



Township of Perth South

2024 Operating and Capital Budget

COUNCIL APPROVED

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TAXES COLLECTED ON THE PERTH SOUTH TAX BILL

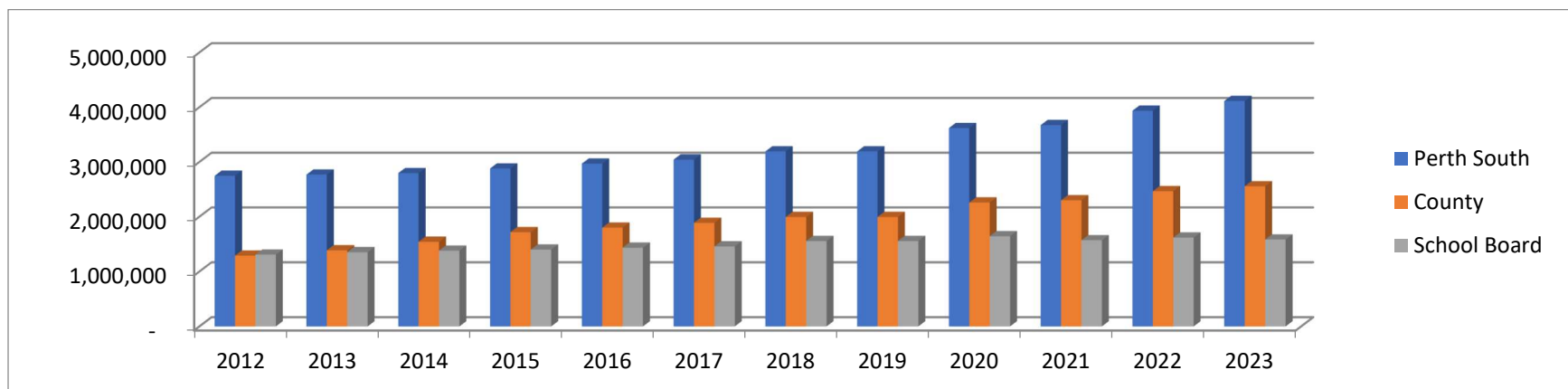


Municipalities must have a balanced budget. This means that they must generate enough revenues to cover all of their expenses. In contrast, both the Federal and Provincial Governments are allowed to pass budgets with a deficit.

Each year the Perth South tax bill includes three separate taxes. Perth South Council levies a tax rate to collect the funds necessary to provide the infrastructure and services in the Township. Perth County Council levies a tax rate to collect the funds necessary for County infrastructure and services. And the Provincial Government levies the Education Tax Rate to collect the funds necessary to provide education services in Perth South. In 2023 the taxes collected by Perth South represented

50% of the total taxes collected. This means that for every dollar collected through total property taxation, Perth South receives \$0.50.

The taxes collected have increased each year and the chart below illustrates the increases that have occurred over the period 2012-2023. Over this period the Perth South taxes have increased 50%, the Perth County taxes have increased 98%, and the Education taxes have increased 21%.





DELIVERY OF SERVICES BY PERTH SOUTH

Local governments have been created to provide a broad range of localized services for the betterment of the quality of life of its residents. They have also been granted powers to collect revenue to pay for those services through property taxes and user fees.

Services delivered directly or contracted by Perth South for the benefit of residents are outlined in the following chart:

Community	Economic Development	Environmental Protection	Public Health Services	Public Safety Services	Transportation Services	Internal Services
•Cemeteries •Library •Parks & Natural Areas •Recreation Programs •Recreation Facilities •Vital Statistics	•Development approval •Land Use Planning	•Drainage - Municipal Drainage and Tile Drainage •Waste Collection •Waste Diversion (Recycling) •Waste Management (Landfill)	•Water treatment •Water distribution	•Animal Control •Building Inspection and Permitting •By-law Enforcement •Emergency Management •Fire Prevention •Fire Suppression •Licensing •Policing •Wildlife Damage Compensation	•Roads maintenance and repair •Bridge maintenance and repair •Mobility Bus	•Communications •Corporate Leadership •Council Support •Facilities •Finance •Human Resources •Information Technology Infrastructure •Information Technology software and data



SERVICES FROM PERTH COUNTY

Culture	Economic Development	Public Health	Environmental Protection	Public Safety	Transportation	Internal
•Museum •Archives	•Development Approval •Economic Development •Land use planning •Tourism Information •Tourism Support	•Health Unit •Long Term Care (Spruce Lodge)	•Forestry	•911 Call Taking •Emergency Management •Paramedic Services •Provincial Offences Administration	•Roads maintenance and repair •Bridges repair and maintenance •Fleet	•Accessibility •Communications •Corporate Leadership •Council Support •Facilities •Finance •GIS •Human Resources •Information Technology Infrastructure •Information Technology Software & Data •Purchasing



TOWNSHIP OF PERTH SOUTH
Municipal Tax Levy Increase Incremental Rates and Values

2024 Levy - Operating and Capital \$4,113,227

PERCENTAGE INCREASE	INCREASE	NEW LEVY
1%	\$41,132	\$4,154,359
2%	\$82,265	\$4,195,492
3%	\$123,397	\$4,236,624
4%	\$164,529	\$4,277,756
5%	\$205,661	\$4,318,888
6%	\$246,794	\$4,360,021
7%	\$287,926	\$4,401,153
8%	\$329,058	\$4,442,285
9%	\$370,190	\$4,483,417
10%	\$411,323	\$4,524,550
11%	\$452,455	\$4,565,682
12%	\$493,587	\$4,606,814
13%	\$534,720	\$4,647,947
14%	\$575,852	\$4,689,079



2024 Operating and Capital Budget

Council Approved Levy Increase

2023 Levy	\$4,113,227
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2024 Levy	\$4,318,891
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Levy Increase	\$205,664
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% Increase	5%
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Township of Perth South

2024 Budget

Summary of Revenues and Expenses

REVENUE	2023	2024	Change
Taxation	17,843	17,843	
Non-Department Levy	1,144,530	1,166,261	21,731
General Administration	448,217	921,040	472,823
Protection of People & Property	149,172	216,901	67,729
Transportation	320,042	367,325	47,283
Environmental Services	397,975	404,974	6,999
Health Services and Cemeteries	5,073	6,974	1,901
Parks, recreation and Library	39,737	144,527	104,790
Planning and Drainage	61,590	59,799	(1,791)
Capital	2,437,034	1,676,106	(760,928)
Total Revenues	\$ 5,021,213	\$ 4,981,750	\$ (39,463)

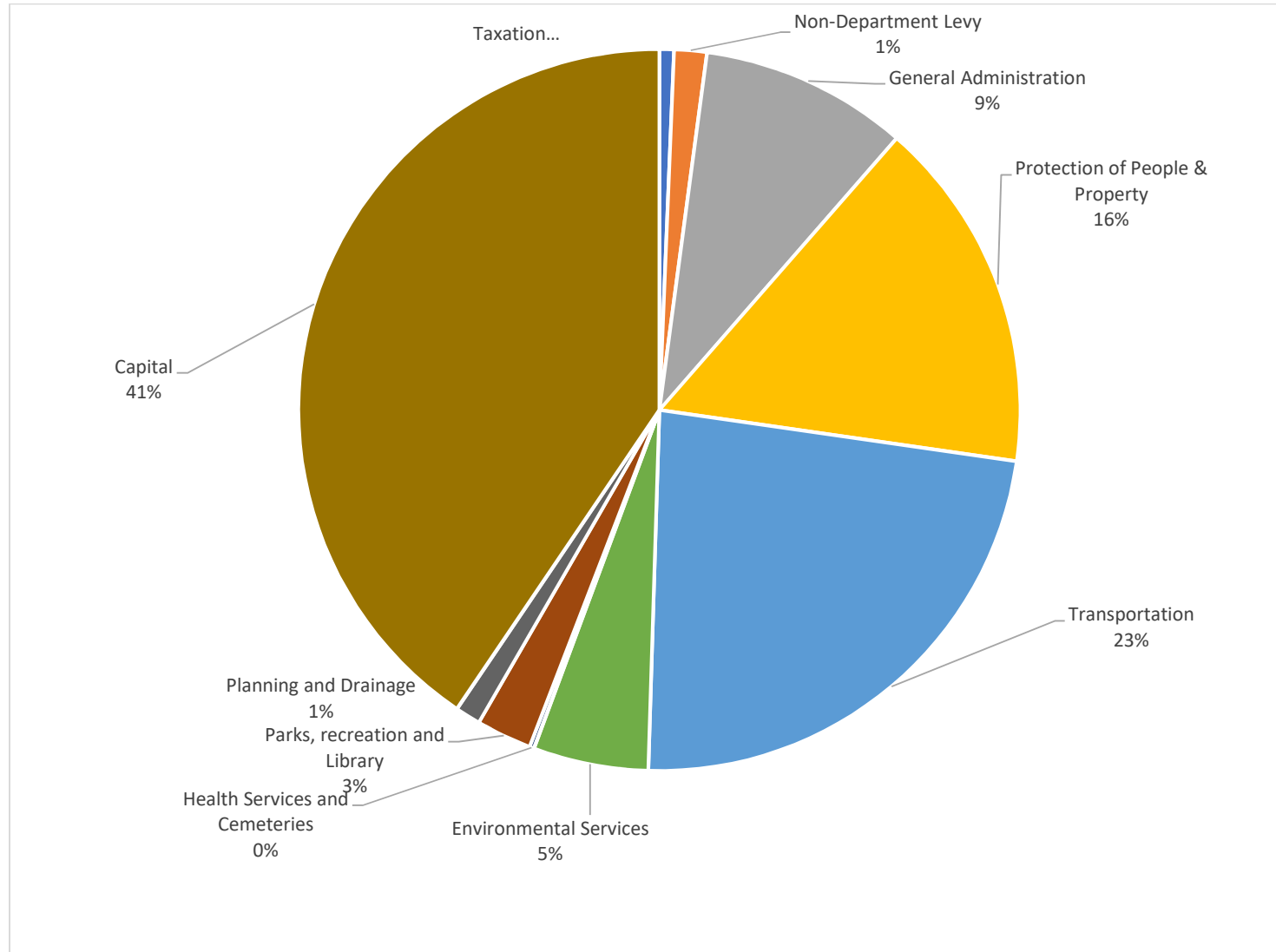
EXPENDITURES	2023	2024	Change
Taxation	59,176	20,910	(38,266)
Non-Department Levy	133,997	141,345	7,348
General Administration	850,346	1,123,788	273,442
Protection of People & Property	1,447,538	1,644,757	197,219
Transportation	2,121,075	2,348,863	227,788
Environmental Services	471,448	479,932	8,484
Health Services and Cemeteries	18,223	21,097	2,874
Parks, recreation and Library	226,957	286,314	59,357
Planning and Drainage	103,869	107,591	3,722
Capital	3,701,811	3,126,044	(575,767)
Total Expenditures	\$ 9,134,440	\$ 9,300,641	\$ 166,201

Costs To Be Funded Through Taxation \$ 4,113,227 \$ 4,318,891 \$ 205,664

Percentage Increase in Costs to be Funded Through Taxation **5.00%**



2024 Spending Allocation by Department





Typical/Median Impact to Properties

Single Family Home	2021	2022	2023	2024
Assessment	\$333,000	\$333,000	\$333,000	\$333,000
Taxes	\$1,407	\$1,452	\$1,562	\$1,620
\$ Increase		\$45	\$111	\$58
% Increase		3.17%	7.63%	3.70%
Farmhouse & Farmland	2021	2022	2023	2024
Assessment	\$1,860,000	\$1,860,000	\$1,860,000	\$1,860,000
Taxes	\$2,534	\$2,615	\$2,814	\$2,918
\$ Increase		\$80	\$199	\$104
% Increase		3.17%	7.63%	3.70%

Breakdown for Farmhouse & Farmland				
Farmhouse	2021	2022	2023	2024
Assessment	\$179,700	\$179,700	\$179,700	\$179,700
Taxes	\$759	\$783	\$843	\$874
\$ Increase		\$24	\$60	\$31
% Increase		3.17%	7.63%	3.70%
Farmland	2021	2022	2023	2024
Assessment	\$1,680,300	\$1,680,300	\$1,680,300	\$1,680,300
Taxes	\$1,775	\$1,831	\$1,971	\$2,044
\$ Increase		\$56	\$140	\$73
% Increase		3.17%	7.63%	3.70%



FREQUENCY DISTRIBUTION OF TAX IMPACT

The frequency distribution of tax impact by property provides additional details about how the properties in the Township will be impacted by the tax increase.

RESIDENTIAL FREQUENCY DISTRIBUTION OF TAX IMPACT

Of the 1,512 residential properties, 94.78% of them will see an increase of between \$0 and \$100 with an average change will be \$47 per year; 4.56% will see an increase between \$100-\$200 with an average change of \$131; the remaining 0.66% will see a greater increase.

No residential properties will see a decrease in property taxes in 2024.

Properties with Increases					
Dollar Increase	No. of Properties	% of Total	% of Grand Total	Average Change	Total Dollar Increase
0 - 100	1,433	94.78%	94.78%	\$ 46.55	\$ 66,702.41
100 - 200	69	4.56%	4.56%	\$ 131.29	\$ 9,058.83
200 - 300	5	0.33%	0.33%	\$ 221.85	\$ 1,109.23
300 - 500	3	0.20%	0.20%	\$ 335.54	\$ 1,006.62
500 - 700	1	0.07%	0.07%	\$ 533.49	\$ 533.49
700 - 1,000	0	0.00%	0.00%		\$ -
1,000 - 1,500	1	0.07%	0.07%	\$ 1,088.59	\$ 1,088.59
Total	1,512	100.00%	100.00%	\$ 52.58	\$ 79,499.17



FARM LAND FREQUENCY DISTRIBUTION OF TAX IMPACT

The frequency distribution of tax impact can only be done for Farmland, with the Farmhouse being included in the Residential analysis.

Of the 1,034 properties with farmland, 92.07% of them will see an increase of between \$0 and \$100 with an average change will be \$54.10 per year; 7.45% will see an increase between \$100-\$200 with an average change of \$123.35; the remaining 0.48% will see a greater increase.

No farmland properties will see a decrease in property taxes in 2024.

Properties with Increases					
Dollar Increase	No. of Properties	% of Total	% of Grand Total	Average Change	Total Dollar Increase
0 - 100	952	92.07%	92.07%	\$ 54.10	\$ 51,499.93
100 - 200	77	7.45%	7.45%	\$ 123.35	\$ 9,498.08
200 - 300	3	0.29%	0.29%	\$ 246.98	\$ 740.94
300 - 500	2	0.19%	0.19%	\$ 348.18	\$ 696.35
500 - 700	0	0.00%	0.00%		\$ -
Total	1,034	100.00%	100.00%	\$ 60.38	\$ 62,435.30



2023 Additional Revenue from 2023 Assessment Growth

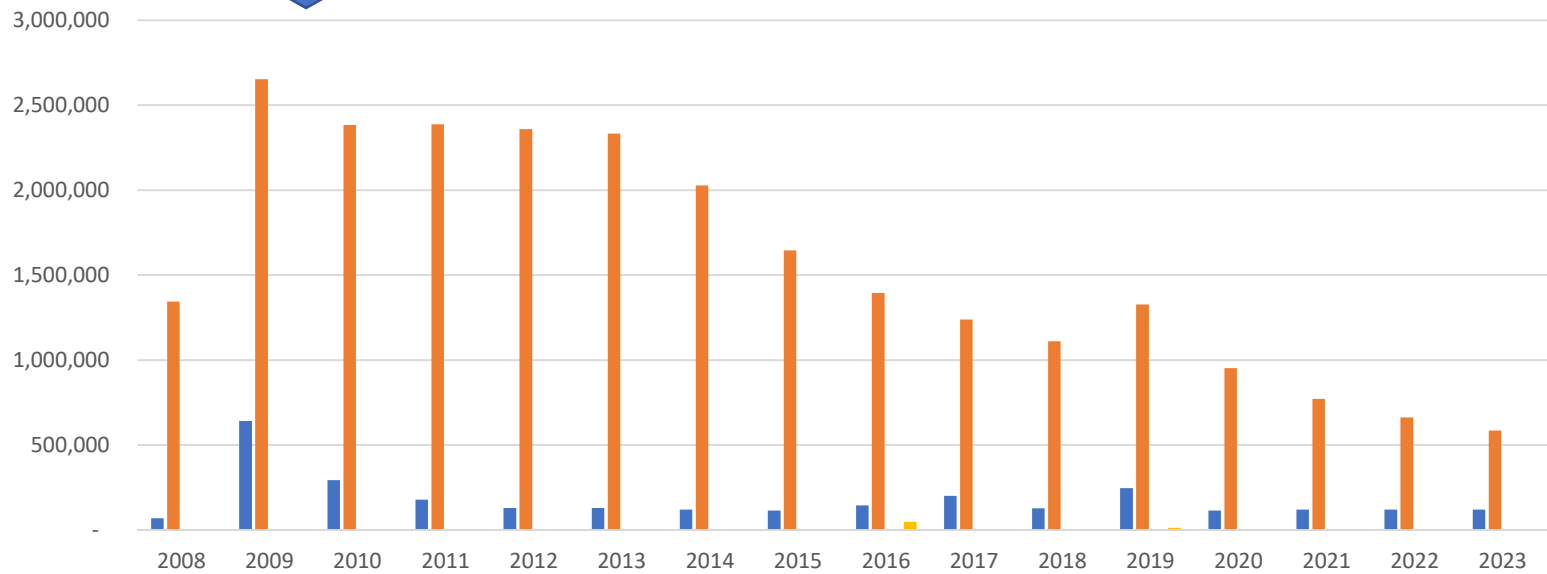
2023 Additional Revenue from 2023 Assessment Growth								
	2023 Total Taxation Based on Returned Roll		2023 Total Year End Taxation		Difference Between Returned Roll and Year End			
Class	CVA	Taxation \$	CVA	Taxation \$	CVA		Lower Tier	
					\$	%	\$	%
Taxable								
Residential	464,803,946	2,180,842	457,602,114	2,147,051	-7,201,832	-1.55%	-33,791	-1.55%
Commercial	24,491,028	143,074	26,313,528	153,736	1,822,500	-32%	10,662	-32%
Industrial	8,254,200	75,571	14,341,800	131,817	6,087,600	78%	56,246	78%
Pipelines	3,785,000	29,109	3,808,000	29,286	23,000	0.61%	177	0.61%
Farm	1,422,266,944	1,668,305	1,437,609,358	1,686,301	15,342,414	1.08%	17,997	1.08%
Managed Forests	9,169,500	10,756	9,314,500	10,926	145,000	1.58%	170	1.58%
Total Taxable	1,932,770,618	4,107,656	1,948,989,300	4,159,117	16,218,682	0	51,461	0



Total Grant Funding 2008 - 2023



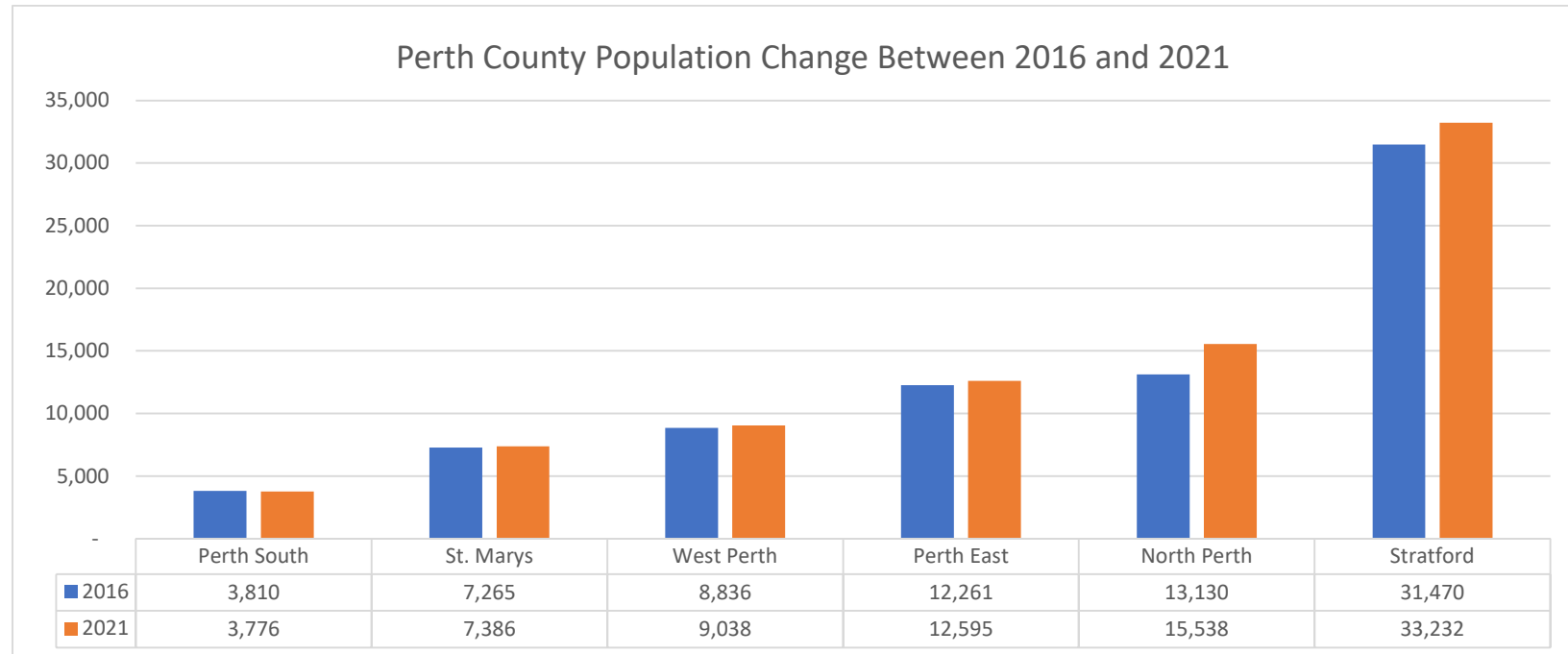
■ Federal
■ Provincial
■ Municipal
■ Other





POPULATION IN PERTH SOUTH AND PERTH COUNTY

Year	North Perth	Perth East	Perth South	West Perth	St. Marys	Stratford
2001	12,055	12,199	4,299	9,129	6,293	29,676
2006	12,254	12,041	4,132	8,839	6,617	30,461
2011	12,631	12,028	3,993	8,919	6,655	30,886
2016	13,130	12,261	3,810	8,836	7,265	31,470
2021	15,538	12,595	3,776	9,038	7,386	33,232





STRATEGIC PLAN

MISSION

Perth South is a progressive agricultural community that offers quiet country living and pastoral landscapes with robust, productive farmlands. The community is highly innovative, strongly entrepreneurial and staunchly agricultural while remaining tightly connected to the rest of the world through exceptional technology and transportation linkages. Residents are proud of their community, respectful of each other and dedicated to the long-term success of Perth South. Neighbours look after neighbours, community service is an essential value and stewardship of the land is a fundamental trust.

Strategic Plan Goals





PERTH SOUTH DEPARTMENTS

Perth South uses seven departments to categorize revenues and expenses in the Township.





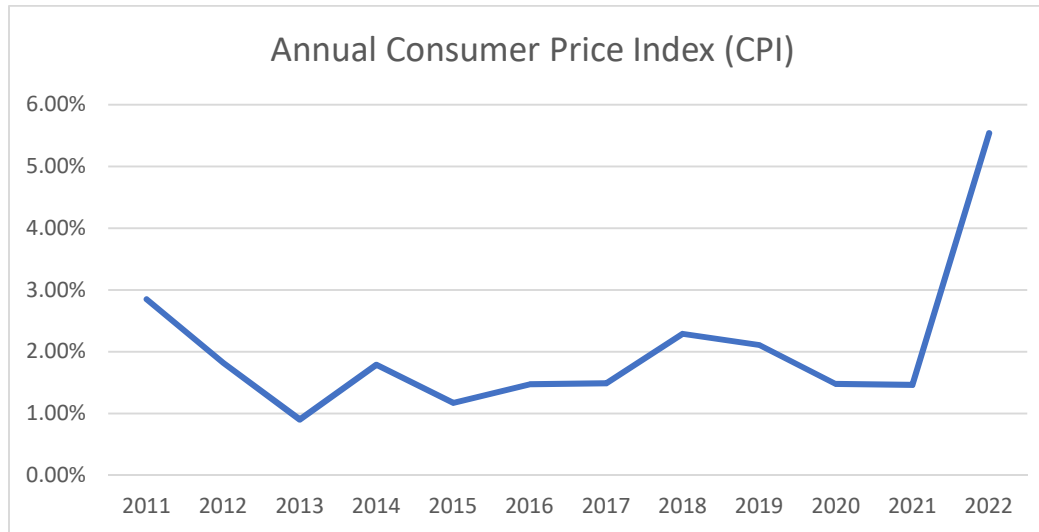
SALARIES AND BENEFITS

Department	2022 Budget	2023 Budget	Change (\$)
Council	\$63,479	\$68,091	\$4,612
General Government	\$470,553	\$492,174	\$21,621
Protective Services	\$109,454	\$110,378	\$924
Transportation Services	\$553,353	\$588,790	\$35,437
Environmental Services	\$11,256	\$9,883	(\$1,373)
Health Services	\$10,875	\$10,942	\$67
Recreation & Culture Services	\$6,619	\$6,944	\$325
Planning & Development Services	\$23,160	\$28,453	\$5,293
Total Salaries & Benefits	\$1,248,749	\$1,315,655	\$66,906

The total salaries and benefits costs have been increased by \$66,906 in 2023. A number of factors have contributed to the changes in salary costs:

Co-operative Student Positions – The 2022 Budget included \$19,537 for two co-operative positions. These positions have not been included in the 2023, 2024 and 2025 Budgets.

Annual Salary Grid Adjustment - A Salary Grid adjustment of 5.54% was approved by Council at the October 4, 2022 Council meeting. This increase reflects the Consumer Price Index (CPI) for the twelve-month period ending June 30, 2022. A three-year historical CPI average was used to estimate the 2024 and 2025 CPI salary increases.



Total CPI for All Items

Jul	2021	3.7
Aug	2021	4.1
Sept	2021	4.4
Oct	2021	4.7
Nov	2021	4.7
Dec	2021	4.8
Jan	2022	5.1
Feb	2022	5.7
Mar	2022	6.7
Apr	2022	6.8
May	2022	7.7
Jun	2022	8.1
		5.54

Source: Bank of Canada, Monetary Policy

Canada Pension Plan (CPP) - The employee and employer contribution rates for 2023 are increasing from 5.70% to 5.95%. Additional costs increases have been realized from the increase to the Yearly Maximum Pensionable Earnings (YMPE) and associated increase in the maximum contribution of \$3,754.45. A three-year historical average was used to estimate the 2024 and 2025 CPP contribution rates of 5.70% and 5.45% respectively.

Ontario Municipal Employee's Retirement System (OMERS) - The Ontario Municipal Employee's Retirement System (OMERS) contribution rates will not change for 2023; however, the additional costs increases have been realized from the increase to the YMPE.

Equitable Health –Life Insurance, AD & D and Long Term Disability rates have been increased by an estimated 1.5% in 2023, 2024, and 2025 Budgets.

Employer Health Tax (EHT) - The EHT rate remain at 1.95% in the 2023, 2024, and 2025 Budgets.



Workplace Safety & Insurance Board (WSIB) - The WSIB premium for 2023 will increase from \$2.86 to \$3.10 per \$100 of employment income. The increase for 2023 is \$0.24 per \$100 and increases in the future should be expected as our industry rate is expected to increase to \$3.44. The \$3.44 rate has been used in the 2023, 2024, and 2025 Budgets.

Employment Insurance (EI) - The employee premium rate for 2023 has increased from 1.58% to 1.63%. Employers are required to pay 1.4 times the employee premium. However, as an employer who participates in the Employment Insurance Premium Reduction Program, Perth South is entitled to a reduced employer premium rate for employees covered by the approved short-term disability (STD) plan. The premium for employees covered by the plan is reduced to 1.163% up from 1.172% in 2022. The rate for employees not covered by STD plan is 2.282%. Additional costs increases have been realized from the increase to the YMPE. A three-year historical average was used to estimate the 2024 and 2025 EI contribution rates of 1.60% and 1.60% respectively.

Mileage Rate – The Canada Revenue Agency has announced that the 2023 Mileage Rate has been established at \$0.62 per km for each km over 5,000. This is an increase to the 2022 rate of \$0.55. The 2023 rate has been used in 2024 and 2025 Budgets as well.

Pay Equity and Compensation Review and Council Compensation Review – In October 2022, Gallagher Benefits Services (Canada) Group Inc. was awarded the Pay Equity and Compensation Review and Council Compensation Review. It is anticipated that Council will be presented the results of this review in February 2023. The cost of this project has been include in the General Government Department. The financial impact of any salary changes, if any, will be included in a future Draft Budget version.

Vacant Position – The Public Works Operations Manager/Lead Supervisor position will be posted following Council adoption of the Pay Equity and Compensation Review report recommendations, if any. Funding for the position has been included in the 2023 Budget for the period March – December 2023.

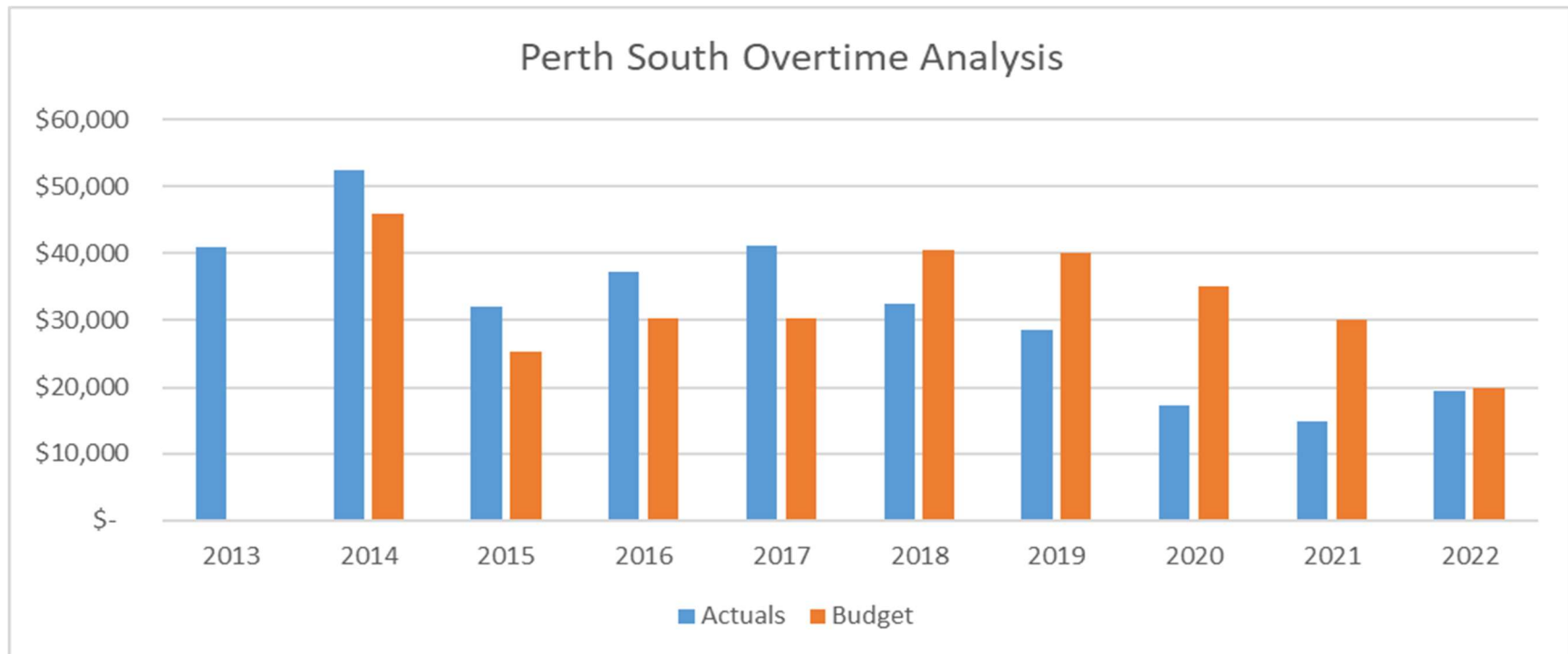
New Position - The new Financial Analyst position will be posted following Council adoption of the Pay Equity and Compensation Review report and recommendations, if any. Funding for the position has been included in the 2023 Budget for the period March – December 2023.



Overtime

An analysis of the historical overtime was completed and it was determined that no change should be made to the budgeted amount for overtime. As shown in the graph below, the amount of actual overtime costs was decreasing between 2017 and 2021 and in each of these years was less than amount budgeted. In 2022, the overtime budget was \$19,997 and actual overtime costs were \$19,415. The overtime budget was increased by the CPI increases as follows:

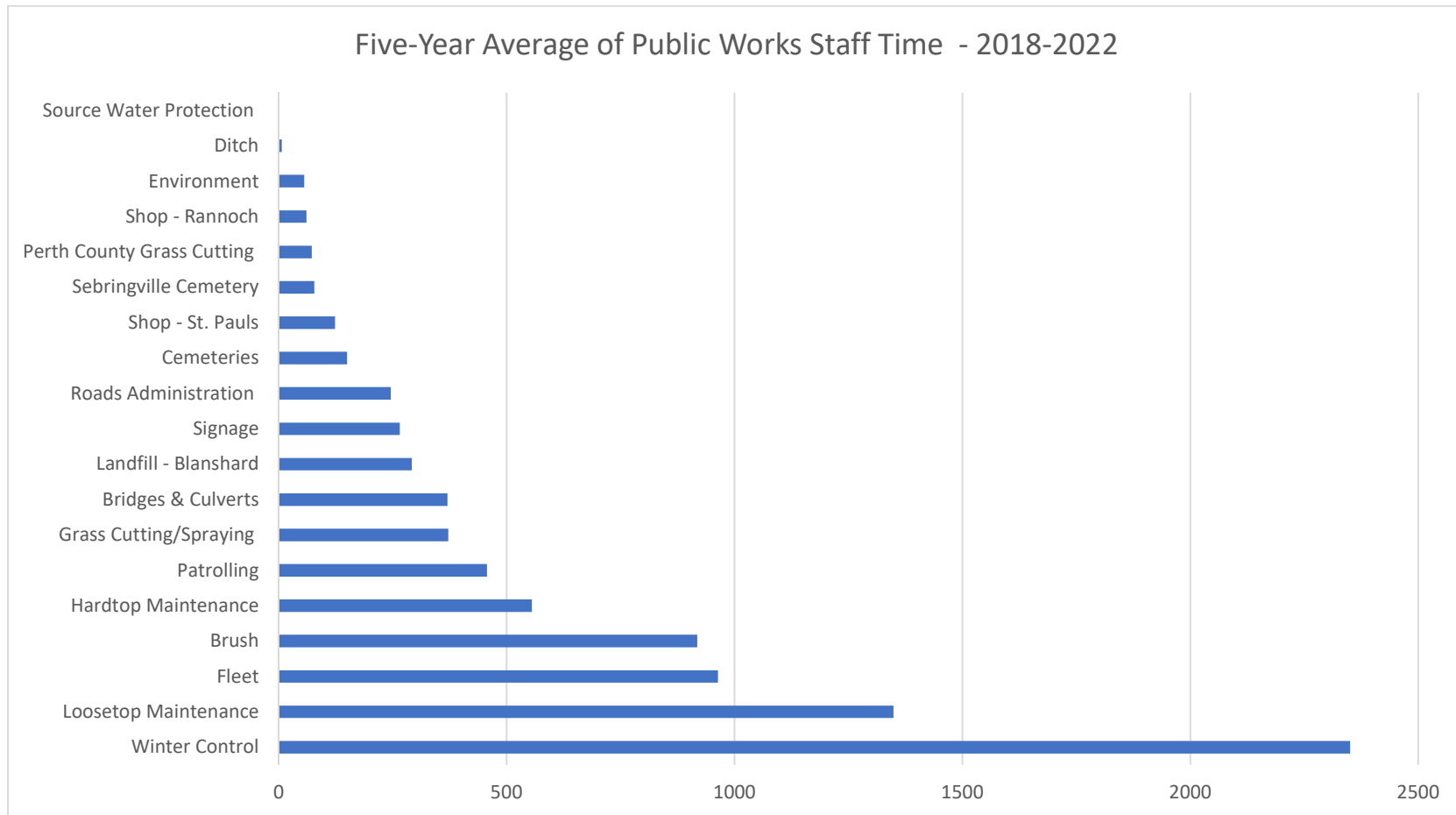
- 2023 – 5.54%
- 2024 – 2.83%
- 2025 – 3.28%





Public Works Allocation of Salaries and Benefits

The time that public works staff spends in each department varies from year to year. In order to allocate the public works salaries and benefits in the current budget year, the estimated costs are distributed based on a five-year average of historical time spent. The following graph illustrates the five-year average of actual hours spent in each department. It should be noted that the unproductive hours related to vacation, sick and statutory hours have been removed along with the hours associated with the Director of Public Works position in order to isolate the time spent in each department's activities.





TAXATION DEPARTMENT

2024 Levy	\$4,318,891
2023 Levy	\$4,113,227
\$ Change in Levy	\$205,664
% Change in Levy	5%

One-Time Reversal – (\$38,676):

- Reversal of taxation write offs associated with the flip of properties from the Farm Tax Class to the Residential Tax Class. Following years of advocacy for changes regarding the Farm Tax Class Rebate Program, MPAC implemented changes to their processes which has greatly reduced the number of properties that flip and subsequently require a Tax Incentive Adjustment (TIA) which has eliminated the need to budget for large write-offs.

Inflation - \$410

- Small increases have been made to allow for potential tax write offs from each tax class.

TOWNSHIP OF PERTH SOUTH
Taxation
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023-2024 Budget % Change
Taxation						
General Taxation						
Revenue						
General Taxation - Residential & Farm	(2,193,257)	(2,180,842)	(2,180,842)	(2,226,550)	\$ (45,709)	2.10%
General Taxation - Farmland	(1,500,118)	(1,668,305)	\$ (1,668,305)	\$ (1,748,737)	\$ (80,432)	0.05%
General Taxation - Commercial	(131,381)	(143,074)	\$ (148,645)	\$ (165,206)	\$ (16,561)	0.11%
General Taxation - Industrial	(71,470)	(75,677)	\$ (75,571)	\$ (136,698)	\$ (61,127)	0.81%
General Taxation - Managed Forest	(10,121)	(10,756)	\$ (29,109)	\$ (30,370)	\$ (1,261)	0.04%
General Taxation - Pipelines	(23,873)	(29,109)	\$ (10,756)	\$ (11,330)	\$ (575)	0.05%
Total Revenues	(3,930,220)	(4,107,763)	(4,113,227)	(4,318,891)	(205,664)	5.00%
Expenses						
Total Expenses						
Net Contribution to Municipal Position	(3,930,220)	(4,107,763)	(4,113,227)	(4,318,891)	(205,664)	5%
Supplementary Taxation						
Revenue						
Supplementary Taxation - Residential & Farm	(21,426)	(30,973)				
Supplementary Taxation - Farmland	(6,806)	(6,990)				
Supplementary Taxation - Commercial	(902)	(9,486)				
Supplementary Taxation - Pipelines	(4,200)	(232)				
Total Revenues	(33,334)	(47,681)				
Expenses						
Total Expenses						
Net Contribution to Municipal Position	(33,334)	(47,681)				
Taxation Write-Offs						
Revenue						
Total Revenues						

TOWNSHIP OF PERTH SOUTH
Taxation
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023-2024 Budget % Change
Expenses						
Taxation Write Offs - Residential & Farm	5,757		61,569	10,200	(51,369)	(83%)
Taxation Write offs - Farmland	(847)	26	(10,393)	2,550	12,943	(125%)
Taxation Write Offs - Commercial	(141)	69	2,500	2,550	50	2%
Taxation Write Offs - Industrial	10,338		5,000	5,100	100	2%
Taxation Write Offs - Managed Forest			500	510	10	2%
Taxation ARB Adjustment - Residential	229,295	65,577				
Taxation ARB Adjustment - Farmland	(57,261)	(14,289)				
Taxation ARB Adjustment - Commercial	319	295				
Taxation ARB Adjustment - Industrial	1,156					
Total Expenses	188,616	51,678	59,176	20,910	(38,266)	(65%)
Net Contribution to Municipal Position	188,616	51,678	59,176	20,910	(38,266)	(65%)
Payments In Lieu						
Revenue						
Payments in Lieu - Own Purposes	(5,270)	(5,413)	(4,936)	(4,936)		
Payments in Lieu - MMAH	(3,294)	(3,545)	(3,730)	(3,730)		
Payment in Lieu - Ontario Hydro	(1,954)	(1,956)	(1,955)	(1,955)		
Payments in Lieu - Railways	(7,222)	(7,251)	(7,222)	(7,222)		
Total Revenues	(17,740)	(18,165)	(17,843)	(17,843)		
Expenses						
Total Expenses						
Net Contribution to Municipal Position	(17,740)	(18,165)	(17,843)	(17,843)		
Total Taxation	(3,792,678)	(4,121,931)	(4,071,894)	(4,315,824)	(243,930)	6%



NON-DEPARTMENT LEVY FUNDING

2024 Levy	\$1,024,916
2023 Levy	\$1,010,528
\$ Change in Levy	\$ 14,388
% Change in Levy	1.42%

Other Changes – (\$33,275):

- Boundary Annexation Agreement with the City of Stratford will provide an addition \$39,000 in funding. Perth County's share of this funding will be \$7,348

Budget Cuts - \$17,264:

- The Provincial Offences Act (POA) revenue estimate provided by Perth County forecasts a further revenue decrease of \$2,464
- The Minister of Finance has reduced the Township's Ontario Municipal Partnership Fund (OMPF) by \$14,800.

TOWNSHIP OF PERTH SOUTH
Non-Department Levy Funding
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Council	2023-2024 Budget \$ Change	2023- Budget Change
Non-Department Levy Funding						
Provincial Funding						
Revenue						
Provincial Grant - OMPF	(505,400)	(429,600)	(429,600)	(414,800)	14,800	(3%)
Total Revenues	(505,400)	(429,600)	(429,600)	(414,800)	14,800	(3%)
Expenses						
Total Expenses						
Net Contribution to Municipal Position	(505,400)	(429,600)	(429,600)	(414,800)	14,800	(3%)
Provincial Offences Act Revenues						
Revenue						
Provincial Offences Act (POA)	(22,193)	(8,654)	(5,925)	(3,461)	2,464	(42%)
Total Revenues	(22,193)	(8,654)	(5,925)	(3,461)	2,464	(42%)
Expenses						
Total Expenses						
Net Contribution to Municipal Position	(22,193)	(8,654)	(5,925)	(3,461)	2,464	(42%)
Boundary Agreements - Stratford						
Revenue						
Boundary Adjustment - Stratford	(700,315)	(738,440)	(709,000)	(748,000)	(39,000)	6%
Total Revenues	(700,315)	(738,440)	(709,000)	(748,000)	(39,000)	6%
Expenses						
Boundary Adjustment - Perth County	130,764	137,886	133,997	141,345	7,348	5%
Total Expenses	130,764	137,886	133,997	141,345	7,348	5%
Net Contribution to Municipal Position	(569,551)	(600,554)	(575,003)	(606,655)	(31,652)	6%
Total Non-Department Levy Funding	(1,097,144)	(1,038,808)	(1,010,528)	(1,024,916)	(14,388)	1%



GOVERNANCE – Council and Election

2024 Levy	\$	90,503
2023 Levy	\$	89,604
\$ Change in Levy	\$	899
% Change in Levy		1.00%

One-Time Reversals - \$0

- \$9,000 removed from budget for Council laptop purchase made in 2023. This purchase was fully funded with reserve funding.

Inflation Changes – \$843

- \$448 - Mileage costs were increased as mileage claims made by Council have increased following COVID-19 reductions.
- \$370 – Increase in software licence costs.

One-Time Additions - \$500

- Rental costs for Council Meetings held in other facilities.

Salaries and Benefits – \$1,772

Other Changes – (\$2,066)

- The costs associated with the St. Marys Legion Remembrance Day wreaths and Association of Municipalities of Ontario (AMO) membership moved to the Corporate Services Department.

Budget Cuts – (\$150)

- Reduce budget to reflect actual spending.



CORPORATE SERVICES

2024 Levy	\$202,748
2023 Levy	\$402,030
\$ Change in Levy	(\$199,381)
% Change in Levy	50%

Reversal of One-Time Expenses from 2023 – (\$84,000)

- Reversal of funding from the Levy Stabilization Reserve to reduce the 2023 Levy increase to 4.5%.
- Reversal of Compensation and Pay Equity Review. This cost was fully funded through a reserve.

Inflation Costs - \$27,452

- Insurance increase was \$10,219 with a 12.5% increase.
- Cleaning service increased by \$5,236
- Software costs increased by \$7,566

One-time Costs – \$19,603

- \$1,000 – Costs to finalize compensation and pay equity review. This amount is fully funded through reserves.
- \$20,000 – Building Condition Assessment for Asset Management Plan requirements. This is fully funded through a reserve transfer.
- \$24,419 – Strategic Plan process started in the fall of 2023 and will be completed in 2024. This project is fully funded through the Economic Development Reserves.
- \$30,000 – Development Fee Study. This project would be fully funded through reserves
- \$14,060 – purchase of furniture, equipment, and landscaping at old municipal office. This project would be funded through working capital reserves.
- \$25,000 – Update the municipal website. This project would be fully funded through reserves.
- \$3,000 – increase in interest revenue earned of funds used in municipal drainage projects as a result of the increased number of projects in 2024.



- \$3,600 – budget software upgrade. This project would be funded through Modernization Reserve.

Changes in Salaries, Wages & Benefits – \$155,979

- Addition of new CAO role in July 2023.

Other – (\$95,499)

- \$96,000 increase in interest revenue as a result of increased interest rates.
- Building Department billing for office was increased by \$2,230.
- Additional \$2,000 for memberships, conferences, and education for new CAO position.

Budget Cuts – (\$11,268)

- A number of small adjustments were made to align budgeted amounts with historical costs.

2024 Projects include the following:

1. User Fee Review
2. Policy Development
 - a. Budget Policy
 - b. Reserve Policy
 - c. Grant Funding Policy
 - d. Standard Operating Procedures
 - e. Procurement Policy Review and Update
3. Asset Management Activities
 - a. Updated Replacement Values
 - b. Asset Retirement Obligations
 - c. Establishing Service Levels
 - d. Review Asset Management policy
4. Insurance RFP
5. Self-Insure for Short Term Disability



6. Software
 - a. Website Upgrades
 - b. Budget Software Updates
 - c. Acquisition of Payroll/HR Software
7. Boundary Roads Agreement – Stratford and St. Marys
8. Explore installation of Electric Vehicle (EV) charging station

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
General Government						
Council						
Revenue						
Recovery - Other		(282)				
Total Revenues		(282)				
Expenses						
Salaries & Benefits	56,258	64,750	68,091	69,863	1,772	
Mileage	1,198	1,270	952	1,400	448	47%
Meal/Meeting Expenses	20	310	600	450	(150)	(25%)
Conferences and Conventions	2,479	4,103	4,000	4,000		
Office Supplies		122	150	150		
Printing	99		150	150		
Computer Software	438	1,230	1,240	1,240		
Gift & Entertainment Expense		102	300	135	(165)	(55%)
Materials Purchased	157					
Telephone	780	720	720	720		
Computer Maintenance & Enhancements	356	147	225	250	25	11%
Memberships	1,901	1,948	2,000		(2,000)	(100%)
Education and Training	631	534	2,000	2,000		
Charitable Donations/Awards			200	200		
Property Rentals				500	500	
Payroll Service Charges	65	70	75	75		
Transfer to Reserve	2,275	2,500	2,500	2,500		
Total Expenses	66,657	77,806	83,203	83,633	430	1%
Net Contribution to Municipal Position	66,657	77,524	83,203	83,633	430	1%

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Election						
Revenue						
Transfer from Reserve	(16,229)					
Total Revenues	(16,229)					
Expenses						
Salaries & Benefits	2,631					
Meals	99					
Computer Software	1,387	1,870	1,500	1,870	370	25%
Materials Purchased	232					
Postage and Courier	4,344	5				
Advertising	443					
Education & Training	322					
Contracted Services	8,376					
Transfer to Reserve		5,000	5,000	5,000		
Total Expenses	17,834	6,875	6,500	6,870	370	6%
Net Contribution to Municipal Position	1,605	6,875	6,500	6,870	370	6%
Corporate Services						
Revenue						
Tax Sale - Final Demand Letter	(500)	(300)	(500)	(500)		
New Owner Admin Fee	(2,300)	(1,775)	(2,300)	(1,900)	400	(17%)
Bill Reprint Fee	(10)	(160)	(102)	(102)		
FOI Revenue	(94)	(5)				
WSIB Grant	(8,883)					
Lottery and Marriage Licenses	(2,011)	(2,453)	(2,000)	(2,000)		
Recovery - Other		(2)				

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Penalty and Interest on Taxes	(33,085)	(29,568)	(36,000)	(36,000)		
Penalties and Interest - Other	(2,398)	(1,458)	(2,000)	(2,000)		
Investment Income - Bank	(266,066)	(389,079)	(275,000)	(371,000)	(96,000)	35%
Interest Income - Other	(9,606)	(379)	(1,017)	(1,017)		
Income from Own Funds		(8,782)	(3,051)	(6,051)	(3,000)	98%
Tax Certificates	(3,960)	(3,519)	(4,000)	(3,500)	500	(13%)
Zoning Certificates	(2,780)	(2,480)	(2,916)	(2,500)	416	(14%)
Sales of maps, flags, pins, books	(114)	(355)	(104)	(394)	(290)	279%
Downie Township History Books	(190)	(255)	(190)		190	(100%)
Kirkton-Woodham History Books	(80)	(560)	(100)		100	(100%)
Photocopies/Faxes			(25)		25	(100%)
Sale of Equipment		(280)				
NSF Cheque Charge	(250)	(250)	(250)	(250)		
Sundry Revenue		(620)	(500)	(500)		
Transfer from Reserves	(26,460)	(15,541)	(103,792)	(486,726)	(382,934)	369%
Total Revenues	(358,787)	(457,821)	(433,847)	(914,440)	(480,593)	111%

Expenses

Salaries & Benefits	439,750	496,699	492,174	652,925	160,751	
Mileage	1,412	1,837	2,042	2,042		
Meal/Meeting Expense	1,423	1,039	1,444	1,460	16	1%
Conferences and Conventions	4,764	11,556	6,000	8,000	2,000	33%
Office Supplies	3,637	2,891	4,000	5,000	1,000	25%
Printing	3,462	4,171	4,100	4,400	300	7%
Printing - Copier	5,410	4,789	4,362	5,000	638	15%
Computer Supplies	5	461	618	600	(18)	(3%)
Computer Software	32,572	40,432	29,358	36,924	7,566	26%

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Computer Hardware		398	517	500	(17)	(3%)
Office Equipment	3,195		1,024	1,024		
Office Furniture			1,072	1,072		
Materials Purchased	1,318	1,299	500	200	(300)	(60%)
Postage and Courier	7,501	4,523	7,636	6,500	(1,136)	(15%)
Telephone	3,250	3,862	3,926	4,000	74	2%
Internet Service	1,694	1,965	1,850	2,100	250	14%
Computer Maintenance and Enhancements	5,339	2,408	4,891	5,000	109	2%
Photocopier Service Agreement	2,287	3,151	4,000	1,632	(2,368)	(59%)
Advertising	929	3,898	2,594	2,600	6	
Publications and Subscriptions	919	876	950	950		
Promotional Items			537	537		
Memberships	4,430	2,477	4,500	7,084	2,584	57%
Education and Training	3,776	3,716	3,753	3,753		
Professional - Audit	21,372	22,054	21,767	22,496	729	3%
Professional - Legal	1,357	3,384	11,634	8,000	(3,634)	(31%)
Professional - Consulting		18,948	21,872	104,099	82,227	376%
Insurance	60,613	70,489	69,100	79,319	10,219	15%
Contracted services	37,158	8,027	537	537		
Donations/Awards/Grants to Others	100	103	516	500	(16)	(3%)
Miscellaneous Expense	189	70	310	310		
Penny Rounding	41					
Mailing System Lease	2,390	2,263	2,564	2,564		
Property Rentals			206	206		
Bank Service Charges	1,755	1,463	1,581	2,000	419	27%
Payroll Service Charges	324	322	373	400	27	7%
TCA - Depreciation expense	24,755					
Total Expenses	677.127	719.571	712.308	973.734	261.426	37%

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Net Contribution to Municipal Position	318,340	261,750	278,461	59,294	(219,167)	(79%)
Canada Post Postal Outlet						
Revenue						
Postal Services Revenue	(384)	(417)	(1,600)	(600)	1,000	(63%)
Total Revenues	(384)	(417)	(1,600)	(600)	1,000	(63%)
Expenses						
Postal Service Expenses	445	445	1,200	700	(500)	(42%)
Total Expenses	445	445	1,200	700	(500)	(42%)
Net Contribution to Municipal Position	61	28	(400)	100	500	(125%)
Green House Gas Reduction						
Revenue						
Total Revenues						
Expenses						
Contracted Services	(283)	293	8,832	8,832		
Transfer to Reserves	8,832					
Total Expenses	8,549	293	8,832	8,832		
Net Contribution to Municipal Position	8,549	293	8,832	8,832		
Municipal Office						
Revenue						
Rental Revenue - Municipal Office	(3,625)	(3,730)	(3,770)	(6,000)	(2,230)	59%

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Proceeds from Sale	(203)					
Total Revenues	(3,828)	(3,730)	(3,770)	(6,000)	(2,230)	59%
Expenses						
Salaries & Benefits		71				
Mileage	1,406		2,632		(2,632)	(100%)
Cleaning and Maintenance Supplies	753	460	700	300	(400)	(57%)
Materials Purchased	121					
Streetlights Billing			87	87		
Hydro	7,404	6,283	7,393	7,393		
Water	1,529	1,529	1,552	1,575	23	1%
Building Repairs and Maintenance	922	2,164	5,498	5,998	500	9%
Grounds Maintenance	683	652	901	901		
Contracted Services	3,376	7,990	5,200	10,236	5,036	97%
Security System Monitoring	291	231	303	350	47	16%
TCA - Depreciation expense	7,060					
Total Expenses	23,545	19,380	24,266	26,840	2,574	11%
Net Contribution to Municipal Position	19,717	15,650	20,496	20,840	344	2%
Old Municipal Office						
Revenue						
Provincial Capital Grant	(1,425)					
Total Revenues	(1,425)					
Expenses						
Mileage	41		156		(156)	(100%)
Cleaning and Maintenance Supplies			129	129		

TOWNSHIP OF PERTH SOUTH
General Government
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Office Furniture				9,000	9,000	
Non-Capital Equipment				3,388	3,388	
Materials Purchased		17	500	500		
Street Light Billings	83	83	85	87	2	2%
Hydro	510	550	600	600		
Heat	729	747	768	783	15	2%
Water	1,529	1,529	1,552	1,575	23	1%
Building Repairs and Maintenance		663	1,040	1,040		
Contracted Services	72	421	208	5,847	5,639	2,711%
Security System Monitoring				231	231	
Total Expenses	2.964	4.010	5.038	23.180	18.142	360%
Net Contribution to Municipal Position	1,539	4,010	5,038	23,180	18,142	360%
Total General Government	416,468	366,130	402,130	202,749	(199,381)	(50%)



PROTECTION OF PERSONS AND PROPERTY

2024 Levy	\$1,427,856
2023 Levy	\$1,298,364
\$ Change in Levy	\$ 129,489
% Change in Levy	10%

One-Time Reversals - \$416

- Emergency management training in 2023

Inflation Costs - \$110,164

- This amount consists primarily of CPI cost increases
- Fire Department cost increases total \$47,559 and are allocated as follows:
 - \$24,350 for the Perth East Fire Department – 11% increase,
 - \$23,209 for the Biddulph Blanshard Fire Department – 20% increase, and
- The Stratford Police cost increase is \$77,337 equal to 12%
- A reserve contribution for the cost of a police cruiser has been increased by \$7,441 from \$16,988 to \$24,429.
- A cost increase of \$7,467 (11%) is attributed to the Upper Thames River Conservation Authority (UTRCA).
- A cost decrease of \$67 (-2%) is attributed to the Ausable Bayfield Conservation Authority (ABCA).
- A cost increase of \$64 (2%) for the animal control contract.

One-Time Additions - \$55,000

- Preparation of a Fire Master Plan (FMP)
- Preparation of a Community Risk Assessment (CRA)

Changes in Salaries, Wages & Benefits – \$1.890

- Changes to staff costs by department is based on a five-year average of actual time spent by employees.



Service and Program Changes - \$21,866

- \$1,193 in policing costs has been transferred to the Court Security and Prisoner Transport Department. This annual grant has been reduced from \$1,573 in 2023.
- \$25,000 has been included in the Community Safety and Wellness Plan Department. This amount is allocated annually by Council. In 2021 the amount was paid to the Stratford General Hospital Foundation and included in that department. In 2022, \$17,000 was paid to the Stratford General Hospital Foundation and \$8,000 to the St. Marys Healthcare Foundation. In 2023 the \$25,000 grant was split between Stratford General Hospital Foundation and the St. Marys Healthcare Foundation.
- \$6,834 has been included in the Community Safety and Wellness Plan Department to provide services related to the execution of the plan developed in 2021. This is a joint project with the Perth County Lower Tiers as well as the City of Stratford and the Separated Town of St. Marys. It is partially funded with grant funding in the amount of \$3,417.
- Annual assessment based allocation of funding for trees from the County of Perth was cancelled and replaced with an application based fund. Perth South made an application for \$5,000 in funding which was approved by Perth County. These funds are used to fund the Tree Power and Tree Perth South program.

Budget Cuts – (\$4,844)

- All accounts were reviewed in detail with consideration to historical costs as well as three-year and five-year historical averages to determine estimated amounts for 2024.
- Tree Perth South funding was reduced by \$2,160. Total tree program spending has been reduced to equal the \$5,000 Perth County Stewardship Program.
- St. Marys Fire Department levy was reduced by \$2,817 (1%)

2024 Projects include the following:

1. Preparation of a Fire Master Plan (FMP)
2. Preparation of a Community Risk Assessment (CRA)
3. Review of the Tree Perth South Program

TOWNSHIP OF PERTH SOUTH
Protection of Persons and Property
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Protection of Persons & Property						
Fire						
Revenue						
Transfer from Reserves				(55,000)	(55,000)	
Fire Response Fees			(1,000)	(1,000)		
Total Revenues			(1,000)	(56,000)	(55,000)	5,500%
Expenses						
Professional - Consulting				55,000	55,000	
Perth East Fire Board Levy	214,550	220,121	220,121	244,471	24,350	11%
TCA - Depreciation Expense	11,309					
Blanshard-Biddulph Fire Board Levy	105,503	116,053	116,055	139,264	23,209	20%
St. Marys Fire Department Levy	173,929	179,832	201,251	198,634	(2,617)	(1%)
Contracted Services			270	270		
Transfer to Reserve			730	730		
Total Expenses	505,291	516,006	538,427	638,369	99,942	19%
Net Contribution to Municipal Position	505,291	516,006	537,427	582,369	44,942	8%
Police						
Revenue						
Transfer from Reserves	(49,285)					
Provincial Grant - Court Security Prisoner Trans	(1,573)	(1,644)	(1,573)	(1,193)	380	(24%)
Total Revenues	(50,858)	(1,644)	(1,573)	(1,193)	380	(24%)
Expenses						
Stratford Police Contracted Services	596,278	622,382	624,026	697,953	73,927	12%
Loss on disposal	3,524					

TOWNSHIP OF PERTH SOUTH
Protection of Persons and Property
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Depreciation	18,071					
Transfer to Reserves	21,019	16,988	16,988	24,429	7,441	44%
Salaries	251	35	1,002	885	(117)	
Mileage	10	45	150	153	3	2%
Payroll Service Charges		1				
Stratford Police Services	1,573	1,644	1,573	1,193	(380)	(24%)
Total Expenses	640,977	641,430	644,741	725,498	80,757	13%
Net Contribution to Municipal Position	590,119	639,786	643,168	724,305	81,137	13%

Community Safety and Wellbeing Plan

Revenue

Transfer from Reserves

Total Revenues

(3,417)	(3,417)	(3,417)
(3,417)	(3,417)	(3,417)

Expenses

Salaries & Benefits

Contracted Services

Total Expenses

	82		
3,183	6,834	31,834	31,834
3,183	6,916	31,834	31,834

Net Contribution to Municipal Position

(234)	6,916	28,417	28,417
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Conservation

Revenue

County Grant - Other

Total Revenues

(3,400)	(3,225)	(3,400)	(5,000)	(1,600)	47%
(3,400)	(3,225)	(3,400)	(5,000)	(1,600)	47%

Expenses

TOWNSHIP OF PERTH SOUTH
Protection of Persons and Property
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Ausable-Bayfield Conservation Authority Levy	2,690	2,822	2,823	2,756	(67)	(2%)
Upper Thames River Conservation Authority Le	62,524	67,383	67,385	74,852	7,467	11%
Contracted Services	1,891	2,702	1,872	2,760	888	47%
Tree Perth South	1,494	346	4,400	2,240	(2,160)	(49%)
Total Expenses	68,599	73,253	76,480	82,608	6,128	8%
Net Contribution to Municipal Position	65,199	70,028	73,080	77,608	4,528	6%

Emergency Measures

Revenue

Total Revenues

Expenses

Salaries & Benefits	3,319	6,099	2,141	1,958	\$ (183)	-56%
Meal Expenses			100	50	(50)	(50%)
Office Supplies			450	150	(300)	(67%)
Education and Training	356		3,766	500	(3,266)	(87%)
Total Expenses	3,675	6,099	6,457	2,658	(3,799)	(59%)
Net Contribution to Municipal Position	3,675	6,099	6,457	2,658	(3,799)	(59%)

Protective Inspection & Control

Revenue

Dog Tags/Licenses	(3,950)	(4,140)	(3,374)	(3,374)		
Dog Kennel Licenses	(420)		(420)	(420)		
Provincial Reimbursement - Livestock claims	(2,085)					
Provincial Reimbursement - Livestock Valuer F	(50)		(60)	(60)		
Total Revenues	(6,505)	(4,140)	(3,854)	(3,854)		

TOWNSHIP OF PERTH SOUTH
Protection of Persons and Property
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Expenses						
Salaries & Benefits	4,312	6,706	4,075	6,045	1,970	48%
Postage and Courier	12	23		50	50	
Advertising		204		207	207	
Professional - Legal	102		5,000	5,000		
Computer - Software	917	1,057	1,017	1,070	53	5%
Postage & Courier	487	310	500	500		
Animal Control Contract	2,975	3,180	3,180	3,244	64	2%
Mileage	19		80	80		
Livestock Evaluator Remuneration	40		155	155		
Office Supplies			26	26		
Livestock Claims	2,085					
Total Expenses	10,949	11,480	14,033	16,377	2,344	17%
Net Contribution to Municipal Position	4,444	7,340	10,179	12,523	2,344	23%
Source Water Protection						
Revenue						
Total Revenues						
Expenses						
Salaries & Benefits	70	1,667	641	861	220	34%
Postage & Courier		27				
Total Expenses	70	1,694	641	861	220	34%
Net Contribution to Municipal Position	70	1,694	641	861	220	34%
Total Protection of Persons & Property	1,168,564	1,247,869	1,299,369	1,428,741	129,372	10%



TRANSPORTATION SERVICES

2023 Levy	\$1,801,034
2024 Levy	\$1,981,534
\$ Change in Levy	\$ 180,500
% Change in Levy	10.02%

Reversal of One-Time Expenses – (\$282,244)

- 2023 transfer to reserves of \$250,000 as part of maintenance gravel cancellation was included as a one-time expense.
- 2023 OSIM Bridge inspections budget of \$16,500 removed
- 2023 Roads Needs study budget of \$15,000 removed

Inflation Increases - \$23,991

- Most items include a 0 to 2% inflation increase
- Railway crossing maintenance increase of \$721 per crossing based on latest CTA cost sharing increase, total increase of \$3,871
- Insurance costs increased by 12.5% over 2023 actuals based on information provided by Intact, total Transportation portion increase \$6,392
- Dust Control increase of \$5,646.

2024 One-Time Costs - \$56,895

- \$8,890 one-time cost included for two-way radio replacement as current radios will become obsolete in 2024. This was included in grant application but will be required even if we are not successful on grant.
- \$ 48,005 of expected road related municipal drain assessment costs included for 2024. Drain projects include; Levy Drain \$7,868. Sommerville – Bryan drain \$9,127. Hawkins Drain \$4000. Pike Drain \$10,000. Aitcheson Drain \$5000. Sgariglia Drain \$8,000. Hislop Drain \$3,900



Changes in Salaries, Wages & Benefits \$77,797

- Labour cost of living increase of 5.63% is included
- Labour cost for full time Operations Manager is included

Other Changes - \$317,566

- Reintroduction of reduced quantity of maintenance gravel for Blanshard ward is included in the 2024 budget. Actual 2024 tender results of \$278,966 are included in draft 2 of operating budget. In 2023 maintenance gravel application was cancelled with \$250,000 funding put into reserves.
- Equipment reserves transfer increase by 15% (\$ 46,182) over 2023
- \$4,500 added to tandem truck parts and repairs based on higher actuals over the last few years.
- Boundary Road recovery increased by \$7,956 based on actuals

Budget Cuts – (\$13,505)

- \$2,703 cut from software and GPS based on actuals
- \$4,361 cut from equipment fuel and parts
- \$2,500 cut from municipal drains miscellaneous maintenance
- \$2,156 cut from winter control contract
- \$1,000 cut from professional consulting
- \$ 698 cut from signage materials and services

2024 Projects include the following:

1. Creation of a policy for the replacement of vehicles and equipment that considers asset condition
2. Creation of a road naming policy
3. Creation of a policy for the access and egress to Perth South roads.

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Transportation Services						
Administration						
Revenue						
Boundary Road - Recovery	(2,340)	(2,432)	(4,221)	(3,169)	1,052	(25%)
Gravel Pit Royalties	(266,800)	(245,628)	(234,807)	(234,807)		
Sundry Revenue	(90)		(500)	(500)		
Total Revenues	(269,230)	(248,060)	(239,528)	(238,476)	1,052	-
Expenses						
Salaries & Benefits	158,379	166,773	182,815	196,606	13,791	
Mileage			4,500	2,500	(2,000)	(44%)
Meals	253	577	450	459	9	2%
Conferences and Conventions	1,597	102	1,600	1,632	32	2%
Office Supplies	330	292	500	500		
Computer Software	1,877	1,263	7,368	5,800	(1,568)	(21%)
Computer hardware			500	500		
Office Furniture			250	250		
Protective Clothing	2,491	2,988	3,494	3,564	70	2%
Materials Purchased	425	(19)	266	271	5	2%
Postage & Courier	6	6				
Telephone	1,528	1,260	1,924	1,962	38	2%
Computer Maintenance and Enhancements		194	1,000	1,000		
Advertising	720	639	510	525	15	3%
Memberships	357	1,366	1,502	1,686	184	12%
Education and Training	3,580	4,007	6,000	6,000		
Professional - Legal			1,000	1,000		
Professional - Consulting			1,000		(1,000)	(100%)
Professional - Engineering	100	3,559	5,000	5,000		
Insurance	37,917	44,094	43,225	49,617	6,392	15%

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Radio & GPS Licenses	13,726	3,567	12,400	9,287	(3,113)	(25%)
Radio Repairs	554		500	500		
Contracted Services	(158)					
Miscellaneous Expense			56	56		
Payroll Service Charges		20		26	26	
Total Expenses	223,682	230,688	275,860	288,741	12,881	5%
Net Contribution to Municipal Position	(45,548)	(17,372)	36,332	50,265	13,933	38%

St. Pauls Shop

Revenue

Total Revenues

Expenses

Salaries & Benefits	5,056	10,793	9,830	10,928	1,098	
Non-Capital Equipment	974	162	1,500	1,500		
Materials Purchased	859	800	2,000	2,000		
Hydro	2,570	2,381	2,847	2,904	57	2%
Heat	1,641	2,620	1,800	1,836	36	2%
Water	1,529	1,529	1,552	1,575	23	1%
Telephone	222	268	312	312		
Memberships	55		57		(57)	(100%)
Building Repairs & Maintenance	8,759	3	1,352	1,379	27	2%
Licences		442		794	794	
Contracted Services	473	685	1,200	1,200		
Security System Monitoring	290	305	295	319	24	8%
Equipment Rental (Outside Suppliers)		299				
TCA - Depreciation expense	1,556					
Total Expenses	23,984	20,287	22,745	24,747	2,002	9%

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Net Contribution to Municipal Position	23,984	20,287	22,745	24,747	2,002	9%

Rannoch Shop

Revenue

Total Revenues

Expenses

Salaries & Benefits	2,361	11,372	7,387	9,760	2,373	
Non-Capital Equipment	310	492	1,500	1,500		
Materials Purchased	416	632	2,000	2,000		
Hydro	1,602	1,687	1,678	1,712	34	2%
Heat	2,248	4,022	3,000	3,060	60	2%
Telephone	1,217	1,507	1,516	1,516		
Memberships	55		57		(57)	(100%)
Building Repairs & Maintenance	67	1,691	1,352	1,352		
Licences		221		397	397	
Contracted Services	303	770	1,000	1,200	200	20%
Security System Monitoring	290	378	295	319	24	8%
Equipment Rental (Outside Suppliers)		436				#DIV/0!
TCA - Depreciation expense	958					#DIV/0!
Total Expenses	9,827	23,208	19,785	22,816	3,031	15%
Net Contribution to Municipal Position	9,827	23,208	19,785	22,816	3,031	15%

Bridge & Culvert Maintenance

Revenue

Boundary Road Recovery	(583)	(362)	(452)	(366)	86	(19%)
Other Bridge Recovery	(1,248)					
Labour and Equipment Services	(509)					

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Sale of Recycled Material	(898)					
Total Revenues	(3,238)	(362)	(452)	(366)	86	(19%)
Expenses						
Salaries & Benefits	15,015	10,054	12,204	14,640	2,436	
Materials Purchased	15,196	1,531	2,800	2,800		
Professional - Engineering		14,092				
Contracted Services	16,089	1,547	25,500	9,000	(16,500)	(65%)
Equipment Rental (Outside Suppliers)	900	384	400	400		
TCA - Depreciation expense	210,164					
Total Expenses	257,364	27,608	40,904	26,840	(14,064)	(34%)
Net Contribution to Municipal Position	254,126	27,246	40,452	26,474	(13,978)	(35%)
Grass Cutting & Spraying						
Revenue						
Boundary Road Recovery	(614)	(573)	(478)	(766)	(288)	60%
Labour & Equipment Services	(1,328)	(1,609)	(1,040)	(1,600)	(560)	54%
Total Revenues	(1,942)	(2,182)	(1,518)	(2,366)	(848)	56%
Expenses						
Salaries & Benefits	15,310	17,195	16,968	22,390	5,422	
Materials Purchased	67	106	1,000	1,000		
Fuel	2,950	1,846	2,578	2,578		
Advertising	484	393	260	400	140	54%
Machine Parts and Repairs	1,921					
Contracted Services	21,374	19,478	22,880	22,880		
Equipment Rental (Outside Suppliers)	6,106	6,106	6,760	7,632	872	13%
Total Expenses	48,212	45,124	50,446	56,880	6,434	13%

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Net Contribution to Municipal Position	46,270	42,942	48,928	54,514	5,586	11%

Brush & Tree Removal

Revenue

Total Revenues

Expenses

Salaries & Benefits

36,199 46,096 55,474 67,008 11,534

Materials Purchased

1,193 903 1,248 1,248

Contracted Services

11,944 24,126 20,800 21,216 416 2%

Total Expenses

49,336 71,125 77,522 89,472 11,950 15%

Net Contribution to Municipal Position

49,336 71,125 77,522 89,472 11,950 15%

Ditching

Revenue

Boundary Road Recovery

(155) (173) (107) (208) (101) 94%

Total Revenues

(155) (173) (107) (208) (101) 94%

Expenses

Salaries & Benefits

285 4,928 6,529 6,668 139

Materials Purchased

2,231 385 2,080 2,122 42 2%

Contracted Services

9,324 7,900 6,375 6,503 128 2%

Total Expenses

11,840 13,213 14,984 15,293 309 2%

Net Contribution to Municipal Position

11,685 13,040 14,877 15,085 208 1%

Environmental Clean-up (Litter & Debris)

Revenue

Boundary Road Recovery

(29) (24) (14) (50) (36) 257%

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Total Revenues	(29)	(24)	(14)	(50)	(36)	257%
Expenses						
Salaries & Benefits	2,171	1,767	2,793	3,456	663	
Materials Purchased	11	81	200	200		
Total Expenses	2,182	1,848	2,993	3,656	663	22%
Net Contribution to Municipal Position	2,153	1,824	2,979	3,606	627	21%

Municipal Drains

Revenue

Transfer from Reserves	(40,628)		(35,959)		35,959	(100%)
Total Revenues	(40,628)		(35,959)		35,959	(100%)

Expenses

Salaries & Benefits		1,863	195	144	-51	
Materials Purchased	103	97	500	500		
Contracted Services	45,236	3,725	44,203	53,005	8,802	20%
Transfer To Reserve		31,000	31,000	31,000		
Total Expenses	45,339	36,685	75,898	84,649	8,751	12%
Net Contribution to Municipal Position	4,711	36,685	39,939	84,649	44,710	112%

Sidewalks

Revenue

Total Revenues						
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Expenses

Salaries & Benefits			700	855	155	
Materials Purchased			300	300		

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Contracted Services			2,500	2,500		
TCA - Depreciation expense	27,864					
Total Expenses	27,864		3,500	3,655	155	4%
Net Contribution to Municipal Position	27,864		3,500	3,655	155	4%

Roads - Perth County Grass Cutting

Revenue

Other Recovery	(3,027)	(2,958)	(2,625)	(4,009)	(1,384)	53%
Total Revenues	(3,027)	(2,958)	(2,625)	(4,009)	(1,384)	53%

Expenses

Salaries & Benefits	3,026	2,958	3,320	4,008	788	
Total Expenses	3,026	2,958	3,220	4,008	788	24%
Net Contribution to Municipal Position	(1)		595	(1)	(596)	(100%)

Hardtop Maintenance

Revenue

Federal Grant - Gas Tax	(236,996)					
Provincial Capital Grants	(322,094)					
Boundary Road - Recovery	(54,497)	(1,796)	(1,650)	(1,040)	610	(37%)
Interest Income	(4,458)					
Transfer from Reserve	(670,480)					
Total Revenues	(1,288,525)	(1,796)	(1,650)	(1,040)	610	(37%)

Expenses

Salaries & Benefits	22,694	14,895	31,819	36,299	4,480	
Materials Purchased	2,058	1,591	6,000	6,000		
Professional - Engineering		21,721	15,000		(15,000)	(100%)

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Contracted Services	42,937	27,942	33,800	33,800		
Loss on Disposal	29,972					
Equipment Rental (Outside Suppliers)	342		260	260		
TCA - Depreciation expense	1,072,164					
Total Expenses	1,170,167	66,149	86,879	76,359	(10,520)	(12%)
Net Contribution to Municipal Position	(118,358)	64,353	85,229	75,319	(9,910)	(12%)

Loose Top Maintenance

Revenue

Total Revenues

Expenses

Salaries & Benefits	56,815	58,215	72,646	88,732	16,086	
Materials Purchased	1,621		2,000	2,000		
Contracted Services	489,940	161,459	427,864	462,476	34,612	8%
Transfer to Reserves		250,000				
Total Expenses	548,376	469,674	502,510	553,208	50,698	10%
Net Contribution to Municipal Position	548,376	469,674	502,510	553,208	50,698	10%

Winter Control

Revenue

Boundary Road Recovery	(2,157)	(1,758)	(1,382)	(1,410)	(28)	2%
Total Revenues	(2,157)	(1,758)	(1,382)	(1,410)	(28)	2%

Expenses

Salaries & Benefits	105,495	84,554	115,678	117,862	2,184	
Materials Purchased	57,793	49,715	57,200	57,200		
Advertising		1,155	208	600	392	188%

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Contracted Services	1,446		6,656	4,500	(2,156)	(32%)
Total Expenses	164,734	135,424	179,742	180,162	420	
Net Contribution to Municipal Position	162,577	133,666	178,360	178,752	392	
Sidewalk Winter Control						
Revenue						
Total Revenues						
Expenses						
Contracted Services	1,825	1,680	2,600	2,652	52	2%
Total Expenses	1,825	1,680	2,600	2,652	52	2%
Net Contribution to Municipal Position	1,825	1,680	2,600	2,652	52	2%
Signage & Safety Devices						
Revenue						
Boundary Road Recovery	(330)	(236)	(387)	(534)	(147)	38%
Other Recovery	(2,367)	(163)				
Total Revenues	(2,697)	(399)	(387)	(534)	(147)	38%
Expenses						
Salaries & Benefits	10,615	8,738	19,578	21,188	1,610	
Materials Purchased	10,272	3,895	11,081	10,655	(426)	(4%)
Railway Crossing Maintenance	23,313	25,014	25,866	29,737	3,871	15%
Contracted Services	5,654	5,543	7,072	6,800	(272)	(4%)
Equipment Rental (Outside Suppliers)			200	200		
Total Expenses	49,854	43,190	63,797	68,580	4,783	7%
Net Contribution to Municipal Position	47,157	42,791	63,410	68,046	4,636	7%

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Equipment Maintenance						
Revenue						
Total Revenues						
Expenses						
Materials Purchased	796	442	2,080	2,080		
Total Expenses	796	442	2,080	2,080		
Net Contribution to Municipal Position	796	442	2,080	2,080		
Patrolling						
Revenue						
Recovery - Boundary Roads	(232)	(333)				
Total Revenues	(232)	(333)				
Expenses						
Salaries & Benefits	17,720	25,418	7,590	12,161	4,571	
Total Expenses	17,720	25,418	7,590	12,161	4,571	60%
Net Contribution to Municipal Position	17,488	25,085	7,590	12,161	4,571	60%
Vehicle Operations						
Revenue						
Boundary Road Recovery	(8,538)	(8,023)	(2,572)	(9,873)	(7,301)	284%
Total Revenues	(8,538)	(8,023)	(2,572)	(9,873)	(7,301)	284%
Expenses						
Salaries & Benefits	37,433	43,662	43,363	53,881	10,518	
Materials Purchased	11,053	10,215	13,000	13,000		

TOWNSHIP OF PERTH SOUTH
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Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Memberships		51		51	51	
Machine Parts and Repairs	4,198	2,542	11,440	11,000	(440)	(4%)
Transfer to Reserves	332,263	337,031	337,031	383,213	46,182	14%
Total Expenses	384,947	393,501	404,834	461,145	56,311	14%
Net Contribution to Municipal Position	376,409	385,478	402,262	451,272	49,010	12%

Vehicle 1 - 2005 John Deere 870D Grader

Revenue

Total Revenues

Expenses

Fuel	10,396	8,903	7,617	9,117	1,500	20%
Licenses	552	439		825	825	
Machine Parts and Repairs	994	791	6,384	6,512	128	2%
TCA - Depreciation expense	12,366					
Total Expenses	24,308	10,133	14,001	16,454	2,453	18%
Net Contribution to Municipal Position	24,308	10,133	14,001	16,454	2,453	18%

Vehicle 3 - 2008 John Deere 872D Grader

Revenue

Equipment & Labour Services

Total Revenues

Expenses

Fuel	14,949	13,346	18,606	17,102	(1,504)	(8%)
Licenses	552	439		825	825	
Machine Parts and Repairs	4,498	3,582	6,384	6,512	128	2%
TCA - Depreciation expense	16,363					

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Total Expenses	36,362	17,367	24,990	24,439	(551)	(2%)
Net Contribution to Municipal Position	36,362	15,539	24,990	24,439	(551)	(2%)

Vehicle 8 - 2007 John Deere 444J Loader

Revenue

Labour and Equipment Services	(431)					
Proceeds from sale of Equipment				(73,000)	(73,000)	
Total Revenues	(431)			(73,000)	(73,000)	

Expenses

Fuel	5,315	3,835	4,700		(4,700)	(100%)
Licenses	374	439				
Machine Parts and Repairs	6,733	4,370	4,784		(4,784)	(100%)
Contracted Services				3,715	3,715	
TCA - Depreciation expense	6,699					
Transfer to Reserves				69,285	69,285	
Total Expenses	19,121	8,644	9,484	73,000	63,516	670%
Net Contribution to Municipal Position	18,690	8,644	9,484		(9,484)	(100%)

Vehicle 13 - 2009 Sterling Tandem

Revenue

Proceeds from Disposal	(11,200)					
Total Revenues	(11,200)					

Expenses

Fuel	11,976					
Licences	1,824					
Machine Parts and Repairs	2,262					

TOWNSHIP OF PERTH SOUTH
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Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Contracted Services	855					
Transfer to Reserve	10,345					
Total Expenses	27,262					
Net Contribution to Municipal Position	16,062					

Vehicle 14 - 1996 Retriever

Revenue

Total Revenues

Expenses

Machine Parts and Repairs

Total Expenses

Net Contribution to Municipal Position

	706	266	271	5	2%
	706	266	271	5	2%
	706	266	271	5	2%

Vehicle 15 - 2007 Hydraulic Sweeper

Revenue

Total Revenues

Expenses

Machine Parts and Repairs

TCA - Depreciation expense

Total Expenses

Net Contribution to Municipal Position

	1,351	4,320	1,600	1,632	32	2%
	392					
	1,743	4,320	1,600	1,632	32	2%
	1,743	4,320	1,600	1,632	32	2%

Vehicle 17 - Wobble Wheel Packer

Revenue

Total Revenues

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TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Expenses						
Machine Parts and Repairs			107	107		
Total Expenses			107	107		
Net Contribution to Municipal Position			107	107		

Vehicle 18 - 2007 Vermeer Wood Chipper

Revenue

Total Revenues #DIV/0!

Expenses

Fuel	479	770	1,113	1,113		
Machine Parts and Repairs	1,577	1,296	1,600	1,632	32	2%
TCA - Depreciation expense	1,613					#DIV/0!
Total Expenses	3,669	2,066	2,713	2,745	32	1%

Net Contribution to Municipal Position 3,669 2,066 2,713 2,745 32 1%

Vehicle 24 - 2009 Utility Trailer

Revenue

Total Revenues

Expenses

TCA - Depreciation Expense	21,037
Total Expenses	21,037

Net Contribution to Municipal Position 21,037

Vehicle 25 - 2011 John Deere 872G Grader

TOWNSHIP OF PERTH SOUTH
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2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Revenue						
Total Revenues						
Expenses						
Fuel	18,365	14,067	16,525	16,525		
Licences	552	439		825	825	
Machine Parts/Repairs	2,994	7,785	6,384	6,512	128	2%
Depreciation Expense	16,370					
Total Expenses	38,281	22,291	22,909	23,862	953	4%
Net Contribution to Municipal Position	38,281	22,291	22,909	23,862	953	4%

Vehicle 28 - 2011 New Holland 4 x 4 Tractor

Revenue						
Labour & Equipment Services	(1,958)	(1,609)	(1,274)	(1,299)	(25)	2%
Total Revenues	(1,958)	(1,609)	(1,274)	(1,299)	(25)	2%
Expenses						
Fuel	2,430	2,610	3,266	3,266		
Licences	374	439		825	825	
Machine Parts/Repairs	1,145	2,822	3,198	3,262	64	2%
Depreciation Expense	4,233					
Total Expenses	8,182	5,871	6,464	7,353	889	14%
Net Contribution to Municipal Position	6,224	4,262	5,190	6,054	864	17%

Vehicle 29 - 2012 International Tandem Truck

Revenue						
Total Revenues						

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Expenses						
Fuel	17,621	10,747	17,200	16,500	(700)	(4%)
Licences	7,144	467	1,915	2,715	800	42%
Machine Parts/Repairs	13,229	31,278	9,582	11,274	1,692	18%
Depreciation Expense	16,140					
Total Expenses	54,134	42,492	28,697	30,489	1,792	6%
Net Contribution to Municipal Position	54,134	42,492	28,697	30,489	1,792	6%
Vehicle 32 - Kubota Mower						
Revenue						
Total Revenues						
Expenses						
Fuel	223	322	445	445		
Machine Parts and Repairs	160	285	534	534		
Total Expenses	383	607	979	979		
Net Contribution to Municipal Position	383	607	979	979		
Vehicle 33 - 6' Vermeer Disc Mower						
Revenue						
Total Revenues						
Expenses						
TCA - Depreciation	1,050					
Total Expenses	1,050					
Net Contribution to Municipal Position	1,050					

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Vehicle 34 - 2016 Western Star						
Revenue						
Equipment & Labour Services		(990)				
Total Revenues		(990)				
Expenses						
Fuel	17,821	11,677	21,545	20,845	(700)	(3%)
Licences	4,575	427	1,915	2,715	800	42%
Machine Parts and Repairs	13,248	19,613	9,582	11,274	1,692	18%
Total Expenses	35,644	31,717	33,042	34,834	1,792	5%
Net Contribution to Municipal Position	35,644	30,727	33,042	34,834	1,792	5%
Vehicle 35 - 2016 Freightliner						
Revenue						
Labour & Equipment Services		(2,805)				
Total Revenues		(2,805)				
Expenses						
Fuel	17,349	11,621	21,303	20,953	(350)	(2%)
Licenses	4,575	467	1,915	2,715	800	42%
Machine Parts and Repairs	14,584	25,363	9,582	11,274	1,692	18%
TCA - Depreciation expense	21,491					
Total Expenses	57,999	37,451	32,800	34,942	2,142	7%
Net Contribution to Municipal Position	57,999	34,646	32,800	34,942	2,142	7%
Vehicle 36 - 1500 GMC						
Revenue						
Total Revenues						

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Expenses						
Fuel		572		1,500	1,500	
Licences		40				
Machine Parts & Repairs		140		500	500	
Total Expenses		752		2,000	2,000	
Net Contribution to Municipal Position		752		2,000	2,000	

Vehicle 37 - 2017 Dodge RAM

Revenue

Proceeds from Sale of Equipment

(16,046)

Total Revenues

(16,046)

Expenses

Fuel

2,075

Licences

120

Machine Parts/Repairs

332

Contracted Services

1,084

Transfer to Reserves

14,962

Total Expenses

18,573

Net Contribution to Municipal Position

2,527

Vehicle 38 - 2018 Dodge RAM 4500

Revenue

Labour and Equipment Services

(371)

Total Revenues

(371)

Expenses

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Fuel	8,236	8,357	7,206	7,350	144	2%
Licences	1,677	439	652	1,477	825	127%
Machine Parts/Repairs	942	4,276	2,666	2,719	53	2%
Total Expenses	10,855	13,072	10,524	11,546	1,022	10%
Net Contribution to Municipal Position	10,484	13,072	10,524	11,546	1,022	10%

Vehicle 39 - Disc Mower

Revenue

Labour & Equipment Services	(443)	(536)	(269)	(274)	(5)	2%
Total Revenues	(443)	(536)	(269)	(274)	(5)	2%

Expenses

Machine Parts & Repairs	606	1,482	2,666	2,500	(166)	(6%)
Depreciation	2,439					
Total Expenses	3,045	1,482	2,666	2,500	(166)	(6%)
Net Contribution to Municipal Position	2,602	946	2,397	2,226	(171)	(7%)

Vehicle 40- New Holland Mower

Revenue

Labour & Equipment Services	(653)	(536)	(266)	(271)	(5)	2%
Total Revenues	(653)	(536)	(266)	(271)	(5)	2%

Expenses

Machine Parts & Repair	388	1,656	2,666	2,500	(166)	(6%)
Depreciation	813					
Total Expenses	1,201	1,656	2,666	2,500	(166)	(6%)
Net Contribution to Municipal Position	548	1,120	2,400	2,229	(171)	(7%)

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Vehicle 41 - Grader Packer Attachment						
Revenue						
Total Revenues						
Expenses						
Machine Parts & Repair	193		213	200	(13)	(6%)
Depreciation	966					
Total Expenses	1,159		213	200	(13)	(6%)
Net Contribution to Municipal Position	1,159		213	200	(13)	(6%)
Vehicle 42 - Kubota Z421						
Revenue						
Total Revenues						
Expenses						
Fuel	425	742	352	652	300	85%
Machine Parts and Repairs	165	960	534	545	11	2%
TCA - Depreciation	1,518					
Total Expenses	2,108	1,702	886	1,197	311	35%
Net Contribution to Municipal Position	2,108	1,702	886	1,197	311	35%
Vehicle 43 - 2019 Utility Trailer						
Revenue						
Total Revenues						
Expenses						
Machine Parts & Repairs		231	213	200	(13)	(6%)

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Total Expenses		231	213	200	(13)	(6%)
Net Contribution to Municipal Position		231	213	200	(13)	(6%)
Vehicle 44 - 2019 Packer Attachment						
Revenue						
Total Revenues						
Expenses						
Machine Parts & Repairs	70		213	200	(13)	(6%)
Depreciation Expense	966					
Total Expenses	1,036		213	200	(13)	(6%)
Net Contribution to Municipal Position	1,036		213	200	(13)	(6%)
Vehicle 45 - 2020 Ford 250						
Revenue						
Total Revenues						
Expenses						
Fuel	8,901	7,200	10,306	9,012	(1,294)	(13%)
Licences	1,010	439	277	1,102	825	298%
Machine Parts & Repairs	2,554	2,868	2,665	2,719	54	2%
Depreciation Expense	10,391					
Total Expenses	22,856	10,507	13,248	12,833	(415)	(3%)
Net Contribution to Municipal Position	22,856	10,507	13,248	12,833	(415)	(3%)
Vehicle 46 - 2022 Chevrolet Silverado						
Revenue						

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Transfer From Reserve	(37,819)					
Total Revenues	(37,819)					
Expenses						
Fuel	4,904	6,118	11,696	10,430	(1,266)	(11%)
Licences	538	439	125	825	700	560%
Machine Parts & Repairs	809	1,382	2,132	2,175	43	2%
Depreciation Expense	3,790					
Total Expenses	10,041	7,939	13,953	13,430	(523)	(4%)
Net Contribution to Municipal Position	(27,778)	7,939	13,953	13,430	(523)	(4%)

Vehicle 48 - 2022 International HV613

Revenue

Equipment & Labour Services	(10,350)	
Transfer from Reserve	(299,887)	
Total Revenues	(299,887)	(10,350)

Expenses

Fuel	6,277	12,131	17,095	17,095		
Licences	3,364	467	1,836	2,715	879	48%
Machine Parts & Repairs		9,513	9,582	9,774	192	2%
Depreciation Expense	12,516					
Total Expenses	22,157	22,111	28,513	29,584	1,071	4%
Net Contribution to Municipal Position	(277,730)	11,761	28,513	29,584	1,071	4%

Vehicle 49- 2023 Hitachi Loader

Revenue

Total Revenues

TOWNSHIP OF PERTH SOUTH
Transportation Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Expenses						
Fuel		312		4,700	4,700	
Licences				825	825	
Machine Parts & Repairs				4,784	4,784	
Total Expenses		312		10,309	10,309	
Net Contribution to Municipal Position		312		10,309	10,309	
Total Transportation Services	1,474,075	1,566,929	1,801,033	1,981,534	180,501	10%



SOLID WASTE & RECYCLING COLLECTION AND DISPOSAL

2024 Levy	\$86,543
2023 Levy	\$81,776
\$ Change in Levy	\$ 4,767
% Change in Levy	6%

One-Time Reversals (\$12,540)

- \$12,540 for the removal of monitoring wells at the Blanshard Landfill.

Inflation: \$7,712

- Bluewater Recycling Association (BRA) costs have increased 3.6% for waste & recycling collection.
- Household Hazardous Waste (HHW) costs have increased \$2,000.

One Time - \$2,557

- Additional engineering costs associated with Contamination Attenuation Zone (CAZ) submission to the Ministry of the Environment, Conservation and Parks

Changes in Salaries, Wages & Benefits – \$3,734

- Changes in salaries reflect the reallocation of costs based on a historical five-year average of actual hours.



Other - \$86,446 and Budget Cuts – (\$86,422)

- The Province of Ontario has enacted legislation that moves Ontario's existing waste diversion programs to a producer responsibility model. This means producers, the companies that design, create and market products and packaging, will be responsible for managing and paying for the full life-cycle of their products to make recycling easier and more accessible across the province. Producer responsibility is the most effective and accountable way to promote waste diversion, align costs of managing products and packaging at their end-of-life, save taxpayers money, and give producers incentive to redesign products and make them easier to recycle.

Producer responsibility takes effect in April 2024 in Perth South. As a result, savings of \$86,422 will be realized. The costs associated with the solid waste and recycling collection and disposal are 100% user pay with bin fees last set in 2023. The Draft 3 Budget makes no adjustment to the bin fees and as a result of the reduction in program costs a surplus of \$86,422 is anticipated. The Draft 3 budget transfers this surplus to a reserve fund to fund the Blanshard Landfill. The net change has no impact on the levy as the surplus created from the reduced costs is offset by the addition of a reserve fund transfer expense. A full review of the cost of services provided will be conducted in 2024.

2024 Projects include the following:

1. Review of Bin Fees.

TOWNSHIP OF PERTH SOUTH
Environmental Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Council	2023-2024 Budget \$ Change	2023- Budget % Change
Environmental Services						
Urban Storm Water System						
Revenue						
Total Revenues						
Expenses						
Depreciation Expense	1,863					
Total Expenses	1,863					
Net Contribution to Municipal Position	1,863					
Solid Waste Collection & Disposal						
Revenue						
Garbage Bin User Fees	(223,064)	(260,974)	(251,233)	(251,233)		
Bin Exchange Delivery Fee	(376)	(40)				
Bin Spring Fees	(140)	(120)				
Total Revenues	(223,580)	(261,134)	(251,233)	(251,233)		
Expenses						
Material Purchased		204				
Garbage Collection Contract	38,817	41,712	41,690	43,280	1,590	4%
Contracted Services - (HHW)	6,387	7,681	4,420	6,420	2,000	45%
Garbage Disposal Contract	39,353	42,373	41,080	43,000	1,920	5%
Recycling Collection & Disposal	154,590	163,337	163,317	78,485	(84,832)	(52%)
Bin Exchange Delivery Fee	25	40				
Transfer to Reserves				86,422	86,422	
Total Expenses	239,172	255,347	250,507	257,607	7,100	3%

TOWNSHIP OF PERTH SOUTH
Environmental Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Council	2023-2024 Budget \$ Change	2023- Budget % Change
Net Contribution to Municipal Position	15,592	(5,787)	(726)	6,374	7,100	(978%)
Composter & Digester Program						
Revenue						
Composter/Digester Sales	(270)	(750)	(580)	(580)		
Total Revenues	(270)	(750)	(580)	(580)		
Expenses						
Materials Purchased	651	1,068	870	870		
Composter/Digester Grants		300	435	435		
Total Expenses	651	1,368	1,305	1,305		
Net Contribution to Municipal Position	381	618	725	725		
Landfill - Kirkton						
Revenue						
Total Revenues						
Expenses						
Kirkton Landfill Perpetual Care	4,544		8,320	8,486	166	2%
Total Expenses	4,544		8,320	8,486	166	2%
Net Contribution to Municipal Position	4,544		8,320	8,486	166	2%
Landfill - Blanshard						
Revenue						
Tipping Fees	(7,990)	(8,230)	(9,000)	(9,180)	(180)	2%
Land Rental Revenue	(6,370)	(6,552)	(6,625)	(6,734)	(109)	2%

TOWNSHIP OF PERTH SOUTH
Environmental Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Council	2023-2024 Budget \$ Change	2023- Budget % Change
Sale of Recycled Material	(797)	(2,234)	(2,553)	(2,604)	(51)	2%
Total Revenues	(15,157)	(17,016)	(18,178)	(18,518)	(340)	2%
Expenses						
Salaries & Wages	9,300	9,348	9,575	13,369	3,794	40%
Materials Purchased	888	321	800	816	16	2%
Hydro	412	356	403	411	8	2%
Advertising		183	200	204	4	2%
Education and Training			200	204	4	2%
Professional - Engineering			5,000	2,550	(2,450)	(49%)
Site Monitoring - Blanshard Landfill	16,943	31,243	29,300	20,500	(8,800)	(30%)
Contracted Services - Miscellaneous		1,931	2,500	2,550	50	2%
Closure & Post Closure	62					
Property Taxes	6,454	6,691	5,797	5,912	115	2%
Payroll Service Charges		16		24	24	
TCA - Depreciation expense	6,722					
Total Expenses	40,781	50,089	53,775	46,540	(7,235)	(13%)
Net Contribution to Municipal Position	25,624	33,073	35,597	28,022	(7,575)	(21%)

Landfill - Downie

Revenue

Total Revenues

Expenses

Salaries & Benefits	338	308	248	(60)	(19%)
Materials Purchased		250	255	5	2%
Professional - Engineering		5,000	6,800	1,800	36%

TOWNSHIP OF PERTH SOUTH
Environmental Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Council	2023-2024 Budget \$ Change	2023- Budget % Change
Site Monitoring - Downie Landfill	17,860	15,960	21,500	21,500		
Contracted Services - Miscellaneous	2,493	3,685	2,500	2,550	50	2%
Closure & Post Closure	36,219					
Total Expenses	56,572	19,983	29,558	31,353	1,795	6%
Net Contribution to Municipal Position	56,572	19,983	29,558	31,353	1,795	6%
Total Environmental Services	104,576	47,887	73,474	74,960	1,486	2%



HEALTH SERVICES

2023 Levy	\$13,150
2024 Levy	\$14,122
\$ Change in Levy	\$972
% Change in Levy	7.39%

Inflation Costs - \$58

Changes in Salaries, Wages & Benefits – \$2,809

- Changes in salaries reflect the reallocation of costs based on a historical five-year average of actual hours.

Other – (\$1,896)

- An increase of \$650 in the interest revenue on investments
- An increase of \$1,251 in reserve funds to cover annual operating costs at the Sebringville Cemetery.

Note:

Beginning in 2021, a reoccurring levy amount of \$25,000 was added to the budget. The reoccurring amount can be found in the Community Safety and Wellbeing Department until it has been allocated by Council. In 2022 the amount was paid to the Stratford General Hospital Foundation. In 2023, the amount was split equally between the St. Marys Hospital Health Foundation and the Stratford General Hospital Foundation.

2024 Projects include the following:

1. Development of a columbarium plan for the Sebringville Cemetery

TOWNSHIP OF PERTH SOUTH
Health Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget Change
Health Services						
Mobility Bus						
Revenue						
Total Revenues						
Expenses						
Salaries	500	586	459	1,085	551	
Mileage			75	77	2	3%
Mobility Bus Service Board Levy	2,600	2,600	2,600	2,600		
Payroll Service Charges		2		5	5	
Total Expenses	3,100	3,188	3,134	3,690	556	18%
Net Contribution to Municipal Position	3,100	3,188	3,134	3,690	556	18%
Cemetery - Abandoned						
Revenue						
Total Revenues						
Expenses						
Salaries	5,305	5,366	7,176	7,603	427	
Contracted Services - Miscellaneous			2,000	2,000		
Grant to Prospect Hill Cemetery	840	840	840	840		
Total Expenses	6,822	6,206	10,016	10,443	427	4%
Net Contribution to Municipal Position	6,822	6,206	10,016	10,443	427	4%
Cemetery - Sebringville						
Revenue						
Interment Services	(384)	(333)				
Perpetual Care	(2,000)	(1,754)				
Investment Income - Bank	(828)	(143)	(850)	(1,500)	(650)	76%
Transfer from Reserves	(2,968)		(4,223)	(5,474)	(1,251)	30%
Total Revenues	(6,180)	(2,230)	(5,073)	(6,974)	(1,901)	37%
Expenses						

TOWNSHIP OF PERTH SOUTH
Health Services
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget Change
Salaries	3,125	4,235	3,307	5,141	1,834	
Materials Purchased	100	68	500	500		
Hydro	370	361	390	390		
Insurance	330	384	376	432	56	15%
Grounds Maintenance	217					
Contracted Services	39		500	500		
Public Guardian & Trustee	2,000					
Total Expenses	6,181	5,048	5,073	6,963	1,890	37%
Net Contribution to Municipal Position	1	2,818		(11)	(11)	
Hospital - Stratford General Hospital Foundation						
Revenue						
Total Revenues						
Expenses						
Stratford Hospital Foundation Grant	17,000	12,500				
Total Expenses	17,000	12,500				
Net Contribution to Municipal Position	17,000	12,500				
Hospital - St. Marys Healthcare Foundation						
Revenue						
Total Revenues						
Expenses	8,000	12,500				
St Marys Healthcare Foundation Grant	8,000	12,500				
Total Expenses						
Net Contribution to Municipal Position	8,000	12,500				
Total Health Services	34,923	37,212	13,150	14,122	972	7%



RECREATIONAL AND LIBRARY SERVICES

2024 Levy	\$141,787
2024 Levy	\$187,219
\$ Change in Levy	(\$45,432)
% Change in Levy	(25%)

Inflation Costs - \$1,364

- Includes CPI cost increases.
- Increase of \$221 (2%) for the Huron County Public Library.
- Increase of \$1,323 in costs associated with the Downie Recreation Booth

One-Time Costs - \$26,670

- Includes cost of Recreation Coordinator Co-operative position in 2024.

Changes in Salaries, Wages & Benefits – \$51,527

- Changes in salaries reflect the reallocation of costs based on a historical five-year average of actual hours.
- The majority of the increase is related to the addition of Lifeguard positions following the assumption of the administration of the pool

Other – (\$58,773)

- Net impact of the addition of Swimming Pool program revenues of (\$25,140), operating costs excluding salaries and benefits of \$20,147, the removal of the Perth South contribution to South Huron (\$25,000) and the Municipality of South Huron contribution of half of the costs (\$30,000).

Budget Cuts – (\$66,201)

- Reduction to library funding envelope



In 2023, Perth South took over the administration and operations associated with the Kirkton Woodham Community Complex.

The net impact of the budgets is as follows:

- Kirkton Woodham Swimming Pool – Increase of \$5,000. Annual operating costs have increased to \$60,000
- Kirkton Woodham Community Centre – no increase
- Kirkton Woodham Pavilion – Increase of \$1,850

A Canada Summer Jobs grant application has been made to fund a portion of the Lifeguard Positions at the pool. This program provides municipal applicants with 50% of the provincial minimum wage and does not include any mandatory employment related costs such as CPP, EI, WSIB, and EHT. Due to the uncertainty associated with grant requests, the funding has not been included in the draft budget. It is anticipated that a grant funding announcement should be made by early April 2024. Should Perth South be awarded grant funding the net cost of operating the pool would be reduced by the grant amount. The Township has been successful in some but not all of prior grant funding applications.

2024 Projects include the following:

1. Accessible upgrades to the Pool house front counter and bathroom areas.
2. On-line application form payable with credit card for swimming pool program registrations
3. Swimming pool fees review.
4. Capital fundraising program for the pool
5. Creation of swimming pool policies and procedures (complete work started in 2023)
6. Review of Recreation program and fees at other municipal facilities.

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Recreation & Culture						
Downie Recreation Complex						
Revenue						
Picnic Pavilion Rental	(710)	(850)	(1,000)	(1,000)		
Ball Diamond Rental	(765)	(780)	(2,000)	(2,000)		
Concession Booth Revenue	(1,366)	(1,082)	(1,500)	(1,500)		
Transfer from Reserve	(22,465)					
Total Revenues	(25,306)	(2,712)	(4,500)	(4,500)		
Expenses						
Salaries & Benefits		7,805	6,944	13,102	6,158	89%
Office Supplies	19		25	25		
Cleaning and Maintenance Supplies	111	206	150	200	50	33%
Non-Capital Equipment	592	48	300	300		
Materials Purchased	182	5	50	50		
Booth Supplies	967	226	1,000	1,000		
Hydro	681	712	507	707	200	39%
Water	1,529	1,529	1,552	1,575	23	1%
Advertising	869		250	450	200	80%
Insurance	3,741	4,351	4,265	4,896	631	15%
Building Repairs and Maintenance	258	298	500	500		
Grounds/Field Maintenance	9,621	7,567	9,672	4,744	(4,928)	(51%)
Contracted Services - Miscellaneous	70	198	375	383	8	2%
Portable Toilet Rental	870	908	903	923	20	2%
TCA - Depreciation expense	33,256					
Total Expenses	58,562	23,853	26,493	28,855	2,362	9%
Net Contribution to Municipal Position	33,256	21,141	21,993	24,355	2,362	11%

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Other Recreation Facilities						
Revenue						
Total Revenues						
Expenses						
Other Recreational Facilities - Grants	1,000	1,000	1,000	1,000		
Total Expenses	1,000	1,000	1,000	1,000		
Net Contribution to Municipal Position	1,000	1,000	1,000	1,000		

Kirkton-Woodham Community Centre						
Revenue						
KWCC Board Recovery		(47,388)		(48,881)	(48,881)	
Total Revenues		(47,388)		(48,881)	(48,881)	
Expenses						
Salaries & Benefits		736				
Materials Purchased		1,967		2,500	2,500	
Hydro		4,602		4,700	4,700	
Propane		6,330		7,000	7,000	
Building Repairs and Maintenance		346		500	500	
Grounds Maintenance		4,895		5,000	5,000	
OCWA - Fixed Price		1,070		6,956	6,956	
OCWA - Contract Extras				250	250	
OCWA - Third Party				250	250	
Contracted Services		27,042		20,000	20,000	
Garbage Contract		401		425	425	

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Recreational Facilities Grants	15,000	15,000	15,000	15,000		
TCA- Depreciation expense	5,590					
Total Expenses	20,590	62,389	15,000	62,581	47,581	317%
Net Contribution to Municipal Position	20,590	15,001	15,000	13,700	(1,300)	(9%)

Kirkton-Woodham Swimming Pool

Revenue

Swim Lesson	(17,925)	(18,000)	(18,000)
Swim Team	(840)	(840)	(840)
Pool Pass	(1,450)	(1,450)	(1,450)
Pool Admissions	(4,192)	(4,200)	(4,200)
Private Pool Rentals	(630)	(650)	(650)
Recovery - Municipality of South Huron	(28,672)	(30,650)	(30,650)
Total Revenues	(53,709)	(55,790)	(55,790)

Expenses

Salaries & Benefits	109,584	129,988	129,988
Meal/Meeting Expense	66	75	75
Office Supplies	231	150	150
Printing	115	100	100
Computer Software	612	450	450
Cleaning & Maintenance Supplies	121	100	100
Non-Capital Equipment	1,751	100	100
Materials Purchased	9,756	8,000	8,000
Uniforms	1,331	1,200	1,200
Sports Equipment	263	200	200
Hydro	4,687	4,800	4,800

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Propane		2,355		2,400	2,400	
Postage & Courier		13		25	25	
Telephone		360		375	375	
Internet		195		200	200	
Computer Maintenance		38				
Advertising		1,477		1,200	1,200	
Membership		325		325	325	
Education & Training		645		400	400	
Grounds Maintenance		249				
Contracted Services		2,534		1,347	1,347	
Pool Committee Donation	25,000	65	25,000		(25,000)	(100%)
Equipment Rental (Outside Supplier)		680				
TCA - depreciation expense	2,105					
Total Expenses	27,105	82,661	25,000	86,441	61,441	246%
Net Contribution to Municipal Position	27,105	28,952	25,000	30,651	5,651	23%
Kirkton-Woodham Pavilion						
Revenue						
Total Revenues						
Expenses						
Salaries & Benefits		584				
Hydro		739		800	800	
Contracted Services		1,014		1,050	1,050	
TCA - Depreciation expense	651					
Total Expenses	651	2,337		1,850	1,850	

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Net Contribution to Municipal Position	651	2,337		1,850	1,850	

Downie Optimist Hall

Revenue

Federal Capital Grant	(36,005)					
Recovery - Other		(436)	(156)	(275)	(119)	76%
Transfer from Reserve	(19,959)					
Total Revenues	(55,964)	(436)	(156)	(275)	(119)	76%

Expenses

Materials Purchased		168				
Streetlights Billing	83		85	85		
Building Repairs & Maintenance		40				
Contracted Services		253	156	275	119	76%
Garbage Disposal Contract	359	384	759	759		
Recreational Facility Grant	6,000					
Total Expenses	6,442	845	1,000	1,119	119	12%

Net Contribution to Municipal Position	(49,522)	409	844	844		
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Downie Recreation Programs

Revenue

Downie Recreation Program - Registration Fees	(19,575)	(20,675)	(20,500)	(20,500)		
On-Line Registration Fees		(25)				
Uniform Reimbursement	(120)	(160)	(120)	(120)		
Penalties and Interest - Other	(850)	(625)	(500)	(500)		
Public and Corporate Donations	(8,660)	(6,100)	(6,200)	(6,200)		
Concession Booth Revenue	(2,348)	(2,113)				

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Transfer from Reserve		7,668				
Total Revenues	(31,553)	(22,030)	(27,320)	(27,320)		
Expenses						
Salaries & Benefits	-	-	-	6,542.00	6,542.00	
Office Supplies		24	100	100		
Printing - Copier	51					
Computer - Software	63	63				
Materials Purchased	442	648	450	450		
Tournament/League Fees	1,104	1,111	1,239	1,239		
Uniforms	5,354	5,043	3,307	3,307		
Sports Equipment	1,132	8,789	2,500	2,500		
Postage and Courier	16	9	75	75		
Advertising			80	80		
Education & Training		100	500	500		
Grounds/Field Maintenance	5,942	5,765	6,120	6,120		
Contracted Services			300	300		
Referee Fees	5,030	5,395	5,100	5,100		
On-Line Registration Service Charges	549	606	655	668	13	2%
Donations/Awards/Grants to Others			50	50		
Miscellaneous Expense			100	100		
Family Fun Day	1,501	6,858	3,500	3,500		
Coaches Appreciation Event	335		500	500		
Equipment Rental	4,091					
Portable Toilet Rental	677	955	744	744		
Property Rental	2,000	2,000	2,000	2,000		
Transfer to Reserves	3,267					
Total Expenses	31,554	37,366	27,320	33,875	6,555	24%

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Net Contribution to Municipal Position	1	15,336		6,555	6,555	
Sebringville Athletic Association						
Revenue						
Total Revenues						
Expenses						
Sebringville Athletic Association - Grant	2,500	2,500	2,500	2,500		
Total Expenses	2,500	2,500	2,500	2,500		
Net Contribution to Municipal Position	2,500	2,500	2,500	2,500		
Cultural Facilities						
Revenue						
Total Revenues						
Expenses						
Other Cultural Facilities - Grants	2,250	2,250	2,500	2,500		
Total Expenses	2,250	2,250	2,500	2,500		
Net Contribution to Municipal Position	2,250	2,250	2,500	2,500		
Parks - Kirkton Parkette						
Revenue						
Total Revenues						
Expenses						

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Street Lights Billing	184	184	92	92		
Total Expenses	184	184	92	92		
Net Contribution to Municipal Position	184	184	92	92		

Parks - Kirkton-Woodham Arboretum

Revenue

Total Revenues

Expenses

Materials Purchased

238

500

500

Contracted Services

239

Total Expenses

239

238

500

500

Net Contribution to Municipal Position

239

238

500

500

Library Administration

Revenue

Provincial Grant - OLA

(7,094)

(7,094)

Total Revenues

(7,094)

(7,094)

Expenses

Contracted Services

53,734

53,734

Total Expenses

53,734

53,734

Net Contribution to Municipal Position

46,640

46,640

Stratford Library

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Revenue						
Provincial Grant - OLA	(2,717)	(2,707)	(2,707)		2,707	(100%)
Total Revenues	<u>(2,717)</u>	<u>(2,707)</u>	<u>(2,707)</u>		<u>2,707</u>	<u>(100%)</u>
Expenses						
Stratford Public Library Board Levy	42,686	43,966	43,966		(43,966)	(100%)
Total Expenses	<u>42,686</u>	<u>43,966</u>	<u>43,966</u>		<u>(43,966)</u>	<u>(100%)</u>
Net Contribution to Municipal Position	<u>39,969</u>	<u>41,259</u>	<u>41,259</u>		<u>(41,259)</u>	<u>(100%)</u>
St. Marys Library						
Revenue						
Provincial Grant - OLA	(4,346)	(4,374)	(4,374)		4,374	(100%)
Total Revenues	<u>(4,346)</u>	<u>(4,374)</u>	<u>(4,374)</u>		<u>4,374</u>	<u>(100%)</u>
Expenses						
St. Marys Public Library - Levy	68,972	71,041	71,041		(71,041)	(100%)
Total Expenses	<u>68,972</u>	<u>71,041</u>	<u>71,041</u>		<u>(71,041)</u>	<u>(100%)</u>
Net Contribution to Municipal Position	<u>64,626</u>	<u>66,667</u>	<u>66,667</u>		<u>(66,667)</u>	<u>(100%)</u>
Huron County Library						
Revenue						
Provincial Grant - OLA	(698)	(680)	(680)	(667)	13	(2%)
Total Revenues	<u>(698)</u>	<u>(680)</u>	<u>(680)</u>	<u>(667)</u>	<u>13</u>	<u>(2%)</u>
Expenses						
Huron County Public Library - Levy	10,828	11,045	11,045	11,266	221	2%

TOWNSHIP OF PERTH SOUTH
Recreation and Culture
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Total Expenses	10,828	11,045	11,045	11,266	221	2%
Net Contribution to Municipal Position	10,130	10,365	10,365	10,599	234	2%
Total Recreation & Culture	152,979	207,639	187,220	141,786	(45,434)	(24%)



PLANNING AND DEVELOPMENT

2023 Levy	\$ 42,279
2024 Levy	\$ 47,794
\$ Change in Levy	\$ 5,515
% Change in Levy	13.00%

Inflation Costs - \$1,811

- This amount consists primarily of CPI cost increases.

2023 One-Time Costs - \$140

- Perth South portion of shared costs associated with the joint Class EA for the proposed Sebringville Subdivision. These costs are funded through a reserve transfer from the Sebringville Municipal Class EA Reserve Fund.
- Flood plain modelling completed by Stantec on the Perth Road 125A adjacent from Highway 7.

Changes in Salaries, Wages & Benefits – \$1.054

- Changes in salaries reflect the reallocation of costs based on a historical average of actual hours.

Other Changes – \$1,701

- Adjustments made to revenue and expenses associated with the installation of new 911 signs.
- Adjust planning advertising and postage costs based on historical actuals.



Budget Cuts – \$810

- Planning revenues and expenses adjusted based on anticipated planning applications in 2024.
- 2024 Anticipated Planning Applications:

Planning Application	2023 Actual Applications	2024 Estimated Applications
Plan of Subdivision	1	0
Consent to Sever	16	4
Official Plan Amendment	2	1
Zoning By-Law Amendment	19	6
Site Plan Control	0	1
Minor Variance	2	2

2024 Projects include the following:

1. Planning Activities
 - a. Review of Cash-in-Lieu of Parkland Fee
 - b. Update municipal addressing policy
 - c. Planning Fees Review (In conjunction with Perth County)
 - d. Secondary Farm Occupancy Review
2. Economic Development Activities
 - a. Continue with Stratford & District Chamber of Commerce membership
 - b. Complete flood plain elevation review of employment lands on Perth Road 125A adjacent to Highway 7

2025 Projects include the following:

1. Comprehensive Zoning By-Law Update (Following the update of the Perth County Official Plan)

TOWNSHIP OF PERTH SOUTH
Planning & Development
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Planning & Development						
Planning & Zoning						
Revenue						
Planning Application Fees	(39,605)	(39,484)	(27,618)	(24,763)	2,855	(10%)
Sec. Farm Occupation Certificate			(100)	(100)		
Parkland Fees (Newly Created Lots)	(2,500)	(5,500)	(3,000)	(3,000)		
Site Plan Review Recovery	(5,444)	(133)				
Planning Recovery - Perth County	(1,586)	(8,610)	(3,600)	(2,250)	1,350	(38%)
Sundry Revenue	(760)	(1,300)	(300)	(600)	(300)	100%
Total Revenues	(49,895)	(55,027)	(34,618)	(30,713)	3,905	(11%)
Expenses						
Salaries & Benefits	30,152	48,091	28,453	29,507	1,054	
Meals/Meeting Expense		37				
Office Supplies	44					
Computer - Software	63	31	68	68		
Computer Hardware		28				
Materials Purchased	302	404		500	500	
Registry Office Fees			104	50	(54)	(52%)
Postage and Courier	131	330	55	355	300	545%
Advertising		137		200	200	
Professional - Legal		8,816	5,000	5,100	100	2%
Professional - Consulting	46,397	42,774	23,179	20,653	(2,526)	(11%)
Professional - Engineering	3,356	133				
Total Expenses	80,445	100,781	56,859	56,433	(426)	(1%)
Net Contribution to Municipal Position	30,550	45,754	22,241	25,720	3,479	16%

TOWNSHIP OF PERTH SOUTH
Planning & Development
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Sebringville Class EA						
Revenue						
Labour and Equipment Services	(635)					
Planning Application Recovery	(1,228)					
Transfer From Reserves			(10,000)	(5,000)	5,000	(50%)
Total Revenues	(1,863)		(10,000)	(5,000)	5,000	(50%)
Expenses						
Salaries & Benefits	211					
Office Supplies	45					
Printing - Copier	81					
Postage & Courier	298					
Contracted Services	1,228		10,000	5,000	(5,000)	(50%)
Transfer to Reserve	10,000					
Total Expenses	11,863		10,000	5,000	(5,000)	(50%)
Net Contribution to Municipal Position	10,000					
Economic Development						
Revenue						
Transfer from Reserves				(6,041)	(6,041)	
Total Revenues				(6,041)	(6,041)	
Expenses						
Salaries & Benefits		4,694				
Economic Development Meeting Remuneration			50		(50)	(100%)
Meal/Meeting Expense			410	418	8	2%
Conferences and Conventions	148					

TOWNSHIP OF PERTH SOUTH
Planning & Development
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Office Supplies			15	15		
Gift & Entertainment Expense			272	277	5	2%
Materials Purchased		257				
Postage and Courier			56	57	1	2%
Advertising			605	617	12	2%
Memberships		639		650	650	
Professional - Engineering		29,155		6,041	6,041	
Miscellaneous Expense			2,171	2,214	43	2%
Property Rentals			384	392	8	2%
Total Expenses	148	34,745	3,963	10,681	6,718	170%
Net Contribution to Municipal Position	148	34,745	3,963	4,640	677	17%

Municipal Day

Revenue

Registration Fees	(1,530)	15
On-line Registration Fees	(360)	
Other Recovery	(1,942)	
Transfer from Reserves	(152)	
Total Revenues	(3,984)	15

Expenses

Meal/Meeting Expense	1,635	
Contracted Services	1,942	
Property Rentals	204	
Total Expenses	3,781	
Net Contribution to Municipal Position	(203)	15

TOWNSHIP OF PERTH SOUTH
Planning & Development
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Drainage						
Revenue						
Provincial Grants - Drainage Superintendent	(11,071)	(11,564)	(14,798)	(15,871)	(1,073)	7%
Total Revenues	(11,071)	(11,564)	(14,798)	(15,871)	(1,073)	7%
Expenses						
Mileage	633	547	1,560	1,000	(560)	(36%)
Computer Software		32				
Postage & Courier	2	5	239	244	5	2%
Memberships	167	185	390	185	(205)	(53%)
Education & Training		163	512	652	140	27%
Drainage Superintendent Fees	21,428	22,409	27,523	30,224	2,701	10%
Small Balance Write-Off	293	2,180	649	1,000	351	54%
Total Expenses	22,523	25,521	30,873	33,305	2,432	8%
Net Contribution to Municipal Position	11,452	13,957	16,075	17,434	1,359	8%
Municipal Drains						
Revenue						
Total Revenues						
Expenses						
Postage & Courier	(27)					
Total Expenses	(27)					
Net Contribution to Municipal Position	(27)					

TOWNSHIP OF PERTH SOUTH
Planning & Development
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Tile Drainage						
Revenue						
Tile Drain Loan Repayments	(1,010)	(4,212)	(2,174)	(2,174)		
Tile Drain Loan - Province Debenture	(15,000)	(38,700)				
Sundry Revenue - Tile Loan Application Fees	(40)	(220)				
Total Revenues	<u>(16,050)</u>	<u>(43,132)</u>	<u>(2,174)</u>	<u>(2,174)</u>		
Expenses						
Postage & Courier		7				
Tile Drain Loan - Payment to Province	1,010	4,212	2,174	2,174		
Tile Drain Loan - Transfer to Farmer	15,000	38,700				
Total Expenses	<u>16,010</u>	<u>42,919</u>	<u>2,174</u>	<u>2,174</u>		
Net Contribution to Municipal Position	<u>(40)</u>	<u>(213)</u>				
Total Planning & Development	<u>51,880</u>	<u>94,258</u>	<u>42,279</u>	<u>47,794</u>	<u>5,515</u>	<u>13%</u>



BUILDING DEPARTMENT – USER FEE SUPPORTED

2023 Levy	\$0
2024 Levy	\$0
\$ Change in Levy	\$ 0
% Change in Levy	0%

Inflation Costs - \$4,681

- This amount includes CPI increases in expenditures
- Amount of interest on investments has increased \$1,270 due to increased interest rates.

Changes in Salaries, Wages & Benefits – \$5,098

- Changes detailed in Salary and Benefits section.

Other Changes – (\$8,612)

- Increase in Building Permit Revenue for 2024 is \$10,239. Building permit activity was very strong in 2022 and 2023. Based on building inquiries for 2024, the budget for permit revenues has been increased.

Budget Cuts – (\$1,166)

- Expense accounts were reviewed in detail and 2024 amounts were estimated with consideration given to historical costs including three-year and five-year averages.



2024 Projects include the following:

1. Building Permit Fee Review
2. Refreshment Truck Policy
3. Nutrient Management/Back Yard Chicken Policy (Completed in part with Planning Department Staff)

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Building Department
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022	2023	2023	2024	2023-2024	2023-2024
	YTD Actuals	YTD Actuals	Council Approved	Council Approved	Budget \$ Change	Budget % Change
Building Department						
Revenue						
Building Permits	(130,236)	(193,981)	(126,548)	(136,787)	(10,239)	8%
Demolition Administration Fee	(150)	(100)	(250)	(250)		
Lot Grading Administration Fee	(1,100)	(1,100)	(700)	(700)		
Labour and Equipment Services			(500)	(500)		
Investment Income - Bank	(4,449)	(8,844)	(3,730)	(5,000)	(1,270)	34%
Building Permit Fines	(6,226)	(5,000)	(4,200)	(4,200)		
Transfer from Reserves	(39,095)					
Total Revenues	(181,256)	(209,025)	(135,928)	(147,437)	(11,509)	8%
Expenses						
Salaries & Benefits	94,335	93,456	103,521	108,619	5,098	
Mileage	24	276	754	500	(254)	(34%)
Meals	20	128	229	230	1	
Conferences and Conventions	526	2,140	2,160	4,000	1,840	85%
Office Supplies	192	44	1,040	1,040		
Printing			109	110	1	1%
Computer Software	3,324	3,986	3,500	3,500		
Protective Clothing	160	211	260	260		
Materials Purchased	74	93	520	500	(20)	(4%)
Fuel	2,353	1,928	2,361	2,361		
Postage and Courier	14	26	114	116	2	2%
Telephone	1,528	1,000	1,589	1,589		

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Building Department
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022	2023	2023	2024	2023-2024	2023-2024
	YTD Actuals	YTD Actuals	Council Approved	Council Approved	Budget \$ Change	Budget % Change
Computer Maintenance and Enhancements	890	258	1,000	357	(643)	(64%)
Advertising			260	260		
Memberships	708	774	1,260	1,260		
Education and Training	970	466	2,100	2,100		
Professional - Legal	793		7,000	7,000		
Insurance	767	1,348	874	1,517	643	74%
Licences	120		125		(125)	(100%)
Vehicle Parts and Repairs	148	127	1,560	5,000	3,440	221%
Contracted Services			2,861	2,094	(767)	(27%)
Property Rental - Municipal Office	2,625	2,730	2,730	5,000	2,270	83%
Payroll Service Charges		3		24	24	
TCA - Depreciation expense	12,376					
Transfer to reserves	32,593	100,029				
Total Expenses	154,540	209,023	135,927	147,437	11,510	8%
Net Contribution to Municipal Position	(26,716)	(2)	(1)		1	(100%)

**WATER SYSTEMS – USER FEE SUPPORTED**

2023 Levy	\$0
2024 Levy	\$0
\$ Change in Levy	(\$0)
% Change in Levy	(0%)

Perth South owns and operates two separate drinking water systems which supply water to the water system users. These systems are regulated through the Ontario Ministry of the Environment, Conservation and Parks.

A financial Plan is prepared in accordance with *Ontario Regulation 453/07* under the *Safe Drinking Water Act, 2002*. A Financial Plan ensures that a safe, secure, and reliable water supply is maintained for future generations. All revenues and expenditures included in the 2024 Budget are aligned with the Council approved Drinking Water System Financial Plan. The most recent Financial Plan was adopted by Perth South Council on September 1, 2020. The plan is updated every five years with the next update planned for 2025.

WATER SYSTEM	2023 RATE	2024 RATE	INCREASE (\$)	INCREASE (%)
SEBRINGVILLE	\$1,645	\$1,669	\$24.00	1.50%
ST. PAULS	\$1,552	\$1,552	\$23.00	1.50%

Inflation Costs - \$5,610

- Inflation costs on Sebringville Water System total \$2,124 and inflation costs on St. Pauls Water System total \$3,486.

2023 One-Time Costs - \$18,600

- Sebringville Water System one-time costs include costs total \$4,500 for a well pump motor replacement and \$5,000 for an asset condition assessment and replacement cost valuation.
- St. Pauls Water System one-time costs total \$6,100 flow meter and data logger maintenance and \$5,000 for an asset condition assessment and replacement cost valuation.



Other Changes and Budget Cuts – (\$188)

- Adjustments to the annual reserve fund contributions.

2024 Projects include the following:

1. Asset condition assessment for Asset Management Plans
2. Asset replacement cost valuation for Asset Management Plans
3. Standard of Care training provided by Ontario Clean Water Agency (OCWA). This training educates municipal council members of their responsibilities for providing safe drinking water and to highlight the importance of safe drinking water from a public health and economic perspective.

2025 Projects include the following:

1. Updated the Water Systems Financial Plan

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Water Systems
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
Black Creek Water System						
Black Creek Water System						
Revenue						
User Charges - Black Creek Water	(53,460)	(54,285)	(54,271)	(55,085)	(814)	1%
Late Payment Charges - Black Creek Water	(134)	(135)	(180)	(180)		
Transfer from Reserves	(5,604)		(7,800)	(9,500)	(1,700)	22%
Total Revenues	(59,198)	(54,420)	(62,251)	(64,765)	(2,514)	4%
Expenses						
Materials Purchased	9		81	81		
Hydro	3,172	2,961	3,321	3,387	66	2%
Heat	412	408	423	431	8	2%
Postage and Courier	99	102	121	121		
Telephone	562	600	622	622		
Insurance	100	104	102	117	15	15%
Building Repairs and Maintenance			531	500	(31)	(6%)
Equipment Repairs and Maintenance	20	544	2,198	2,000	(198)	(9%)
OCWA 1 - Fixed Price	22,166	23,651	22,114	24,112	1,998	9%
OCWA 2 - Contract Extras	2,402	2,535	5,420	5,420		
OCWA 3 - Third Party	4,129	2,455	3,634	8,134	4,500	124%
Contracted Services	11,940	81	8,281	5,491	(2,790)	(34%)
Security System Monitoring	280	293	308	319	11	4%
Property Taxes	652	675	797	813	16	2%
TCA - Depreciation expense	11,035					
Transfer to Reserve	13,257	20,012	14,298	13,217	(1,081)	(8%)
Total Expenses	70,235	54,421	62,251	64,765	2,514	4%
Net Contribution to Municipal Position	11,037	1				

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Water Systems
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022 YTD Actuals	2023 YTD Actuals	2023 Council Approved	2024 Council Approved	2023-2024 Budget \$ Change	2023- Budget % Change
St. Pauls Water System						
St. Pauls Water System						
Revenue						
User Charges - St. Pauls Water	(56,127)	(56,573)	(57,430)	(58,275)	(845)	1%
Late Payment Charges - St. Pauls Water	(375)	(417)	(503)	(503)		
Transfer from Reserves	(2,368)		(7,800)	(11,100)	(3,300)	42%
Total Revenues	(58,870)	(56,990)	(65,733)	(69,878)	(4,145)	6%
Expenses						
Materials Purchased			252	252		
Hydro	3,265	3,234	2,927	3,300	373	13%
Heat	729	747	480	760	280	58%
Postage and Courier	99	97	121	121		
Telephone	488	531	515	550	35	7%
Insurance	99	103	101	116	15	15%
Equipment Repairs and Maintenance		34	2,213	1,713	(500)	(23%)
OCWA 1 - Fixed Price	22,166	23,651	22,115	24,113	1,998	9%
OCWA 2 - Contract Extras	2,124	2,382	3,558	3,558		
OCWA 3 - Third Party	3,733	3,991	3,215	10,100	6,885	214%
Contracted Services	7,447	132	9,519	6,040	(3,479)	(37%)
Security System Monitoring	280	293	308	172	(136)	(44%)
TCA - Depreciation expense	12,945					
Transfer to Reserves	18,441	22,543	20,409	19,083	(1,326)	(6%)
Total Expenses	71,816	57,738	65,733	69,878	4,145	6%
Net Contribution to Municipal Position	12,946	748				



STREET LIGHTS

2023 Levy	\$0
2024 Levy	\$0
\$ Change in Levy	\$ 0
% Change in Levy	0%

User Fees

The following table includes the proposed rates for each system:

STREET LIGHT SYSTEM	2023 RATE PER USER	2024 RATE PER USER	INCREASE (\$)	INCREASE (%)
AVONTON	\$74.22	\$79.35	\$5.13	6.9%
KIRKTON-WOODHAM	\$91.80	\$91.80	\$0	0%
SEBRINGVILLE	\$63.74	\$63.74	\$0	0%
ST. PAULS	\$83.32	\$83.32	\$0	0%

Inflation Costs - \$179

- No change was necessary to hydro costs.
- Minor adjustments to estimated costs based on 2023 actual costs
- One new user added through a new lot creation in Kirkton

One-Time Costs - \$2,000

- Asset condition assessment and replacement cost valuation

2024 Projects include the following:

4. Street Light Asset condition assessments for Asset Management Plans
5. Street Light Asset replacement cost valuations for Asset Management Plans

2025 Projects include the following:

1. Updated the Water Systems Financial Plan

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Streetlights
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022	2023	2023	2024	2023-2024	2023-2024
	YTD	YTD	Council	Council	Budget \$	Budget %
	Actuals	Actuals	Approved	Approved	Change	Change
Street Lights						
Avonton Streetlights						
Revenue						
Street Lighting Charges Avonton	(1,262)	(1,262)	(1,262)	(1,349)	(87)	7%
Transfer from Reserves		(12)		(500)	(500)	
Total Revenues	(1,262)	(1,274)	(1,262)	(1,849)	(587)	47%
Expenses						
Salaries & Benefits		20				
Hydro	439	434	495	495		
Engineering Services				500	500	
Repairs and Maintenance		227	175	250	75	43%
TCA - Depreciation expense	215					
Transfer to Reserve	823	592	592	605	13	2%
Total Expenses	1,477	1,273	1,262	1,850	588	47%
Net Contribution to Municipal Position	215	(1)		1	1	
Kirkton-Woodham Streetlights						
Revenue						
Street Lighting Charges Kirkton-Woodham	(7,895)	(7,948)	(7,895)	(7,987)	(92)	1%
Street Light Recovery - Municipal	(3,672)	(3,672)	(3,672)	(3,672)		
Transfer from Reserves				(500)	(500)	
Total Revenues	(11,567)	(11,620)	(11,567)	(12,159)	(592)	5%

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Streetlights
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022	2023	2023	2024	2023-2024	2023-2024
	YTD	YTD	Council	Council	Budget \$	Budget %
	Actuals	Actuals	Approved	Approved	Change	Change
Expenses						
Salaries & Benefits		20				
Hydro	4,801	4,805	5,460	5,460		
Engineering Services				500	500	
Repairs and Maintenance		557	1,567	1,567		
TCA - Depreciation expense	2,512					
Transfer to Reserve	6,765	6,237	4,540	4,632	92	2%
Total Expenses	14,078	11,619	11,567	12,159	592	5%
Net Contribution to Municipal Position	2,511	(1)				

Sebringville Streetlights

Revenue

Street Lighting Charges Sebringville	(13,130)	(13,130)	(13,129)	(13,130)	(1)	
Other Recovery	(7,232)					
Street Light Recovery - Municipal	(2,845)	(2,845)	(2,912)	(2,845)	67	(2%)
Transfer from Reserves				(500)	(500)	
Total Revenues	(23,207)	(15,975)	(16,041)	(16,475)	(434)	3%

Expenses

Salaries & Benefits		21				
Hydro	7,901	7,924	9,100	9,033	(67)	(1%)
Engineering Services				500	500	

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Streetlights
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022	2023	2023	2024	2023-2024	2023-2024
	YTD	YTD	Council	Council	Budget \$	Budget %
	Actuals	Actuals	Approved	Approved	Change	Change
Repairs and Maintenance	7,948	1,645	2,212	2,212		
Locates	275	198	513	513		
TCA - Depreciation expense	4,410					
Transfer to Reserve	7,084	6,187	4,216	4,216		
Total Expenses	27,618	15,975	16,041	16,474	433	3%
Net Contribution to Municipal Position	4,411			(1)	(1)	
St. Pauls Streetlights						
Revenue						
Street Lighting Charges St. Pauls	(3,166)	(3,166)	(3,169)	(3,166)	3	-
Transfer from Reserves				(500)	(500)	
Total Revenues	(3,166)	(3,166)	(3,169)	(3,666)	(497)	16%
Expenses						
Hydro	1,156	1,180	1,300	1,300		
Engineering Services				500	500	
Repairs and Maintenance			454	454		
TCA - Depreciation expense	578					
Transfer to Reserve	2,010	1,986	1,415	1,412	(3)	-
Total Expenses	3,744	3,166	3,169	3,666	497	16%
Net Contribution to Municipal Position	578					
Total User Fee Supported	4,982	745	(1)		1	(100%)

TOWNSHIP OF PERTH SOUTH
User Fee Supported - Streetlights
Statement of Operating Revenues and Expenses
2024 Budget - Council Approved

	2022	2023	2023	2024	2023-2024	2023-2024
	YTD	YTD	Council	Council	Budget \$	Budget %
	Actuals	Actuals	Approved	Approved	Change	Change