



MERRICKVILLE-WOLFORD

Jewel of the Rideau

2025 Budget

PRESENTATION

Property Assessment – Who's Responsible

Ontario Provincial Government

- Passes legislation
- Sets assessment policies
- Determines education rates

Municipal Property Assessment Corporation (MPAC)

- Determines current value assessments and classifications of all properties in Ontario

Village of Merrickville-Wolford

- Sets Municipal tax rates and policies
- Collects property taxes

Municipal Taxation



Budget Components



Revenues:

- Taxation
- Borrowing
- Reserves
- User Fees
- Grants

Operating Expenses:

- The annual cost to deliver services and maintain infrastructure

Capital Expenses:

- Investments in infrastructure that provide long term benefits

2025 Budget Highlights ...

- Draft budget – 5.38% tax increase
- 2025 Budget Summary - \$6,273,875
 - Operating Expenses \$5,557,475
 - Capital Budget \$716,400

Property tax is the main source of revenue to deliver municipal services. User fees, grants and transfers from reserves are among additional sources of revenue. Water and sewer services do not receive funding from municipal property taxes.

Assessment and Tax Impact

- The 5.38% increase from the 2024 residential rate is an additional \$47.72 per \$100,000 assessed value for residential properties

Property Taxation		
Year	Residential Assessment	Taxes
2025	\$100,000 x 0.00935900	\$935.90
2024	\$100,000 x 0.00888175	\$888.18
	Increase	\$47.72

Operating Expenses

Operating expenses are split into functional categories (departments)

Expenses for each department are broken down into various categories

For example, the “Administration” category for each department includes:

- compensation costs
- overhead (heat, hydro etc.)
- insurance
- memberships and conferences, training costs, and
- operational transfers to reserves

2025 Draft Operating Budget Revenues

Description	Amount
Municipal Operating Revenues	\$5,557,475
Funding Sources:	
1) Municipal Taxes & Payments in Lieu	\$4,179,071
2) Provincial Grants	\$310,857
3) Corporate Services	\$459,639
4) Protective Services	\$257,758
5) Public Works	\$32,100
6) Waste & Recycling	\$198,000
7) Planning	\$59,000
8) Parks and Recreation	\$61,050
Total Revenue	\$5,557,475

2025 Draft Budget Operating Expenses

Governance	Amount
Corporate Services:	
• Administration	\$1,171,057
• Rideau Valley Conservation Authority Levy	\$27,189
• Grants and Donations	\$17,950
• Operating Reserve Transfers	\$12,000
Total Governance	\$1,228,196



2025 Draft Budget Operating Expenses

Protective Services	Amounts
Fire Department	
• Administration	\$258,790
• Equipment	\$46,561
• Supplies	\$34,165
• Vehicles	\$26,000
Total Fire Department	\$365,516
Policing	\$466,182
Emergency Management	\$2,250
Animal Control	\$1,500
Crossing Guards	\$19,243
By-Law Enforcement	
• Administration	\$116,322
• Vehicles	\$1,377
Total By-Law Enforcement	\$117,699
Building Department	\$185,750
Total Protective Services	\$1,158,140



2025 Draft Budget Operating Expenses

Public Works	Amounts
• Administration	\$1,034,146
• Traffic Operations	\$12,000
• Roadside Maintenance	\$73,800
• Roads	\$224,350
• Paved Roads	\$38,950
• Gravel Roads	\$100,000
• Equipment	\$24,300
• Vehicles	\$72,100
• Cemetery	\$1,000
Total Public Works Department	\$1,580,646



2025 Draft Budget Operating Expenses

Waste & Recycling Department	Amounts
• Administration	\$64,813
• Landfill Site	\$1,400
• Recycling	\$50,000
• Solid Waste	\$142,700
Total Waste & Recycling Department	\$258,913

Planning Department	Amounts
Total Planning Department	\$115,000



2025 Draft Budget Operating Expenses

Recreation and Cultural Services	Amounts
• Parks	\$24,566
• Facilities	\$97,677
• Recreation	\$25,000
• Library	\$131,300
• Cultural Services	\$33,450
• Museum	\$42,076
Total Recreation and Cultural Services	\$354,069



2025 Draft Budget Operating Expenses

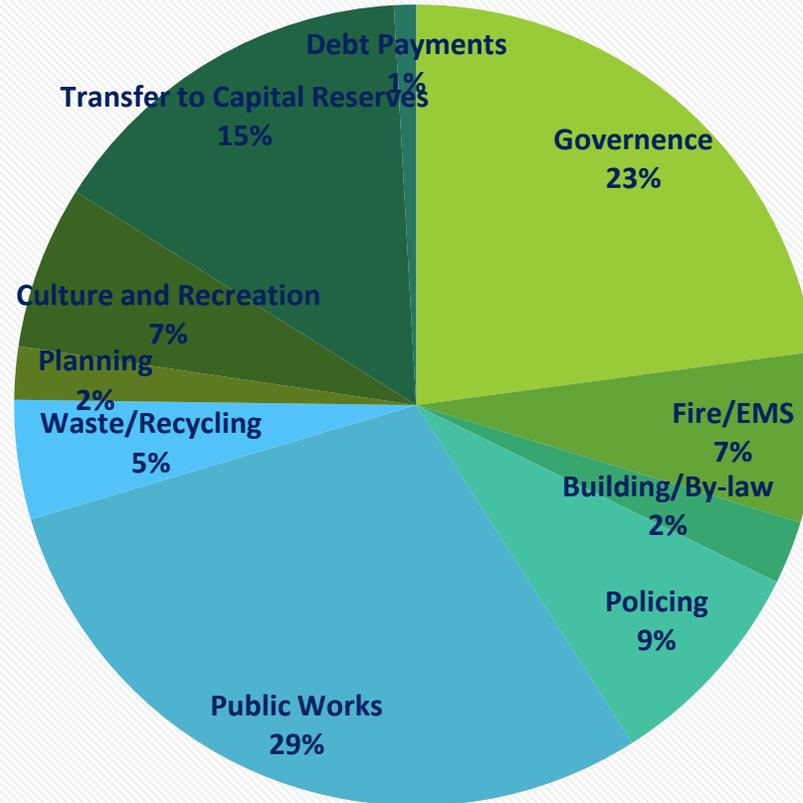
Transfers to Capital Reserves	Amounts
• Infrastructure Reserve	\$730,000
• Fire Reserve	\$50,000
• Public Works Reserve	\$35,000
Total Reserve Transfers	\$815,000

Debt Payments	Amounts
• Fire Pumper/Tanker	\$24,110
• Public Works Grader & Plow Truck	\$23,401
Total Debt Payments	\$47,511

Total Expenses per Departments

Municipal Service	Amount
Governance	\$1,228,196
Fire & Emergency Management	\$367,766
By-Law/Animal Control/Crossing Guard	\$138,442
Building	\$185,750
Policing	\$466,182
Public Works	\$1,580,646
Waste & Recycling	\$258,913
Planning	\$115,000
Recreation & Cultural Services	\$354,069
Transfers to Capital Reserves	\$815,000
Debt Payments	\$47,511
Total Expenses	\$5,557,475

Expenses Per Department



- Governance
- Public Works
- Transfer to Capital Reserves
- Fire/EMS
- Waste/Recycling
- Debt Payments
- Building/By-law
- Planning
- Policing
- Culture and Recreation

Available Funding

	2025 Budget	Reserves	OCIF	Gas Tax
Proposed Capital Projects		\$457,954	\$155,774	\$102,672
Pioneer Road	\$178,900	\$95,454		\$83,446
Bolton Road	\$172,000	\$172,000		
Boreholes (Armstrong, Pioneer and Bolton)	\$50,000	\$50,000		
Kilmarnock Road	\$12,500	\$12,500		
Wolford Drive Micro Seal	\$175,000		\$155,774	\$19,226
Crack Sealing	\$25,000	\$25,000		
Fire Hose and Nozzle	\$28,000	\$28,000		
Firehall Ventilation Fan	\$25,000	\$25,000		
Strategic Plan	\$10,000	\$10,000		
Economic Development Initiatives	\$10,000	\$10,000		
Accessibility	\$10,000	\$10,000		
Facility Reserve	\$20,000	\$20,000		
Totals	\$716,400	\$457,954	\$155,774	\$102,672



2025 Year End Estimated Reserve Balances

Reserves	Balances
• Capital Infrastructure	\$1,460,947
• Public Works Vehicles	\$129,953
• Fire Vehicles	\$130,500
• Provincial Modernization Funding	\$22,846
• Working Funds	\$1,512,665
• Landfill	\$279,000
• IT	\$15,000
• Deferred Revenue	\$14,688

Ongoing Capital Projects (funded in prior capital budgets)

- Digitization of Records
- Development Charges Study
- Asset Management Plan/Financial Strategy
- Strategic Plan
- Drainage Plan
- Zoning By-Law Review
- Community Centre Upgrades
- Mainstreet Revitalization

Thank you