Kingsville
ONTARIO

Budget 2024

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A message from the Chief Administrative Officer

2023 has been a year of investment in many infrastructure projects, including a new ice pad at the Kingsville Arena and continued multi-year extension of water line and Road 2 reconstruction from Division Road to Graham Side Road.

2023 was a year of unexpected emergencies. The Town responded to no less than three major weather events which caused significant damage in the community. Both public and private property was affected, with some devastating and wide spread losses. The Town is still working on remediation and repairs of its infrastructure and is developing long-term plans to ensure there is better outcomes for the future.

In early 2023 the Town began to feel the effects of the Canada-wide economic slowdown and increased inflationary pressures. For example, the number of new building permits issued this year has significantly decreased for the first time in several years. Additionally, the cost of goods and services the Town buys, including construction and repair of infrastructure, has increased significantly.

Provincial legislative changes have added to financial uncertainty for the Town. The province has passed legislation which attempts to reduce or remove development charges. Additionally, the Town has seen a reduction in grants and transfer payments from the province at the same time as an increase in downloaded mandatory services and responsibilities.

Kingsville has less revenue per household than every other municipality in Essex County, based on property tax and provincial transfers.

Historically low taxes and a very basic level of services have gone hand in hand for many years in Kingsville. However, residents and Council are asking for more and better services including strategic projects and priorities. The Town's rate of taxation and reserves are insufficient to meet these needs, especially as infrastructure and facilities need replaced or updated. The Town of Kingsville will either have to raise taxes or reduce expectations.

Our Town Council has adopted a long term strategy called "Kingsville 2040" which lays out a solid financial and community plan for the future of Kingsville. I encourage all residents to support our Mayor and Council in this plan to lead Kingsville into the future..

I look forward to reviewing the 2024 Budget with our Council during the budget deliberations in December 2023.

John Norton
Chief Administrative Officer

A message from the Director of Finance

Every year, the Town adopts a budget to fund a wide variety of services that Kingsville residents have come to rely upon. These services include; roads, police, fire, parks & recreation, waste collection, and many others. It is the Town's objective to deliver these services in a cost effective manner, at the service levels that residents expect.

In addition to funding day-to-day services, the annual budget also provides the opportunity to direct financial resources towards strategic priorities, to enhance existing services and add new services or amenities.

The highlights of the 2024 Budget can be summarized as follows;

Investing in Infrastructure

In 2023, the Town completed an Asset Management Plan which identified a significant infrastructure funding deficit. Simply put, we are not investing enough money into our roads, bridges, water distribution system, sanitary and storm sewers to maintain them over the long term. This issue is further compounded by rapidly increasing construction costs.

The 2024 budget is responding to this challenge by increasing our investment in roads and bridges life-cycle reserves by $450,000. This increase is part of multi-year strategy to close the infrastructure funding gap over the next 10 years. If we ignore this funding issue today, we will be burdening future generations with failing infrastructure and massive debt loads.

In 2024, the Town plans to spend $3.4 million on resurfacing roads, $2.2 million on bridge replacements and rehabilitations, and $260,000 on sidewalk replacements. The Town will also complete the Road 2 E reconstruction project and add a turning lane on Main St E at Jasperson Dr. to improve traffic flow.

Investing in Facilities

In 2023, the Town completed a Facility Review to better understand the condition of the Town's existing facilities and assess the needs of the community. Many of the Town's facilities are aging and in need of significant investment and repairs. Similar to infrastructure, we are not setting enough money aside each year to complete this work. The 2024 budget includes a $200,000 increase to the annual facility lifecycle reserve contribution.

In 2024, the Town will spend $695,000 on repairs and maintenance of existing facilities.

New Cottam Community Centre

The 2023 Facility Review also revealed the need for the replacement of the Ridgeview Park Recreation Centre and former Gosfield North municipal building. Council has committed to replacing these buildings with a new community centre in the Cottam area, following a period of public consultation. The 2024 budget includes $2,850,000 for the new facility, which will be financed over 10 years.

Service Levels and Staffing

As the Town grows, the ability to maintain service levels is dependent on appropriate staffing levels.
The 2024 budget includes 5 new positions which will support Fire, Parks, Recreation, Building, and Water services.

Investing in our Future

With the construction of the new K-12 public school well underway, it is expected that the Town will have the opportunity to acquire some of the existing School properties within the next 2-3 years.
The Town's ability to acquire and re-develop these lands is considered a key strategic priority and will require considerable funding.

The 2024 budget builds on previous savings by adding an additional $200,000 t o the school property acquisition and development reserve.

Inflation

At the time of this r eport, Statistics Canada is reporting a Consumer Price Index (CPI) increase of 3.8% over the past 12 months. This is in addition to the 6.8% CPI incr ease experienced in 2022.
The Town is not immune to the general increase in the cost of goods and services; such as fuel, materials, utilities, service contracts and labour.

A Revenue Complex

While keeping taxes low is important, it does come at a cost.

During Council's Strategic Planning Session this fall, it was quickly identified that the Town does not currently have the revenue or reserves to fund many of its strategic priorities. If the Town expects to meet the evolving needs and expectations of the Community, additional funding is required.

As illustrated in Table 1 below - The Town of Kingsville currently generates less revenue per household than every other municipality in Essex County, based on Property Taxation and Ontario Municipal Partnership Fund (Note 1) (OMPF) transfers.

Note 1

The OMPF grant is intended to support municipalities in challenging economic situations, limited property assessment, and large rural areas.

Table 1 – Revenue per Household

Municipality	Tax Revenue	OMPF	Total	Households	$ Per Household
Leamington	$ 38,024,442	$ 1,850,700	$ 39,875,142	11,219	$ 3,554
Lasalle	40,894,128	-	40,894,128	11,645	3,512
Amherstburg	26,828,975	1,326,400	28,155,375	9,671	2,911
Tecumseh	26,402,479	27,200	26,429,679	9,111	2,901
Essex	18,312,648	4,058,000	22,370,648	8,880	2,519
Lakeshore	36,448,510	564,600	37,013,110	15,022	2,464
Kingsville	21,130,622	719,900	21,850,522	9,183	2,379

Source: 2021 Financial Information Returns as reported by the Ministry of Municipal Affairs and Housing. Tax Revenue was obtained from line 9940 which includes supplemental tax bills and local improvement charges.

As outlined in the disc ussion, there are many challenges to overcome in the preparation of a Municipal Budget. Administration has worked hard to balance competing priorities to deliver a fiscally responsible budget that attempts to address the long-term needs of the community.

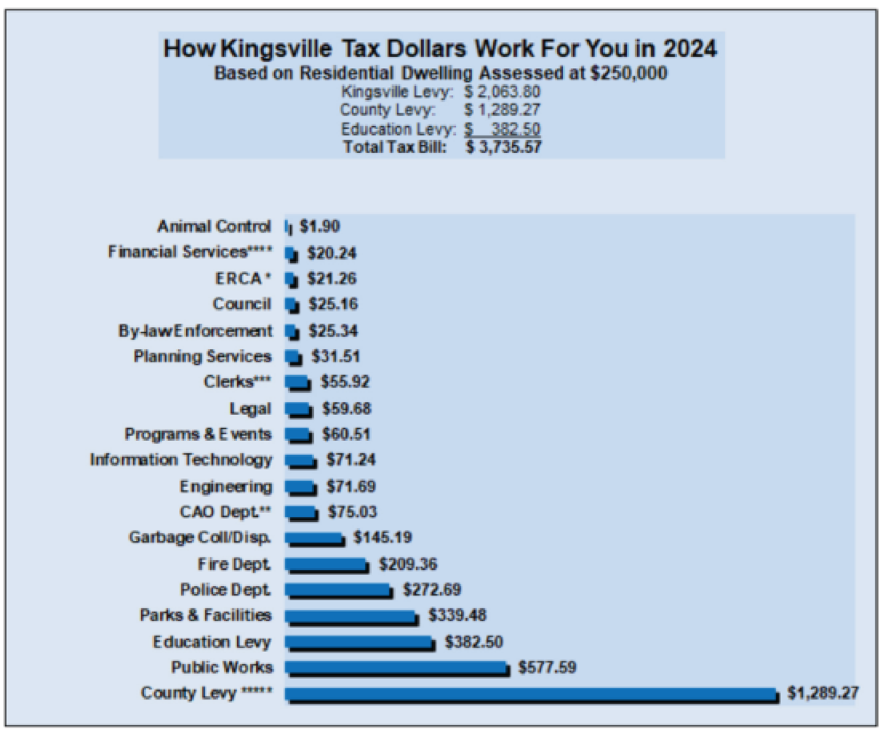
The 2024 budget requires an annual property tax increase of $158.17 for the average household (note 2) in Kingsville. This budget document attempts to provide some insight into the wide range of services resident s receive for their tax dollars. It is my hope that residents will take the time to review this document to better understand the tremendous value they are receiving for their tax dollars.

Note 2

Property taxes are based on their assessed value, as determined by MPAC. In 2024, the average single family home is assessed at $248,000. The Town uses an even $250,000 for illustrative purposes.

Ryan McLeod, CPA, CA
Director of Finance and Corporate Services

2024 BUDGET OVERVIEW



** Essex Region Conservation Authority*

*** CAO Dept. includes: CAO Office & Human Resources*

**** Clerks Dept includes: Clerks & Communications*

***** Financial Services includes: Finance, Customer Services & Economic Development*

****** County levy spent on: County Roads, Libraries, Social Services, Health Care, etc.*

2024 TAX CALCULATION

Total Assessment:	$ 3,458,118,200
Weighted (CVA) Assessment:	$ 2,892,220,887
2024 Budget Requirements:	**$ 23,875,864**

Tax Property Class	Rate	Assessment	Proof of Taxes
Residential	0.0082552	$ 2,306,615,342	$ 19,041,572
Residential & Farm PIL	0.0082552	141,300	1,166
Farmland	0.0020638	753,101,500	1,554,251
Farmland Awaiting Development 1	0.0020638	766,700	1,582
Farmland PIL	0.0020638	-	-
Multi-Residential	0.0090807	23,716,900	215,366.54
Multi-Residential New Construction	0.0090807	333,900	3,032.05
Commercial Occupied	0.0089325	182,449,370	1,629,727
Office Building	0.0089325	946,400	8,454
Commercial Excess Land	0.0062527	1,692,500	10,583
Commercial Vacant Land	0.0048087	2,087,600	10,039
Commercial On-Farm Business	0.0089325	31,200	279
Parking Lot	0.0048087	71,000	341
Commercial Occupied PIL	0.0089325	13,478,100	120,393
Commercial Vacant Land PIL	0.0062527	-	-
Industrial Occupied	0.0160357	37,390,700	599,587
Industrial Excess Land	0.0104232	761,800	7,940
Industrial Vacant Land	0.0104232	2,096,300	21,850
Industrial On-Farm Business	0.0160357	51,000	818
Shopping Centres	0.0089325	10,270,200	91,738
Shopping Centre Excess Land	0.0062527	127,600	798
Industrial Occupied PIL	0.0160357	366,500	5,877
Industrial Vacant Land PIL	0.0104232	57,900	604
Industrial Excess Land PIL	0.0104232	-	-
Large Industrial Occupied	0.0221743	12,241,088	271,437
Large Industrial Excess Land	0.0144133	53,700	774
Pipelines	0.0107565	25,620,000	275,582
Managed Forests	0.0020638	1,003,700	2,071
Exempt	0.0000000	82,645,900	-
TOTALS:		**$ 3,458,118,200**	**$ 23,875,864**

TAX RATE CALCULATION TABLE

2024 TAX RATES

Tax Property Class	Class	Local	County	Education	Total	Assessment
Residential	RT	0.00826298	0.00515708	0.00153000	0.01495006	$ 2,306,756,642
Farmland	FT / R1	0.00206575	0.00128927	0.00038250	0.00373751	$ 753,868,200
Commercial Occupied	CT	0.00894091	0.00558018	0.00880000	0.02332109	$ 195,927,470
Office Building	DT	0.00894091	0.00558018	0.00880000	0.02332109	$ 946,400
Commercial Excess Land	CU	0.00625864	0.00390613	0.00880000	0.01896477	$ 1,692,500
Commercial Vacant Land	CX	0.00481319	0.00300400	0.00633473	0.01415191	$ 2,087,600
Commercial On-Farm Business	C7	0.00894091	0.00558018	0.00220000	0.01672109	$ 31,200
Parking Lot	GT	0.00481319	0.00300400	0.00633473	0.01415191	$ 71,000
Multi-Residential	MT	0.00908928	0.00677562	0.00153000	0.01739490	$ 23,716,900
Multi-Residential New Construction	NT	0.00908928	0.00567278	0.00153000	0.01629206	$ 333,900
Pipelines	PT	0.01076666	0.00671967	0.00880000	0.02628633	$ 25,620,000
Industrial Occupied	IT	0.01605084	0.01001762	0.00880000	0.03486846	$ 37,757,200
Industrial Excess Land	IU	0.01043305	0.00651145	0.00880000	0.02574450	$ 761,800
Industrial Vacant Land	IX	0.01043305	0.00651145	0.00880000	0.02574450	$ 2,154,200
Industrial On-Farm Business	I7	0.01605084	0.01001762	0.00220000	0.02826846	$ 51,000
Large Industrial Occupied	LT	0.02219519	0.01385242	0.00880000	0.04484761	$ 12,241,088
Large Industrial Excess Land	LU	0.01442687	0.00900407	0.00880000	0.03223095	$ 53,700
Managed Forests	TT	0.00206575	0.00128927	0.00038250	0.00373751	$ 1,003,700
Shopping Centres	ST	0.00894091	0.00558018	0.00880000	0.02332109	$ 10,270,200
Shopping Centres Excess Land	SU	0.00625864	0.00390613	0.00880000	0.01896477	$ 127,600
Exempt	Ex	0.00000000	0.00000000	0.00000000	0.00000000	$ 82,645,900
TOTAL:						**$ 3,458,118,200**

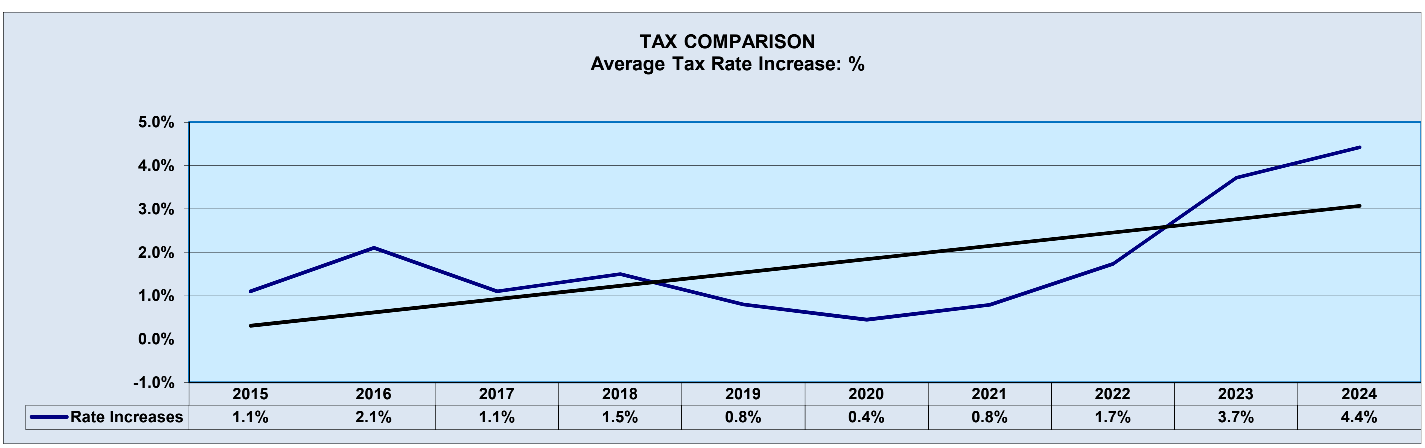
2024 TAX LEVY

	Class	Municipal	County	Education	Total
Residential	RT	$ 19,060,684	$ 11,896,119	$ 3,529,338	$ 34,486,141
Farmland	FT / R1	$ 1,557,299	$ 971,939	$ 288,355	$ 2,817,593
Commercial Occupied	CT	$ 1,751,769	$ 1,093,311	$ 1,724,162	$ 4,569,242
Office Building	DT	$ 8,462	$ 5,281	$ 8,328	$ 22,071
Commercial Excess Land	CU	$ 10,592.74	$ 6,611	$ 14,894	$ 32,098
Commercial Vacant Land	CX	$ 10,048	$ 6,271	$ 13,224	$ 29,544
Commercial On-Farm Business	C7	$ 279	$ 174	$ 69	$ 522
Parking Lot	GT	$ 342	$ 213	$ 450	$ 1,005
Multi-Residential	MT	$ 215,570	$ 160,697	$ 36,287	$ 412,553
Multi-Residential (New)	NT	$ 3,035	$ 1,894	$ 511	$ 5,440
Pipelines	PT	$ 275,842	$ 172,158	$ 225,456	$ 673,456
Industrial Occupied	IT	$ 606,035	$ 378,237	$ 332,263	$ 1,316,535
Industrial Excess Land	IU	$ 7,948	$ 4,960	$ 6,704	$ 19,612
Industrial Vacant Land	IX	$ 22,475	$ 14,027	$ 18,957	$ 55,459
Industrial On-Farm Business	I7	$ 819	$ 511	$ 112	$ 1,442
Large Industrial Occupied	LT	$ 271,693	$ 169,569	$ 107,722	$ 548,984
Large Industrial Land	LU	$ 775	$ 484	$ 473	$ 1,731
Managed Forests	TT	$ 2,073	$ 1,294	$ 384	$ 3,751
Shopping Centres	ST	$ 91,825	$ 57,310	$ 90,378	$ 239,512
Shopping Centres Excess Land	SU	$ 799	$ 498	$ 1,123	$ 2,420
TOTAL:		**$ 23,898,364**	**$ 14,941,559**	**$ 6,399,188**	**$ 45,239,110**

TAX COMPARISON

Based on Residential Dwelling Valued at $250,000

FINAL	Tax Rate		Dwelling Value		Total Tax	Increase (Decrease)	Percentage of Variance
LOCAL:							
2024 Tax Rate:	0.0082630	x	$250,000	=	$2,065.75	$158.17	8.3%
2023 Tax Rate:	0.0076303	x	$250,000	=	$1,907.57	$87.51	4.8%
2022 Tax Rate:	0.0072803	x	$250,000	=	$1,820.07	$40.27	2.3%
2021 Tax Rate:	0.0071192	x	$250,000	=	$1,779.79	$20.48	1.2%
2020 Tax Rate:	0.0070372	x	$250,000	=	$1,759.31	$24.81	1.4%
2019 Tax Rate:	0.0069380	x	$250,000	=	$1,734.50	$32.33	1.9%
2018 Tax Rate:	0.0068087	x	$250,000	=	$1,702.18	$53.93	3.3%
2017 Tax Rate:	0.0065930	x	$250,000	=	$1,648.25	$39.40	2.4%
2016 Tax Rate:	0.0064354	x	$250,000	=	$1,608.85	$63.16	4.1%
2015 Tax Rate:	0.0061828	x	$250,000	=	$1,545.69	$37.84	2.5%
COUNTY:							
2024 Tax Rate:	0.0051571	x	$250,000	=	$1,289.27	$0.00	0.0%
2023 Tax Rate:	0.0051571	x	$250,000	=	$1,289.27	$47.37	3.8%
2022 Tax Rate:	0.0049676	x	$250,000	=	$1,241.90	$18.33	1.5%
2021 Tax Rate:	0.0048943	x	$250,000	=	$1,223.57	$5.95	0.5%
2020 Tax Rate:	0.0048705	x	$250,000	=	$1,217.63	$10.16	0.8%
2019 Tax Rate:	0.0048299	x	$250,000	=	$1,207.47	$16.32	1.4%
2018 Tax Rate:	0.0047646	x	$250,000	=	$1,191.15	$17.25	1.5%
2017 Tax Rate:	0.0046956	x	$250,000	=	$1,173.90	$19.13	1.7%
2016 Tax Rate:	0.0046191	x	$250,000	=	$1,154.78	$20.46	1.8%
2015 Tax Rate:	0.0045373	x	$250,000	=	$1,134.31	$16.31	1.5%
EDUCATION:							
2024 Tax Rate:	0.0015300	x	$250,000	=	$382.50	$0.00	0.0%
2023 Tax Rate:	0.0015300	x	$250,000	=	$382.50	$0.00	0.0%
2022 Tax Rate:	0.0015300	x	$250,000	=	$382.50	$0.00	0.0%
2021 Tax Rate:	0.0015300	x	$250,000	=	$382.50	$0.00	-5.0%
2020 Tax Rate:	0.0015300	x	$250,000	=	$382.50	($20.00)	-5.3%
2019 Tax Rate:	0.0016100	x	$250,000	=	$402.50	($22.50)	-5.0%
2018 Tax Rate:	0.0017000	x	$250,000	=	$425.00	($22.50)	-4.8%
2017 Tax Rate:	0.0017900	x	$250,000	=	$447.50	($22.50)	-3.6%
2016 Tax Rate:	0.0018800	x	$250,000	=	$470.00	($17.50)	-3.9%
2015 Tax Rate:	0.0019500	x	$250,000	=	$487.50	($20.00)	-4.2%
TOTAL TAXES:							
2024 Tax Rate:	0.0149501	x	$250,000	=	$3,737.51	$158.17	4.4%
2023 Tax Rate:	0.0143174	x	$250,000	=	$3,579.34	$134.87	3.9%
2022 Tax Rate:	0.0137779	x	$250,000	=	$3,444.47	$58.60	1.7%
2021 Tax Rate:	0.0135435	x	$250,000	=	$3,385.87	$26.43	0.8%
2020 Tax Rate:	0.0134377	x	$250,000	=	$3,359.44	$14.97	0.4%
2019 Tax Rate:	0.0133779	x	$250,000	=	$3,344.47	$26.14	0.8%
2018 Tax Rate:	0.0132733	x	$250,000	=	$3,318.33	$48.68	1.5%
2017 Tax Rate:	0.0130786	x	$250,000	=	$3,269.65	$36.02	1.1%
2016 Tax Rate:	0.0129345	x	$250,000	=	$3,233.63	$66.12	2.1%
2015 Tax Rate:	0.0126700	x	$250,000	=	$3,167.50	$34.15	1.1%



BUDGET SUMMARY - TAX SUPPORTED OPERATIONS

	2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget
TAXATION:					
Taxation Levy	$ 19,150,724	$ 20,101,859	$ 21,789,337	$ 21,789,329	$ 23,898,364
Supplemental & Other Taxes	$ 390,183	$ 691,853	$ 390,000	$ 369,835	$ 390,000
TOTAL TAXATION:	**$ 19,540,907**	**$ 20,793,712**	**$ 22,179,337**	**$ 22,159,164**	**$ 24,288,364**
OPERATING REVENUE:					
Council	$ -	$ -	$ -	$ -	$ -
Financial Services	$ 1,628,175	$ 1,979,115	$ 1,698,100	$ 2,103,380	$ 1,749,000
CAO	$ -	$ 52,000	$ -	$ -	$ -
Clerks	$ 26,083	$ 31,351	$ 24,200	$ 29,628	$ 105,200
Legal	$ -	$ 400	$ 200	$ 600	$ 200
Information Technology	$ 620	$ 420	$ -	$ 20,337	$ -
Animal Control	$ 28,120	$ 35,450	$ 40,000	$ 31,317	$ 40,000
Fire	$ 44,855		$ 143,950	$ 189,773	$ 158,850
Police	$ 82,399	$ 185,968	$ 182,400	$ 32,529	$ 155,400
Building and By-law	$ 1,526,854	$ 1,174,335	$ 893,350	$ 551,801	$ 893,350
Public Works	$ 306,728	$ 202,914	$ 96,600	$ 159,061	$ 56,900
Engineering	$ -	$ -	$ 70,500	$ -	$ 137,500
Sanitation	$ -	$ -	$ -	$ -	$ -
Cemetery	$ 90,576	$ 139,972	$ 97,225	$ 67,747	$ 101,900
Arena	$ 134,094	$ 281,332	$ 271,700	$ 173,702	$ 259,900
Parks	$ 15,399	$ 22,274	$ 15,000	$ 15,554	$ 10,000
Facilities	$ 134,813	$ 185,622	$ 196,000	$ 90,405	$ 135,845
Marina	$ 77,195	$ 67,572	$ 77,000	$ 79,241	$ 76,000
Programs & Events	$ 8,124	$ 35,249	$ 38,700	$ 24,144	$ 49,700
Planning	$ 150,371	$ 131,170	$ 145,000	$ 163,380	$ 179,750
BIA	$ 137,175	$ 137,285	$ 143,750	$ 147,506	$ 156,600
TOTAL:	**$ 4,391,580**	**$ 4,809,742**	**$ 4,133,675**	**$ 3,880,105**	**$ 4,266,095**
OPERATING EXPENDITURES:					
Council	$ 224,667	$ 252,252	$ 289,655	$ 241,287	$ 295,810
Financial Services	$ 3,095,983	$ 1,695,125	$ 1,621,443	$ 1,585,906	$ 1,695,912
CAO	$ 135,812	$ 1,021,730	$ 916,073	$ 878,975	$ 842,204
Clerks	$ 19,154	$ 581,095	$ 632,472	$ 348,752	$ 730,215
Legal	$ -	$ 338,202	$ 654,348	$ 253,558	$ 701,897
Information Technology	$ 553,860	$ 653,376	$ 575,047	$ 571,305	$ 753,664
Animal Control	$ 51,602	$ 74,402	$ 67,800	$ 44,742	$ 62,300
Fire	$ 1,617,324	$ 1,742,537	$ 1,898,846	$ 1,528,232	$ 2,153,014
Police	$ 3,467,613	$ 3,377,871	$ 3,412,446	$ 2,844,723	$ 3,281,676
Building and By-law	$ 964,536	$ 1,059,027	$ 1,321,829	$ 1,017,002	$ 1,451,525
Public Works	$ 2,803,026	$ 3,316,493	$ 2,840,056	$ 2,135,103	$ 2,885,166
Engineering	$ -	$ -	$ 670,442	$ -	$ 894,009
Sanitation	$ 1,467,789	$ 1,525,998	$ 1,623,848	$ 1,269,468	$ 1,707,150
Cemetery	$ 136,048	$ 104,025	$ 158,175	$ 107,640	$ 167,622
Arena	$ 906,554	$ 1,117,143	$ 1,307,047	$ 977,927	$ 1,220,878
Parks	$ 689,453	$ 698,843	$ 945,158	$ 552,502	$ 1,122,862
Facilities	$ 307,484	$ 417,228	$ 420,085	$ 359,044	$ 417,003
Marina	$ 112,290	$ 98,852	$ 99,125	$ 83,427	$ 110,008
Programs & Events	$ 293,509	$ 532,041	$ 640,488	$ 444,207	$ 761,139
Planning	$ 473,238	$ 568,369	$ 551,961	$ 410,518	$ 545,271
BIA	$ 136,606	$ 127,600	$ 153,803	$ 92,957	$ 161,637
TOTAL:	**$ 17,456,546**	**$ 19,302,208**	**$ 20,800,147**	**$ 15,747,274**	**$ 21,960,961**
TRANSFERS TO (FROM) OPERATING RESERVES:					
TOTAL:	**$ 647,322**	**$ 350,555**	**$ (141,532)**	**$ 30,554**	**$ (216,712)**
OPERATING SURPLUS/(DEFICIT):	**$ (13,712,288)**	**$ (14,843,021)**	**$ (16,524,940)**	**$ (11,897,723)**	**$ (17,478,154)**
CAPITAL REVENUE:					
TOTAL:	**$ 10,575,776**	**$ 9,738,987**	**$ 20,807,000**	**$ 109,445**	**$ 17,452,397**
CAPITAL EXPENDITURES:					
Council	$ -	$ -	$ -	$ -	$ -
Financial Services	$ 181,893	$ 123,337	$ 319,000	$ 54,046	$ -
CAO					
Clerks					
Legal					
Information Technology	$ 45,809	$ 86,693	$ 95,000	$ 61,777	$ 104,000
Animal Control	$ -	$ -	$ -	$ -	$ -
Fire	$ 694,405	$ 55,038	$ 786,600	$ 550,379	$ 352,500
Police	$ -	$ 10,685	$ -	$ -	$ -
Building and By-law	$ -	$ -	$ 53,000	$ 50,315	$ 190,000
Public Works	$ 8,747,412	$ 9,077,931	$ 16,297,750	$ 7,582,070	$ 10,240,000
Engineering					$ 2,759,000
Sanitation	$ -	$ -	$ -	$ -	$ -
Cemetery	$ -	$ -	$ -	$ -	$ -
Arena	$ 199,579	$ 174,026	$ 1,930,000	$ 1,370,589	$ 425,000
Parks	$ 1,876,673	$ 274,838	$ 2,370,500	$ 1,030,116	$ 670,000
Facilities	$ 3,922	$ 37,356	$ 165,000	$ 56,718	$ 3,235,000
Marina	$ 13,606	$ 28,448	$ 25,000	$ 28,131	$ -
Programs & Events	$ 69,438	$ 121,430	$ -	$ 961	$ -
Planning	$ 11,176	$ 51,925	$ 85,000	$ 13,831	$ -
BIA	$ -	$ 100,464	$ -	$ -	$ -
TOTAL:	**$ 11,843,913**	**$ 10,142,170**	**$ 22,126,850**	**$ 10,798,934**	**$ 17,975,500**
TRANSFERS TO CAPITAL RESERVES:					
TOTAL:	**$ 3,048,657**	**$ 3,760,385**	**$ 3,290,000**	**$ 3,890,000**	**$ 4,905,000**
DEBT SERVICING COST:					
TOTAL:	**$ 917,609**	**$ 1,044,547**	**$ 1,044,547**	**$ 655,331**	**$ 1,382,106**
CAPITAL SURPLUS/(DEFICIT):	**$ (5,234,404)**	**$ (5,208,116)**	**$ (5,654,397)**	**$ (15,234,819)**	**$ (6,810,209)**
NET SURPLUS/(DEFICIT):	**$ 594,215**	**$ 742,575**	**$ -**	**$ (4,973,378)**	**$ -**

2024 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Account Number	Budget Amount	Funding Source: Grants – Provincial	Funding Source: Grants – Federal	Funding Source: Other Revenue	Funding Source: Transfer from Reserves	Funding Source: Development Charges	Funding Source: Long-term Debt	Funding Source: Current Year Taxation
FINANCIAL SERVICES											
			SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CLERKS											
			SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
INFORMATION TECHNOLOGY											
IT-2024-1	Exchange Migration / M365 Upgrade	Move Email to Cloud, which is expected to save approx. $50,000 in server upgrades in 2025.		$ 35,000							**$ 35,000**
IT-2024-2	Laptop Lifecycle - Town hall	9 Laptops		$ 19,000				$ 19,000			**$ -**
IT-2024-3	Laptop Lifecycle - Fire	4 Truck Laptops		$ 8,000				$ 8,000			**$ -**
IT-2024-4	Great Plains / Diamond Update	End of support of current Database Server. Network security priority.		$ 14,000							**$ 14,000**
IT-2024-5	A/V Upgrades - Fire/Arena/Unico	TVs and projectors at those locations		$ 10,000							**$ 10,000**
IT-2024-6	Network Security Assessment			$ 18,000							**$ 18,000**
			SUBTOTAL	**$ 104,000**	**$ -**	**$ -**	**$ -**	**$ 27,000**	**$ -**	**$ -**	**$ 77,000**
FIRE DEPARTMENT											
FIRE-2023-4	Retrofit EMS Space for Fire Dept.	2023 Carry Forward	01-121-360-72309	$ 200,000					$ 200,000		**$ -**
FIRE-2024-1	Lifecycle of Defibrillators (3 total)	Lifecycle to be consistent with EMS models		$ 10,000				$ 10,000			**$ -**
FIRE-2024-2	Apparatus floor drain replacement - south station	Current drain / sewer grates are rotting		$ 40,000							**$ 40,000**
FIRE-2024-3	SCBA Decon Washing Kit	Proper washing of fire gear and equipment for health & safety (cancer prevention)		$ 52,500							**$ 52,500**
FIRE-2024-4	Master Fire Plan			$ 50,000							**$ 50,000**
			SUBTOTAL	**$ 352,500**	**$ -**	**$ -**	**$ -**	**$ 10,000**	**$ 200,000**	**$ -**	**$ 142,500**
POLICE											
			SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
BUILDING DEPARTMENT											
BUILD-2024-1	Replacement of 14-02 F-150 Pick-up	to be replaced with SUV		$ 40,000				$ 40,000			**$ -**
BUILD-2024-2	Town Hall Office Renovations to move Building Staff into Council Chambers			$ 150,000				$ 150,000			**$ -**
			SUBTOTAL	**$ 190,000**	**$ -**	**$ -**	**$ -**	**$ 190,000**	**$ -**	**$ -**	**$ -**
PUBLIC WORKS											
PW-2023-1	Road 2 East Reconstruction - Graham to Division - Surface asphalt, line painting, holdbacks, etc.	2023 Carry-over - All approved funding	01-130-360-72024	$ 1,125,000	$ 281,250					$ 843,750	**$ -**
PW-2023-2	West Side Collector Road - Engineering, Land acquisitions and expropriations, surveys, etc. (2023 carry forward)	2023 Carry-over - Slight change in funding	01-130-360-72228	$ 1,500,000		$ 150,000				$ 1,350,000	**$ -**
PW-2023-14	Bridge Program - Road 11 over Patterson Drain (Bridge#19) - Engineering and Construction for Bridge Replacement (2023 carry forward)	2023 Carry-over	01-130-360-72225	$ 800,000				$ 800,000			**$ -**
PW-2024-1	Main Street East - Westbound right hand turn lane at Jasperson - Engineering and Construction	Connecting Link Agreement - will ask County to carry $380,000 in their budget for this work.		$ 800,000		$ 105,000	$ 380,000		$ 315,000		**$ -**

2024 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Account Number	Budget Amount	Funding Source: Grants - Provincial	Grants - Federal	Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
PW-2024-2	Graham Sideroad Resurfacing - Road 3 East to Hwy 3 (MTO paving a section as well)		01-130-360-72217	$ 400,000		$ 400,000					$ -
PW-2024-3	Bridge Program - Road 5 West (adjacent Cty Rd 29) - Engineering and Construction for Bridge Replacement - County is lead on project			$ 750,000				$ 750,000			$ -
PW-2024-4	Bridge Program - Engineering for future replacement of Road 3 West over Nelson Drain Bridge			$ 90,000				$ 90,000			$ -
PW-2024-5	Bridge Program - Engineering and rehabilitation of Lakeside Park decorative field stone bridge, Road 3 West culvert over Centre Branch 47 Drain, Road 3 West culvert over East Branch 47 Drain, and Road 10 Bridge over Belle River Drain			$ 600,000				$ 600,000			$ -
PW-2024-6	Asset Management Plan - Consulting Services - 2024 Requirements	AMP to be expanded to include Non-Core Assets by July 1, 2024.		$ 150,000	$ 150,000						$ -
PW-2024-7	Rural Road Program - Resurface Road 7 from North Talbot to Graham Side road			$ 225,000				$ 225,000			$ -
PW-2024-8	Rural Road Program - Resurface Road 5 East from Olinda to Cty Rd 31			$ 550,000				$ 550,000			$ -
PW-2024-9	Rural Road Program - Resurface Road 5 West from McCain to Cty Rd 29			$ 540,000				$ 540,000			$ -
PW-2024-10	Rural Road Program - Road 8 East from Graham to Cty Rd 31 - Final lift			$ 210,000				$ 210,000			$ -
PW-2024-11	Rural Road Program - Road 7 East from Olinda to Cty Rd 31 - Final lift			$ 120,000				$ 120,000			$ -
PW-2024-12	Rural Road Program - Road 5 East from Olinda to Graham - Final lift			$ 65,000				$ 65,000			$ -
PW-2024-13	Rural Road Program - South Talbot Road from Cty Rd 18 to Road 5 West - Final lift			$ 90,000				$ 90,000			$ -
PW-2024-14	Rural Road Program - Cameron Side road from Cty Rd 34 to Road 11 - Final lift			$ 105,000				$ 105,000			$ -
PW-2024-15	Urban Road Program - Resurface subdivision of Wride, Erie, Park, King, Bayview, and Mallot			$ 1,050,000	$ 1,050,000						$ -
PW-2024-16	Sidewalk Replacement Program - Horwath - Division to Sumac - Both Sides			$ 130,000		$ 130,000					$ -

2024 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Account Number	Budget Amount	Funding Source: Grants – Provincial	Grants – Federal	Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
PW-2024-17	Sidewalk Replacement Program - Cty Road 27 East - Cty Road 34 to Hill Street (west side of road only)			$ 130,000		$ 130,000					$ -
PW-2024-18	Salt Dome - repairs			$ 30,000				$ 30,000			$ -
PW-2024-19	**NEW** - FLEET - Utility Trailer (For Paint Sprayer) (qty 1)			$ 10,000							**$ 10,000**
PW-2024-20	FLEET - 12-01 International Workstar Tandem			$ 300,000				$ 300,000			$ -
PW-2024-21	FLEET - 12-03 International 7500			$ 400,000				$ 400,000			$ -
PW-2024-22	FLEET - 12-04 Kioti Tractor (cemetery)			$ 50,000				$ 50,000			$ -
PW-2024-23	FLEET - Diezel Lawn Tractor (cemetery)			$ 20,000				$ 20,000			$ -
			SUBTOTAL	**$ 10,240,000**	**$ 1,481,250**	**$ 915,000**	**$ 380,000**	**$ 4,945,000**	**$ 315,000**	**$ 2,193,750**	**$ 10,000**
SANITATION											
			SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DRAINAGE											
2024-1-DRAIN	Various Drain Projects	Town Assessment resulting from various drainage engineering reports		$ 2,759,000			$ 2,672,596				**$ 86,404**
			SUBTOTAL	**$ 2,759,000**	**$ -**	**$ -**	**$ 2,672,596**	**$ -**	**$ -**	**$ -**	**$ 86,404**
CEMETERY											
			SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ARENA											
ARENA-2024-1	Condenser replacement			$ 250,000				$ 250,000			$ -
ARENA-2024-2	Arena Roof	Part 1 replacement		$ 175,000				$ 175,000			$ -
			SUBTOTAL	**$ 425,000**	**$ -**	**$ -**	**$ -**	**$ 425,000**	**$ -**	**$ -**	**$ -**
PARKS											
PARKS-2023-8	Grandview Avenue - Greenway Access (funded through agreement)(2023 carry forward)		01-171-360-72325	$ 60,000			$ 60,000				$ -
PARKS-2024-2	Lakeside Playground	Current playground is almost 20 yrs old and falling apart. Repairs are becoming obsolete. Budget includes playground and site preparation.		$ 200,000				$ 200,000			$ -
PARKS-2024-3	Lower Lakeside Park Pavilion (Gazebo)	Major safety concerns		$ 35,000							**$ 35,000**

2024 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Account Number	Budget Amount	Funding Source: Grants - Provincial	Grants - Federal	Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
PARKS-2024-4	In-Ground Trash Bins	Pilot program has been going extremely well. Phase in new trash bins over the next couple years at multiple areas: CIB, CB, Lakeside, Ridgeview, Jasperson and Dog Park.		$ 20,000							$ 20,000
PARKS-2024-5	Ridgeview Park: Splash Pad Repairs	To repair leaking pipes.		$ 40,000				$ 40,000			$ -
PARKS-2024-6	**NEW** - FLEET - Dump Trailer (Quantity 1)			$ 20,000							$ 20,000
PARKS-2024-7	FLEET - 2011 Skyjack (used)			$ 85,000				$ 85,000			$ -
PARKS-2024-8	FLEET - 14-03 Ford F-150 Pick-up Truck			$ 50,000				$ 50,000			$ -
PARKS-2024-9	FLEET - 13-01 Kioti Tractor CK20S			$ 50,000				$ 50,000			$ -
PARKS-2024-10	FLEET - 13-01 Kioti CCK-20SH			$ 50,000				$ 50,000			$ -
PARKS-2024-11	FLEET - 13-02 Kioti CK20S			$ 50,000				$ 50,000			$ -
PARKS-2024-12	Picnic Tables			$ 10,000							$ 10,000
			SUBTOTAL	$ 670,000	$ -	$ -	$ 60,000	$ 525,000	$ -	$ -	$ 85,000
FACILITIES											
FAC-2023-1	Kingsville Soccer Field Improvements	Purchase and install Soccer nets (2023 carry forward)	01-178-360-72334	$ 20,000				$ 20,000			$ -
FAC-2023-2	Ridgeview Soccer Field Improvements	Purchase and install Soccer nets (2023 carry forward)	01-178-360-72335	$ 20,000				$ 20,000			$ -
FAC-2024-1	Ridgeview Park Community Centre & Field House - Engineering	Facility needs analysis including public discussions, design new building, demo and build new.		$ 2,850,000			$ 46,000			$ 2,565,000	$ 239,000
FAC-2024-2	Kingsville Rec. Complex Lights - Outdoor	Parts are now obsolete and can no longer be purchased, phase in replacement of lights. Phase I - Baseball Diamond #6		$ 75,000							$ 75,000
FAC-2024-3	Kingsville Rec. Complex Septic - Sewer Connection	Connect highly used washrooms to sewer. In 2023 system was closed due to being outdated and capacity issues.		$ 155,000							$ 155,000
FAC-2024-4	Lakeside Roof - Facilities Operations			$ 75,000				$ 75,000			$ -
FAC-2024-5	Kingsville Library Roof -Facilities Operations			$ 25,000				$ 25,000			$ -
FAC-2024-6	Town Hall Roof - Safety - Facilities Operations	Install safety railings on roof.		$ 15,000				$ 15,000			$ -
			SUBTOTAL	$ 3,235,000	$ -	$ -	$ 46,000	$ 155,000	$ -	$ 2,565,000	$ 469,000
MARINA											
			SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PROGRAMS & EVENTS											
			SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PLANNING											
			SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BIA											
			SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
											$ -
	TOTALS:			$ 17,975,500	$ 1,481,250	$ 915,000	$ 3,158,596	$ 6,277,000	$ 515,000	$ 4,758,750	$ 869,904

Left to Right: Councillor Tony Gaffan, Councillor Debby Jarvis-Chausse, Deputy Mayor Kimberly DeYong, Mayor Dennis Rogers, Councillor Larry Patterson, Councillor Thomas Neufeld & Councillor Sheri Lowrie

Council is the municipality's governing body and the custodian of its powers, both legislative and administrative. The Council sets the policies that the administration follows as it performs the task of running the municipality. Council's term is four years (2022 – 2026).

Operating Budget ($dollars)

Council	2023 Budget	2024 Budget	Change $
Revenue	-	-	-
Expenses	289,655	295,810	6,155
Contribution to Reserves	-	-	-
Net Total	(289,655)	(295,810)	(6,155)

Council Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Council	0.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0

		COUNCIL						**Variance - Fav/(Unfav)**	**Variance - Fav/(Unfav)**
Account Number		**2021 Actuals**	**2022 Actuals**	**2023 Budget**	**2023 Actuals YTD**	**2024 Budget**		2023 Act YTD vs. 2023 Budget	2024 Budget vs. 2023 Budget
		OPERATING BUDGET							
OPERATING EXPENDITURES:									
01-110-072-60110	Council Honourarium	$ 182,460	$ 202,985	$ 223,686	$ 186,405	$ 228,160		$ 37,281	$ (4,474)
01-110-072-60114	Committee Honourarium	$ -	$ -	$ -	$ -	$ -		$ -	$ -
01-110-072-60204	Benefits - CPP	$ 7,991	$ 8,995	$ 11,852	$ 10,387	$ 12,118		$ 1,465	$ (266)
01-110-072-60206	Benefits - EHT	$ 3,799	$ 4,093	$ 4,362	$ 3,802	$ 4,449		$ 560	$ (87)
01-110-098-60253	Conventions	$ 17,290	$ 17,737	$ 29,400	$ 20,808	$ 29,400		$ 8,592	$ -
01-110-098-60254	Training & Development	$ 204	$ 2,617	$ 3,000	$ -	$ 3,000		$ 3,000	$ -
01-110-099-60300	Mayor and Town's Promotional	$ 5,252	$ 6,659	$ 7,000	$ 4,036	$ 7,000		$ 2,964	$ -
01-110-099-60312	Insurance	$ 7,000	$ 7,700	$ 8,855	$ 8,750	$ 10,183		$ 105	$ (1,328)
01-110-099-60317	Miscellaneous	$ 76	$ 459	$ -	$ 1,757			$ (1,757)	$ -
01-110-099-60327	Communication	$ 595	$ 1,007	$ 600	$ 5,341	$ 600		$ (4,741)	$ -
01-110-099-60690	Charitable Advertising	$ -	$ -	$ 900	$ -	$ 900		$ 900	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 224,667**	**$ 252,252**	**$ 289,655**	**$ 241,287**	**$ 295,810**		**$ 48,368**	**$ (6,155)**
	OPERATING SURPLUS/(DEFICIT):	**$ (224,667)**	**$ (252,252)**	**$ (289,655)**	**$ (241,287)**	**$ (295,810)**		**$ 48,368**	**$ (6,155)**

Office of the CAO – The Chief Administrative Officer (CAO) oversees all municipal operations. The Office of the CAO includes the CAO, Executive Assistant to the Mayor & CAO, and Human Resources (including Crossing Guards).

Operating Budget ($dollars)

Office of the CAO	2023 Budget	2024 Budget	Change $
Revenue	-	-	-
Expenses	916,073	842,204	(73,869)
Contribution to Reserves	-	-	-
Net Total	(916,073)	(842,204)	73,869

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
CAO	4.0	6.0	0.0	4.0	6.0	0.0	0.0	0.0	0.0

Supports 80 full time + 26 part time (staff & students) + 6 crossing guards + 2 alternates + 52 volunteer firefighters .

60 safe operating procedures created for staff.

6 New Human Resources Policies created in 2024.

Renew fire wage agreement 2023.

Service Pressures:

- An active labour market has contributed to higher staff turnover, increasing demands on staff retention, recruitment and training efforts.
- Increased need to update and create Human Resource policies and procedures to ensure a safe, productive, healthy work environment.
- Attracting skilled specialized staff (e.g. Planners, Environmental Services, Engineers, etc.) with a competitive labour market.

Budget Pressures:

- Increased need to focus on existing staff and onboarding training (i.e. Certifications, advancing skills, customer service interactions, standard operating procedures, etc.)
- Retaining staff by ensuring compensation is comparable to the external market.

CAO (Including Human Resources)

Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-111-058-40502	Provincial Grants			$ -			$ -	$ -
01-111-058-40502	Provincial Grants - COVID		$ 52,000	$ -	$ -		$ -	$ -
01-111-058-40511	Federal Grants		$ -	$ -			$ -	$ -
01-111-066-41270	Miscellaneous Revenue		$ -	$ -			$ -	$ -
	TOTAL OPERATING REVENUE:	**$ -**	**$ 52,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OPERATING EXPENDITURES:								
01-111-072-60102	Salaries - Full Time		$ 549,276	$ 261,323	$ 528,299	$ 303,677	$ (266,976)	$ (42,354)
	2023 New Staff - Council Motion			$ 150,000			$ 150,000	$ 150,000
01-111-072-60103	Salaries - Over-time		$ 15,731	$ 1,500	$ 7,025	$ 8,000	$ (5,525)	$ (6,500)
01-111-072-60104	Salaries - Part Time		$ 25,246	$ -	$ 21,242		$ (21,242)	$ -
01-111-072-60108	Salaries - Crossing Guards	$ 30,866	$ 49,203	$ -	$ 40,804	$ -	$ (40,804)	$ -
01-111-072-60114	Committee Honourarium	$ 7,500	$ -	$ -	$ -		$ -	$ -
01-111-072-60128	Salaries - Tourism	$ 69,696	$ 12,613	$ -	$ -		$ -	$ -
	Benefits	$ -	$ 165,873	$ 87,172	$ 164,069	$ 83,937	$ (76,897)	$ 3,235
	Total Salaries & Benefits	**$ 108,062**	**$ 817,942**	**$ 499,995**	**$ 761,439**	**$ 395,614**	**$ (261,444)**	**$ 104,381**
01-111-072-60120	Contracted Services		$ 4,228		$ 31,500		$ (31,500)	$ -
01-111-098-60254	Training & Development		$ 18,219	$ 7,000	$ 18,657	$ 8,000	$ (11,657)	$ (1,000)
01-111-098-60258	Team Building / Wellness Programs		$ 6,131		$ 3,612	$ -	$ (3,612)	$ -
01-111-099-60301	Office Supplies		$ -	$ 500	$ 844	$ 500	$ (344)	$ -
01-111-099-60303	Postage / Courier		$ -	$ 250	$ -	$ 250	$ 250	$ -
01-111-099-60305	Courier & Express		$ -		$ -		$ -	$ -
01-111-099-60306	Advertising		$ 16,788		$ 11,136	$ -	$ (11,136)	$ -
01-111-099-60317	Miscellaneous		$ 26,327	$ 3,500	$ 5,798	$ 3,500	$ (2,298)	$ -
01-111-099-60319	Professional Services		$ 44,679		$ 9,271		$ (9,271)	$ -
01-111-099-60320	Memberships & Subscriptions		$ 11,772	$ 8,021	$ 14,072	$ 10,357	$ (6,051)	$ (2,336)
01-111-099-60327	Communication		$ 2,018	$ 600	$ 1,832	$ 600	$ (1,232)	$ -
01-111-099-60400	Mileage		$ 2,653	$ 500	$ 1,593	$ 500	$ (1,093)	$ -
01-111-099-60358	Small Capital		$ 13,162		$ 18,581	$ -	$ (18,581)	$ -
01-111-099-60368	Crossing Guard Expenses	$ 339	$ 1,143		$ 639	$ -	$ (639)	$ -
	Tourism & Economic Development	$ 27,410	$ 56,667	$ -	$ -	$ -	$ -	$ -
	Human Resources			$ 395,707		$ 422,883	$ 395,707	$ (27,176)
	TOTAL OPERATING EXPENDITURES:	**$ 135,812**	**$ 1,021,730**	**$ 916,073**	**$ 878,975**	**$ 842,204**	**$ 37,098**	**$ 73,869**
	NET OPERATING REVENUES (EXPENSES):	**$ (135,812)**	**$ (969,730)**	**$ (916,073)**	**$ (878,975)**	**$ (842,204)**	**$ 37,098**	**$ 73,869**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-111-032-41700	Trans. from Res. - Working Cap.	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ 40,000
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ -**	**$ 40,000**
	OPERATING SURPLUS/(DEFICIT):	**$ (135,812)**	**$ (969,730)**	**$ (916,073)**	**$ (878,975)**	**$ (882,204)**	**$ 37,098**	**$ 33,869**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-111-058-40504	Grants - Provincial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-111-032-41710	Transfer from Res. - Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-111-032-41720	Transfer from Res. - DC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -		$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (135,812)**	**$ (969,730)**	**$ (916,073)**	**$ (878,975)**	**$ (882,204)**	**$ 37,098**	**$ 33,869**

NOTE: IN 2020 & 2021, THIS DEPARTMENT WAS INCLUDED UNDER GENERAL ADMINISTRATION

NOTE: 2024 EC DEVELOPMENT DEPARTMENT MOVED TO FINANCIAL SERVICES & COMMUNICATION MOVED TO CLERKS

HUMAN RESOURCES

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-117-058-40502	Provincial Grants - OMPF						$ -	$ -
01-117-058-40502	Provincial Grants - COVID						$ -	$ -
01-117-058-40511	Federal Grants						$ -	$ -
01-117-066-41270	Miscellaneous Revenue						$ -	$ -
	TOTAL OPERATING REVENUE:					**$ -**	**$ -**	**$ -**
OPERATING EXPENDITURES:								
01-117-072-60102	Salaries - Full Time			$ 155,396		$ 202,975	$ 155,396	$ (47,579)
01-117-072-60102	HR Assistant - part time 2023 increase			$ 40,000		$ -		
01-117-072-60103	Salaries - Over-time					$ 500	$ -	$ (500)
01-117-072-60104	Salaries - Part Time			$ 35,664		$ -	$ 35,664	$ 35,664
01-117-072-60108	Salaries - Crossing Guards			$ 55,800		$ 60,331	$ 55,800	$ (4,531)
	Benefits			$ 43,772		$ 62,632	$ 43,772	**$ (18,860)**
	Total Salaries & Benefits	**$ -**	**$ -**	**$ 330,632**	**$ -**	**$ 326,438**	**$ 330,632**	**$ 4,194**
01-117-072-60120	Contracted Services					$ -	$ -	$ -
01-117-098-60254	Training & Development			$ 12,000		$ 29,000	$ 12,000	$ (17,000)
01-117-098-60258	Team Building / Wellness Programs			$ 3,000		$ 6,500	$ 3,000	$ (3,500)
01-117-099-60301	Office Supplies			$ 200		$ 200	$ 200	$ -
01-117-099-60303	Postage / Courier			$ 250		$ 250	$ 250	$ -
01-117-099-60305	Courier & Express			$ 250		$ 250	$ 250	$ -
01-117-099-60306	Advertising			$ 10,000		$ 14,400	$ 10,000	$ (4,400)
01-117-099-60307	Photocopier Supplies					$ -	$ -	$ -
01-117-099-60317	Miscellaneous			$ 20,750		$ 27,500	$ 20,750	$ (6,750)
01-117-099-60319	Professional Services			$ 5,000		$ 5,000	$ 5,000	$ -
01-117-099-60320	Memberships & Subscriptions			$ 2,200		$ 1,845	$ 2,200	$ 355
01-117-099-60326	Professional Fees					$ -	$ -	$ -
01-117-099-60327	Communication			$ 350		$ -	$ 350	$ 350
01-117-099-60368	Crossing Guard Expenses			$ 725		$ 900	$ 725	$ (175)
01-117-099-60400	Mileage			$ 350		$ 600	$ 350	$ (250)
01-117-099-60358	Small Capital			$ 10,000		$ 10,000	$ 10,000	$ -
	TOTAL OPERATING EXPENDITURES:	**$ -**	**$ -**	**$ 395,707**	**$ -**	**$ 422,883**	**$ 395,707**	**$ (27,176)**
	NET OPERATING REVENUES (EXPENSES):	**$ -**	**$ -**	**$ (395,707)**	**$ -**	**$ (422,883)**	**$ 395,707**	**$ (27,176)**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
							$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (395,707)**	**$ -**	**$ (422,883)**	**$ 395,707**	**$ (27,176)**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-117-032-41700	Trans. from Res. - Working Cap.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (395,707)**	**$ -**	**$ (422,883)**	**$ 395,707**	**$ (27,176)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-117-058-40504	Grants - Provincial					$ -	$ -	$ -
01-117-032-41710	Transfer from Res. - Capital					$ -	$ -	$ -
01-117-032-41720	Transfer from Res. - DC					$ -	$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule					$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (395,707)**	**$ -**	**$ (422,883)**	**$ 395,707**	**$ (27,176)**

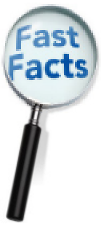
NOTE: IN 2020 & 2021, THIS DEPARTMENT WAS INCLUDED UNDER GENERAL ADMINISTRATION

Public Works is responsible for maintaining Town infrastructure, including roadways, boulevards and right of ways, storm sewers, regulatory signs and traffic signals, and weed control.

Operating Budget ($dollars)

Public Works	2023 Budget	2024 Budget	Change $
Revenue	96,600	56,900	(39,700)
Expenses	2,840,056	2,885,166	45,109
Contribution to Reserves	(30,000)	(30,000)	-
Net Total	(2,713,456)	(2,798,266)	(84,809)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Public Works	11.2	0.0	1.0	11.3	0.0	1.0	0.1	0.0	0.0



230 km of paved roads.

63 Bridges and Culverts (> 3 meters)

40 km of gravel roads.

59 km of storm sewers.

Service Pressures:

- Maintaining roads and sidewalks per Minimum Maintenance Standards (O.Reg. 239/02) while inventory levels continue to grow.
- Increased traffic accelerates the depreciation of roads.
- Climate change and extreme weather events placing a strain on municipal infrastructure.

Budget Pressures:

- Additional staff required to maintain growing infrastructure.
- Asset Management Plan indicates an Infrastructure Funding Deficit and points to the need to significantly increase the infrastructure funding.
- Contributions to the fleet and life-cycle reserves are not keeping pace with inflationary pressures.
- Rising fuel and material prices.

PUBLIC WORKS

Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget		Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
			OPERATING BUDGET						
OPERATING REVENUE:									
01-130-058-40509	Provincial Grants - Drainage	$ 48,140	$ 54,524	$ -	$ -			$ -	$ -
01-130-061-40663	Rent - Patios	$ 3,540	$ 4,740	$ 4,300	$ 6,256	$ 4,400		$ 1,956	$ 100
01-130-061-40667	Rent - Parking	$ 10,000	$ -	$ 500	$ -	$ 500		$ (500)	$ -
01-130-066-40904	Recovered Wages	$ -	$ 770	$ 500	$ 5,373	$ 500		$ 4,873	$ -
01-130-066-41254	Road & Encroachment Permits	$ 2,950	$ 16,250	$ -	$ 11,750			$ 11,750	$ -
01-130-066-41257	Revenue 911 Signs	$ 1,500	$ 1,700	$ 1,300	$ 1,200	$ 1,500		$ (100)	$ 200
01-130-066-41258	Pits & Quarries	$ 125,909	$ 50,144	$ 80,000	$ 31,047	$ 40,000		$ (48,953)	$ (40,000)
01-130-066-41265	Indemnity Fees	$ 59,975	$ 44,100	$ -	$ 30,560			$ 30,560	$ -
01-130-066-41270	Misc. Revenue	$ 54,714	$ 30,685	$ 10,000	$ 72,875	$ 10,000		$ 62,875	$ -
	TOTAL OPERATING REVENUE:	**$ 306,728**	**$ 202,914**	**$ 96,600**	**$ 159,061**	**$ 56,900**		**$ 62,461**	**$ (39,700)**
OPERATING EXPENDITURES:									
01-130-072-60102	Salaries - Full Time	$ 675,654	$ 877,179	$ 792,365	$ 746,173	$ 821,434		$ 46,192	$ (29,069)
01-130-072-60103	Salaries - Overtime	$ 34,482	$ 38,912	$ 42,880	$ 25,730	$ 42,711		$ 17,150	$ 169
01-130-072-60104	Salaries - Part Time	$ 20,634	$ 24,908	$ 13,748	$ 26,004	$ 14,227		$ (12,256)	$ (479)
01-130-072-60105	Salaries - Seasonal	$ 431	$ 1,753	$ -	$ 991	$ -		$ (991)	$ -
01-130-072-60120	Contract	$ 82,673	$ 57,196	$ -	$ 25,672	$ -		$ (25,672)	$ -
	Benefits	$ 267,435	$ 320,111	$ 298,868	$ 296,237	$ 315,673		$ 2,631	$ (16,805)
	Total Salaries & Benefits	**$ 1,081,310**	**$ 1,320,058**	**$ 1,147,861**	**$ 1,120,807**	**$ 1,194,045**		**$ 27,054**	**$ (46,184)**
	New Staff - PW Union			$ 92,000		$ -		$ 92,000	$ 92,000
01-130-098-60254	Training & Development	$ 12,101	$ 22,518	$ 15,000	$ 9,466	$ 20,000		$ 5,534	$ (5,000)
01-130-099-60301	Office Supplies	$ 1,980	$ 1,655	$ 950	$ 3,221	$ 1,200		$ (2,271)	$ (250)
01-130-099-60305	Courier & Express	$ 146	$ -	$ 450	$ 85	$ 450		$ 365	$ -
01-130-099-60306	Advertising	$ 2,989	$ 2,919	$ 1,500	$ 2,509	$ 2,000		$ (1,009)	$ (500)
01-130-099-60312	General Insurance	$ 71,600	$ 85,800	$ 98,670	$ 97,505	$ 113,471		$ 1,165	$ (14,801)
01-130-099-60314	Utilities	$ 18,929	$ 20,305	$ 20,000	$ 14,172	$ 20,000		$ 5,828	$ -
01-130-099-60315	Facility Maintenance	$ 5,450	$ 10,670	$ 7,000	$ 20,253	$ 15,000		$ (13,253)	$ (8,000)
01-130-099-60316	Equipment Repairs	$ 80,216	$ 167,845	$ 125,000	$ 94,147	$ 125,000		$ 30,853	$ -
01-130-099-60317	Misc	$ -	$ -		$ (9)			$ 9	$ -
01-130-099-60318	Equipment Rental	$ 4,379	$ 14,243	$ 8,500	$ 2,223	$ 8,500		$ 6,277	$ -
01-130-099-60319	Professional Services	$ 17,308	$ 42,334	$ 10,000	$ 10,253	$ 10,000		$ (253)	$ -
01-130-099-60320	Membership & Subscriptions	$ 2,307	$ 2,496	$ 2,000	$ 2,806	$ 3,000		$ (806)	$ (1,000)
01-130-099-60326	Professional Fees	$ (286)	$ -	$ -	$ -			$ -	$ -
01-130-099-60327	Communication	$ 9,495	$ 7,776	$ 5,100	$ 7,611	$ 8,500		$ (2,511)	$ (3,400)
01-130-099-60329	Rent - Parking Lot	$ 5,400	$ 5,400	$ 5,400	$ -	$ 5,400		$ 5,400	$ -
01-130-099-60335	Shop Supplies	$ 9,410	$ 10,541	$ 10,000	$ 5,640	$ 10,000		$ 4,360	$ -
01-130-099-60340	Fuel & Oil	$ 76,247	$ 92,766	$ 90,000	$ 51,935	$ 95,000		$ 38,065	$ (5,000)
01-130-099-60345	Licences & Permits	$ 15,657	$ 17,066	$ 15,000	$ 339	$ 15,000		$ 14,661	$ -
01-130-099-60347	Safety Supplies	$ 3,303	$ 2,994	$ 3,000	$ 709	$ 3,000		$ 2,291	$ -
01-130-099-60357	Small Tools, supplies	$ 3,147	$ 3,277	$ 2,000	$ 5,858	$ 3,500		$ (3,858)	$ (1,500)
01-130-099-60399	Larviciding	$ 1,125	$ -	$ 3,500	$ -	$ 3,500		$ 3,500	$ -
01-130-099-60400	Mileage	$ -	$ -	$ 250	$ -	$ 500		$ 250	$ (250)
01-130-099-60424	Commemorative Programs	$ -	$ -	$ -	$ -	$ -		$ -	$ -
01-130-099-60455	Beautification Maintenance	$ 9,016	$ 30,881	$ 10,000	$ 17,378	$ 20,000		$ (7,378)	$ (10,000)
01-130-099-60456	Patio Maint / Const.	$ -	$ 196	$ 2,000	$ 3,136	$ 2,000		$ (1,136)	$ -
01-130-099-60460	GPS Equipment & Monitoring	$ 22,761	$ 19,772	$ 30,000	$ 35,215	$ 35,000		$ (5,215)	$ (5,000)
01-130-099-60648	BIA Initiatives - Flower Program	$ 20,014	$ 20,125	$ 23,375	$ 21,250	$ 24,100		$ 2,125	$ (725)
	Street/Traffic Lights								
01-130-110-60402	Traffic Signal Mtce.	$ 14,636	$ 14,134	$ 14,000	$ 6,192	$ 14,000		$ 7,808	$ -
01-130-114-60412	Streetlights Hydro	$ 113,104	$ 107,277	$ 125,000	$ 64,947	$ 120,000		$ 60,053	$ 5,000
01-130-114-60413	Streetlight Maintenance	$ 51,201	$ 56,616	$ 60,000	$ 76,947	$ 70,000		$ (16,947)	$ (10,000)
	Roadside Drainage								
01-130-141-60414	Culverts	$ 41,027	$ 53,007	$ -	$ 3,895			$ (3,895)	$ -
01-130-141-60415	Bridge / Culvert Inspections (Biennial)	$ 16,181	$ -	$ -	$ 1,226			$ (1,226)	$ -
01-130-141-60429	Grass Cutting	$ 71,939	$ 66,478	$ 30,000	$ 1,048	$ 30,000		$ 28,952	$ -
01-130-141-60439	Catch Basins	$ 45,086	$ 61,595	$ 45,000	$ 16,736	$ 50,000		$ 28,264	$ (5,000)
	Weed Control								
01-130-118-60416	Weed Spraying	$ 18,887	$ 29,001	$ 12,500	$ 6,112	$ 12,500		$ 6,388	$ -
	Hard Top Road Mtce.								
01-130-099-60451	Crack sealing program	$ -	$ -		$ -			$ -	$ -
01-130-110-60401	Line Painting (Incl AT Items)	$ 25,214	$ 14,592	$ 25,000	$ 19,587	$ 25,000		$ 5,413	$ -
01-130-110-60403	Parking Lot Inspection & Maintenance	$ -	$ 9,278	$ 2,500	$ -	$ 20,000		$ 2,500	$ (17,500)
01-130-110-60418	Hardtop Rd Repair (Patching, sealing)	$ 148,056	$ 132,477	$ 115,000	$ 43,262	$ 140,000		$ 71,738	$ (25,000)
01-130-110-60422	Street Sweeper	$ 7,979	$ 8,420	$ 10,000	$ 6,859	$ 10,000		$ 3,141	$ -
	Winter Road Mtce.								
01-130-122-60420	Winter Control (Salt and Trucking Only)	$ 273,112	$ 313,946	$ 320,000	$ 79,185	$ 315,000		$ 240,815	$ 5,000
01-130-122-60421	Sidewalk Winter Control	$ 3,209	$ 423	$ 6,500	$ 3,118	$ 3,500		$ 3,382	$ 3,000
	Municipal Storm / Drain Mtce.								
01-130-099-60427	Municipal Drainage Mtce	$ 219,945	$ 224,378	$ -	$ 136,344			$ (136,344)	$ -
01-130-099-60430	Flood Mitigation Efforts	$ 4,480	$ -	$ 15,000	$ -	$ 5,000		$ 15,000	$ 10,000
01-130-099-60452	Storm Drainage Mtce	$ 34,488	$ 25,183	$ 35,000	$ 5,197	$ 35,000		$ 29,803	$ -
01-130-099-60405	Storm Back-Flow Program	$ 2,250	$ 3,750	$ 5,000	$ 6,165	$ 11,000		$ (1,165)	$ (6,000)
	Roadside Tree Mtce. & New								
01-130-099-60425	Tree Planting	$ 39,362	$ 32,790	$ 50,000	$ 1,712	$ 50,000		$ 48,288	$ -
01-130-099-60426	Tree Brushing & Trimming	$ 50,846	$ 59,022	$ 70,000	$ 20,021	$ 65,000		$ 49,979	$ 5,000
	Signage								
01-130-132-60428	Signs ,Safety Devices (Incl AT)	$ 40,555	$ 54,189	$ 40,000	$ 48,136	$ 40,000		$ (8,136)	$ -
	Gravel Road Mtce.								
01-130-138-60432	Gravel Road & Shoulder Mtce	$ 56,912	$ 90,606	$ 80,000	$ 55,488	$ 80,000		$ 24,512	$ -
01-130-138-60436	Dust Control	$ 7,607	$ 9,143	$ 6,000	$ 1,307	$ 6,000		$ 4,693	$ -
	Sidewalk Mtce.								
01-130-144-60438	Sidewalk Repair	$ 42,860	$ 48,550	$ 45,000	$ 5,111	$ 45,000		$ 39,889	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 2,803,026**	**$ 3,316,493**	**$ 2,840,056**	**$ 2,135,103**	**$ 2,885,166**		**$ 704,**	**$ (45,109)**
	NET OPERATING REVENUES (EXPENSES):	**$ (2,496,299)**	**$ (3,113,580)**	**$ (2,743,456)**	**$ (1,976,042)**	**$ (2,828,266)**		**$ 767,**	**$ (84,809)**
CONTRIBUTIONS TO (FROM) RESERVES:									
03-130-032-41700	Trans. from Res.	$ -	$ (30,000)	$ (30,000)	$ -	$ (30,000)		$ (30,000)	$ -
03-130-440-80100	Transfer to Res. - Bridge / Culvert Insp.	$ 44,000	$ 29,000		$ -			$ -	$ -
03-130-440-80100	Transfer to Res. - Working Cap.	$ -			$ -			$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ 44,000**	**$ (1,000)**	**$ (30,000)**	**$ -**	**$ (30,000)**		**$ (30,**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (2,540,299)**	**$ (3,112,580)**	**$ (2,713,456)**	**$ (1,976,042)**	**$ (2,798,266)**		**$ 737,**	**$ (84,809)**

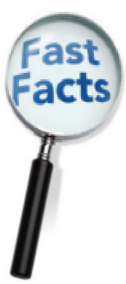
Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	PUBLIC WORKS							
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-130-058-40504	Prov.Grants - OCIF	$ 448,800	$ 1,588,807	$ 2,375,000	$ -	$ 1,481,250	$ (2,375,000)	$ (893,750)
01-130-058-40504	Prov.Grants - Modernization Grant		$ 74,210	$ 20,000	$ -		$ (20,000)	$ (20,000)
01-130-058-40504	Prov. Grants - EV Charging	$ -		$ 200,000	$ -		$ (200,000)	$ (200,000)
01-130-058-40515	Federal Grant (gas tax)	$ 1,395,428	$ 2,609,125	$ 815,000	$ -	$ 915,000	$ (815,000)	$ 100,000
01-130-058-40517	FCM - Asset Mgt Grant	$ -	$ -		$ -		$ -	$ -
01-130-066-40525	County of Essex	$ 118,795	$ 284,016		$ -	$ 380,000	$ -	$ 380,000
01-130-066-41510	Sale of Equipment	$ 5	$ 66,89		$ -		$ -	$ -
01-130-066-41530	Sale of Property (net)	$ -	$ -		$ -		$ -	$ -
01-130-066-41424	Long-term debt	$ 593,749	$ 1,437,442		$ -	$ 2,193,750	$ -	$ 2,193,750
03-130-032-41710	Transfer from Res. - Capital	$ 398,289			$ -	$ 30,000	$ -	$ 30,000
03-130-032-41710	Transfer from Res. - Lifecycle	$ 1,536,532	$ 1,346,504	$ 3,197,000	$ -	$ 4,145,000	$ (3,197,000)	$ 948,000
03-130-032-41710	Transfer from Res. - ELK			$ 200,000	$ -		$ (200,000)	$ (200,000)
03-130-032-41710	Transfer from Res. - Fleet	$ 122,906		$ 810,750	$ -	$ 770,000	$ (810,750)	$ (40,750)
03-130-032-41720	Transfer from Res. - DC	$ 3,165,237	$ 1,398,668	$ 8,410,000	$ -	$ 661,801	$ (8,410,000)	$ (7,748,199)
	TOTAL CAPITAL REVENUE:	**$ 7,779,741**	**$ 8,805,667**	**$ 16,027,750**	**$ -**	**$ 10,576,801**	**$ (16,027,750)**	**$ (5,450,949)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 8,747,412	$ 9,077,931	$ 16,297,750	$ 7,582,070	$ 10,240,000	$ 8,715,680	$ 6,057,750
	TOTAL CAPITAL EXPENDITURES:	**$ 8,747,412**	**$ 9,077,931**	**$ 16,297,750**	**$ 7,582,070**	**$ 10,240,000**	**$ 8,715,680**	**$ 6,057,750**
CONTRIBUTIONS TO RESERVES:								
03-130-440-80300	Transfer to Res. - Fleet	$ 300,000	$ 300,000	$ 325,000	$ 325,000	$ 375,000	$ 325,000	$ (50,000)
03-130-440-80300	Transfer to Res. - Capital	$ 110,000	$ 216,894	$ -	$ -		$ (1,400,000)	$ -
03-130-440-80300	Transfer to Res. - Lifecycle - Roads	$ 725,000	$ 1,200,000	$ 1,200,000	$ 1,400,000	$ 1,770,000	$ (200,000)	$ (570,000)
03-130-440-80300	Transfer to Res. - Lifecycle - Bridges	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 830,000	$ -	$ (80,000)
03-130-440-80300	Transfer to Res. - Lifecycle - Storm Sewers	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ -	$ -
03-130-440-80300	Transfer to Res. - Drainage	$ -					$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 2,035,000**	**$ 2,616,894**	**$ 2,425,000**	**$ 2,625,000**	**$ 3,125,000**	**$ (1,275,000)**	**$ (700,000)**
REPAYMENT OF LONG-TERM DEBT:								
01-130-099-60384	OILC Loan (Sewer Separation)	$ 239,544	$ 150,940	$ 239,544	$ 77,724	$ 239,544	$ 161,820	$ -
01-130-099-60386	OSIFA Loan (2004 Road Capital)	$ 127,907	$ 98,77	$ 123,245	$ 98,778	$ 114,004	$ 24,468	$ 9,242
01-130-099-60387	OILC Loan (2015)	$ 182,085	$ 166,075	$ 182,085	$ 84,579	$ 182,085	$ 97,507	$ -
01-130-099-60394	OILC Loan (2016)	$ 127,543	$ 113,029	$ 127,543	$ 57,602	$ 127,543	$ 69,941	$ -
01-130-099-60395	UFC Repayment - Road 2 E - Tax		$ 131,600	$ 131,600	$ 131,600	$ 131,600	$ -	$ -
01-130-099-60397	OILC Loan (2023) - Road 2 E - DC		$ -	$ -	$ -	$ 346,801	$ -	$ (346,801)
	REPAYMENT OF LONG-TERM DEBT:	**$ 677,080**	**$ 804,018**	**$ 804,018**	**$ 535,066**	**$ 1,141,577**	**$ 268,952**	**$ (337,559)**
	NET CAPITAL EXPENDITURES:	**$ (3,679,751)**	**$ (3,693,176)**	**$ (3,499,018)**	**$ (10,742,136)**	**$ (3,929,776)**	**$ (8,318,118)**	**$ (430,758)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (6,220,050)**	**$ (6,805,756)**	**$ (6,212,474)**	**$ (12,718,178)**	**$ (6,728,042)**	**$ (7,580,704)**	**$ (515,568)**

Sanitation ensures the Town of Kingsville's residential waste is collected and managed in a reliable, safe and environmentally responsible manner. Collection is outsourced to a third-party contractor and supported by the Public Works Department. Essex Windsor Solid Waste Authority (EWSWA) manages the Regional Landfill and Recycling Service.

Operating Budget ($dollars)

Sanitation	2023 Budget	2024 Budget	Change $
Revenue	-	-	-
Expenses	1,623,848	1,707,150	83,302
Contribution to Reserves	-	-	-
Net Total	(1,623,848)	(1,707,150)	(83,302)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Sanitation	0.1	0.0	0.0	0.1	0.0	0.0	(0.1)	0.0	0.0



5,943 tons of refuse yard waste disposed of in 2022.

961 tons of yard waste composted in 2022.

14% of collected refuse was diverted from the landfill in 2022.

100 additional households expected in 2024.

Service Pressures:

- Population growth increasing demand for waste collection services.
- Ability to support and encourage local waste diversion solutions.

Budget Pressures:

- Waste collection and diversion costs are subject to contractor rate adjustments for CPI (consumer price index) and housing counts.
- Organics collection program being implemented by the County of Essex could have a budget impact in 2025 and beyond.
- Perpetual care costs to maintain the transfer station property.

SANITATION

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
OPERATING BUDGET								
OPERATING EXPENDITURES:								
01-131-072-60102	Salaries - Full Time	$ 261	$ 1,434	$ 5,365	$ 32,471	$ -	$ (27,107)	$ 5,365
01-131-072-60103	Salaries - Over Time	$ -	$ -	$ 484	$ 1,161	$ -	$ (677)	$ 484
01-131-072-60104	Salaries - Part Time	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-131-072-60120	Salaries - Contracts	$ 243	$ 1,849	$ -	$ 391	$ -	$ (391)	$ -
01-131-099-60306	Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-131-400-60370	Waste Disposal & Recycling	$ 766,976	$ 770,480	$ 807,000	$ 583,959	$ 835,245	$ 223,041	$ (28,245)
01-131-400-60380	Waste Collection	$ 556,702	$ 599,061	$ 625,000	$ 500,055	$ 675,000	$ 124,945	$ (50,000)
01-131-400-60381	White Goods Collection	$ 7,567	$ 4,985	$ 6,000	$ 3,651	$ 6,000	$ 2,349	$ -
01-131-400-60382	Yard Waste Collection	$ 85,822	$ 91,680	$ 97,000	$ 80,758	$ 105,000	$ 16,242	$ (8,000)
01-131-400-60404	Perpetual Care Landfill	$ 50,218	$ 56,508	$ 83,000	$ 67,022	$ 85,905	$ 15,978	$ (2,905)
TOTAL OPERATING EXPENDITURES:		**$ 1,467,789**	**$ 1,525,998**	**$ 1,623,848**	**$ 1,269,468**	**$ 1,707,150**	**$ 354,380**	**$ (83,302)**
NET OPERATING REVENUES (EXPENSES):		**$ (1,467,789)**	**$ (1,525,998)**	**$ (1,623,848)**	**$ (1,269,468)**	**$ (1,707,150)**	**$ 354,380**	**$ (83,302)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-131-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-131-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
NET CONT. TO (FROM) RESERVES:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OPERATING SURPLUS/(DEFICIT):		**$ (1,467,789)**	**$ (1,525,998)**	**$ (1,623,848)**	**$ (1,269,468)**	**$ (1,707,150)**	**$ 354,380**	**$ (83,302)**
CAPITAL BUDGET								
CAPITAL REVENUE:								
03-131-032-41710	Transfer from Res. - Capital	$ -	$ -		$ -		$ -	$ -
03-131-032-41720	Transfer from Res. - DC	$ -	$ -		$ -		$ -	$ -
TOTAL CAPITAL REVENUE:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -		$ -	$ -	$ -
TOTAL CAPITAL EXPENDITURES:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
03-131-440-80300	Transfer to Res. - Capital	$ -	$ -		$ -		$ -	$ -
CONTRIBUTIONS TO RESERVES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -		$ -		$ -	$ -
REPAYMENT OF LONG-TERM DEBT:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
NET CAPITAL EXPENDITURES:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DEPARTMENTAL SURPLUS/(DEFICIT):		**$ (1,467,789)**	**$ (1,525,998)**	**$ (1,623,848)**	**$ (1,269,468)**	**$ (1,707,150)**	**$ 354,380**	**$ (83,302)**

Cemetery - Kingsville offers compassionate service for the sale of cemetery lots and plots. The Clerks Department responds to requests for information regarding locations of buried family members, and Public Works coordinates burials. The Town manages 12 (eight active and four inactive) cemeteries.

Operating Budget ($dollars)

Cemetery	2023 Budget	2024 Budget	Change $
Revenue	97,225	101,900	4,675
Expenses	158,175	167,622	9,447
Contribution to Reserves	-	-	-
Net Total	(60,950)	(65,722)	(4,772)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Cemeteries	0.6	0.0	0.0	0.6	0.0	0.0	0.	0.0	0.0

Maintain 23.4 acres of cemetery property.

Ranked 20th of 444 municipalities for active cemeteries in Ontario.

36 Full Burials and 43 Cremations in 2022.

8 active cemeteries in Kingsville.

Service Pressures:

- Discussions with loved ones are time sensitive and require a delicate approach using compassion and patience.
- Burials are unplanned and can be disruptive to regular operations.

Budget Pressures:

- Overtime commitments due to burials on Saturdays.
- Plot sales and burial fees do not cover total expenses, resulting in an annual tax-funded deficit.
- Aging cemeteries require investment in headstone and property maintenance not covered through maintenance fees.

CEMETERY

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
				OPERATING BUDGET				
OPERATING REVENUE:								
01-151-064-41185	Burial Permit	$ 1,321	$ 960	$ 3,525	$ 1,666	$ 2,700	$ (1,859)	$ (825)
01-151-064-41186	Tent Rentals	$ 100	$ -	$ 300	$ 100	$ 300	$ (200)	$ -
01-151-066-41270	Misc. Revenue	$ -	$ -	$ -	$ -		$ -	$ -
01-151-066-41801	Interment	$ 62,386	$ 49,902	$ 55,000	$ 54,561	$ 50,000	$ (439)	$ (5,000)
01-151-066-41802	Sale of Plots (net)	$ 13,950	$ 62,500	$ 20,000	$ 7,300	$ 20,000	$ (12,700)	$ -
01-151-066-41803	Interment Transfer fees	$ 240	$ 120	$ 400	$ 120	$ 400	$ (280)	$ -
01-151-066-41804	Marker Locates & Inspections	$ 4,500	$ 3,000	$ 3,000	$ 4,000	$ 3,500	$ 1,000	$ 500
01-151-066-41805	Disinternment	$ -	$ -	$ -	$ -		$ -	$ -
01-151-032-41712	Contribution from Perpetual	$ 8,079	$ 23,490	$ 15,000	$ -	$ 25,000	$ (15,000)	$ 10,000
	TOTAL OPERATING REVENUE:	**$ 90,576**	**$ 139,972**	**$ 97,225**	**$ 67,747**	**$ 101,900**	**$ (29,478)**	**$ 4,675**
OPERATING EXPENDITURES:								
01-151-072-60102	Salaries - Full Time	$ 30,025	$ 17,446	$ 42,918	$ 25,517	$ 49,241	$ 17,401	$ (6,323)
01-151-072-60103	Salaries - Overtime	$ 2,306	$ 688	$ 3,627	$ 1,864	$ 3,699	$ 1,763	$ (72)
01-151-145-60104	Salaries - Part Time	$ 35	$ 559	$ -	$ 63	$ -	$ (63)	$ -
01-151-072-60120	Contracts	$ 51,800	$ 49,434	$ 60,000	$ 37,008	$ 60,000	$ 22,992	$ -
01-151-072-60121	Grave Openings	$ 21,871	$ 15,795	$ 18,000	$ 15,657	$ 18,000	$ 2,343	$ -
01-151-099-60306	Advertising	$ -	$ -	$ 500	$ -	$ 500	$ 500	$ -
01-151-099-60309	Computer Maintenance	$ 2,301	$ 2,416	$ 2,500	$ -	$ 2,500	$ 2,500	$ -
01-151-099-60312	General Insurance	$ 2,700	$ 3,200	$ 3,680	$ 3,637	$ 4,232	$ 43	$ (552)
01-151-099-60314	Utilities	$ 1,574	$ 1,496	$ 1,750	$ 862	$ 1,750	$ 888	$ -
01-151-099-60316	Equipment Repair	$ 400	$ 1	$ 500	$ 429	$ 500	$ 71	$ -
01-151-099-60317	Miscellaneous	$ -	$ 100	$ 500	$ -	$ 500	$ 500	$ -
01-151-099-60319	Professional Services	$ 2,191	$ 2,504	$ 2,700	$ 2,675	$ 2,700	$ 25	$ -
01-151-099-60320	Membership & subscription	$ 328	$ 1,623	$ 1,500	$ 1,382	$ 1,500	$ 118	$ -
01-151-099-60337	Grounds Mtce(topsoil, sod, etc.)	$ 121	$ 55	$ 7,500	$ 100	$ 7,500	$ 7,400	$ -
01-151-099-60364	Headstone Mtce	$ 5,041	$ 7,508	$ 7,500	$ 11,004	$ 10,000	$ (3,504)	$ (2,500)
01-151-128-60426	Tree Brushing & Trimming	$ 15,356	$ 1,200	$ 5,000	$ 7,443	$ 5,000	$ (2,443)	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 136,048**	**$ 104,025**	**$ 158,175**	**$ 107,640**	**$ 167,622**	**$**	**$ (9,447)**
	NET OPERATING REVENUES (EXPENSES):	**$ (45,473)**	**$ 35,947**	**$ (60,950)**	**$ (39,893)**	**$ (65,722)**	**$**	**$ (4,772)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-151-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-151-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (45,473)**	**$ 35,947**	**$ (60,950)**	**$ (39,893)**	**$ (65,722)**	**$**	**$ (4,772)**
				CAPITAL BUDGET				
CAPITAL REVENUE:								
03-151-032-41710	Transfer from Res. - Capital	$ -	$ -		$ -		$ -	$ -
03-151-032-41720	Transfer from Res. - DC	$ -	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -		$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	**$ -**
CONTRIBUTIONS TO RESERVES:								
03-151-440-80300	Transfer to Res. - Capital	$ -	$ -		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -		$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (45,473)**	**$ 35,947**	**$ (60,950)**	**$ (39,893)**	**$ (65,722)**	**$**	**$ (4,772)**

CAPITAL PROJECTS & ENGINEERING

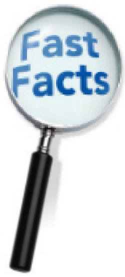
Capital Projects and Engineering is responsible for engineering and construction that facilitates growth and development and the renewal of existing assets.

Further, the development is responsible for the maintenance, repair, and improvement of the Town's drainage system and the updating of the Geographic Information System (GIS).

Operating Budget ($dollars)

Engineering	2023 Budget	2024 Budget	Change $
Revenue	70,500	137,500	67,000
Expenses	670,422	894,009	223,567
Contribution to Reserves	-	-	-
Net Total	(599,942)	(756,509)	(156,567)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Capital Projects	3.9	0.0	1.0	3.9	0.0	1.0	0.0	0.0	0.0



22.9 km's of rural roads and **1.1 km's** of urban roads improved through Kingsville's 2023 Road Resurfacing Program.

Road 2 East reconstruction from Union Ave to Division Street North nearing completion (5.4 km of new roadway).

Maintain **360+** Municipal Drains

Environmental Assessment initiated for a West Side Collector Road to extend Heritage Road to Road 2 West to relieve pressure on Main Street.

Service Pressures:

- Increased responsibilities in 2023 places pressure on staff.
- Additional staff needed to develop long-term infrastructure plans.
- Delivery of significant capital program with limited staff and resources is challenging.

Budget Pressures:

- An ongoing infrastructure funding gap creates challenges with respect to asset management. The Town continues to make efforts to narrow this gap each year.
- Uncertainty regarding Development Charges legislation creating delays in needed infrastructure improvements and access to growth related funding.
- The Town has a limited amount of collected Development Charges making it difficult to prioritize and proceed with a number of growth related capital construction projects.

CAPITAL PROJECTS & ENGINEERING

Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-132-058-40509	Provincial Grants - Drainage						$ -	$ -
01-132-058-40502	Provincial Grants			$ 17,000		$ 80,000	$ (17,000)	$ (63,000)
01-132-066-41254	Road & Encroachment Permits			$ 3,500		$ 7,500	$ (3,500)	$ (4,000)
01-132-066-41265	Indemnity Fees			$ 50,000		$ 50,000	$ (50,000)	$ -
01-132-066-41270	Misc. Revenue						$ -	$ -
	TOTAL OPERATING REVENUE:	**$ -**	**$ -**	**$ 70,500**	**$ -**	**$ 137,500**	**$ (70,500)**	**$ (67,000)**
OPERATING EXPENDITURES:								
01-132-072-60102	Salaries - Full Time			$ 186,350		$ 319,683	$ 186,350	$ (133,333)
01-132-072-60103	Salaries - Overtime					$ 1,867	$ -	$ (1,867)
01-132-072-60104	Salaries - Part Time			$ 16,207		$ 15,725	$ 16,207	$ 482
01-132-072-60120	Contract					$ -	$ -	$ -
	Benefits	$ -	$ -	$ 63,603		$ 103,010	$ 63,603	$ (39,407)
	Total Salaries & Benefits	**$ -**	**$ -**	**$ 266,160**	**$ -**	**$ 440,285**	**$ 266,160**	**$ (174,125)**
01-132-098-60254	Training & Development			$ 5,000		$ 6,500	$ 5,000	$ (1,500)
01-132-099-60301	Office Supplies			$ 250		$ 250	$ 250	$ -
01-132-099-60306	Advertising			$ 1,500		$ 1,500	$ 1,500	$ -
01-132-099-60311	Equipment Leases					$ -	$ -	$ -
01-132-099-60317	Misc					$ -	$ -	$ -
01-132-099-60318	Equipment Rental					$ -	$ -	$ -
01-132-099-60319	Professional Services			$ 25,000		$ 35,000	$ 25,000	$ (10,000)
01-132-099-60320	Membership & Subscriptions			$ 1,000		$ 1,000	$ 1,000	$ -
01-132-099-60326	Professional Fees			$ -		$ 1,000	$ -	$ (1,000)
01-132-099-60327	Communication			$ 1,800		$ 1,800	$ 1,800	$ -
01-132-099-60357	Small Tools, supplies			$ 1,000		$ 1,000	$ 1,000	$ -
01-132-099-60400	Mileage			$ 250		$ 250	$ 250	$ -
	Drainage			$ 368,482		$ 405,424	$ 368,482	$ (36,942)
	TOTAL OPERATING EXPENDITURES:	**$ -**	**$ -**	**$ 670,442**	**$ -**	**$ 894,009**	**$ 670,442**	**$ (223,567)**
	NET OPERATING REVENUES (EXPENSES):	**$ -**	**$ -**	**$ (599,942)**	**$ -**	**$ (756,509)**	**$ (740,942)**	**$ 156,567**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-132-032-41700	Trans. from Res.						$ -	$ -
03-132-440-80100	Transfer to Res. - Bridge / Culvert Insp.						$ -	$ -
03-132-440-80100	Transfer to Res. - Working Cap.						$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (599,942)**	**$ -**	**$ (756,509)**	**$ (740,942)**	**$ 156,567**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-132-058-40504	Prov.Grants - OCIF						$ -	$ -
01-132-052-40230	Local Improv.					$ 2,672,596	$ -	$ 2,672,596
03-132-032-41710	Transfer from Res. - Lifecycle						$ -	$ -
03-132-032-41710	Transfer from Res. - Drainage						$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,672,596**	**$ -**	**$ 2,672,596**
CAPITAL EXPENDITURES:								
	From Capital Schedule					$ 2,759,000	$ -	$ (2,759,000)
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,759,000**	**$ -**	**$ (2,759,000)**
CONTRIBUTIONS TO RESERVES:								
03-132-440-80300	Transfer to Res. - Capital						$ -	$ -
03-132-440-80300	Transfer to Res. - Drainage						$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ (86,404)**	**$ -**	**$ (86,404)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (599,942)**	**$ -**	**$ (842,913)**	**$ (740,942)**	**$ 70,163**

NOTE: PRIOR TO 2023, THIS DEPARTMENT WAS INCLUDED UNDER PUBLIC WORKS

DRAINAGE

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-133-058-40509	Provincial Grants - Drainage			$ 50,600		$ 52,000	$ (50,600)	$ 1,400
01-133-066-40904	Recovered Wages			$ -		$ -	$ -	$ -
01-133-066-41270	Misc. Revenue			$ -		$ -	$ -	$ -
	TOTAL OPERATING REVENUE:	**$ -**	**$ -**	**$ 50,600**	**$ -**	**$ 52,000**	**$ (50,600)**	**$ 1,400**
OPERATING EXPENDITURES:								
01-133-072-60102	Salaries - Full Time			$ 91,775		$ 104,012	$ 91,775	$ (12,237)
01-133-072-60103	Salaries - Overtime			$ -		$ -	$ -	$ -
01-133-072-60104	Salaries - Part Time			$ -		$ -	$ -	$ -
	Benefits	$ -	$ -	$ 28,707	$ -	$ 33,412	$ 28,707	$ (4,705)
	Total Salaries & Benefits	**$ -**	**$ -**	**$ 120,482**	**$ -**	**$ 137,424**	**$ 120,482**	**$ (16,942)**
01-133-098-60254	Training & Development					$ 3,000	$ -	$ (3,000)
01-133-099-60301	Office Supplies					$ -	$ -	$ -
01-133-099-60306	Advertising					$ 200	$ -	$ (200)
01-133-099-60311	Equipment Leases					$ -	$ -	$ -
01-133-099-60317	Misc					$ -	$ -	$ -
01-133-099-60318	Equipment Rental					$ -	$ -	$ -
01-133-099-60319	Professional Services					$ 3,000	$ -	$ (3,000)
01-133-099-60320	Membership & Subscriptions					$ 200	$ -	$ (200)
01-133-099-60326	Professional Fees					$ -	$ -	$ -
01-133-099-60327	Communication			$ 600		$ 600	$ 600	$ -
01-133-099-60357	Small Tools, supplies			$ 500		$ 1,000	$ 500	$ (500)
01-133-099-60400	Mileage					$ 500	$ -	$ (500)
	Roadside Drainage						$ -	$ -
01-133-141-60414	Rural Road Crossing Culverts			$ 50,000		$ 50,000	$ 50,000	$ -
01-133-141-60415	Bridge / Culvert Inspections (Biennial)			$ 35,000		$ -	$ 35,000	$ 35,000
01-133-141-60429	Roadside Drain Maintenance (ditching, cb's, etc.)			$ 20,000		$ 84,000	$ 20,000	$ (64,000)
01-133-141-60440	Phragmites Program					$ 45,000	$ -	$ (45,000)
	Municipal Storm / Drain Mtce.						$ -	$ -
01-133-099-60427	Municipal Drainage Mtce			$ 180,000		$ 120,000	$ 180,000	$ 60,000
	Weed Maintenace						$ -	$ -
01-133-118-60416	Spraying			$ 12,500		$ 12,500	$ 12,500	$ -
	TOTAL OPERATING EXPENDITURES:	**$ -**	**$ -**	**$ 419,082**	**$ -**	**$ 457,424**	**$ 419,082**	**$ (38,342)**
	NET OPERATING REVENUES (EXPENSES):	**$ -**	**$ -**	**$ (368,482)**	**$ -**	**$ (405,424)**	**$ 368,482**	**$ (36,942)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-133-032-41700	Trans. from Res.						$ -	$ -
03-133-440-80100	Transfer to Res. - Bridge / Culvert Insp.						$ -	$ -
03-133-440-80100	Transfer to Res. - Working Cap.						$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (368,482)**	**$ -**	**$ (405,424)**	**$ 368,482**	**$ (36,942)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-133-066-40530	Developer Contribution						$ -	$ -
01-133-052-40230	Local Improv. - Esseltine & Others					$ 2,672,596	$ -	$ 2,672,596
03-133-032-41710	Transfer from Res. - Capital						$ -	$ -
03-133-032-41710	Transfer from Res. - Drainage						$ -	$ -
03-133-032-41720	Transfer from Res. - DC						$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,672,596**	**$ -**	**$ 2,672,596**
CAPITAL EXPENDITURES:								
	From Capital Schedule					$ 2,759,000	$ -	$ (2,759,000)
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,759,000**	**$ -**	**$ (2,759,000)**
CONTRIBUTIONS TO RESERVES:								
03-133-440-80300	Transfer to Res. - Capital						$ -	$ -
03-133-440-80300	Transfer to Res. - Drainage						$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ (86,404)**	**$ -**	**$ (86,404)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (368,482)**	**$ -**	**$ (491,828)**	**$ 368,482**	**$ (123,346)**

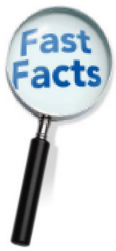
NOTE: PRIOR TO 2023, THIS DEPARTMENT WAS INCLUDED UNDER PUBLIC WORKS

Fire service provides emergency response, fire prevention-code enforcement and public fire safety education services to our residents. The department is under the direction of the Fire Chief. The department operates from two stations-1720 Division Road (south station) and 120 Fox Street (north station).

Operating Budget ($dollars)

Fire	2023 Budget	2024 Budget	Change $
Revenue	143,950	158,850	14,900
Expenses	1,898,846	2,153,014	(254,167)
Contribution to Reserves	-	-	-
Net Total	(1,754,896)	(1,994,164)	(239,267)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Volunteer	Student	Full-time	Volunteer	Student	Full-time	Volunteer	Student
Fire	6.0	58.0	0.0	7.0	58.0	0.0	1.0	0.0	0.0



2 min 23 sec Average response time from alarm to truck on route.

324 Total Incidents (to Oct) 2023 (7% increase over call volume in 2022)

19 sessions; **900** residents participated in pub ed sessions (to Oct) 2023

520 Total Inspections (to Oct) 2023 (25% increase over inspections in 2022)

Service Pressures:

- Alarm Activations (alarm malfunction, smoke alarm / CO alarm activation) contributing to increase in call volumes (35% of total calls).
- Maintaining timely response with increase call volumes.
- Sustainability of Employees/Volunteers Paid On-call Staff is a concern. Increased time commitment for training & certification, incident response, equipment maintenance all dramatically affect family work life balance. Personnel often work 40-60 hours per week outside of their commitment to Kingsville Fire.
- Aging South Station and small footprint creates issues in contamination free office space, sufficient storage and area dedicated to cleaning and decontamination of bunker gear.

Budget Pressures:

- Time commitment and financial impact to provide mandatory provincial certification of Firefighters and Officers. Turnover rate is approaching 20% YOY
- Sustain life cycle replacement of protective firefighting equipment to meet Ministry of Labour requirements and compounding increases for replacement apparatus costs – 25% increase in 2023
- Maintaining Health and Safety Cancer prevention measures in accordance with Section 21 Guidance Notes

FIRE

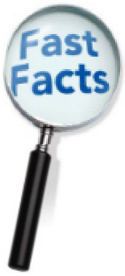
Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-121-058-40521	Donations from Public	$ 20	$ 250	$ 250	$ -	$ 100	$ (250)	$ (150)
01-121-066-40904	Recovered Wages	$ 6,089	$ -	$ -	$ -	$ -	$ -	$ -
01-121-066-41222	Revenue - Defib Rebate	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	$ -
01-121-066-41223	Revenue - Ambulance Bay Rent	$ 12,400	$ 12,400	$ 6,200	$ 9,300	$ -	$ 3,100	$ (6,200)
01-121-066-41224	Revenue - Third Party Billing	$ 24,021	$ 27,006	$ 25,000	$ 78,365	$ 29,250	$ 53,365	$ 4,250
01-121-066-41226	Revenue - Fire Inspections	$ 600	$ 104,020	$ 108,000	$ 101,280	$ 125,000	$ (6,720)	$ 17,000
01-121-066-41229	Revenue - Incident Reports	$ 80	$ -	$ -	$ -	$ -	$ -	$ -
01-121-066-41233	Revenue - PIR Inspection Fee	$ 100	$ -	$ 1,000	$ -	$ 1,000	$ (1,000)	$ -
01-121-066-41234	Revenue - AGCO Inspection Fee	$ -	$ -	$ 500	$ -	$ 500	$ (500)	$ -
	TOTAL OPERATING REVENUE:	**$ 44,855**	**$ 147,314**	**$ 143,950**	**$ 189,773**	**$ 158,850**	**$ 45,823**	**$ 14,900**
OPERATING EXPENDITURES:								
01-121-072-60102	Salaries-Full Time	$ 356,324	$ 428,764	$ 584,736	$ 446,134	$ 627,939	$ 138,602	$ (43,203)
01-121-072-60103	Salaries - Over-time	$ 5,459	$ 7,275	$ 2,467	$ -	$ 1,487	$ 2,467	$ 980
01-121-072-60104	Salaries-Part Time	$ 4,259	$ 2,264	$ -	$ 1,249	$ -	$ (1,249)	$ -
01-121-072-60120	Salaries - Contracts	$ 129,368	$ 131,750	$ -	$ 15,530		$ (15,530)	$ -
	Benefits	$ 191,151	$ 182,414	$ 232,168	$ 188,700	$ 245,549	$ 43,469	$ (13,381)
	Total Salaries & Benefits	**$ 686,561**	**$ 752,468**	**$ 819,371**	**$ 651,613**	**$ 874,975**	**$ 167,759**	**$ (55,604)**
	New Staff - FT - Firefighter / Training Officer / Inspector					**$ 102,000**	$ -	$ (102,000)
01-121-072-60116	Fire Calls	$ 266,384	$ 273,389	$ 270,000	$ 226,953	$ 270,000	$ 43,047	$ -
01-121-072-60117	Fire Allowances	$ 123,616	$ 111,654	$ 123,000	$ 100,697	$ 138,000	$ 22,303	$ (15,000)
01-121-072-60118	Fire Training	$ 126,441	$ 121,719	$ 170,000	$ 156,977	$ 230,000	$ 13,023	$ (60,000)
01-121-072-60119	Fire Other	$ 38,451	$ 69,450	$ 60,000	$ 71,694	$ 60,000	$ (11,694)	$ -
01-121-072-60228	Benefits-Volunteers Insurance	$ 18,076	$ 17,938	$ 18,000	$ 15,847	$ 23,000	$ 2,153	$ (5,000)
01-121-098-60254	Training & Development	$ 4,588	$ 10,018	$ 10,000	$ 7,548	$ 11,500	$ 2,452	$ (1,500)
01-121-099-60301	Office Supplies	$ 1,976	$ 3,468	$ 2,500	$ 2,241	$ 2,800	$ 259	$ (300)
01-121-099-60305	Courier Expenses	$ 413	$ 785	$ 500	$ 336	$ 500	$ 164	$ -
01-121-099-60306	Advertising	$ -	$ -	$ -	$ 551	$ -	$ (551)	$ -
01-121-099-60311	Equipment Leases	$ 2,530	$ 3,178	$ 5,000	$ 2,930	$ 5,000	$ 2,070	$ -
01-121-099-60312	General Insurance	$ 63,000	$ 79,500	$ 91,425	$ 90,346	$ 105,139	$ 1,080	$ (13,714)
01-121-099-60314	Utilities	$ 18,795	$ 21,663	$ 23,000	$ 14,825	$ 23,000	$ 8,175	$ -
01-121-099-60315	Facility Maintenance	$ 21,710	$ 22,449	$ 20,000	$ 12,195	$ 20,000	$ 7,805	$ -
01-121-099-60316	Equipment Repair	$ 86,489	$ 63,511	$ 80,000	$ 54,425	$ 80,000	$ 25,575	$ -
01-121-099-60317	Miscellaneous	$ 2,007	$ 6,714	$ 6,000	$ 3,725	$ 6,000	$ 2,275	$ -
01-121-099-60320	Memberships and Subscript.	$ 1,757	$ 2,304	$ 3,000	$ 2,239	$ 3,000	$ 761	$ -
01-121-099-60327	Communications	$ 6,439	$ 8,205	$ 11,000	$ 10,998	$ 12,000	$ 2	$ (1,000)
01-121-099-60340	Fuel and Oil	$ 14,816	$ 30,489	$ 20,000	$ 16,154	$ 25,000	$ 3,846	$ (5,000)
01-121-099-60341	Janitorial Contract	$ 6,472	$ 6,164	$ 6,400	$ 5,867	$ 6,400	$ 533	$ -
01-121-099-60345	Licenses and Permits	$ 4,280	$ 2,200	$ 2,200	$ 829	$ 2,200	$ 1,371	$ -
01-121-100-60352	Fire Hose	$ 4,301	$ 12,463	$ 11,700	$ 8,591	$ 6,000	$ 3,109	$ 5,700
01-121-099-60358	Small Capital	$ 21,136	$ 16,528	$ 21,000	$ 10,676	$ 21,000	$ 10,324	$ -
01-121-099-60363	Foam	$ 1,718	$ -	$ 2,000	$ -	$ 1,000	$ 2,000	$ 1,000
01-121-099-60701	Protective Gear	$ 31,090	$ 38,367	$ 45,000	$ 15,239	$ 50,000	$ 29,761	$ (5,000)
01-121-099-60702	Radios and Pagers	$ 2,441	$ 6,544	$ 5,000	$ 8,601	$ 5,000	$ (3,601)	$ -
01-121-100-60705	Firefighter Supplies	$ 972	$ 350	$ 2,500	$ 2,481	$ 3,000	$ 19	$ (500)
01-121-100-60710	Public Education Supplies	$ 2,727	$ 2,437	$ 3,000	$ 3,483	$ 3,000	$ (483)	$ -
01-121-099-60711	Smoke Alarm Supplies	$ 300	$ 1,901	$ 2,000	$ 1,981	$ 1,500	$ 19	$ 500
01-121-100-60715	Dispatching Costs	$ 53,394	$ 55,941	$ 62,250	$ 28,048	$ 60,000	$ 34,202	$ 2,250
01-121-100-60755	Emergency Planning	$ -	$ 641	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
01-121-099-60756	Specialty Team Equip Replace	$ 4,445	$ 95	$ 2,000	$ 142	$ 1,000	$ 1,858	$ 1,000
	TOTAL OPERATING EXPENDITURES:	**$ 1,617,324**	**$ 1,742,537**	**$ 1,898,846**	**$ 1,528,232**	**$ 2,153,014**	**$ 370,614**	**$ (254,167)**
	NET OPERATING REVENUES (EXPENSES):	**$ (1,572,469)**	**$ (1,595,223)**	**$ (1,754,896)**	**$ (1,338,459)**	**$ (1,994,164)**	**$ 416,437**	**$ (239,267)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-121-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-121-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (1,572,469)**	**$ (1,595,223)**	**$ (1,754,896)**	**$ (1,338,459)**	**$ (1,994,164)**	**$ 416,437**	**$ (239,267)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-121-058-40504	Grants - Federal	$ -	$ -		$ -		$ -	$ -
01-121-058-40515	Grants - Provincial	$ 9,900	$ -		$ -		$ -	$ -
01-121-066-41510	Sale of Equipment	$ 10,000	$ 17,691		$ -		$ -	$ -
03-121-032-41710	Transfer from Res. - Capital	$ 640,000	$ 22,965	$ 565,000	$ -	$ 10,000	$ (565,000)	$ (555,000)
03-121-032-41720	Transfer from Res. - DC	$ -	$ -	$ 200,000	$ -	$ 200,000	$ (200,000)	$ -
	TOTAL CAPITAL REVENUE:	**$ 659,900**	**$ 40,656**	**$ 765,000**	**$ -**	**$ 210,000**	**$ (765,000)**	**$ (555,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 694,405	$ 55,038	$ 786,600	$ 550,379	$ 352,500	$ 236,221	$ 434,100
	TOTAL CAPITAL EXPENDITURES:	**$ 694,405**	**$ 55,038**	**$ 786,600**	**$ 550,379**	**$ 352,500**	**$ 236,221**	**$ 434,100**
CONTRIBUTIONS TO RESERVES:								
03-121-440-80300	Transfer to Res. - Capital	$ 350,000	$ 292,691	$ 300,000	$ 300,000	$ 325,000	$ -	$ (25,000)
	NET CONTRIBUTIONS TO (FROM) RESERVES	**$ 350,000**	**$ 292,691**	**$ 300,000**	**$ 300,000**	**$ 325,000**	**$ -**	**$ (25,000)**
REPAYMENT OF LONG-TERM DEBT:								
	Long-term Debt Repayment	$ -			$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (384,505)**	**$ (307,073)**	**$ (321,600)**	**$ (850,379)**	**$ (467,500)**	**$ (528,779)**	**$ (145,900)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (1,956,975)**	**$ (1,902,296)**	**$ (2,076,496)**	**$ (2,188,839)**	**$ (2,461,664)**	**$ (112,342)**	**$ (385,167)**

The Town contracts **Police** services to the Ontario Provincial Police (OPP). Policing Services include; crime prevention, law enforcement, assistance to victims of crime, maintenance of public order and emergency response. The OPP report to Council through the Police Services Board.

Staffing – The OPP determines the number of officers assigned to Kingsville based on the community's needs.

Operating Budget ($dollars)

Police	2023 Budget	2024 Budget	Change $
Revenue	182,400	155,400	(27,000)
Expenses	3,412,446	3,281,676	130,770
Contribution to Reserves	-	-	-
Net Total	(3,230,046)	(3,126,276)	103,770



2,901 calls for services in 2022. (2021 -2,880)

$339 cost per household for OPP Contract in 2024 (2023 -$343)

$10,000 Savings anticipated from closing Cottam field Office.

$189,000 Savings anticipated from elimination of contract enhancement.

Service Pressures:

- Town relies on the OPP to enforce certain by-laws, such as noise complaints and parking infractions, which are often assigned a lower priority than more serious policing matters.
- OPP sets base levels of service and officers are deployed regionally based on calls for service.

Budget Pressures:

- The OPP contract is based on the number of households and calls for service. As the municipality grows, these costs will continue to increase over time.
- The aging police detachment needs significant renovation or replacement. Council has directed Administration to prepare a report on potential options for the relocation of the Kingsville detachment.

POLICE

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-122-058-40502	1000 Officer Police Grant	$ -	$ -		$ -		$ -	$ -
01-122-058-40502	Provincial Grants (COVID)		$ -	$ 30,000	$ -		$ (30,000)	$ (30,000)
01-122-058-40503	RIDE Program Grant	$ 10,495	$ 5,351	$ 9,400	$ 4,203	$ 9,400	$ (5,197)	$ -
01-122-058-40505	Prisoner Transport Grant	$ 11,465	$ 8,178	$ 8,000	$ 7,849	$ 8,000	$ (151)	$ -
01-122-058-40507	Community Safety and Policing Grant	$ -	$ 59,201	$ 68,000	$ -	$ 51,000	$ (68,000)	$ (17,000)
01-122-058-40523	Provincial Offences Revenue	$ 35,231	$ 81,400	$ 45,000	$ 4,768	$ 60,000	$ (40,232)	$ 15,000
01-122-066-41240	Detachment Revenues	$ 24,584	$ 29,854	$ 20,000	$ 15,408	$ 25,000	$ (4,592)	$ 5,000
01-122-066-41250	Parking Tickets & Fines	$ 625	$ 1,986	$ 2,000	$ 300	$ 2,000	$ (1,700)	$ -
01-122-066-41270	Misc. Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL OPERATING REVENUE:	**$ 82,399**	**$ 185,968**	**$ 182,400**	**$ 32,529**	**$ 155,400**	**$ (149,872)**	**$ (27,000)**
OPERATING EXPENDITURES:								
01-122-072-60112	Police Svc Bd Honourarium	$ 9,424	$ 6,283	$ 6,283	$ 1,571	$ 2,094	$ 4,712	$ 4,189
	Benefits		$ 306	$ 497	$ 118	$ 227	$ 379	$ 270
01-122-072-60120	OPP Contract	$ 3,381,540	$ 3,279,389	$ 3,307,016	$ 2,755,850	$ 3,187,775	$ 551,166	$ 119,241
01-122-072-60122	RIDE Program overtime	$ 10,495	$ 6,129	$ 9,400	$ 4,214	$ 9,400	$ 5,186	$ -
01-122-098-60253	Police Board Conferences	$ 712	$ 356	$ 2,000	$ 1,942	$ 2,000	$ 58	$ -
01-122-098-60254	Training & Development	$ -	$ -	$ 500	$ 34	$ 500	$ 466	$ -
01-122-099-60301	Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-122-099-60311	Office Equipment/Leases & Mtce	$ 3,634	$ 1,456	$ 3,600	$ 2,605	$ 3,600	$ 995	$ -
01-122-099-60312	General Insurance	$ 2,400	$ 3,000	$ 3,450	$ 3,409	$ 4,000	$ 41	$ (550)
01-122-099-60314	Utilities	$ 11,565	$ 11,747	$ 12,500	$ 9,007	$ 12,500	$ 3,493	$ -
01-122-099-60315	Building Maintenance	$ 7,151	$ 15,516	$ 10,500	$ 17,690	$ 10,500	$ (7,190)	$ -
01-122-099-60316	Equipment Repair	$ 499	$ 300	$ -	$ -	$ -	$ -	$ -
01-122-099-60317	Miscellaneous	$ -	$ -	$ 500	$ 304	$ 500	$ 196	$ -
01-122-099-60319	Legal Fees & Services	$ -	$ -	$ -	$ 55	$ -	$ (55)	$ -
01-122-099-60320	Memberships & Subscriptions	$ 767	$ 767	$ 800	$ 858	$ 900	$ (58)	$ (100)
01-122-099-60327	Communication	$ 1,456	$ 1,426	$ 1,500	$ 1,071	$ 375	$ 429	$ 1,125
01-122-099-60341	Janitorial Contract	$ 26,486	$ 26,943	$ 29,400	$ 26,969	$ 28,230	$ 2,431	$ 1,170
01-122-260-60342	Rent (Cottam Branch)	$ 6,484	$ 7,564	$ 7,500	$ 6,934	$ 1,875	$ 566	$ 5,625
01-122-099-60343	Community Policing	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	$ -
01-122-099-60354	911 Dispatching Costs	$ -	$ 11,689	$ 12,000	$ 12,091	$ 12,200	$ (91)	$ (200)
	TOTAL OPERATING EXPENDITURES:	**$ 3,467,613**	**$ 3,377,871**	**$ 3,412,446**	**$ 2,844,723**	**$ 3,281,676**	**$ 567,723**	**$ 130,770**
	NET OPERATING REVENUES (EXPENSES):	**$ (3,385,214)**	**$ (3,191,902)**	**$ (3,230,046)**	**$ (2,812,194)**	**$ (3,126,276)**	**$ 417,852**	**$ 103,770**
CONTRIBUTIONS TO (FROM) RESERVES:								
01-122-032-41799	Prior Year (Surplus)/Deficit							
03-122-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-122-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (3,385,214)**	**$ (3,191,902)**	**$ (3,230,046)**	**$ (2,812,194)**	**$ (3,126,276)**	**$ 417,852**	**$ 103,770**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
03-122-032-41710	Transfer from Res. - Capital	$ -	$ 10,000	$ -	$ -		$ -	$ -
03-122-032-41720	Transfer from Res. - DC	$ -	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ 10,685	$ -		$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ 10,685**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
03-122-440-80300	Transfer to Res. - Capital	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 80,000**	**$ 80,000**	**$ 80,000**	**$ 80,000**	**$ 80,000**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Long-term Debt Repayment	$ -	$ -		$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (80,000)**	**$ (80,685)**	**$ (80,000)**	**$ (80,000)**	**$ (80,000)**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (3,465,214)**	**$ (3,272,587)**	**$ (3,310,046)**	**$ (2,892,194)**	**$ (3,206,276)**	**$ 417,852**	**$ 103,770**

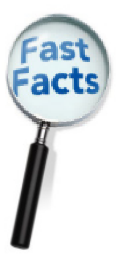
Building is responsible for issuing permits for new construction and performing the necessary inspections to ensure compliance with the Ontario Building Code.

By-law enforcement officers are responsible for enforcing the Town's by-laws including property standards, zoning, night sky compliance, etc.

Operating Budget ($dollars)

Building & By-Law	2023 Budget	2024 Budget	Change $
Revenue	893,350	893,350	-
Expenses	1,321,829	1,451,525	(129,696)
Contribution to Reserves	(132,479)	(260,175)	(127,696)
Net Total	(296,000)	(298,000)	(2,000)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Building & By-Law	8.6	0.0	1.0	9.6	0.0	1.0	1.0	0.0	0.0



252 total number of permits issued in as of September 30th (35% decrease from 2022)

$60.5 million value of construction as of September 30th (71% decrease from 2022)

708 By-Law Investigations as of September 30th (79% increase over 2022)

A total of **3800 Inspections** completed as of September 30th (30% increase from 2022)

Service Pressures:

- Building and By-Law have developed a more assertive enforcement model that is labour intensive however has significantly improved Council's compliance objectives.
- Ongoing construction from permits issued in 2021 and 2022 is resulting in a very high volume of inspectiosn (K-12 school and condominium buildings).
- The complexity of building permit and Provincial policy/regulations has increased workload requirements for issuing building permits.

Budget Pressures:

- Development is trending downward due to high interest rates and inflationary pressures has impacted revenue projections.
- Declining permit issuance impacts the department's ability to remain revenue neutral.

BUILDING & BY-LAW ENFORCEMENT

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-124-064-41120	Permits	$ 1,214,603	$ 1,094,569	$ 840,000	$ 511,368	$ 840,000	$ (328,632)	$ -
01-124-066-40655	By-Law Enforcement (GA)	$ 221,000	$ -		$ -		$ -	$ -
01-124-066-40677	Property Stds Compliance Letters	$ -	$ -	$ 350	$ -	$ 350	$ (350)	$ -
01-124-066-40851	Water / Sewer Connection Permits	$ 37,925	$ 26,900	$ 26,000	$ 17,205	$ 26,000	$ (8,795)	$ -
01-124-066-40904	Recovered Wages	$ -	$ -		$ 2,170		$ 2,170	$ -
01-124-064-41125	Septic System Permits	$ 27,400	$ 42,488	$ 20,000	$ 16,730	$ 20,000	$ (3,270)	$ -
01-124-066-41267	Post-Review Inspection Fees	$ 11,950	$ 8,903	$ 5,000	$ 3,610	$ 5,000	$ (1,390)	$ -
01-124-066-41268	Water Meter Sales (Bldg Portion)	$ 11,976	$ -		$ -		$ -	$ -
01-124-066-41270	Misc. Revenue	$ 2,000	$ 1,475	$ 2,000	$ 718	$ 2,000	$ (1,282)	$ -
	TOTAL OPERATING REVENUE:	**$ 1,526,854**	**$ 1,174,335**	**$ 893,350**	**$ 551,801**	**$ 893,350**	**$ (341,549)**	**$ -**
OPERATING EXPENDITURES:								
01-124-072-60102	Salaries - Full Time	$ 502,633	$ 581,811	$ 739,704	$ 552,457	$ 754,057	$ 187,247	$ (14,353)
01-124-072-60103	Salaries - Overtime	$ 17,759	$ 28,999	$ 22,418	$ 14,847	$ 22,466	$ 7,571	$ (48)
01-124-072-60104	Salaries - Part Time	$ 1,516	$ 3,358	$ 14,181	$ 17,116	$ 13,759	$ (2,935)	$ 422
01-124-072-60120	Contracted Services	$ 121,027	$ 47,647	$ 24,000	$ 28,892	$ 24,000	$ (4,892)	$ -
	Benefits	$ 157,773	$ 186,923	$ 240,121	$ 193,881	$ 243,762	$ 46,240	$ (3,641)
	Total Salaries & Benefits	**$ 800,707**	**$ 848,738**	**$ 1,040,424**	**$ 807,194**	**$ 1,058,044**	**$ 233,231**	**$ (17,620)**
NEW"	New Staff - Building Inspector					$ 115,000	$ -	$ (115,000)
01-124-098-60254	Training & Development	$ 6,447	$ 7,214	$ 21,000	$ 12,543	$ 21,000	$ 8,457	$ -
01-124-099-60301	Office Supplies	$ 2,038	$ 3,903	$ 3,500	$ 2,650	$ 3,500	$ 850	$ -
01-124-099-60309	Computer Maint.	$ 19,721	$ 44,956	$ 60,000	$ 44,723	$ 45,000	$ 15,277	$ 15,000
01-124-099-60312	General Insurance	$ 32,000	$ 38,700	$ 44,505	$ 43,980	$ 51,181	$ 525	$ (6,676)
01-124-099-60314	Utilities				$ 33		$ (33)	$ -
01-124-099-60316	Equipment Repair	$ 1,708	$ 5,014	$ 5,800	$ 4,694	$ 5,800	$ 1,106	$ -
01-124-099-60317	Miscellaneous	$ 544	$ 1,675	$ 5,000	$ 1,124	$ 5,000	$ 3,876	$ -
01-124-099-60319	Professional Services	$ -	$ 2,509	$ 15,000	$ 180	$ 15,000	$ 14,820	$ -
01-124-099-60320	Memberships & Subscriptions	$ 2,375	$ 2,794	$ 4,000	$ 2,900	$ 4,000	$ 1,100	$ -
01-124-099-60327	Communications	$ 3,109	$ 3,134	$ 4,000	$ 2,838	$ 4,000	$ 1,162	$ -
01-124-099-60340	Fuel	$ 8,272	$ 7,912	$ 10,000	$ 5,127	$ 8,000	$ 4,873	$ 2,000
01-124-099-60345	Licences/Permits	$ 240	$ 360	$ -	$ -		$ -	$ -
01-124-099-60347	Safety Supplies	$ 1,374	$ 1,339	$ 2,100	$ 2,559	$ 2,500	$ (459)	$ (400)
01-124-099-60357	Small Capital	$ -	$ 4,780	$ 4,500	$ 1,457	$ 4,500	$ 3,043	$ -
01-124-099-63055	Program Support	$ 86,000	$ 86,000	$ 102,000	$ 85,000	$ 109,000	$ 17,000	$ (7,000)
01-124-099-60400	Mileage	$ -	$ -		$ -		$ -	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 964,536**	**$ 1,059,027**	**$ 1,321,829**	**$ 1,017,002**	**$ 1,451,525**	**$ 304,827**	**$ (129,696)**
	NET OPERATING REVENUES (EXPENSES):	**$ 562,318**	**$ 115,307**	**$ (428,479)**	**$ (465,202)**	**$ (558,175)**	**$ (36,723)**	**$ (129,696)**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-124-032-41700	Trans. from Res. - Working Cap.	$ -	$ -	$ (154,479)	$ -	$ (287,675)	$ (154,479)	$ (133,196)
03-124-440-80100	Transfer to Res. - Fleet Capital	$ 15,000	$ 15,000	$ 22,000	$ 22,000	$ 27,500	$ -	$ 5,500
03-124-440-80100	Transfer to Res. - Working Cap.	$ 547,318	$ 380,307				$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ 562,318**	**$ 395,307**	**$ (132,479)**	**$ 22,000**	**$ (260,175)**	**$ (154,479)**	**$ (127,696)**
	OPERATING SURPLUS/(DEFICIT):	**$ (0)**	**$ (280,000)**	**$ (296,000)**	**$ (487,202)**	**$ (298,000)**	**$ 117,756**	**$ (2,000)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-124-058-40504	Grants - Federal	$ -	$ -		$ -		$ -	$ -
01-124-058-40515	Grants - Provincial	$ -	$ -		$ -		$ -	$ -
03-124-032-41710	Transfer from Res. - Capital	$ -	$ -	$ 53,000	$ -	$ 190,000	$ (53,000)	$ 137,000
03-124-032-41720	Transfer from Res. - DC	$ -	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ 53,000**	**$ -**	**$ 190,000**	**$ (53,000)**	**$ 137,000**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ 53,000	$ 50,315	$ 190,000	$ 2,685	$ (137,000)
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ 53,000**	**$ 50,315**	**$ 190,000**	**$ 2,685**	**$ (137,000)**
CONTRIBUTIONS TO RESERVES:								
03-124-440-80300	Transfer to Res. - Capital	$ -	$ -		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:				$ -				
	Long-term Debt Repayment	$ -	$ -		$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ (50,315)**	**$ -**	**$ (50,315)**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ (280,000)**	**$ (296,000)**	**$ (537,517)**	**$ (298,000)**	**$ 67,441**	**$ (2,000)**

Parks and recreation staff oversee the maintenance of all Municipal buildings, Community Centres, Facilities, Sports fields, Parks, Beaches, Marina and the Arena to provide safe and inviting spaces for residents to enjoy. Staff also provides front line customer service to facility renters and sports user groups.

Operating Budget ($dollars)

Parks & Recreation	2023 Budget	2024 Budget	Change $
Revenue	559,700	481,745	(77,955)
Expenses	2,771,415	2,870,751	99,336
Contribution to Reserves	-	-	-
Net Total	(2,211,715)	(2,389,006)	(177,291)

**Parks, Facilities, Arena, Marina.*

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Parks & Rec	12.4	6.0	8.0	13.4	6.0	6.0	1.0	0.0	-2.0

27 Active Parks (including sports fields)

13 Municipal Buildings including Town Hall, OPP Station, Fire Halls, Lions Hall, Libraries, Unico Centre, etc.

Ridgeview Park improvements slated to begin in 2024 including public consultation, design, and engineering.

Facilities Review recommendations include the surplus, demolition and construction, and other investments in Town facilities.

Service Pressures:

- Demands from the public for increased service levels are exceeding the ability of the department to maintain grounds and facilities to high standards
- Early starts to the soccer and baseball seasons cause repeated and extensive damage to fields requiring the remainder of the year to repair for the following season.

Budget Pressures:

- Public expects high quality of sports fields and amenities.
- Facilities assessment completed in 2023 highlights the increasing costs to maintain aging buildings that require extensive and frequent unexpected expenses to keep them in usable condition.

PARKS

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
				OPERATING BUDGET				
OPERATING REVENUE:								
01-171-066-40904	Recovered Wages	$ 3,626	$ -	$ -	$ -		$ -	$ -
01-171-060-40610	Tennis Court Fees	$ 88	$ 6	$ 2,500	$ -	$ 1,000	$ (2,500)	$ (1,500)
01-171-066-40612	Pickleball Fees	$ 4,434	$ 621	$ 5,000	$ (996)	$ 1,500	$ (5,996)	$ (3,500)
01-171-058-40521	Donations from the public		$ 12,000	$ -	$ -	$ -	$ -	$ -
01-171-066-41270	Misc. Revenue	$ -	$ 146	$ -	$ -	$ -	$ -	$ -
01-171-066-41543	Commemorative Programs	$ 7,250	$ 9,500	$ 7,500	$ 16,550	$ 7,500	$ 9,050	$ -
	TOTAL OPERATING REVENUE:	**$ 15,399**	**$ 22,274**	**$ 15,000**	**$ 15,554**	**$ 10,000**	**$ 554**	**$ (5,000)**
OPERATING EXPENDITURES:								
01-171-072-60102	Salaries - Full Time	$ 232,339	$ 227,151	$ 251,754	$ 234,945	$ 278,011	$ 16,809	$ (26,257)
01-171-072-60103	Salaries - Overtime	$ 5,797	$ 6,788	$ 8,415	$ 4,793	$ 8,582	$ 3,622	$ (167)
	2023 New - Parks Union (1 FTE or 2 PT)			$ 92,000		$ -	$ 92,000	$ 92,000
01-171-072-60104	Salaries - Part Time	$ 35,485	$ 70,924	$ 166,493	$ 80,070	$ 134,554	$ 86,423	$ 31,939
01-171-072-60105	Salaries - Seasonal	$ 72,349	$ -	$ -	$ -	$ -	$ -	$ -
01-171-072-60114	Committee Honorarium	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	$ 13,880	$ 10,633	$ 40,161	$ 14,876	$ 171,705	$ 25,285	$ (131,544)
	Total Salaries & Benefits	**$ 361,049**	**$ 315,496**	**$ 558,823**	**$ 334,683**	**$ 592,852**	**$ 224,140**	**$ (34,029)**
	New Staff - FTE					$ 102,000	$ -	$ (102,000)
01-171-072-60120	Contracts	$ 85,367	$ 84,941	$ 65,000	$ 32,489	$ 65,000	$ 32,511	$ -
01-171-098-60254	Training & Development	$ 1,267	$ 3,005	$ 5,000	$ 5,061	$ 10,000	$ (61)	$ (5,000)
01-171-099-60312	General Insurance	$ 27,600	$ 32,900	$ 37,835	$ 37,388	$ 43,510	$ 447	$ (5,675)
01-171-099-60314	Utilities	$ 3,318	$ 21,647	$ 25,000	$ 14,156	$ 25,000	$ 10,844	$ -
01-171-099-60315	Facility Maintenance	$ 36,313	$ 25,536	$ 45,000	$ 10,118	$ 45,000	$ 34,882	$ -
01-171-099-60316	Equipment Maintenance	$ 36,689	$ 51,407	$ 40,000	$ 31,384	$ 40,000	$ 8,616	$ -
01-171-099-60318	Equipment Rental	$ 4,147	$ 3,411	$ 15,000	$ 661	$ 10,000	$ 14,339	$ 5,000
01-171-099-60319	Professional Services	$ 1,353	$ 346	$ 1,000	$ 4,364	$ 1,500	$ (3,364)	$ (500)
01-171-099-60327	Communication	$ -	$ 256	$ 1,000	$ 31		$ 969	$ 1,000
01-171-099-60335	Shop Supplies	$ 6,126	$ 6,955	$ 7,500	$ 6,275	$ 5,000	$ 1,225	$ 2,500
01-171-099-60337	Grounds Maintenance	$ 41,304	$ 37,920	$ 40,000	$ 10,608	$ 47,500	$ 29,392	$ (7,500)
01-171-099-60339	Tree Maintenance	$ 14,330	$ 7,805	$ 15,000	$ 12,653	$ 22,500	$ 2,347	$ (7,500)
01-171-099-60340	Fuel and Oil	$ 42,756	$ 51,970	$ 45,000	$ 26,523	$ 50,000	$ 18,477	$ (5,000)
01-171-099-60344	Horticulture - Town	$ 355	$ 3,992	$ 7,500	$ 5,427	$ -	$ 2,073	$ 7,500
01-171-150-60344	Horticulture - Society	$ 7,873	$ 8,282	$ 10,000	$ 3,649	$ 10,000	$ 6,351	$ -
01-171-099-60345	License and Permits	$ 2,000	$ 2,500	$ 2,500	$ 183	$ 2,500	$ 2,317	$ -
01-171-099-60349	Playground Mtce & Repair	$ 9,227	$ 9,435	$ 10,000	$ 8,564	$ 10,000	$ 1,436	$ -
01-171-099-60357	Small Tools, supplies	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ (30,000)
01-171-099-60365	Tree Planting	$ 6,633	$ 2,166	$ 5,000	$ 2,053	$ -	$ 2,947	$ 5,000
01-171-099-60400	Mileage	$ 90	$ 1,029	$ 1,500	$ 1,010	$ 1,500	$ 490	$ -
01-171-099-60424	Commemorative Programs	$ 1,656	$ 27,845	$ 7,500	$ 5,222	$ 9,000	$ 2,278	$ (1,500)
	TOTAL OPERATING EXPENDITURES:	**$ 689,453**	**$ 698,843**	**$ 945,158**	**$ 552,502**	**$ 1,122,862**	**$ 392,656**	**$ (177,704)**
	NET OPERATING REVENUES (EXPENSES):	**$ (674,054)**	**$ (676,569)**	**$ (930,158)**	**$ (536,948)**	**$ (1,112,862)**	**$ 393,210**	**$ (182,704)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-171-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ (2,261)		$ (2,261)	$ -
03-171-440-80100	Transfer to Reserve - Operating	$ 4,434	$ 12,000		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ 4,434**	**$ 12,000**	**$ -**	**$ (2,261)**	**$ -**	**$ (2,261)**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (678,488)**	**$ (688,569)**	**$ (930,158)**	**$ (534,688)**	**$ (1,112,862)**	**$ 395,470**	**$ (182,704)**
				CAPITAL BUDGET				
CAPITAL REVENUE:								
01-171-058-40504	Provincial Grant	$ -	$ 65,115	$ 151,800	$ -	$ -	$ (151,800)	$ (151,800)
01-171-058-40515	Federal Grants	$ 115,364	$ 78,146	$ 184,000	$ -	$ -	$ (184,000)	$ (184,000)
01-171-058-40526	User Group Contributions	$ 101,650	$ 20,343	$ 80,000	$ -		$ (80,000)	$ (80,000)
01-171-066-40530	Developer Contributions			$ 60,000	$ -	$ 60,000	$ (60,000)	$ -
01-171-066-41288	Gosfield Wind Annual Contribution	$ 46,000	$ 46,000	$ 46,000	$ 46,000		$ -	$ (46,000)
03-171-032-41710	Transfer from Res. - ELK	$ 1,212,135			$ 41,698		$ 41,698	$ -
03-171-032-41710	Transfer from Res. - Lifecycle			$ 100,000		$ 240,000	$ (100,000)	$ 140,000
03-171-032-41710	Transfer from Res. - Capital		$ 30,185	$ 419,200			$ (419,200)	$ (419,200)
03-171-032-41710	Transfer from Res. - Fleet			$ 276,000		$ 285,000	$ (276,000)	$ 9,000
03-171-032-41720	Transfer from Res. - DC	$ 146,571	$ -	$ 730,000	$ -	$ -	$ (730,000)	$ (730,000)
	TOTAL CAPITAL REVENUE:	**$ 1,626,720**	**$ 239,789**	**$ 2,047,000**	**$ 87,698**	**$ 585,000**	**$ (1,959,302)**	**$ (1,462,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 1,876,673	$ 274,838	$ 2,370,500	$ 1,030,116	$ 670,000	$ 1,340,384	$ 1,700,500
	TOTAL CAPITAL EXPENDITURES:	**$ 1,876,673**	**$ 274,838**	**$ 2,370,500**	**$ 1,030,116**	**$ 670,000**	**$ 1,340,384**	**$ 1,700,500**
CONTRIBUTIONS TO RESERVES:								
03-171-440-80300	Transfer to Res. - Fleet	$ 80,000	$ 96,400	$ 120,000	$ 120,000	$ 175,000	$ -	$ (55,000)
03-171-440-80300	Transfer to Res - Lifecycle - Parks	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ -	$ -
03-171-440-80300	Transfer to Res. - Capital	$ 83,000	$ 157,400	$ -		$ -	$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 273,000**	**$ 363,800**	**$ 230,000**	**$ 230,000**	**$ 285,000**	**$ -**	**$ (55,000)**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -				$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (522,953)**	**$ (398,848)**	**$ (553,500)**	**$ (1,172,418)**	**$ (370,000)**	**$ (618,918)**	**$ 183,500**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (1,201,442)**	**$ (1,087,417)**	**$ (1,483,658)**	**$ (1,707,105)**	**$ (1,482,862)**	**$ (223,447)**	**$ 796**

FACILITIES

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-178-058-40502	Provincial Grants (COVID)	$ 67,000	$ 35,000	$ -	$ -	$ -	$ -	$ -
01-178-061-40607	Rent - Ridgeview Park Hall	$ 1,031	$ 3,410	$ 3,000	$ 3,121	$ 3,000	$ 121	$ -
01-178-159-40609	Lions Hall - Utility Recovery	$ 1,545	$ 1,545	$ 1,500	$ 1,416	$ 1,545	$ (84)	$ 45
01-178-061-40618	Rent - Baseball Canteen	$ -	$ -	$ 1,000	$ -	$ 500	$ (1,000)	$ (500)
01-178-061-40650	Rent - Ruthven Day Care	$ 10,200	$ 10,200	$ 10,200	$ 9,350	$ 10,200	$ (850)	$ -
01-178-061-40651	Rent - Mad Science (122 Fox)	$ (2,016)	$ -	$ -	$ -	$ -	$ -	$ -
01-178-061-40652	Rent - Lakeside Pavilion	$ 6,452	$ 24,566	$ 28,800	$ 31,419	$ 25,000	$ 2,619	$ (3,800)
01-178-061-40654	Rent - ACCESS (Lion's Prop)	$ 29,076	$ 29,076	$ 30,000	$ 21,807	$ 29,000	$ (8,193)	$ (1,000)
01-178-172-40657	Rent - Unico Comm. Centre	$ 1,955	$ 8,588	$ 7,000	$ 7,460	$ 3,500	$ 460	$ (3,500)
01-178-061-40658	Rent - Carnegie	$ 2,244	$ 9,878	$ 7,500	$ 6,396	$ 8,000	$ (1,104)	$ 500
01-178-135-40662	Rent - Grovedale Arts & Culture Centre	$ 11,325	$ 44,363	$ 84,000	$ 2,655	$ 35,000	$ (81,345)	$ (49,000)
01-178-061-40664	Rent - Kingsville Taxi	$ -	$ -	$ -	$ -		$ -	$ -
01-178-176-40665	Green Fees - Ridgeview	$ -	$ 1,806	$ 5,000	$ 1,062	$ 5,000	$ (3,938)	$ -
01-178-177-40666	Green Fees - King. Soccer / Baseball	$ 6,002	$ 17,190	$ 18,000	$ 5,695	$ 15,000	$ (12,305)	$ (3,000)
01-178-066-41310	Penalties & Interest				$ 25	$ 100	$ 25	$ 100
	TOTAL OPERATING REVENUE:	**$ 134,813**	**$ 185,622**	**$ 196,000**	**$ 90,405**	**$ 135,845**	**$ (105,595)**	**$ (60,155)**
OPERATING EXPENDITURES:								
	Grovedale Arts & Culture Centre	$ 32,449	$ 68,932	$ 71,000	$ 42,589	$ 68,000	$ 28,411	$ 3,000
	Lakeside Pavilion	$ 42,745	$ 56,197	$ 69,100	$ 56,628	$ 67,300	$ 12,472	$ 1,800
	Lion's Hall	$ 16,075	$ 27,754	$ 18,500	$ 14,219	$ 22,500	$ 4,281	$ (4,000)
	Carnegie Building	$ 27,515	$ 35,604	$ 36,000	$ 22,468	$ 33,500	$ 13,532	$ 2,500
	Unico Centre	$ 13,216	$ 18,254	$ 18,000	$ 19,805	$ 17,700	$ (1,805)	$ 300
	Cottam Library / Mad Science	$ 6,821	$ 13,893	$ 6,000	$ 5,489	$ 6,100	$ 511	$ (100)
	Ruthven Library / Day Care	$ 132	$ 1,001	$ 1,000	$ 12,238	$ 2,000	$ (11,238)	$ (1,000)
	Kingsville Library	$ 4,267	$ 4,588	$ 6,500	$ 2,355	$ 5,000	$ 4,145	$ 1,500
	Ridgeview Hall / Park	$ 89,027	$ 67,817	$ 66,200	$ 53,458	$ 55,700	$ 12,742	$ 10,500
	Kingsville Soccer / Baseball	$ 38,338	$ 77,287	$ 75,000	$ 77,632	$ 78,500	$ (2,632)	$ (3,500)
01-178-099-60312	General Insurance	$ 36,900	$ 45,900	$ 52,785	$ 52,162	$ 60,703	$ 623	$ (7,918)
	TOTAL OPERATING EXPENDITURES:	**$ 307,484**	**$ 417,228**	**$ 420,085**	**$ 359,044**	**$ 417,003**	**$ 61,041**	**$ 3,082**
	NET OPERATING REVENUES (EXPENSES):	**$ (172,672)**	**$ (231,606)**	**$ (224,085)**	**$ (268,639)**	**$ (281,158)**	**$ (44,554)**	**$ (57,073)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-178-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-178-440-80100	Trans. to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (172,672)**	**$ (231,606)**	**$ (224,085)**	**$ (268,639)**	**$ (281,158)**	**$ (44,554)**	**$ (57,073)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-178-058-40504	Provincial Grant	$ -	$ 37,356		$ -		$ -	$ -
01-178-058-40515	Federal Grants	$ -	$ -		$ -		$ -	$ -
01-178-066-41288	Gosfield Wind Annual Contribution					$ 46,000		
01-178-066-41424	Long-term Debt	$ -	$ -		$ -	$ 2,565,000	$ -	$ 2,565,000
01-178-066-40525	County of Essex - Library Funds	$ -	$ -		$ -	$ -	$ -	$ -
03-178-032-41710	Transfer from Res. - Lifecycle	$ 3,922	$ -		$ -	$ 115,000	$ -	$ 115,000
03-178-032-41710	Transfer from Res. - Capital		$ -		$ -	$ 40,000	$ -	$ 40,000
03-178-032-41710	Transfer from Res. - ELK		$ -		$ -	$ -	$ -	$ -
03-178-032-41720	Transfer from Res. - DC	$ -	$ -	$ 56,250	$ -	$ -	$ (56,250)	$ (56,250)
	TOTAL CAPITAL REVENUE:	**$ 3,922**	**$ 37,356**	**$ 56,250**	**$ -**	**$ 2,766,000**	**$ (56,250)**	**$ 2,663,750**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 3,922	$ 37,356	$ 165,000	$ 56,718	$ 3,235,000	$ 108,282	$ (3,070,000)
	TOTAL CAPITAL EXPENDITURES:	**$ 3,922**	**$ 37,356**	**$ 165,000**	**$ 56,718**	**$ 3,235,000**	**$ 108,282**	**$ (3,070,000)**
CONTRIBUTIONS TO RESERVES:								
03-178-440-80300	Transfer to Res. - Capital	$ -	$ -				$ -	$ -
03-178-440-80300	Transfer to Res - HVAC/Roof	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 180,000	$ -	$ (10,000)
03-178-440-80300	Transfer to Res. - Lifecycle	$ 50,000	$ 75,000	$ 75,000	$ 275,000	$ 475,000	$ (200,000)	$ (400,000)
03-178-440-80300	Transfer to Res. - Mettawas Park	$ -					$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 220,000**	**$ 245,000**	**$ 245,000**	**$ 445,000**	**$ 655,000**	**$ (200,000)**	**$ (410,000)**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -				$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (220,000)**	**$ (245,000)**	**$ (353,750)**	**$ (501,718)**	**$ (1,124,000)**	**$ (147,968)**	**$ (816,250)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (392,672)**	**$ (476,606)**	**$ (577,835)**	**$ (770,357)**	**$ (1,405,158)**	**$ (192,522)**	**$ (873,323)**

ARENA

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-170-058-40502	Provincial Grants (COVID)	$ -	$ 44,500	$ -	$ -	$ -	$ -	$ -
01-170-060-40601	Ice Rentals	$ 126,427	$ 207,051	$ 245,000	$ 141,995	$ 245,000	$ (103,005)	$ -
01-170-060-40602	Hall Rentals	$ 3,716	$ 11,461	$ 10,000	$ 10,297	$ 10,000	$ 297	$ -
01-170-060-40616	Public Skating	$ 1,941	$ 11,744	$ 7,500	$ 14,237		$ 6,737	$ (7,500)
01-170-060-40617	Canteen Rent	$ -	$ -	$ 1,500	$ -	$ -	$ (1,500)	$ (1,500)
01-170-066-40904	Recovered Wages	$ -	$ 308	$ -	$ 505	$ -	$ 505	$ -
01-170-060-40620	Vending / ATM Machines	$ 77	$ 538	$ 1,500	$ 1,874	$ 1,500	$ 374	$ -
01-170-060-40621	Sign Rental	$ 1,932	$ 5,730	$ 5,000	$ 3,894	$ 2,500	$ (1,106)	$ (2,500)
01-170-060-40627	Skate Shop Rental	$ -	$ -	$ 1,200	$ 900	$ 900	$ (300)	$ (300)
01-170-066-41310	Penalties & Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL OPERATING REVENUE:	**$ 134,094**	**$ 281,332**	**$ 271,700**	**$ 173,702**	**$ 259,900**	**$ (97,998)**	**$ (11,800)**
OPERATING EXPENDITURES:								
01-170-072-60102	Salaries - Full Time	$ 222,099	$ 306,032	$ 454,320	$ 308,834	$ 504,520	$ 145,486	$ (50,200)
01-170-072-60103	Salaries - Over Time	$ 14,467	$ 22,024	$ 21,278	$ 6,602	$ 21,701	$ 14,676	$ (423)
01-170-072-60104	Salaries - Part-time	$ 74,623	$ 123,362	$ 112,235	$ 97,086	$ 77,043	$ 15,149	$ 35,192
01-170-072-60105	Salaries- Seasonal	$ 44,324	$ -	$ -	$ -	$ -	$ -	$ -
01-170-072-60114	Committee Honorarium	$ 3,100	$ -	$ -	$ -	$ -	$ -	$ -
01-170-072-60120	Salaries - Contract	$ 5,131	$ 9,323	$ -	$ 1,499	$ -	$ (1,499)	$ -
	Benefits	$ 237,772	$ 287,853	$ 325,114	$ 269,088	$ 200,666	$ 56,026	$ 124,448
	Total Salaries & Benefits	**$ 601,516**	**$ 748,596**	**$ 912,947**	**$ 683,109**	**$ 803,930**	**$ 229,838**	**$ 109,017**
01-170-098-60254	Training & Development	$ 1,847	$ 6,359	$ 8,000	$ 3,090	$ 8,000	$ 4,910	$ -
01-170-099-60301	Office Supplies	$ 5,547	$ 4,858	$ 3,500	$ 3,121	$ 3,500	$ 379	$ -
01-170-099-60306	Advertising	$ 35	$ -	$ -	$ -	$ -	$ -	$ -
01-170-099-60312	General Insurance	$ 42,200	$ 51,000	$ 58,650	$ 57,957	$ 67,448	$ 693	$ (8,797)
01-170-099-60314	Utilities	$ 97,041	$ 142,519	$ 165,000	$ 91,830	$ 165,000	$ 73,170	$ -
01-170-099-60315	Facility Maintenance	$ 67,613	$ 87,443	$ 85,000	$ 68,049	$ 85,000	$ 16,951	$ -
01-170-099-60316	Equipment Repair	$ 56,030	$ 9,318	$ 30,000	$ 2,322	$ 30,000	$ 27,678	$ -
01-170-099-60317	Miscellaneous	$ -	$ 1,515	$ 150	$ 1,205	$ 3,000	$ (1,055)	$ (2,850)
01-170-099-60318	Equipment Rental	$ 2,468	$ 11,164	$ 5,000	$ 7,942	$ 8,000	$ (2,942)	$ (3,000)
01-170-099-60320	Memberships and Subscriptions	$ 935	$ 305	$ 1,200	$ 1,623	$ 2,000	$ (423)	$ (800)
01-170-099-60327	Communication	$ 10,445	$ 9,841	$ 10,000	$ 8,845	$ 10,000	$ 1,155	$ -
01-170-099-60335	Shop Supplies	$ 11,634	$ 21,412	$ 10,000	$ 11,424	$ 15,000	$ (1,424)	$ (5,000)
01-170-099-60336	Parking Lot Repairs	$ -	$ -	$ 500	$ -		$ 500	$ 500
01-170-099-60337	Ground Maintenance	$ -	$ 1,583	$ 5,000	$ 1,124	$ 500	$ 3,876	$ 4,500
01-170-099-60340	Fuel and Oil (Propane)	$ 3,774	$ 9,108	$ 5,000	$ 14,770	$ 10,000	$ (9,770)	$ (5,000)
01-170-099-60345	Licences and Permits	$ 50	$ 1,101	$ 100	$ 250	$ 1,500	$ (150)	$ (1,400)
01-170-099-60346	Bank Fees and Interest	$ 3,679	$ 3,657	$ 3,000	$ 3,547	$ 3,000	$ (547)	$ -
01-170-099-60347	Safety Supplies	$ 1,740	$ 2,323	$ 3,000	$ 14,788	$ 5,000	$ (11,788)	$ (2,000)
01-170-099-60400	Mileage	$ -	$ 832	$ -	$ -		$ -	$ -
01-170-154-60446	Canteen/Vending Supplies	$ -	$ 4,209	$ 1,000	$ 2,932	$ -	$ (1,932)	$ 1,000
	TOTAL OPERATING EXPENDITURES:	**$ 906,554**	**$ 1,117,143**	**$ 1,307,047**	**$ 977,927**	**$ 1,220,878**	**$ 329,120**	**$ 86,170**
	NET OPERATING REVENUES (EXPENSES):	**$ (772,460)**	**$ (835,811)**	**$ (1,035,347)**	**$ (804,225)**	**$ (960,978)**	**$ 231,122**	**$ 74,370**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-170-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-170-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (772,460)**	**$ (835,811)**	**$ (1,035,347)**	**$ (804,225)**	**$ (960,978)**	**$ 231,122**	**$ 74,370**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-170-058-40504	Provincial Grants	$ -	$ -		$ -		$ -	$ -
01-170-066-41424	Long-term Debt	$ -	$ -	$ 900,000	$ -		$ (900,000)	$ (900,000)
01-170-066-41510	Sale of Equipment	$ -	$ 18,451		$ 3,512		$ 3,512	$ -
03-170-032-41710	Transfer from Res. - Capital	$ -					$ -	$ -
03-170-032-41710	Transfer from Res. - Fleet	$ -					$ -	$ -
03-170-032-41710	Transfer from Res. - Lifecycle	$ 199,579	$ 174,026	$ 730,000	$ -	$ 425,000	$ (730,000)	$ (305,000)
03-170-032-41720	Transfer from Res. - DC	$ -	$ -				$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 199,579**	**$ 192,477**	**$ 1,630,000**	**$ 3,512**	**$ 425,000**	**$ (1,626,488)**	**$ (1,205,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 199,579	$ 174,026	$ 1,930,000	$ 1,370,589	$ 425,000	$ 559,411	$ 1,505,000
	TOTAL CAPITAL EXPENDITURES:	**$ 199,579**	**$ 174,026**	**$ 1,930,000**	**$ 1,370,589**	**$ 425,000**	**$ 559,411**	**$ 1,505,000**
CONTRIBUTIONS TO RESERVES:								
03-170-440-80300	Transfer to Res. - Capital	$ -	$ 18,451		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ 18,451**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
01-170-099-60387	OILC Loan (2015) - Arena Exp.	$ 105,507	$ 66,910	$ 105,507	$ 34,296	$ 105,507	$ 71,211	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ 105,507**	**$ 105,507**	**$ 105,507**	**$ 52,753**	**$ 105,507**	**$ 52,753**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (105,507)**	**$ (105,507)**	**$ (405,507)**	**$ (1,419,830)**	**$ (105,507)**	**$ (1,014,323)**	**$ 300,000**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (877,967)**	**$ (941,318)**	**$ (1,440,854)**	**$ (2,224,055)**	**$ (1,066,484)**	**$ (783,201)**	**$ 374,370**

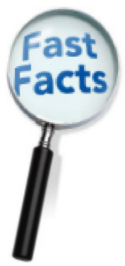
							Variance - Fav/(Unfav)	Variance - Fav/(Unfav)
MARINA								
Account Number		**2021 Actuals**	**2022 Actuals**	**2023 Budget**	**2023 Actuals YTD**	**2024 Budget**	2023 Act YTD vs. 2023	2024 Budget vs. 2023
OPERATING BUDGET								
OPERATING REVENUE:								
01-173-060-40615	Boat Dockage	$ 40,023	$ 34,288	$ 40,000	$ 44,271	$ 40,000	$ 4,271	$ -
01-173-060-40624	Boat Ramp	$ 11,311	$ 10,577	$ 12,000	$ 10,990	$ 12,000	$ (1,010)	$ -
01-173-060-40638	Fuel Sales	$ 25,861	$ 22,707	$ 25,000	$ 23,981	$ 24,000	$ (1,019)	$ (1,000)
01-173-066-41270	Misc Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL OPERATING REVENUE:	**$ 77,195**	**$ 67,572**	**$ 77,000**	**$ 79,241**	**$ 76,000**	**$ 2,241**	**$ (1,000)**
OPERATING EXPENDITURES:								
01-173-072-60102	Salaries - Full Time	$ 28,271	$ 21,450	$ 22,079	$ 31,084	$ 23,679	$ (9,005)	$ (1,600)
01-173-072-60103	Salaries - Over-time	$ 2,671	$ 2,932	$ 290	$ 997	$ 296	$ (707)	$ (6)
01-173-072-60104	Salaries - Part Time	$ 24,099	$ 30,476	$ 24,357	$ 17,642	$ 24,549	$ 6,715	$ (192)
01-173-072-60105	Salaries - Seasonal	$ 7,407	$ -	$ -	$ -	$ -	$ -	$ -
01-173-072-60120	Salaries - Contracts				$ 258		$ (258)	$ -
	Benefits			$ 3,199	$ 1,164	$ 12,394	$ 2,035	$ (9,195)
	Total Salaries & Benefits	**$ 63,778**	**$ 55,839**	**$ 49,925**	**$ 51,146**	**$ 60,918**	**$ (1,221)**	**$ (10,993)**
01-173-099-60301	Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-173-099-60306	Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-173-099-60314	Utilities	$ 4,405	$ 4,077	$ 7,000	$ 2,484	$ 4,330	$ 4,516	$ 2,670
01-173-099-60315	Facility Maintenance	$ 16,359	$ 5,892	$ 10,000	$ 1,907	$ 7,000	$ 8,093	$ 3,000
01-173-099-60316	Equipment Repair	$ 1,586	$ 79	$ -	$ -	$ 1,000	$ -	$ (1,000)
01-173-099-60317	Misc.	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ (1,000)
01-173-099-60318	Equipment Rental	$ 794	$ 1,061	$ 1,000	$ 960	$ 2,000	$ 40	$ (1,000)
01-173-099-60319	Professional Services	$ 788	$ 1,940	$ 500	$ -	$ 500	$ 500	$ -
01-173-099-60320	Membership & Subscription	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-173-099-60327	Communication	$ 1,226	$ 1,467	$ 1,400	$ 978	$ 1,400	$ 422	$ -
01-173-099-60329	Rent	$ 500	$ 500	$ 500	$ -	$ 500	$ 500	$ -
01-173-152-60333	Work Boat Maintenance	$ -	$ 1,561	$ 4,500	$ 3,567	$ 5,000	$ 933	$ (500)
01-173-099-60335	Shop Supplies	$ -	$ 132	$ 300	$ 71	$ 500	$ 229	$ (200)
01-173-099-60337	Ground Maintenance	$ 47	$ 2,402	$ 2,000	$ 1,191	$ 2,500	$ 809	$ (500)
01-173-099-60340	Fuel & Oil	$ 150	$ 410	$ 500	$ -	$ 500	$ 500	$ -
01-173-099-60346	Bank Fees & Interest	$ 1,764	$ 1,247	$ 1,500	$ 877	$ 1,500	$ 623	$ -
01-173-152-60360	License and Permits	$ 740	$ -	$ -	$ 377		$ (377)	$ -
01-173-099-60383	Fuel Purchased for Re-Sale	$ 20,153	$ 22,245	$ 20,000	$ 19,869	$ 21,360	$ 131	$ (1,360)
	TOTAL OPERATING EXPENDITURES:	**$ 112,290**	**$ 98,852**	**$ 99,125**	**$ 83,427**	**$ 110,008**	**$ 15,698**	**$ (10,883)**
	NET OPERATING REVENUES (EXPENSES):	**$ (35,094)**	**$ (31,279)**	**$ (22,125)**	**$ (4,185)**	**$ (34,008)**	**$ 17,940**	**$ (11,883)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-173-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-173-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (35,094)**	**$ (31,279)**	**$ (22,125)**	**$ (4,185)**	**$ (34,008)**	**$ 17,940**	**$ (11,883)**
CAPITAL BUDGET								
CAPITAL REVENUE:								
	Provincial Grant	$ -	$ -				$ -	$ -
	Federal Grants	$ -	$ -				$ -	$ -
01-173-066-41425	Amounts to be Recovered	$ -	$ -		$ -		$ -	$ -
01-173-066-41510	Sale of Equipment	$ -	$ -		$ -		$ -	$ -
03-173-032-41710	Transfer from Res. - Capital	$ 10,000	$ 5,000	$ 5,000	$ -	$ -	$ (5,000)	$ (5,000)
03-173-032-41720	Transfer from Res. - DC	$ -	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 10,000**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**	**$ (5,000)**	**$ (5,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 13,606	$ 28,448	$ 25,000	$ 28,131	$ -	$ (3,131)	$ 25,000
	TOTAL CAPITAL EXPENDITURES:	**$ 13,606**	**$ 28,448**	**$ 25,000**	**$ 28,131**	**$ -**	**$ (3,131)**	**$ 25,000**
CONTRIBUTIONS TO RESERVES:								
03-173-440-80300	Transfer to Res. - Capital	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -			$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (13,606)**	**$ (33,448)**	**$ (30,000)**	**$ (38,131)**	**$ (10,000)**	**$ (8,131)**	**$ 20,000**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (48,700)**	**$ (64,727)**	**$ (52,125)**	**$ (42,316)**	**$ (44,008)**	**$ 9,809**	**$ 8,117**

Program & Events staff develop and execute events and programming for Kingsville, Cottam and Ruthven residents. They collaborate with community partners to deliver programs, support Special Event Committees of Council (i.e. Community in Blooms, Migration Festival, and Fantasy of Lights), and coordinate many other Town events.

Operating Budget ($dollars)

Program & Events	2023 Budget	2024 Budget	Change $
Revenue	38,700	49,700	11,000
Expenses	640,488	761,139	(120,651)
Contribution to Reserves	-	-	-
Net Total	(601,788)	(711,439)	(109,651)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Program & events	3.2	0.0	4.0	4.2	0.0	6.0	1.0	0.0	2.0



53 Events were hosted by staff in 2023 and 15 Community Event Applications .

Launched new programs in 2023 such as Parent's Night Out, Play at the Beach, Parents and Tot's Drop-In, Snack Attack and Painter's Guild, theme nights at Open Streets.

1,956 people came to free public skating (Jan – April)

Grant funding was received, resulting in enhanced activities on Canada Day and an expanded focus on National Day for Truth and Reconciliation.

Service Pressures:

- Town events rely heavily on volunteers to manage the workload and ensure the event is successful, and fewer people volunteer each year
- Parks, Recreation, Arts and Culture Master Plan and community recommends exploring a potential multi-use gymnasium or walking track in Kingsville to support new programming opportunities
- Unable to recruit 'Contract Recreational Programmers' to deliver new programming
- Unable to increase programming with the current staff complement

Budget Pressures:

- Need for more staff including students and full time to support events and programs
- Limited marketing/design support increases pressure on existing staff to generate public awareness
- Administrative and front desk support struggle to maintain customer service with limited staff
- Heavy reliance on grants to fund materials and equipment and help offset event costs.
- Limited storage for Programs and Events supplies.

Account Number	PROGRAMS & EVENTS	2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-175-066-40502	Provincial Grants (Covid)	$ -	$ 16,042	$ 15,000	$ 7,200	$ 15,000	$ (7,800)	$ -
01-175-066-40521	Donations from Public	$ -	$ -	$ -	$ 891		$ 891	$ -
01-175-153-40502	Provincial Grants		$ (239)	$ -	$ 10,000		$ 10,000	$ -
01-175-060-40616	Public Skating					$ 7,500	$ -	$ 7,500
01-175-066-40619	Recreation - Misc. Revenues	$ -	$ 225	$ -	$ 386	$ -	$ 386	$ -
01-175-066-40625	Program Fees	$ 5,484	$ 13,721	$ 15,000	$ 11,794	$ 20,000	$ (3,206)	$ 5,000
01-175-066-40626	Community Events (Sponsorships)	$ -	$ 1,500	$ 1,500	$ -	$ -	$ (1,500)	$ (1,500)
01-175-066-40635	P2P Admin Fee	$ 2,500	$ 4,000	$ 4,200	$ 2,666	$ 4,200	$ (1,534)	$ -
01-175-066-41277	Day Camp	$ 140	$ -	$ 3,000	$ 1,260	$ 3,000	$ (1,740)	$ -
	TOTAL OPERATING REVENUE:	**$ 8,124**	**$ 35,249**	**$ 38,700**	**$ 24,144**	**$ 49,700**	**$ (14,556)**	**$ 11,000**
OPERATING EXPENDITURES:								
01-175-072-60102	Salaries - Full Time	$ 84,495	$ 186,904	$ 271,310	$ 189,501	$ 273,769	$ 81,809	$ (2,459)
01-175-072-60103	Salaries - Over Time	$ 319	$ 9,988	$ 4,918	$ 3,517	$ 2,966	$ 1,401	$ 1,952
01-175-072-60104	Salaries - Part-time	$ 67,481	$ 83,699	$ 57,273	$ 64,378	$ 90,936	$ (7,105)	$ (33,663)
01-175-072-60114	Committee Honourarium	$ 14,300	$ 6,800	$ -	$ -	$ -	$ -	$ -
01-175-072-60120	Salaries - Contract	$ 583	$ 10,570	$ -	$ 21,169	$ -	$ (21,169)	$ -
01-175-072-60202	Benefits-EI	$ 3,371	$ 5,161	$ 5,754	$ 5,160	$ 6,780	$ 594	$ (1,026)
01-175-072-60204	Benefits-CPP	$ 8,115	$ 10,954	$ 15,303	$ 12,540	$ 17,603	$ 2,763	$ (2,300)
01-175-072-60206	Benefits-EHT	$ 3,665	$ 5,296	$ 6,421	$ 5,186	$ 7,169	$ 1,235	$ (748)
01-175-072-60208	Benefits-OMERS	$ 15,072	$ 23,091	$ 32,608	$ 18,280	$ 36,424	$ 14,328	$ (3,816)
01-175-072-60212	Benefits-Health Coverage	$ 7,908	$ 19,698	$ 28,574	$ 22,924	$ 29,608	$ 5,650	$ (1,034)
01-175-072-60220	Meals			$ 30	$ -	$ 15	$ 30	$ 15
01-175-072-60214	Benefits-WSIB	$ 5,853	$ 7,401	$ 9,457	$ 7,771	$ 10,423	$ 1,686	$ (966)
01-175-072-60222	Benefits - Eyeglasses	$ 903	$ 1,029	$ 1,500	$ -	$ 1,500	$ 1,500	$ -
01-175-072-60223	Benefits - Ortho	$ -	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	$ -
	Benefits	$ 44,886	$ 72,632	$ 101,647	$ 71,862	$ 111,522	$ 29,785	$ (9,875)
	Total Salaries & Benefits	**$ 212,065**	**$ 370,593**	**$ 435,148**	**$ 350,427**	**$ 479,193**	**$ 84,721**	**$ (44,045)**
	New Staff - Progams & Events Co-ordinator / Communications					$ 76,000	$ -	$ (76,000)
01-175-099-60254	Training & Development	$ 1,836	$ 1,788	$ 5,000	$ 4,727	$ 6,000	$ 273	$ (1,000)
01-175-099-60301	Office Supplies	$ -	$ 374	$ 500	$ 297	$ 500	$ 203	$ -
01-175-099-60306	Advertising	$ 343	$ 1,932	$ 7,500	$ 2,478	$ 7,500	$ 5,022	$ -
01-175-099-60312	General Insurance	$ 8,000	$ 9,300	$ 11,040	$ 10,910	$ 12,696	$ 130	$ (1,656)
01-175-099-60317	Miscellaneous	$ 81	$ 2	$ -	$ 842	$ 1,000	$ (842)	$ (1,000)
01-175-099-60320	Membership & Subscriptions	$ 496	$ 262	$ 500	$ 493	$ 500	$ 7	$ -
01-175-099-60327	Communication	$ -	$ 1,289	$ 1,000	$ 928	$ 1,800	$ 72	$ (800)
01-175-099-60400	Mileage	$ 446	$ 733	$ 1,000	$ 148	$ 1,000	$ 852	$ -
01-175-099-60626	Activity Guide	$ 292	$ 1,057	$ -	$ -	$ -	$ -	$ -
01-175-099-60627	Programs	$ 5,471	$ 15,840	$ 12,000	$ 2,212	$ 11,000	$ 9,788	$ 1,000
01-175-099-60628	Community Events	$ 7,482	$ 19,164	$ 25,000	$ 20,227	$ 25,000	$ 4,773	$ -
01-175-099-60629	In Motion Health Promotion	$ 1,000	$ 1,972	$ 1,000	$ 1,193	$ 1,000	$ (193)	$ -
01-175-099-60832	Volunteer Recognition			$ -	$ -	$ 1,500	$ -	$ (1,500)
01-175-099-60677	March Break/Day Camp	$ -	$ -	$ 3,000	$ 1,623	$ 3,000	$ 1,377	$ -
01-175-099-60680	Kingsville Music Society	$ 20,000	$ 20,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ -
01-175-099-60681	Kingsville Military Museum	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	$ -
01-175-099-63112	Open Streets		$ 16,042	$ 15,000	$ 11,401	$ 15,000	$ 3,599	$ -
01-175-149-60785	Canada Day	$ (1,454)	$ 21,952	$ 18,000	$ 7,217	$ 18,000	$ 10,783	$ -
	Communities in Bloom	$ 4,441	$ 9,650	$ 10,400	$ 1,045	$ 7,900	$ 9,355	$ 2,500
	Highland Games	$ (0)	$ 6,141	$ -			$ -	$ -
	Migration Festival	$ 5,257	$ 10,426	$ 21,500	$ (3,762)	$ 20,350	$ 25,262	$ 1,150
	Fantasy of Lights	$ 17,753	$ 13,458	$ 37,900	$ (3,199)	$ 37,200	$ 41,099	$ 700
	TOTAL OPERATING EXPENDITURES:	**$ 293,509**	**$ 532,041**	**$ 640,488**	**$ 444,207**	**$ 761,139**	**$ 196,281**	**$ (120,651)**
	NET OPERATING REVENUES (EXPENSES):	**$ (285,384)**	**$ (496,792)**	**$ (601,788)**	**$ (420,063)**	**$ (711,439)**	**$ 181,725**	**$ (109,651)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-175-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-175-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (285,384)**	**$ (496,792)**	**$ (601,788)**	**$ (420,063)**	**$ (711,439)**	**$ 181,725**	**$ (109,651)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-175-058-40504	Provincial Grant	$ -	$ 92,800		$ -		$ -	$ -
01-175-066-40524	Fundraising	$ 44,491	$ 8,549		$ 16,438		$ 16,438	$ -
03-175-032-41710	Transfer from Res. - Capital	$ 25,080	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 69,570**	**$ 101,349**	**$ -**	**$ 16,438**	**$ -**	**$ 16,438**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 69,438	$ 121,430	$ -	$ 961	$ -	$ (961)	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ 69,438**	**$ 121,430**	**$ -**	**$ 961**	**$ -**	**$ (961)**	**$ -**
CONTRIBUTIONS TO RESERVES:								
03-175-440-80300	Transfer to Res. - Capital	$ 4,938	$ 8,549		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 4,938**	**$ 8,549**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -				$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (4,805)**	**$ (28,630)**	**$ -**	**$ 15,477**	**$ -**	**$ 15,477**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (290,190)**	**$ (525,422)**	**$ (601,788)**	**$ (404,586)**	**$ (711,439)**	**$ 197,202**	**$ (109,651)**

Planning provides support and advice to Council to ensure growth and change are forward-thinking, responsible and sustainable. Staff guide residents, Council, landowners and developers through the land use planning and regulatory processes and research and develop new policies to support and implement responsible development.

Operating Budget ($dollars)

Planning	2023 Budget	2024 Budget	Change $
Revenue	145,000	179,750	34,750
Expenses	551,961	545,271	(6,690)
Contribution to Reserves	-	-	-
Net Total	(406,961)	(365,521)	41,440

Staff Complement	2022			2023			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Planning	3.4	0.0	1.0	3.4	0.0	1.0	0.0	0.0	0.0

5 Year Official Plan Conformity Review endorsed by Town of Kingsville and approved by County of Essex.

Attainable Housing zoning amendments approved (including Additional Dwelling Units.)

Main Street Corridor Official Plan and Zoning By-Law Amendments approved by Council providing clarity regarding development along Main Street.

425 New Housing Units approved through planning including 5 lots created through consent. 61 single family, 152 semi-detached, 100 condominium units and 105 rental apartments.

Service Pressures:

- Uncertainty and pace of legislative and regulatory changes to respond to provincial housing priorities places pressure on planning staff to ensure municipal planning policies reflect changes; and takes time away from identifying and implementing local planning priorities which would be more effective at addressing same problem.
- Burden of housing reform predominantly on municipalities including financial penalties for zoning and site plan review delays (even if delays are with provincial or regional agencies), restricting use of conservation agencies for natural heritage review, and parkland dedication strains existing town resources and capacity.

Budget Pressures:

- Demands on Planning Services increases during times of economic uncertainty as developers refocus on finalizing plans of subdivision/condominium and development plans to prepare for eventual shift in economy.
- Tight timelines for a decision on an application result in the need for pre-consultation before deeming an application complete. This can result in multiple rounds of reviews before an application fee is collected.
- Current resources focused primarily on development review and limits ability of planning services to advance local planning policies.

PLANNING

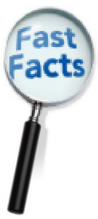
Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
		OPERATING BUDGET						
OPERATING REVENUE:								
01-180-062-40680	Planning - Zoning	$ 48,950	$ 31,950	$ 40,000	$ 21,950	$ 45,000	$ (18,050)	$ 5,000
01-180-062-40681	Planning - O.P.A.	$ 2,800	$ -	$ 3,000	$ 4,000	$ 4,500	$ 1,000	$ 1,500
01-180-062-40691	Planning - Surplus Dwellings	$ 2,200	$ -	$ 6,000	$ 7,900	$ 10,000	$ 1,900	$ 4,000
01-180-062-40682	Planning - Consents	$ 22,250	$ 40,590	$ 25,000	$ 16,650	$ 19,500	$ (8,350)	$ (5,500)
01-180-062-40683	Planning - Development Agree.	$ 1,150	$ 1,100	$ 2,500	$ 1,500	$ 2,750	$ (1,000)	$ 250
01-180-062-40684	Planning - Minor Variances	$ 13,271	$ 13,425	$ 15,000	$ 12,810	$ 15,000	$ (2,190)	$ -
01-180-062-40685	Planning - Subdivisions	$ 16,100	$ 17,450	$ 18,000	$ 10,000	$ 13,000	$ (8,000)	$ (5,000)
01-180-062-40686	Planning - Site Plan	$ 43,450	$ 26,050	$ 35,000	$ 80,950	$ 45,000	$ 45,950	$ 10,000
01-180-066-40689	Planning - Misc. Application Fee	$ 200	$ 400	$ 500	$ 5,200	$ 25,000	$ 4,700	$ 24,500
01-180-066-40904	Recovered Wages			$ -	$ 2,170	$ -	$ 2,170	$ -
01-180-066-41270	Misc. Revenue	$ -	$ 205	$ -	$ 250	$ -	$ 250	$ -
	TOTAL OPERATING REVENUE:	**$ 150,371**	**$ 131,170**	**$ 145,000**	**$ 163,380**	**$ 179,750**	**$ 18,380**	**$ 34,750**
OPERATING EXPENDITURES:								
01-180-072-60102	Salaries - Full Time	$ 292,191	$ 338,629	$ 355,390	$ 278,621	$ 356,294	$ 76,769	$ (904)
01-180-072-60103	Salaries - Overtime	$ 2,114	$ 1,919	$ 2,418	$ 2,104	$ 2,466	$ 314	$ (48)
01-180-072-60104	Salaries - Part Time	$ 9,354	$ -	$ 14,181	$ 22,549	$ 13,759	$ (8,368)	$ 422
01-180-072-60120	Contracted Services	$ -	$ 72,158	$ -	$ -	$ -	$ -	$ -
01-180-072-60114	Committee Honourarium	$ 11,824	$ 6,283	$ 6,283	$ 6,283	$ 8,377	$ -	$ (2,094)
	Benefits	$ 94,059	$ 104,230	$ 109,399	$ 83,045	$ 114,625	$ 26,354	$ (5,226)
	Total Salaries & Benefits	**$ 409,542**	**$ 523,219**	**$ 487,671**	**$ 392,602**	**$ 495,521**	**$ 95,069**	**$ (7,850)**
01-180-099-60254	Training & Development	$ 1,042	$ 1,076	$ 7,500	$ 4,191	$ 7,000	$ 3,309	$ 500
01-180-099-60301	Office Supplies	$ 129	$ 2,525	$ 750	$ 1,930	$ 750	$ (1,180)	$ -
01-180-099-60303	Postage Supplies	$ -	$ -	$ 2,500	$ -	$ -	$ 2,500	$ 2,500
01-180-099-60305	Courier & Express	$ 253	$ 32	$ 1,250	$ -	$ 1,250	$ 1,250	$ -
01-180-099-60306	Advertising	$ 2,130	$ 437	$ 5,000	$ 3,102	$ 3,000	$ 1,898	$ 2,000
01-180-099-60317	Miscellaneous	$ 667	$ 681	$ 5,000	$ 128	$ 2,500	$ 4,872	$ 2,500
01-180-099-60319	Professional Services		$ 3,436	$ -	$ 346	$ -	$ (346)	$ -
01-180-099-60320	Membership & Subscription	$ 2,006	$ 1,170	$ 2,000	$ 1,628	$ 2,000	$ 372	$ -
01-180-099-60326	Professional Fees (Legal, Eng.OMB)	$ 41,086	$ 19,789	$ 25,000	$ 968	$ 20,000	$ 24,032	$ 5,000
01-180-099-60327	Communication	$ 595	$ 555	$ 1,000	$ 916	$ 1,000	$ 84	$ -
01-180-099-60358	Small Capital	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
	Heritage Committee	$ 15,786	$ 15,302	$ 12,540	$ 4,247	$ 10,750	$ 8,293	$ 1,790
01-180-099-60400	Mileage	$ -	$ 148	$ 750	$ 460	$ 500	$ 290	$ 250
	TOTAL OPERATING EXPENDITURES:	**$ 473,238**	**$ 568,369**	**$ 551,961**	**$ 410,518**	**$ 545,271**	**$ 141,443**	**$ 6,690**
	NET OPERATING REVENUES (EXPENSES):	**$ (322,867)**	**$ (437,199)**	**$ (406,961)**	**$ (247,138)**	**$ (365,521)**	**$ 159,823**	**$ 41,440**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-180-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-180-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (322,867)**	**$ (437,199)**	**$ (406,961)**	**$ (247,138)**	**$ (365,521)**	**$ 159,823**	**$ 41,440**
		CAPITAL BUDGET						
CAPITAL REVENUE:								
01-180-058-40504	Provincial Grant	$ -	$ -				$ -	$ -
	Federal Grants	$ -	$ -				$ -	$ -
03-180-032-41710	Transfer from Res. - Capital	$ 8,616	$ 2,519	$ 85,000	$ -	$ -	$ (85,000)	$ (85,000)
03-180-032-41720	Transfer from Res. - DC	$ -	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 8,616**	**$ 2,519**	**$ 85,000**	**$ -**	**$ -**	**$ (85,000)**	**$ (85,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 11,176	$ 51,925	$ 85,000	$ 13,831	$ -	$ 71,169	$ 85,000
	TOTAL CAPITAL EXPENDITURES:	**$ 11,176**	**$ 51,925**	**$ 85,000**	**$ 13,831**	**$ -**	**$ 71,169**	**$ 85,000**
CONTRIBUTIONS TO RESERVES:								
03-180-440-80300	Transfer to Res. - Capital	$ 50,000	$ 100,000		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 50,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -		$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (52,560)**	**$ (149,406)**	**$ -**	**$ (13,831)**	**$ -**	**$ (13,831)**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (375,426)**	**$ (586,605)**	**$ (406,961)**	**$ (260,969)**	**$ (365,521)**	**$ 145,991**	**$ 41,440**

Financial Services is responsible for financial reporting, budget preparation, property tax billing, accounts payable, payroll, cash management and investing, and general reception at Town Hall. This department is also responsible for **Economic Development** initiatives and overseeing **Customer Service.**

Operating Budget ($dollars)

General Admin	2023 Budget	2024 Budget	Change $
Revenue	1,698,100	1,749,000	50,900
Expenses	1,621,443	1,695,912	(74,469)
Contribution to Reserves	6,000	6,000	-
Net Total	70,657	47,088	(23,569)

Staff Complement	2022			2023			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
General Admin	8.4	0.0	0.5	8.6	0.0	0.5	0.2	0.0	0.0



$47M operating & capital budget managed.

10,133 taxation invoices issued in 2023.

8,000+ vendor invoices processed each year.

Clean Audit Standing every year.

Service Pressures:

- Requests from staff and residents to modernize processes and create more online services.
- Improvements to customer service experience.
- Significant Capital Expenditures increase pressure on cash management strategies.
- Heightened fraud risk with both traditional and electronic fund transfers.

Budget Pressures:

- Pause on Municipal Property Assessment Corporation (MPAC) Assessment Growth requires all inflationary budget increases to be reflected in the tax rate.
- Extensive capital project program draws down reserve balances.
- High transaction costs (i.e. credit card fees) associated with online services.
- Reduced Ontario Municipal Partnership Fund (OMPF) Funding ($89,600) less than 2023.

FINANCIAL SERVICES

Account Number		2021 Actuals	2022 Budget	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET								
OPERATING REVENUE:									
01-112-058-40502	Provincial Grants - OMPF	$ 751,700	$ 719,900	$ 744,083	$ 614,100	$ 614,100	$ 524,500	$ -	$ (89,600)
01-112-058-40502	Provincial Grants - COVID	$ 10,000			$ -		$ -	$ -	$ -
01-112-058-40502	Provincial Grants - Cannabis Legalization	$ 15,000	$ 23,755	$ 2,230	$ -		$ -	$ -	$ -
01-112-061-40655	Program Support - Build. & Water	$ 384,000	$ 402,000	$ 402,000	$ 453,000	$ 377,500	$ 531,000	$ (75,500)	$ 78,000
01-112-066-41210	Revenue - General - Tax Cert	$ 41,350	$ 36,000	$ 39,825	$ 36,000	$ 25,200	$ 38,500	$ (10,800)	$ 2,500
01-112-066-41230	Revenue - Building/Zoning Cert	$ 23,100	$ 20,000	$ 27,200	$ 25,000	$ 13,750	$ 25,000	$ (11,250)	$ -
01-112-066-41259	HST Payroll Rebates	$ 5,672	$ 6,000	$ 4,933	$ 6,000	$ -	$ 6,000	$ (6,000)	$ -
01-112-066-41260	NSF Cheques	$ 750	$ 1,000	$ 725	$ 1,000	$ 850	$ 1,000	$ (150)	$ -
01-112-066-41270	Miscellaneous Revenue	$ 7,295	$ 8,000	$ 74,500	$ 8,000	$ 8,824	$ 8,000	$ 824	$ -
01-112-066-41310	Penalties & Interest	$ 267,376	$ 250,000	$ 315,243	$ 280,000	$ 268,759	$ 290,000	$ (11,241)	$ 10,000
01-112-066-41410	Investment Income - Other	$ 121,931	$ 175,000	$ 368,106	$ 275,000	$ 792,227	$ 325,000	$ 517,227	$ 50,000
	TOTAL OPERATING REVENUE:	**$ 1,628,175**	**$ 1,641,655**	**$ 1,979,115**	**$ 1,698,100**	**$ 2,103,380**	**$ 1,749,000**	**$ 405,280**	**$ 50,900**
OPERATING EXPENDITURES:									
01-112-072-60102	Salaries - Full Time	$ 1,459,724	$ 569,212	$ 499,220	$ 606,987	$ 493,063	$ 706,236	$ 113,924	$ (99,249)
	2023 Customer Service Support (75%)				$ 60,000			$ 60,000	$ 60,000
01-112-072-60103	Salaries - Over-time	$ 2,092	$ 4,871	$ 6,487	$ 3,418	$ 48	$ 2,966	$ 3,370	$ 452
01-112-072-60104	Salaries - Part Time	$ 58,210	$ 6,950	$ 6,830	$ 7,091	$ 4,037	$ 6,880	$ 3,054	$ 211
	Benefits	$ 464,036	$ 219,766	$ 213,279	$ 229,998	$ 180,738	$ 261,585	$ 49,260	$ (31,587)
	Total Salaries & Benefits	**$ 1,984,062**	**$ 800,799**	**$ 725,815**	**$ 907,494**	**$ 677,886**	**$ 977,667**	**$ 229,608**	**$ (70,173)**
01-112-098-60254	Training & Development	$ 20,245	$ 10,000	$ 7,033	$ 13,500	$ 5,524	$ 13,500	$ 7,976	$ -
01-112-098-60258	Team Building / Wellness Programs	$ 3,624		$ 211		$ -		$ -	$ -
01-112-099-60301	Office Supplies	$ 18,430	$ 20,000	$ 21,724	$ 18,000	$ 14,201	$ 20,000	$ 3,799	$ (2,000)
01-112-099-60303	Postage / Courier	$ 36,460	$ 37,500	$ 39,889	$ 37,500	$ 41,209	$ 39,375	$ (3,709)	$ (1,875)
01-112-099-60305	Courier & Express	$ -		$ -	$ -	$ -	$ -	$ -	$ -
01-112-099-60306	Advertising	$ 13,655	$ 1,000	$ 2,752	$ 1,000	$ 2,204	$ 2,000	$ (1,204)	$ (1,000)
01-112-099-60307	Photocopier Supplies	$ -		$ -		$ -		$ -	$ -
01-112-099-60308	Office Machine Maintenance	$ -		$ -		$ -		$ -	$ -
01-112-099-60309	Computer Maintenance	$ -		$ -		$ -		$ -	$ -
01-112-099-60310	Computer Consultants	$ 1,989	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	$ -
01-112-099-60311	Equipment Leases	$ 17,024	$ 17,000	$ 14,911	$ 17,000	$ 8,943	$ 17,850	$ 8,057	$ (850)
01-112-099-60312	General Insurance	$ 177,226	$ 191,200	$ 192,201		$ 217,512		$ (217,512)	$ -
01-112-099-60313	Gen. Insurance Deductible	$ 13,282	$ 100,000	$ 162,997		$ 110,759		$ (110,759)	$ -
01-112-099-60314	Utilities	$ 35,767	$ 35,000	$ 33,366	$ 35,000	$ 25,326	$ 35,000	$ 9,674	$ -
01-112-099-60315	Facility Maintenance	$ 14,097	$ 15,000	$ 18,253	$ 15,000	$ 24,291	$ 16,500	$ (9,291)	$ (1,500)
01-112-099-60316	Equipment Repair	$ 1,180	$ 1,000	$ 803	$ 1,000	$ 2,169	$ 1,000	$ (1,169)	$ -
01-112-099-60317	Miscellaneous	$ 13,351	$ 1,000	$ 2,740	$ 1,000	$ 4,436	$ 3,000	$ (3,436)	$ (2,000)
01-112-099-60319	Professional Services	$ 61,774	$ -	$ 2,308	$ -	$ -	$ -	$ -	$ -
01-112-099-60320	Memberships & Subscriptions	$ 26,201	$ 5,500	$ 4,998	$ 5,500	$ 3,359	$ 5,500	$ 2,141	$ -
01-112-099-60326	Professional Fees - Audit	$ 30,428	$ 31,000	$ 30,667	$ 41,000	$ 41,574	$ 27,300	$ (574)	$ 13,700
01-112-099-60327	Communication	$ 7,349	$ 4,000	$ 5,830	$ 4,000	$ 3,363	$ 5,100	$ 637	$ (1,100)
01-112-099-60341	Janitorial	$ 27,475	$ 28,000	$ 25,779	$ 28,000	$ 24,253	$ 26,500	$ 3,747	$ 1,500
01-112-099-60346	Bank Fees & Interest	$ 13,025	$ 13,000	$ 12,466	$ 13,000	$ 9,793	$ 13,000	$ 3,207	$ -
01-112-099-60348	Tax & Bank Differences	$ (401)		$ (30)		$ -		$ -	$ -
01-112-200-60354	911 Costs	$ 12,091		$ -		$ -		$ -	$ -
01-112-099-60356	Charitable Advertising	$ -		$ -		$ -		$ -	$ -
01-112-099-60358	Small Capital	$ 14,452	$ 3,000	$ 3,628	$ 3,000	$ 128	$ 3,000	$ 2,872	$ -
01-112-099-60366	Rent - Health Centre (Shoppers)	$ -		$ -		$ -		$ -	$ -
01-112-099-60376	Rent - Health Centre (Guardian)	$ -		$ -		$ -		$ -	$ -
01-112-099-60378	Funding Agreement - LAFHT	$ 59,125	$ 59,125	$ 59,125	$ 59,125	$ 59,125	$ 59,125	$ -	$ -
01-112-200-60390	Donations & Grants	$ 39,000	$ 78,740	$ 86,240	$ 75,000	$ 76,500	$ 55,000	$ (1,500)	$ 20,000
01-112-099-60400	Mileage	$ 553	$ 200	$ 92	$ 200	$ 9	$ 200	$ 191	$ -
01-112-420-60950	ERCA	$ 215,437	$ 224,270	$ 224,462	$ 235,483	$ 242,711	$ 250,000	$ (7,228)	$ (14,517)
01-112-420-60970	Erie Shore Transit	$ 18,080	$ 16,000	$ 15,932	$ 18,000	$ 6,874	$ 22,500	$ 11,126	$ (4,500)
01-112-099-63055	By-Law Enforcement (Bldg)	$ 221,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Tourism & Economic Development				$ 90,640	$ (16,885)	$ 100,445	$ 107,525	$ (9,805)
	TOTAL OPERATING EXPENDITURES:	**$ 3,095,983**	**$ 1,694,333**	**$ 1,695,125**	**$ 1,621,443**	**$ 1,585,906**	**$ 1,695,912**	**$ 35,536**	**$ (74,469)**
	NET OPERATING REVENUES (EXPENSES):	**$ (1,467,808)**	**$ (52,678)**	**$ 283,989**	**$ 76,657**	**$ 517,474**	**$ 53,088**	**$ 440,816**	**$ (23,569)**
CONTRIBUTIONS TO (FROM) RESERVES:									
03-112-032-41799	Prior Year (Surplus)/Deficit	$ (735,125)		$ (594,215)		$ -		$ -	$ -
03-112-032-41700	Trans. from Res. - Working Cap.	$ -	$ (11,385)	$ (11,358)		$ (7,500)		$ (7,500)	$ -
03-112-440-80100	Transfer to Res. - PY Surplus	$ 735,125		$ 594,215				$ -	$ -
03-112-440-80100	Transfer to Res. - Working Cap.	$ 36,000	$ 6,000	$ 8,500	$ 6,000	$ 6,000	$ 6,000	$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ 36,000**	**$ (5,385)**	**$ (2,858)**	**$ 6,000**	**$ (1,500)**	**$ 6,000**	**$ (7,500)**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (1,503,808)**	**$ (47,293)**	**$ 286,847**	**$ 70,657**	**$ 518,974**	**$ 47,088**	**$ 448,316**	**$ (23,569)**
	CAPITAL BUDGET								
CAPITAL REVENUE:									
01-112-058-40504	Grants - Provincial	$ (0)	$ 25,000	$ 49,637	$ 25,000	$ -	$ -	$ (25,000)	$ (25,000)
01-112-058-40504	Grants - Provincial (COVID)	$ 181,893	$ 70,000		$ 25,000	$ -	$ -	$ (25,000)	$ (25,000)
03-112-032-41710	Transfer from Res. - Capital	$ -	$ -	$ 29,000	$ 35,000	$ -	$ -	$ (35,000)	$ (35,000)
03-112-032-41720	Transfer from Res. - DC	$ -	$ 40,000	$ 44,700		$ -	$ -	$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 181,893**	**$ 135,000**	**$ 123,337**	**$ 85,000**	**$ -**	**$ -**	**$ (85,000)**	**$ (85,000)**
CAPITAL EXPENDITURES:									
	From Capital Schedule	$ 181,893	$ 135,000	$ 123,337	$ 319,000	$ 54,046	$ -	$ (264,954)	$ (319,000)
	TOTAL CAPITAL EXPENDITURES:	**$ 181,893**	**$ 135,000**	**$ 123,337**	**$ 319,000**	**$ 54,046**	**$ -**	**$ (264,954)**	**$ (319,000)**
CONTRIBUTIONS TO RESERVES:									
03-112-440-80300	Transfer to Res. - Lifecycle							$ -	$ -
03-112-440-80300	Transfer to Res. - School Property					$ 200,000	$ 400,000	$ 200,000	$ 400,000
03-112-440-80300	Transfer to Res. - Capital	$ 25,000	$ 25,000	$ 25,000				$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ -**	**$ 200,000**	**$ 400,000**	**$ 200,000**	**$ 400,000**
REPAYMENT OF LONG-TERM DEBT:									
01-112-099-60396	OILC (2016) - Office Expansion	$ 135,022	$ 135,022	$ 135,022	$ 135,022	$ 60,980	$ 135,022	$ (74,042)	$ -
01-112-101-60396	OILC (2016) - Office Expansion - Interest					$ 6,531		$ 6,531	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ 135,022**	**$ 135,022**	**$ 135,022**	**$ 135,022**	**$ 67,511**	**$ 135,022**	**$ (67,511)**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (160,022)**	**$ (160,022)**	**$ (160,022)**	**$ (369,022)**	**$ (321,557)**	**$ (535,022)**	**$ 47,465**	**$ (166,000)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (1,663,830)**	**$ (207,315)**	**$ 126,825**	**$ (298,365)**	**$ 197,417**	**$ (487,934)**	**$ 495,782**	**$ (189,569)**

NOTE: 2020 & 2021 ACTUALS INCLUDE CAO'S OFFICE, CLERKS & LEGAL
NOTE: 2024 EC DEVELOPMENT DEPARTMENT MOVED TO FINANCIAL SERVICES

Account Number	TOURISM & ECONOMIC DEVELOPMENT	2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav): 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav): 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-185-058-40502	Provincial Grants (RED)		$ 12,688		$ -		$ -	$ -
01-185-058-40502	Provincial Grants (COVID)	$ 11,300		$ 81,750	$ 38,802	$ 81,750	$ (42,948)	$ -
01-185-066-41320	Promotional Clothing	$ (468)	$ 2,555	$ 750	$ 1,242		$ 492	$ (750)
	TOTAL OPERATING REVENUE:	**$ 10,832**	**$ 15,243**	**$ 82,500**	**$ 40,045**	**$ 81,750**	**$ (42,455)**	**$ (750)**
OPERATING EXPENDITURES:								
01-112-072-60102	Salaries - Full Time			$ 89,192		$ 95,764	$ 89,192	$ (6,572)
01-112-072-60103	Salaries - Over-time			$ -		$ 500	$ -	$ (500)
01-112-072-60104	Salaries - Part Time			$ -		$ -	$ -	$ -
	Benefits			$ 29,248		$ 31,231	$ 29,248	$ (1,983)
	Total Salaries & Benefits			**$ 118,440**		**$ 127,495**	$ 118,440	$ (9,055)
01-185-072-60114	Committee Honorarium	$ 4,200	$ -	$ -	$ -	$ -	$ -	$ -
01-185-098-60254	Training and Development	$ 2,166	$ 1,468	$ 3,000	$ 1,535	$ 3,000	$ 1,465	$ -
01-185-099-60307	Printing Costs	$ 321	$ -	$ -	$ 1,130	$ -	$ (1,130)	$ -
01-185-099-60320	Memberships - EDAK	$ 85	$ 209	$ 750	$ 495	$ 750	$ 255	$ -
01-185-099-60327	Communication	$ 762	$ 508	$ 600	$ -	$ 600	$ 600	$ -
01-185-099-60358	Small Capital	$ 400	$ -	$ -	$ 79	$ -	$ (79)	$ -
01-185-099-60400	Mileage			$ 350	$ -	$ 350	$ 350	$ -
01-185-099-60628	Community Events	$ 541	$ 2,683	$ 7,000	$ 2,975	$ 7,000	$ 4,025	$ -
01-185-099-63100	Billboard Signs	$ 4,227	$ -	$ 3,500	$ -	$ 3,500	$ 3,500	$ -
01-185-099-63101	Pucovsky Sign area rental	$ 500	$ 500	$ -	$ 500	$ -	$ (500)	$ -
01-185-099-63102	Billboard Designs	$ 2,035	$ -	$ -	$ -	$ -	$ -	$ -
01-185-099-63103	EDC Promotions	$ 3,341	$ 125	$ -	$ -	$ -	$ -	$ -
01-185-099-63104	Marketing Initiatives	$ 8,365	$ 29,710	$ 24,500	$ 11,880	$ 24,500	$ 12,620	$ -
01-185-099-63105	Community Group Sign logos	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-185-099-63106	Tourist Maps	$ -	$ 5,195	$ -	$ (1,245)	$ -	$ 1,245	$ -
01-185-099-63113	EcDev Conference	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-185-099-63115	Kingsville Business Awards	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-185-099-63108	Economic Development Videos	$ -	$ 5,460	$ -	$ -	$ -	$ -	$ -
01-185-099-63112	Open Streets	$ 11,300	$ -	$ -	$ -		$ -	$ -
01-185-099-63114	Business Retention & Expansion	$ -	$ -	$ -	$ 13	$ -	$ (13)	$ -
01-185-099-63116	Tourism Incubator	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-185-099-63117	Email Marketing Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-185-099-63118	ReConnect Grant		$ 26,052	$ -	$ 1,139	$ -	$ (1,139)	$ -
01-185-099-63119	Destination Marketing & Implementation Plan	$ -	$ -	$ 15,000	$ 4,658	$ 15,000	$ 10,342	$ -
TOTAL OPERATING EXPENDITURES:		**$ 38,242**	**$ 71,910**	**$ 173,140**	**$ 23,160**	**$ 182,195**	**$ 149,981**	**$ (9,055)**
	NET OPERATING REVENUES (EXPENSES):	**$ (27,410)**	**$ (56,667)**	**$ (90,640)**	**$ 16,885**	**$ (100,445)**	**$ (192,436)**	**$ 8,305**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-185-032-41700	Trans. from Res. - Working Cap.				$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (27,410)**	**$ (56,667)**	**$ (90,640)**	**$ 16,885**	**$ (100,445)**	**$ (192,436)**	**$ 8,305**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-185-058-40504	Grants - Provincial	$ -	$ -	$ -	$ -		$ -	$ -
01-185-032-41710	Transfer from Res. - Capital	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -		$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (27,410)**	**$ (56,667)**	**$ (90,640)**	**$ 16,885**	**$ (100,445)**	**$ (192,436)**	**$ 8,305**

NOTE: PRIOR TO 2023 EC DEV WAS INCLUDED IN CAO OFFICE

The Clerk's Office is responsible for delivering the following services: Council/Committees support, By-laws and Records Management, Information and Privacy Compliance, Corporate Accessibility for Ontarians with Disabilities Act (AODA) Compliance, Licensing and Permits, Vital Statistics and Animal Control. The Clerk's Office oversees Communication.

Operating Budget ($dollars)

Clerks	2023 Budget	2024 Budget	Change $
Revenue	24,200	105,200	81,000
Expenses	632,472	730,215	97,743
Contribution to Reserves	25,000	32,500	7,500
Net Total	(633,272)	(657,515)	(24,243)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Clerks	5.0	0.0	0.5	6.0	0.0	0.5	1.0	0.0	0.0

32 meetings - **222** Council Motions

50.19% voter turn out in 2022 (highest voter turn out in Essex County)

109 Marriage Licences & Civil Ceremonies

53 licenses & permits issued to date (23 taxi, 16 lottery, six mobile refreshment, & eight noise.

Service Pressures:

- Compliance with the Accessibility for Ontarians with Disabilities Act (AODA).
- Onboarding & Orientation to new Council.
- Additional licence/permit services expected at current staffing levels.
- On-site records retention capacity is increasingly becoming an issue.

Budget Pressures:

- In 2023 Council approved a Boarding & Lodging licensing regime. This Program is intended to be revenue neutral, however, additional staff resources will be required to administer the program.

CLERKS

Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-115-058-40511	Federal Grants				$ -			
01-115-064-41110	Licences & Permits - Hunting	$ 597	$ (695)	$ -	$ 535	$ -	$ 535	$ -
01-115-064-41150	Licences & Permits - Raffles	$ 1,127	$ 2,091	$ 1,200	$ 2,066	$ 1,700	$ 866	$ 500
01-115-064-41180	Licences & Permits - Marriage	$ 10,625	$ 12,535	$ 10,000	$ 10,530	$ 10,000	$ 530	$ -
01-115-064-41182	Licences & Permits - Taxi	$ 1,775	$ 2,975	$ 1,200	$ 1,375	$ 1,200	$ 175	$ -
01-115-064-41183	Licences & Permits - Planning	$ 325	$ 520	$ 1,000	$ 325	$ 500	$ (675)	$ (500)
01-115-064-41187	Licences & Permits - Mobile Refreshments	$ 1,500	$ 1,500	$ 500	$ 1,750	$ 1,500	$ 1,250	$ 1,000
NEW"	**Boarding, Lodging and Rooming License**					**$ 26,000**	$ -	$ 26,000
NEW"	**Short Term Rental Licensing**					**$ 54,000**		$ 54,000
01-115-066-41235	Marriage Solemnization	$ 9,604	$ 11,840	$ 10,000	$ 11,087	$ 9,500	$ 1,087	$ (500)
01-115-066-41270	Miscellaneous Revenue		$ 360		$ 1,589	$ 500	$ 1,589	$ 500
01-115-066-41284	Freedom of Information Reports	$ 529	$ 224	$ 300	$ 370	$ 300	$ 70	$ -
	TOTAL OPERATING REVENUE:	**$ 26,083**	**$ 31,351**	**$ 24,200**	**$ 29,628**	**$ 105,200**	**$ 5,428**	**$ 81,000**
OPERATING EXPENDITURES:								
01-115-072-60102	Salaries - Full Time		$ 358,074	$ 332,617	$ 209,527	$ 339,251	$ 123,090	$ (6,634)
01-115-072-60103	Salaries - Over-time		$ 118	$ 2,918	$ 1,944	$ 2,966	$ 974	$ (48)
01-115-072-60104	Salaries - Part Time		$ -	$ 7,091	$ 3,935	$ 6,880	$ 3,156	$ 211
01-115-072-60120	Salaries - Contracts			$ -	$ 15,383	$ -	$ (15,383)	$ -
	Benefits		$ 109,502	$ 111,246	$ 79,999	$ 113,391	$ 31,247	$ (2,145)
	Total Salaries & Benefits	**$ -**	**$ 467,694**	**$ 453,872**	**$ 310,788**	**$ 462,488**	**$ 143,084**	**$ (8,616)**
NEW"	**FT - Boarding, Lodging and Rooming + Short term Licensing**					**$ 80,000**	$ -	$ (80,000)
01-115-072-60129	Marriage Solemnizers	$ 8,908	$ 10,195	$ 8,000	$ 6,949	$ 8,000	$ 1,051	$ -
01-115-098-60254	Training & Development		$ 6,206	$ 4,500	$ 1,306	$ 4,500	$ 3,194	$ -
01-115-099-60301	Office Supplies		$ -	$ 1,000	$ 1,811	$ 1,000	$ (811)	$ -
01-115-099-60303	Postage / Courier		$ -	$ 500	$ 39	$ 500	$ 461	$ -
01-115-099-60306	Advertising		$ 921	$ 500	$ -	$ 500	$ 500	$ -
01-115-099-60311	Equipment Leases		$ 3,750	$ 4,000	$ 2,604	$ 4,000	$ 1,396	$ -
01-115-099-60317	Miscellaneous		$ 2,308	$ 1,350	$ 748	$ 1,500	$ 602	$ (150)
01-115-099-60320	Memberships & Subscriptions		$ 2,496	$ 1,700	$ 1,661	$ 1,700	$ 39	$ -
01-115-099-60325	Election Costs	$ 1,997	$ 80,749	$ 2,400	$ 16,138	$ 2,400	$ (13,738)	$ -
01-115-099-60327	Communication		$ 412	$ 600	$ 880	$ 600	$ (280)	$ -
01-115-099-60345	Licences & Permits	$ 4,800	$ 2,400	$ 4,000	$ 4,800	$ 5,000	$ (800)	$ (1,000)
01-115-099-60358	Small Capital		$ 1,526	$ 1,500	$ -	$ 1,500	$ 1,500	$ -
01-115-099-60400	Mileage		$ 162	$ 200	$ -	$ 200	$ 200	$ -
	Accessibility	$ 3,449	$ 2,276	$ 1,500	$ 1,028	$ 1,500	$ 472	$ -
	Communication			$ 146,850		$ 154,827	$ 146,850	$ (7,977)
	TOTAL OPERATING EXPENDITURES:	**$ 19,154**	**$ 581,095**	**$ 632,472**	**$ 348,752**	**$ 730,215**	**$ 283,720**	**$ (97,743)**
	NET OPERATING REVENUES (EXPENSES):	**$ 6,929**	**$ (549,744)**	**$ (608,272)**	**$ (319,124)**	**$ (625,015)**	**$ 289,148**	**$ (16,743)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-115-032-41700	Trans. from Res. - Working Cap.		$ (62,315)		$ -		$ -	$ -
03-115-440-80100	Transfer to Res. - Election			$ 25,000	$ 12,315	$ 32,500	$ (12,685)	$ 7,500
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ (62,315)**	**$ 25,000**	**$ 12,315**	**$ 32,500**	**$ (12,685)**	**$ 7,500**
	OPERATING SURPLUS/(DEFICIT):	**$ 6,929**	**$ (487,429)**	**$ (633,272)**	**$ (331,439)**	**$ (657,515)**	**$ 301,833**	**$ (24,243)**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-115-058-40504	Grants - Provincial	$ -	$ -	$ -	$ -		$ -	$ -
01-115-032-41710	Transfer from Res. - Capital	$ -	$ -	$ -	$ -		$ -	$ -
01-115-032-41720	Transfer from Res. - DC	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -			$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ 6,929**	**$ (487,429)**	**$ (633,272)**	**$ (331,439)**	**$ (657,515)**	**$ 301,833**	**$ (24,243)**

NOTE: IN 2020 & 2021, THIS DEPARTMENT WAS INCLUDED UNDER GENERAL ADMINISTRATION
NOTE: 2024 COMMUNICATION MOVED TO CLERKS

COMMUNICATIONS

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-116-066-41270	Miscellaneous Revenue						$ -	$ -
	TOTAL OPERATING REVENUE:					**$ -**	**$ -**	**$ -**
OPERATING EXPENDITURES:								
01-116-072-60102	Salaries - Full Time			$ 93,887		$ 95,764	$ 93,887	$ (1,877)
01-116-072-60103	Salaries - Over-time			$ -		$ 500	$ -	$ (500)
01-116-072-60104	Salaries - Part Time			$ -		$ -	$ -	$ -
	Benefits			$ 29,163		$ 30,963	$ 29,163	$ (1,800)
	Total Salaries & Benefits	**$ -**	**$ -**	**$ 123,050**	**$ -**	**$ 127,227**	**$ 123,050**	**$ (4,177)**
01-116-072-60120	Contracted Services			$ 5,000		$ 5,000	$ 5,000	$ -
01-116-098-60254	Training & Development			$ 2,500		$ 3,000	$ 2,500	$ (500)
01-116-098-60258	Team Building / Wellness Programs			$ -		$ -	$ -	$ -
01-116-099-60301	Office Supplies			$ 250		$ 300	$ 250	$ (50)
01-116-099-60303	Postage / Courier			$ -		$ -	$ -	$ -
01-116-099-60305	Courier & Express			$ -		$ -	$ -	$ -
01-116-099-60306	Advertising			$ 10,000		$ 10,000	$ 10,000	$ -
01-116-099-60307	Photocopier Supplies			$ -		$ -	$ -	$ -
01-116-099-60317	Miscellaneous			$ 2,000		$ 3,000	$ 2,000	$ (1,000)
01-116-099-60319	Professional Services			$ -		$ -	$ -	$ -
01-116-099-60320	Memberships & Subscriptions			$ 2,200		$ 3,300	$ 2,200	$ (1,100)
01-116-099-60326	Professional Fees			$ -		$ -	$ -	$ -
01-116-099-60327	Communication			$ 600		$ 500	$ 600	$ 100
01-116-099-60400	Mileage			$ 250		$ 1,000	$ 250	$ (750)
01-116-099-60358	Small Capital			$ 1,000		$ 1,500	$ 1,000	$ (500)
	TOTAL OPERATING EXPENDITURES:	**$ -**	**$ -**	**$ 146,850**	**$ -**	**$ 154,827**	**$ 146,850**	**$ (7,977)**
	NET OPERATING REVENUES (EXPENSES):	**$ -**	**$ -**	**$ (146,850)**	**$ -**	**$ (154,827)**	**$ 146,850**	**$ (7,977)**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
							$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (146,850)**	**$ -**	**$ (154,827)**	**$ 146,850**	**$ (7,977)**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-116-032-41700	Trans. from Res. - Working Cap.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (146,850)**	**$ -**	**$ (154,827)**	**$ 146,850**	**$ (7,977)**
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-116-058-40504	Grants - Provincial					$ -	$ -	$ -
01-116-032-41710	Transfer from Res. - Capital					$ -	$ -	$ -
01-116-032-41720	Transfer from Res. - DC					$ -	$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule					$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ (146,850)**	**$ -**	**$ (154,827)**	**$ 146,850**	**$ (7,977)**

NOTE: PRIOR THIS DEPARTMENT WAS INCLUDED IN THE CAO OFFICE

Legal Services is responsible for drafting by-laws; prosecuting by-law and Building Code offences; reviewing and preparing legal agreements; legal research and advice to Town departments and Council; representing the Town before the courts and administrative tribunals; managing insurance claims; property registrations and transactions.

Operating Budget ($dollars)

Legal	2023 Budget	2024 Budget	Change $
Revenue	200	200	-
Expenses	654,348	701,897	(47,549)
Contribution to Reserves	-	-	-
Net Total	(654,148)	(701,697)	(47,549)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Legal	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0

Service Pressures:

- Many competing time-sensitive files.
- Increasingly complex and litigious environment results in high demand for internal legal support.
- Wide variety of legal expertise required: Corporate, Commercial, Real Estate, Planning & Development, Environmental, Labour & Employment, WSIB, Human Rights, Personal Injury, Prosecutions, Risk Management.

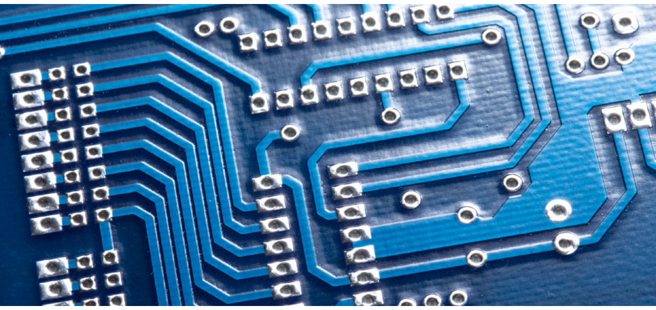
Budget Pressures:

- Finding the right balance between outsourcing legal services versus use of in-house staff.

LEGAL

Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-113-066-41270	Miscellaneous Revenue		$ 400	$ 200	$ 600	$ 200	$ 400	$ -
	TOTAL OPERATING REVENUE:	**$ -**	**$ 400**	**$ 200**	**$ 600**	**$ 200**	**$ 400**	**$ -**
OPERATING EXPENDITURES:								
01-113-072-60102	Salaries - Full Time		$ 251,522	$ 216,585	$ 179,827	$ 227,106	$ 36,758	$ (10,521)
01-113-072-60103	Salaries - Over-time		$ -	$ -	$ -	$ -	$ -	$ -
01-113-072-60104	Salaries - Part Time		$ -	$ -	$ -	$ -	$ -	$ -
	Benefits		$ 63,793	$ 61,033	$ 51,579	$ 64,079	$ 9,454	$ (3,046)
	Total Salaries & Benefits	**$ -**	**$ 315,314**	**$ 277,618**	**$ 231,406**	**$ 291,185**	**$ 46,212**	**$ (13,567)**
01-113-072-60120	Contracted Services		$ -	$ -		$ -	$ -	$ -
01-113-098-60254	Training & Development		$ 1,230	$ 6,000	$ 4,931	$ 6,000	$ 1,069	$ -
01-113-098-60258	Team Building / Wellness Programs		$ -	$ -	$ -	$ -	$ -	$ -
01-113-099-60301	Office Supplies		$ -	$ 200	$ -	$ 200	$ 200	$ -
01-113-099-60303	Postage / Courier		$ -	$ 500	$ -	$ 500	$ 500	$ -
01-113-099-60305	Courier & Express		$ -	$ -	$ -	$ -	$ -	$ -
01-113-099-60306	Advertising		$ -	$ -	$ -	$ -	$ -	$ -
01-113-099-60312	General Insurance		$ -	$ 219,880	$ -	$ 252,862	$ 219,880	$ (32,982)
01-113-099-60313	Gen. Insurance Deductible		$ 183	$ 100,000	$ -	$ 100,000	$ 100,000	$ -
01-113-099-60317	Miscellaneous		$ -	$ 1,350	$ 275	$ 1,350	$ 1,075	$ -
01-113-099-60319	Professional Services - Legal		$ 13,024	$ 40,000	$ 8,392	$ 40,000	$ 31,608	$ -
01-113-099-60320	Memberships & Subscriptions		$ 7,071	$ 6,000	$ 7,638	$ 7,000	$ (1,638)	$ (1,000)
01-113-099-60327	Communication		$ 1,380	$ 1,200	$ 916	$ 1,200	$ 284	$ -
01-113-099-60358	Small Capital		$ -	$ 1,500	$ -	$ 1,500	$ 1,500	$ -
01-113-099-60400	Mileage		$ -	$ 100	$ -	$ 100	$ 100	$ -
	TOTAL OPERATING EXPENDITURES:	**$ -**	**$ 338,202**	**$ 654,348**	**$ 253,558**	**$ 701,897**	**$ 400,790**	**$ (47,549)**
	NET OPERATING REVENUES (EXPENSES):	**$ -**	**$ (337,802)**	**$ (654,148)**	**$ (252,958)**	**$ (701,697)**	**$ 401,190**	**$ (47,549)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-113-032-41700	Trans. from Res. - Working Cap.		$ -				$ -	$ -
03-113-440-80100	Transfer to Res. - Working Cap.		$ -				$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ (337,802)**	**$ (654,148)**	**$ (252,958)**	**$ (701,697)**	**$ 401,190**	**$ (47,549)**
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-113-058-40504	Grants - Provincial	$ -	$ -	$ -		$ -	$ -	$ -
01-113-032-41710	Transfer from Res. - Capital	$ -	$ -	$ -		$ -	$ -	$ -
01-113-032-41720	Transfer from Res. - DC	$ -	$ -	$ -		$ -	$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -		$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ (337,802)**	**$ (654,148)**	**$ (252,958)**	**$ (701,697)**	**$ 401,190**	**$ (47,549)**

NOTE: IN 2020 & 2021, THIS DEPARTMENT WAS INCLUDED UNDER GENERAL ADMINISTRATION

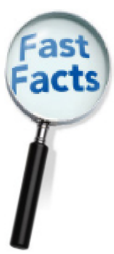


Information Technology supports staff and the efficient delivery of municipal services by automating business processes, expanding online services, and integrating various software platforms and databases. IT provides a secure environment for staff processes and storage of sensitive data.

Operating Budget ($dollars)

IT	2023 Budget	2024 Budget	Change $
Revenue	-	-	-
Expenses	575,047	753,664	(178,617)
Contribution to Reserves	-	-	-
Net Total	(575,047)	(753,664)	(178,617)

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
IT	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0



80 Laptops/ Desktops, 18 Servers & **90** Smart Devices supported.

1,471 Support Tickets to date in (Sept) 2023.

44 software licenses maintained.

5 Cloud based servers.

Service Pressures:

- Ongoing security threats require frequent upgrades to firewalls, back-ups and testing/training staff
- Increased dependence on service delivery technology reduces the acceptable threshold for “downtime”
- An increase in staff and electronic devices increases the volume of support tickets

Budget Pressures:

- Software as a service (SaaS) fees are increasing as the organization introduces more “cloud-based” platforms; software licenses cost increased by $50.7K in the 2024 budget
- Increased life-cycle reserve contributions required to replace IT devices/equipment as they reach end of service life.

INFORMATION TECHNOLOGY

Account Number		2021 Actuals	2022 Actuals	2023 Budget (Restated)	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-114-058-40502	Provincial Grants (Modernization)	$ -	$ -	$ -	$ 17,411	$ -	$ 17,411	$ -
01-114-066-40904	Recovered Wages				$ 2,170	$ -	$ 2,170	$ -
01-114-066-41270	Misc. Revenue	$ 620	$ 420	$ -	$ 756	$ -	$ 756	$ -
	TOTAL OPERATING REVENUE:	**$ 620**	**$ 420**	**$ -**	**$ 20,337**	**$ -**	**$ 20,337**	**$ -**
OPERATING EXPENDITURES:								
01-114-072-60102	Salaries - Full Time	$ 267,030	$ 279,846	$ 203,898	$ 242,548	$ 294,153	$ (38,650)	$ (90,255)
01-114-072-60103	Salaries - Over-time	$ 177	$ 34	$ 2,681	$ 105	$ 2,734	$ 2,575	$ (54)
01-114-072-60104	Salaries - Part-time	$ -	$ 17,710	$ 0	$ 18,834	$ -	$ (18,834)	$ 0
	Benefits	$ 85,740	$ 84,031	$ 59,514	$ 79,496	$ 90,622	$ (19,983)	$ (31,108)
	Total Salaries & Benefits	**$ 352,946**	**$ 381,620**	**$ 266,092**	**$ 340,984**	**$ 387,509**	**$ (74,892)**	**$ (121,417)**
01-114-098-60254	Training & Development	$ 790	$ 2,519	$ 5,000	$ 4,101	$ 5,000	$ 899	$ -
01-114-099-60301	Office Supplies	$ -	$ 277	$ 500	$ 962	$ 500	$ (462)	$ -
01-114-099-60302	Computer Supplies	$ 2,402	$ 2,034	$ 3,000	$ 197	$ 3,000	$ 2,803	$ -
01-114-099-60305	Postage/Courier	$ 117	$ -	$ 120	$ -	$ 120	$ 120	$ -
01-114-099-60308	Office Machine Maintenance	$ 1,096	$ 462	$ 1,100	$ -	$ 1,100	$ 1,100	$ -
01-114-099-60309	Computer Licensing & Maintenance	$ 177,774	$ 221,596	$ 253,435	$ 180,831	$ 310,535	$ 72,604	$ (57,100)
01-114-099-60312	Cyber Insurance	$ 3,300	$ 28,620	$ 29,700	$ 29,700	$ 29,700	$ -	$ -
01-114-099-60358	Small Capital	$ 7,100	$ 9,764	$ 5,000	$ 7,018	$ 5,000	$ (2,018)	$ -
01-114-099-60470	Cyber Security	$ -	$ 406	$ 1,000	$ 636	$ 1,000	$ 364	$ -
01-114-099-60310	Computer Consultants	$ 5,501	$ 2,360	$ 5,000	$ -	$ 5,000	$ 5,000	$ -
01-114-099-60317	Miscellaneous	$ 379	$ 1,230	$ 2,500	$ 5,326	$ 2,500	$ (2,826)	$ -
01-114-099-60320	Memberships & Subscriptions	$ 454	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
01-114-099-60327	Communication	$ 1,933	$ 2,281	$ 1,400	$ 1,550	$ 1,400	$ (150)	$ -
01-114-099-60400	Mileage	$ 67	$ 209	$ 200	$ -	$ 300	$ 200	$ (100)
	TOTAL OPERATING EXPENDITURES:	**$ 553,860**	**$ 653,376**	**$ 575,047**	**$ 571,305**	**$ 753,664**	**$ 3,742**	**$ (178,617)**
	NET OPERATING REVENUES (EXPENSES):	**$ (553,240)**	**$ (652,956)**	**$ (575,047)**	**$ (550,967)**	**$ (753,664)**	**$ 24,080**	**$ (178,617)**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-114-032-41700	Trans. from Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
03-114-440-80100	Transfer to Res. - Working Cap.	$ -	$ -		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OPERATING SURPLUS/(DEFICIT):	**$ (553,240)**	**$ (652,956)**	**$ (575,047)**	**$ (550,967)**	**$ (753,664)**	**$ 24,080**	**$ (178,617)**
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-114-058-40504	Grants - Provincial - Modernization Application	$ -	$ 11,249		$ -		$ -	$ -
01-114-058-40504	Grants - Provincial - Modernization	$ 35,115	$ 69,387	$ 45,000	$ -		$ (45,000)	$ (45,000)
01-114-058-40504	Grants - Provincial - Safe Restart			$ 8,000	$ -		$ (8,000)	$ (8,000)
01-114-058-40515	Grants - Federal	$ -	$ -				$ -	$ -
03-114-032-41710	Transfer from Res. - Capital	$ -	$ -			$ 27,000	$ -	$ 27,000
03-114-032-41720	Transfer from Res. - DC	$ -	$ -				$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 35,115**	**$ 80,636**	**$ 53,000**	**$ -**	**$ 27,000**	**$ (53,000)**	**$ (26,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 45,809	$ 86,693	$ 95,000	$ 61,777	$ 104,000	$ (33,223)	$ 9,000
	TOTAL CAPITAL EXPENDITURES:	**$ 45,809**	**$ 86,693**	**$ 95,000**	**$ 61,777**	**$ 104,000**	**$ (33,223)**	**$ 9,000**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-114-440-80300	Transfer to Res. - Capital	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ -**	**$ 25,000**
REPAYMENT OF LONG-TERM DEBT:								
	Long-term Debt - Office Expansion	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (10,694)**	**$ (6,057)**	**$ (42,000)**	**$ (61,777)**	**$ (102,000)**	**$ (19,777)**	**$ (60,000)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (563,934)**	**$ (659,013)**	**$ (617,047)**	**$ (612,744)**	**$ (855,664)**	**$ 4,303**	**$ (238,617)**

NOTES: BUILDING BUDGET INCLUDES LICENSING COSTS FOR NEW PERMITING SOFTWARE

NOTES: WATER BUDGET INCLUDES LICENSING FOR LOCATE SOFTWARE

APPENDIX "B"

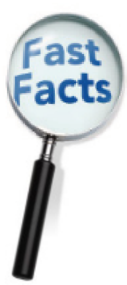
Account Number		2022 Budget	2023 Budget	2024 Budget
	Computer Maintenance			
01-114-099-60309	TOMRMS	375	375	375
	Browse Aloud Annual Fee	2,000	2,000	2,000
	Computer Repairs	3,500	3,500	3,500
	Comodo Maintenance	3,150	3,150	3,150
	Nessus Vulnerability Scanner	3,500	3,500	3,500
	Miradore MDM Solution	3,500	3,500	4,000
	nFront password maintenance	300	300	300
	Great Plains Enhancement and Support	37,000	38,200	38,200
	Adobe Contract	6,500	6,500	7,500
	Laserfiche Maintenance	11,500	33,100	33,100
	Microsoft Maintenance	15,500	15,500	15,500
	AutoCad	1,500	1,500	2,500
	Smart UPS	2,050	2,050	2,050
	Cisco Smartnet (all gear), include AnyConnect V	7,500	7,500	7,500
	Geocortex Maintenance (Kingsville share)	1,050	1,050	1,050
	web hosting costs	8,750	8,750	8,750
	NetCrunch Maintenance	2,500	2,500	0
	ACS After hour Support	2,450	2,450	2,450
	Cisco Umbrella	3,500	4,500	4,500
	Barracuda Spam/Virus Firewall Maintenance	5,400	5,400	5,400
	Barracuda Email Archiver Maintenance	1,750	1,750	1,750
	Barracuda Web Filter 410	5,400	5,400	5,400
	ESRI License (Kingsville share)	7,900	7,900	7,900
	Connectwise Remote Software	3,500	3,500	3,500
	Public Sector Digest - Asset Management	3,500	3,500	3,500
	Microsoft M365		2,100	32,000
	Arena Scheduling Software			2,000
	Barracuda Webfilter Grovedale	1,400	0	0
	Barracuda Webfilter Unico	1,400	0	0
	Barracuda Web Filter for BIA	1,400	0	0
	Streetscan - MS Road software maintenance	6,500	6,500	6,500
	Fire Extrication Software	1,350	1,350	1,350
	FirePro Maintenance	3,500	3,500	3,500
	Card access software maintenance	1,000	1,000	1,000
	Card Access System	1,700	1,700	1,700
	KNOWBE4	1,500	1,500	1,500
	DUO Maintenance	5,000	6,500	7,000
	Kardtech - Fuel Monitoring System	2,500	2,500	2,500
	Certificate renewals for Domains	1,800	1,800	1,800
	Acronis Maintenance	1,600	1,600	1,600
	Site Improve	2,000	2,000	2,000
	eScribe	27,000	27,000	33,400
	Webex Conference software	660	660	660
	PerfectMind Annual Maintenance	4,100	4,100	4,100
	Everbridge	9,500	9,500	9,500
	Zoom Webinars	750	750	750
	Cloudpermit (Planning)	12,000	12,000	12,000
	Bluebeam Software (Building/Planning)			1,200
	Text Net Phone Line			2,100
	Bang the Table			15,000
	TOTALS:	**$ 230,235**	**$ 253,435**	**$ 310,535**

Animal Control services offer animal welfare solutions to the community. We ensure the humane treatment of animals while keeping our community safe.

Staffing – no budgeted staff (Supported by Clerks Department)

Operating Budget ($dollars)

Animal Control	2023 Budget	2024 Budget	Change $
Revenue	40,000	40,000	-
Expenses	67,800	62,300	5,500
Contribution to Reserves	-	-	-
Net Total	(27,800)	(22,300)	5,500



31 dogs reunited with their owners.

110 stray cats brought to the Windsor/Essex County Humane Society to date.

187 cat spay and neuter vouchers Issued.

293 wildlife captures to date. (2019, 2020, 2021 & 2022 = 209)

Service Pressures:

- Noticeable increase in wildlife trapping due to a high incidence of animal distemper in the region. The disease is often fatal and affects raccoons, skunks and other small mammals.
- Animal control depends on dog and cat owners taking proactive measures to keep animals contained responsibly.

Budget Pressures:

- The WECHS (Windsor/Essex County Humane Society) is proposing to increase their fees for cat intake services from January 1, 2023, to December 31, 2024, to $40.00 per cat representing a 60% increase from 2022.

ANIMAL CONTROL

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
OPERATING BUDGET								
OPERATING REVENUE:								
01-120-064-41140	Licences - Dog & Kennels	$ 28,120	$ 35,450	$ 40,000	$ 31,317	$ 40,000	$ (8,683)	$ -
	TOTAL OPERATING REVENUE:	**$ 28,120**	**$ 35,450**	**$ 40,000**	**$ 31,317**	**$ 40,000**	**$ (8,683)**	**$ -**
OPERATING EXPENDITURES:								
01-120-072-60114	Committee Honourarium	$ 200	$ -	$ -	$ -		$ -	$ -
01-120-280-60124	Animal Control wildlife control	$ 5,057	$ 15,529	$ 10,000	$ 6,172	$ 7,500	$ 3,828	$ 2,500
01-120-280-60125	Animal Control Cats	$ 2,550	$ 5,400	$ 3,500	$ 4,400	$ 2,500	$ (900)	$ 1,000
01-120-280-60126	Livestock Claims	$ -	$ -	$ 300	$ 303	$ 300	$ (3)	$ -
01-120-280-60137	Administration	$ 3,064	$ 3,969	$ 3,500	$ 102	$ 1,500	$ 3,398	$ 2,000
01-120-072-60206	Benefits - EHT	$ 4	$ -	$ -	$ -	$ -	$ -	$ -
01-120-099-60317	Misc.	$ 313	$ -	$ -	$ -	$ -	$ -	$ -
01-120-280-60371	Dog Pound Cost	$ 33,738	$ 43,277	$ 43,000	$ 28,940	$ 43,000	$ 14,060	$ -
01-120-280-60377	Cat Voucher Program	$ 6,675	$ 6,228	$ 7,500	$ 4,825	$ 7,500	$ 2,675	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 51,602**	**$ 74,402**	**$ 67,800**	**$ 44,742**	**$ 62,300**	**$ 23,058**	**$ 5,500**
	OPERATING SURPLUS/(DEFICIT):	**$ (23,482)**	**$ (38,952)**	**$ (27,800)**	**$ (13,425)**	**$ (22,300)**	**$ 14,375**	**$ 5,500**
CAPITAL BUDGET								
CAPITAL REVENUE:								
01-120-058-40504	Grants - Provincial	$ -	$ -	$ -	$ -		$ -	$ -
01-120-032-41710	Transfer from Res. - Capital	$ -	$ -	$ -	$ -		$ -	$ -
01-120-032-41720	Transfer from Res. - DC	$ -	$ -	$ -	$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ -	$ -			$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (23,482)**	**$ (38,952)**	**$ (27,800)**	**$ (13,425)**	**$ (22,300)**	**$ 14,375**	**$ 5,500**

WATER / WASTEWATER BUDGET SUMMARY

	2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
OPERATING REVENUE:							
Water	$ 7,990,660	$ 8,346,751	$ 8,620,400	$ 6,693,417	$ 4,693,400	$ (1,926,983)	$ (3,927,000)
Wastewater - KLW	$ 2,611,382	$ 2,625,742	$ 2,732,200	$ 2,205,922	$ 3,023,000	$ (526,278)	$ 290,800
Wastewater - Cottam	$ 222,633	$ 236,333	$ 247,200	$ 247,049	$ 262,200	$ (151)	$ 15,000
TOTAL:	**$ 10,824,674**	**$ 11,208,826**	**$ 11,599,800**	**$ 9,146,389**	**$ 7,978,600**	**$ (2,453,411)**	**$ (3,621,200)**
OPERATING EXPENDITURES:							
Water	$ 6,574,433	$ 7,336,512	$ 7,393,527	$ 5,429,613	$ 2,728,259	$ 1,963,914	$ 4,665,268
Wastewater - KLW	$ 1,631,658	$ 1,701,875	$ 1,991,225	$ 1,341,130	$ 2,101,304	$ 650,095	$ (110,079)
Wastewater - Cottam	$ 93,883	$ 114,787	$ 127,200	$ 96,428	$ 142,500	$ 30,772	$ (15,300)
TOTAL:	**$ 8,299,975**	**$ 9,153,173**	**$ 9,511,952**	**$ 6,867,171**	**$ 4,972,063**	**$ 2,644,781**	**$ 4,539,889**
TRANSFERS TO (FROM) RESERVES:							
Water	$ 1,199,502	$ 871,288	$ 935,873	$ -	$ 1,309,141	$ 935,873	$ (373,268)
Wastewater - KLW	$ 872,058	$ 915,672	$ 718,975	$ -	$ 899,696	$ 718,975	$ (180,721)
Wastewater - Cottam	$ 127,052	$ 121,547	$ 120,000	$ -	$ 119,700	$ 120,000	$ 300
TOTAL:	**$ 2,198,612**	**$ 1,908,507**	**$ 1,774,848**	**$ -**	**$ 2,328,537**	**$ 1,774,848**	**$ (553,689)**
OPERATING SURPLUS/(DEFICIT):	**$ 326,087**	**$ 147,146**	**$ 313,000**	**$ 2,279,218**	**$ 678,000**	**$ 1,966,218**	**$ 365,000**
CAPITAL REVENUE:							
Water	$ 3,311,058	$ 5,241,503	$ 9,865,750	$ 645,888	$ 6,157,599	$ (9,219,862)	$ (3,708,151)
Wastewater - KLW	$ 776,703	$ 366,940	$ 5,493,500	$ -	$ 7,085,000	$ (5,493,500)	$ 1,591,500
Wastewater - Cottam	$ 1,602,220	$ 1,032,401	$ 40,000	$ -	$ -	$ (40,000)	$ (40,000)
TOTAL:	**$ 5,689,981**	**$ 6,640,844**	**$ 15,399,250**	**$ 645,888**	**$ 13,242,599**	**$ (14,753,362)**	**$ (2,156,651)**
CAPITAL EXPENDITURES:							
Water	$ 3,397,782	$ 5,246,436	$ 9,865,750	$ 3,535,895	$ 5,955,000	$ 6,329,855	$ 3,910,750
Wastewater - KLW	$ 869,369	$ 353,041	$ 5,493,500	$ 214,563	$ 7,085,000	$ 5,278,937	$ (1,591,500)
Wastewater - Cottam	$ 1,603,917	$ 1,032,401	$ 40,000	$ 72,953	$ -	$ (32,953)	$ 40,000
TOTAL:	**$ 5,871,068**	**$ 6,631,878**	**$ 15,399,250**	**$ 3,823,411**	**$ 13,040,000**	**$ 11,575,839**	**$ 2,359,250**
TRANSFERS TO RESERVES:							
Water	$ 130,000	$ 134,018	$ 80,000	$ 80,000	$ 70,000	$ -	$ 10,000
Wastewater - KLW	$ 22,094	$ 22,094	$ 22,000	$ 22,000	$ 22,000	$ -	$ -
Wastewater - Cottam	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL:	**$ 152,094**	**$ 156,112**	**$ 102,000**	**$ 102,000**	**$ 92,000**	**$ -**	**$ 10,000**
REPAYMENT OF LONG-TERM DEBT:							
Water	$ -	$ -	$ 211,000	$ 25,210	$ 788,599	$ 185,790	$ (577,599)
Wastewater - KLW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater - Cottam	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL:	**$ -**	**$ -**	**$ 211,000**	**$ 25,210**	**$ 788,599**	**$ 185,790**	**$ (577,599)**
CAPITAL SURPLUS/(DEFICIT):	**$ (333,181)**	**$ (147,146)**	**$ (313,000)**	**$ (3,304,733)**	**$ (678,000)**	**$ (2,991,733)**	**$ (365,000)**
NET SURPLUS/(DEFICIT):	**$ (7,094)**	**$ -**	**$ -**	**$ (1,025,515)**	**$ -**	**$ (1,025,515)**	**$ -**

2024 CAPITAL SCHEDULE - WATER / WASTEWATER RATE FUNDED

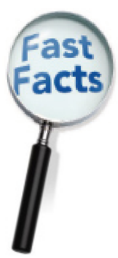
Project #	Description	Note	Budget Amount	Funding Source: Grants – Provincial	Grants – Federal	Other Revenue	Transfer from Reserves	Development Charges	LTD	Current Year Rates
WATER										
WAT-2024-1	Southwest Water Main - Engineering		**$ 330,000**				$ 82,500	$ 247,500		$ -
WAT-2023-2	Highway 3 - New Watermain Crossing (2023 carry over)	2023 Carry over	**$ 200,000**			$ 200,000				$ -
WAT-2023-3	Phase 3 Baner Subdivision - Katrishe, James, Owenwood - Engineering and Construction (2023 carry forward)		**$ 1,200,000**	$ 399,960	$ 480,000		$ 320,040			$ -
WAT-2024-4	Water Meter Replacement Program (2023 carry over)	2023 Carry over	**$ 4,000,000**				$ 1,090,000	$ 800,000	$ 2,110,000	$ -
WAT-2024-5	**NEW** - FLEET - Utility Trailer (Watermain Breaks) (quantity 1)		**$ 25,000**							**$ 25,000**
WAT-2024-6	**NEW** - FLEET - Meter Van (quantity 1)		**$ 100,000**							**$ 100,000**
WAT-2024-7	FLEET - 12-01 International Workstar Tandem Dump	25% Funded by Water	**$ 100,000**				$ 100,000			$ -
			$ 5,955,000	**$ 399,960**	**$ 480,000**	**$ 200,000**	**$ 1,592,540**	**$ 1,047,500**	**$ 2,110,000**	**$ 125,000**
KINGSVILLE / RUTHVEN / LAKESHORE WEST WASTEWATER TREATMENT SYSTEM										
WASTE-K-2023-1	Sanitary Extension - Kratz Road / ERCA Greenway Engineering and Construction (2023 carry forward)		**$ 4,600,000**			$ 4,600,000				$ -
WASTE-K-2024-2	OCWA Major Maintenance and Capital Items - See Appendix C		**$ 1,785,000**				$ 1,785,000			$ -
WASTE-K-2023-3	Ruthven Pump Station - Resolve Operational Issues and Engineering for Future Construction to Acccomodate Increased Capacity (2023 carry forward)		**$ 400,000**				$ 60,000	$ 340,000		$ -
WASTE-K-2024-4	Lakeshore Sanitary Plant Capacity Expansion - Class EA		**$ 300,000**					$ 300,000		$ -
			$ 7,085,000	**$ -**	**$ -**	**$ 4,600,000**	**$ 1,845,000**	**$ 640,000**	**$ -**	**$ -**
COTTAM WASTEWATER TREATMENT SYSTEM										
WASTE-C-2024-1										$ -
WASTE-C-2024-2										$ -
			$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTALS:		**$ 13,040,000**	**$ 399,960**	**$ 480,000**	**$ 4,800,000**	**$ 3,437,540**	**$ 1,687,500**	**$ 2,110,000**	**$ 125,000**

Environmental Services maintains the Kingsville Water Distribution System. Primary activities include planning, scheduling, and prioritizing work related to water main maintenance and installation, water main breaks, water meter replacements.

Operating Budget ($dollars)

Water	2023 Budget	2024 Budget	Change $
Revenue	8,620,400	4,693,400	(3,927,000)
Expenses	7,393,527	2,728,259	4,665,268
Contribution to Reserves	935,873	1,309,141	(373,268)
Net Total	291,000	656,000	365,000

Staff Complement	2023			2024			Change		
Cost Centre	Full-time	Part-time	Student	Full-time	Part-time	Student	Full-time	Part-time	Student
Water	10.4	0.0	1.0	11.2	0.0	1.0	0.9	0.0	0.0



8,700+ water bills per quarter (76+ new accounts added in 2023)

7.5 million liters of drinking water distributed to Kingsville in 2022.

Water rates lowest in Essex County.

370 kilometres of water distribution/ transmission pipe.

Service Pressures:

- Aging infrastructure results in increased maintenance and repair.
- Growth and development place a strain on staff resources.
- Provincial pressure to expedite locate requests (Getting Ontario Connected Act).
- Growth on the west side of Kingsville is dependent on the construction of a new transmission water main.

Budget Pressures:

- Change in billing model as Union Water Supply System Inc becomes a Government Business Entity (GBE)
- 2023 Asset Management Study identified gap in reserve balances for replacement of existing core infrastructure assets. Proposed rate increase to fund annual $125,000 contribution to close gap.
- Bill 23 More Homes Built Faster Act limiting the Town's ability to finance infrastructure to support growth.
- To finance infrastructure through development charges to support growth.
- Replacement of the aging water meter system is underway.

WATER

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
		OPERATING BUDGET						
OPERATING REVENUE:								
02-201-066-40810	G.S. Water	$ 6,047,518	$ 6,219,779	$ 6,562,000	$ 5,021,090	$ 3,262,000	$ (1,540,910)	$ (3,300,000)
02-201-066-40812	G.N Water	$ 675,917	$ 720,992	$ 787,000	$ 719,228	$ 464,000	$ (67,772)	$ (323,000)
02-201-066-40814	Kingsville Water	$ 1,052,239	$ 1,143,733	$ 1,162,000	$ 904,908	$ 829,000	$ (257,092)	$ (333,000)
02-201-066-40901	Service Connection and Commissioning Fee	$ 61,893	$ 84,666	$ 15,000	$ 3,000	$ 7,500	$ (12,000)	$ (7,500)
02-201-066-40902	Meter Installation/ Maintenance	$ 3,063	$ 3,303	$ 3,500	$ 1,550	$ 3,500	$ (1,950)	$ -
02-201-066-40903	Extra Charges	$ 4,124	$ 5,880	$ 4,200	$ 3,450	$ 4,200	$ (750)	$ -
02-201-066-40904	Recovered Wages	$ 5,793	$ 1,541	$ 1,000	$ 2,419	$ 1,000	$ 1,419	$ -
02-201-066-40905	Account Set-up Fees	$ 17,800	$ 13,925	$ 16,100	$ 7,825	$ 15,200	$ (8,275)	$ (900)
02-201-066-40906	Watermain Dev. Review	$ 1,200	$ -	$ -	$ -		$ -	$ -
02-201-066-41268	Water Meter Sales	$ 40,470	$ 45,254	$ 38,200	$ 14,284	$ 48,500	$ (23,916)	$ 10,300
02-201-066-41270	Miscellaneous Revenue	$ 2,387	$ 6,573	$ 3,600	$ 1,693	$ 5,000	$ (1,908)	$ 1,400
02-201-066-41310	Penalties & Interest	$ 15,547	$ 16,228	$ 12,800	$ 13,971	$ 13,500	$ 1,171	$ 700
02-201-066-41410	Investment Income	$ 62,709	$ 84,878	$ 15,000	$ -	$ 40,000	$ (15,000)	$ 25,000
	TOTAL OPERATING REVENUE:	**$ 7,990,660**	**$ 8,346,751**	**$ 8,620,400**	**$ 6,693,417**	**$ 4,693,400**	**$ (1,926,983)**	**$ (3,927,000)**
OPERATING EXPENDITURES:								
02-201-072-60102	Salaries - Full Time	$ 681,440	$ 774,792	$ 823,178	$ 660,003	$ 923,371	$ 163,175	$ (100,193)
02-201-072-60102	New Staff - Office Support (25%) - 2023			$ 20,000			$ 20,000	$ 20,000
02-201-072-60102	New Staff - Full-time - 2023			$ 100,000			$ 100,000	$ 100,000
02-201-072-60103	Salaries - Overtime	$ 24,986	$ 14,433	$ 20,754	$ 13,467	$ 20,804	$ 7,287	$ (50)
02-201-072-60105	Salaries - Student	$ 18,797	$ 125	$ 13,748	$ -	$ 14,227	$ 13,748	$ (479)
02-201-072-60114	Committee Honorarium	$ 9,553	$ -		$ -		$ -	$ -
02-201-072-60120	Salaries - contract		$ 11,846		$ 2,557		$ (2,557)	$ -
	Benefits	$ 232,095	$ 252,965	$ 282,202	$ 240,633	$ 316,660	$ 41,569	$ (34,458)
	Total Salaries & Benefits	**$ 966,870**	**$ 1,054,161**	**$ 1,259,882**	**$ 916,661**	**$ 1,275,062**	**$ 343,221**	**$ (15,180)**
	New Staff - Water Compliance Technician			$ -	$ -	$ 120,200	$ -	$ (120,200)
02-201-098-60254	Training & Development	$ 12,464	$ 12,273	$ 15,000	$ 15,193	$ 20,000	$ (193)	$ (5,000)
02-201-099-60301	Office Supplies	$ 1,988	$ 1,767	$ 2,500	$ 5,813	$ 3,000	$ (3,313)	$ (500)
02-201-099-60302	Computer Supplies	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
02-201-099-60303	Postage Supplies	$ 35,421	$ 33,523	$ 35,000	$ 27,831	$ 35,000	$ 7,169	$ -
02-201-099-60305	Courier & Express	$ 241	$ -	$ 500	$ -	$ 500	$ 500	$ -
02-201-099-60306	Advertising	$ 100	$ 126	$ 500	$ -	$ 500	$ 500	$ -
02-201-099-60309	Computer Maintenance	$ 11	$ -		$ -		$ -	$ -
02-201-099-60310	Computer Consultants	$ 2,113	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
02-201-099-60312	General Insurance	$ 59,300	$ 70,300	$ 80,845	$ 79,890	$ 92,972	$ 955	$ (12,127)
02-201-099-60314	Utilities	$ 90	$ 96	$ 100	$ 53	$ 100	$ 47	$ -
02-201-099-60315	Facility Maintenance	$ 3,379	$ 810	$ 5,000	$ 8,433	$ 7,500	$ (3,433)	$ (2,500)
02-201-099-60316	Equipment Repair	$ 8,438	$ 15,335	$ 17,000	$ 9,524	$ 18,000	$ 7,476	$ (1,000)
02-201-099-60317	Miscellaneous	$ 1,909	$ 5,216	$ 500	$ 41	$ 500	$ 459	$ -
02-201-099-60318	Equipment Rental	$ -	$ 356	$ 500	$ -	$ 500	$ 500	$ -
02-201-099-60319	Professional Svc (Legal Audits)	$ 1,730	$ 2,490	$ 5,000	$ 4,851	$ 5,000	$ 149	$ -
02-201-099-60320	Membership & Subscription	$ 1,856	$ 1,824	$ 2,500	$ 2,281	$ 2,500	$ 219	$ -
02-201-099-60323	Write offs	$ 3,160	$ 7,314	$ 2,000	$ (181)	$ 2,000	$ 2,181	$ -
02-201-099-60326	Professional Fees (Engineering)	$ 943	$ 1,308	$ 5,000	$ 4,803	$ 5,000	$ 197	$ -
02-201-099-60327	Communication	$ 4,762	$ 5,118	$ 5,000	$ 6,069	$ 7,500	$ (1,069)	$ (2,500)
02-201-099-60335	Shop Supplies	$ 2,773	$ 2,978	$ 3,000	$ 3,119	$ 3,000	$ (119)	$ -
02-201-099-60340	Fuel & Oil	$ 27,749	$ 26,916	$ 22,500	$ 16,205	$ 25,000	$ 6,295	$ (2,500)
02-201-099-60345	Licences & Permits	$ 4,885	$ 5,200	$ 5,200	$ 320	$ 5,200	$ 4,880	$ -
02-201-099-60347	Safety Supplies	$ 2,024	$ 1,242	$ 3,000	$ 109	$ 3,000	$ 2,891	$ -
02-201-099-60357	Small Tools	$ 6,709	$ 3,134	$ 5,000	$ 4,108	$ 5,000	$ 893	$ -
02-201-099-60400	Mileage	$ -	$ -	$ 500	$ -	$ 500	$ 500	$ -
02-201-180-60403	Curb Stop Repairs	$ 5,625	$ 13,801	$ 15,000	$ 2,564	$ 15,000	$ 12,436	$ -
02-201-180-60405	Back Flow Program	$ 26,649	$ 39,330	$ 25,000	$ 26,508	$ 30,000	$ (1,508)	$ (5,000)
02-201-099-60418	Road Repair / Restoration	$ 30,133	$ 24,963	$ 35,000	$ 16,502	$ 35,000	$ 18,498	$ -
02-201-182-60448	Meter Reading Expense	$ 3,310	$ 603	$ 3,500	$ 2,998	$ 3,500	$ 502	$ -
02-201-180-63005	Water Purchases - Kingsville	$ 447,751	$ 503,782	$ 499,000	$ -	$ -	$ 499,000	$ 499,000
02-201-180-63006	Water Purchases - Gosfield S.	$ 3,857,146	$ 4,358,159	$ 4,283,000	$ 3,763,592		$ 519,408	$ 4,283,000
02-201-180-63007	Water Purchases - Gosfield N.	$ 420,927	$ 398,611	$ 455,000	$ -		$ 455,000	$ 455,000
	Water Loss					$ 325,225	$ -	$ (325,225)
02-201-099-63015	Water Meters	$ 97,323	$ 108,153	$ 75,000	$ 33,528	$ 50,000	$ 41,472	$ 25,000
02-201-099-63017	Water Meter Maintenance	$ 13,996	$ 19,971	$ 15,000	$ 4,694	$ 15,000	$ 10,306	$ -
02-201-099-63020	Water Locates	$ 13,810	$ 13,869	$ 17,500	$ 12,958	$ 17,500	$ 4,542	$ -
02-201-099-63025	Water Service Connections	$ 59,941	$ 84,327	$ -	$ 19,069	$ -	$ (19,069)	$ -
02-201-099-63030	Watermain Line Breaks	$ 50,168	$ 128,564	$ 60,000	$ 91,736	$ 90,000	$ (31,736)	$ (30,000)
02-201-099-63040	Water Line Maintenance	$ 33,571	$ 42,617	$ 30,000	$ 29,179	$ 30,000	$ 821	$ -
02-201-099-63045	Hydrant Maintenance	$ 55,047	$ 26,833	$ 45,000	$ 25,417	$ 45,000	$ 19,583	$ -
02-201-099-63049	Source Water Protection	$ 9,443	$ 2,710	$ 5,000	$ 394	$ 5,000	$ 4,606	$ -
02-201-099-63052	Property Taxes	$ 2,678	$ 2,730	$ 2,500	$ 2,850	$ 2,500	$ (350)	$ -
02-201-180-63055	Program Support Costs	$ 298,000	$ 316,000	$ 350,000	$ 292,500	$ 425,000	$ 57,500	$ (75,000)
	TOTAL OPERATING EXPENDITURES:	**$ 6,574,433**	**$ 7,336,512**	**$ 7,393,527**	**$ 5,429,613**	**$ 2,728,259**	**$ 1,963,914**	**$ 4,665,268**
	NET OPERATING REVENUES (EXPENSES):	**$ 1,416,226**	**$ 1,010,239**	**$ 1,226,873**	**$ 1,263,805**	**$ 1,965,141**	**$ 36,931**	**$ 738,268**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-201-032-41700	Transfer from Res. - Working Capital	$ -	$ -	$ (25,127)	$ -		$ (25,127)	$ (25,127)
03-201-440-80100	Transfer to Res. - Working Capital	$ 432,502	$ 47,288		$ -	$ 117,141	$ -	$ (117,141)
03-201-440-80100	Water Meter Replacement Program				$ -		$ -	$ -
03-201-440-80100	Transfer to Res. - Capital	$ 767,000	$ 824,000	$ 961,000	$ -	$ 1,192,000	$ 961,000	$ (231,000)
	NET CONTRIBUTIONS TO (FROM) RESERVES:	**$ 1,199,502**	**$ 871,288**	**$ 935,873**	**$ -**	**$ 1,309,141**	**$ 935,873**	**$ (373,268)**
	OPERATING SURPLUS/(DEFICIT):	**$ 216,724**	**$ 138,951**	**$ 291,000**	**$ 1,263,805**	**$ 656,000**	**$ 972,804**	**$ 365,000**

Account Number	WATER	2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget		Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	CAPITAL BUDGET								
CAPITAL REVENUE:									
02-201-058-40504	Grants - Provincial	$ -	$ 345,943	$ 466,620	$ -	$ 399,960		$ (466,620)	$ (66,660)
02-201-058-40515	Grants - Federal	$ -	$ 415,173	$ 560,000	$ -	$ 480,000		$ (560,000)	$ (80,000)
02-201-058-40526	Charges to Benefiting Parties	$ -	$ 42,251	$ 1,100,000	$ 642,100	$ 200,000		$ (457,900)	$ (900,000)
02-201-066-41424	Long-term Debt	$ 700,000	$ 2,870,388	$ 2,110,000	$ -	$ 2,110,000		$ (2,110,000)	$ -
02-201-066-41510	Sale of Equipment	$ -	$ 4,018		$ 3,788			$ 3,788	$ -
03-201-032-41710	Transfer from Res. - Working Cap	$ 64,819		$ 1,250,000	$ -			$ (1,250,000)	$ (1,250,000)
03-201-032-41710	Transfer from Res. - Capital	$ 1,333,710	$ 1,563,731	$ 1,123,380	$ -	$ 1,492,540		$ (1,123,380)	$ 369,160
03-201-032-41710	Transfer from Res. - Equipment	$ -		$ 165,750	$ -	$ 100,000		$ (165,750)	$ (65,750)
03-201-032-41720	Transfer from Res. - DC	$ 1,212,529	$ -	$ 3,090,000	$ -	$ 1,375,099		$ (3,090,000)	$ (1,714,901)
	TOTAL CAPITAL REVENUE:	**$ 3,311,058**	**$ 5,241,503**	**$ 9,865,750**	**$ 645,888**	**$ 6,157,599**		**$ (9,862)**	**$ (3,708,151)**
CAPITAL EXPENDITURES:									
	From Capital Schedule	$ 3,397,782	$ 5,246,436	$ 9,865,750	$ 3,535,895	$ 5,955,000		$ 6,329,855	$ 3,910,750
	TOTAL CAPITAL EXPENDITURES:	**$ 3,397,782**	**$ 5,246,436**	**$ 9,865,750**	**$ 3,535,895**	**$ 5,955,000**		**$ 6,855**	**$ 3,910,750**
CONTRIBUTIONS TO RESERVES:									
03-201-440-80300	Transfer to Res.	$ 50,000	$ 54,018					$ -	$ -
03-201-440-80300	Transfer to Res. - Fleet	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 70,000		$ -	$ 10,000
	CONTRIBUTIONS TO RESERVES	**$ 130,000**	**$ 134,018**	**$ 80,000**	**$ 80,000**	**$ 70,000**		**$**	**$ 10,000**
REPAYMENT OF LONG-TERM DEBT:									
02-201-099-60396	Repayment of LTD - Meter program	$ -	$ -	$ 211,000	$ -	$ 211,000		$ 211,000	$ -
02-201-099-60397	Repayment of LTD - OILC Loan - SWSA (DC component)				$ -	$ 327,599		$ -	$ (327,599)
02-201-101-60397	OILC Loan - SWSA Water - DC Interest				$ 25,210			$ (25,210)	$ -
02-201-099-603998	Repayment of LTD - SWSA (non-growth component)	$ -	$ -	$ -	$ -	$ 250,000		$ -	$ (250,000)
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ 211,000**	**$ 25,210**	**$ 788,599**		**$ 790**	**$ (577,599)**
	NET CAPITAL EXPENDITURES:	**$ (216,724)**	**$ (138,951)**	**$ (291,000)**	**$ (2,995,217)**	**$ (656,000)**		**$ (2,217)**	**$ (365,000)**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ 0**	**$ 0**	**$ 0**	**$ (1,731,412)**	**$ 0**		**$ (1,413)**	**$ 0**

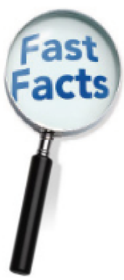
Wastewater services services provide for maintenance of our sewage collection and treatment system. We contract the Ontario Clean Water Agency (O.C.W.A.) to operate and maintain the Lakeshore West Pollution Control Plant and the Waste Water treatment lagoons.

Operating Budget ($dollars)

Wastewate	2023 Budget	2024 Budget	Change $
Revenue	2,979,400	3,285,200	305,800
Expenses	2,118,425	2,243,804	(125,379)
Contribution to Rves	838,975	1,019,396	(180,421)
Net Total	22,000	22,000	0

**Includes Kingsville and Cottam Wastewater Budgets*

Staff Complemen	2023			2024			Change		
Cost Centre	ull-time	Part-time	tudent	ull-time	Part-time	tudent	Full-time	Part-time	Studentastewater
	1.7	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0



2.6 mega litres of wastewater treated.

104 km of wastewater sewers.

Lagoons dredging and maintenance planned for 2024.

Municipal Class E.A.* for future growth of Lakeshore West treatment plant.

Service Pressures:

- Aging infrastructure requires inspection, maintenance, and repair to maintain service levels.
- Significant weather events have overwhelmed sanitary sewer collection systems in 2023.
- Network of sewers increases each year as Town expands.

Budget Pressures:

- 2023 Asset Management Study identified gap in reserve balances for replacement of existing core infrastructure assets. Proposed rate increase to fund annual $205,000 contribution to close gap.
- Sanitary Collection & Treatment system approaching full capacity.
- O.C.W.A.'s contract determines the majority of the budget adjusted by CPI.
- Provincial pressure to improve effluent quality.
- O.C.W.A's contract determines the majority of the budget adjusted by CPI.
- Provincial pressure to improve effluent quality.

*E.A. = Environmental Assessment

KINGSVILLE/LAKESHORE WEST WASTEWATER

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
02-242-066-40852	G.S. Sewage - Lakeshore West	$ 956,258	$ 1,212,360	$ 1,302,000	$ 1,132,869	$ 1,409,000	$ (169,131)	$ 107,000
02-242-066-40853	G.S. Sewage - Ruthven	$ 337,647	$ -	$ -	$ -		$ -	$ -
02-242-066-40856	Kingsville Sewage	$ 1,288,024	$ 1,329,099	$ 1,413,000	$ 1,062,540	$ 1,546,000	$ (350,460)	$ 133,000
02-242-066-41270	Misc. Revenue	$ 3,120	$ 37,399	$ 2,700	$ -	$ 14,500	$ (2,700)	$ 11,800
02-242-066-41310	Penalties & Interest	$ 8,390	$ 8,977	$ 7,500	$ 10,514	$ 8,500	$ 3,014	$ 1,000
02-242-066-41410	Investment Income	$ 17,942	$ 37,907	$ 7,000	$ -	$ 45,000	$ (7,000)	$ 38,000
	TOTAL OPERATING REVENUE:	**$ 2,611,382**	**$ 2,625,742**	**$ 2,732,200**	**$ 2,205,922**	**$ 3,023,000**	**$ (526,278)**	**$ 290,800**
OPERATING EXPENDITURES:								
02-242-072-60102	Salaries - Full Time	$ 45,155	$ 106,421	$ 154,980	$ 106,338	$ 181,022	$ 48,642	$ (26,042)
02-242-072-60103	Salaries - Overtime	$ 684	$ 86	$ 1,046	$ 331	$ 911	$ 715	$ 135
02-242-072-60120	Salaries - Contracts		$ 209	$ -	$ -	$ -	$ -	$ -
02-242-072-60115	Vehicle Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Benefits	$ 13,943	$ 27,371	$ 40,025	$ 32,570	$ 49,868	$ 7,455	$ (9,843)
	Total Salaries & Benefits	**$ 59,783**	**$ 134,087**	**$ 196,051**	**$ 139,239**	**$ 231,801**	**$ 56,812**	**$ (35,750)**
02-242-098-60254	Training & Development	$ 195	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	$ -
02-242-099-60314	Utilities	$ 247,681	$ 256,238	$ 285,000	$ 168,616	$ 285,000	$ 116,384	$ -
02-242-099-60315	Facility Maintenance	$ 677	$ 2,168	$ 5,000	$ 624	$ 5,000	$ 4,376	$ -
02-242-099-60316	Equipment Repair & Mtce	$ 9,403	$ 2,014	$ 25,000	$ 53	$ 25,000	$ 24,947	$ -
02-242-099-60317	Miscellaneous	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
02-242-099-60320	Membership & Subscription	$ -	$ -	$ 250	$ -	$ 250	$ 250	$ -
02-242-099-60323	Write Offs	$ -	$ -	$ 1,500	$ -	$ 1,500	$ 1,500	$ -
02-242-099-60326	Professional Fees	$ -	$ -	$ 1,500	$ -	$ 1,500	$ 1,500	$ -
02-242-099-60330	Sewer Report	$ -	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
02-242-099-60345	Licences Permits & Certification	$ -	$ 50	$ 500	$ -	$ 500	$ 500	$ -
02-242-099-60347	Safety Supplies	$ -	$ -	$ 500	$ -	$ 500	$ 500	$ -
02-242-099-63052	Property Taxes	$ 44,792	$ 45,666	$ 45,000	$ 47,678	$ 45,000	$ (2,678)	$ -
02-242-320-64360	OCWA Billing	$ 1,144,398	$ 1,142,889	$ 1,286,574	$ 929,412	$ 1,350,903	$ 357,162	$ (64,329)
02-242-320-64361	OCWA Billing Lagoons(Batch Treat 2-42)	$ 33,271	$ 50,781	$ 30,000	$ 34,554	$ 30,000	$ (4,554)	$ -
02-242-320-64365	Sewer Flush & Mtce (Sanitary)	$ 39,137	$ 25,128	$ 35,000	$ 18,844	$ 35,000	$ 16,156	$ -
02-242-099-64367	Lakeshore West Repairs	$ 52,321	$ 24,949	$ 60,000	$ -	$ 60,000	$ 60,000	$ -
02-242-099-64368	Sewer Service Connections	$ -	$ 17,842	$ 15,000	$ 2,110	$ 15,000	$ 12,890	$ -
02-242-099-64370	Sanitary Backwater Valve Program	$ -	$ -		$ -	$ 10,000	$ -	$ (10,000)
02-242-328-64371	Storm Backwater Valve Program	$ -	$ -		$ -		$ -	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 1,631,658**	**$ 1,701,875**	**$ 1,991,225**	**$ 1,341,130**	**$ 2,101,304**	**$ 650,095**	**$ (110,079)**
	NET OPERATING REVENUES (EXPENSES):	**$ 979,723**	**$ 923,867**	**$ 740,975**	**$ 864,792**	**$ 921,696**	**$ 123,818**	**$ 180,721**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-242-440-80100	Transfer to Res. - Working Capital	$ 304,558	$ 325,422	$ 40,225	$ -	$ 13,196	$ 40,225	$ 27,029
03-242-440-80200	Transfer to Sewer Equipment Reserve	$ -	$ -		$ -		$ -	$ -
03-242-440-80100	Transfer to Sewer Capital Reserve	$ 567,500	$ 590,250	$ 678,750	$ -	$ 886,500	$ 678,750	$ (207,750)
03-242-440-80100	Transfer to Sewer Recon Reserve	$ -			$ -		$ -	$ -
03-242-440-80100	Transfer to Plant Capital Reserve	$ -			$ -		$ -	$ -
	NET CONTRIBUTIONS TO (FROM) RESERVES:	**$ 872,058**	**$ 915,672**	**$ 718,975**	**$ -**	**$ 899,696**	**$ 718,975**	**$ (180,721)**
	OPERATING SURPLUS/(DEFICIT):	**$ 107,665**	**$ 8,195**	**$ 22,000**	**$ 864,792**	**$ 22,000**	**$ 842,793**	**$ 0**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
02-242-052-40230	Local Improvement Sewers	$ -	$ -	$ 4,400,000	$ -	$ 4,600,000	$ (4,400,000)	$ 200,000
02-242-058-40504	Grants - Provincial - CWWF	$ 84,800	$ 14,700		$ -		$ -	$ -
02-242-058-40515	Grants - Federal - CWWF	$ -	$ -		$ -		$ -	$ -
02-242-066-41424	Long-term Debt	$ -	$ -		$ -		$ -	$ -
02-242-066-41510	Sale of Equipment	$ -	$ 7,094		$ -		$ -	$ -
03-242-032-41710	Transfer from Reserves - Capital	$ 691,903	$ 345,146	$ 653,500	$ -	$ 1,845,000	$ (653,500)	$ 1,191,500
03-242-032-41710	Transfer from Reserves - Equip.	$ -			$ -		$ -	$ -
03-242-032-41720	Transfer from Res. - DC	$ -	$ -	$ 440,000	$ -	$ 640,000	$ (440,000)	$ 200,000
	TOTAL CAPITAL REVENUE:	**$ 776,703**	**$ 366,940**	**$ 5,493,500**	**$ -**	**$ 7,085,000**	**$ (5,493,500)**	**$ 1,591,500**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 869,369	$ 353,041	$ 5,493,500	$ 214,563	$ 7,085,000	$ 5,278,937	$ (1,591,500)
	TOTAL CAPITAL EXPENDITURES:	**$ 869,369**	**$ 353,041**	**$ 5,493,500**	**$ 214,563**	**$ 7,085,000**	**$ 5,278,937**	**$ (1,591,500)**
CONTRIBUTIONS TO RESERVES:								
03-242-440-80300	Transfer to Res. - Capital	$ 7,094					$ -	$ -
03-242-440-80300	Transfer to Res. - Equipment	$ 15,000	$ 22,094	$ 22,000	$ 22,000	$ 22,000	$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 22,094**	**$ 22,094**	**$ 22,000**	**$ 22,000**	**$ 22,00**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -				$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (114,760)**	**$ (8,195)**	**$ (22,000)**	**$ (236,563)**	**$ (22,000)**	**$ (214,563)**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ (7,094)**	**$ -**	**$ -**	**$ 628,229**	**$ -**	**$ 628,229**	**$ 0**

COTTAM WASTEWATER

Account Number		2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
02-243-066-40854	Cottam Sewage	$ 221,558	$ 235,289	$ 246,000	$ 246,108	$ 261,000	$ 108	$ 15,000
02-243-066-41310	Penalties & Interest	$ 1,075	$ 1,044	$ 1,200	$ 941	$ 1,200	$ (259)	$ -
	TOTAL OPERATING REVENUE:	**$ 222,633**	**$ 236,333**	**$ 247,200**	**$ 247,049**	**$ 262,200**	**$ (151)**	**$ 15,000**
OPERATING EXPENDITURES:								
02-243-099-60314	Utilities	$ 8,422	$ 10,257	$ 10,000	$ 10,728	$ 10,000	$ (728)	$ -
02-243-099-60323	Write Offs	$ 66	$ -		$ -		$ -	$ -
02-243-099-60327	Communication Expense	$ 578	$ 578	$ 600	$ 434	$ 600	$ 166	$ -
02-243-099-63052	Property Taxes	$ 13,600	$ 13,865	$ 13,600	$ 14,476	$ 13,600	$ (876)	$ -
02-243-099-64368	Sewer Service Connection	$ -	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	$ -
02-243-099-64370	Sanitary Backwater Valve Program	$ -	$ 750	$ 1,500	$ 1,765	$ 5,000	$ (265)	$ (3,500)
02-243-320-64360	OCWA Billing	$ 69,478	$ 87,812	$ 82,500	$ 67,932	$ 89,300	$ 14,569	$ (6,800)
02-243-320-64361	OCWA Billing (Lagoon Batch Treatment 2-43)	$ -	$ -	$ 10,000	$ -	$ 10,000	$ 10,000	$ -
02-243-328-64365	Storm Sewer Flushing & Mtnc	$ 1,128	$ 838		$ 1,093	$ 5,000	$ (1,093)	$ (5,000)
02-243-320-64365	Sewer Flush & Mtce (Sanitary)	$ 611	$ 687	$ 7,000	$ -	$ 7,000	$ 7,000	$ -
02-243-320-64366	Cottam System Repairs	$ -	$ -		$ -		$ -	$ -
	TOTAL OPERATING EXPENDITURES:	**$ 93,883**	**$ 114,787**	**$ 127,200**	**$ 96,428**	**$ 142,500**	**$ 30,772**	**$ (15,300)**
	NET OPERATING REVENUES (EXPENSES):	**$ 128,750**	**$ 121,547**	**$ 120,000**	**$ 150,621**	**$ 119,700**	**$ 30,621**	**$ (300)**
CONTRIBUTIONS TO (FROM) RESERVES:								
03-243-440-80500	Year End Deficit	$ -	$ -		$ -		$ -	$ -
03-243-032-41700	Transfer from Res. - Working Capital	$ -	$ -		$ -		$ -	$ -
03-243-440-80100	Transfer to Res. - Working Capital	$ 67,552	$ 59,247	$ 58,500	$ -	$ 41,400	$ 58,500	$ 17,100
03-243-440-80100	Transfer to Res - Capital	$ 59,500	$ 62,300	$ 61,500	$ -	$ 78,300	$ 61,500	$ (16,800)
	NET CONTRIBUTIONS TO (FROM) RESERVES:	**$ 127,052**	**$ 121,547**	**$ 120,000**	**$ -**	**$ 119,700**	**$ 120,000**	**$ 300**
	OPERATING SURPLUS/(DEFICIT):	**$ 1,698**	**$ (0)**	**$ -**	**$ 150,621**	**$ -**	**$ 150,621**	**$ -**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
02-243-066-41510	Sale of Equipment	$ -	$ -		$ -		$ -	$ -
03-243-032-41710	Transfer from Reserves	$ -	$ -	$ 40,000	$ -		$ (40,000)	$ (40,000)
03-243-032-41720	Transfer from Res. - DC	$ 1,602,220	$ 1,032,401		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 1,602,220**	**$ 1,032,401**	**$ 40,000**	**$ -**	**$ -**	**$ (40,000)**	**$ (40,000)**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ 1,603,917	$ 1,032,401	$ 40,000	$ 72,953	$ -	$ (32,953)	$ 40,000
	TOTAL CAPITAL EXPENDITURES:	**$ 1,603,917**	**$ 1,032,401**	**$ 40,000**	**$ 72,953**	**$ -**	**$ (32,953)**	**$ 40,000**
CONTRIBUTIONS TO RESERVES:								
03-243-440-80300	Clear Unfinanced Capital	$ -	$ -		$ -		$ -	$ -
03-243-440-80300	Transfer to (from) Res. - Capital	$ -	$ -		$ -		$ -	$ -
03-243-440-80300	Transfer to Res. - Capital	$ -	$ -		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -	$ -				$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (1,697)**	**$ -**	**$ -**	**$ (72,953)**	**$ -**	**$ (72,953)**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ -**	**$ 77,668**	**$ -**	**$ 77,668**	**$ -**

2024 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Account Number	Budget Amount	Funding Source: Grants - Provincial	Grants - Federal	Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
APPENDIX A - Deferred or Declined Projects - TAX PROGRAM											
PW-2024-D1	Urban Road Program - Woodfern / Peach / Queen / Willow - Engineering and Construction	Defer - insufficient funding		$ 4,400,000							**$ 4,400,000**
PW-2024-D2	Bridge Program - Sumac Pedestrian Bridge - Engineering and Construction to Replace Bridge "as is".	Defer - future Council report		$ 220,000							**$ 220,000**
PW-2024-D3	Development Manual Update	Defer - funding / staff resources		$ 160,000							**$ 160,000**
PW-2024-D4	Commencement of Master Servicing Plan for Water, Storm, Sanitary (phased over two years - $600K)	Defer - funding / staff resources		$ 300,000							**$ 300,000**
PW-2024-D5	Engineering for reconstruction of Rowley Park Subdivision	Defer - insufficient funding for construction		$ 150,000							**$ 150,000**
PW-2024-D6	Jasperson Lane Ditch Infill (road 2 to jasperson drive)			$ 600,000							**$ 600,000**
PW-2024-D7	Rural Road Program - Resurface North Talbot from Cty Rd 8 to Cameron Side road	Defer - insufficient funding		$ 800,000							**$ 800,000**
PW-2024-D8	Public Works Buildings @ Town Hall - upgrade power	Purchase 1 generator for the ES building and the Fuel Pump and 1 for the PW Building to provide backup power in case of a power outage		$ 30,000							**$ 30,000**
ARENA-2024-D9	Arena Pavilion Roof	Low-Medium		$ 20,000							**$ 20,000**
ARENA-2024-D10	Fencing - To create a barrier between Jasperson and P&R Barns	Defer - insufficient funding		$ 100,000							**$ 100,000**
ARENA-2024-D11	Chemical Storage	Low-Medium		$ 8,000							**$ 8,000**
ARENA-2024-D12	Flag Poles	Defer - Low Priority		$ 17,500							**$ 17,500**
ARENA-2024-D13	Shade Benches	Low - Users have requested to add shade benches to areas where they play. i.e. Bocce Court		$ 15,000							**$ 15,000**
ARENA-2024-D14	Arena Scoreboard	Low-Medium - We can no longer purchase parts for scoreboard.		$ 60,000							**$ 60,000**
ARENA-2024-D15	Kratz Parking Lot - Pave	Medium - Highly used parking lot by community attending to the recreation complex. Parking lot is often full of dust, and difficult to maintain.		$ 450,000							**$ 450,000**
PARKS-2024-D16	Lakeside Park - Asphalt	Medium- High - pave hills and lower bowl. Highly used area, and the constant repairs on the trails is consuming and costly. - no reserves		$ 225,000							**$ 225,000**

2024 CAPITAL SCHEDULE - TAX SUPPORTED

Project #	Description	Notes / Priority Rating	Account Number	Budget Amount	Funding Source: Grants - Provincial	Grants - Federal	Other Revenue	Transfer from Reserves	Development Charges	Long-term Debt	Current Year Taxation
FAC-2024-D18	Lakeside Sound - Facilities Operations	Low-Medium: System is outdated and half works		$ 15,000							$ 15,000
FAC-2024-D19	Lakeside Door Timer - Facilities Operations	Medium - Add in timer on door. Assist with access and customer service for rentals		$ 5,000							$ 5,000
FAC-2024-D20	Town Hall HVAC - Facilities Operations	Medium - Remove system off of the online system/ update the online system		$ 15,000							$ 15,000
FAC-2024-D21	OPP- Parking Lot Repairs - Facilities Operations	Medium		$ 50,000							$ 50,000
MAR-2024-D22	Planters at Marina	Medium - Would add value to the waterfront area. Would be added primarily to the area where the parking lot goes to beach as it has become a safety concern		$ 8,000							$ 8,000
MAR-2024-D23	Cedar Island Beach Playground	Medium - High - Outdated and not the best quality. Will add value to this area		$ 200,000							$ 200,000
MAR-2024-D24	Cedar Beach Parking Lot	Medium- Add stone, expand entry way and add curbs - no reserve to fund		$ 80,000							$ 80,000
MAR-2024-D25	Boat Ramp - Concrete and stone	Medium-High - pad at boat ramp and stone would be beneficial to all users		$ 60,000							$ 60,000
MAR-2024-D26	Paving - Parking Areas at Cedar Island Beach	Medium - Would add value to the waterfront area. Paving to be done on each side of CIB Road and parking lot		$ 450,000							$ 450,000
FIRE-2024-D28	South Station Card Access System	to replace punch code / key locks		$ 20,000							$ 20,000
FIRE-2024-D29	North Station Card Access System	to replace punch code / key locks		$ 15,000							$ 15,000
FIRE-2024-D30	FLEET - 2014 PREV. VEHICLE (CAR 3)			$ 65,000							$ 65,000
PARKS-2024-D31	In-Ground Trash Bins	High - Pilot program has been going extremely well. This will supply and install trash bins in multiple areas: CIB, CB, Lakeside, Ridgeview, Jasperson and Dog Park	Phase in with 2024 $20,000 budget	$ 80,000							$ 80,000
PARKS-2024-D32	Ridgeview Park: Windscreens	Low- Windscreens for tennis/ pickleball residents who use the courts- no reserves		$ 8,000							$ 8,000
PARKS-2024-D33	Cottam Rotary Park	Medium- Pavilion needs TLC		$ 30,000							$ 30,000
PARKS-2024-D34	Linden Beach Dog Park	Medium - Shade, Water and Trail Repair *Defer from 2023*, or at least shade ($20,000) - no reserves		$ 75,000							$ 75,000
PARKS-2024-D35	FLEET - 2011 Top Dresser			$ 15,000							$ 15,000
FAC-2024-D36	Rec. Complex Lights - Outdoor	High - We no longer can purchase parts for lights, and they are not LED, efficient lighting	Phased in $75K in 2024	$ 175,000							$ 175,000
FAC-2024-D37	Grovedale Storage Addition - Facilities Operations	Medium- Facility was built without adequate storage. The addition of music curtains and stage require storage		$ 75,000							$ 75,000
FAC-2024-D38	OPP- Roof - Facilities Operations	High - Part 1 replacement. Deferred pending long-term solution to building.		$ 50,000							$ 50,000
				$ 9,046,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,046,500

2024 CAPITAL SCHEDULE - WATER / WASTEWATER RATE FUNDED

APPENDIX A - Deferred or Declined Projects - UTILITY PROGRAM

Project # / Dept	Description	Note / Notes / Priority Rating	Budget Amount	Funding Source: Grants – Provincial	Grants – Federal	Other Revenue	Transfer from Reserves	Development Charges	LTD	Current Year Rates
WAT-2024-D39	Woodfern / Peach / Queen / Willow - Engineering and Construction - Water main Replacement	Defer - insufficient funding	$ 700,000							$ 700,000
WASTE-K-2024-D40	Woodfern / Peach / Queen / Willow - Engineering and Construction - Sanitary Sewer Replacement	Defer - insufficient funding	$ 30,000							$ 30,000
WAT-2024-D41	Heritage Road Water main Replacement - Main Street to Harold Cull	Defer - insufficient funding	$ 1,500,000							$ 1,500,000
WAT-2024-D42	Southwest Water Main - Road 2 West - Engineering and Water main Construction	Defer - pending clarity on DC exemptions from Province and / or the Town's ability to enter front ending agreements with developers	$ 2,800,000				$ 700,000		$ 2,100,000	$ -
WAT-2024-D42	Southwest Water Main - West Side Collector Road - Engineering and Water main Construction	Defer - pending clarity on DC exemptions from Province and / or the Town's ability to enter front ending agreements with developers	$ 4,500,000				$ 1,125,000		$ 3,375,000	$ -
WAT-2023-D42	Southwest Water Main - County Road 20 - Engineering and Water main Construction	Defer - pending clarity on DC exemptions from Province and / or the Town's ability to enter front ending agreements with developers	$ 3,200,000				$ 800,000		$ 2,400,000	$ -
	TOTALS:		$ 12,730,000	$ -	$ -	$ -	$ 2,625,000	$ -	$ 7,875,000	$ 2,230,000

CONTINUITY OF RESERVES, DEFERRED REVENUE & TRUST FUNDS

			2022	2023 Activity		2023	2024 Activity		2024
	G/L Acct	Account Name	Bal Fwd	Contribution	Application	Bal Fwd	Contribution	Application	Bal Fwd
PROPERTY TAX SUPPORTED RESERVES									
BIA	03-000-032-31053	Reserve BIA	**$ 95,658**		$ (10,053)	**$ 85,605**		$ (5,037)	**$ 80,568**
Building	03-000-032-39073	Building Fleet Reserve	**$ 72,750**	$ 22,000	$ (29,748)	**$ 65,002**	$ 27,500	$ (40,000)	**$ 52,502**
Building	03-000-032-39073	Building Department Reserve	**$ 1,961,124**		$ (175,046)	**$ 1,786,078**		$ (437,675)	**$ 1,348,403**
Facilities	03-000-032-39118	Facility Maint. - HVAC & Roof	**$ 742,478**	$ 170,000	$ (795,000)	**$ 117,478**	$ 180,000	$ (290,000)	**$ 7,478**
Facilities	03-000-032-39125	Reserve - Lifecycle - Facilities	**$ 287,641**	$ 275,000	$ (100,000)	**$ 462,641**	$ 475,000	$ (250,000)	**$ 687,641**
Fire	03-000-032-39107	Reserves Fire Equipment	**$ 796,916**	$ 300,000	$ (487,591)	**$ 609,325**	$ 325,000	$ (10,000)	**$ 924,325**
Fire	03-000-032-39108	Reserve Fire Fundraising	**$ 10,112**			**$ 10,112**			**$ 10,112**
General	03-000-032-31041	Election and Related Costs	**$ 12,685**	$ 25,000	$ (12,685)	**$ 25,000**	$ 32,500		**$ 57,500**
General	03-000-032-31044	General Admin Capital	**$ 188,991**		$ (35,000)	**$ 153,991**			**$ 153,991**
General	03-000-032-31060	Working Capital Reserve	**$ 2,846,882**		$ (35,000)	**$ 2,811,882**			**$ 2,811,882**
General	03-000-032-31063	Budget Stabilization	**$ 1,756,917**			**$ 1,756,917**			**$ 1,756,917**
General	03-000-032-31064	Affordable Housing Initiative	**$ 58,536**			**$ 58,536**			**$ 58,536**
General	03-000-032-31065	Reserve Community Grants	**$ 19,500**		$ (7,500)	**$ 12,000**			**$ 12,000**
General	03-000-032-39078	Reserve Erie Shore Transit	**$ 6,001**	$ 6,000		**$ 12,001**	$ 6,000		**$ 18,001**
General	03-000-032-39104	Reserve Economic Development	**$ 8,668**			**$ 8,668**			**$ 8,668**
General	03-000-032-39113	Reserve Health Care	**$ 65,000**			**$ 65,000**			**$ 65,000**
General	03-000-032-39150	ELK Annuity Projects - Allocated	**$ 500,000**			**$ 500,000**			**$ 500,000**
General	03-000-032-39150	ELK Annuity Projects - Unallocated	**$ 1,447,813**		$ (200,000)	**$ 1,247,813**			**$ 1,247,813**
General	03-000-032-39155	Property Acquisition Reserve	**$ 1,299,340**	$ 200,000		**$ 1,499,340**	$ 400,000		**$ 1,899,340**
General	03-000-032-39160	Reserve Accessibility	**$ 30,000**		$ (30,000)	**$ -**			**$ -**
IT	03-000-032-39112	Reserve Information Technology	**$ 4,316**			**$ 4,316**	$ 25,000	$ (27,000)	**$ 2,316**
Marina	03-000-032-31057	Reserve Marina	**$ 52,305**	$ 10,000	$ (6,353)	**$ 55,952**	$ 10,000	$ -	**$ 65,952**
Parks	03-000-032-31043	Reserve Parks Property	**$ 222,454**		$ (213,961)	**$ 8,493**		$ (40,000)	**$ (31,507)**
Parks	03-000-032-31045	Reserve Park Fees	**$ 448,733**		$ (71,760)	**$ 376,973**		$ -	**$ 376,973**
Parks	03-000-032-31047	Reserve Park/Arena Equipment	**$ 140,288**	$ 120,000	$ (297,729)	**$ (37,442)**	$ 175,000	$ (135,000)	**$ 2,558**
Parks	03-000-032-31049	Reserve Lion's Hall Prop. Development	**$ 95,646**		$ (85,000)	**$ 10,646**			**$ 10,646**
Parks	03-000-032-31062	Reserve Mettawas Park	**$ 106,310**		$ (92,400)	**$ 13,910**			**$ 13,910**
Parks	03-000-032-39064	Subdivision Tree Reserve	**$ 57,100**			**$ 57,100**			**$ 57,100**
Parks	03-000-032-39067	Tree Reserve	**$ 48,500**		$ (15,000)	**$ 33,500**			**$ 33,500**
Parks	03-000-032-39111	Reserve Skatepark/Splashpark	**$ 3,196**			**$ 3,196**			**$ 3,196**
Parks	03-000-032-39119	Reserve - Lifecycle - Parks	**$ 225,912**	$ 110,000		**$ 335,912**	$ 110,000	$ (240,000)	**$ 205,912**
Parks	03-000-032-39120	Reserve - Pickleball	**$ 2,261**			**$ 2,261**			**$ 2,261**
Plan	03-000-032-39130	Reserve - Cottam CIP	**$ 11,384**			**$ 11,384**			**$ 11,384**
Plan	03-000-032-39131	Reserve - Planning Studies	**$ 147,481**		$ (50,000)	**$ 97,481**			**$ 97,481**
Police	03-000-032-31059	Reserve Capital OPP	**$ 931,388**	$ 80,000		**$ 1,011,388**	$ 80,000		**$ 1,091,388**
PW	03-000-032-31042	Reserve PW Drainage	**$ -**			**$ -**			**$ -**
PW	03-000-032-39062	Reserve Sidewalks	**$ 10,000**			**$ 10,000**			**$ 10,000**
PW	03-000-032-39068	Reserve PW Capital	**$ 1,061,659**		$ (15,000)	**$ 1,046,659**		$ (567,487)	**$ 479,172**
PW	03-000-032-39072	Equipment Reserve - PW	**$ 835,654**	$ 325,000	$ (938,940)	**$ 221,714**	$ 375,000	$ (370,000)	**$ 226,714**
PW	03-000-032-39075	Reserve - Lifecycle - Roads	**$ 1,561,766**	$ 1,400,000	$ (2,547,000)	**$ 414,766**	$ 1,770,000	$ (1,905,000)	**$ 279,766**
PW	03-000-032-39082	Reserve - Lifecycle - Bridges	**$ 1,317,774**	$ 750,000		**$ 2,067,774**	$ 830,000	$ (2,240,000)	**$ 657,774**
PW	03-000-032-39084	Reserve - Lifecycle - Storm	**$ 799,123**	$ 150,000		**$ 949,123**	$ 150,000		**$ 1,099,123**
PW	03-000-032-39110	Reserve Public Works	**$ 12,513**			**$ 12,513**		$ (12,513)	**$ 0**
PW	03-000-032-39117	Reserve - Parking Lots	**$ 22,600**		$ (22,600)	**$ -**			**$ -**
REC	03-000-032-31070	Reserve - Recreation & Events	**$ 33,079**			**$ 33,079**			**$ 33,079**
PROPERTY TAX SUPPORTED RESERVES TOTAL			**$ 20,358,454**	**$ 3,943,000**	**$ (6,273,366)**	**$ 18,028,089**	**$ 4,971,000**	**$ (6,569,712)**	**$ 16,429,377**

CONTINUITY OF RESERVES, DEFERRED REVENUE & TRUST FUNDS

	G/L Acct	Account Name	2022 Bal Fwd	2023 Activity Contribution	2023 Activity Application	2023 Bal Fwd	2024 Activity Contribution	2024 Activity Application	2024 Bal Fwd
WATER AND WASTEWATER RESERVES									
Sewer - COT	03-000-032-39013	Reserve Cottam Equipment	**$ 7,500**			**$ 7,500**			**$ 7,500**
Sewer - COT	03-000-032-39080	Working Capital Cottam Sewage	**$ (777,637)**	$ 120,000	$ (40,000)	**$ (697,637)**			**$ (697,637)**
Sewer - KLW	03-000-032-39004	Working Capital KLW Sewage	**$ 944,139**	$ 40,225		**$ 984,364**			**$ 984,364**
Sewer - KLW	03-000-032-39006	Reserve LW Capital Conn Chgs	**$ 190,334**			**$ 190,334**			**$ 190,334**
Sewer - KLW	03-000-032-39042	Reserve LW Equipment	**$ 91,337**	$ 22,000		**$ 113,337**	$ 22,000		**$ 135,337**
Sewer - KLW	03-000-032-39063	Reserve Sewer Capital - LW	**$ 812,817**	$ 678,750	$ (653,500)	**$ 838,067**	$ 886,500	$ (1,845,000)	**$ (120,433)**
Water	02-201-032-39013	MOE Reserves - GS Water	**$ 59,278**			**$ 59,278**		$ (59,278)	**$ (0)**
Water	03-000-032-39005	Reserve Future Waterline Mtce	**$ 1,696,476**	$ 961,000	$ (1,123,380)	**$ 1,534,096**	$ 1,192,000	$ (23,222)	**$ 2,702,874**
Water	03-000-032-39069	Reserve Meter Changeout Water	**$ 200,000**			**$ 200,000**		$ (200,000)	**$ -**
Water	03-000-032-39070	Working Capital Reserve Water	**$ 1,652,277**	$ -		**$ 1,652,277**		$ (1,210,040)	**$ 442,237**
Water	03-000-032-39071	Reserve Equipment Water	**$ 195,902**	$ 80,000	$ (173,021)	**$ 102,880**	$ 70,000	$ (100,000)	**$ 72,880**
Water - UWSS	02-201-032-39300	Reserve Fund Union Water	**$ 4,831,117**			**$ 4,831,117**			**$ 4,831,117**
Water - UWSS	02-201-032-39310	Equity in Op Res Union Water	**$ 2,297,459**			**$ 2,297,459**			**$ 2,297,459**
WATER AND WASTEWATER RESERVES TOTAL			**$ 12,200,999**	**$ 1,901,975**	**$ (1,989,901)**	**$ 12,113,072**	**$ 2,170,500**	**$ (3,437,540)**	**$ 10,846,032**
DEFERRED REVENUE									
	03-000-032-39209	Development Charges	**$ 44,640**	$ 2,400,000	$ (12,926,250)	**$ (10,481,610)**		$ (2,202,500)	**$ (12,684,110)**
	03-000-032-39180	Reserve Fund - Gas Tax	**$ 493,685**	$ 1,109,195	$ (815,000)	**$ 787,880**			**$ 787,880**
	03-000-032-39182	Reserve Fund - OCIF	**$ 1,287,036**	$ 1,595,904	$ (2,375,000)	**$ 507,940**			**$ 507,940**
	03-000-032-39183	Reserve Fund - Cannabis Legalization	**$ -**			**$ -**			**$ -**
	03-000-032-39184	Reserve Fund - Modernization Grant	**$ 148,351**		$ (107,000)	**$ 41,351**		$ -	**$ 41,351**
	03-000-032-39185	Reserve Fund - Safe Restart (COVID)	**$ 373,322**		$ (159,750)	**$ 213,572**			**$ 213,572**
DEFERRED REVENUE TOTAL			**$ 2,347,033**	**$ 5,105,099**	**$ (16,383,000)**	**$ (8,930,868)**	**$ -**	**$ (2,202,500)**	**$ (11,133,368)**
FUNDS HELD IN TRUST									
	04-150-034-31019	Cemetery Trust	**$ 1,312,582**			**$ 1,312,582**			**$ 1,312,582**
FUNDS HELD IN TRUST TOTAL			**$ 1,312,582**	**$ -**	**$ -**	**$ 1,312,582**	**$ -**	**$ -**	**$ 1,312,582**
		TOTAL	**$ 36,219,069**	**$ 10,950,074**	**$ (24,646,267)**	**$ 22,522,875**	**$ 7,141,500**	**$ (12,209,752)**	**$ 17,454,623**

Town of Kingsville

5 Year Recommended Capital/Major Maintenance from 2022 to 2027

The Ontario Clean Water Agency has identified the following capital projects/major maintenance for your review and approval.

Scope of Work	2024	2025	2026	2027	2028	Rationale for Project
Wastewater Treatment Plant						
Pump Station Wet Well Refurbishments	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	Lifecycle replacement- Collection system wet wells are original equipment. Pump bases, rails, piping, chains etc. are rusted and worn. Budget is for one pump station per or two year, location to be determined. Potentally Williams Street & Cedar Island
Chemical feed pump replacement LWS	$ 15,000					Life cycle replacement- original equipment due for replacement
TSSA Upgrades	$ 20,000					Compliance TSSA Upgrade Ruthven
Replace overhead doors on sludge building	$ 35,000	$ 35,000				Life cycle replacement- original equipment doors are worn and rusted
Centrifuge Polymer Mixer System		$ 80,000				Life cycle replacement- original equipment, if the system goes down we would have to haul sludge
Raw automatic sampler	$ 25,000					Life cycle replacement- original equipment, headworks building
Kingsville raw distribution chamber valving & cement repairs		$ 70,000				Life cycle replacement- cement is very corroded, cement slides for gates are worn, gates wi not seal any longer, valve repalcement
Control cabinet replacement electrical upgrades	$ 60,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	Life cycle replacement- update control cabinets at pumping stations, upgrade to ESA standards
Portable Generator Replacement		$ 100,000				Life cycle replacement- current generator is 1984
Air makeup Unit Replacement	$ 15,000	$ 20,000				Life cycle replacement- 1-sludge building, 2 grit building
Replace lift truck			$ 15,000			Life cycle replacement- current lift truck is worn, repairs have been made to keep unit in service for a few more years.
Continuous monitoring equipment gas detection grit building	$ 10,000					Life cycle replacement- sensor will need replacing
Kingsville Lagoons Sludge Removal	$ 1,000,000	$ 1,000,000				Compliance- cells have not had sludge removed in the past. Acumination of sludge reduces lagoon volume, old sludge will denitrify and cause compliance issues. MECP ECA states sludge shall be monitored and removed as required. Sludge judging completed in August 2021, Kingsville Lagoon #1&2 have high levels of sludge and require cleaning. Lagoon #2 in 2022, Lagoon #1 in 2023
PLC/SCADA	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	Life cycle replacement - many components are out dated and are becoming unreliable which will have an impact on operations. Specifically Grit building PLC Cabinet
Pump Replacement/Maintenance	$ 80,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	Life cycle replacement - several pumps at the pump stations are starting to meggar low.Yr 2023 Headwork's replacement at LWS
Primary Clarifier Sand Blast and Reseal	$ 250,000					Conduct per 2018 Inspections, one primary per year
Staorm & Sanitary CLI ECA Support	$ 25,000					CLI ECA deliverables progress for your sanitary and storm water systems
Centrifuge Masserator			$ 10,000			Life cycle replacement- sensor will need replacing
Kingsville Lagoons Cell #2 North Bank Rehabilitation	$ 50,000					Improvement- bank has eroded in service for 40 years
Total Estimate - Recommended Capital	**$ 1,785,000**	**$ 1,765,000**	**$ 485,000**	**$ 460,000**	**$ 460,000**	

2024 PROPOSED STAFFING REQUESTS

PROGRAM AREA	Priority	# FTE	Part time / Full Time/ Contract/ Student	Job Title	ESTIMATE Annual Rate (incl Benefits) (from Finance)	ESTIMATE TOTAL DOLLARS (NET IMPACT)	Funding (Tax/Utility)		Justification on Request for Additional Staffing
Water	High	1	Full-Time	Water Operations and Compliance Technician	$ 120,200	$ 120,200	**Utility**	**Band 5**	Grade 5 position to ensure the Drinking Water Quality Management System Operational Plan (DWQMS) is effectively implemented and properly maintained throughout the organization, ensure required audits are conducted, ensure that processes and procedures needed for the DWQMS Operational plan are established and maintained, research, develop, implement, and continually improve the quality management system, etc.
Utility Subtotal		**1**			**$ 120,200**	**$ 120,200**	**Utility**		
Building & By-Law	High	1	Full-Time	Building Official	$ 115,000	$ -	**Permit Fees and/or Reserve draw**	**Band 5**	Request 1 full time Building Official. The permit volume has leveled-out compared to historical data. However, inspection volume has remained very high (35% increase in 2023 compared to 2022), the complexity of permits has intensified (increased development in condo, multi-unit dwellings, ADU's as well as commercial and industrial development) and the department has engaged in more enforcement with formal charges and increased penalties. The Building Department has overly relied on contract employees and extensive overtime hours to try to meet statutory timelines. The building department relies fully on revenue from permit fees to fund operating costs.
Fire	High	1	Full-Time	Fire Prevention/ Public Education Officer	$ 102,000	$ 102,000	**Tax**	**Band 5**	Request 1 full time staff member. Kingsville implemented its formal risk based fire inspection program in 2008 with both proactive inspections and request/ complaint inspections being done. Based on the agricultural growth and use of off shore workers, the need to complete inspections of BRLH as well a fire code changes to require annual inspection and fire drill audits for vulnerable occupancies, quickly exceeded the capabilities of a single fire prevention officer. In 2022, a second fire prevention officer was added to assist with meeting the increasing demand of the BRLH inspections. Even with the addition of the second fire prevention officer, we are struggling to keep up with the regulatory inspections (BRLH for foreign workers, vulnerable occupancies, educational facilities and complaint or request inspections). Along with the increasing demand of annual inspections there is an increased need to ensure our current fire fighters meet annual fire training regulations. Therefore, this new position will also assist with ensuring our current fire fighters meet all training requirements. Further, an additional full time staff allows for more day time support during emergency response calls. Albeit, the current volunteer fire fighters team is a dedicated team, but response times are at risk when a day time call interrupt a volunteer firefighter regular day job.
Parks	High	1	Full-Time	P&R Full Time	$ 102,000	$ 102,000	**Tax**		1 Full Time Employee for Parks & Recreation department. The department is struggling to maintain a high level of customer service for ensuring all the parks and recreation space are available, clean and safe for our user groups and residents.
Programs & Events	High	1	Full-Time	Recreation Full Time	$ 76,000	$ 76,000	**Tax**		1 Full Time Employee for Program & Events department. The department is requesting the addition of staff to continue to grow and expand the volume and variety of programming offered to the community.
Tax Subtotal		**4**			**$ 395,000**	**$ 280,000**	**Tax**		

Kingsville BIA
SHOP • DINE • DISCOVER
WWW.KINGSVILLEBIA.COM

Business Improvement Area (BIA) service works to help Kingsville businesses flourish by promoting Kingsville as a prime shopping area and providing local businesses with tools for success.

The BIA's goal is to enhance and improve business within the geographic boundaries of the association by utilizing the combined strengths of all our members.

Staffing – One staff member supports the BIA. They report directly to the BIA Board of Managers. BIA Board of Managers – consists of one Chairperson, a Council representative & seven Members.

Operating Budget ($dollars)

BIA	2023 Budget	2024 Budget	Change $
Revenue	143,750	156,600	12,850
Expenses	153,803	161,637	(7,834)
Contribution to Reserves	(10,053)	(5,037)	(5,016)
Net Total	-	-	-

220+ businesses supported.

continually working towards **beautification** of Downtown Kingsville (i.e. facelift grant, flowers).

2.3K Instagram followers
1K followers on Twitter
4.3K Facebook followers

$100,000 spent in the BIA core during the Holiday season; attributed to the annual BIA Dollar Program.

Account Number	BIA	2021 Actuals	2022 Actuals	2023 Budget	2023 Actuals YTD	2024 Budget	Variance - Fav/(Unfav) 2023 Act YTD vs. 2023 Budget	Variance - Fav/(Unfav) 2024 Budget vs. 2023 Budget
	OPERATING BUDGET							
OPERATING REVENUE:								
01-181-012-40189	B.I.A.	$ 110,000	$ 110,000	$ 115,500	$ 115,500	$ 115,500	$ -	$ -
01-181-058-40502	Provincial Grants	$ -	$ -		$ -		$ -	$ -
01-181-058-40500	Town Contribution - Flower Program	$ 20,000	$ 20,000	$ 21,250		$ 24,100	$ (21,250)	$ 2,850
01-181-058-40500	Town Grant - Operation Face Lift	$ 5,000	$ 5,000	$ 5,000	$ 26,250	$ 5,000	$ 21,250	$ -
01-181-058-40521	Donations	$ -	$ -		$ -		$ -	$ -
01-181-066-41255	Revenue - BIA	$ -	$ 200		$ 50		$ 50	$ -
01-181-066-41270	Fundraising	$ -	$ 14		$ -	$ 5,000	$ -	$ 5,000
01-181-066-41291	Spring Fashion Show	$ -	$ -		$ -		$ -	$ -
01-181-066-41292	Assoc. Memberships	$ 2,175	$ 2,071	$ 2,000	$ 3,705	$ 4,000	$ 1,705	$ 2,000
01-181-066-41410	Investment Income				$ 2,001	$ 3,000	$ 2,001	$ 3,000
	TOTAL OPERATING REVENUE:	**$ 137,175**	**$ 137,285**	**$ 143,750**	**$ 147,506**	**$ 156,600**	**$ 3,756**	**$ 12,850**
OPERATING EXPENDITURES:								
01-181-072-60120	Contracts	$ 38,689	$ 41,498	$ 45,000	$ 36,140	$ 48,500	$ 8,860	$ (3,500)
01-181-170-60840	Fund Raising Incentive	$ -	$ -		$ -	$ 1,200	$ -	$ (1,200)
	Benefits	$ 7,877	$ 6,449	$ 9,753	$ 7,830	$ 10,537	$ 1,923	$ (784)
	Total Salaries & Benefits	**$ 46,565**	**$ 49,861**	**$ 54,753**	**$ 43,970**	**$ 60,237**	**$ 10,783**	**$ (5,484)**
01-181-099-60301	Office Supplies	$ 2,255	$ 526	$ 2,000	$ 423	$ 1,000	$ 1,577	$ 1,000
01-181-099-60306	Advertising & Promotion	$ 8,804	$ 2,925	$ 9,000	$ 4,358	$ 10,000	$ 4,642	$ (1,000)
01-181-099-60309	Computer & Web Site	$ 66	$ 51	$ 1,700	$ 1,199	$ 1,000	$ 501	$ 700
01-181-099-60317	Miscellaneous	$ 5,420	$ 1,072	$ 1,500	$ 559	$ 1,000	$ 941	$ 500
01-181-099-60320	Membership & Subscriptions	$ 388	$ 447	$ 500	$ 551	$ 1,000	$ (51)	$ (500)
01-181-099-60323	Write Offs	$ 744	$ 463	$ 1,000	$ 423	$ 1,000	$ 577	$ -
01-181-099-60327	Phone/Internet/Static/IP	$ 1,711	$ 2,547	$ 2,000	$ 1,547	$ 3,000	$ 453	$ (1,000)
01-181-099-60329	Rent	$ 602	$ 3,610	$ 4,500	$ 3,008	$ 4,500	$ 1,492	$ -
01-181-170-60811	BIA Mixer	$ -	$ -	$ 1,800	$ 79	$ 1,200	$ 1,721	$ 600
01-181-170-60812	BIA Dollar Promotion	$ 17,220	$ 17,786	$ 17,000	$ (5,502)	$ 17,000	$ 22,502	$ -
01-181-170-60816	Annual General Meeting	$ -	$ 882	$ 850	$ 792	$ 1,000	$ 58	$ (150)
01-181-099-60819	Training	$ -	$ 14	$ 4,000	$ 2,222	$ 4,000	$ 1,778	$ -
01-181-099-60833	Operation Face Lift	$ 2,343	$ 6,517	$ 10,000	$ 1,471	$ 10,000	$ 8,529	$ -
01-181-099-60836	Music Sound System Maintenance	$ -		$ 700	$ 475	$ 700	$ 225	$ -
01-181-170-60839	Beautification / Flower Program	$ 50,309	$ 40,899	$ 42,500	$ 37,381	$ 45,000	$ 5,119	$ (2,500)
	TOTAL OPERATING EXPENDITURES:	**$ 136,606**	**$ 127,600**	**$ 153,803**	**$ 92,957**	**$ 161,637**	**$ 60,846**	**$ (7,834)**
	NET OPERATING REVENUES (EXPENSES):	**$ 569**	**$ 9,685**	**$ (10,053)**	**$ 54,549**	**$ (5,037)**	**$ 64,602**	**$ 5,016**
CONTRIBUTIONS TO (FROM) RESERVES:							$ -	$ -
03-181-032-41700	Trans. from Res. - Working Cap.	$ (8,370)	$ -	$ (10,053)	$ -	$ (5,037)	$ (10,053)	$ (5,016)
03-181-440-80100	Transfer to Res. - Working Cap.	$ 8,939	$ 9,421		$ -		$ -	$ -
	NET CONT. TO (FROM) RESERVES:	**$ 569**	**$ 9,421**	**$ (10,053)**	**$ -**	**$ (5,037)**	**$ (10,053)**	**$ (5,016)**
	OPERATING SURPLUS/(DEFICIT):	**$ -**	**$ 264**	**$ -**	**$ 54,549**	**$ -**	**$ 54,549**	**$ -**
	CAPITAL BUDGET							
CAPITAL REVENUE:								
01-181-058-40504	Provincial Grant		$ 100,000		$ -		$ -	$ -
01-181-066-41368	Clock Bricks	$ 719	$ 200		$ 1,796		$ 1,796	$ -
03-181-032-41710	Transfer from Res. - Capital	$ -	$ -		$ -		$ -	$ -
	TOTAL CAPITAL REVENUE:	**$ 719**	**$ 100,200**	**$ -**	**$ 1,796**	**$ -**	**$ 1,796**	**$ -**
CAPITAL EXPENDITURES:								
	From Capital Schedule	$ -	$ 100,464	$ -		$ -	$ -	$ -
	TOTAL CAPITAL EXPENDITURES:	**$ -**	**$ 100,464**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CONTRIBUTIONS TO RESERVES:								
03-181-440-80300	Transfer to Res. - Capital	$ 719	$ -		$ -		$ -	$ -
	CONTRIBUTIONS TO RESERVES	**$ 719**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
REPAYMENT OF LONG-TERM DEBT:								
	Repayment of LTD	$ -			$ -		$ -	$ -
	REPAYMENT OF LONG-TERM DEBT:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	NET CAPITAL EXPENDITURES:	**$ (0)**	**$ (264)**	**$ -**	**$ 1,796**	**$ -**	**$ 1,796**	**$ -**
	DEPARTMENTAL SURPLUS/(DEFICIT):	**$ -**	**$ -**	**$ -**	**$ 56,345**	**$ -**	**$ 56,346**	**$ -**

Budget 2024

- Town of Kingsville -