



MUNICIPALITY OF WEST ELGIN 2024 DRAFT OPERATING BUDGET

APRIL 11, 2024

PROPOSED 2024 BUDGET TIMELINE

- April 11, 2024 Operating Budget - Draft I
- April 25, 2024 Operating Budget – Draft II
- May 9, 2024 Operating and Capital Budget Final

BUDGET OBJECTIVES FOR 2024

Complete Pay Equity Review – June-2024

Implement Year 1 Recommendations of
Organizational Review

Work towards Development Charges
Background Study –
Completion 2025.

Decide on Old Town Hall Future

DRAFT BUDGET OBJECTIVES FOR 2024

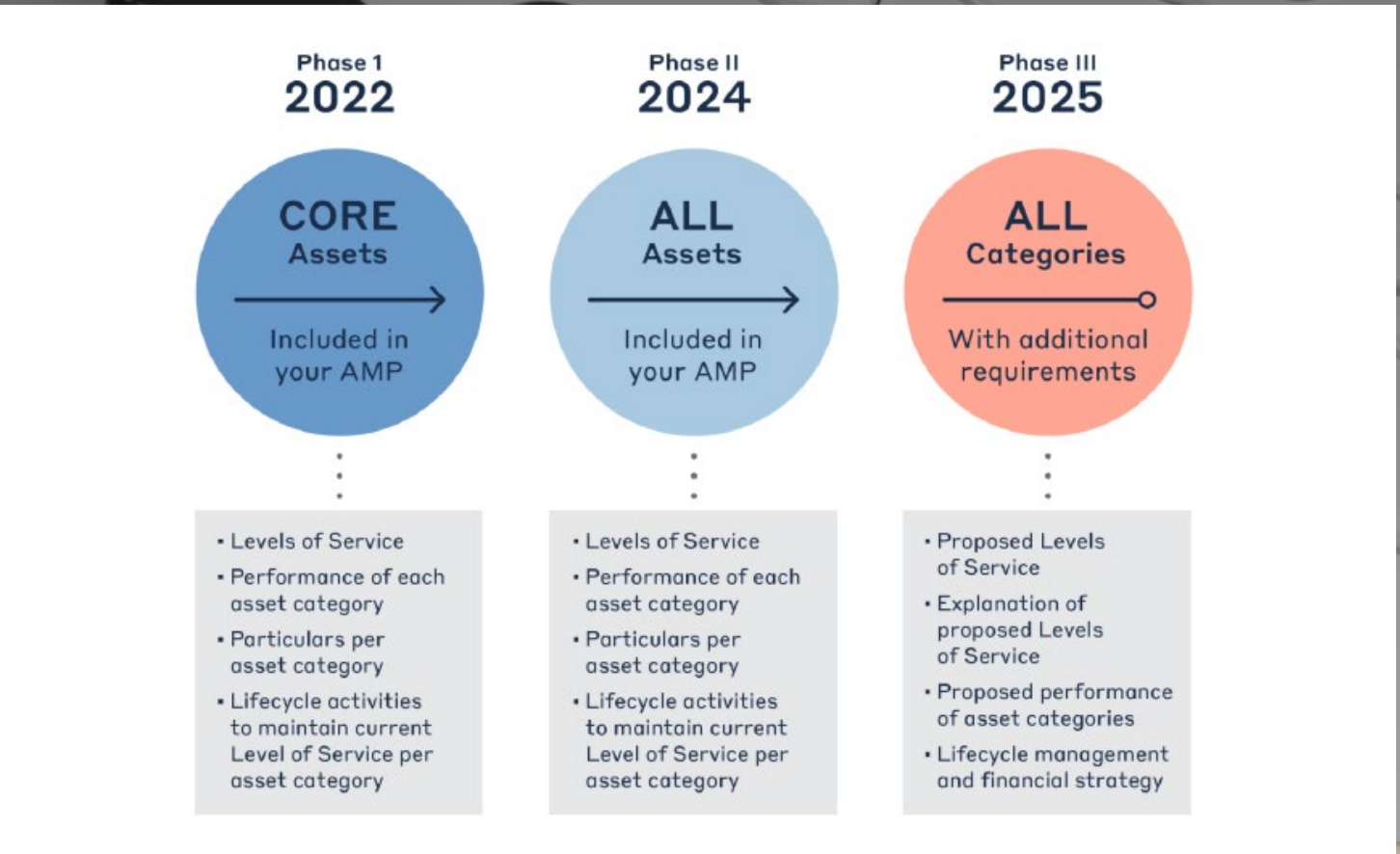
Improve West Elgin's Infrastructure to Support long-term growth – Storm Water Management Initiatives

Initiate Master Recreation Plan

Complete Asset Management Implementation and meet regulatory requirements.



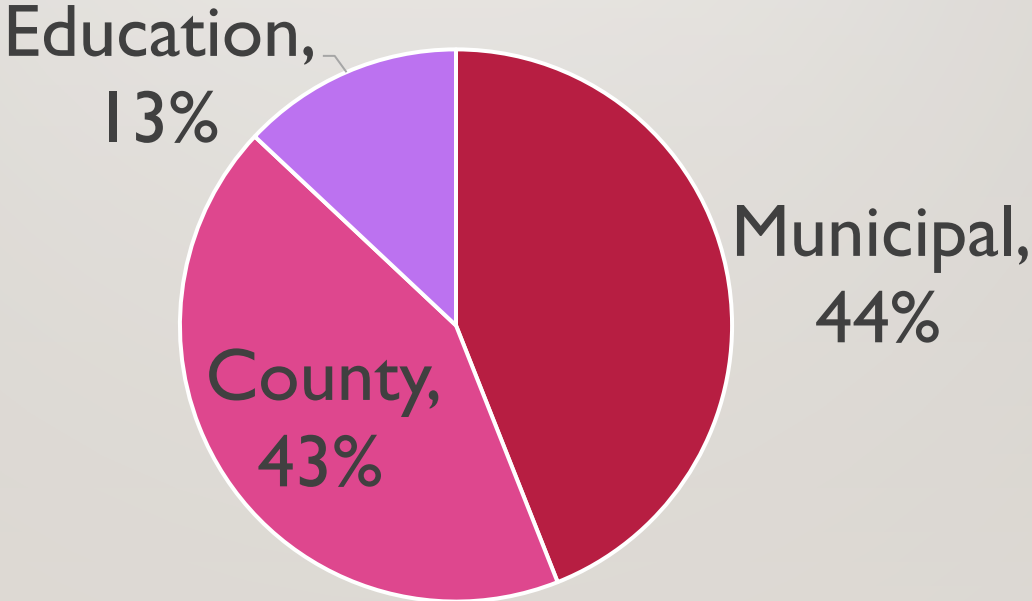
- **O. Reg 588/17 requires municipalities to develop an asset management plan in three stages:**



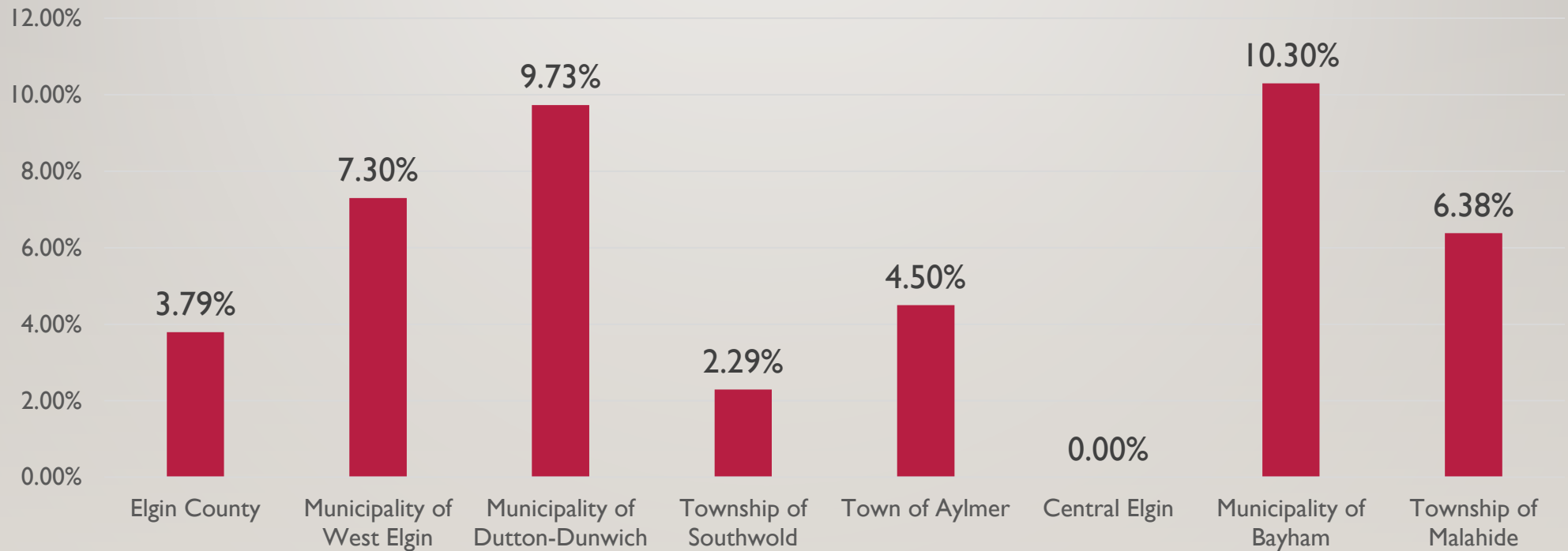
2024 BUDGET SUMMARY

- 2024 Draft Budget proposes 5.76% levy increase; Council can choose to accept this proposal and vote to approve Capital and Operating Budget as presented, resulting in an increase in **Municipal** portion of the property tax rate of 7.3%; which raises \$4,230,685.12 in total property taxes.
- This would be an annual increase of about \$92.10 per year (or \$7.68 per/month) for a residential home valued at \$200,000.00.
- For 2024 a 1% property tax increase represents approximately \$31,564.

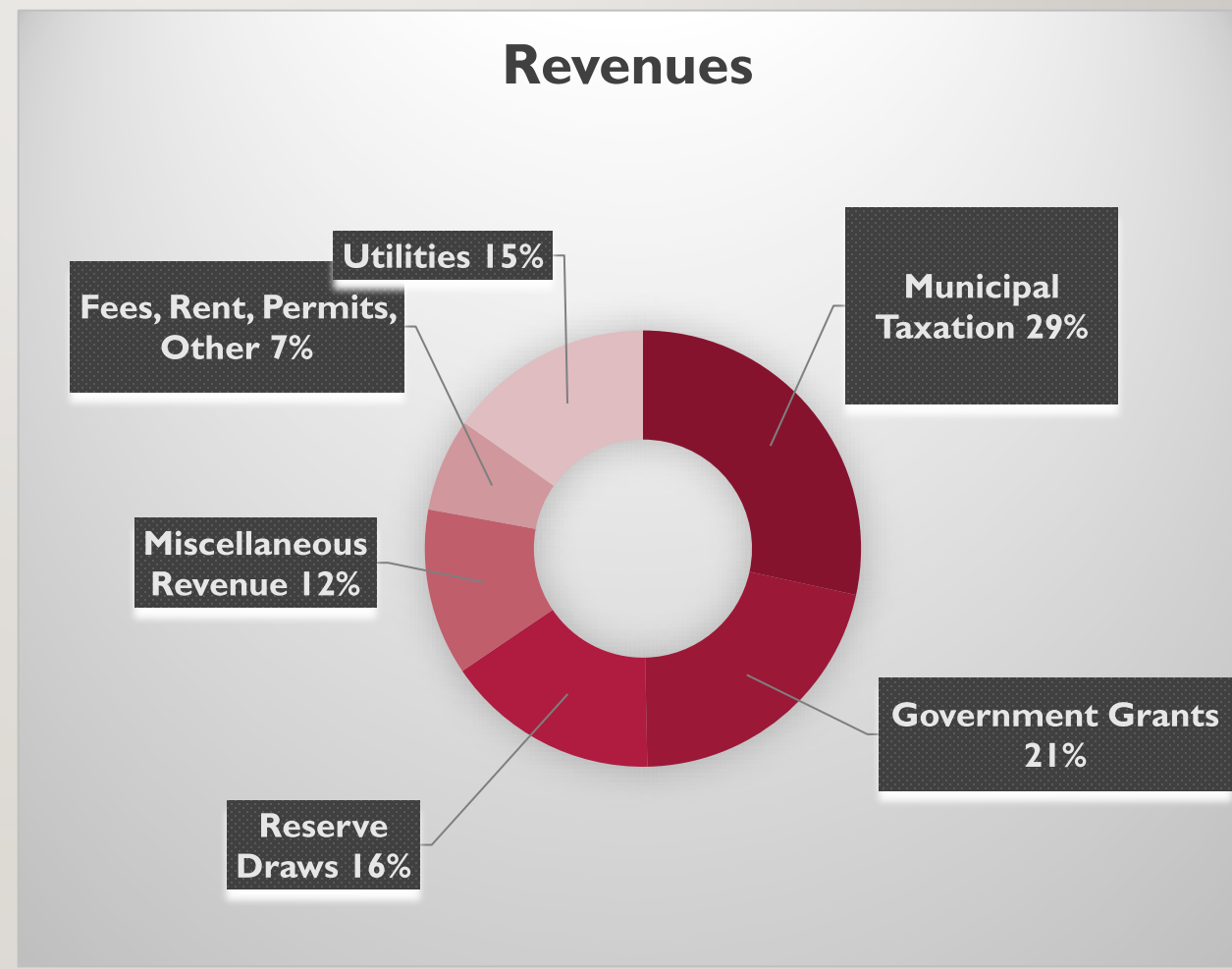
HOW YOUR TAX DOLLARS GET SPENT?



2024 BUDGET INCREASE ACROSS ELGIN COUNTY

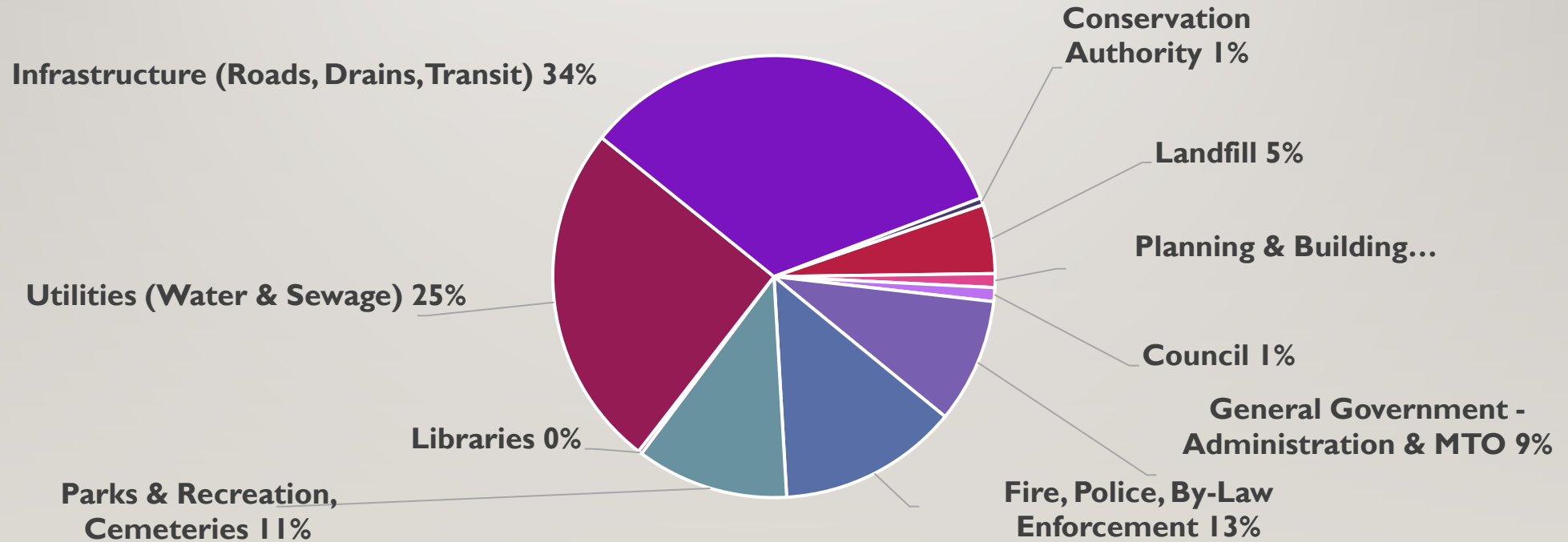


REVENUES
\$16.5M



EXPENSES

\$16.5M



NOTICABLE 2024 BUDGET SHIFTS

Council – Integrity Commissioner	\$ 10,000
Wages	\$ 121,608
Policing	\$ 36,268
Insurance	\$ 40,255
Fire	\$ 24,389
Roads – Gravel	\$ 45,000
Roads – Dust Control	<u>\$ 70,000</u>
	\$ 347,520

ADDITIONAL INITIATIVES

- Volunteer Awards – Fire Fighters and Community Awards \$15,000
- Pay Equity Review \$100,000
- Asset Management \$77,018
- Development Charges Background Study \$30,600
- Community Risk Assessment \$10,000
- Flooding Incentive \$100,000
- Recreation Master Plan \$80,000

2024 BUDGET SUMMARY

REVENUES





Municipality of West Elgin

Rate Increase	7.30%
Levy Increase	5.76%

Revenues

Taxation

Local Improvements

PIL

Miscellaneous Revenue

2024 Budget

-\$	4,230,685.12
-	59,251.95
-	96,000.00

-	332,586.20
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2023 Actuals	2023 Budget
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-\$	3,957,096.85	-\$	4,000,266.00
-	59,537.85	-	51,348.49
-	95,773.22	-	95,000.00

-	533,934.37	-	244,865.50
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Grants:

GRANT - OMPF

GRANT - OCIF

GRANT - Canada Day

GRANT - SUMMER STUDENT

GRANT - MODERNIZATION

GRANT - Covid Recovery

GRANT - Enabling Accessibility

GRANT - Municipal Modernization Service & Digital

Grant - FCM Asset Management

Transfer to Reserves (OCIF)

Transfer from Reserves

-	1,845,400.00
-	311,130.00
-	5,000.00
-	5,000.00
-	-
-	-
-	-
-	71,995.60
-	-
-	311,130.00
-	214,507.57

-	1,843,100.00	-	1,843,100.00
-	366,035.00	-	366,035.00
-	-	-	-
-	4,340.00	-	6,200.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	48,500.00
-	-	-	-
-	366,035.00	-	366,035.00
-	15,000.00	-	15,000.00

Departmental Summaries

Council	\$ 136,234.06	\$ 105,442.89	\$ 128,904.64
Administration	1,169,407.15	1,067,698.17	1,139,787.19
Municipal Buildings	120,490.92	86,105.83	98,151.09
Fire	798,956.77	832,384.56	713,286.17
Police Services	979,606.00	922,790.74	948,838.00
Conservation Authority	70,721.00	68,007.00	68,007.00
Building Inspection	- 21,344.40	- 19,001.74	0.00
Emergency Measures	-	662.53	5,000.00
By-Law Enforcement	29,894.00	53,850.50	60,480.00
Animal Control	11,500.00	312.57	-
Roads	1,760,170.17	1,713,716.24	1,595,380.72
Service Ontario	1,080.16	- 4,561.83	- 2,604.32
Four Counties Transit	15,522.20	12,658.86	8,647.23
Street Lights	49,500.00	42,681.89	37,500.00
Sidewalks	60,401.56	41,646.63	55,157.07
Sewage - Rodney	-	-	-
Sewage - West Lorne	-	-	-
Water	-	-	-
Landfill	553,493.01	553,855.98	589,646.90
Cemeteries	1,000.00	893.11	5,500.00
Arena	126,506.37	89,036.18	135,583.98
Parks & Recreation	746,628.21	592,238.62	606,470.21
Port Glasgow Trailer Park	-	-	-
Libraries	- 2,534.35	- 0.00	0.00
Planning	28,500.00	24,134.12	40,800.00
Economic Development	1,000.00	675.00	1,500.00
Drains	20,450.45	19,032.78	16,895.57
Debentures	59,251.95	58,093.43	51,348.49
	-\$ 0.00	-\$ 246,428.23	-\$ 0.00



Municipality of West Elgin - Reserve Schedule

Account Number	Department	Description	2023 Beg Balance	Transfer In	Transfer Out	2024 Balance
01-3000-3001		RES-WORKING CAPITAL	760,227.53			760,227.53
01-3000-3002		RES-CONTINGENCIES	456,470.28			456,470.28
01-3000-3003	Roads	RES-ROADS	1,897,807.43	238,500.00	(885,000.00)	1,251,307.43
01-3000-3004	Fire	RES-FIRE TRUCK	400,638.62	150,000.00		550,638.62
01-3000-3005	Parks & Recreation	RES-RECREATION	116,400.00			116,400.00
01-3000-3006		RES-PARKLAND	84,761.82			84,761.82
01-3000-3007	Landfill	RES-WASTE MANAGEMENT	740,763.00			740,763.00
01-3000-3008	Water	RES-WATER CONSTRUCTION	50,000.00			50,000.00
01-3000-3009	Grants	ONTARIO INVESTS	72,007.57		(72,007.57)	-
01-3000-3010		Reserves - Developments	61,446.17			61,446.17
01-3000-3011	Parks & Recreation	RES - MARINA/WASHROOMS	50,000.00			50,000.00
01-3000-3012		RES - WL COMM IMPROVEMENT	25,748.24			25,748.24
01-3000-3013	Water	RES - GEN WATER CONSTRUCTIO	96,701.52			96,701.52
01-3000-3014		RES - TAXRATE STABILIZATION	2,837,612.40		(200,000.00)	2,637,612.40
01-3000-3015	Grants	Reserves - Safe Restart Funding	-			-
01-3000-3016		RES-BUILDING/SEWAGE REVEN	29,894.00			29,894.00
01-3000-3017	Parks & Recreation	RES-TRAILER PARK	741,572.46	98,641.40		840,213.86
01-3000-3018		RES-WL HERITAGE H. & HUB	206,766.00			206,766.00
01-3000-3019		RES-CN-RODNEY PARK LAND	100,000.00			100,000.00
01-3000-3020	Fire	RES-FIRE COMMUNICATIONS	30,000.00	30,000.00		60,000.00
01-3000-3021		RES-POLICING	209,766.15			209,766.15
01-3000-3022		RES-DOWNTOWN IMPROVEMENT	250,000.00			250,000.00
01-3000-3023		RES-INSURANCE	-			-
01-3000-3024	Administration	RES-MUNICIPAL BUILDINGS	423,301.99		(30,000.00)	393,301.99
01-3000-3025	Parks & Recreation	RES-MARINA PIER EXTENSION	396,509.02			396,509.02



Municipality of West Elgin - Reserve Schedule

Account Number	Department	Description	2023 Beg Balance	Transfer In	Transfer Out	2024 Balance
01-3000-3026	Parks & Recreation	Reserves - Marina Bridge	70,000.00	50,000.00		120,000.00
01-3000-3027		RES - ECONOMIC DEVELOPMENT/ELECTION	21,457.36			21,457.36
01-3000-3028	Planning	Reserves - Planning - Official Plan	5,000.00		(5,000.00)	-
01-3000-3029		2021/22 Capital Carried Forward	274,610.00	50,000.00	(224,610.00)	100,000.00
01-3000-3030		RES - PRIOR YEAR'S CAPITAL	40,940.66		(40,940.66)	-
01-3000-3031	Roads	County Roads Reserves	166,322.83	55,829.70		222,152.53
01-3000-3032		Reserves - Connectivity Project	50,000.00			50,000.00
01-3000-3033	Parks & Recreation - Arena	Reserves - Arena	-			-
01-3000-3034	Libraries	Reserves - West Lorne Complex	13,426.87			13,426.87
01-3000-3035	Libraries	Reserves - Rodney Library	31,324.02	8,997.52		40,321.54
01-3000-3036	Parks & Recreation	Reserves - Dog Park	9,583.49			9,583.49
01-3000-3037	Building Inspection	Reserves - Building Inspection	21,010.73			21,010.73
01-3000-3038	Grants	Reserves - 2021 COVID-19 Recovery Funding	-			-
01-3000-3040	Parks & Recreation - Arena	Arena Facility Upgrades	400,000.00			400,000.00
01-3000-3042	Parks & Recreation - Arena	Dehumidification System	140,000.00	50,000.00		190,000.00
01-3000-3043	Parks & Recreation	Rodney Pool Reserves	25,000.00			25,000.00
01-3000-3044	Building	Old Town Hall Reserves	20,000.00			20,000.00
01-3000-3045	Parks & Recreation	Playground Equipment	1,300.00	20,000.00		21,300.00
01-3000-3100	Grants	OCIF Funding	887,278.94	311,130.00	(500,000.00)	698,408.94
01-3000-3101	Roads	RES - FEDERAL GAS TAX	436,419.95	159,087.00	(150,000.00)	445,506.95
01-3000-3102	Transit	RES - PROVINCIAL GAS TAX	21,305.96	5,000.00		26,305.96
01-3000-3201	Rodney Sewage	DISC RESERVES - RODNEY SEWAGE	436,820.94	105,062.92		541,883.86
01-3000-3202	West Lorne Sewage	DISC RESERVES - WEST LORNE SEWAGE	300,918.67	167,663.92		468,582.59
01-3000-3203	Water	DISC RESERVES - WEST ELGIN WATER DEPT	1,061,545.87		(305,357.94)	756,187.93
			\$ 14,472,660.49	\$ 1,499,912.46	\$ (2,412,916.17)	\$ 13,559,656.78

2021-2024 Deferred Capital

01-3000-3029

Department	Project Name	2021	2022	2023	2024	Total
Fire	Compressor	\$ 60,000.00	\$ (60,000.00)	\$ -		\$ -
Fire	Washrooms Reno			\$ 30,000.00	\$ (30,000.00)	\$ -
Parks & Recreation - Arena	Drain Repair & Eavestrough	\$ 10,000.00		\$ (10,000.00)		\$ -
Parks & Recreation - Arena	Roof Painting	\$ 25,000.00	\$ (10,500.00)	\$ (14,500.00)		\$ -
Parks & Recreation - Marina	Bridge	\$ 20,000.00	\$ -	\$ (20,000.00)		\$ -
Parks & Recreation - Operations	Pull Type Finishing Mower - Snow Blade		\$ 25,000.00	\$ (25,000.00)		\$ -
Parks & Recreation - Operations	Master Plan			\$ 40,000.00	\$ (40,000.00)	\$ -
Parks & Recreation - Recreation Center	Ceiling Replacement			\$ 25,000.00	\$ (25,000.00)	\$ -
Parks & Recreation - Pool	Liner Repair			\$ 50,000.00	\$ 50,000.00	\$ 100,000.00
Roads - Municipal	PW Shed	\$ 75,000.00	\$ (75,000.00)	\$ -		\$ -
Roads - Municipal	Walker St Reconstruction - engineering		\$ 10,000.00	\$ -	\$ (10,000.00)	\$ -
Roads - Municipal	Storm Water Management		\$ 100,000.00	\$ (80,390.00)	\$ (19,610.00)	\$ -
Sidewalks	Graham Rd/Marsh Ln	\$ 60,000.00		\$ 40,000.00	\$ (100,000.00)	\$ -
Total		\$ 250,000.00	\$ 239,500.00	\$ 274,610.00	\$ (174,610.00)	\$ 100,000.00

