



MUNICIPALITÉ DE CASSELMAN MUNICIPALITY

Budget 2024

Version :

Final

December 12, 2024

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Budget Summary

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	3,765,898	3,963,111	4,280,324	514,426	13.7%
User charges	4,323,629	4,523,879	4,566,882	243,253	5.6%
Grant - Operations	380,701	369,291	389,217	8,516	2.2%
Penalties and interest	469,022	477,165	422,869	(46,153)	-9.8%
Permits and Licenses	317,900	228,749	291,225	(26,675)	-8.4%
Sales	52,100	29,100	32,100	(20,000)	-38.4%
Other	51,200	56,633	44,100	(7,100)	-13.9%
Total Revenue	9,360,450	9,647,928	10,026,717	666,267	7.1%
Operating Expenses					
Salaries and Benefits	2,682,788	2,755,228	2,986,929	304,141	11.3%
Supplies and Materials	351,550	357,037	410,550	59,000	16.8%
Professional Fees	287,833	502,822	307,916	20,083	7.0%
Contracted Services	1,978,331	1,993,863	2,023,950	45,619	2.3%
Utilities	362,300	423,327	412,326	50,026	13.8%
Equipment and Maintenance	461,190	508,350	545,040	83,850	18.2%
Communications	71,330	64,630	84,240	12,910	18.1%
Travel and Training	90,950	77,270	98,305	7,355	8.1%
Subscriptions	10,180	10,756	11,350	1,170	11.5%
Insurance	257,590	273,323	284,200	26,610	10.3%
Information Management	78,000	74,397	105,255	27,255	34.9%
Fuel	78,500	75,000	75,000	(3,500)	-4.5%
Donations - Contributions	45,500	1,255,309	220,095	174,595	383.7%
Others	11,500	12,635	13,100	1,600	13.9%
Total Operating Expenses	6,767,542	8,383,947	7,578,256	810,714	12.0%
Net Operating Revenues (Costs)	2,592,908	1,263,981	2,448,461	(144,447)	-5.6%
Funding					
Interest	741,797	696,212	685,265	(56,532)	-7.6%
Capital	961,217	1,017,826	1,041,067	79,850	8.3%
Total	1,703,014	1,714,038	1,726,332	23,318	1.4%
Capital					
Grant - Capital	(1,784,500)	(1,253,963)	(1,822,028)	(37,528)	2.1%
Development charges	(443,486)	(805,597)	(406,293)	37,193	-8.4%
New debts	(1,200,000)	(100,000)	(1,100,000)	100,000	-8.3%
Capital expenses	4,324,060	2,676,507	6,328,625	2,004,565	46.4%
Total	896,074	516,947	3,000,304	2,104,230	234.8%
Reserve					
Transfers (To)	285,342	448,462	198,832	(86,510)	-30.3%
Transfers (From)	(256,522)	(231,114)	(2,154,841)	(1,898,319)	740.0%
Total	28,820	217,348	(1,956,009)	(1,984,829)	-6887.0%
Net Overall	(35,000)	(1,184,352)	(322,166)	(287,166)	820.5%
Surplus beginning of year	2,207,222	4,003,912	2,819,560	612,338	27.7%
Surplus end of year	2,172,222	2,819,560	2,497,394	325,172	15.0%
Depreciation	1,724,068	1,789,246	1,789,246	65,178	3.8%



Capital Budget

Revenues

	Budget 2024
Grant - Capital	
Public works - Roads	58,679
Water treatment station	659,430
Brisson trail	400,000
Sewer - Grant	703,919
	<u>1,822,028</u>
Development Charges	
Sewer Interest Charge	301,293
Truck	70,000
Brisson trail	25,000
Library	10,000
	<u>406,293</u>
New Debt	
1 Industriel	<u>1,100,000</u>
Total	<u><u>3,328,321</u></u>

Expenses

	Budget 2024
Commerce and Economic Development	
Website	14,125
Brisson trail	375,000
	<u>389,125</u>
Rental	
1 industriel	1,100,000
	<u>1,100,000</u>
Fire Department	
Fire Helmets	15,000
Bunker Gear	15,000
Pump Truck Equipment	45,000
Pump Truck	650,000
	<u>725,000</u>



Budget en capital

Expenses (Continuation)

	Budget 2024
Public works	
Municipal share of St-Isidore and Principale Intersection	60,500
Paul Emile Lévesque Bridge	70,000
Tractors for Sidewalk	135,000
Tractor with Mower	100,000
Roadpatcher	25,000
Pickup Truck (DC)	70,000
Repair of the Tarp on the Salt Dome	30,000
	<u>490,500</u>
Water	
Water EA	225,000
Upgrade of the Water Meter System	250,000
Development charge study	10,000
Water treatment station	900,000
	<u>1,385,000</u>
Sewer	
St-Isidore Sanitary Sewer	1,500,000
Pumping Station 1 Design	475,000
Development charge study	10,000
Lagoon EA	225,000
	<u>2,210,000</u>
JR Brisson Complex	
Double-Door Refrigerator	6,000
Double-Door Freezer	5,000
	<u>11,000</u>
Park	
Safety Surface - Hydro Park	18,000
	<u>18,000</u>
Total	<u><u>6,328,625</u></u>



Reserve

	Budget 2024
To	
Reserves for elections	7,000
Ladder truck	100,000
Waste collection and recycling	79,332
Recreational Ball	12,500
Total to Reserves	198,832
From	
Sewer	1,164,463
Water	358,835
Pump Truck	484,714
Tractor with Mower	100,000
Repair of the Tarp on the Salt Dome	30,000
Brisson trail	10,000
Building department	6,829
Total from Reserve	2,154,841



MUNICIPALITÉ DE
CASSELMAN
MUNICIPALITY

Administration





Property taxes

The last assessment for properties by MPAC dates from 2016 for the reference year of 2020.

Here are the residential tax rates (RT) for various municipalities in the United Counties of Prescott and Russell for the year 2023.

Municipality	Residential tax rates
East Hawkesbury	0.00508400
Russell	0.00551060
Casselman	0.00656974
Champlain	0.00669657
Alfred-Plantagenet	0.00721667
Clarence-Rockland	0.00737149
Municipalité de La Nation	0.00761108
Hawkesbury	0.01181814

The current budget includes a 3.5% increase in the tax rate for the year 2024, bringing the estimated tax rate to 0.0067886.



Property taxes

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	3,765,898	3,963,111	4,280,324	514,426	13.7%
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	3,765,898	3,963,111	4,280,324	514,426	13.7%
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 Operating Expenses	-	-	-	-	-
Net Operating Revenues (Costs)	3,765,898	3,963,111	4,280,324	514,426	13.7%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	3,765,898	3,963,111	4,280,324	514,426	13.7%
Depreciation	-	-	-	-	-



Council and Committees

The municipal council provides governance and strategic planning for the municipality. To achieve this, certain committees exist. Allocations to the Casselman Library Council and the CRCVC are identified elsewhere in the budget. No budget has been planned for the other committees.

The training budget allocates \$5,000 per councilor and \$6,000 for the mayor. A 2% salary increase is planned for all municipal staff, including the municipal council.



Council and Committees

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	10,000	9,960	10,000	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	10,000	9,960	10,000	-	0.0%
Operating Expenses					
Salaries and Benefits	205,617	210,671	214,366	8,749	4.3%
Supplies and Materials	1,500	1,500	500	(1,000)	-66.7%
Professional Fees	-	-	-	-	-
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Communications	-	-	-	-	-
Travel and Training	29,000	26,000	26,000	(3,000)	-10.3%
Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	10,000	9,960	10,000	-	0.0%
Others	-	-	-	-	-
Total Operating Expenses	246,117	248,131	250,866	4,749	1.9%
Net Operating Revenues (Costs)	(236,117)	(238,171)	(240,866)	(4,749)	2.0%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(236,117)	(238,171)	(240,866)	(4,749)	2.0%
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:

- Clerks services
- Financial services
- Human resources

The increase in salaries and benefits is related to the creation of a new position within the administration.

The increase in professional fees is related to a provision of \$50,000 for the 2024 pay equity project, thus fulfilling legal obligations in human resources.



Corporate Services

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	3,700	3,700	3,700	-	0.0%
Grant - Operations	178,218	179,318	312,028	133,810	75.1%
Penalties and interest	385,000	389,063	385,000	-	0.0%
Permits and Licenses	5,250	4,550	5,250	-	0.0%
Sales	5,000	5,000	5,000	-	0.0%
Other	16,500	23,480	16,500	-	0.0%
Total Revenue	593,668	605,111	727,478	133,810	22.5%
Operating Expenses					
Salaries and Benefits	615,866	636,408	778,839	162,973	26.5%
Supplies and Materials	12,000	12,082	12,000	-	0.0%
Professional Fees	158,833	229,385	207,905	49,072	30.9%
Contracted Services	2,000	2,000	2,000	-	0.0%
Utilities	10,000	10,000	10,000	-	0.0%
Equipment and Maintenance	18,500	24,000	29,050	10,550	57.0%
Communications	18,250	19,250	20,250	2,000	11.0%
Travel and Training	14,400	12,000	21,400	7,000	48.6%
Subscriptions	5,500	5,868	6,000	500	9.1%
Insurance	47,678	53,605	55,652	7,974	16.7%
Information Management	69,000	67,649	74,760	5,760	8.3%
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	11,500	12,035	12,500	1,000	8.7%
Total Operating Expenses	983,527	1,084,282	1,230,356	246,829	25.1%
Net Operating Revenues (Costs)	(389,859)	(479,171)	(502,878)	(113,019)	29.0%
Funding					
Interest	524	524	460	(64)	-12.2%
Capital	3,167	3,167	3,231	64	2.0%
Total	3,691	3,691	3,691	-	0.0%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	7,000	7,000	7,000	-	0.0%
Transfers (From)	-	-	-	-	-
Total	7,000	7,000	7,000	-	0.0%
Net Overall	(400,550)	(489,862)	(513,569)	(113,019)	28.2%
Depreciation	10,801	12,946	12,946	2,145	19.9%



Commerce and economic development

This department includes the following functions:

- Economic development
- Tourist center
- Communications

For capital expenditures, the website project will be completed in 2024 instead of 2023, so the expense has been deferred to 2024.



Commerce and economic development

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	2,000	2,520	2,000	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	14,100	14,115	15,125	1,025	7.3%
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	16,100	16,635	17,125	1,025	6.4%
Operating Expenses					
Salaries and Benefits	129,054	128,984	133,049	3,995	3.1%
Supplies and Materials	1,050	1,050	1,450	400	38.1%
Professional Fees	5,000	5,000	5,000	-	0.0%
Contracted Services	8,000	8,500	2,000	(6,000)	-75.0%
Utilities	1,050	1,248	1,225	175	16.7%
Equipment and Maintenance	-	-	-	-	-
Communications	24,500	21,500	27,440	2,940	12.0%
Travel and Training	-	-	1,000	1,000	-
Subscriptions	-	-	-	-	-
Insurance	1,235	1,312	1,350	115	9.3%
Information Management	-	393	595	595	-
Fuel	-	-	-	-	-
Donations - Contributions	-	1,210,735	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	169,889	1,378,722	173,109	3,220	1.9%
Net Operating Revenues (Costs)	(153,789)	(1,362,087)	(155,984)	(2,195)	1.4%
Funding					
Interest	69,750	69,750	84,000	14,250	20.4%
Capital	-	-	-	-	-
Total	69,750	69,750	84,000	14,250	20.4%
Capital					
Grant - Capital	(20,000)	(41,579)	-	20,000	-100.0%
Development charges	(17,686)	(17,686)	-	17,686	-100.0%
New debts	-	-	-	-	-
Capital expenses	120,000	92,035	14,125	(105,875)	-88.2%
Total	82,314	32,770	14,125	(68,189)	-82.8%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(305,853)	(1,464,607)	(254,109)	51,744	-16.9%
Depreciation	9,084	9,084	9,084	-	0.0%



Brisson trail

2023 Achievement

Funding

Engineering Services – Geotechnical, Environmental, & Archaeological Study: Trail, Parking, Fence, and Lot 26	FEDDEV (\$99,900)
Construction of Fence and Parking Area	Municipal Contribution (FEDDEV) 99,900 \$ and sponsorship
Selection of Artists and Art Productions: Poetry Garden	PAFO (\$49,900)
Development of an Image and Name for the Trail: Bird's Eye Park	GFL Sponsorship

2023 Funding

FEDDEV & Municipal Fund (match)	199 800,00 \$
PAFO	49 900,00 \$
GFL Sponsorship	250 000,00 \$

2024 Project

Engineering Services – Geotechnical, Environmental Study: Playground Park Study (for construction in 2025)	GFL Sponsorship
Construction of the Linear Trail and Sidewalks	Trillium Infrastructure Grant
Construction of the Poetry Garden - Linear Trail	Sponsorship
Creation of a Promotional Website	Rural Economic Development Grant

2024 Funding

Natural Infrastructure Fund	800,000 \$ + Municipal Contribution of 200,000 \$
Sponsorship National	100,000 \$ in 2024 and 100,000 \$ in 2025
Rural Economic Development	50 000,00 \$
Trillium infrastructure	150 000,00 \$
FCM Green Fund	500 000,00 \$



Brisson trail

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	-	-	-	-
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Professional Fees	-	-	-	-	-
Contracted Services	-	-	50,000	50,000	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Communications	-	-	10,000	10,000	-
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	-	-	60,000	60,000	-
Net Operating Revenues (Costs)	-	-	(60,000)	(60,000)	-
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	(375,800)	(375,800)	(400,000)	(24,200)	6.4%
Development charges	(25,000)	(25,000)	(25,000)	-	0.0%
New debts	-	-	-	-	-
Capital expenses	419,900	469,413	375,000	(44,900)	-10.7%
Total	19,100	68,613	(50,000)	(69,100)	-361.8%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	(19,100)	(68,613)	(10,000)	9,100	-47.6%
Total	(19,100)	(68,613)	(10,000)	9,100	-47.6%
Net Overall	-	-	-	-	-
Depreciation	-	-	-	-	-



Rental Services

In addition to the complex, the municipality offers premises in the following buildings:

- Paul-Émile Lévesque Centre
- 1 industriel
- 747 St-Jean
- 750 principal

In 2022, the municipality acquired the building at 1 Industriel st. The project has experienced delays and has been partially postponed to 2024.

Capital expenditure:

Description	Cost
1 Industriel	1,100,000
Total	1,110,000



Rental Services

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	246,150	260,553	271,965	25,815	10.5%
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	246,150	260,553	271,965	25,815	10.5%
Operating Expenses					
Salaries and Benefits	34,642	30,539	28,656	(5,986)	-17.3%
Supplies and Materials	12,000	7,500	10,000	(2,000)	-16.7%
Professional Fees	-	-	-	-	-
Contracted Services	7,200	13,600	15,200	8,000	111.1%
Utilities	72,900	70,117	70,463	(2,437)	-3.3%
Equipment and Maintenance	35,990	39,821	55,990	20,000	55.6%
Communications	1,200	1,200	1,200	-	0.0%
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	18,858	20,128	21,331	2,473	13.1%
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	182,790	182,905	202,840	20,050	11.0%
Net Operating Revenues (Costs)	63,360	77,648	69,125	5,765	9.1%
Funding					
Interest	163,341	117,756	125,024	(38,317)	-23.5%
Capital	36,159	36,159	36,976	817	2.3%
Total	199,500	153,915	162,000	(37,500)	-18.8%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	(1,200,000)	(100,000)	(1,100,000)	100,000	-8.3%
Capital expenses	1,200,000	100,000	1,100,000	(100,000)	-8.3%
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(136,140)	(76,267)	(92,875)	43,265	-31.8%
Depreciation	20,142	20,585	20,585	443	2.2%



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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.

Capital expenditure:

Description	Cost
Bunker Gear	15,000
Fire Helmets	15,000
Pump Truck Equipment	45,000
Pump Truck	650,000
Total	725,000

The amount going into reserve is for the ladder truck (100k).



Fire department

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	2,750	4,380	6,750	4,000	145.5%
Grant - Operations	75,382	37,691	-	(75,382)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	78,132	42,071	6,750	(71,382)	-91.4%
Operating Expenses					
Salaries and Benefits	139,018	143,805	184,509	45,491	32.7%
Supplies and Materials	24,500	24,500	24,500	-	0.0%
Professional Fees	-	-	-	-	-
Contracted Services	3,500	2,500	2,500	(1,000)	-28.6%
Utilities	19,000	21,000	21,000	2,000	10.5%
Equipment and Maintenance	21,000	21,000	23,000	2,000	9.5%
Communications	2,300	2,300	2,300	-	0.0%
Travel and Training	23,500	18,500	23,500	-	0.0%
Subscriptions	960	960	1,000	40	4.2%
Insurance	20,092	20,934	21,835	1,743	8.7%
Information Management	4,500	3,000	3,000	(1,500)	-33.3%
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	258,370	258,499	307,144	48,774	18.9%
Net Operating Revenues (Costs)	(180,238)	(216,428)	(300,394)	(120,156)	66.7%
Funding					
Interest	144,986	144,986	134,929	(10,057)	-6.9%
Capital	96,082	152,691	152,873	56,791	59.1%
Total	241,068	297,677	287,802	46,734	19.4%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	59,800	56,877	725,000	665,200	1112.4%
Total	59,800	56,877	725,000	665,200	1112.4%
Reserve					
Transfers (To)	175,000	175,000	100,000	(75,000)	-42.9%
Transfers (From)	-	-	(484,714)	(484,714)	-
Total	175,000	175,000	(384,714)	(559,714)	-319.8%
Net Overall	(656,106)	(745,982)	(928,482)	(272,376)	41.5%
Depreciation	135,372	136,634	136,634	1,262	0.9%



Bylaw Regulations

This department is responsible for issuing tickets, dog licenses, business permits and the emergency plan.

The reduction in contractual services is attributed to a decrease in the anticipated services from the consultant for emergency management coordination.



Bylaw Regulations

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,500	1,500	1,500	-	0.0%
Grant - Operations	-	-	-	-	-
Penalties and interest	3,500	3,580	3,500	-	0.0%
Permits and Licenses	11,000	11,000	11,000	-	0.0%
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	16,000	16,080	16,000	-	0.0%
Operating Expenses					
Salaries and Benefits	100,603	104,784	108,867	8,264	8.2%
Supplies and Materials	3,100	3,350	3,500	400	12.9%
Professional Fees	1,000	1,000	1,000	-	0.0%
Contracted Services	16,850	17,700	13,000	(3,850)	-22.8%
Utilities	-	-	-	-	-
Equipment and Maintenance	1,500	1,500	1,500	-	0.0%
Communications	3,000	2,000	2,500	(500)	-16.7%
Travel and Training	5,000	5,020	4,000	(1,000)	-20.0%
Subscriptions	500	500	500	-	0.0%
Insurance	1,586	1,671	1,744	158	10.0%
Information Management	1,000	855	1,000	-	0.0%
Fuel	1,500	1,500	1,500	-	0.0%
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	135,639	139,880	139,111	3,472	2.6%
Net Operating Revenues (Costs)	(119,639)	(123,800)	(123,111)	(3,472)	2.9%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(119,639)	(123,800)	(123,111)	(3,472)	2.9%
Depreciation	1,642	1,642	1,642	-	0.0%



Building department

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

The increase in salaries corresponds to the addition of the new inspector position that will also assist in the planning department. Professional fees are reduced in 2024, as the new employee will facilitate the replacements that previously required the use of a contractual employee.

An amount of \$14,000 has been budgeted for the acquisition of new software for the planning and construction service.



Building department

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	287,550	199,084	259,850	(27,700)	-9.6%
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	287,550	199,084	259,850	(27,700)	-9.6%
Operating Expenses					
Salaries and Benefits	189,725	189,357	231,002	41,277	21.8%
Supplies and Materials	3,100	3,100	3,400	300	9.7%
Professional Fees	30,000	18,000	7,000	(23,000)	-76.7%
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	1,000	1,000	1,000	-	0.0%
Communications	1,100	1,100	1,100	-	0.0%
Travel and Training	2,650	2,650	4,950	2,300	86.8%
Subscriptions	620	828	1,500	880	141.9%
Insurance	1,570	1,653	1,727	157	10.0%
Information Management	-	-	14,000	14,000	-
Fuel	2,000	1,000	1,000	(1,000)	-50.0%
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	231,765	218,688	266,679	34,914	15.1%
Net Operating Revenues (Costs)	55,785	(19,604)	(6,829)	(62,614)	-112.2%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	55,785	-	-	(55,785)	-100.0%
Transfers (From)	-	(19,604)	(6,829)	(6,829)	-
Total	55,785	(19,604)	(6,829)	(62,614)	-112.2%
Net Overall	-	-	-	-	-
Depreciation	-	-	-	-	-



Conservation Authority

The municipality of Casselman is part 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 Trail.



Conservation Authority

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	2,800	2,800	2,800	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	2,800	2,800	2,800	-	0.0%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Professional Fees	-	-	-	-	-
Contracted Services	34,233	34,797	37,186	2,953	8.6%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Communications	-	-	-	-	-
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	34,233	34,797	37,186	2,953	8.6%
Net Operating Revenues (Costs)	(31,433)	(31,997)	(34,386)	(2,953)	9.4%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(31,433)	(31,997)	(34,386)	(2,953)	9.4%
Depreciation	-	-	-	-	-



Police Service

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

The municipality used the OMPF grant to balance the police service budget. The budget shows an increase of 3%.



Police Service

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	595,466	595,466	638,150	42,684	7.2%
Grant - Operations	66,382	66,382	43,972	(22,410)	-33.8%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	15,000	15,000	15,000	-	0.0%
Total Revenue	676,848	676,848	697,122	20,274	3.0%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Professional Fees	-	-	-	-	-
Contracted Services	676,848	676,848	697,122	20,274	3.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Communications	-	-	-	-	-
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	676,848	676,848	697,122	20,274	3.0%
Net Operating Revenues (Costs)	-	-	-	-	-
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	-	-	-	-	-
Depreciation	-	-	-	-	-



Planning

This department is responsible for planning and managing the territory of the Municipality of Casselman. They ensure that the new developments are following the official plan and the various municipal zoning regulations.

The Planning Department is based on user fees. Some requests require professional services (engineering, lawyers, external planners) and the costs of these are then invoiced to the client, which creates significant variations in the finance of the service.

An amount of \$9,400 has been budgeted for the acquisition of new software for the planning and construction service.



Planning

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	48,500	186,029	41,511	(6,989)	-14.4%
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	48,500	186,029	41,511	(6,989)	-14.4%
Operating Expenses					
Salaries and Benefits	196,890	197,049	158,952	(37,938)	-19.3%
Supplies and Materials	1,100	500	500	(600)	-54.5%
Professional Fees	58,500	212,937	53,511	(4,989)	-8.5%
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Communications	1,800	1,800	1,800	-	0.0%
Travel and Training	3,000	1,500	2,000	(1,000)	-33.3%
Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	9,400	9,400	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	261,290	413,786	226,163	(35,127)	-13.4%
Net Operating Revenues (Costs)	(212,790)	(227,757)	(184,652)	28,138	-13.2%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(212,790)	(227,757)	(184,652)	28,138	-13.2%
Depreciation	-	-	-	-	-



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Public Works





Public Works

The Public Works Department is everywhere. He clears snow, maintains and repairs roads and clears streets and sidewalks. Public works employees also participate in the planning of infrastructure needs for the next few years 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.

The increase in salary expenses is related to the portion of the applied science engineering technician's salary that will be covered by public works. The increase in materials and supplies is due to the growth in the number of vehicles in the fleet, as well as the rise in the price of road salt.

Capital Expenditures:

Description	Cost
Municipal share of St-Isidore and Principale Intersection	60,500
Paul Emile Lévesque Bridge	70,000
Tractors for Sidewalk	135,000
Tractor with Mower	100,000
Roadpatcher	25,000
Pickup Truck (DC)	70,000
Repair of the Tarp on the Salt Dome	30,000
Total	490,500



Public Works

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	3,570	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	1,000	1,000	1,000	-	0.0%
Other	-	-	-	-	-
Total Revenue	1,000	4,570	1,000	-	0.0%
Operating Expenses					
Salaries and Benefits	421,950	481,303	485,563	63,613	15.1%
Supplies and Materials	179,900	187,480	193,900	14,000	7.8%
Professional Fees	-	-	-	-	-
Contracted Services	367,300	335,300	336,300	(31,000)	-8.4%
Utilities	12,750	12,750	12,750	-	0.0%
Equipment and Maintenance	-	6,000	8,000	8,000	-
Communications	4,000	4,000	4,500	500	12.5%
Travel and Training	8,500	8,500	8,500	-	0.0%
Subscriptions	-	-	-	-	-
Insurance	48,340	48,939	50,534	2,194	4.5%
Information Management	-	-	-	-	-
Fuel	75,000	72,500	72,500	(2,500)	-3.3%
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	1,117,740	1,156,772	1,172,547	54,807	4.9%
Net Operating Revenues (Costs)	(1,116,740)	(1,152,202)	(1,171,547)	(54,807)	4.9%
Funding					
Interest	5,667	5,667	5,163	(504)	-8.9%
Capital	27,024	27,024	27,340	316	1.2%
Total	32,691	32,691	32,503	(188)	-0.6%
Capital					
Grant - Capital	(481,000)	(473,314)	(58,679)	422,321	-87.8%
Development charges	(325,000)	(379,972)	(70,000)	255,000	-78.5%
New debts	-	-	-	-	-
Capital expenses	816,000	848,711	490,500	(325,500)	-39.9%
Total	10,000	(4,575)	361,821	351,821	3518.2%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	(130,000)	(130,000)	-
Total	-	-	(130,000)	(130,000)	-
Net Overall	(1,159,431)	(1,180,318)	(1,435,871)	(276,440)	23.8%
Depreciation	365,481	384,430	384,430	18,949	5.2%



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Environnemental services





Water

The municipality provides drinking water to the citizens.

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

Capital Expenditures:

Description	Cost
Water EA	225,000
Upgrade of the Water Meter System	250,000
Development charge study	10,000
Water treatment station	900,000
Total	1,385,000

The water service reserve as of December 31, 2022, is \$245,639.



Water

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,178,332	1,173,832	1,201,746	23,414	2.0%
Grant - Operations	-	-	-	-	-
Penalties and interest	59,522	63,522	13,369	(46,153)	-77.5%
Permits and Licenses	-	-	-	-	-
Sales	46,000	23,000	26,000	(20,000)	-43.5%
Other	5,000	5,000	5,000	-	0.0%
Total Revenue	1,288,854	1,265,354	1,246,115	(42,739)	-3.3%
Operating Expenses					
Salaries and Benefits	49,324	43,551	52,153	2,829	5.7%
Supplies and Materials	40,000	20,000	20,000	(20,000)	-50.0%
Professional Fees	500	500	500	-	0.0%
Contracted Services	350,000	350,000	350,000	-	0.0%
Utilities	27,000	42,863	43,288	16,288	60.3%
Equipment and Maintenance	241,000	241,000	265,000	24,000	10.0%
Communications	4,000	4,000	4,000	-	0.0%
Travel and Training	-	-	-	-	-
Subscriptions	600	600	600	-	0.0%
Insurance	30,064	31,942	33,364	3,300	11.0%
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	742,488	734,456	768,905	26,417	3.6%
Net Operating Revenues (Costs)	546,366	530,898	477,210	(69,156)	-12.7%
Funding					
Interest	19,337	19,337	17,646	(1,691)	-8.7%
Capital	91,112	91,112	92,829	1,717	1.9%
Total	110,449	110,449	110,475	26	0.0%
Capital					
Grant - Capital	(732,700)	(73,270)	(659,430)	73,270	-10.0%
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	1,325,000	238,907	1,385,000	60,000	4.5%
Total	592,300	165,637	725,570	133,270	22.5%
Reserve					
Transfers (To)	-	254,812	-	-	-
Transfers (From)	(156,383)	-	(358,835)	(202,452)	129.5%
Total	(156,383)	254,812	(358,835)	(202,452)	129.5%
Net Overall	-	-	-	-	-
Depreciation	650,440	677,052	677,052	26,612	4.1%



Sewer

The municipality provides a municipal sewage to citizens.

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

Capital expenditure:

Description	Cost
St-Isidore Sanitary Sewer	1,500,000
Pumping Station 1 Design	475,000
Development charge study	10,000
Lagoon EA	225,000
Total	2,210,000

The grants from the Canada Community Building Fund (Gas Tax) and the Ontario Community Infrastructure Fund (OCIF) are currently both being used to finance capital expenditures for the sewer service.

The sewer service reserve as of December 31, 2022, is \$818,902. An internal loan to the municipality's general funds will be made to offset the deficit of \$430,820 in the sewer service reserve.



Sewer

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,366,553	1,379,975	1,424,413	57,860	4.2%
Grant - Operations	-	-	-	-	-
Penalties and interest	21,000	21,000	21,000	-	0.0%
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	5,500	5,500	5,500	-	0.0%
Total Revenue	1,393,053	1,406,475	1,450,913	57,860	4.2%
Operating Expenses					
Salaries and Benefits	40,722	43,533	41,664	942	2.3%
Supplies and Materials	3,000	3,000	3,000	-	0.0%
Professional Fees	1,000	-	-	(1,000)	-100.0%
Contracted Services	170,000	170,000	170,000	-	0.0%
Utilities	77,000	100,749	89,000	12,000	15.6%
Equipment and Maintenance	82,500	81,000	104,000	21,500	26.1%
Communications	5,700	2,000	2,200	(3,500)	-61.4%
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	21,882	22,609	23,437	1,555	7.1%
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	401,804	422,891	433,301	31,497	7.8%
Net Operating Revenues (Costs)	991,249	983,584	1,017,612	26,363	2.7%
Funding					
Interest	326,015	326,015	307,140	(18,875)	-5.8%
Capital	651,273	651,273	670,147	18,874	2.9%
Total	977,288	977,288	977,287	(1)	0.0%
Capital					
Grant - Capital	-	-	(703,919)	(703,919)	-
Development charges	-	(307,139)	(301,293)	(301,293)	-
New debts	-	-	-	-	-
Capital expenses	25,000	398,694	2,210,000	2,185,000	8740.0%
Total	25,000	91,555	1,204,788	1,179,788	4719.2%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	(11,039)	(85,259)	(1,164,463)	(1,153,424)	10448.6%
Total	(11,039)	(85,259)	(1,164,463)	(1,153,424)	10448.6%
Net Overall	-	-	-	-	-
Depreciation	270,153	281,606	281,606	11,453	4.2%



Waste collection

The municipality offers the waste collection service. In addition, it offers a service to collect “bulky” item.

In 2024, recycling collection will no longer be the municipality's responsibility. The reserved funds will be retained for the purpose of replacing the leachate truck.

An amount of \$22,500 has been added to User Fees and an amount of \$34,300 has been added to Materials and Supplies for the “Foodcycler”.



Waste collection

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	382,528	397,179	432,281	49,753	13.0%
Grant - Operations	22,079	52,170	13,417	(8,662)	-39.2%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	100	100	100	-	0.0%
Other	-	-	-	-	-
Total Revenue	404,707	449,449	445,798	41,091	10.2%
Operating Expenses					
Salaries and Benefits	31,408	40,541	36,188	4,780	15.2%
Supplies and Materials	2,500	2,500	36,800	34,300	1372.0%
Professional Fees	33,000	36,000	33,000	-	0.0%
Contracted Services	225,000	269,000	195,000	(30,000)	-13.3%
Utilities	4,600	4,600	4,600	-	0.0%
Equipment and Maintenance	30,000	68,629	30,000	-	0.0%
Communications	350	350	350	-	0.0%
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	1,106	1,281	1,343	237	21.4%
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	327,964	422,901	337,281	9,317	2.8%
Net Operating Revenues (Costs)	76,743	26,548	108,517	31,774	41.4%
Funding					
Interest	4,817	4,817	4,117	(700)	-14.5%
Capital	24,369	24,369	25,068	699	2.9%
Total	29,186	29,186	29,185	(1)	0.0%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	47,557	-	79,332	31,775	66.8%
Transfers (From)	-	(2,638)	-	-	-
Total	47,557	(2,638)	79,332	31,775	66.8%
Net Overall	0	-	-	(0)	-100.0%
Depreciation	66,109	66,109	66,109	-	0.0%



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Recreational and leisure services





Complex – JR Brisson

The municipality manages JR Brisson complex, which includes the ice, the bar and the rooms.

The community hall at JR Brisson was closed in 2023. It is scheduled to reopen in 2024, resulting in an anticipated increase in both revenue and salary expenses.

The increase in materials and supplies is due to the maintenance of the arena compressors (\$15,000), repairs to the ice rink boards (\$6,500), and the installation of an exterior camera system for the complex (\$5,000).

The rise in contractual services is associated with the assessment of the air conditioning systems (\$6,500), the installation of a new hot water system for the Zamboni (\$4,800), and the inspection and servicing of the Zamboni (\$10,000).

Capital expenditure:

Description	Cost
Double-Door Refrigerator	6,000
Double-Door Freezer	5,000
Total	11,000



Complex – JR Brisson

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	492,550	489,824	512,916	20,366	4.1%
Grant - Operations	7,500	1,100	-	(7,500)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	2,700	4,200	1,200	(1,500)	-55.6%
Total Revenue	502,750	495,124	514,116	11,366	2.3%
Operating Expenses					
Salaries and Benefits	482,837	457,871	498,012	15,175	3.1%
Supplies and Materials	44,400	52,900	70,400	26,000	58.6%
Professional Fees	-	-	-	-	-
Contracted Services	74,200	65,557	105,492	31,292	42.2%
Utilities	135,000	157,000	157,000	22,000	16.3%
Equipment and Maintenance	29,700	24,400	27,500	(2,200)	-7.4%
Communications	3,630	3,630	5,100	1,470	40.5%
Travel and Training	4,900	3,100	6,955	2,055	41.9%
Subscriptions	2,000	2,000	1,750	(250)	-12.5%
Insurance	47,827	50,813	52,668	4,841	10.1%
Information Management	3,500	2,500	2,500	(1,000)	-28.6%
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	600	600	600	-
Total Operating Expenses	827,994	820,371	927,977	99,983	12.1%
Net Operating Revenues (Costs)	(325,244)	(325,247)	(413,861)	(88,617)	27.2%
Funding					
Interest	6,881	6,881	6,343	(538)	-7.8%
Capital	29,992	29,992	30,528	536	1.8%
Total	36,873	36,873	36,871	(2)	0.0%
Capital					
Grant - Capital	(25,000)	(140,000)	-	25,000	-100.0%
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	25,000	140,000	11,000	(14,000)	-56.0%
Total	-	-	11,000	11,000	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(362,117)	(362,120)	(461,732)	(99,615)	27.5%
Depreciation	148,004	154,568	154,568	6,564	4.4%



Park

The Recreation Department maintains many of the following parks and playgrounds:

- Richelieu Park and Splash Pad Casselman (Faucher ST and Alice ST)
- Optimist Park (Martin ST and Mercier ST)
- Ottawa Hydro Park (Laval ST and Joliette ST)
- Park for the Elderly (Laval ST and Lévesque ST)
- Nation Park (Rivière Nation Nord)
- Park High Falls (SNC)
- PickleBall
- Tennis

Capital expenditure:

Description	Cost
Safety Surface - Hydro Park	18,000
Total	18,000



Park

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	5,600	31,441	31,950	26,350	470.5%
Grant - Operations	7,000	5,040	-	(7,000)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	2,500	2,500	-	(2,500)	-100.0%
Total Revenue	15,100	38,981	31,950	16,850	111.6%
Operating Expenses					
Salaries and Benefits	33,694	34,917	35,109	1,415	4.2%
Supplies and Materials	10,000	20,424	17,700	7,700	77.0%
Professional Fees	-	-	-	-	-
Contracted Services	36,700	42,531	40,200	3,500	9.5%
Utilities	3,000	3,000	3,000	-	0.0%
Equipment and Maintenance	-	-	-	-	-
Communications	1,500	1,500	1,500	-	0.0%
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	17,352	18,436	19,215	1,863	10.7%
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Others	-	-	-	-	-
Total Operating Expenses	102,246	120,808	116,724	14,478	14.2%
Net Operating Revenues (Costs)	(87,146)	(81,827)	(84,774)	2,372	-2.7%
Funding					
Interest	479	479	443	(36)	-7.5%
Capital	2,039	2,039	2,075	36	1.8%
Total	2,518	2,518	2,518	-	0.0%
Capital					
Grant - Capital	(150,000)	(150,000)	-	150,000	-100.0%
Development charges	(65,800)	(65,800)	-	65,800	-100.0%
New debts	-	-	-	-	-
Capital expenses	333,360	331,870	18,000	(315,360)	-94.6%
Total	117,560	116,070	18,000	(99,560)	-84.7%
Reserve					
Transfers (To)	-	11,650	12,500	12,500	-
Transfers (From)	(70,000)	(55,000)	-	70,000	-100.0%
Total	(70,000)	(43,350)	12,500	82,500	-117.9%
Net Overall	(137,224)	(157,065)	(117,792)	19,432	-14.2%
Depreciation	46,840	44,590	44,590	(2,250)	-4.8%



Community Activities

The municipality actively contributes to two major events;

- Canada Day
- Christmas Festival (CRCVC)

The increase in contributions pertains to the CRCVC. The contribution includes an amount of \$6,000 for the repair of the kiosk roofs.



Community Activities

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	9,340	8,740	5,000	(4,340)	-46.5%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	4,000	953	900	(3,100)	-77.5%
Total Revenue	13,340	9,693	5,900	(7,440)	-55.8%
Operating Expenses					
Salaries and Benefits	11,438	11,915	-	(11,438)	-100.0%
Supplies and Materials	13,400	17,151	12,900	(500)	-3.7%
Professional Fees	-	-	-	-	-
Contracted Services	6,500	5,530	7,950	1,450	22.3%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Communications	-	-	-	-	-
Travel and Training	-	-	-	-	-
Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Fuel	-	-	-	-	-
Donations - Contributions	25,500	24,614	32,575	7,075	27.7%
Others	-	-	-	-	-
Total Operating Expenses	56,838	59,210	53,425	(3,413)	-6.0%
Net Operating Revenues (Costs)	(43,498)	(49,517)	(47,525)	(4,027)	9.3%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(43,498)	(49,517)	(47,525)	(4,027)	9.3%
Depreciation	-	-	-	-	-



Culture

This department includes only of the subsidy that the municipality is giving to the municipal library.



Culture

	Budget 2023	Forecast 2023	Budget 2024	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Sales	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	-	-	-	-
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	10,000	10,000	177,520	167,520	1675.2%
Others	-	-	-	-	-
Total Operating Expenses	10,000	10,000	177,520	167,520	1675.2%
Net Operating Revenues (Costs)	(10,000)	(10,000)	(177,520)	(167,520)	1675.2%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	(10,000)	(10,000)	(10,000)	-	0.0%
New debts	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	(10,000)	(10,000)	(10,000)	-	0.0%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	-	-	(167,520)	(167,520)	-
Depreciation	-	-	-	-	-