



2025 Budget – Public Meeting Presentation

Township of Douro-Dummer
February 4, 2025




Budget Summary

Section 1

Budget Process

Meeting Schedule:

- 1st Draft Presentations – January 7th and January 9th
- Budget Working Session – January 23rd
- Public Meeting – February 4th 
- Council Budget Deliberation – February 18th
- Budget Passage – March 4th

Next Steps:

- Update budget with any decisions made by Council at the Working Session for the Public Meeting being held on February 4th.
- Make any further updates

Impact to the Levy

Summary of Change to the 2025 Levy

	2024	2025	\$ Change	% Change	Tax Impact
Township Departments					
Operating Budget	\$3,916,301	\$4,091,499	\$175,198	4.5%	2.5%
Capital Budget	\$1,238,329	\$1,304,973	\$66,644	5.4%	1.0%
Less: Assessment Growth in 2024					-1.2%
Total Township Departments	\$5,154,630	\$5,396,472	\$241,842	4.7%	2.3%
Township Boards and Agencies					
Police Budget	\$954,071	\$983,605	\$29,534	3.1%	0.4%
Library Budget	\$155,957	\$168,922	\$12,966	8.3%	0.2%
Otanabee Conservation Authority	\$108,030	\$116,221	\$8,191	7.6%	0.1%
Capital Levy For Joint Building	\$514,537	\$583,409	\$68,872	13.4%	1.0%
Total Levy Requirement	\$6,887,225	\$7,248,630	\$361,405	5.2%	
Percent Change to the Tax Rate as at 1st Draft:					4.0%

Impact at 4.0%	2024	2025	Annual Change	Monthly Change
Residential Impact Per \$100,000 of Assessment	\$453.67	\$471.94	\$18.27	\$1.52
Impact on Median Property of \$256,000	\$1,161.40	\$1,208.18	\$46.78	\$3.90

Changes Since First Draft

	2025	\$ Change	% Change	Tax Impact
Levy as at 1st Draft	\$7,201,430	\$314,205		3.3%
Consensus changes approved at working session:				
Add Fire Pickup Truck Replacement	\$65,000			0.9%
Remove Clintonia Park Shelter	-\$14,000			-0.2%
Remove Donation to Morton Medical Centre	-\$3,800			-0.1%
Do not add Surface Treatment Projects from Recommended List (\$121,766) - there is no levy impact as these projects were not in the target budget.				
Levy after Council Working Session	\$7,248,630	\$361,405		4.0%

Items to be Voted on by Council

	Amount	Tax Impact
Motions on items that were included in first draft:		
Remove Roads Pickup Truck #24	-\$55,000	-0.8%
Remove Elevator Repair at Municipal Office	-\$22,000	-0.3%
Reduce Township Tree Program	-\$5,000	-0.1%
Motions on Recommended Projects in First Draft:		
Approve Facilities Maintenance Plan	\$25,000	0.4%
Approve By-law Review Project	\$10,000	0.1%
Motion for Additional Project:		
Add Microphone Replacement for Council Chambers	\$7,500	0.1%
Remaining Operating Requests:		
1. Corporate Admin Assistant*	\$77,000	1.1%
2. Deputy Fire Chief*	\$122,000	1.8%

** Staff were directed to report back to Council on alternative options to these positions at the February 18th Council meeting.*

Operating

Section 2

Summary of Key Operating Changes

		Impact on Levy	
		\$	%
Inflationary Pressures			
Salary and Wage Cost of Living Adjustment	As part of the employee Compensation Agreement Council approves a salary grid increase as per the annual OMERS pension inflation index. OMERS uses the average of the CPI for the 12-month period ending in October and compares it to the average for the same period the previous year. CPI from September to September was 2.61%	\$68,639	1.0%
Insurance	All across the country municipalities are continuing to see large increases in general liability insurance costs. The total amount of insurance paid for by the Township in 2023 will be \$281,453; this represents a \$34,483 increase, or 14%, from the previous budget.	\$34,483	0.5%
OMPF	The Province increased OMPF funding to reflect municipal cost increases.	-\$28,400	-0.4%
Legislative Changes			
Manadatory Firefighter Certification	Volunteer costs - 2025 increase due to phase 1 of mandatory certification. Pump Ops \$30K alone. Will need to finish phase one and begin specialty rescue certification in 2026	\$49,711	0.7%
Additional Vehicle Safety Requirements	Increase to costs related to the new additional safety requirements. This impact Public Works, Fire and Parks. The stricter safeties are also now requiring repair work that would not have been required in the past.	\$25,000	0.4%
Reserve Transfers			
Reserves	The decrease in reserve transfers is related to transfers to reserves for the licensing and purchase of a gravel pit. These transfers are calculated based on the tonnes of gravel that are being used in the capital budget. The 2024 budget is forecasted to have less than 2023.	-\$19,241	-0.3%

Summary of Key Operating Changes

Departmental Adjustments		Impact on Levy	
		\$	%
Council	Increase to professional development budget,	\$10,000	0.1%
	Added support for Morton Community Health Center	\$3,800	0.1%
Corporate Services	Salary Grid and Benefit Adjustments	\$8,500	0.1%
	Adjustments to Supplemental Taxes, Tax Penalties and Taxes Written Off	-\$35,000	-0.5%
	Increase software budget in Finance - this increase is required to fund the additional ongoing costs related to HRIS MyWay and the new Project Costing module that were implemented in 2023. Also, the budget was incorrectly decreased in 2024 as some costs were believed to be related to costs to our previous IT provider but were not.	\$35,000	0.5%
	Microsoft Office 365 - this was implemented in 2024 and these costs reflect the ongoing subscription costs.	\$9,000	0.1%
	Audit Fees - this is to reflect an increase in audit fees that have not been captured in previous budgets.	\$12,000	0.2%
Parks and Recreation	Increase in rental income (\$33,300) which is offset by additional wages required to staff the rentals (\$10,300).	-\$23,000	-0.3%
	Change in Staffing costs from grid changes	\$9,960	0.1%
	Increase to various accounts for building repairs, software, professional development, utilities and vehicle repairs.	\$14,000	0.2%
Waste Services	Increased costs related to ground water monitoring but also increased revenues to reflect prior years tipping fees.	-\$14,000	-0.2%
Other operating adjustments	These reflect the adjustments that staff make to various line items to reflect recent spending and current needs. Details can be found in each department's budget detail.	\$18,524	0.3%
Total Operating Impact		\$178,975	2.6%

Operating Request #1

1 Additional FTE for a Corporate Admin Assistant

Cost - \$77,000 which includes the salary and benefits.

There are several functions and projects in the Clerk's Department that are not able to be completed, at all or at the desired service level, with current staff and this additional position would be able to support:

- Digitizing past records and management of current records
- Implementing a digital records management system as per Strat Plan
- Increased volume of FOI and Requests for Information
- Support for Council Members such as assist members with logistics, research, support with writing motions ect....
- Communication – Both Service Delivery Report and Strategic Plan recommend the Township improve and enhances it communication with the public through channels such as newsletters (paper and digital), the website, social media, information campaigns, attending community events, ect....
- Transition the website to GovStack as iCreate is being phased out and do an overhaul on the site as per Strat Plan and then ongoing maintenance
- Maintenance and ongoing review of Policy Manual – improve access to Policies for users, phase out Policies which are no long relevant, enhance/review existing policies, provide training on policies to users
- Create process maps to find and remove inefficiencies, roadblocks and provide enhanced value to users and stakeholders.
- Creation and holding of new special events – Mayor for a Day, outreach to schools, Open Houses, attendance and pop-ups at public events
- Ongoing maintenance of the Voters List (currently only happens during the election period, not best practice)
- Undertake special projects – By-law updates, Archives in concert with Library, Public Education, ect....

Operating Request #2

Full-time Deputy Fire Chief - \$122,000 (includes salary and benefits)

The need for a Deputy Fire Chief has been identified through both the Community Risk Assessment and the Master Fire Plan. The duties would be focused on Fire Prevention/Education and administrative support to implement the Master Fire Plan recommendations. The following is a detailed breakdown of the proposed duties of the Deputy Fire Chief:

1. Community Risk Assessment (CRA) indicates the need to increase fire inspections
 - Inspections of all commercial, industrial, and mercantile occupancies every two years.
 - Annual inspections of legacy buildings, community buildings, and any buildings considered to have a substantial economic loss due to fire
 - Vacant building inspections to ensure proper security and/or process for demolition
 - Home inspections for rural occupied properties as needed to ensure compliance with smoke alarm & CO requirements and pro-active suggestions for fire extinguishers and fire-safe housekeeping practices.

2. Meet with local builders annually and discuss fire protection strategies, including residential sprinklers

Operating Request #2 cont'd

Full-time Deputy Fire Chief - \$122,000 (includes salary and benefits)

3. Community Risk Assessment indicates the need to increase Fire Public Education
 - Engaging seniors
 - Attend local events to promote fire safety education
 - Engaging Youth
 - School presentations for children
 - Targeted education focusing on cooking practices
4. Wildfire Education through FireSmart initiatives in the community
5. The Master Fire Plan has 56 recommendations, where nearly 90% are administrative tasks and over 80% are suggested in the short-term window to be accomplished (1-3 years).
6. The next step for both the CRA & MFP is to create an implementation plan. One of the recommendations is to hire a Deputy Chief, if this is done, then the implementation plan will look much different than without the extra resources.

Capital

Section 3

Joint Public Works and Fire Hall Building

- Since 2022 Council has been allocating a portion of the levy towards the Joint Building. This has been increasing each year in order to get to an annual debenture payment of \$914,537. This annual amount is based on \$12million construction cost and a 4.4% 20-year debenture.
- 2024 saw Council allocate an additional \$376,025 which resulted in a 5.9% levy increase. This reduced future year increases.
- Construction has been delayed due to environmental factors at the site and we expect tendering and site preparation and to commence in 2025. Once tendering has been completed, we will be able to able to finalize the financing strategy. Interest rates declined in 2024 and the rates are now back to where they were when we began planning for this project in 2022.
- A 2026 construction date would mean that the first debenture payment would be made in 2027. The following table shows an updated funding strategy based on the current timeframes.

Year	Reserves	Levy	Debt Payment	Levy Increase
2022		\$67,872		1.2%
2023		\$138,512		1.2%
2024		\$514,537		5.9%
2025		\$583,409		1.0%
2026		\$654,003		1.0%
2027	\$188,176	\$726,361	\$914,537	1.0%
2028	\$114,009	\$800,529	\$914,538	1.0%
2029	\$37,988	\$876,551	\$914,539	1.0%
2030	\$0	\$914,540	\$914,540	0.5%

Corporate Capital Projects

1. IT Hardware Replacements - \$20,000 (Levy)

- The IT Hardware replacements is a strategic initiative aimed at ensuring the continued efficiency, security and reliability of our IT infrastructure. This allocation will allow for replacement of computers, servers, network equipment and other IT infrastructure in the Township.
- This is the second year of this project. The first year of the program provided for a server replacement and some equipment purchases like a TV display for the meeting room.
- Year 2 of this project will see several laptops replaced based on both age and condition, equipment needed for the implementation of VoIP and a security badge system.

2. Elevator Restoration and Modernization – \$22,000 (Levy)

- This project will repair the elevator at the Municipal Office.
- The elevator at the Municipal Office has been out of commission since 2023 which can make accessing the Building and Planning Departments, storage areas and Council Chambers difficult for both staff and residents.

3. Tree Replacement Program – \$10,000 (Levy)

- It is being proposed to allocate \$10,000 for Tree Replacement program. This program was well received by the residents in 2023 and 2024 and will continue to help replace the trees lost during the 2022 Derecho Storm.

Corporate Capital Projects Continued

4. **Asset Retirement Obligation Costs** – \$20,000 (Levy) – Preapproved

- This project will test for and identify any asbestos in our facilities.
- This study is required to be completed in accordance with the Public Sector Account Board's (PSAB) PS 3280 which requires liabilities to be identified in our financial statements for asbestos abatement when demolishing buildings in the future.
- Our financial statements cannot be finalized until this is completed.

5. **Asset Management Plan & Data Updates** – \$20,000 (Levy)

- Part 1 of this project is to receive some support in reviewing the Township's tangible capital asset data in order to implement a dedicated Asset Management Software (Citywide). This review will also ensure that we incorporate the findings of the Facility Maintenance Plan into our data.
- Part 2 of this project will be to update our Asset Management Plan to meet the legislated July 1, 2025, requirements of O. Reg. 588/17 which requires asset management plans to include proposed levels of service, including detailed financial strategies in their asset management plans.
- Having an up-to-date asset management plan ensures that the organization can make well-informed decisions regarding maintenance, repairs, and future investments. Accurate, current data enables effective prioritization of resources, helps mitigate risks, and optimizes the lifespan and performance of assets, ultimately saving costs in the long run.

Corporate Capital Projects Continued

6. **Township Webpage Update** – \$20,000 (Levy) - Preapproved

- This project was pre-approved by Council at the December 17, 2024, meeting for the migration of the Township website to the new GovStack platform.

7. **Records Management Software - Phase 1 of 3** – \$22,500 (Modernization Grant)

- This project will create a digital records management system for the Township.
- Currently, digital records are held in a Shared Corporate Drive. With this program we will move to a system routed in Office365 which will allow the Township to safeguard electronic records, increase efficiencies in finding items and sharing data with the public. It will also allow for more digital collaboration, removing the need to save multiple versions of files and creating confusion. The preferred vendor solution automates document retention and destruction with built in approval processes and information audits.
- This project was approved in 2022 with an allocation of \$35,000 from Modernization Funding. We have received multiple quotes, and the preferred vendor has proposed an approach that will see the Township implement this over 3 years at a cost of \$20k to \$25k per year. Therefore, 2025 is fully funded but funds will need to be committed for 2026 and 2027.

Corporate Capital Projects Continued

8. Council Chamber A/V Upgrades – \$16,300 (Levy)

- The project would see upgrades to Council Chambers audio and video.
- This was a recommendation from the Strategic Plan and resident feedback.
- Staff had a 3rd party on-site technical assessment (OTA) completed of the Chambers which provided a list of recommendations. Staff have costed out the recommendations which will cover the main pain points in the Chambers while also allowing for further upgrades should funds become available. The OTA can be provided in Closed Session if requested.
- The following is a summary of the work proposed in 2025:
 - Video - Install two 98' monitors to replace failing projectors. Relocate one of the existing PTZ cameras to the ideal position in the room to provide a wide shot of the room. Configure and commission existing PTZ cameras so they can start being utilized. Configure Blackmagic video hardware to interface with Zoom application and allow client to switch between PTZ cameras. Configure preset shots on respective cameras. Configure network access to camera control so client can easily recall different preset shots (i.e. from Delegate/Podium to Gallery) as needed.
 - Audio - Configure all AV components within the same subnet/VLAN. Install dedicated audio DSP to provide proper audio routing, processing, and integration between the in-room microphone/speaker system and Zoom. Replace intermittent consumer-grade audio cabling with commercial-grade cabling wherever possible (TOA unit only offers consumer-grade inputs/outputs). Re-zone/disconnect existing ceiling speakers which are causing feedback.

Excluded Corporate Capital Project

The following project has not been included in the budget in order to meet the inflationary target. This project is recommended to maximize our asset management plan but is not required to meet any legislative or safety needs.

1. Facility Maintenance Plan – \$25,000

- This goal of this project would be to create a replacement/maintenance plan for all our facilities.
- It was identified during the development of our Asset Management Plan that we need to have a better understanding and plan of the required maintenance needed at our buildings to maximize the time they can be in service. Currently, we are typically reactive to problems that arise at our facilities and this study will create a comprehensive plan for each component that will include timing and costing.
- This data would be then incorporated into our updated 2025 Asset Management Plan.
- Staff would explore whether we can pair this project with the Asset Retirement Obligation project to potentially find economies of scale.

Public Works Capital Projects

1. **Plow Truck #23** – \$370,000 (Capital Reserve) - Preapproved

- Replacement of 2011 Plow Truck.
- The estimated purchase price is \$400,000, with an estimated trade-in value of \$30,000 for the current truck.

2. **Pickup Truck #24** – \$55,000 (Levy)

- Replacement of 2014 pickup truck that is due for replacement after its 10-year service life.
- The estimated purchase price is \$65,000, with an estimated trade-in value of \$10,000 for the current truck.

3. **Road Needs Study** – \$32,500 (Levy)

- Road Needs Study is required every 4 years, with the last study completed in 2021.
- This study provides critical data on road conditions, helping the Township prioritize and determine necessary transportation work.

4. **Water Tank for Roads Vehicle** – \$30,000 (Levy)

- Purchase of a new poly water tank to replace the current one that is due for replacement and has shown continued defects.
- The estimated purchase price is \$35,000, with an estimated resale value of \$5,000 for the current tank.

5. **Scale Replacement (Hall's Glen)** – \$55,000 (Levy)

- The scale deck structure at the landfill is failing and is due for replacement.

2025 Road Program

	Road Length (km)	Cost
Gravel		
12th Line from forced Rd section to private lane	0.2	\$917
12th Line Rd from Hwy 7 to 12th Line S, Dummer	2.2	\$18,048
12th Line Rd from Hwy 7 to North limit	6.3	\$79,665
Centre Dummer Road from 4th Line to Cty Rd 40	7.9	\$16,920
Centre Road from Douro 3rd line to Douro 5th line	2.9	\$47,700
Centre Road from Douro 5th Line Rd to Highway 28	1.3	\$36,755
Cooney Island Rd from Douro 4th line to East limit	2.5	\$31,020
Douro 4th Line Rd from Division Rd to Cooney Island Rd	1.8	\$52,793
Douro 5th Line Rd from Centre Rd to Cty Rd 4	1.3	\$16,356
Douro 7th Line Rd from Centre Rd to Hickey Rd	1.2	\$23,070
Douro 8th Line from Cty Rd 32 to Nassau Rd	3.9	\$74,219
Douro Third Line from County Rd 4 to Cedar Cross Rd	5.3	\$72,545
Douro Third Line from County Rd 4 to south limit	0.4	\$2,256
Hickey Rd from Douro 7th to Cty Rd 32	0.5	\$22,542
Hickson Rd from County Rd 40 to west limit	0.4	\$2,115
Oke Rd from Cty Rd 4 to Payne Line Rd	1.4	\$19,740
Rusaw Lane from Cty Rd 40 to east limit	1.4	\$17,625
Gravel Total	40.9	\$534,284
Surface Treatment		
4th Line Road South Dummer from Clifford Rd to Cty Rd 8	3.2	\$363,253
Banks Avenue from County Rd 38 to east limit	0.2	\$12,400
Campline Rd from Henderson to Birchview Rd	2.7	\$110,355
Campline Rd from Henderson to Cty Rd 6	1.8	\$80,655
Caves Road from Cty Rd 4 to Cooper Rd	1.6	\$185,282
Clifford Road from South St to 3rd Line Mid Dummer	2	\$69,300
Mill Line Road from Cty Rd 40 to Bridge	1.3	\$110,800
Rock Rd from Cooper Rd to Douglas Rd	2	\$71,800
Rock Rd from Douglas Rd to Rock Rd	0.5	\$6,600
Surface Treatment Total	15.3	\$1,010,445
Grand Total	56.2	\$1,544,729

Fire and Emergency Services Capital Projects

1. **Pumper 1 & 4** – \$500,000 (Capital Reserves) - Preapproved

- To stay compliant with CSA, NFPA standards, and maintain insurance ratings (tanker shuttle accreditation), a 20-year pumper replacement plan is in place..
- The budgeted amount covers the cost for 2 chassis as part of the replacement plan, the remainder of the purchase is to be made in 2026 when the trucks are delivered.
- This purchase was preapproved by Council during the procurement phase to ensure timely replacement.

2. **Bunker Gear** – \$62,000 – 18 sets (Levy)

- 10-year replacement plan as per CSA & NFPA standards.

3. **Thermal Imaging Cameras** – \$12,500 (Levy) - Preapproved

- TICs are crucial for interior operations in deep-seated and smoldering fires, as well as for chimney fires, car accidents, and car fires.
- Having a Thermal Imaging Camera (TIC) at each station enables quick and effective size-up of fire scenes, aiding in the detection of fire growth, area and spread.
- This project has been pre-approved by Council to take advantage of lower pricing.

4. **Annual Minor Equipment Replacement** – \$10,000 (Levy)

- Fire hoses, single gas detection and one piercing nozzle.
- Replacing minor yet critical equipment like fire hoses, nozzles, and gas detectors on time ensures that all gear is functional, safe, and ready for use during emergency responses.

Parks Capital Projects

1. **Clintonia Park Shelter** - \$14,000 (Levy)

- The previous structure at the Clintonia Park was torn down in 2019, and the project had been requested by the Donwood Parks Committee.
- The new shelter will be 12' x 20', featuring a steel roof, 6" x 6" posts, and a concrete slab foundation.

2. **Picnic Tables** – \$12,000 (Levy)

- New picnic tables will replace the lost wooden picnic that has deteriorated over time and need replacement to restore the parks amenities.

3. **Back Dam Survey** – \$7,000 (Levy)

- The current land lease has expired, and the survey will facilitate the process for a new 20-year lease agreement with the Ministry of Natural Resources.

4. **Tennis Court Wind Screens at Douro South Park** – \$5,000 (Levy)

- Community members have reported that strong winds at times affects the gameplay.
- Installing wind screens around the court's fencing will help reduce the impact of wind, improving the quality of play during games.

5. **North Park Parking Lot Expansion** – \$70,000 (Development Charges)

- This project would expand the lower parking lot. There are concerns regarding safety and traffic obstruction during multiple or large events, leading to overflow and crowding.
- The park is going to be hosting the Provincial finals for archery in the summer of 2025 and this project would make the event safer.

Douro Community Centre Capital Projects

1. Floor Machine – \$7,000 (Levy) - Preapproved

- Replacement of the current machine that is past its life expectancy.

2. Ice Surface Floor Design and Drawings - \$100,000 (CSRIF Grant if awarded)

- As per report Recreation Facilities-2024-05 the Township applied to the Community Sport and Infrastructure Fund to replace the ice surface floor at Douro Arena.
- The project will require a design and drawings to be completed, it is proposed that these ideas are completed in 2025 in order to complete construction in 2026.
- This project will only proceed if the Township is approved for funding. If the grant application is not approved, staff will present an alternative plan for the arena floor.

Warsaw Community Centre Capital Projects

Warsaw Community Centre

1. Floor Machine – \$7,000 (Levy) - Preapproved

- Replacement of the current machine that is past its life expectancy.

2. Upstairs Room Window Replacement – \$4,500 (Levy)

- Replacement of the current windows since they no longer open and close properly and are beginning to deteriorate.

3. Olympia Hot Water Tank – \$10,000 (Levy)

- Replacement of the existing oil-fired hot water tank that can no longer be filled by our fuel supplier.

Library Services Projects

1. **Library Strategic Plan** - \$12,500 (Library Capital Reserve)

- The Library Board aims to create a 5-10 year strategic plan for the library, addressing growth and service goals to better communicate with the community and Council, with the support of a free consultant from Ontario Library Service.
- The 8-12 month project will cover the development of the plan, including travel recovery costs and additional staff hours to ensure the Library CEO can focus on the project without interrupting public-facing services.
- The strategic plan will provide a clear roadmap for library development, ensuring alignment with community needs and Council priorities for the future.

2. **Books and Material** - \$14,000 (Library Operating Grant)

- New books for library collection
- Standard practice for library collections management

3. **Drop Box** - \$5,000 (Library Capital Reserve)

- The current handmade book drop at the Douro location is at the end of its life, often falling apart when multiple books are deposited, with a makeshift cardboard flap that fails to protect from wind and wet conditions.
- A new book drop is needed at the Warsaw Township office building to provide better access for residents who are further away from the Douro location, improving convenience and service for the community.

Reserve and Asset Management

Section 4

Reserve Summary

- The table below outlines the Township's reserves and the forecasted use in the 2025 Budget
 - Finance staff are working on an updated reserve policy that will see funds moved to meet the current needs of the Township
 - The table shows that the Township would have approximately \$4 million in uncommitted reserves at the end of 2025.

Opening Balance:			\$7,467,609
Contributions:	Joint Building Fund		\$583,409
Withdrawals:	Pumper Chassis x2	-\$500,000	
	Surface Treatment - 4th Line Road South Dummer	-\$363,253	
	Plow Truck	-\$370,000	
	Library Strategic Plan and Drop Box	-\$17,500	-\$1,250,753
Forecasted Ending Balance			\$6,800,265
Major Commitments:	Joint Building	-\$1,000,000	
	Remainder of Pumper Cost	-\$774,096	
	Arena Floor Replacement (Township share after grant)	-\$1,000,000	-\$2,774,096
Uncommitted Reserves:			\$4,026,169

Asset Management Forecast - Vehicles

- The graph below outlines the Township's forecasted vehicle replacement costs over the next 20 years. This shows that we are currently in a period that requires significant replacements.
- Due to the cyclical nature of replacements, reserves allow the Township to manage the varying annual funding requirements.
- The average annual replacement amount based on current replacement costs is \$662,650.

