



MUNICIPALITÉ DE CASSELMAN MUNICIPALITY

Budget 2023

Version :

Final

January 31, 2023

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Budget Summary

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	3,307,471	3,749,614	3,765,898
User charges	3,864,015	4,239,847	4,337,729
Grant - Operations	655,347	779,744	380,701
Penalties and interest	83,125	376,625	469,022
Permits and Licenses	290,295	337,420	303,800
Sales	29,900	36,600	52,100
Other	44,500	102,884	51,200
Total Operating Expenses	8,274,653	9,622,734	9,360,450
Operating Expenses			
Salaries and Benefits	2,191,302	2,277,264	2,682,788
Supplies and Materials	381,413	539,083	330,050
Professional Fees	307,670	944,799	319,333
Contracted Services	1,908,586	1,973,092	1,978,331
Utilities	346,501	314,947	362,300
Equipment and Maintenance	301,291	256,091	482,690
Communication	71,311	60,823	71,330
Travel and Training	77,205	67,488	90,950
Subscriptions	10,613	10,021	10,180
Insurance	211,821	212,878	257,590
Information Management	47,000	45,000	46,500
Fuel	9,700	75,788	78,500
Donations - contributions	50,500	43,500	45,500
Others	31,150	36,150	11,500
Total	5,946,063	6,856,924	6,767,542
Net Operating Costs	2,328,590	2,765,810	2,592,908
Funding			
Grant - Capital	-	(1,131,523)	(1,784,500)
Development charges	-	(876,205)	(443,486)
New debts	-	(5,151,000)	(1,200,000)
Interest	494,552	494,806	741,797
Capital	919,395	915,647	961,217
Total	1,413,947	(5,748,275)	(1,724,972)
Capital			
Capital expenses	659,000	10,480,984	4,324,060
Reserve			
Transfers (To)	412,141	871,228	285,342
Transfers (From)	(156,500)	(965,631)	(256,522)
Total	255,641	(94,403)	28,820
Net Overall	2	(1,872,496)	(35,000)
Surplus beginning of year	2,207,222	2,207,222	334,726
Surplus end of year	2,207,224	334,726	299,726
Depreciation	-	1,724,068	1,724,068



Capital Budget

	Budget 2023
Commerce and Economic Development	
Website	50,000
Brisson trail	419,900
Back door of the tourist center	20,000
Strategic plan	50,000
	<u>539,900</u>
Rental	
1 industriel	<u>1,200,000.00</u>
Fire Department	
Rescue suit (Ice commander)	2,500
Asphalt at the fire station	12,000
Firefighter equipment	4,800
Bunker Gear	12,000
Community Risk Assessment	15,000
Flashlight	3,500
Fire hose	10,000
	<u>59,800</u>
Public works	
Laurier St	250,000
Laval St	50,000
St-Joseph St	50,000
Percy St	100,000
Municipal share of St-Isidore and Principale Intersection	31,000
Backhoe	180,000
Snow truck	150,000
Dog waste bin	5,000
	<u>816,000</u>
Water	
Study to identify a new source of drinking water	100,000
Water treatment station	1,200,000
Development charge study	25,000
	<u>1,325,000</u>



Capital Budget

	Budget 2023
Grant - Capital	
Public works - Roads	481,000
Water treatment station	732,700
Brisson trail	375,800
Back door of the tourist center	20,000
Community hall ceiling	25,000
Pickleball Court	150,000
	<u>1,784,500</u>
Development Charges	
Backhoe	175,000
Snow truck	150,000
Park Master Plan	65,800
Strategic plan	17,686
Brisson trail	25,000
Library	10,000
	<u>443,486</u>
New Debt	
1 Industriel	<u>1,200,000</u>
Total	<u><u>3,427,986</u></u>

Funding

	Budget 2023
Grant - Capital	
Public works - Road	481,000
Water treatment station	732,700
Brisson trail	375,800
Back door of the tourist center	20,000
Community hall ceiling	25,000
Pickleball court	150,000
	<u>1,784,500</u>
Developement charges	
Backhoe	175,000
Snow truck	150,000
Park Master Plan	65,800
Strategic plan	17,686
Brisson trail	25,000
Library	10,000
	<u>443,486</u>
New Debt	
1 Industriel	<u>1,200,000</u>
Total	<u><u>3,427,986</u></u>

Reserves

	Budget 2023
To	
Reserves for elections	7,000
Pump truck	75,000
Ladder truck	100,000
Building department	55,785
Waste collection and recycling	47,557
Total to Reserves	285,342
From	
Sewer	11,039
Water	156,383
Tennis court	30,000
Pickleball Court	40,000
Brisson trail	19,100
Total from Reserve	256,522



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Administration





Property taxes

The last assessment for properties by MPAC dates back to 2016, for the reference year 2020. The municipality is planning a 3% increase in the tax rate for 2023. Here are the tax revenues by category for 2023:

Category	Assessment Value	Rate	\$
res/farm (RT)	441,365,400	0.6546659%	2,889,471
multi-res (MT)	9,881,900	1.0474657%	103,510
New Multi-Residential/Taxable: Full(NT)	2,270,700	1.0474657%	23,785
farmland(FT)	1,601,400	0.1636670%	2,621
commercial (CT)	61,795,800	0.9433739%	582,965
Office Building/Taxable: Full(DT)	728,200	0.9433739%	6,870
industrial (IT)	1,590,200	1.6018982%	25,473
pipeline (PT)	916,000	0.9268692%	8,490
commercial excess land(CU)	1,149,600	0.9433739%	10,845
commercial vacant land (CX)	3,788,000	0.9433739%	35,735
industrial excess land(IU)	23,300	1.6018982%	373
industrial vacant land (IX)	136,000	1.6018982%	2,179
Exempt(E-)	40,239,400	0.0000000%	-
Payments in lieu	1,645,420		23,582
Supplementary			50,000
Total	565,485,900		3,765,898



Property taxes

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	3,307,471	3,749,614	3,765,898
User charges	-	-	-
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	3,307,471	3,749,614	3,765,898
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Professional Fees	-	-	-
Contracted Services	-	-	-
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	-	-	-
Net Operating Costs	3,307,471	3,749,614	3,765,898
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	3,307,471	3,749,614	3,765,898
Depreciation	-	-	-

Council and Committees

The municipal council provides governance and strategic planning for the Municipality. The following committees existed in the previous year:

- Planning Committee
- Minor Variance and Property Standards Committees
- Economic Development, Tourism and Culture Advisory Committee
- GFL Community Liaison Committee
- Environmental Committee

The training budget includes an amount of \$5,000 per councillor and \$6,000 for the mayor. An additional \$3,000 is budgeted for Councillor Leblanc to support her application to the Rural Caucus Board of the Association of Municipalities Ontario.

A 3% salary increase is planned for all municipal staff, including the municipal council.



Council and Committees

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	10,000	10,000	10,000
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	10,000	10,000	10,000
Operating Expenses			
Salaries and Benefits	200,761	195,064	205,617
Supplies and Materials	500	8,514	1,500
Professional Fees	-	-	-
Contracted Services	-	-	-
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	26,500	21,000	29,000
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	10,000	10,000	10,000
Others	-	-	-
Total	237,761	234,578	246,117
Net Operating Costs	(227,761)	(224,578)	(236,117)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(227,761)	(224,578)	(236,117)
Depreciation	-	-	-

Corporate Services

Corporate services provide the necessary support to the other departments so that they can operate at their full potential. This department includes the following functions:

- Clerk's services
- Financial services
- Human Ressources

In 2022, the municipality received a grant of \$101,760 for the modernization of its financial processes.

The increase in professional fees in 2022 is attributable to several factors, including staff turnover, the modernization of financial processes and the complaints to the Ethics Commissioner.

“Other” expenses include, among other things, expenses related to the 2022 election.

The rise in interest rates also caused an increase in income in the municipality's investments.



Corporate Services

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	3,350	6,800	3,700
Grant - Operations	-	101,760	178,218
Penalties and interest	45,850	335,850	385,000
Permits and Licenses	4,500	6,050	5,250
Sales	3,800	5,500	5,000
Other	12,500	62,500	16,500
Total Operating Expenses	70,000	518,460	593,668
Operating Expenses			
Salaries and Benefits	571,981	606,275	615,866
Supplies and Materials	10,000	12,000	12,000
Professional Fees	134,170	426,481	182,833
Contracted Services	2,101	2,101	2,000
Utilities	10,650	10,650	10,000
Equipment and Maintenance	36,916	18,416	18,500
Communications	26,250	24,350	18,250
Travel and Training	6,400	8,400	14,400
Subscriptions	6,139	6,147	5,500
Insurance	46,902	46,902	47,678
Information Management	44,000	44,000	45,000
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	30,650	34,650	11,500
Total	926,159	1,240,372	983,527
Net Operating Costs	(856,159)	(721,912)	(389,859)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	11,282	587	524
Capital	3,104	3,104	3,167
Total	14,386	3,691	3,691
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	28,873	42,373	7,000
Transfers (From)	(13,500)	(282,435)	-
Total	15,373	(240,062)	7,000
Net Overall	(885,918)	(485,541)	(400,550)
Depreciation	-	10,801	10,801





Commerce and Economic Development

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	14,000	1,000	14,100
Grant - Operations	1,960	2,025	2,000
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	15,960	3,025	16,100
Operating Expenses			
Salaries and Benefits	147,693	115,185	129,054
Supplies and Materials	850	850	1,050
Professional Fees	35,000	10,000	5,000
Contracted Services	9,040	3,040	7,500
Utilities	900	1,000	1,050
Equipment and Maintenance	-	-	-
Communications	10,460	9,960	24,500
Travel and Training	-	-	-
Subscriptions	600	-	-
Insurance	902	902	1,235
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	205,445	140,937	169,389
Net Operating Costs	(189,485)	(137,912)	(153,289)
Funding			
Grant - Capital	-	-	(20,000)
Development charges	-	-	(17,686)
New debts	-	-	-
Interest	-	24,500	69,750
Capital	-	-	-
Total	-	24,500	32,064
Capital			
Capital expenses	25,000	3,627,958	120,000
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(214,485)	(3,790,370)	(305,353)
Depreciation	-	9,084	9,084

Brisson Trail and Bird Sanctuary

In 2023, the municipality has the following plan for the walking trail and the bird sanctuary:

1. Engineering Services - Geotechnical, LIDAR Study, Environmental Study, Sidewalk Drawings - Trail to River
2. Installation of the fence, the sidewalk, rest areas and signage
3. Installation of the poetry garden and the cement bases for the bird gallery
4. Preliminary work for the floating observation dock and the observation tower
5. An extension of the grant contract has been requested from FEDEV for the fence and the path. Amount: 99.9k. The municipality must provide matching funding of 99.9k.
6. An application for 800k has been made to the Natural Infrastructure Fund (NIF). A response is expected at the end of January.
7. The municipality will have to provide matching funding of 200k.
8. Branding of the trail and bird sanctuary is also underway.



Brisson Trail and Bird Sanctuary

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	-	-	-
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Professional Fees	-	-	-
Contracted Services	-	-	-
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	-	-	-
Net Operating Costs	-	-	-
Funding			
Grant - Capital	-	(51,000)	(375,800)
Development charges	-	-	(25,000)
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	(51,000)	(400,800)
Capital			
Capital expenses	-	51,000	419,900
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	(19,100)
Total	-	-	(19,100)
Net Overall	-	-	-
Depreciation	-	-	-





Rental Services

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	95,093	115,212	246,150
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	95,093	115,212	246,150
Operating Expenses			
Salaries and Benefits	13,845	21,142	34,642
Supplies and Materials	6,500	6,500	12,000
Professional Fees	-	-	-
Contracted Services	9,875	9,875	7,200
Utilities	37,500	52,765	72,900
Equipment and Maintenance	6,500	11,000	35,990
Communications	100	600	1,200
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	8,596	13,596	18,858
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	82,916	115,478	182,790
Net Operating Costs	12,177	(266)	63,360
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	(2,300,000)	(1,200,000)
Interest	6,804	26,804	163,341
Capital	35,197	35,197	36,159
Total	42,001	(2,237,999)	(1,000,500)
Capital			
Capital expenses	-	2,300,000	1,200,000
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(29,824)	(62,267)	(136,140)
Depreciation	-	20,142	20,142



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Community Safety





Fire Department

Casselman Fire Department is made up of 23 active members. The department answers between 90 and 120 emergency calls per year. The following table is the summary of the calls answered over the past three years:

Year	Number of calls up to September	Total calls
2022	71	-
2021	50	69
2020	65	95

Salary increases for 2023 are mainly related to the addition of a janitor at the fire station (3k) and the new mandatory training established by the province (26k).

The increase in materials and supplies is related to the purchase of uniforms for new firefighters.

The increase in equipment and maintenance are mainly related to the aging vehicle fleet.

Capital Expenditure:

Description	Cost
Rescue suit (Ice commander)	2,500
Firefighter equipment	4,800
Bunker Gear	12,000
Community Risk Assessment	15,000
Flashlights	3,500
Asphalt for parking at Fire station	12,000
Fire hose	10,000
Total	59,800

The amounts in reserve for the purchase of the pump truck is (75k) and the ladder truck is (100k).



Fire Department

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	3,000	1,700	2,750
Grant - Operations	73,544	73,544	75,382
Penalties and interest	-	-	-
Permits and Licenses	20	20	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	76,564	75,264	78,132
Operating Expenses			
Salaries and Benefits	103,806	124,776	139,018
Supplies and Materials	5,300	5,055	10,500
Professional Fees	3,500	3,000	3,000
Contracted Services	3,656	3,500	3,500
Utilities	16,000	21,000	19,000
Equipment and Maintenance	27,000	28,000	35,000
Communications	3,300	1,800	2,300
Travel and Training	23,500	20,100	23,500
Subscriptions	800	800	960
Insurance	30,860	31,026	20,092
Information Management	3,000	1,000	1,500
Fuel	3,000	718	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	223,722	240,775	258,370
Net Operating Costs	(147,158)	(165,511)	(180,238)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	(2,851,000)	-
Interest	53,011	63,321	144,986
Capital	69,922	64,867	96,082
Total	122,933	(2,722,812)	241,068
Capital			
Capital expenses	76,100	247,600	59,800
Reserve			
Transfers (To)	102,900	175,000	175,000
Transfers (From)	-	-	-
Total	102,900	175,000	175,000
Net Overall	(449,091)	2,134,701	(656,106)
Depreciation	-	135,372	135,372



Bylaw Regulations

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	1,500
Grant - Operations	-	-	-
Penalties and interest	5,000	3,500	3,500
Permits and Licenses	10,300	11,500	11,000
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	15,300	15,000	16,000
Operating Expenses			
Salaries and Benefits	82,489	84,941	100,603
Supplies and Materials	3,450	3,414	3,100
Professional Fees	500	-	2,000
Contracted Services	656	906	16,850
Utilities	-	-	-
Equipment and Maintenance	1,500	1,500	1,500
Communications	2,850	2,850	3,000
Travel and Training	5,000	3,000	5,000
Subscriptions	184	184	500
Insurance	600	600	1,586
Information Management	-	-	-
Fuel	1,500	70	1,500
Donations - Contributions	-	-	-
Others	-	-	-
Total	98,729	97,465	135,639
Net Operating Costs	(83,429)	(82,465)	(119,639)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(83,429)	(82,465)	(119,639)
Depreciation	-	1,642	1,642

Building Department

The building department is responsible for enforcing the Ontario building code.

In 2022, the position of Chief building officer (CBO) was vacant for several months, which caused professional fees to increase. Two resources were hired during the year, which caused a substantial increase in salaries for 2023.

Professional fees remain present in 2023 for a specific file and to cover leave.



Building Department

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	273,475	319,600	287,550
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	273,475	319,600	287,550
Operating Expenses			
Salaries and Benefits	125,479	113,299	189,725
Supplies and Materials	8,713	3,600	3,100
Professional Fees	56,400	131,000	30,000
Contracted Services	156	-	-
Utilities	-	-	-
Equipment and Maintenance	510	510	1,000
Communications	780	880	1,100
Travel and Training	5,650	3,650	2,650
Subscriptions	620	620	620
Insurance	722	722	1,570
Information Management	-	-	-
Fuel	1,200	-	2,000
Donations - Contributions	-	-	-
Others	-	-	-
Total	200,230	254,281	231,765
Net Operating Costs	73,245	65,319	55,785
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	65,319	55,785
Transfers (From)	-	-	-
Total	-	65,319	55,785
Net Overall	73,245	-	-
Depreciation	-	-	-

Conservation Authority

The municipality of Casselman is a member of the South Nation River Conservation Authority. This corporation manages the High Falls Conservation Area, the Casselman weir and Doran Park. Since September 2022, the Conservation Authority has taken an active role in the development of Brisson Walking Trail and Bird Sanctuary.



Conservation Authority

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	2,800	2,800	2,800
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	2,800	2,800	2,800
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Professional Fees	-	-	-
Contracted Services	29,421	32,268	34,233
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	29,421	32,268	34,233
Net Operating Costs	(26,621)	(29,468)	(31,433)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(26,621)	(29,468)	(31,433)
Depreciation	-	-	-

Police Service

The municipality trusts the Ontario Provincial Police (OPP) to ensure the safety of his citizens.

In 2022, the municipality used the OMPF grant to balance the police service budget. The budget presented estimates that the situation will be similar in 2023 with an increase of 2.54%.



Police Service

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	563,554	579,286	595,466
Grant - Operations	117,400	117,400	66,382
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	25,000	25,000	15,000
Total Operating Expenses	705,954	721,686	676,848
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Professional Fees	-	-	-
Contracted Services	654,444	654,444	676,848
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	654,444	654,444	676,848
Net Operating Costs	51,510	67,242	-
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	51,510	67,242	-
Depreciation	-	-	-



In 2022, the department didn't have a planner for the first three months of the year, which created a significant increase in professional fees. In addition, the department has hired an additional administrative resource to support the planner. This caused a significant increase in wages in 2023.



Planning

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	6,700	315,525	48,500
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	1,500	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	8,200	315,525	48,500
Operating Expenses			
Salaries and Benefits	97,219	133,955	196,890
Supplies and Materials	1,400	600	1,100
Professional Fees	27,500	338,297	58,500
Contracted Services	580	480	500
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	1,500	1,500	1,800
Travel and Training	2,000	2,000	3,000
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	130,199	476,832	261,790
Net Operating Costs	(121,999)	(161,307)	(213,290)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(121,999)	(161,307)	(213,290)
Depreciation	-	-	-



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Public Works





The Public Works Department is everywhere. It clears snow, maintains and repairs roads and clears streets and sidewalks. Public works employees also participate in the planning of future infrastructure needs such as new real estate developments and commercial land. This is without counting on the emergencies of everyday life - from potholes to broken water pipes, they are on the ground.

Capital Expenditure:

Roadworks are covered by grants, while the backhoe and the snow truck are covered by development charges.



Public Works

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	413,243	119,500	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	1,000	1,000	1,000
Other	-	-	-
Total Operating Expenses	414,243	120,500	1,000
Operating Expenses			
Salaries and Benefits	324,975	357,745	421,950
Supplies and Materials	203,900	174,841	173,900
Professional Fees	2,000	-	-
Contracted Services	356,590	310,600	367,300
Utilities	12,900	12,900	12,750
Equipment and Maintenance	5,000	5,500	6,000
Communications	3,971	5,000	4,000
Travel and Training	3,500	4,683	8,500
Subscriptions	-	-	-
Insurance	31,338	31,338	48,340
Information Management	-	-	-
Fuel	-	75,000	75,000
Donations - Contributions	-	-	-
Others	-	-	-
Total	944,174	977,607	1,117,740
Net Operating Costs	(529,931)	(857,107)	(1,116,740)
Funding			
Grant - Capital	-	(1,080,523)	(481,000)
Development charges	-	-	(325,000)
New debts	-	-	-
Interest	28,811	16,950	5,667
Capital	105,915	31,576	27,024
Total	134,726	(1,031,997)	(773,309)
Capital			
Capital expenses	125,000	2,976,786	816,000
Reserve			
Transfers (To)	25,000	25,000	-
Transfers (From)	(135,000)	(364,000)	-
Total	(110,000)	(339,000)	-
Net Overall	(679,657)	(2,462,896)	(1,159,431)
Depreciation	-	365,481	365,481



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Environnemental Services



Water

The municipality provides drinking water to its citizens.

The increase in user fees corresponds to a 4% increase, which has already been approved by the by-law 2018-024.

Capital expenditure includes upgrades to the water treatment plant on Laval St (1.2M), a study to identify a new source of drinking water (100k) and the Development charges study (25k).



Water

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	1,053,632	1,059,632	1,178,332
Grant - Operations	-	-	-
Penalties and interest	21,930	22,930	59,522
Permits and Licenses	250	250	-
Sales	25,000	30,000	46,000
Other	3,500	7,200	5,000
Total Operating Expenses	1,104,312	1,120,012	1,288,854
Operating Expenses			
Salaries and Benefits	51,659	40,989	49,324
Supplies and Materials	40,000	45,000	40,000
Professional Fees	2,600	-	500
Contracted Services	348,521	358,333	350,000
Utilities	35,000	26,094	27,000
Equipment and Maintenance	90,000	90,000	241,000
Communications	4,000	4,000	4,000
Travel and Training	-	-	-
Subscriptions	600	600	600
Insurance	17,921	17,921	30,064
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	590,301	582,937	742,488
Net Operating Costs	514,011	537,075	546,366
Funding			
Grant - Capital	-	-	(732,700)
Development charges	-	-	-
New debts	-	-	-
Interest	53,640	21,640	19,337
Capital	88,835	88,835	91,112
Total	142,475	110,475	(622,251)
Capital			
Capital expenses	200,000	42,591	1,325,000
Reserve			
Transfers (To)	171,536	384,009	-
Transfers (From)	-	-	(156,383)
Total	171,536	384,009	(156,383)
Net Overall	-	-	-
Depreciation	-	650,440	650,440

Sewer

The municipality provides waste treatment to its citizens.

The increase in sewer user fees corresponds to a 4% increase, which has already been approved by the by-law 2018-024.

The capital expenditure is for the Development charge study (25k).



Sewer

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	1,388,227	1,306,338	1,366,553
Grant - Operations	-	-	-
Penalties and interest	10,345	14,345	21,000
Permits and Licenses	250	-	-
Sales	-	-	-
Other	3,500	5,600	5,500
Total Operating Expenses	1,402,322	1,326,283	1,393,053
Operating Expenses			
Salaries and Benefits	51,659	38,299	40,722
Supplies and Materials	1,500	1,500	1,500
Professional Fees	5,000	21	1,000
Contracted Services	162,000	174,310	170,000
Utilities	90,939	79,981	77,000
Equipment and Maintenance	57,500	48,000	84,000
Communications	11,500	3,603	5,700
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	20,642	16,533	21,882
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	400,740	362,247	401,804
Net Operating Costs	1,001,582	964,036	991,249
Funding			
Grant - Capital	-	-	-
Development charges	-	(876,205)	-
New debts	-	-	-
Interest	326,008	326,008	326,015
Capital	561,578	637,224	651,273
Total	887,586	87,027	977,288
Capital			
Capital expenses	100,000	1,121,205	25,000
Reserve			
Transfers (To)	13,996	-	-
Transfers (From)	-	(244,196)	(11,039)
Total	13,996	(244,196)	(11,039)
Net Overall	-	-	-
Depreciation	-	270,153	270,153

Waste Collection and Recycling

The municipality offers the waste and recycling collection service. In addition, it offers a collecting service for “bulky” items.

Significant expenses are expected over the next few years, with either the purchase of a new truck to transfer the leachate (500k) or for the installation of a force main (2M). The budget includes the creation of a reserve to eventually replace the truck.

In 2023, the municipality will continue to analyze the different options for the collection of hazardous materials.



Waste Collection and Recycling

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	347,363	382,528	382,528
Grant - Operations	23,000	41,421	22,079
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	100	100	100
Other	-	-	-
Total Operating Expenses	370,463	424,049	404,707
Operating Expenses			
Salaries and Benefits	25,665	31,755	31,408
Supplies and Materials	17,000	2,400	2,500
Professional Fees	38,100	33,100	33,000
Contracted Services	199,911	221,370	225,000
Utilities	4,600	4,545	4,600
Equipment and Maintenance	25,000	30,000	30,000
Communications	350	350	350
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	816	816	1,106
Information Management	-	-	-
Fuel	4,000	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	315,442	324,336	327,964
Net Operating Costs	55,021	99,713	76,743
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	5,497	5,497	4,817
Capital	23,689	23,689	24,369
Total	29,186	29,186	29,186
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	25,836	70,527	47,557
Transfers (From)	-	-	-
Total	25,836	70,527	47,557
Net Overall	(1)	-	-
Depreciation	-	66,109	66,109

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Recreational and Leisure Services





In 2022, the COVID pandemic caused multiple arena closures. Therefore, expenses and revenues are lower than expected. The municipality also granted a salary increase to the arena operator, which explains the increase budget for 2023.



Sports Complex – JR Brisson

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	383,896	466,526	492,550
Grant - Operations	8,400	6,730	7,500
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	2,344	2,700
Total Operating Expenses	392,296	475,600	502,750
Operating Expenses			
Salaries and Benefits	374,317	398,758	482,837
Supplies and Materials	51,850	53,750	44,400
Professional Fees	2,900	2,900	3,500
Contracted Services	72,667	67,958	74,200
Utilities	135,000	103,000	135,000
Equipment and Maintenance	51,365	23,165	29,700
Communications	4,930	4,430	3,630
Travel and Training	4,655	4,655	4,900
Subscriptions	1,670	1,670	2,000
Insurance	36,800	36,800	47,827
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	500	1,500	-
Total	736,654	698,586	827,994
Net Operating Costs	(344,358)	(222,986)	(325,244)
Funding			
Grant - Capital	-	-	(25,000)
Development charges	-	-	-
New debts	-	-	-
Interest	8,963	8,963	6,881
Capital	29,173	29,173	29,992
Total	38,136	38,136	11,873
Capital			
Capital expenses	34,900	113,844	25,000
Reserve			
Transfers (To)	44,000	19,000	-
Transfers (From)	-	-	-
Total	44,000	19,000	-
Net Overall	(461,394)	(393,966)	(362,117)
Depreciation	-	148,004	148,004

Grants 2022

Ontario Trillium Foundation awarded a grant of \$188,600 to the municipality for the upgrade of the skating rink at the complex with a new low emissivity ceiling, new glazing, strips and kick plates to increase energy efficiency and player safety.

In 2021, the municipality obtained a grant of \$100,000 from the Ministry of Employment and Social Development Canada to improve the accessibility of municipal facilities. This project includes a new exterior ramp, a new accessible restroom and multiple new interior and exterior automatic doors.



Grants 2022

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	-	288,600	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	-	288,600	-
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	195,309	-
Professional Fees	-	-	-
Contracted Services	-	98,207	-
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	-	293,516	-
Net Operating Costs	-	(4,916)	-
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	-	(4,916)	-
Depreciation	-	-	-

Parks

The Recreation Department maintains the following parks and playgrounds:

- Richelieu Park and Splash Pad Casselman
- Optimist Park
- Ottawa Hydro Park Park for the Elderly
- Nation Park
- High Falls Park (SNC)
- PickleBall Courts
- Tennis Courts

The wage increase is for a part-time employee to do the necessary maintenance of the parks.

Capital expenditure:

Description	Cost
Park Master Plan	100,000
Park swing	6,160
Richelieu Park (surface pathway, table)	15,000
Structure ordered in 2021	7,200
Tennis Courts	15,000
Total	143,360

The Park Master Plan is partly covered by development charges.



Parks

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	5,200	5,300	5,600
Grant - Operations	-	9,714	7,000
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	240	2,500
Total Operating Expenses	5,200	15,254	15,100
Operating Expenses			
Salaries and Benefits	16,185	13,737	33,694
Supplies and Materials	14,700	10,000	10,000
Professional Fees	-	-	-
Contracted Services	50,068	31,700	36,700
Utilities	3,012	3,012	3,000
Equipment and Maintenance	-	-	-
Communications	1,320	1,500	1,500
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	15,722	15,722	17,352
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	101,007	75,671	102,246
Net Operating Costs	(95,807)	(60,417)	(87,146)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	(65,800)
New debts	-	-	-
Interest	536	536	479
Capital	1,982	1,982	2,039
Total	2,518	2,518	(63,282)
Capital			
Capital expenses	98,000	-	143,360
Reserve			
Transfers (To)	-	90,000	-
Transfers (From)	-	(75,000)	(30,000)
Total	-	15,000	(30,000)
Net Overall	(196,325)	(77,935)	(137,224)
Depreciation	-	46,840	46,840

Pickleball Courts

In 2023, the municipality received a \$150,000 grant for Pickleball courts.



Pickleball Courts

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	-	-	-
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Professional Fees	-	-	-
Contracted Services	-	-	-
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	-	-
Others	-	-	-
Total	-	-	-
Net Operating Costs	-	-	-
Funding			
Grant - Capital	-	-	(150,000)
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	(150,000)
Capital			
Capital expenses	-	-	190,000
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	(40,000)
Total	-	-	(40,000)
Net Overall	-	-	-
Depreciation	-	-	-



Community Activities

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	5,000	6,250	9,340
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	4,000
Total Operating Expenses	5,000	6,250	13,340
Operating Expenses			
Salaries and Benefits	3,569	1,344	11,438
Supplies and Materials	15,750	15,750	13,400
Professional Fees	-	-	-
Contracted Services	8,900	4,000	6,500
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	40,500	25,500	25,500
Others	-	-	-
Total	68,719	46,594	56,838
Net Operating Costs	(63,719)	(40,344)	(43,498)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	-
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	-
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	-	-	-
Total	-	-	-
Net Overall	(63,719)	(40,344)	(43,498)
Depreciation	-	-	-

Culture

This department includes only the municipal subsidy given to the municipal library.



Culture

	Budget 2022	Forecast 2022	Budget 2023
Revenues			
Municipal taxes	-	-	-
User charges	-	-	-
Grant - Operations	-	-	-
Penalties and interest	-	-	-
Permits and Licenses	-	-	-
Sales	-	-	-
Other	-	-	-
Total Operating Expenses	-	-	-
Operating Expenses			
Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Professional Fees	-	-	-
Contracted Services	-	-	-
Utilities	-	-	-
Equipment and Maintenance	-	-	-
Communications	-	-	-
Travel and Training	-	-	-
Subscriptions	-	-	-
Insurance	-	-	-
Information Management	-	-	-
Fuel	-	-	-
Donations - Contributions	-	8,000	10,000
Others	-	-	-
Total	-	8,000	10,000
Net Operating Costs	-	(8,000)	(10,000)
Funding			
Grant - Capital	-	-	-
Development charges	-	-	(10,000)
New debts	-	-	-
Interest	-	-	-
Capital	-	-	-
Total	-	-	(10,000)
Capital			
Capital expenses	-	-	-
Reserve			
Transfers (To)	-	-	-
Transfers (From)	(8,000)	-	-
Total	(8,000)	-	-
Net Overall	8,000	(8,000)	-
Depreciation	-	-	-