



Budget 2024

Township of Russell Budget Brief

(Approved)



A collaborative, connected and sustainable community for everyone

Table of Content

Chief Administrative Officer - Treasurer’s Message..... 3

The Budget Process 4

Taxation and How We Compare..... 6

Human Resources Action Plan..... 8

Council, CAO and Corporate Services 9

Building, Planning and Economic Development 11

Fire and Rescue 12

Infrastructure 14

Library..... 16

Parks and Recreation 18

Public Safety and Enforcement 21

Operational Budget Summary 23

Capital Budget Summary..... 24

Transfers to Organizations for Services..... 26

Chief Administrative Officer - Treasurer's Message

Welcome to our 2024 annual budget, a cornerstone in realizing our vision of a collaborative, connected, and sustainable community for everyone. This year, we are embracing bold leadership and innovation to address the challenges and opportunities that lie ahead.

Our budget reflects our unwavering commitment to sustainable and responsible growth. It represents significant investments in areas vital to our community's prosperity, including responding to growth, enhancing infrastructure, and ensuring public safety. These investments are not just about meeting immediate needs; they are about laying the groundwork for a future where our community thrives in every aspect.

Innovation and collaboration are at the heart of our approach to service delivery. By adopting new technologies and processes, we are setting a standard for efficient and effective municipal services. This is more than just a budgetary commitment; it's a pledge to foster a culture of continual improvement and excellence in serving our residents and businesses.

Long-term planning and fiscal responsibility are key themes of this budget. We are not only planning for the now but also for the decades to come. Our strategic financial planning ensures that we are prepared to meet future challenges head-on, with a focus on sustainability and accountability. This budget balances the immediate needs of our community with the responsibility to steward resources wisely for future generations.

We also emphasize the character of our community in our approach to sustainable development. Our investments are carefully chosen to enhance the unique qualities that make our township special, ensuring that growth does not compromise the essence of what we cherish.

Finally, this budget is about people. It's about creating a safe, healthy, and accessible environment where empathy, trust, and equity are not just words but actions. We are committed to initiatives that support every resident, business, and staff member in our township, acknowledging that their well-being is integral to our collective success.

As we step into 2024, this budget serves as a blueprint for a vibrant, thriving, and sustainable future. Together, we will continue to build a community that not only meets expectations but sets new benchmarks in excellence.



Richard Godin, Chief Administrative Officer - Treasurer

The Budget Process

Timeline

- September 5 to 30, 2023 — Public Survey on Strategic Priorities
- September 11, 2023 — Council’s Public Consultation for the 2024 Budget
- August to November 13, 2023 — Development of the draft budget
- November 14, 2023 — Draft Budget Report available
- November 23 and 24, 2023 — Working sessions to discuss the draft budget
- November 25 to December 10, 2023 — Staff update the draft Budget as directed
- December 11, 2023 — Council reviews and adopts the 2024 Budget

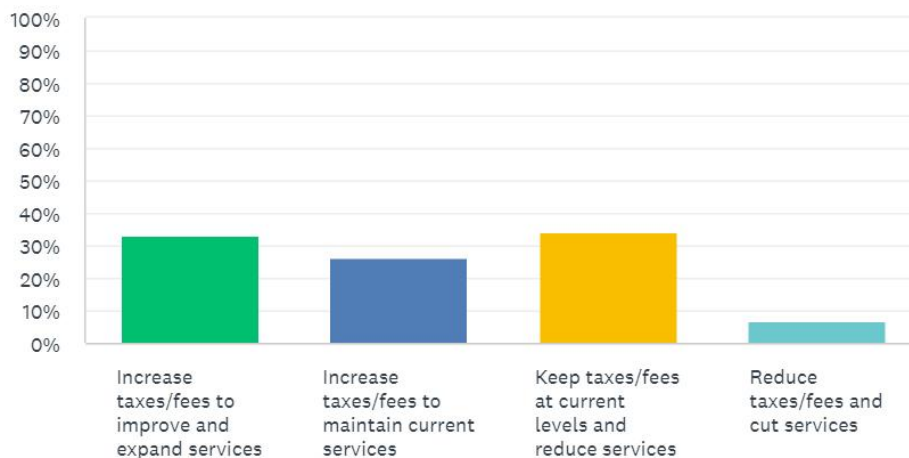
Public Input

On September 11, 2023, residents attended Council’s Public Consultation on the 2024 Budget. Residents had the opportunity to share their priorities for the 2024 Budget with Council members, Township staff, and other residents. Public requests were also accepted by email during the year. Fourteen (14) requests were made during the public consultation and five (5) from committees and three (3) from Council members. As the result of these consultations and public feedback an additional \$154,656 has been included in the draft budget.

From September 5th to 30th 2023, a Public Survey was launched on Strategic Priorities. We received 549 responses in total.

In your opinion, how should the rising overall cost of programs and services be budgeted?

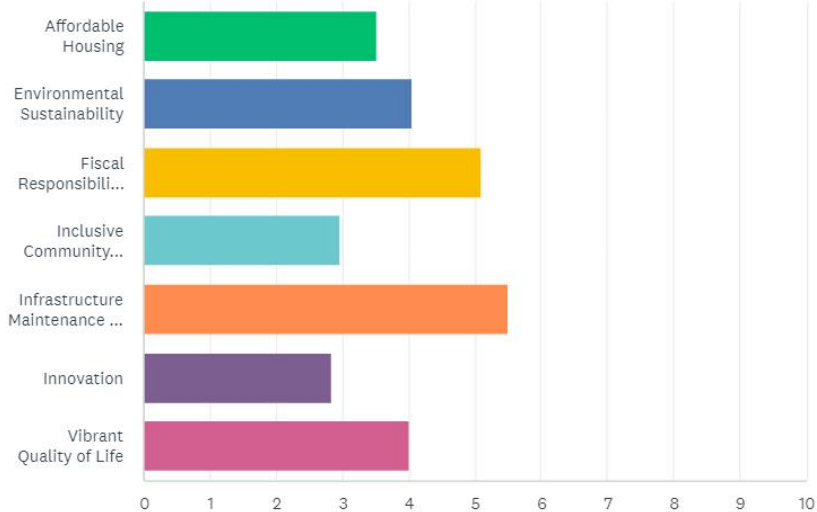
Answered: 471 Skipped: 78



ANSWER CHOICES	RESPONSES
▼ Increase taxes/fees to improve and expand services	33.12% 156
▼ Increase taxes/fees to maintain current services	26.11% 123
▼ Keep taxes/fees at current levels and reduce services	34.18% 161
▼ Reduce taxes/fees and cut services	6.58% 31
TOTAL	471

Which of these objectives are most important to you when Council discusses the 2024 Budget?
 Please rank them in order of importance from 1 to 7 (ranking of 1 being most important).

Answered: 471 Skipped: 78

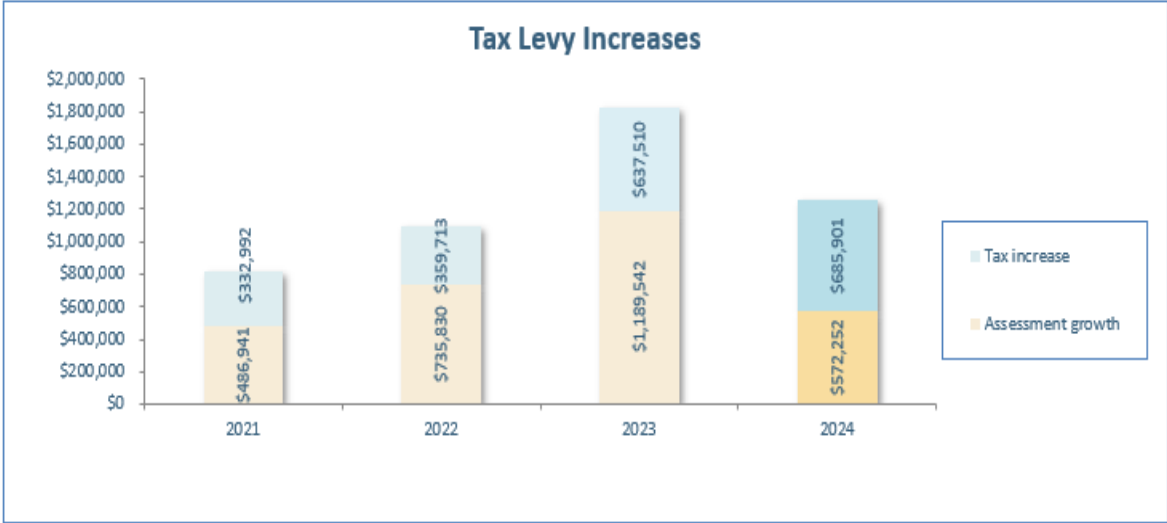
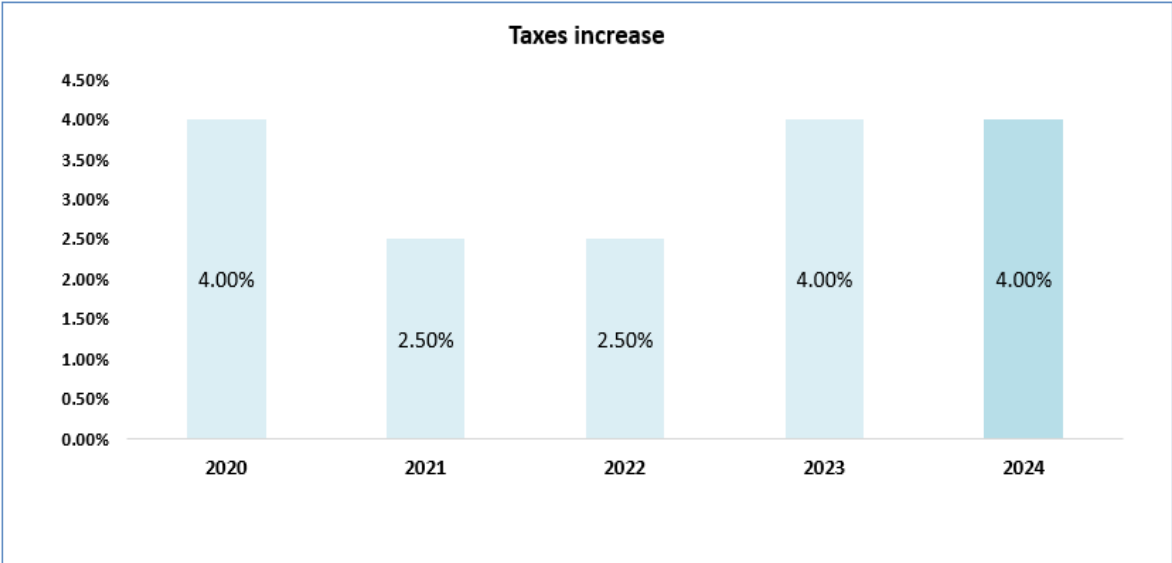


	1	2	3	4	5	6	7	TOTAL	SCORE
▼ Affordable Housing	9.98% 47	9.77% 46	13.59% 64	15.50% 73	12.31% 58	17.83% 84	21.02% 99	471	3.52
▼ Environmental Sustainability	12.95% 61	12.31% 58	16.99% 80	17.62% 83	15.71% 74	14.23% 67	10.19% 48	471	4.06
▼ Fiscal Responsibility and Long-term Planning	29.51% 139	21.02% 99	16.77% 79	11.68% 55	9.34% 44	6.16% 29	5.52% 26	471	5.09
▼ Inclusive Community Development	3.18% 15	6.37% 30	11.04% 52	14.65% 69	19.75% 93	18.68% 88	26.33% 124	471	2.97
▼ Infrastructure Maintenance and Development	28.87% 136	32.06% 151	17.41% 82	11.25% 53	5.10% 24	3.40% 16	1.91% 9	471	5.51
▼ Innovation	3.18% 15	5.52% 26	8.70% 41	12.53% 59	20.59% 97	23.78% 112	25.69% 121	471	2.84
▼ Vibrant Quality of Life	12.31% 58	12.95% 61	15.50% 73	16.77% 79	17.20% 81	15.92% 75	9.34% 44	471	4.01

Taxation and How We Compare

Municipal Taxation

The total tax levy in 2024 is estimated to be \$17,833,430. Below are some statistics on the increases to our tax levy over the last four (4) years:



Residential Tax Rates

The Township of Russell has the second-lowest tax rate across all eight municipalities of the United Counties of Prescott and Russell, which includes East Hawkesbury, Champlain, Casselman, Alfred and Plantagenet, Clarence-Rockland, Nation, and Hawkesbury. The rate proposed for the 2024 Budget should maintain this position.

Prescott-Russell Residential Tax Rates										
Taux de taxes résidentielles dans Prescott-Russell										
STATISTICS FOR 2023 - PRESCOTT-RUSSELL MUNICIPALITIES - MUNICIPAL TAX PORTION										
STATISTIQUES 2023- MUNICIPALITÉS DE PRESCOTT-RUSSELL - PORTION MUNICIPALE										
Municipalities / Municipalités Prescott - Russell	2023 Residential Rate / Taux résidentiel	Per each \$100,000 assessment / A chaque 100 000\$ d'évaluation \$	Comparison in % with other Municipalities / Comparaison en % avec les autres municipalités	TAX RANKING ORDER BY YEAR / CLASSEMENT PAR ANNÉE						Population 2021 CENSUS Recensement 2021
				Ranking order changes by year / L'ordre change à chaque année Lowest (1) to highest (8) / Du plus bas (1) au plus élevé (8)						
				2023	2022	2021	2020	2019	2018	
EAST HAWKESBURY	0.00508440	\$508.44	-7.73%	1	1	1	1	1	1	3,418
RUSSELL *	0.00551060	\$551.06	-16.12%	2	2	2	2	2	2	20,076
CASSELMAN	0.00656974	\$656.97	19.22%	3	3	4	4	4	4	8,665
CHAMPLAIN	0.00669657	\$669.66	21.52%	4	4	3	3	3	3	3,970
ALFRED/PLANTAGENET	0.00721667	\$721.67	30.96%	5	5	5	5	6	6	9,949
CLARENCE/ROCKLAND	0.00737149	\$737.15	33.77%	6	6	6	6	5	5	26,505
NATION	0.00761108	\$761.11	38.12%	7	7	7	7	7	7	13,350
HAWKESBURY	0.01181814	\$1,181.81	114.46%	8	8	8	8	8	8	10,194

* Budget 2024 proposed rate / Taux proposé pour le budget 2024 : 0.00573102

Average Property Assessment

The Township of Russell has the highest average property assessment across all eight municipalities in the United Counties of Prescott and Russell, and the fourth-highest average tax levy.

Municipalité / Municipality	Average assessment in 2023 Évaluation moyenne en 2023		Municipal taxes levied on AVG assessment Impôts fonciers prélevés basés sur l'évaluation moyenne	
	\$	Rank (highest to lowest) Classement (plus élevé au plus bas)	\$	Rank (highest to lowest) Classement (plus élevé au plus bas)
Russell	354,300	1	1,952	4
Clarence-Rockland	309,626	2	2,282	1
Casselman	293,445	3	1,928	5
Nation	268,941	4	2,047	3
Champlain	236,002	5	1,580	6
Alfred & Plantagenet	213,474	6	1,541	7
East Hawkesbury	209,874	7	1,067	8
Hawkesbury	173,411	8	2,049	2

Human Resources Action Plan

Back in February 2023, Council endorsed the Human Resources (HR) Action Plan as a tool in forecasting human resources requirements for future workforce planning and designed to assist in decision-making and to stay on pace with the evolving Township growth. The HR plan supported recommendations contained in the level of service review conducted in 2022 which identified certain critical areas such as reinforcing staffing, addressing increasing demands for service delivery in various program areas and help manage responsibilities and accountabilities with the purpose of continuously improve and building the capacity to deliver outstanding services to the residents of the Township of Russell.

Earlier this year, in line with our commitment to support our workforce, we adopted a new approach by implementing yearly cost-of-living adjustments based on inflation, as reported by Statistics Canada. The 2024 budget includes a cost-of-living adjustment of 2.9%.

Year one (1) of the HR Plan, accounted for the addition of nine (9) additional full-time employees (FTE) in the second half of 2023. To date, a total of six (6) new FTE's have been filled. Given that the Township has witnessed a decrease in the issuance of building permits and that growth levels may have reached their peak in this current economic cycle, the Administration is proposing to delay the hiring of the three (3) remaining FTE's for 2023 to 2024. With that in mind and reducing the burden on taxpayers, the Administration further felt it was fiscally prudent to delay the seven (7) additional FTE's identified for the 2024 budget cycle to 2025.

The Administration is further committed in reviewing the financial strategy to support the additions of FTE's and will circle back to Council at a later date with a report to determine what particular service is needed, at what level of service is needed based on several criteria (legally, economical or for the benefit of the community) and most appropriate, responsive, effective and efficient way to provide that service now and into the future.

Council, CAO and Corporate Services

This section of the Budget includes the Township's Council, the office of the Chief Administrative Officer, the Clerk's office, Human Resources, Information Technology, Communications, Finances and Asset Management.

Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$3,976,287 (2023: \$3,808,005)

Highlights:

- ✓ Continuation of the HR plan implementation:
 - \$360,000 for the 9 FTE additions from July 2023
 - Plans to further support the HR plan by incorporating desired levels of service to help prioritize resource allocations in future budgets.
 - \$29,600 allocated for the continuation of a corporate professional development program for Department Heads and Supervisors.
 - \$64,000 allocated for the review of roles and responsibilities and refresh job description exercise.
 - Plans to revise the current human resources working conditions by-law.
- ✓ Continue to address asset management shortfalls:
 - \$88,500 to be allocated in a new Asset Management Study fund for future Condition assessments and studies.
 - \$170,000 increase in the Infrastructure Fund (5% increase).
- ✓ Insurance costs:
 - \$75,000 increase to insurance premiums in 2024.
 - \$22,000 allocated in the Insurance premium fund to mitigate yearly increases and / or claim costs.

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
COUNCIL	\$56.21	\$49.58
CAO'S OFFICE	\$25.28	\$30.04
COMMUNICATIONS	\$24.15	\$21.96
CLERK'S OFFICE	\$41.08	\$35.31
HUMAN RESOURCES	\$25.95	\$25.49
IT INFORMATION TECHNOLOGY	\$19.38	\$17.62
ADMINISTRATION	\$61.19	\$67.83
ASSET MANAGEMENT	\$55.48	\$62.07
OTHER REVENUES, (Grants, reserve transfers)	(\$115.57)	(\$106.47)
Municipal tax invoice, for a home with an average assesment of \$350,000	\$193.15	\$203.43

9.63%

10.61%

Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$138,000

Notable Project List:

- ✓ \$72,000 in Townhall renovations
- ✓ \$55,000 in IT equipment replacement and additions
- ✓ \$11,000 Continuation of the Historical Plaques program

Building, Planning and Economic Development

Building and Planning services include construction permits, building inspections, development applications, site plan reviews, zoning, and planning for the growth and evolution of the community in terms of land uses. Economic Development includes the Township’s Industrial Park and Business Park, the sale of municipally owned commercial/industrial land, our Community Improvement Program, the main street parklets, the village core revitalization, and all initiatives relating to business support, retention, or growth.

Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$3,977,299 (2023: \$10,688,579*)

Highlights:

- ✓ \$250,000 reduction in permit fee revenues to reflect current trends.
- ✓ \$25,000 for the continuation of the CIP program in the village cores as well as in the 417 Industrial Park.
- ✓ \$2,000,000 in sale of land revenue from the development of the 417 Industrial Park.
- ✓ \$20,000 in additional tax revenue from new properties in the 417 Industrial Park reinvested in the Industrial Park Reserve to cover operational costs / asset management needs from that development.

*The significant variance between the 2023 and 2024 operational budgets is due to land sale projections in the Industrial Park which is a budget line that is much more volatile than regular operations.

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
PLANNING & ZONING	\$38.32	\$35.92
417 INDUSTRIAL PARK	\$9.57	\$7.52
ECONOMIC DEVELOPMENT	\$26.14	\$24.95
Municipal tax invoice, for a home with an average assesement of \$350,000	\$74.03	\$68.39



Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$70,000

Notable Project List:

- ✓ \$70,000 for the installation of Street Lights on Énard Street.

Fire and Rescue

Fire and Rescue includes fire protection, emergency and rescue response, fire safety inspection and enforcement and public education initiatives within the Township.

Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$2,196,963 (2023: \$1,781,046)

Highlights:

- ✓ \$97,105 increase in firefighter salaries for both stations to accommodate an 18% increase in emergency response volume from 2022. In addition, the remaining increase is to accommodate a one and a half hours minimum callout for firefighters to respond to emergency calls.
- ✓ \$12,500 for the purchase Automatic External Defibrillators for the frontline fire vehicles.
- ✓ \$30,000 for a fire station and response study. As our community continues to grow and full-time staff are added, we need to look towards the future and feasibility of our fire stations and responses.
- ✓ \$20,000 to start the rebranding process of the fire service.

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
FIRE STATION #1	\$116.42	\$93.46
FIRE STATION #2	\$96.94	\$80.99
Municipal tax invoice, for a home with an average assesement of \$350,000	\$213.36	\$174.45



Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$630,264

Notable Project List:

- ✓ \$500,000 for the purchase of a chassis for a new pumper/rescue for Station 2. This vehicle will replace the current 1999 rescue and the 1995 reserve pumper. Current delivery times for new fire apparatus is ranging from 24 to 36 months.

- ✓ \$83,458 is for firefighter bunker gear replacement for both stations and for new firefighters. The life expectancy of the bunker gear ensembles is 10 years, and this is in line with industry best practice and recommended guidelines.

Infrastructure

Infrastructure services maintain and operate the road and sidewalk network, the water and sanitary sewer system, the waste management service, streetlights and the storm sewer (storm water management system).

Operations

Operating costs are the day-to-day expenses to maintain existing assets and facilities and provide services to residents.

Total operational budget: \$17,143,643 (2023: \$16,786,561)

Highlights:

- ✓ Water and sanitary sewer user fees are proposed to be increased. (price per single home)
 - Water Flat fee - \$289; increase of \$14
 - Variable rate - \$3.16 per m³; increase of \$0.12 per m³
 - Sewer Flat fee - \$325; increase of \$25
- ✓ Waste Management user-fee will be maintained at \$212
 - Transfer to reserve in preparation of the organic collection in 2025
- ✓ Creation of more costing jobs category to better evaluation the cost and level of service of the assets
- ✓ Storm Sewer system: increase investment to address the aging infrastructure and to meet our new requirement of the CLI-ECA.

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
PUBLIC WORKS	\$607.34	\$614.70
STORM SEWERS	\$48.67	\$37.11
Municipal tax invoice, for a home with an average assessement of \$350,000	\$656.07	\$656.47



Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$ 4,902,000.00

Notable Project List:

- ✓ \$2,200,000 for road rehabilitation (80/20 format) [Proposed list]
 - Paving St-Pierre Road – St-Guillaume Road to Route 300 (80%)
 - Paving St-André Road – Notre-Dame Street to Route 400 (80%)
 - Paving Route 400 – Ste-Marie Road to St-Jacques Road (80%)
 - Paving Route 400 – Ste-Catherine Road to Wade Road (80%)
 - Felton Crescent (20%)
 - Cloutier Drive (South of Ste-Therese) (20%)
 - Ryan Court (20%)
 - Bruyere Court (20%)
- ✓ \$165,000 – Sidewalk reinstatement (including \$25k for accessibility)
- ✓ \$55,000 – Pick-up replacement
- ✓ \$650,000 – Streetlight design/installation at Castor Street and Eadie Road
- ✓ \$1,000,000 – Roundabout Construction at the intersection of Route 300 and Limoges Road
- ✓ \$77,000 – Design of the bridge on St-Pierre Road
- ✓ \$100,000 – Design storm sewer on Notre-Dame Street
- ✓ \$15,000 – New parking space along Broadway Street

Library

Library services includes books (e-books), movies, magazines, online resources, free access to Internet, babies/children, teens and adult programs, radon kits & museum passes & iPad lending and much more!

Total of **122 251 items** loaned in 2022 (all formats; physical, electronic, audio, video, magazines, etc.), **985 new library cards** were created in 2022.

Our Vision: My community, My special place, Our library!

Our Mission: To offer a rich and rewarding learning experience, in a gathering place that fosters social experiences and connections while sharing the love of writing and reading.

The Library Board unveiled its **Strategic Plan 2024-2028** on November 9th, 2023, at the Russell Branch.

Budget approved by Library Board on November 16, 2023.

Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total Operational Budget: \$959,930 (2023: \$885,068)

Highlights:

- ✓ \$6 500 for Overdrive (Libby) e-books platform and magazine (annual licence)
- ✓ \$8 000 for additional titles (e-books) in Overdrive
- ✓ \$6 000 for Hoopla (e-books, magazines, audiobooks, music, tv) purchase.
- ✓ \$1 000 for Cantook (MaBiblio numérique)
- ✓ \$100 for Mes Racines
- ✓ \$550 for Ancestry (in Library Access only)
- ✓ \$400 for Large Print Pool (English)
- ✓ \$3 000 for Newspapers, Magazines and ILL (Interlibrary Loans) fees
- ✓ \$8 000 Professional Fees (Author visits, Animation, TD Summer Reading Club Activities, etc.)

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
LIBRARY	\$98.22	\$94.22
Municipal tax invoice, for a home with an average assesement of \$350,000	\$98.22	\$94.22

4.90%

4.91%

Capital Projects

Capital projects are new projects and/or improvements.

Adopt-a-Book campaign (\$4,000) raised.

Total Spending for Capital Projects: \$64,000

Notable Project List:

- ✓ \$48,500 for physical books (French & English)
- ✓ \$15 500, **new server** for Embrun (Russell) that will host our **Integrated Library System** (ILS), one laptop for staff.

Parks and Recreation

Parks and Recreation Services include four Daycare Centres, the Russell Centennial Public Pool, New York Central Recreational Trail, the Sports Dome, the bowling hall, arena, four daycares, the Community Grants Program, recreation classes and programs, sport courts and fields, parks and play structures, and the future Recreation Complex.

Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$10,420,445 (2023: \$9,332,520)

Highlights:

- ✓ Hall Rentals: 10 % increase and addition of non-residents fees.
- ✓ Always seek for new programs for children, youth and adults.
- ✓ Continue to offer the New Frontiers program for challenged youth and adults as well as the Challengers Barracudas Swim Team and the Challengers Bowling League.
- ✓ Sports Dome: 10% increase on memberships and field rentals.
- ✓ Arenas: 20% increase on advertising banners
- ✓ The Garderie St-Jean (Embrun) currently has 36 enrollments and will be opening an extra 16 spaces for preschool age group. As for the Garderie St-Jean /La Croisée (before and after school program) we saw a 13 % increase of registrations for a total of 170 children.
- ✓ The licence for the St-Mother Teresa daycare is going well, the daycare should open shortly.
- ✓ The Saint-Joseph daycare opened April 3, 2023. We have opened the infant room program (10 children) and have added 8 children in the preschool group for a total of 44 children. The before and after school program currently has 86 enrollments. Therefore, the daycare has a total of 130 children.

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
RECREATION - ADMINISTRATION	\$18.98	\$26.81
MUNICIPAL PROGRAM	(\$3.31)	\$0.21
PARKS	\$68.65	\$63.32
BEAUTIFICATION	\$2.28	\$2.50
EMBRUN ARENA	\$29.97	\$24.69
CANTEEN EMBRUN	(\$0.31)	(\$0.21)
C.COM. C. PICHÉ	\$14.70	\$12.52
BOWLING	\$5.71	\$6.33
RUSSELL ARENA	\$30.92	\$30.42
CANTEEN RUSSELL	(\$0.31)	(\$0.21)
MARIONVILLE COMMUNITY HALL	\$6.77	\$6.64
R.S.Y.C.	\$2.58	\$2.39
POOL	\$4.33	\$3.62
SPORTS DOME	\$10.29	\$4.37
RECREATION COMPLEX	\$191.20	\$159.82
KEITH BOYD MUSEUM	\$2.63	\$2.66
Municipal tax invoice, for a home with an average assessement of \$350,000	\$385.09	\$345.88

19.20%

18.04%

Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$ \$604,320

Notable Project List:

- ✓ \$70,000 for Chiller Replacement Embrun Arena
- ✓ \$258,920 for Russell Splash Pad
- ✓ \$10,500 for Overhaul of Compressor 2 Embrun Arena
- ✓ \$10,500 for Overhaul Compressor 2 Russell Arena
- ✓ \$22,500 for Garage Roller Door Replacement out to ice surface Embrun Arena
- ✓ \$30,000 for Multisport Court work Sports Dome
- ✓ \$60,000 for New Access Control System Replacement Sports Dome
- ✓ \$15,000 for Kitchen Renovation Russell Community Sport and Youth Center
- ✓ \$12,900 for Marionville Garage Access Door to Equipment storage
- ✓ \$24,000 for Chipper for Trail Parks
- ✓ \$20,000 for Sweeper for fitness trail attachment Parks
- ✓ \$50,000 for Stanley Park Replacement of Playground Equipment
- ✓ \$20,000 for Richelieu Ball Diamond Field Upgrades

Recreation Complex

The conceptual plan for the Class A (90%) is set for February 27, 2024. Following this completion, the pre-qualification for the General Contractor should be done by April 2024 and the tender process to be finished by end of June 2024. Then construction contract will be awarded and would start in August 2024. The revised concept now has three ice pads arenas, a 6-lane pool, and 10,000 square feet community hall. This 2024 budget includes a 1% tax increase as well as a \$150,000 tax allocation towards the Recreation Complex Reserve Fund as prescribed in the Recreation Complex Financial Plan.

Public Safety and Enforcement

Public Safety and Enforcement Services includes Municipal law enforcement, policing contract and services, animal care and control, municipal emergency response planning, the health and safety program, corporate security as well as school crossing guards. This includes the management of the Public Safety Office at 225 Industriel Street and the emergency and communications building at 215 Industriel Street, the Multi-use facility which includes the dog pound at 855 Route 400 and the dog park. Other responsibilities include corporate security, special events, community projects, community watches, drafting of policies, training and bylaws, contract negotiations and purchases.

Operations

Operating costs are the day-to-day expenses for existing assets, services, and facilities.

Total operational budget: \$3,654,500 (2023: \$3,440,765)

Highlights: policing cost will increase by \$104,674 due to the increase of 645 property count, total cost \$2,444,410 (cost per household \$297).

With the new Community Safety and Policing Act a Police Services Board will have to be created for the county of Russell, costs will be shared with other municipalities.

Average Municipal Portion of Taxes

	<u>2024</u>	<u>2023</u>
S.N.C. (S.NATION CONSERVATION)	\$21.14	\$19.67
BY-LAW ENFORCEMENT	\$84.18	\$82.52
ANIMAL CONTROL	\$0.18	(\$0.22)
EMERGENCY MEASURES	\$12.14	\$11.50
HEALTH & SAFETY	\$2.16	\$0.00
SCHOOL CROSSING GUARDS	\$4.73	\$4.66
Municipal tax invoice, for a home with an average assesement of \$350,000	\$133.48	\$127.29



	<u>2024</u>	<u>2023</u>
POLICES SERVICES	\$252.45	\$247.55
Municipal tax invoice, for a home with an average assesement of \$350,000	\$252.45	\$247.55



Capital Projects

Capital projects are new projects and/or improvements.

Total Spending for Capital Projects: \$211,500.00

Notable Project List:

- ✓ \$42,000 for security cameras at Fire Station 1, water treatment plant and 215 Industrial Street
- ✓ \$55,000 Fleet replacement, new vehicle
- ✓ \$26,000 for window replacement at 225 Industrial Street
- ✓ \$28,000 redesign reception area
- ✓ \$16,500 for a utility trailer
- ✓ \$12,000 for sunshade at dog park - \$5,600 funds received from Mayor's fundraising.
- ✓ \$17,000 speed radar on trailer
- ✓ \$15,000 2-way radio system

Operational Budget Summary

The Operational Budget items are the day-to-day expenses to operate the current buildings, programs, and services of the Township.

Where Money Comes From

The percentage of day-to-day operating costs, by where it comes from:



Where Money Goes

The percentage of operational budget, which includes tax dollars, user fees and other expenses, by department:



Capital Budget Summary

Total Capital Budget: \$8,245,084

The Capital Budget and projects are funded by:

- Infrastructure Fund: \$1,840,668
- Asset Replacement (User-fee Depts): \$1,265,000
- Specific Reserves: \$369,420
- Development Charges: \$2,455,118
- Development Charges (User-fee Depts): \$360,000
- Parkland & Parking: \$15,000
- Grants: \$1,492,223
- Loan: \$0
- User Charges / Other: \$422,655
- Tax Levy: \$25,000

Below is more information on how we manage our capital financing.

Infrastructure Funding

The infrastructure Fund is the total tax levy invested into capital assets.

A few highlights:

- The 2024 Budget includes a total increase of \$193,334 to the Infrastructure Fund, bringing the total investment to 3,662,800 and the deficit down to \$1,111,846.
- Taking into account our debt payments (which will be transferred to the infrastructure fund upon conclusion of the loan terms) as well as federal and provincial grants, we are actually showing an asset management surplus of just over \$1,000,000. Provincial grants are trending downwards, and asset servicing costs keep increasing therefore we are continuing our yearly 5% increases to the Infrastructure Fund.
- 2024 will be seeing a focus on defining different levels of service and identifying the required infrastructure investments to achieve and maintain those levels. This exercise will enable Council to prioritize future investments and provide for improved long-term fiscal planning.

Grants

Grants are a key component of capital budget financing.

- Ontario Community Infrastructure Fund (OCIF): \$946,049 (2023: \$1,112,999)
- Canada Community-Building Fund (CCBF): \$546,174 (2023: \$546,174)

Reserves and Development Charges

Township reserves also provide a strategic funding mechanism for our capital projects as well as for operational initiatives. Below are some key highlights from the 2024 budget:

- The total projected reserves and development charges balance as of December 31st, 2024, is about \$18,213,000.
- Our Infrastructure Fund balance is increased by approximately \$1,838,000.
- Our Development Charges balances are up approximately \$1,268,800.
- The Recreation Complex Reserve Fund is increased by \$1,850,000.
- We are anticipating an additional \$2,000,000 in land sale revenue from the 417 Industrial Park. These revenues are used to offset the purchase price as well as the road construction for the lands in question.
- Approximately \$400,000 is being used from the Growth Management Fund to finance initiatives and projects that help support our growing community.

Prudent spending has been applied throughout this 2024 budget and maintaining a healthy reserve balance is critical. With the upcoming investments in the new Recreation Complex, these reserves will help with our cashflow needs and will enable us to maintain responsible levels of debt.

Debt

The 2024 Draft budget does not require any additional debt. Our total debt payments in 2024 are estimated at \$1,412,691, well within our borrowing limitations.

Transfers to Organizations for Services

The Township provides funding to several organizations for services in our community with the largest amount going to the Ontario Provincial Police as the community's police service as well as the South Nation Conservation Authority:

- Ontario Provincial Police \$2,298,865
- South Nation Conservation Authority \$178,503

In addition, the Township is the collecting agent for:

- The United Counties of Prescott-Russell with their requisition being approximately 37% of total taxation billing.
- The four school boards of the area with their total requisitions being approximately 16.5% of total taxation billing.