



AGENDA

Council -Special Meeting

4:30 PM - Thursday, November 30, 2023
Municipal Office

Page

1. CALL TO ORDER

2. DISCLOSURE OF PECUNIARY INTEREST

3. STAFF REPORTS

- 3.1. 2024 Preliminary Budget Discussions 2 - 20
[2024 Preliminary Budget Discussions - Pdf](#)

4. NEW BUSINESS

5. ADJOURNMENT



Council -Special Staff Report

To: Mayor Ferguson and Members of Council
Subject: 2024 Preliminary Budget Discussions
Meeting: Council -Special - 30 Nov 2023
Department: Treasury
Staff Contact: Stephen Ikert, Treasurer

Recommendation:

That Council and Staff review the 2023 Projected Results; discuss the Preliminary 2024 budget proposals; discuss the major items affecting the 2024 Budget; and that Council give Staff direction on the priorities for 2024 and for the remainder of this Council term.

Background:

See attached Budget Discussion presentation and related attachments.

ATTACHMENTS:

[2024 Preliminary Budget Discussions Presentation - November 30, 2023](#)
[2023 Projections and Comparisons to Budget - Comentary](#)
[2024 Preliminary Budget Estimates Commentary](#)



BROOKE-ALVINSTON

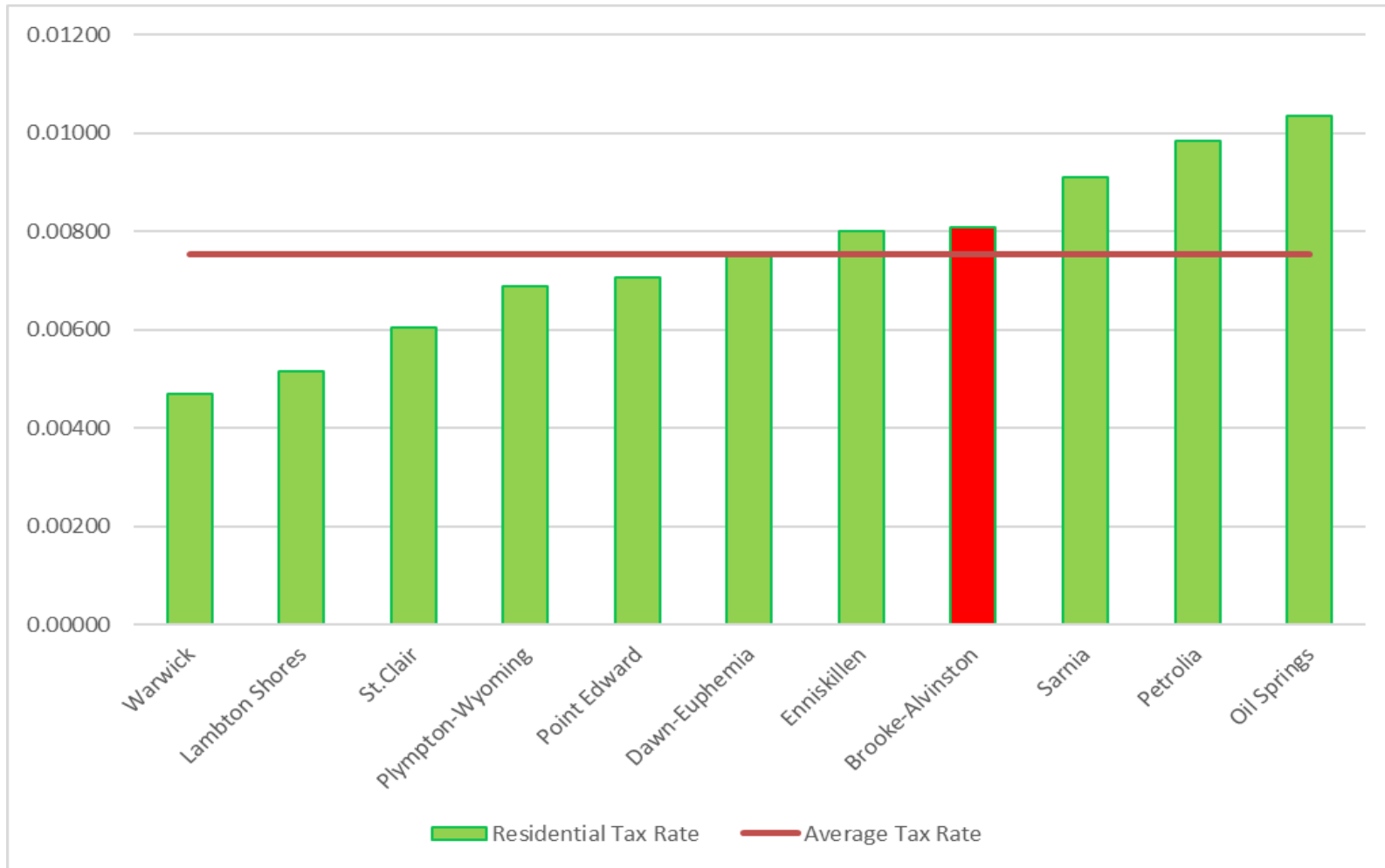
2024 PRELIMINARY BUDGET DISCUSSIONS

November 30, 2023

2024 PRELIMINARY BUDGET DISCUSSION AGENDA



County of Lambton – 2023 Lower Tier Comparative Residential Tax Rates



2023 Projected Results & Preliminary 2024 Budget Estimates

COMBINED OPERATING & CAPITAL				OPERATIONS				CAPITAL				TOTAL BUDGET			
CLASSIFICATION	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
GENERAL BUDGET															
EXPENDITURES															
GENERAL GOVERNMENT															
1 COUNCIL	57,400	81,124	23,724	115,650			-		57,400	81,124	23,724	115,650			
2 COUNCIL SUPPORT	187,575	177,919	(9,656)	196,500			-		187,575	177,919	(9,656)	196,500			
3 ADMINISTRATION	368,483	350,685	(17,798)	387,555	62,500	67,097	4,597	35,000	430,983	417,782	(13,201)	422,555			
	613,458	609,728	(3,730)	699,705	62,500	67,097	4,597	35,000	675,958	676,825	867	734,705			
PROTECTION															
4 FIRE - ALVINSTON	274,379	266,818	(7,561)	293,900	385,000	362,259	(22,741)	73,200	659,379	629,077	(30,302)	367,100			
5 FIRE - WATFORD	5,540	5,538	(2)	6,070			-		5,540	5,538	(2)	6,070			
6 FIRE - ADMINISTRATION	52,500	48,777	(3,723)	51,000			-		52,500	48,777	(3,723)	51,000			
7 POLICE	391,901	390,901	(1,000)	393,868			-		391,901	390,901	(1,000)	393,868			
8 CONSERVATION AUTHORITY	27,443	27,443	-	30,216			-		27,443	27,443	-	30,216			
9 INSPECTIONS & CONTROL	46,900	51,221	4,321	47,500			-		46,900	51,221	4,321	47,500			
10 EMERGENCY MEASURES	3,450	3,226	(224)	3,450			-		3,450	3,226	(224)	3,450			
	802,113	793,924	(8,189)	826,004	385,000	362,259	(22,741)	73,200	1,187,113	1,156,183	(30,930)	899,204			
TRANSPORTATION SERVICES															
11 ROADS - MATERIALS & SERVICES	868,750	770,464	(98,286)	753,750	682,500	446,944	(235,556)	1,378,250	1,551,250	1,217,408	(333,842)	2,132,000			
12 PUBLIC WORKS OVERHEAD	690,756	655,199	(35,556)	753,354	-	-	-	-	690,756	655,199	(35,556)	753,354			
13 VEHICLES & EQUIP	174,500	146,852	(27,648)	168,250	406,800	40,063	(366,737)	367,500	581,300	186,915	(394,385)	535,750			
14 SNOW REMOVAL	32,250	25,944	(6,306)	32,250	-	-	-	-	32,250	25,944	(6,306)	32,250			
15 STREET LIGHTS - ALVINSTON	13,000	13,110	110	14,500	-	-	-	-	13,000	13,110	110	14,500			
16 STREET LIGHTS - INWOOD	7,500	8,601	1,101	7,750	-	-	-	-	7,500	8,601	1,101	7,750			
	1,786,756	1,620,170	(166,585)	1,729,854	1,089,300	487,007	(602,293)	1,745,750	2,876,056	2,107,177	(768,878)	3,475,604			
ENVIRONMENTAL															
17 STORM SEWER	68,252	68,252	-	68,252					68,252	68,252	-	68,252			
18 WASTE COLLECTION/DISPOSAL	95,961	97,295	1,334	103,000	-	-	-	-	95,961	97,295	1,334	103,000			
19 RECYCLING	84,500	84,409	(91)	30,000	-	-	-	-	84,500	84,409	(91)	30,000			
	248,714	249,957	1,243	201,252	-	-	-	-	248,714	249,957	1,243	201,252			

2023 Projected Results & Preliminary 2024 Budget Estimates

COMBINED OPERATING & CAPITAL		OPERATIONS				CAPITAL				TOTAL BUDGET			
CLASSIFICATION	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
EXPENDITURES cont'd													
HEALTH													
20 HOSPITAL/CEMETERIES - DONATIONS	5,750	5,750	-	5,750	-	-	-	-	5,750	5,750	-	5,750	
21 CEMETERY OPERATIONS	85,904	68,560	(17,344)	61,575	-	-	-	-	85,904	68,560	(17,344)	61,575	
	91,654	74,310	(17,344)	67,325	-	-	-	-	91,654	74,310	(17,344)	67,325	
RECREATION AND CULTURAL													
22 CANADA DAY	21,250	20,565	(685)	20,750	-	-	-	-	21,250	20,565	(685)	20,750	
23 COMMUNITY CENTER / RECREATION	526,675	571,584	44,909	636,950	106,838	79,743	(27,095)	194,000	633,513	651,326	17,813	830,950	
24 CC - CONCESSION/VENDING	3,500	3,150	(350)	4,000	-	-	-	-	3,500	3,150	(350)	4,000	
25 INWOOD REC	8,266	12,960	4,694	9,300	34,058	38,006	3,948	-	42,324	50,966	8,642	9,300	
26 LIBRARY - ALVINSTON	7,690	6,852	(838)	8,435	-	-	-	-	7,690	6,852	(838)	8,435	
27 LIBRARY - INWOOD	5,313	4,657	(656)	5,405	-	-	-	-	5,313	4,657	(656)	5,405	
	572,694	619,768	47,074	684,840	140,896	117,748	(23,148)	194,000	713,590	737,516	23,926	878,840	
PLANNING AND DEVELOPMENT													
28 PLANNING & ZONING	16,500	12,757	(3,743)	52,500	-	-	-	-	16,500	12,757	(3,743)	52,500	
29 COMMERCIAL INDUSTRIAL	12,250	15,635	3,385	12,750	-	-	-	-	12,250	15,635	3,385	12,750	
30 POST OFFICE	40,000	41,003	1,003	40,000	-	-	-	-	40,000	41,003	1,003	40,000	
31 AGRICULTURE & REFORESTATION	31,500	31,090	(410)	31,250	-	-	-	-	31,500	31,090	(410)	31,250	
32 MUNICIPAL DRAIN WORK	470,000	869,000	399,000	650,000	-	-	-	-	470,000	869,000	399,000	650,000	
33 TILE DRAIN LOANS	5,000	5,036	36	5,000	-	-	-	-	5,000	5,036	36	5,000	
	575,250	974,522	399,272	791,500	-	-	-	-	575,250	974,522	399,272	791,500	
OTHER/RESERVES													
34 RESERVES	20,718	25,718	5,000	5,000	-	-	-	-	20,718	25,718	5,000	5,000	
35 RESERVE FUNDS		-	-	-	-	-	-	-	-	-	-	-	
	20,718	25,718	5,000	5,000	-	-	-	-	20,718	25,718	5,000	5,000	
36 TOTAL EXPENDITURES	4,711,356	4,968,097	256,741	5,005,480	1,677,696	1,034,111	(643,585)	2,047,950	6,389,052	6,002,208	(386,844)	7,053,430	

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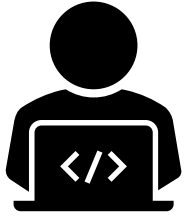
2023 Projected Results & Preliminary 2024 Budget Estimates

COMBINED OPERATING & CAPITAL

CLASSIFICATION	OPERATIONS				CAPITAL				TOTAL BUDGET			
	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
REVENUES												
FEEs AND CHARGES												
37 GENERAL GOVERNMENT	16,800	15,895	(905)	15,700			-		16,800	15,895	(905)	15,700
38 INSPECTIONS & CONTROL	44,500	55,289	10,789	49,500			-		44,500	55,289	10,789	49,500
39 TRANSPORTATION	5,000	5,038	38	5,000			-		5,000	5,038	38	5,000
40 WASTE COLLECTION & RECYCLING	-	1,792	1,792	-			-		-	1,792	1,792	-
41 CEMETERY	85,904	68,560	(17,344)	61,575			-		85,904	68,560	(17,344)	61,575
42 COMMUNITY CENTER - ALVINSTON	196,750	217,084	20,334	216,000			-		196,750	217,084	20,334	216,000
43 CC - CONCESSION/VENDING	4,220	4,445	225	4,470			-		4,220	4,445	225	4,470
44 CANADA DAY	16,000	15,565	(435)	15,750			-		16,000	15,565	(435)	15,750
45 PLANNING FEES	9,000	8,062	(938)	7,000			-		9,000	8,062	(938)	7,000
46 HANGING BASKETS/COMMUNITY GROUP	2,860	3,010	150	3,000			-		2,860	3,010	150	3,000
47 POST OFFICE	50,000	56,330	6,330	50,000			-		50,000	56,330	6,330	50,000
48 MUNICIPAL DRAIN BILLINGS	330,000	609,000	279,000	435,000			-		330,000	609,000	279,000	435,000
49 TILE DRAIN LOANS	5,000	5,036	36	5,000			-		5,000	5,036	36	5,000
	766,034	1,065,106	299,072	867,995	-	-	-	-	766,034	1,065,106	299,072	867,995
MUNICIPAL												
50 BROOKE FIRE RESCUE	52,301	60,066	7,765	55,184	61,600	61,584	(16)	11,712	113,901	121,650	7,749	66,896
52 COUNTY POLICING GRANT, etc.	11,910	11,910	-	11,910	-	-	-	-	11,910	11,910	-	11,910
53 DONATIONS	-	11,658	11,658	-	17,500	31,768	14,268	-	17,500	43,426	25,926	-
	64,211	83,634	19,423	67,094	79,100	93,352	14,252	11,712	143,311	176,986	33,675	78,806
ONTARIO FUNDING												
54 OCIF - GRANT	-	-	-	-	593,253	410,000	(183,253)	500,000	593,253	410,000	(183,253)	500,000
55 EFFICIENCY FUNDING	-	-	-	-	-	(3,767)	(3,767)	-	-	(3,767)	(3,767)	-
56 PROVINCIAL - Other	-	-	-	-	-	-	-	-	-	-	-	-
57 OMRFA DRAIN SUPERINTENDENT GRANT	15,000	15,000	(0)	15,000	-	-	-	-	15,000	15,000	(0)	15,000
58 OMAFRA - DRAIN SUBSIDY GRANTS	140,000	260,000	120,000	215,000	-	-	-	-	140,000	260,000	120,000	215,000
59 OMPF - GRANT	453,900	453,900	-	397,700	-	-	-	-	453,900	453,900	-	397,700
	608,900	728,900	120,000	627,700	593,253	406,233	(187,019)	500,000	1,202,153	1,135,133	(67,020)	1,127,700

2023 Projected Results & Preliminary 2024 Budget Estimates

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CLASSIFICATION	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET	2023 BUDGET	2023 Projections	OVER (UNDER)	2024 BUDGET			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
REVENUES cont'd															
CANADA FUNDING															
60 FEDERAL - other			-		50,000	50,000	-	-	50,000	50,000	-	-			
61 FEDERAL CCBF (formerly GAS TAX)					-	-	-	410,000	-	-	-	410,000			
62 FEDERAL CANADA DAY	5,250	5,000	(250)	5,000				-	5,250	5,000	(250)	5,000			
	5,250	5,000	(250)	5,000	50,000	50,000	-	410,000	55,250	55,000	(250)	415,000			
OTHER															
63 LICENCES, PERMITS, RENTS	16,130	16,625	495	16,330			-		16,130	16,625	495	16,330			
64 FINES AND PENALTIES	45,000	58,125	13,125	50,000			-		45,000	58,125	13,125	50,000			
65 OTHER REVENUES	64,500	115,665	51,165	84,500			-		64,500	115,665	51,165	84,500			
AREA RATINGS															
66 ALVINSTON AREA RATING	47,507	47,823	317	42,805			-		47,507	47,823	317	42,805			
67 INWOOD AREA RATING	17,210	17,441	231	15,944			-		17,210	17,441	231	15,944			
	64,717	65,264	547	58,749	-	-	-	-	64,717	65,264	547	58,749			
RESERVES/RESERVE FUNDS/FINANCING															
68 RESERVES	329,044	(101,565)	(430,609)	447,462	427,188	135,000	(292,188)	297,188	756,232	33,435	(722,797)	744,650			
69 FINANCING			-		-	-	-	-	-	-	-	-			
	329,044	(101,565)	(430,609)	447,462	427,188	135,000	(292,188)	297,188	756,232	33,435	(722,797)	744,650			
TAXATION															
70 ADJUSTMENTS/WRITE-OFFS	(70,000)	(65,996)	4,004	(70,000)			-		(70,000)	(65,996)	4,004	(70,000)			
71 SUPPLEMENTAL	20,000	20,698	698	20,000			-		20,000	20,698	698	20,000			
72 UTILITY TRANSMISSION	15,000	15,442	442	15,400			-		15,000	15,442	442	15,400			
	(35,000)	(29,856)	5,144	(34,600)	-	-	-	-	(35,000)	(29,856)	5,144	(34,600)			
73 TOTAL REVENUES	1,928,786	2,006,897	78,111	2,190,231	1,149,541	684,585	(464,956)	1,218,900	3,078,326	2,691,482	(386,844)	3,409,131			
74 NET EXPENDITURES OVER REVENUE	(2,782,570)	(2,961,200)	(178,630)	(2,815,250)	(528,155)	(349,526)	178,630	(829,050)	(3,310,726)	(3,310,726)	0	(3,644,300)			
75 ADJUSTMENTS															
76 NET ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-			
77 TO BE RAISED BY TAXES									3,310,726	3,310,726	(0)	3,644,300			
									Tax Increase	333,573		10.08%			

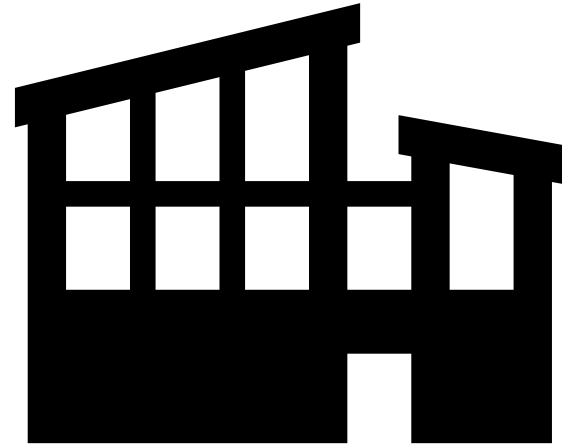
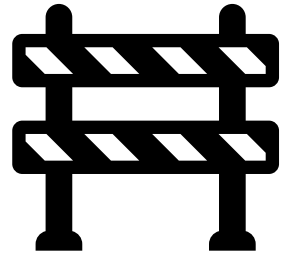


ITEMS AFFECTING OUR 2024 GENERAL OPERATING BUDGET



- ▶ General Inflation is up over 3%
- ▶ Wages -the total wage budget is up approximately \$134k or 10.6% due to:
 - ▶ Pay Grid adjustments and Cost of living increases as approved by Council.
 - ▶ Performance Appraisal raises
 - ▶ Hiring more full-time staff for Parks & Rec (difficult to find part-time staff to work evenings and weekends).
- ▶ Insurance Costs
 - ▶ Insurance cost are expected to increase by approximately 10% over 2023.
- ▶ Council costs
 - ▶ Unknown costs, legal and otherwise, of supporting Council's decision to fight Campbell House Demolition.
- ▶ OMPF funding is down another \$56,2000 or 12.4%
- ▶ The Community Center is expected to cost approximately \$420,000 more to operate than the revenue that is generated by it.
- ▶ Overall, we will have to draw from Reserves, increase Taxes, or raise User Fees (or some combination) to compensate for these factors.

OUR 2024 PRELIMINARY GENERAL CAPITAL BUDGET



2024 Draft Capital Proposals

<u>DEPARTMENT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
GENERAL GOVERNMENT	COPIER/PRINTER/COMPUTERS	35,000	New Computers and Copier/Printer/Scanner
		35,000	
BROOKE FIRE RESCUE	BUNKER GEAR	14,000	Bunker gear - 4 sets @ \$3,500 each
	COMMUNICATIONS	9,000	2 Radios with Data
	BUILDING	25,000	Firehall office & training room upgrades
	EQUIPMENT	13,200	Rope rescue equip, canopy, gen, lighting
	TRAINING EQUIPMENT	12,000	Training pad build
		73,200	
PUBLIC WORKS	ROAD REHABILITATION	175,000	Finish LasSalle Line West Reconstruction of Base
	MAJOR CULVERT CONSTRUCTION	75,000	Replace 2 Large Culverts
	CONSTRUCTION	1,113,250	Railroad, Elm, Centre storm water and roads
	CONSTRUCTION	15,000	Sidewalks
	TRACTOR	7,500	Tractor upgrade
	PLOW TRUCK(S)	360,000	Truck Chassis & Plow, ordered 2022, not receiving until 2024
		1,745,750	
RECREATION & CULTURE	BUILDING - EQUIPMENT	12,000	Compressor Room Vent Stack upgrade
	REFRIGERATION SYSTEM	150,000	Replace Condenser
	FIXTURE UPGRADES	20,000	Replace toilets with commercial grade
	BUILDING - UPGRADES	12,000	Dressing Room Doors - replace
		194,000	
TOTAL CAPITAL - TAXATION BUDGET		2,047,950	

► Summary

- This budget will be challenging
- What kind of direction does Council want to give staff with respect to:
 - Operations - do we cut back services to reduce spending?
 - Capital do we defer desired/planned capital spending?
 - We need to use Government Funding (OCIF and CCBF) or lose it.
 - Do we continue to deplete reserves?
 - Do we borrow to complete capital purchases? This impacts future taxes.
 - What kind tax increase do you want to see?
- Approximately every \$33,000 change in spending or revenues will mean a 1% change in the budget requirements which can either be funded through changes to:
 - Taxes,
 - Reserves,
 - Borrowing, and/or
 - User Fees

2023 Budget to Projections and Comparisons to Budget

EXPENDITURES

General Government Expenditures

- Overall General Government expenses are expected to come in around budget.
 - Council costs will be 40% overbudget due to:
 - budget being based on COVID years when expenses were lower, and
 - unexpected legal costs due to Contravention Conflict of Interest Act by Council members
 - However, Council Support & Corporate Overhead expenditures are expected to come in underbudget which should offset the above overages.

Protection Expenditures

- Expected to be slightly underbudget mainly due to:
 - Fire expenditures coming in under budget:
 - lower drainage capital costs than expected, and
 - some equipment purchases were deferred.

Transportation Expenditures

- Operating costs expected to be significantly underbudget (\$168,000) due to:
 - Lower than expected operating costs, including:
 - cold patch – \$19,000 lower
 - gravel - \$40,000 lower
 - bridge & culvert repairs \$32,000 lower
 - payroll lower due to staff shortages
 - Equipment fuel and repairs/maintenance lower
 - But some costs higher:
 - Dust control
 - Brush and tree removal – storm
 - Municipal Drain costs – roads portion – always an “unknown”.
- Capital expenditures also underbudget (\$600,000) due to:
 - LaSalle Line Reconstruction some cost deferred to 2024.
 - Sidewalk replacements lower.
 - Plow truck that was ordered in 2022 will not be delivered until 2024.

Environmental Expenditures

- Expected to be almost on budget since most costs are known (Garbage/Recycling/Storm Sewer loan repayment).

2023 Budget to Projections and Comparisons to Budget

Health / Cemetery Expenditures

- Health expenditures are on budget.
- Cemetery is self-supporting for now.

Recreation and Culture Expenditures

- Expenditures are slightly over budget due to:
 - higher than expected utility and heating costs, and
 - Many unexpected building and equipment repair costs – these will likely continue as the building and equipment age.

Planning and Development Expenditures

- Expenditures are close to budget except for Municipal Drain costs which are higher than expected but will be offset by higher Drain subsidies and higher billings to landowners.

REVENUES

- Most User Fees and Charges are close to budget apart from Municipal Drain Charges which is anticipated to be higher due to the higher costs.
- Municipal Donations are higher than expected/budgeted – used to purchase/fund unbudgeted items.
- Provincial funding
 - Drain subsidies higher than budgeted but offset by higher expenditures.
 - OCIF grant funding is lower than budgeted because Road Rebuild was delayed so grant must also be deferred.
- Federal funding is at budgeted levels.
- Other Revenues are higher than budgeted:
 - Fines and penalties up – people are paying taxes/water/etc. slower.
 - Interest income is up since rates rose throughout the year and because some projects/ expenditures deferred there was more in the bank collecting interest.
- Reserves – more transferred back to budget surplus due to above factors – mainly project deferrals and postponed equipment purchase.

QUESTIONS?

2024 PRELIMINARY BUDGET ESTIMATES COMENTARY

Operating Expenditures

General Government

- Increased Council Expenditures significantly to account for increased wages, conferences, and provision for legal representation at Land Tribunal for the Campbell House – budget up over 100%.
- Council support and Corporate Management - budgets of each up by about 5%

Protection Services

- Fire Services budget up by approximately 7%
- Policing budget up marginally (less than 1%)
- Conservation budget up about 10%
- Protection and Inspection Services – budget estimated to remain similar to next year.

Transportation Services

- Materials and Services budget down due to lower gravel road maintenance and stock piling needs.
- Overhead up by about 6.5%
- Still paying for Shiloh Line until 2031.
- Vehicle costs budgeted to be lower.
- Winter maintenance costs budgeted to be about the same.

Environmental

- Still paying for Inwood Storm Sewer system until 2026
- Estimated a 5% increase in garbage collection costs.
- Recycling is to move to Full Producer Responsibility April 1 – so cost will drop significantly for now.

Hospitals and Cemetery

- Budgeted same \$5,000 for contribution to 4 counties or Petrolia
- Cemetery is self sustaining for now – will at some point need funding from Municipality.

Recreation and Culture

- The Community Centre Costs continue to outpace Revenues.
- Budgeting a 21% increase in costs
 - Wages – people expect building to be clean and well cared for; hard to find people willing to work evenings and weekends.
 - Building and equipment are aging requiring more repairs and maintenance to keep things safe and running.

2024 PRELIMINARY BUDGET ESTIMATES COMENTARY

- Expect it to cost over \$400,000 more to operate the facility and grounds than it generates in revenue.
- Similarly, Inwood Community Park costs are budgeted to be higher.
- Budgets for maintaining both libraries are also up slightly.
- Canada Day has been self-sustaining in the past – hopefully that continues – the Municipality provides the use of the facilities/grounds at no charge.

Planning and Development

- Planning and zoning costs are expected to be way up – the County has asked us to budget \$50,000 to hire consultants to amend our Zoning Bylaws since our Official Plan has now been updated.
- The budget Municipal Drain work has been increased substantially since we seem to be doing more work every year. Most of these costs are recoverable through billings to landowners and grant subsidies.

Operating Revenues

User Fess and Charges

- No significant changes here – Facility Rentals increase and so will Municipal Drain billings.
- Budgeted Fire Revenues from adjoining municipalities are in accordance with our Fire Service agreement with them.
- The county Policing Grant has remained unchanged for years. If anything, it may disappear.
- Donations - unknown

Provincial Funding

- Drain Superintendent Grant – receive 50% of Drainage Superintendent costs.
- Drainage grants – subsidized 1/3 of costs related to farm property.
- OMPF grant down \$56,200 – 12.4%

Federal Funding

- Nothing for operations other than \$5,000 for Canada hopefully

Other Revenues

- Licences Permits and Rents – not much change expected.
- Fines and Penalties – budgeting \$5,000 more – people seem to be getting slower in paying.
- Interest earned – Increased since interest rates will likely remain higher throughout 2024.

2024 PRELIMINARY BUDGET ESTIMATES COMENTARY

Area Ratings

- Lower since have lower recycling expenses.

Reserves

- Using all the Surplus from 2023 to fund 2024 and keep the tax rate down.

Taxation Adjustments

- Little change expected from 2023 for Supplemental billings or write-offs.

Capital Expenditures

General Government

- Computers – all will be 5 years old in 2024; already had to replace one due to issues; monitors are all about 10 years old and should be replaced.
- Copier/scanner/fax is over 10 years old and is past life expectancy.

Fire

- Plan to purchase 4 sets of Bunker gear.
- 2 radios with data capabilities for onsite use
- Need firehall office and training room upgrades.
- Need rope rescue equipment, a canopy for onsite shelter, portable generators, and site lighting.
- Start building training pad – concrete.

Transportation/Public Works

- Plan to complete build up/reconstruction of LaSalle Line West
- Replace two large culverts as recommended by Engineers.
- Upgrade storm drainage on Railroad, Elm and Centre Streets, west of Nauvoo; engineering is now complete and ready for tender.
- Some Sidewalk replacements planned.
- Tractor is on a yearly upgrade plan.
- Plow truck that was ordered in 2022 is now scheduled to arrive in April?

Recreation

- Compressor room vent stack needs to be upgraded to comply with safety standards.
- Budgeting to replace the aging Condenser.
- Replace residential grade toilets with commercial grade auto flushing.
- Replace dressing room doors that were previously planned but did not happen.

2024 PRELIMINARY BUDGET ESTIMATES COMENTARY

Capital Revenue

Fire

- SWM and Dawn-Euphemia contribute to capital based on agreement.

Provincial Grants

- OCIF – Ontario Community Infrastructure Fund – haven't been notified on 2024 grant, but should be ~\$300,000, plus have some available from last year (for a total of \$500,000), using to fund Railroad, Elm, Centre Streets Storm Sewer replacement/upgrades.

Federal Grants

- CCBF – Canada Community Benefit Fund – formerly Gas Tax – have received ~ \$76,000 for a few years (haven't been notified of 2024 amount, but have been saving up, so should have a total of \$410,000. Using to fund Railroad, Elm, Centre Streets Storm Sewer replacement/upgrades.

Reserves

- Fire – using \$5,000 that was donated in 2023 to put towards concrete training pad.
- Roads – using \$250,000 for purchase of plow truck that was planned for last year – moved to 2024.
- Community Centre – using \$42,188 that was planned for 2023, not used, now using in 2024 for capital.

Taxation

- A total of \$3,644,300 need to fund Operations and Capital – 10% increase over 2023 taxes.

Questions?