STAKEHOLDER CONSULTATIONS

Who might municipalities wish to consult before taking action?

Photo looking down at two women and two men seated at a circular table. As noted in the Large Urban Mayors' Caucus of Ontario's sharing economy guidebook, *Navigating the sharing economy: A 6-decision guide for municipalities*, consulting with stakeholders is a crucial part of municipal decision-making.

The following is a list of potential stakeholders municipalities may want to consult when addressing home-sharing. This list provides examples and is not meant to be exhaustive.



TABLE 3 – POTENTIAL STAKEHOLDERS

Group	Description/Interest (highlights based on the groups’ websites linked below)
<p>Advocacy Coalitions</p>	<p>Fairbnb.ca: Fairbnb.ca</p> <ul style="list-style-type: none"> • A national coalition of homeowners, tenants, tourism businesses and labour organizations bringing together groups from the regulated hotel and B&B industry with property owners, property renters and other concerned citizens. • Calling for a robust, nationally-consistent policy framework to ensure home-sharing complies with fair, safe and respectful legislation – drawing on the experience of other countries and other cities. • Released a report about Airbnb in Toronto, entitled <i><u>Squeezed Out: Airbnb’s Commercialization of Home-Sharing in Toronto.</u></i>
<p>Bed & Breakfast and Hotel Industry</p>	<p>Federation of Ontario Bed & Breakfast Accommodation: https://www.fobba.com/</p> <ul style="list-style-type: none"> • The professional association representing the Bed & Breakfast industry in Ontario. • Members voluntarily agree to adhere to a high set of consistent standards defining cleanliness, comfort, quality, safety and hospitality. • Represents approximately 280 B&Bs, and has approximately 100 direct B&B members and three local association members (Fergus/Elora, Stratford and Niagara-on-the-Lake). <p>The Hotel Association of Canada: http://www.hotelassociation.ca/home.asp</p> <ul style="list-style-type: none"> • Represents more than 8,178 hotels, motels and resorts that encompass the \$18.4 billion Canadian hotel industry which employs 304,000 people across Canada. <p>The Ontario Restaurant Hotel & Motel Association: http://www.orhma.com/home.aspx</p> <ul style="list-style-type: none"> • Has over 4,000 members, representing more than 11,000 establishments across the province. <p>UNITE HERE: http://unitehere.org/industry/hotels/</p> <ul style="list-style-type: none"> • Labour union that represents 270,000 working people across Canada and the United States, including workers in the hotel industry. <p>Unifor: https://www.unifor.org/en</p>

Group	Description/Interest (highlights based on the groups' websites linked below)
<p>Housing and Tenant Advocates and Local Resident/Community Groups</p>	<ul style="list-style-type: none"> • Unifor represents 17,600 members working in the diverse hospitality and gaming sector. One-third of their membership work in hotels - including major chains (like Fairmont, Radisson and Delta) and stand-alone facilities. <p>Housing Help Association of Ontario: https://findhousinghelp.ca/</p> <ul style="list-style-type: none"> • Provides a list of coalitions, advocacy groups and organizations across Canada that are working on housing and homelessness issues. <p>Federation of Metro Tenants' Associations (FMTA): https://www.torontotenants.org/</p> <ul style="list-style-type: none"> • A non-profit organization which advocates for better rights for tenants. • FMTA has over 3,000 members, including affiliated tenant associations and individuals. <p>Advocacy Centre for Tenants Ontario (ACTO): http://www.acto.ca/</p> <ul style="list-style-type: none"> • Works to better the housing situation of Ontario residents who have low incomes including tenants, co-op members and people who are homeless. • ACTO works with legal clinics, tenant associations and other groups and individuals concerned about housing issues.
<p>Landlords</p>	<p>Federation of Rental Housing Providers of Ontario (FRPO): https://www.frpo.org/</p> <ul style="list-style-type: none"> • Represents those who own, manage, build and finance, service and supply residential rental homes. • FRPO represents over 2,200 members who own or manage over 350,000 household across Ontario. <p>Landlord's Self-Help Centre (LSHC): https://landlordselfhelp.com/</p> <ul style="list-style-type: none"> • A non-profit community legal clinic funded by Legal Aid Ontario and mandated to support Ontario's small-scale landlord community exclusively. <p>Greater Toronto Apartments Association (GTAA): https://www.gtaaonline.com/</p> <ul style="list-style-type: none"> • Represents the interests of Toronto firms participating in the multifamily rental housing industry. • The GTAA represents over 240 property management companies that own and operate 160,000 apartment units. <p>Ontario Landlords Association: http://ontariolandlords.org/</p>

Group	Description/Interest (highlights based on the groups' websites linked below)
	<ul style="list-style-type: none"> A network of landlords who promote and protect the interests of landlords and help landlords succeed through education, news and networking. <p>Canadian Apartment Properties Real Estate Investment Trust: https://www.caprent.com/</p> <ul style="list-style-type: none"> One of Canada's largest residential landlords
Hosts/Operators	<p>If home-sharing is already taking place in your municipality, there may be a community of hosts/operators you can engage with to understand their experiences and how potential regulations may impact them. Municipalities could target hosts/operators through events such as town halls that are advertised for people involved in the short-term rental market.</p>
Platforms	<p>There are several home-sharing platforms operating in Ontario. Some have a larger presence in certain municipalities than others. The following are some of the major platforms in Ontario.</p> <p>Airbnb</p> <ul style="list-style-type: none"> Has listings in more than 65,000 cities and 191 countries. The most popular home-sharing platform in Ontario. Partnered with the Ontario Government and the Canada Revenue Agency to educate Ontarians who engage in home-sharing about their rights and responsibilities. Has engaged with municipalities and the Province of Ontario to address home-sharing. <p>HomeAway</p> <ul style="list-style-type: none"> Has more than 2 million unique places to stay in 190 countries. Part of the Expedia, Inc. family of brands, including VRBO and travel mob. <p>Flipkey</p> <ul style="list-style-type: none"> Has more than 830,000 properties in 190 countries. Part of TripAdvisor Rentals
Province of Ontario	<p>In October 2015, the Province established the Sharing Economy Advisory Committee (SEAC) with representation from key ministries to oversee Ontario's approach and to harness the opportunities presented by the sharing economy, including home-sharing. In 2016 and 2017, SEAC has been researching the sharing economy, has consulted a wide range of industry, community and municipal stakeholders, and conducted public polling of Ontarians about their use and perception of the sharing economy. If you have questions for SEAC, please send an email</p>

Group

Description/Interest (highlights based on the groups' websites linked below)

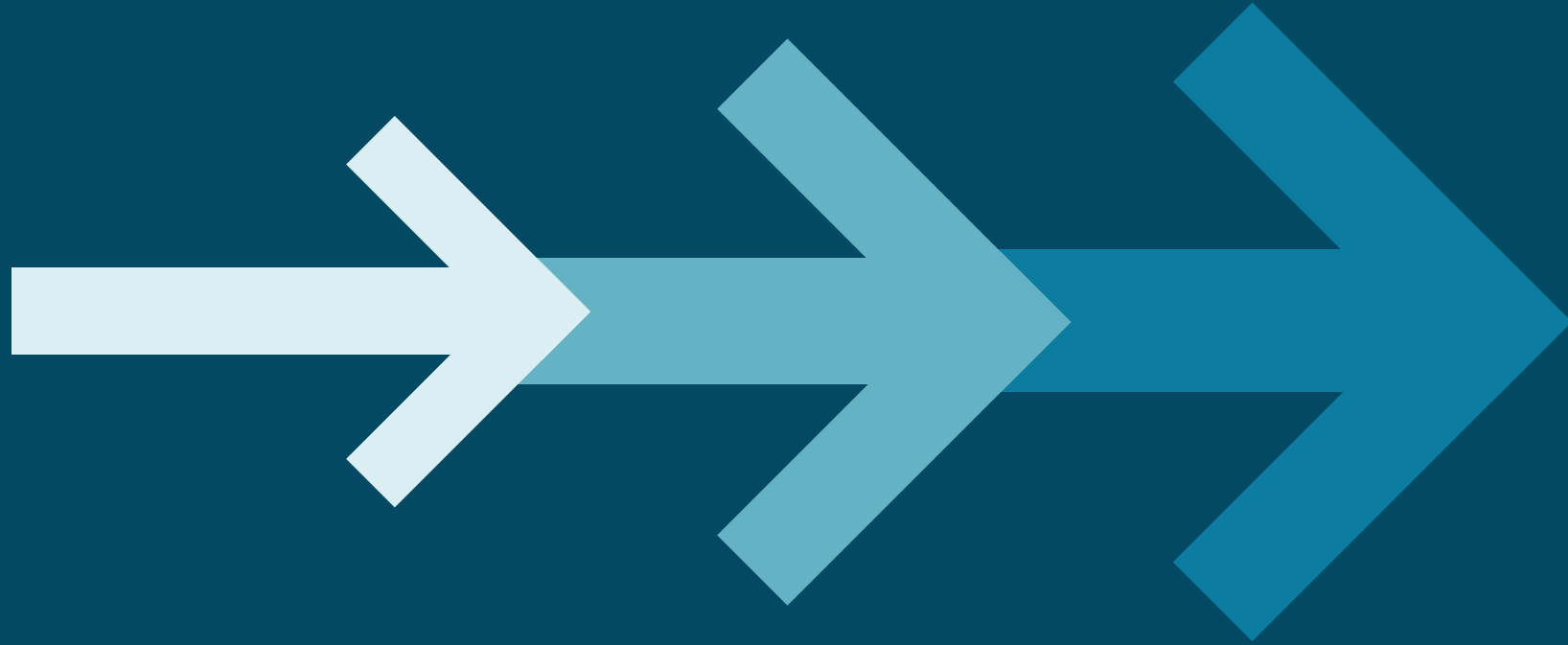
to: sharingeconomy@ontario.ca.

Tourism Industry

Tourism Association of Ontario: <http://www.tiaontario.ca/cpages/home>

- Advocates for the importance of tourism as an economic driver and job creator in order to serve the interests of Ontario's diverse tourism industry and business community.
- Recognized as the umbrella government advocacy organization serving Ontario's diverse tourism industry and facilitating conversations between industry and government to affirm the economic value of tourism.





PROVINCIAL LEGISLATION

PROVINCIAL LEGISLATION

What provincial legislation may be of interest to municipalities considering taking action?

The Municipal Act provides municipalities with broad powers to introduce by-laws and govern activities within their jurisdiction, which may include some aspects of home-sharing. The Planning Act provides municipalities with the authority to regulate the use of land, buildings and structures through zoning. A municipality can regulate the locations and development standards that could apply to a specific use of land based on the planning impacts. The

following table describes some provincial legislation that may be of interest to municipalities considering regulating home-sharing.

The law is complex and municipalities should consult their solicitors whenever any legal issue is in question. This list provides examples and is not meant to be exhaustive. There is also other law, such as federal legislation and “judge-made law” (“case law”), which may be of interest to municipalities.



TABLE 4 PROVINCIAL LEGISLATION

Provincial Act

[ACCESSIBILITY FOR ONTARIANS WITH DISABILITIES ACT, 2005 \(AODA\)](#)

[INTEGRATED ACCESSIBILITY STANDARDS REGULATION \(IASR\), O. Reg. 191/11](#)

Ontario has laws to improve accessibility for people with disabilities. The Accessibility for Ontarians with Disabilities Act (AODA) is a law that sets out a process for developing and enforcing accessibility standards.

Accessibility standards are laws under the Integrated Accessibility Standards Regulation that government, businesses, non-profits and public sector organizations must follow to become more accessible. They help organizations identify and remove barriers to improve accessibility for people with disabilities in 5 areas of daily life in the areas of transportation, customer service, employment, information and communications and in the design of public spaces.

Application

The AODA and its related accessibility standards applies to every person or organization that provides goods, services or facilities to the public or other third parties and that has **at least one employee in Ontario**. Accessibility requirements and deadlines depend on the type and size of your organization.

If an organization has one or more employees, the organization must adhere to the accessibility requirements under the AODA and its standards. Sole proprietors or self-employed individuals who do not have employees are exempt from having to comply with the AODA and its accessibility standards.

Accessibility requirements for organizations can be found at the government's accessibility website at:

<https://www.ontario.ca/page/accessibility-laws>.

CONDOMINIUM ACT

The Condo Act provides for the registration and creation of condominiums and gives owners the tools to run their condominium corporations with minimal government involvement.

Hierarchy of a condominium's governing documents

Governing document	What it does	Threshold for change	Other limitations
1. Declaration	Considered to be like the "constitution" of the condo – can include restrictions on the use and occupation of the units and common elements, etc.	Currently, the owners of 80 per cent or 90 per cent of units must consent to a change	Need not be reasonable; must be consistent with the Condo Act and the declaration would be subject to any other act (such as the Human Rights Code) that has primacy over the Condo Act or the declaration.
2. By-laws	Condo by-laws can set occupancy standards that are either: 1) the same as municipal by-laws where the condominium is located or, 2) subject to the regulations, not more restrictive than the standards that are in accordance with the maximum occupancy for which the condo building is designed (based on the Building Code).	Currently, owners of a majority of units must vote to approve a change	Must be reasonable and consistent with the declaration and the Condo Act
3. Rules	Govern the use of units and common elements to: <ul style="list-style-type: none"> • promote safety, security and welfare, or • prevent unreasonable interference with use and enjoyment of the property 	Made by the board Can be overturned by a majority vote at a meeting of owners	Must be reasonable and consistent with the by-laws, the declaration, and the Condo Act

- The declaration may contain conditions or restrictions with respect to the occupation and use of the units or common elements.
- The content of a condo corporation's governing documents is ultimately up to the board and owners. The Condominium Act does not specifically address short-term rentals.
The planning authority can require that the description contain certain conditions, before the developer registers the description to create the condo corporation.

- Generally, if a condo's governing documents are more restrictive than the municipality's by-laws, owners and occupiers of the condo must still comply with the condo's governing documents. For example, if a municipality permits short-term rentals but a condo corporation's governing documents prohibit or restrict short-term rentals, the restriction or prohibition of the condo corporation's governing documents would still apply.

Provincial Act

[FIRE PROTECTION AND PREVENTION ACT \(FPPA\)](#)

The FPPA reflects the principle that municipalities are in the best position to determine their own needs and circumstances.

One of the intents of the FPPA is to establish municipal responsibility for fire protection and makes fire prevention and public education mandatory. It serves to clarify the role of municipalities in providing fire services and establish the minimum level of fire protection without imposing significant costs on municipalities.

Municipalities are responsible for conducting a risk assessment of their jurisdiction, and identifying what fire protection services are necessary to mitigate those risks to an acceptable level. This would include assessing risks related to home-sharing in their community and home-sharing regulations they may be contemplating. While municipalities are responsible to ensure that this is done, they may request assistance from the Office of the Fire Marshal, or contract the necessary consulting services to actually conduct the assessment.

When regulating home-sharing, municipalities should consider fire and life safety criteria for compliance with the Ontario Fire Code.

[HOTEL REGISTRATION OF GUESTS ACT](#)

This act is not directly relevant to regulating home-sharing at a municipal level; however, the definition of hotel may be useful for distinguishing between hotels and short-term accommodations. The act requires every hotel to keep a register of guests and it contains a number of offences relating to the keeping of a register. In addition, the room rates are to be posted in each room, failure of which is also an offence.

“**Hotel**” means a separate building or two or more connected buildings used mainly for the purpose of catering to the needs of the travelling public by the supply of food and also by the furnishing of sleeping accommodation of not fewer than six bedrooms as distinguished from any other building or connected buildings used mainly for the purpose of supplying food and lodging by the week or otherwise commonly known as “boarding houses” or of furnishing living quarters for families and having a dining room or restaurant commonly known as “apartment houses” or “private hotels”.

MUNICIPAL ACT

CITY OF TORONTO ACT

Under the Municipal Act and the City of Toronto Act municipalities have broad powers (subject to certain limits) that allow them to make decisions in a number of areas to address local circumstances and interests. Some of these broad powers include:

- Economic, social and environmental well-being of the municipality, including respecting climate change;
- Health, safety and well-being of persons; and
- Protection of persons and property, including consumer protection.

It is up to municipalities to make local decisions, such as providing local programs and services, and interpreting their powers.

Generally, municipalities are under no obligation to inform the province about local decisions. Interested persons often raise their concerns with the municipality.

PLANNING ACT

Municipal councils, landowners, developers, planners and the public play an important role in shaping a community. Community planning is aimed at identifying common community goals and balancing competing interests of the various parties. The central activity in the planning of a community is the making of an official plan, a document which guides future development of an area in the best interest of the community as a whole. The Planning Act sets out the ground rules for land use planning in Ontario and describes how land uses may be controlled, and who may control them. It provides for a land use planning system led by provincial policy, promotes sustainable economic development, and recognizes the decision-making authority and accountability of municipal councils in land use planning.

Under the Planning Act, municipalities:

- make local planning decisions that will determine the future of communities
- prepare planning documents, such as:
 - an official plan, which sets out the municipality's general planning goals and policies that will guide future land use
 - zoning by-laws, which set the rules and regulations that control development as it occurs. The Planning Act also gives planning boards in northern Ontario the power to adopt official plans and pass zoning by-laws for unorganized territory within their planning areas
- ensure planning decisions and planning documents are consistent with the Provincial Policy Statement which sets the policy foundation for regulating the development and use of land, and conform or do not conflict with provincial plans such as the Growth Plan for the Greater Golden Horseshoe and the Greenbelt Plan.

The Planning Act does not explicitly address home-sharing or the sharing of land between individuals. It would be up to the municipality through its zoning by-laws to determine if sharing a residential dwelling constitutes a use of land, whether it changes the use of land from residential to another use (e.g. commercial), and whether the change in use is permitted by municipal zoning by-laws. Alternatively, municipalities could consider home-sharing as a home business which is regularly permitted in residential zones in many municipal zoning by-laws.

RESIDENTIAL TENANCIES ACT

The Residential Tenancies Act, 2006 (RTA) sets out the rights and responsibilities of landlords and tenants for most residential rental properties in Ontario.

“The purposes of this Act are to provide protection for residential tenants from unlawful rent increases and unlawful evictions, to establish the framework for the regulation of residential rents, to balance the rights and responsibilities of residential landlords and tenants and to provide for the adjudication of disputes and for other processes to informally resolve disputes.” 2006, c. 17, s. 1.

Application of the Act

While the RTA applies to residential rental units despite any other legislation, agreement or waiver to the contrary, certain types of accommodation are exempt. For example, the RTA does not apply to accommodation intended to be provided to the travelling or vacationing public or occupied for a seasonal or temporary period in a hotel, motel, bed and breakfast vacation establishment, or certain other types of facilities. As well, the RTA does not apply where the occupant is required to share a bathroom or kitchen with the owner.

In situations where it may be unclear, a landlord or tenant can make an application to have the Landlord and Tenant Board (LTB) determine whether all or part of the RTA applies to a rental unit or residential complex. It is up to the Member to determine whether or not the RTA applies in any situation, depending on the facts of the case.

Tenancy Agreement

Where a rental unit is subject to the RTA, a landlord and tenant enter into a tenancy agreement. A tenancy agreement is a written, oral or implied agreement between a landlord and a tenant for occupancy of a rental unit. In the contract, the tenant agrees to pay rent to live in a rental unit provided by the landlord.

The landlord and tenant can agree to a fixed term tenancy which lasts for a specific period of time. Most fixed term tenancies are for one year, but the RTA does not mandate minimum rental periods. When a tenancy agreement expires, the tenancy does not end – it continues under the same terms and conditions as before, because landlords and tenants have to give each other proper notice to end a tenancy.

Subletting

A sublet occurs when a tenant moves out of the rental unit, lets another person live there for a period of time, but returns to live in the unit before the tenancy ends.

A tenant must have the landlord’s consent to sublet the unit, but the landlord must have a good reason to refuse. If a tenant sublets without the landlord’s consent, the landlord can apply to the Landlord and Tenant Board (LTB) for an eviction order to terminate the original tenancy and evict the unauthorized occupant. If the tenant thinks that the landlord is being unreasonable in withholding their consent to sublet to a specific person, the tenant can file an application with the LTB.

A tenant who sublets a rental unit cannot:

charge a rent that is greater than the rent that is lawfully charged by the landlord for the rental unit;

collect any additional fee for subletting a rental unit; or

require an individual to pay for goods or services as a condition for the subletting in addition to the rent the person is lawfully required to pay to the tenant or landlord.

In a sublet, all of the terms of the original tenancy agreement stay the same. The tenant is liable to the landlord for any breaches in their lawful obligations under the tenancy agreement, while the sub-tenant is liable to the tenant.

Eviction

Under the Act, in certain cases a tenant can be evicted if the tenant, tenant's guest or someone else who lives in the rental unit does something they shouldn't do. Grounds for eviction include, but are not limited to:

- wilfully or negligently causing damage to the rental property
- substantially interfering with the reasonable enjoyment or another lawful right of other tenants or the landlord
- seriously impairing the safety of others
- allowing too many people to live in the rental unit in contravention of health, safety or housing standards ("overcrowding")

A landlord can end a tenancy only for the reasons allowed by the Act.

The first step is for the landlord to give the tenant notice in writing that they want the tenant to move out. The proper forms a landlord must use for giving a notice to end the tenancy are available from the LTB.

If the tenant does not move out after receiving the notice, the landlord can ask the LTB to end the tenancy by filing an application. The LTB will decide if the tenancy should end after holding a hearing. Both the landlord and the tenant can come to the hearing and explain their side to a member of the LTB.

Landlord and Tenant Board

The LTB resolves disputes between residential landlords and tenants and provides information/brochures about the RTA.

Contact the LTB: Toll free: 1-888-332-3234

Toronto area: 416-645-8080

TTY: Bell Relay Service at 1-800-268-9242

Website: <http://www.sjto.gov.on.ca/ltb/>





JURISDICTIONAL SCAN

JURISDICTIONAL SCAN

What are other municipalities doing?

The following is a high-level scan of how municipalities in Ontario and the United States are, or are not, utilizing some common home-sharing regulatory levers.

The chart below is a summary for reference purposes.

For further details, refer directly to the links below in Table 6 – Jurisdictional Scan Narrative.

The inclusion of municipal examples in this guide does not imply an endorsement by the Province.



TABLE 5 JURISDICTIONAL SCAN

Regulation	The Blue Mountains	Niagara-on-the-Lake	Toronto	Vancouver	New Orleans (USA)	Chicago (USA)
License home-sharing platform			✓			✓
License/Register hosts/operators	✓	✓	✓	✓	✓	✓
Limit rentals to principal residences			✓	✓		✓
Maximum number of consecutive days	✓	✓	✓	✓	✓	
Maximum number of days per year					✓	
Number of guests	✓				✓	
Zoning	Certain areas of the Town are zoned to allow for Commercial Resorts Units; these do not need to be licenced for short term rentals.	Zoning restrictions are based on the type of short-term rental, e.g., cottage rental, vacation apartment, etc.	Short-term rentals to be added as a permitted use for all zones where dwelling units are permitted	Short-term rentals to be allowed in all residential dwelling units across certain zoning districts.	The Comprehensive Zoning Ordinance allows specific short-term rental types in specific zoning districts.	Zoning used to restrict home-sharing in some residential areas.
Ineligible or Prohibited Building List						✓
Tax on transient accommodation			Under review	Under review	✓	✓

TABLE 6 JURISDICTIONAL SCAN NARRATIVE

The following table provides a more detailed look at the approaches to regulating home-sharing in several municipalities in Ontario and the United States. For further details, please refer to the links below.

JURISDICTIONAL APPROACHES

TOWN OF THE BLUE MOUNTAINS

<http://www.thebluemountains.ca/sta-consult.cfm>

Goal

The Town of Blue Mountains is aiming to balance the needs of property owners with those of residents looking for safe, adequate and properly maintained short-term accommodation (STA) premises.

The accommodation of recreational visitors is critical to the economy of the Town and to employment in the many recreational businesses and activities located there. Short-term accommodations, including the rental of private houses, chalets and condominium units, are important to tourism in the area.

Definition

[BY-LAW NO. 2009-04](#)

"SHORT TERM ACCOMMODATION (STA)" means a dwelling or structure of any part thereof that operates or offers a place of temporary residence, lodging or occupancy by way of concession, permit, lease, license, rental agreement or similar commercial arrangement for any period less than thirty (30) consecutive calendar days, throughout all or any part of a calendar year. Short term accommodation shall not mean or include a motel, hotel, bed and breakfast establishment, tourist cabin or cottage, hospital, commercial resort unit or similar commercial or institutional use.

Key Points

- Generally, a newly established STA is not permitted in a low density residential zone.
- Short term (less than 30 days) accommodation uses are NOT permitted in any traditionally single-family-dwelling neighbourhoods, zoned R1, R2 and R3.
- The maximum number of occupants within a dwelling that is being operated as a short term accommodation shall not exceed a total number based upon 2 persons per bedroom plus an additional 2 persons.

- The number of non-occupying guests permitted at a short term accommodation premises must not be such that it may conflict with the residential neighbourhood or amenity.
- Short term accommodation renters are not to host commercial functions.
- So called "party houses" conflict with residential amenity and are not permitted.
- Any gathering, celebration or entertainment at a short term rental accommodation premise must not conflict with residential amenity and must comply with all the other requirements of this Code and the Town of The Blue Mountains by-laws.
- An STA Licence is only required if you rent for periods of less than 30 days.
- There are certain areas of the Town where owners do not require a license to rent for short term periods but they must meet other requirements. Certain areas of the Town are zoned to allow for Commercial Resorts Units (CRU) and these do not need to be licensed for short term rental periods at this time.
- Consequences can include fines if an owner is found to be in violation of the bylaw.
- A license is valid for a period of 2 years from date of issuance.

NIAGARA-ON-THE-LAKE

Definition

[BY-LAW NO. 4634-13](#)

SHORT TERM RENTALS means the use of a building for overnight guest lodging for a period of not more than 28 days and includes Bed and Breakfast Establishment, Cottage Rentals, Villas, County Inns and Vacation Apartments.

Key Points:

- Short-term rentals include:
 - Bed and Breakfasts – no more than three guestrooms
 - Villas – four or more bedrooms
 - Cottages – up to three bedrooms
 - County Inns – more than three rented rooms.
- Only the registered owner or the lessee of a residential building, who has explicit permission from the owner, may apply for and hold a license to operate a short-term rental.
- In the case of a corporation, any of the largest shareholders can apply.
- The lessee of a commercially zoned property may apply.

- No person shall use or operate a short-term rental unless they hold a valid license.
- Only buildings that have been occupied as a single detached dwelling for a minimum of 4 years shall be eligible for a license. Any additions placed on the building that expand the number of rooms will not be available to rent until that portion of the addition/extension has been occupied for 4 years.
- All municipal taxes, building permits, water and hydro accounts for the property must be current and not outstanding before a license will be issued.
- Short term rentals must front a public road, have parking, be fully serviced by water and sewage, in compliance with all by-laws, zoning, official plan, proof of liability insurance, fire and health and safety codes.
- All guests must leave registration information with the licensee and the licensee is required to keep daily records for inspection.
- A Municipal Law Enforcement Officer may require access to the licensed premises to inspect and verify compliance.
- A Special Occasion permit is required if a licensee wishes to hold a more commercial gathering or wedding or large reception.
- License infringements will get 72 hours to correct an issue. If the Town must correct the violation it will be at the expense of the Owner. License may also be revoked.
- License fee is \$108 per licensed guest room per year.
- Fine for operating a short term rental without a current license is \$500.

TORONTO

<https://www.toronto.ca/city-government/public-notices-bylaws/public-notices/proposal-to-establish-a-new-municipal-code-chapter-for-short-term-rentals/>

Goal

The City of Toronto's regulations are intended to maximize the benefits of short-term rentals and contain their negative impacts in a manner that is also consistent with the principles in the City's official plan and the overall objectives to promote consumer protection, public safety, and the economic, social and environmental health of the City.

Definition

A short-term rental is all or part of a dwelling unit in the City of Toronto used to provide sleeping accommodations for any rental period that is less than 28 consecutive days in exchange for payment. This includes existing bed and breakfasts and excludes hotels and motels and accommodations where there is no payment.

Key Points

- Short-term rentals are permitted across the city in all housing types
- People can host short-term rentals in their principal residence only – both homeowners and tenants can participate
- People can rent up to three bedrooms or entire residence
- People who live in secondary suites can also participate, as long as the secondary suite is their principal residence
- An entire home can be rented as a short-term rental if owner/tenant is away - to a maximum of 180 nights per year
- People who rent their homes short term must register with the City and pay \$50
- Companies such as Airbnb must become licensed and pay a fee of \$5,000, plus \$1/night booked through the platform

VANCOUVER

<http://vancouver.ca/doing-business/short-term-rentals.aspx>

Definition

“A short-term rental (STR) is a home, or a room in a home, that is rented for less than 30 days at a time.”

Goal

Through its short term rental regulations, the City of Vancouver is seeking to accomplish the following:

- **Long Term Rental Supply:** Protect the supply and affordability of long term rental housing for Vancouver residents.
- **Health and Safety:** ensure residential space rented as tourist accommodation meets Building Bylaw and Property Use standards.
- **Neighbourhood Fit:** Maintain quality of life and safety in residential neighbourhoods and buildings.
- **Tax and Regulatory Equity:** Treat accommodation providers equitably from a tax and regulatory perspective.
- **Supplemental Income:** allow residents to earn income from renting their home occasionally.
- **Tourism:** Support growth in tourism and Vancouver’s ability to support peak tourism season and to host major events.
- **Compliance:** design a regulatory, licensing and enforcement system that is easy to understand, inspires high levels of voluntary compliance and has effective means of preventing unlawful behaviour.

Key Points

- Short-term rentals are allowed starting April 2018 – but not before.
- Homeowners and renters will only be allowed to list their principal residences, defined as where you live most of the year, pay

your bills, cook your meals, and receive government mail.

- Vancouver residents will not be permitted to apply for licences to list secondary suites like basement apartments or laneway homes, or second homes (unless they are the person's principal residence).
- Annual licensing fee of \$49 each year; anyone operating a short-term rental must list the licence number in online advertisements.

NEW ORLEANS (USA)

<https://www.nola.gov/short-term-rentals/>

Definition

“Short term residential rental’ means a dwelling unit located within the city that is rented as, or held out as being used as, a shared housing unit, bed-and-breakfast establishment or vacation rental.”

Key Points

- There are three license categories:
 - Accessory – rooms in principle residence or secondary unit; no limit on number of days it can be rented in a year; maximum of three guests per bedroom, with a maximum of six guests in total.
 - Temporary – entire residence; can be rented for a maximum of 90 days per year; maximum of two people per bedroom, with a maximum of ten guests in total.
 - Commercial – entire unit in non-residential district; no limit on the number of days it can be rented in a year; maximum of ten guests.
- The license placard provided by Safety and Permits must be prominently displayed on the front facade of the structure in a location clearly visible from the street during all periods of occupancy.
- Airbnb must collect taxes from their hosts.
- Short-term rentals are banned in the tourism centric French Quarter.
- Short-term rentals are not permitted outdoors, in an accessory structure (e.g. shed, garage, etc.), or in a recreational vehicle.
- Only one party of guests are permitted per short-term rental
- Use of the short-term rental for any commercial or social events is prohibited.

- The short-term rental shall outwardly appear as a residential dwelling.
- Short-term rentals shall not adversely affect the residential character of the neighborhood nor shall the use generate noise, vibration, glare, odors, or other effects that unreasonably interfere with any person's enjoyment of his or her residence.

Chicago (USA)

Shared Housing Ordinance:

<https://www.cityofchicago.org/content/dam/city/depts/bacp/ordinances/sharedhousingordinanceversionfinal.pdf>

Definitions

“**Shared housing host**” means an owner or tenant of a shared housing unit who rents such unit to guests.

“**Shared housing unit**” means a dwelling unit containing 6 or fewer sleeping rooms that is rented, or any portion therein is rented, for transient occupancy by guests. The term “shared housing unit” shall not include: (1) single-room occupancy buildings; (2) hotels; (3) corporate housing; (4) bed-and-breakfast establishments, (5) guest suites; or (6) vacation rentals.

Goal

To strengthen protections for consumers and quality of life while generating new revenue to invest in supportive services and housing for the homeless.

Key Points

- Chicago has created two categories of platforms and has different requirements for each:
 - “intermediaries” (e.g., Airbnb) that primarily list shared housing units registered with the City on the company’s platform; and
 - “advertising platforms” (e.g., HomeAway) that primarily list licensed vacation rentals or bed-and-breakfasts on the company’s platform, and do not receive rental or revenue data from hosts.
- Chicago limits short-term rentals in the different types of units as follows, though hosts can seek exemptions from these rules from the city:
 - **single-family homes**: only primary residences can be rented;
 - **multi-family homes** (i.e. 2-4 units): only primary residences can be rented and a limit of one rental unit per building will apply; and
 - **multi-unit buildings** (i.e. 5+ units): a limit of one-quarter of the total number of dwelling units in the building or 6 rental units, whichever is less, will apply.

- Primary residence is defined as a dwelling unit: (1) that is occupied by its owner on a daily basis at least 245 days in the applicable calendar year; and (2) for which the owner has claimed a Cook County homeowner exemption
- There is a “one-strike-and-you’re-out” rule for certain “egregious conditions” (e.g. violent acts, drug trafficking, gang-related activity, improper commercial activity including large parties) and a “three-strikes-and-you’re out” rule for units that cause a disturbance due to certain incidents (e.g. noise, public drunkenness, harassment of passersby, loitering, overcrowding).
- The City will establish an “**ineligible list**” and ensure that these units are not allowed to operate. This list will prohibit the properties of problem landlords, building code scofflaws, and units that are subject to an order to vacate or that have been deemed a public nuisance from being listed on the site.
- Cooperative buildings, condominium buildings, and buildings governed by a homeowner’s association, regardless of size, along with owners of buildings with five or more units are able to request to be added to a “**prohibited buildings**” list to establish short-term rental activity as illegal in their buildings. The City screens unit registrations to determine if any are located in these buildings and, if so, take enforcement action to remove the units from the registry.
- The legal voters of any precinct within the City that contains residentially zoned property may petition their local alderman to introduce an ordinance establishing that precinct as a restricted residential zone, with different levels of restriction available.

RESOURCES

Ontario by-laws

Town of The Blue Mountains: [BY-LAW NO. 2009-04](#)

Town of Niagara-on-the-Lake: [BY-LAW NO. 4634-13](#)

Other jurisdictions

New Orleans, USA: [Short Term Rentals](#); [Licensing Ordinance](#); [Zoning Ordinance](#)

Chicago, USA: [Ordinance](#), [Summary](#)

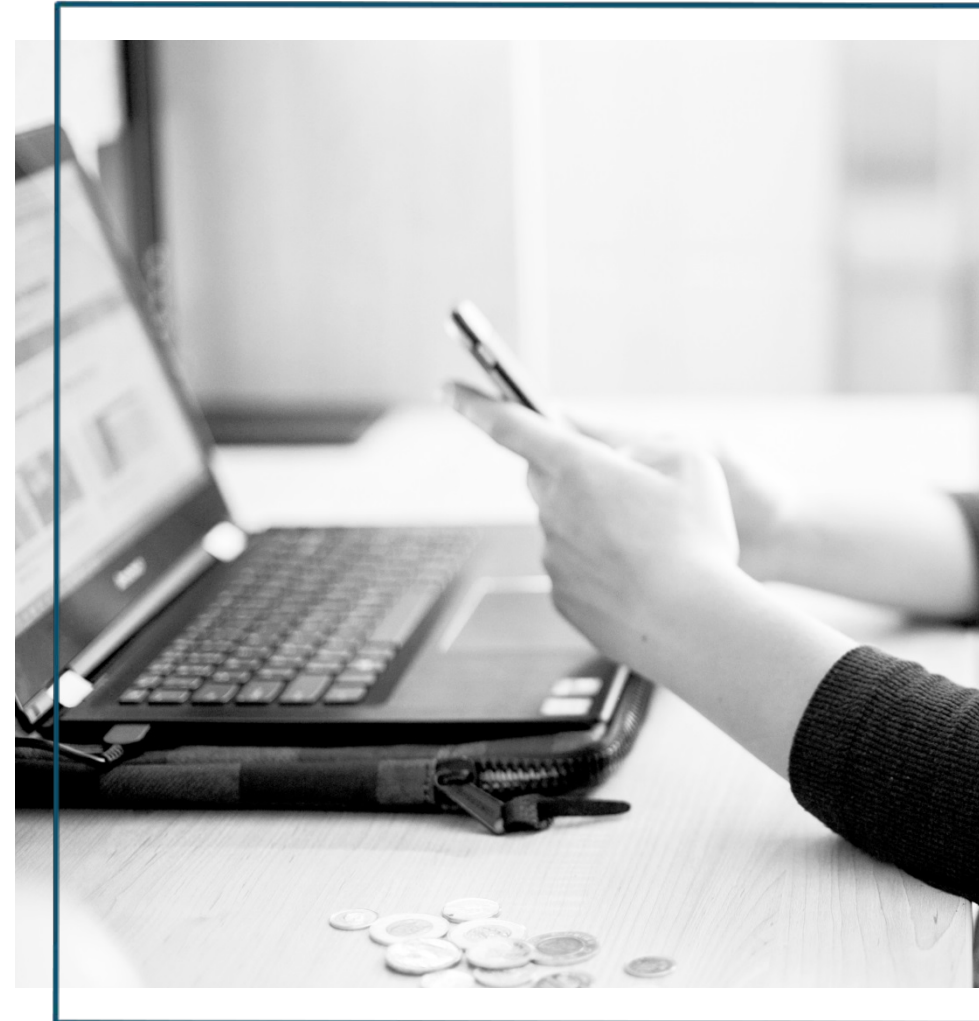
Mowat Centre Research

[What to do about Airbnb? Four things Ontario should consider in the move to regulate home-sharing](#)

[Regulating Disruption: Governing in an era of rapid technological change](#)

Canadian Centre for Policy Alternatives

[Regulating Airbnb and the Short-Term Rental Market](#)



THE HOME-SHARING GUIDE FOR MUNICIPALITIES



Ministry of Finance
2018

ISBN 978-1-4868-1277-6 (Print)
ISBN 978-1-4868-1278-3 (PDF)