



The Corporation of the Municipality of Whitestone

**Agenda of Regular Council Meeting (Budget)
Tuesday, January 30, 2024**

Dunchurch Community Centre

and

Join Zoom Meeting **(Video)**

<https://us02web.zoom.us/j/81405501813>

(Phone Call Only)

Dial [+1 647 558 0588](tel:+16475580588) then Enter Meeting ID: 814 0550 1813#

*Every effort is made to record meetings with the exception of the Closed Session matters.
Both the audio and video are posted on the Municipal Website.
The written minutes are the official record of the meeting.*

1. Call to Order and Roll Call

10:00 a.m.

National Anthem

Indigenous Land Acknowledgement Statement

The Municipality of Whitestone recognizes all of Canada resides on traditional, unceded and/or treaty lands of the Indigenous People of Turtle Island.

We recognize our Municipality on The Robinson Huron Treaty territory is home to many past, present and future Indigenous families.

This acknowledgment of the land is a declaration of our commitment and collective responsibility to reconcile the past, and to honour and value the culture, history and relationships we have with one another.

2. Disclosure of Pecuniary Interest

3. Approval of Agenda ®

4. Presentations and Delegations - None

Move into Committee of the Whole ®

5. Committee of the Whole

- 5.1 Report FIN-2024-01
Budgetary Control Report (Pre-Audit) for the twelve months ending December 31, 2023 ®
- 5.2 Report FIN-2024-02
2024 Asset Management Plan Review ®
- 5.3 Report FIN-2024-03
Draft Operating and Capital / Special Projects Budget for the year 2024 ®

Reconvene into Regular Meeting ®

Matters Arising from Committee of the Whole ®

- 6. **Public Meeting** - None
- 7. **Consent Agenda** - None
- 8. **Accounts Payable** - None
- 9. **Staff Reports** – (Refer to Committee of the Whole)
- 10. **By-laws** - None
- 11. **Business Matters** - None
- 12. **Correspondence** - None
- 13. **Councillor Items**
- 14. **Questions from the Public**
- 15. **Closed Session** - None
- 16. **Confirming By-law** ®
- 17. **Adjournment** ®

COMMITTEE OF THE WHOLE



Municipality of Whitestone

Report to Council

Prepared for: Council

Department: Finance

Agenda Date: January 30, 2024

Report No: FIN-2024-01

Subject:

Budgetary Control Report (Pre Audit) for the twelve months ending December 31, 2023.

Recommendation:

THAT the Council of the Municipality of Whitestone does hereby receive report FIN-2024-01 (Budgetary Control Report (Pre Audit) for the twelve months ending December 31, 2023) for information purposes;

AND THAT Staff continue to keep Council updated with quarterly Budgetary Control Reporting.

Analysis:

Revenues

Revenues slightly favourable (-.08%) for the twelve months ending December 31, 2023. The excess amount generated on the building permit revenue, after offsetting the building department operating cost is subject to a transfer to the Building Department Reserve as per Section 7 (2) of the Building Code Act this adjustment will be done during year end Audit.

Expenses

Approximately 1.62% favourable for the twelve months ending December 31, 2023.

Capital

Approximately 9.82% under budget (favourable) for the twelve months ending December 31, 2023.

2023 Audit

The interim audit has been submitted to the auditors, with the final audit expected to take place during March / April 2024.

Financial Considerations:

Revenue is favourable, Operating is favourable and Capital budgets are favourable for the twelve months ending December 31, 2023, as noted above.

Next Steps:

The 2024 Audit will take place in March / April 2024. When the final adjustments are complete, the overall results will be reported to Council.

Invoices for 2023 will continue to be processed until the end of the January 2024.

Link to Strategic Plan:

- 2. Fiscal Responsibility and Accountability

Respectfully submitted by:



Maneesh Kulal
Treasurer / Tax Collector

Reviewed by:



Michelle Hendry
CAO/Clerk

Attachments:

ATTACHMENT A Revenues, Expenses, Capital

Municipality of Whitestone

2023 Revenues (Q4)	2023 Budget	Actual 2023 Dec 31 2023
Revenue		
14-110 - Taxation Revenue: General Levy	3,319,138	3,318,899
14-210 - English Public School Taxes	979,263.24	982,039.80
14-310 - French Public School Taxes		2,960.55
14-430 - In Lieu of Taxes	7,881.18	14,344.71
14-431 - Supplemental Taxes	65,000.00	80,395.64
14-432 - Supplemental Taxes - English Public		24,009.26
15-100 - Interest Earned from Bank Balance	17,000.00	44,504.62
15-110 - LCBO Rent	10,780.00	10,692.00
15-110-1 LCBO Grass & Misc Revenue		3,441.55
15-310 - Miscellaneous Office Revenue	5,000.00	1,626.67
15-330 - Roads Revenue	4,500.00	2,750.00
15-335 Miscellaneous Revenue	0.00	
15-346 - Garbage Tipping Fees		476.00
15-346-1LandFillYork POS	15,000.00	3,772.07
15-346-2LandFill AULD POS		8,595.00
15-346-5 Landfill revenue -York Bag tags	50.00	105.00
15-346-5 - Scrap Metal	29,000.00	22,118.16
15-370 - Recreation Revenue	800.00	260.00
15-371 - Hall Rental Revenue	800.00	1,662.65
15-373 - After School Program	12,000.00	16,392.61
15-380 - Planning & Zoning Revenue	37000	20531.91
15-384 - Farleys Parking Permits	800.00	1,005.00
15-385 - Rental Units	4,000.00	3,835.31
15-390 - Dog Tags	2,000.00	1,270.00
15-391 - Kennel License	75.00	75.00
15-395 - Community Development Revenue	0.00	1,100.35
15-396 - 9-1-1 Revenue	500.00	530.00
15-398 Wildlife Compensation Program Revenue Admin fee		50.00
15-502 - Railway ROW	27,244.00	27,243.70
15-503 - Grant-Waste Diversion Ontario/CMO	82,819.00	82,989.33
15-504 - Ontario Municipal Partners Fund	1,140,000.00	1,140,000.00
15-504-3 - Modernization Grant	6,000.00	5,576.97
15-507-3 - OCIF - Capacity Program	115,000.00	115,000.00
15-505-2NOHFC - Nursing Station	92,826.17	103,439.10
15-505-5NORDS - Gravel	119,391.40	119,391.40
15-505-7 Dist P. S Municipal Association		556.67
15-505-6 ICIP COVID - Nursing Station	40,105.00	40,105.00
15-507-8 - Invasive Species		
15-508 - Federal Gas Tax Revenue	60,628.34	60,628.34
15-510 - Aggregate Resource Lic Fee	6,000.00	6,278.70
15-510 - 5 - Provincial Offences Revenue	3,000.00	3,570.94
15-522 - Fire Revenue(MTO on site)	4,500.00	9,121.36
15-525 - Fire - Smoke Alarms/Carbon Monoxide	100.00	52.00
15-527 - Fire-Helipad Maintenance	3,500.00	3,500.00
15-570 Grant Recreation	1,560.00	1,560.00
15-571 - Recreation Revenue - Thrift Shop	14,000.00	18,987.01

Municipality of Whitestone

2023 Revenues (Q4)	2023 Budget	Actual 2023 Dec 31 2023
15-720 - Licences/Permits	135,000.00	168,526.00
15-721 - Tax Certificates	2,000.00	1,350.00
15-723 CBO Shared Services	500.00	1,157.09
15-750 - Penalty/Interest	58,000.00	64,985.69
15-751 - Shore Road Allowance Revenue	3,000.00	15,867.38
15-753 - Parkland in Lieu Payments	35,000.00	20,450.00
15-754 - Parkland Interest Income	0.00	14,451.63
15-773 - Nursing Station Maintenance Revenue	1,062.00	1,061.95
15-790 - Transfer Between Funds -Capital	563,564.16	434,769.00
15-797-1 Active Transportation Fund (Dunchurch Sidewalk)	6,000.00	
15-798 Nursing Station Expansion Donations	1,018.00	11,526.65
15-798-1 Nursing Station - donation, WPSHC Foundation	30,000.00	30,000.00
15-800 WSIB rebate 2023	11,606.22	11,544.38
15-801 Sale of 2016 Case 590 Backhoe	50,000.00	63,223.50
15-802 Suplus Items (general Restaurant equip) new prop	12,000.00	0.00
15-803 Used Float (no longer in use)	7,000.00	4,267.59
Total Revenue	7,143,011	7,148,624

Per Council; no sale of assets in 2023

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
Expenses				
General Government				
16-090 - Council -Fees	119,698.80	119,699		
16-091 - Council - Travel	1,000.00	995		
16-092 - Council - Miscellaneous	3,500.00	5,946		
16-093 - Council Electronic Device Allowance	6,500.00	5,200		
XXX Council Insurance				
16-094 - Council Health Benefits	13,750.00	12,717		
16-100 - Admin - Salaries & Benefits	599,625.40	570,491		
16-101 -Admin - Benefits	35,029.72	25,317		
16-102 - Admin - Travel Expenses (mileage and meals)	500.00	109		
16-103 - Admin - Membership/Subscriptions	5,500.00	5,565		
16-104 - Admin - Training Expenses (conferences and training courses)	1,500.00	376		
16-106 - Admin - Postage Expenses	11,000.00	10,981		
16-107 - Admin - Insurance	31,900.00	32,729		
16-108 - Admin - Advertising	7,500.00	10,710		
16-109 - Admin - Telephone	4,100.00	4,044		
16-110 - Admin - Office Supplies	9,000.00	9,430		
16-113 - Admin - Office Equipment	7,500.00	10,616		
16-115 - Admin - Computer Supplies/Support	24,000.00	24,782		
16-116 - Admin - Tax Notices \Forms	1,000.00			
16-117 - Admin - Tax Registrations	0.00			
16-118 - Admin - Financial Expense	11,000.00	8,602		
16-119 - Admin - MPAC Fees	77,802.54	77,803		
16-120 - Admin - Legal Expenses	85,940.00	117,094		
16-120 - 1- Admin - Auditor	13,737.60	13,992		
16-121 - Admin - Election	1,300.00	3,022		
16-122 - Admin - Donation	10,000.00	8,950		
16-123 - Admin - Volunteer Appreciation	11,500.00	12,746		
16-124 - Admin - Taxes Written Off	5,000.00			
16-126 - Admin - Communications	13,000.00	11,732		
16-131 - HR Contingency	35,000.00	33,380		
16-134- Dist Parry Sound Municipal Asso.MTG		1,308		
16-150 - Office - Heating/Hydro	7,000.00	7,379		
16-151 - Office - Building Maintenance	3,500.00	4,548		
16-153 - Office - Janitorial Supplies	500.00	753		

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023 As of Dec 31	Var	
	2023	2023	Fav -(Unfav)	%
16-161 - Web Site - Maintenance/Wages	6,700.00	6,314		
16-162 - High Speed Internet	2,000.00	1,593		
16-163 Asset management reserve contribution	293,374.00	293,374		
TOTAL GENERAL GOVERNMENT	1,459,958	1,452,296	7,662	0.52%

**Protection to Persons & Property
Fire**

16-201 - Fire - Firefighters Wages	98,418.10	99,500		
16-202 - Fire - Training	7,000.00	6,322		
16-202-1 Fire - New Recruitments	15,000.00	14,535		
16-203 - Fire - Advertising	100.00			
16-204 - Fire - Workplace Safety Ins	7,500.00	1,828.16		
16-205 - Fire - Ambulance Dispatch	4,263.00	3,935		
16-206 - Fire - Insurance	34,811.28	35,348		
16-206 - 1 Fire - Insurance Helipad Ins	2,382.00	2,527		
16-207 - Fire - Drivers Exams	600.00	662		
16-208 - Fire - Prevention/Education	2,160.00	1,501		
16-209 - Fire - Memberships/Mutual Aid	545.00	600		
16-210 - Fire - Misc	2,000.00	2,035		
16-212 - Fire - Radio Tower & Air	1,896.00	1,437		
16-213 - Fire - Radio Licenses	1,000.00	1,605		
16-216 - Fire - Permits	2,600.00		Waiting for 2023 Invoice from the Vendor	
16-218 - Fire - Stand Pipe	500.00	648		
16-219 - Fire - Air Bottle Hydrostating	1,000.00	695		
16-220 - Forest Fire Expense (MNR)	400.00			
16-222 - Fire - Bunker/Safety/Uniforms	5,800.00	5,428		
16-222-1 Fire - Turnout/Repair/Cleaning	2,400.00	1,844		
16-223-Fire Vehicle Equipment reserve	5,000.00	5,000		
16-223-3 Fire - CPA Fire Cost	1,085.00	1,161		
16-224 Fire Forest Fire Reserve	0.00	0		
16-224-1 Fire Pump reserve	30,000.00	30,000		
16-225 - Fire - Hose Replacement	1,000.00	0		
16-227 - Fire - Office Supplies		0		
16-229 - Fire - Mileage	200.00	290		
16-232 - Station 1 - Hydro	6,539.00	6,853		
16-233 - Station 1 - Minor Purchases	3,600.00	3,338		

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31	Fav -(Unfav)	%
	2023	2023		
16-234 - Station 1 - Fuel & Oil	7,000.00	6,067		
16-235 - Station 1 - Boat 1	554.00	153		
16-236 - Station 1 - Heating	3,700.00	1,481		
16-237 - Station 1 - Telephone	900.00	800		
16-238 - Station 1 - Supplies	1,065.00	944		
16-239 - Station 1 - Building Maintenance	995.00	514		
16-240 Station 1 - Internet	0.00	0		
16-241 - Station 1 - Inspections & Repairs	750.00	1,281		
16-242 - Station 1 - 5610 Insp/Repairs (Van)	2,000.00	4,055		
16-243 - Station 1 - Snowmobile Inspection/Repairs	200.00	26		
16-245 - Station 1 - Radio Equipment/Repairs	1,500.00	0		
16-248 - Station 1 - Pumper #1 /Pumpe #2 Inspection/Repairs	2,000.00	297		
16-248-1 - Station 1 - Pumpe #2 Inspection/Repairs				
16-250 - Station 1 - Truck #10	1,700.00	1,918		
16-251 - Station 2 - Hydro	1,255.00	741		
16-252 - Station 2 - Minor Purchases/Hose	3,400.00	3,371		
16-253 - Station 2 - Fuel & Oil	1,000.00			
16-254 - Station 2 - 5623 Insp/Rep (Van)	1,000.00	1,700		
16-255 - Station 2 - Boat 2	554.00	153		
16-256 - Station 2 - Heating	5,400.00	4,204		
16-257 - Station 2 - Telephone	835.00	830		
16-258 - Station 2 - Supplies	1,000.00	967		
16-259 - Station 2 - Building Maintenance	316.00	332		
16-260.-1Helipad Maintenance	0.00	0		
16-261 - Station 2 - Tanker Inspection/Repairs	1,700.00	851		
16-262 - Station 2 - Internet	1,500.00	1,502		
16-263 - Station 2 - Radio Equipment/Repairs	1,200.00	1,577		
16-264 - Station 2 - Snowmobile Inspection/Repairs	200.00	26		
16-265 - Fire Rating Signs (3)	650.00			
16-267 - Fire Pro	1,300.00	844		
16-268 - SCBA Testing	1,500.00	1,771		
16-269 - Cell Phone	400.00	400		
16-269-1 - Argo/Trailer	400.00	153		
16-271 Defibrillator Expense	1,000.00	796		
16-272-1 - Jaws Mtce/Training	500.00	773		
Total Fire	285,273	265,617	19,657	6.89%

Other Protection

16-270 - Emergency Plan	1,700.00	1,644		
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**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
16-272 - Biosphere Monitoring (GBB)	0.00			
16-273 - Animal Control	300.00	176		
16-273 - 1 - Wildlife Compensation Prog	300.00			
16-274 - Policing Levy	415,217.00	414,303		
16-xxx - Police Services Board				
16-275 - By-Law Enforcement	24,000.00	20,026		
Total Other Protection	441,517	436,150	5,367	1.22%

Building Department

16-280 - Salaries	121,419.86	120,842		
16-279 - Building Department Truck Fuel	1,000.00	1,021		
16-281 Supplies	2,500.00	2,632		
16-283-1 Cell Phone	450.00	369		
16-284 - Training/Seminar	1,000.00	85		
16-285 Memberships	6,000.00	5,561		
16-290 - Truck Maintenance/Insurnace	4,000.00	3,905		
16-291-1 Mileage	0.00	207		
	136,370	134,623		
TOTAL PROTECTION TO PERSONS & PROPERTY	863,160	836,390	26,770	3.10%

**Transportation Services
Operating Expenses**

16-300 - Roads - Wages	489,482.52	490,869		
16-302 - Roads - Benefits	34,022.05	34,327		
16-303 - Roads - Office-Supplies/Memberships	1,000.00	1,570		
16-304 - Roads - Office-Training	5,000.00	1,390		
16-305 Road Misc Visa Unallocated				
16-306 - Roads - Office-Tower/Radio Licences	1,200.00			
16-310 - Roads - GPS Maintenance	2,700.00	3,028		
16-316 - Garage - Miscellaneous	1,000.00	1,031		
16-320 - Garage - Mtc/Supplies/Tools	13,000.00	11,942		
16-321 - Garage - High Speed Internet	1,400.00	1,175		
16-322 - Roads - Cell Phone	1,200.00	1,421		
16-323 - Garage - Hydro	2,700.00	2,731		

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
16-324- Garage - Telephone	720.00			
16-329 - Garage - Heating	10,000.00	7,730		
16-331 - Garage - Insurance	1,701.88	1,650		
16-334 - Garage - Bldg Mtce	5,000.00	4,782		
16-337 - Culverts - Goods & Services	4,500.00			
16-343 - Road Side Brushing	14,000.00	13,005		
16-342 - Invasive Species	0.00			
16-344 - Road Sweeping	3,500.00	2,569		
16-350 - Ditching - Goods & Services	0.00			
16-355 - Beaver Dams - Goods & Services	500.00	525		
16-360 - Hardtop Patching - Goods & Services	9,000.00	9,342		
16-365 - Grading - Goods & Services	0.00			
16-370 - Dust Control - Goods & Services	50,000.00	53,123		
16-375 - Gravel - Summer Maintenance	195,000.00	195,711		
16-386 - Sanding/Salting - Goods & Services	40,000.00	41,583		
16-389 - Road Side Grass Cutting	5,500.00	5,104		
16-391 - Sign/Safety - Goods & Services	5,000.00	4,361		
16-393 - 4 X 4 Truck - Maintenance	0.00			
16-394 - 4 X 4 Truck - Fuel	0.00			
16-394 - 1 - Dodge Ram 2018 Mtc and Insurance	2,500.00	3,086		
16-394 - 2 - Dodge Ram 2018 Fuel	4,000.00	4,948		
16-396 - Misc MTO Vehicle Plate Renewal	9,100.00	8,927		
16-398 - Turn Around Upgrades	2,500.00	2,500		
16-399 - Boat Launches	8,500.00	7,578		
16-xxx Wahwashkesh Docks and log boom				
16-400-7 CN Crossing Construction	0.00	77		
16-402 2015 - Tandem Freightliner - Maintenance	22,000.00	30,326		
16-403 -205 Tandem Freightliner - Fuel	19,000.00	13,150		
16-404 - 2017Single Axle Freightlinger - Maintenance	17,000.00	20,219		
16-404-1 - 2017Single Axle Freightliner - Fuel	14,000.00	10,931		
16-404-2 2020Freightliner - Snow Plow Fuel	19,000.00	14,236		
16-404-3 2020Freightliner - Snow Plow Mtce	19,000.00	42,017	Sanding unit belt 17K & 10 Tire 11K & other repair	
16-407- 2022- 5 Ton Maintenence	0.00	142		
16-407-1 2022-1 ton Maintenance	1,500.00	1,144		
16-408 2022 5 Ton Fuel	0.00	2,142		
16-408-1 2022 One Ton Fuel	6,500.00	7,566		
16-405 - Harris Lake Road Association	1,000.00	0		
16-409 - 2007 Tandem International - Maintenance	9,000.00	8,716		

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31	Fav -(Unfav)	%
	2023	2023		
16-411 - 2007 Tandem International - Fuel	7,000.00	3,978		
16-412 - 2020 Float Maintenance	500.00	540		
16-414 - Bunny Trail RR X - Maintenance	3,300.00	4,354		
16-421 - 2010 Grader - Maintenance	24,000.00	25,643		
16-423 - 2010 Grader - Fuel	17,000.00	14,079		
16-426 - 2016 Backhoe - Maintenance	2,400.00	4,810		
16-426-1 2022 Backhoe Maint -John Deer	2,500.00	4,075		
16-427 - 2016 Backhoe - Fuel Case	1,000.00	871		
16-427-1 2022 Backhoe Fuel John Deer	5,000.00	4,705		
16-439 - Road Street Lights	4,000.00	8,940		
16-439.-1 Hyundai Excavator Maintenance	2,000.00	3,798		
16-439-2 Hyundai Excavator Fuel	5,000.00	4,759		
16-439-3 Fleet Insurance	29,044.89	29,139		
16-440-4 Roads Grant	94,062.71	88,207		
16-442 Road Reserve Equipment	25,000.00	25,000		
16-443 Road Reserve Construction`				
Loans/Debentures				
16-441-11Tandem Plow Loan(Freightliner)	77,102.00	77,102		
16-441-12 2022 Backhoe Loan	42,398.08	42,397		
16-441-13 Land 2022 TD Loan	66,574	66,574		
16-441-5 Roads Garage Debenture	37,281.00	37,281		
16-441-7 Bunny Trail Culvert Debenture	19,992.00	19,992		
16-441-9 Bunny Trail Construction Debenture	58,030.00	58,029		
16-442 1 Canning Road Debenture	9,664.00	9,664		
16-442-2 Balsam Road Debenture	9,664.00	9,664		
16-442-3 Boakview, Whitestone,Bunny Trail DEB	37,198.34	37,198		
16-442-4 2022 Roads Construction Loan (interest)				
Municipal Facility Construction Loan (Interest)				
XXX Debt Financing 2023 INT (2022 Capital Project \$188,734.26 for 7 months Interest 6.5%)	7,156.17			
TOTAL TRANSPORTATION SERVICES INCLUDING LOAN/DEBENTURES	1,638,594	1,647,472	-8,878	-0.54%
Environmental Services				
16-444-2 - Landfill Wages	117,721.00	119,380		
16-444-1 - York Landfill - Training	500.00			

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
16-444 - York Landfill - Miscellaneous	0.00	389		
16-446 - York Landfill - Supplies	1,100.00	1,184		
16-446 - 1 York Landfill - Hydro	700.00	525		
16-447 - York Landfill -Compaction/Cover	0.00			
16-448 - York Landfill - Recycling	35,500.00	46,901		
16-452 - York Landfill - Maintenance	2,000.00	3,071		
16-452-2 - York Landfill - Compactors Maintenance	3,500.00	841		
16-455 - York Landfill - Hazardous Waste	10,000.00	8,018		
16-456 - York Landfill - Monitoring	14,000.00	10,169		
16-457 - York Landfill - Heating	750.00	855		
16-457 - 1 - York Landfill - Internet	1,950.00	1,768		
16-459 - York Landfill - Bulk Waste	9,000.00	7,160		
16-466 - Auld Landfill - Supplies	800.00	766		
16-466-1 Auld Landfill - Hydro	1,100.00	778		
16-467 - Auld Landfill - Compaction/Cover	0.00			
16-468 - Auld Landfill - Recycling	16,000.00	24,583		
16-471 - Auld Landfill - Bulk Waste	9,000.00	8,748		
16-472 - Auld Landfill - Brushgrinding	10,000.00	90		
16-473 - Auld Landfill - Maintenance	1,300.00	2,592		
16-473-1 - Auld Landfill - Compactors Maintenance	1,000.00	348		
16-476 - Auld Landfill - Miscellaneous/Training	500.00	74		
16-477 - Auld Landfill - Hazardous Waste	0.00			
16-478 - Auld Landfill - Monitoring	5,500.00	7,708		
16-479 - Auld Landfill - Heating	900.00	505		
16-479 - 1 - Auld Landfill - Internet	1,000.00	901		
16-480 Reserve Landfill Sites	10,000.00	10,000		
16-483 - WahWashKesh Dam	0.00			
16-486 Wah-Wash-Kesh Land Use	0.00	241		
16-485 - Harris Lake Depot	2,800.00	2,849		
16-458 - Parry Sound Industrial Park	15,030.96	14,884		
16-484-1Benthic Monitoring	6,200.00	6,136		
16-484 - ICECAP	9,730.00	9,730		
16-484-2 Lake Planning	0.00			
16-484-3 Misc. Initiatives WESC	2,500.00	100		
TOTAL ENVIRONMENTAL SERVICES	290,082	291,292	-1,210	-0.42%

Health Services

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget 2023	Actual 2023 As of Dec 31 2023	Var Fav -(Unfav)	%
16-549 - Health Unit Operating (Levy)	30,961.48	30,961		
16-550 - Ambulance Levy	208,562.71	208,563		
Total Health Services	239,524	239,524	0	0.00%
 Cemetery				
16-501 - 1 Cemetery - Staking Fees	1,500.00	2,750		
16-502 - Cemetery - Memberships	400.00	364		
16-502 - 2 - Cemetery - Software	500.00	493		
16-505 - Fairholme Cemetery - Grasscutting	3,400.00	2,327		
16-506 - Fairholme Cemetery - Materials/Misc	4,350.00	3,530		
16-513 - Maple Is Cemetery - Materials/Misc	1,000.00	283		
16-515 - Maple Is Cemetery - Grasscutting	2,000.00	1,583		
16-522 - Whitestone Cemetery - Materials	500.00	176		
16-524 - Whitestone Cemetery - Grasscutting	1,500.00	1,382		
Total Cemetery	15,150	12,887	2,263	14.93%
TOTAL HEALTH SERVICES	254,674	252,412	2,263	0.89%
 Social & Family Services				
16-618 - Dist Soc Services (DSSAB) Levy	273,582.00	273,582		
16-628 - Belvedere Home - Operating (Levy)	71,986.00	71,986		
TOTAL SOCIAL & FAMILY SERVICES	345,568	345,568	0	0.00%
 Recreation & Culture				
Facilities				
16-699 - Facilities - Wages	85,319.18	61,367		
16-702 - Dunchurch Hall - Supplies	1,670.00	1,979		
16-703 - Dunchurch Hall - Building Maintenance	3,000.00	8,681		
16-704 - Dunchurch Hall - Heating	5,000.00	5,257		
16-705 - Dunchurch Hall - Hydro	3,500.00	3,939		

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
16-706 - Dunchurch Hall - Telephone	600.00	554		
16-707 - Dunchurch Hall - Insurance	6,188.67	6,284		
16-707-1 - Facilities - Training	500.00	74		
16-707-2 Bolger lake Landing	0.00	0		
16-710 - Dunchurch Hall - High Speed Internet	2,000.00	2,101		
16-716 - Maple Is Hall - Supplies	300.00	0		
16-718 - Maple Is Hall - Building Maintenance	500.00	1,522		
16-719 - Maple Is Hall - Hydro	2,400.00	2,418		
16-720 - Maple Is Hall - Telephone/Internet	2,000.00	1,841		
16-725 - Maple Is Hall - Insurance	1,547.16	1,571		
16-731-1 2125 HWY 124 Property Maintnance	1,000.00	97		
16-731-3 2125 HWY 124 -Hydro	2,000.00	2,044		
16-731-5 2125 HWY 124-Insurance	2,500.00	2,474		
16-731-6 2211 HWY 124 Property Maintenance	1,000.00	0		
16-741 - Pavilion - Supplies	700.00	663		
16-741-1 - Pavilion Heating	1,300.00	919		
16-742 - Pavilion - Building Maintenance	2,500.00	1,892		
16-743 - Pavilion - Hydro	1,300.00	1,432		
16-745 - Pavilion - Insurance	3,867.92	3,928		
16-762 - Maple Is Park - Building Maintenance	500.00	690		
16-767 - Municipal Flowers	900.00	998		
16-768 - Storage Garage - Hydro	0.00			
16-769 - Facilities / Parks Maintenance	3,000.00	4,013		
16-774 Facility Reserve- Vehicle	0.00			
16-775-2 New 2023 - Truck- Maintenance	1,000.00			
16-775 - 2016 Facilities Truck - Maintenance/ Insurance	4,000.00	3,405		
16-776 - 2016 Facilities Truck - Fuel	4,000.00	4,175		
16-777 - Municipal Building Mtce	3,500.00	1,476		
16-778 - Water Maintenance	2,500.00	6,609		
16-779 - Water Testing	1,500.00	615		
16-781 - Dunchurch Dock - Beach Maintenance	1,500.00	462		
16-782- Infrastructure Reserve				
16-784 - Mower Expense and small equipment	1,200.00	1,100		
Total Facilities	154,293	134,580	19,712	12.78%

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
Recreation				
16-787 - Recreation - Public Pay Telephone	600.00	611		
16-790 - Recreation - Committee Programs	15,000.00	14,200		
16-791-2 Recreation Equip & Education/Training	500.00			
16-790-4 Swim Program	0.00			
Total Recreation	16,100	14,811	1,289	8.01%
After School Program				
16-798 - After School Program	13,500.00	8,071		
16-798-1 After School Program-Supplies	400.00	24		
	13,900	8,095	5,805	41.77%
Total Recreation & After School Program	30,000	22,905	7,095	23.65%
Thrift Shop				
16-793 - Recreation - Thrift Shop Donations	14,000.00	500		
16-794 - Recreation - Thrift Shop Expenses	250.00	0		
Total Thrift Shop	14,250	500	13,750	96.49%
Library				
16-803 - Library - Expenses	116,795.77	117,280		
Insurance				
16-806 - Library - Building Maintenance	3,000.00	852		
Total Library	119,796	118,131	1,665	1.39%
TOTAL RECREATION & CULTURE	318,339	276,117	42,222	13.26%
Planning & Development				
16-811 - Nursing Station Expenses	1,500.00	2,647		
16-818 - 911 Expenses	500.00	185		
16-819 - 911 Levy	1,219.07	1,123		
16-841 - Parry Sound Planning Board	5,000.00	5,000		

**Municipality of Whitestone
2023 Expenditure (Q 4)**

	Budget	Actual 2023	Var	
	2023	As of Dec 31 2023	Fav -(Unfav)	%
16-843 - Planning & Development	50,000.00	31,530		
16-844 - Planning-Capital-Official Plan/Zoning				
16-845-3-Land Use permit Gooseneck Lake LUP1654		93		
16-845-4-Land Use permit WahWashKesh lake PS-2023				
16-845-5-Land Use permit Ardbeg PS-2022-PLA 00201		207		
16-845-6-Land Use permit Whitest Lake MPSB-2023		241		
16-845-7-Land Use permit Auld's Road Landfill		2,347		
16-845-8-Land Use permit WahWashKesh Lake PS2019				
16-844-1 Parkland Reserve Contibution	35,000.00	34,902		
Total Planning & Development	93,219	78,275	14,944	16.03%
Community Economic & Development				
16-845 - Tourisium Orientation Destination Signs	2,500.00	1,540		
16-845-1 - Walking Trails - Maintenance/Land Use	500.00			
16-845-2 - CIINO	6,250.00	6,250		
Total Community & Development	9,250	7,790	1,460	15.78%
TOTAL PLANNING & DEVELOPMENT	102,469	86,065	16,404	16.01%
TOTAL OPERATING EXPENSES	5,272,844	5,187,613	85,231	1.62%
TOTAL CAPITAL EXPENSES	901,844	813,300.25	88,544	9.82%
TOTAL MUNICIPAL EXPENSES	6,174,688	6,000,913	173,775	2.81%
School Boards	979,263	986,957	-7,694	-0.79%
TOTAL EXPENSES MUNICIPAL & SCHOOL	7,153,952	6,987,870	166,081	2.32%
REVENUES	7,143,011	7,148,624	-5,613	-0.08%
	-10,940			

	2023 Budget	2023 Actual
2023 Capital Q4		
PROJECT		
GENERAL GOVERNMENT		
19-100 Computer Upgrades for Office	5,000	3,730
19-110 Community Centre Communications	10,000	
19-111 AMP Facilities Assessment	44,000	40,144
19-115 Official Plan - Consultants	5,000	
19-116 Lake Planning Initiatives	15,000	
Sub-total	79,000	43,874
FIRE DEPARTMENT		
19-207 Valves for Firetruck	3,500	2,889
Sub-total	3,500	2,889
PUBLIC WORKS MISC.		
19-327 Bridge and Structure Inspections	9,500	9,932
19-308 Road Capital Structure Maintenance	20,000	8,674
19-328 Sidewalks (from Moore Dr to Marina Dr. Hwy 124 North Side)	10,000	7,779
19-330 Fuel Pumps - Public Works Garage	5,000	6,157
Sub-total	44,500	32,543
ROADS AND BRIDGES		
19-351-6 Bunny Trail, Railway Crossing to Boakview	187,298	175,833
19-351-7 Maple Island CSP 0.31 kms N Hwy 520	15,000	
19-351-8 Aulds Road Bridge	10,000	7,917
Sub-total	212,298	183,750
FLEET		
19-347 Water Tank for Tandem Truck	42,000	37,651
19-348-1 2022 Hyundai Excavator	236,895	235,296
Sub-total	278,895	272,947
LANDFILL		
19-812 Landfill capital Auld Landfill shed		
19-xxx Landfill capital York St Landfill shed		
Sub-total		
FACILITIES		
19-714-1 Concrete work Community Centre and Library	10,000	3,664

2023 Capital Q4	2023 Budget	2023 Actual
PROJECT		
LIBRARY		
19-553 Electronic Sign at Library		
Front Steps		
Sub-total	10,000	3,664
RECREATION		
19-813 Farleys Road Boat Launch + signage	4,000	4,028
Sub-total	4,000	4,028
OTHER		
19-601 Municipality Facility Renovation		560
19-701 Nursing Station	156,651	170,818
19-714 Facilities Captial Electric sign		76
19-810-1 2211 HWY 124 Purchase of Property (Frankland) (2024 demolition of Shed)	113,000	98,153
Sub-total	269,651	269,606
TOTAL	901,844	813,300

Complete. Extra cost for eavestrough, air conditioner unit, door & Misc.



Municipality of Whitestone

Report to Council

Prepared for: Council

Department: Finance

Agenda Date: January 30, 2024

Report No: FIN-2024-02

Subject:

Annual review of the Municipality of Whitestone Asset Management Plan

Recommendation:

THAT the Council the Municipality of Whitestone receives for information report FIN-2024-02 (Annual review of the Municipality of Whitestone Asset Management Plan).

Background:

1. Strategic asset management policy

Per O. Reg. 588/17: ASSET MANAGEMENT PLANNING FOR MUNICIPAL INFRASTRUCTURE, under Infrastructure for Jobs and Prosperity Act, 2015

Section 3.

(1) Every municipality shall prepare a strategic asset management policy that includes the following:

- 1. Any of the municipality's goals, policies or plans that are supported by its asset management plan.*
- 2. The process by which the asset management plan is to be considered in the development of the municipality's budget or of any long-term financial plans of the municipality that take into account municipal infrastructure assets.*
- 3. The municipality's approach to continuous improvement and adoption of appropriate practices regarding asset management planning.*
- 4. The principles to be followed by the municipality in its asset management planning, which must include the principles set out in section 3 of the Act.*
- 5. The municipality's commitment to consider, as part of its asset management planning,*
 - i. the actions that may be required to address the vulnerabilities that may be caused by climate change to the municipality's infrastructure assets, in respect of such matters as,*
 - A. operations, such as increased maintenance schedules,*
 - B. levels of service, and*
 - C. lifecycle management,*

- ii. the anticipated costs that could arise from the vulnerabilities described in subparagraph i,*
- iii. adaptation opportunities that may be undertaken to manage the vulnerabilities described in subparagraph i,*
- iv. mitigation approaches to climate change, such as greenhouse gas emission reduction goals and targets, and*
- v. disaster planning and contingency funding*

The Municipality of Whitestone adopted a *Strategic Asset Management Policy* on June 18, 2019 by By-law 41-2019.

2. 2022 Endorsement of Asset Management Plan

At the February 22, 2022 Special Council meeting, the following resolution was passed:

Resolution No. 2022-67

Moved by: Councillor Joe McEwen

Seconded by: Councillor Joe Lamb

13.1 Asset Management Plan endorsement

THAT the Council of the Municipality of Whitestone does hereby approve in principle the November 2021 Municipality of Whitestone Asset Management Plan and Financial Strategy for Core Assets and Vehicles,

AND THAT the Council of the Municipality of Whitestone will give consideration to the financing strategy recommendations during annual budget deliberations,

AND THAT per Section 9. (1) O.Reg. 588/17 Whitestone Council will conduct an annual review of its asset management progress on or before July 1 in each year, starting the year after the municipality's asset management plan is completed,

AND FURTHER THAT the Asset Management plan will be made publicly available on the Municipal website.

Carried

Website Link to: Asset Management Plan and
Strategic Asset Management Policy:

<https://whitestone.ca/p/asset-management-planning-and-reports>

3. Annual review of asset management planning progress

Per O. Reg. 588/17: ASSET MANAGEMENT PLANNING FOR MUNICIPAL INFRASTRUCTURE, under Infrastructure for Jobs and Prosperity Act, 2015

Section 9.

(1) Every municipal council shall conduct an annual review of its asset management progress on or before July 1 in each year, starting the year after the municipality's asset management plan is completed under section 6.

- (2) *The annual review must address,*
- (a) *the municipality's progress in implementing its asset management plan;*
 - (b) *any factors impeding the municipality's ability to implement its asset management plan; and*
 - (c) *a strategy to address the factors described in clause (b).*

Analysis:

See **APPENDIX A, B AND C**

Next Steps:

Per O. Reg. 193/21 (which amends Per O. Reg. 588/17 as referenced above

- (1) *Every municipality shall prepare an asset management plan in respect of its core municipal infrastructure assets on or before July 1, 2022, and in respect of all of its other municipal infrastructure assets on or before July 1, 2024.*

RFP 2024-02, Asset Management Plan, phase 2 will be released in the late January.

The successful Proponent for the RFP will update the 2021 Asset Management Plan to include the additional assets (buildings, recreational assets and the WahWashKesh Dam) as well as provide the requisite financial and service level recommendations.

Financial Considerations:

As set out and recommended in the November 2021 Asset Management Plan and subsequent annual Budgets.

Link to Strategic Plan:

3.6 Review policies, procedures, and processes

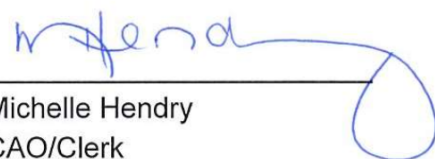
The Municipality will review established policies, By-laws, procedures, and processes to bring them up-to- date and to ensure their consistency with this Strategic Plan, the Whitestone Official plan and best municipal practices.

Respectfully submitted by:



Maneesh Kulal
Treasurer / Tax Collector

Reviewed by:



Michelle Hendry
CAO/Clerk

Attachments:

APPENDIX A – Review of 2021 AMP Recommendations

APPENDIX B – Operating Budget Funding, Table 5-6 (From 2021 Asset Management Plan)

APPENDIX C – Comparative Report

APPENDIX A

Recommendations from the Burnside Asset Management Plan dated November 2021, Section 6, Page 47	NOTES and STATUS
That this Asset Management Plan be received and approved by the Municipality of Whitestone Council	February 22, 2022 Resolution No. 2022-67 (See page 2, Report FIN-2024-01)
That consideration of this Asset Management Plan be given as part of the annual budgeting process to ensure sufficient capital funds are available to fund capital requirements over the 10-year period.	For 2024 Budget Cycle, Report FIN-2023-01 provides an update on the recommendations in the 2021 Asset Management Plan
The current level of funding for asset replacement and renewal at the Municipality will not sufficiently fund required capital needs or close the infrastructure funding gap. As such, it is recommended that the following be considered:	Specific comments below:
<ul style="list-style-type: none"> • That the "levels of service" strategies discussed in this report be approved (pages 21 to 27 in the AMP) 	The "levels of service" were not to specifically approved. This can be revisited in the next iteration of the AMP (2024)
<ul style="list-style-type: none"> • The Municipality use capital reserves as the primary source of asset investment annually. Funds should flow from the operating budget to these reserves, which are then used to fund capital projects; 	Refer Comparative report APPENDIX C
<ul style="list-style-type: none"> • The Municipality increase asset management funding as outlined in Table 5-6 (AMP) 	Refer to APPENDIX B
<ul style="list-style-type: none"> • The Municipality transfer annual surpluses to capital reserves; 	The annual surplus for the year 2022 was used in 2023 budget deficit.
<ul style="list-style-type: none"> • The Municipality dedicates any budget savings from the elimination of debt payments to funding asset management needs (i.e., Either new debt or transfers to reserves); 	Refer Comparative report APPENDIX C
<ul style="list-style-type: none"> • The Municipality update the financing strategy to account for other non-core as well as any road base replacement needs in the future; 	<p>This will be undertaken in 2024. An RFP will be issued to engage Consulting Services for the purposed of integrating the non-core assets in the AMP to meet the requirements of:</p> <p>O. Reg. 193/21 (which amends Per O. Reg. 588/17 as referenced above</p> <p>(1) Every municipality shall prepare an asset management plan in respect of its core municipal infrastructure assets on or before July 1, 2022, and in respect of all of its other municipal infrastructure assets on or before July 1, 2024.</p>

<ul style="list-style-type: none"> That this Asset Management Plan be updated as per the Municipality's Asset Management Strategy Policy; and 	<p>The Municipality's 'Strategic Asset Management Policy' (F06-01) speaks to 'Continuous Improvement' and revisions as needed.</p>
<ul style="list-style-type: none"> The Municipality consider the capital priorities identified within this report when applying for future grants or deciding on how to utilize Gas Tax, OCIF funding and/or other funding that becomes available. 	<p>Refer Comparative report APPENDIX C</p>
<ul style="list-style-type: none"> That the Municipality pursue all available capital grants whenever possible to further reduce the infrastructure funding gap 	<p>Ongoing. Available grants are identified and if applicable, applications will be pursued</p>

November 19, 2021

Operating Budget Funding

From a levels of service perspective, the Municipality is doing really well. Section 4 of Appendix C to this report outlines very minor adjustments are needed to the Municipality's operating budget to account for any further levels of service impacts that are not currently funded.

The introduction of new debt funding also has an impact on the Municipality's operating budget going forward. This is also outlined in Appendix C and summarized below in Table 5-6. It has also been assumed that when existing debt payments are complete, the budget space created will be used to either fund new debt or to increase transfers to reserves.

Table 5-6: Increase in Funding Summary

Increase in Funding	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Increase in Transfers to Reserves	175,000	102,526	100,000	38,572	27,700	13,500	13,800	14,100	14,400	14,700
Increase (Decrease) in Operating - LOS	13,400	8,180	(3,215)	5,264	3,215	2,164	(101)	9,212	(3,620)	5,928
Increase (Decrease) in Operating - Debt	-	15,833	(18,560)	30,181	36,440	33,110	8,670	-	(55,694)	-
Total Impact on Annual Budget	188,400	126,539	78,225	74,017	67,355	48,774	22,369	23,312	(44,914)	20,628

Table 5-6 above outlines the total annual increase in funding recommended from 2022 to 2031. These increases can be incorporated through:

- a) Finding efficiencies in the annual budget
- b) Increase in external funding (i.e., grants or third party contributions).
- c) Allocations of annual surpluses to capital reserves (if available).
- d) Recommending budget increases.

Funding Gap

Figure 5-4 provides an overall summary of the recommended annual investment levels (shown in orange and gray) as well as the funding gap (shown in yellow). The funding recommendations outlined in this section ensure the funding gap is eliminated by year five of the forecast period. Given the increased need for capital investment in the first half of the forecast period, it was necessary to have the gap eliminated by 2026 to minimize debt needs.

Table 5-5 Contribution to Reserve Comparative year over year

APPENDIX C

	Forecast 2022 Per AMP	Actual 2022	Forecast 2023 Per AMP	Actual 2023	Forecast 2024 Per AMP
Asset Management reserve					
1) Contribution to Road Reserve	\$ 150,000.00		\$ 225,000.00		\$ 300,000.00
2) Contribution to Vehicle Equipment Reserve	\$ 150,000.00		\$ 175,000.00		\$ 200,000.00
Total Asset Management Reserve	\$ 300,000.00	\$ 388,750.00	\$ 400,000.00	\$ 293,374.00	\$ 500,000.00
Gas Tax Funding	\$ 58,102.00	\$ 58,102.16	\$ 60,628.00	\$ 60,628.34	\$ 60,628.34
OCIF	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	\$ 115,000.00	\$ 50,000.00
	\$ 108,102.00	\$ 158,102.16	\$ 110,628.00	\$ 175,628.34	\$ 110,628.34
Total Contribution to Reserve	\$ 408,102.00	\$ 546,852.16	\$ 510,628.00	\$ 469,002.34	\$ 610,628.34
LOS (Level of Service) Operating	\$ 236,910.00	\$ 179,416.00	\$ 245,090.00	\$ 195,710.54	\$ 241,876.00
Debt Financing	\$ 189,043.00		\$ 377,692.00		\$ 634,728.00
Financing Land Purchase		\$ 695,000.00			
Financing for Backhoe		\$ 183,115.00			
Whitestone Lake/Bunny Trail /Boakview Financing		\$ 301,643.00			
	\$ 189,043.00	\$ 1,179,758.00	\$ 377,692.00	\$ -	\$ 634,728.00
Increase Transfer Reserve			\$ 102,526.00	-\$ 77,849.82	\$ 100,000.34
Increase or Decrease in LOS (Level of Service)			\$ 8,180.00	\$ 16,294.54	-\$ 3,214.00
Increase or Decrease Operating Debt			\$ 15,833.00	No Compative number for	-\$ 18,560.00

	Forecast 2022 Per AMP	Actual 2022	Forecast 2023 Per AMP	Actual 2023	Forecast 2024 Per AMP
Funding Out from Reserve					
1) Contribution to Road Reserve	\$ 450,000.00		\$ 230,000.00		\$ 300,000.00
2) Contribution to Vehicle Equipment Reserve	\$ 259,080.00		\$ 83,232.00		\$ 350,000.00
	\$ 709,080.00	\$ 63,231.00	\$ 313,232.00	\$ 294,937.00	\$ 650,000.00

Actual number	
Amp Forecast	
Year 2023 actual number are subject to audit review	
Refer to Pages 42, 43 and 45 of AMP	



Municipality of Whitestone

Report to Council

Prepared for: Council

Department: Finance

Agenda Date: January 30, 2024

Report No: FIN-2024-03

Subject:

DRAFT Operating and Capital/Special Projects Budget for the year 2024.

Recommendation:

THAT the Council of the Corporation of the Municipality of Whitestone receive Report FIN-2024-03 (DRAFT Operating and Capital/Special Projects Budget for the year 2024) for information purposes.

Analysis:

The preliminary tax rate increase of 8.2% is for discussion purposes.

A 1.0% tax increase/decrease is approximately \$33,754.80

The budget pressures for 2024 include the purchase of the Fire Pumper Truck (originally budgeted for 2025), the contribution for the West Parry Sound Cultural and Recreation Centre as well as various increases related to staff and Council costs, operating expenses and new programs/line items.

Please note on the expenditures spread sheet, 2024 budget numbers highlighted in grey are either mandatory costs (levy's, insurance), or are fixed by known or approved expenses (wages, benefits etc.).

REVENUES

- On August 16, 2023 the Ontario government filed a regulation to amend the Assessment Act, extending the postponement of a province-wide reassessment through the end of the 2012-2024 assessment cycle. Property assessment for the 2023 and 2024 property tax years will continue to be based on fully phased-in January 1, 2016 values. The government also announced that it will conduct a review of Ontario's property assessment and taxation system.
- MPAC will continue to maintain an inventory of all properties and account for changes that happen each year in every property sector across the province.

- Additional tax revenue resulting from new assessment (new buildings and renovations) in 2023 is approximately \$61,118 (1.72%)
- Ontario Municipal Partnership Fund (OMPF) \$1,141,600, an increase of \$1,600 (0.14%) from 2023.
- Canada Community Building Fund (Gas Tax Revenue), \$67,596, an increase of \$6,967.66 (11.49%)
- Ontario Community Infrastructure Fund, (OCIF), \$132,250, an increase of \$17,250 from 2023 (15%)
- Northern Ontario Resource Development Fund (NORD) for 2024 (for gravel projects), \$119,391.40. This is a five year grant program and 2024 is the fourth year of the five years. The grant amount is the same for all five years
- New for 2024 is the Community Emergency Preparedness Grant \$36,647.42. Approval pending. This grant will be used for two emergency back up generators, sand bags and training.

EXPENSES

The first DRAFT of the 2024 budget shows a 4.41% increase over 2023 Operating budget expense.

There are several new line items and several line items that have not yet been included and are subject to further input from Council

Mandatory Levy's

- MPAC Fees, \$79,019, an increase of \$1,216 (1.56%)
- North Bay Parry Sound District Health Unit, \$31,891, an increase of \$929.52 (3.00%)
- Ontario Provincial Police Levy (O.P.P.) \$408,081, a decrease of \$7,136 (-1.72%)
- DSSAB, \$288,582, an increase of \$15,000 (5.48%), estimate only at this time
- Belvedere Heights Home, \$61,677, a decrease of \$10,309 (-14.32 %)
- Ambulance Levy, \$218,991, an increase of \$10,428 (5.00%), estimate
- Parry Sound Industrial Park, \$15,033 an increase of \$3 (0.01%)
- 911 Services \$1,200, a decrease of \$19.07 (-1.56%), estimate

Operating Expense pressures and discussion

- Salaries, wages and select contracted services increases to reflect CPI increase or CUPE Collective Agreement
- Insurance costs are estimated to increase by \$20,276.80, 15% over 2023 (to be confirmed at renewal in May). For transparency, Council Member insurance has been separated from the general insurance line item and is shown along with other Council related items
- Staff Group Health Benefit costs estimated to increase by \$39,212, 63.2% over 2023 (to be finalized in April)
- Councillor Health Benefits Allowance increase by \$7,975. The \$7,975 includes a Council approved increase of the \$1,000 per year per Council member plus the 22% administration fees as well as other administration fees not budgeted in 2023) a 58% increase from 2023 budget

- New for 2024, Police Services Board costs, \$5,000. This represents estimated costs for half of the year.
- New for 2024 (previously cancelled in 2020, 2021, 2022 and 2023), Swim program budgeted at \$5,000
- New for 2024, WahWashkesh docks and log boom, \$4,000
- After School Program, budget of \$8,000, a decrease of \$5,500 (-40.74%) from 2023. Reduced program hours and days.
- Recreation Committee budget request increase by \$35,800, a 238.67% increase over 2023 budget for a total requested budget of \$50,800. See ATTACHMENT G
- Public Works related commodity price increases are expected (gravel, winter sand, road salt, calcium etc.) Increases are estimated at this time; tenders will confirm actual costs
- Other expected product increases – paper, postage, office supplies, janitorial products etc.
- Legal expenses and HR contingency expenses have been estimated modestly and may need adjustment subject to future matters that may come forth in 2024
- The road grant program budget for 2024 is noted as \$94,062 (this is the 2023 budget amount). Council direction is required for any amendment to this line item
- The Whitestone Library Budget is \$114,300, an increase of \$2,918 (2.62%) See ATTACHMENT D
- The ICECAP budget is \$10,225, an increase of \$495 (5.09%) from 2023 budget. See ATTACHMENT E
- The Benthic Monitoring budget is \$8,168, an increase of \$1,968 (31.74%) from 2023 budget. This includes three lakes (two of these lakes will be new to the program) See ATTACHMENT F
- Fire Chief Whitman has requested a \$30,000 contribution to the Forest Fire Reserve, which was not included in the budget due to budget constraints.
- Fire Chief Whitman has requested a \$130,000 contribution for the Fire Pumper. However, due to budget constraints, only \$105,000 was contributed

CAPITAL / SPECIAL PROJECTS

Budget proposed of \$1,685,915

- General \$164,000
- Fire Department \$745,208
- Public Works Miscellaneous \$97,207
- Roads and Bridges \$362,000
- Fleet \$15,500
- Facilities \$38,000
- Recreation \$4,000
- Other \$260,000 (includes West Parry Sound Recreation and Cultural Centre - Municipal contribution \$250,000)

Potential sources of funding;

- Reserves \$748,595
- Gas Tax, OCIF & Emergency Preparedness Grant \$236,494
- Debt Financing \$700,827.48

RESERVES

The 2023 Ending Balance is projected to be \$1,539,720 (including year-end adjustments to Parkland Cash-In-Lieu Reserve). The proposed contributions to reserves for 2024 are \$410,000 a decrease of \$88,276 from 2023. The Asset Management Plan recommendation for the 2024 contribution to reserves is \$500,000

The proposed draws from reserves are \$748,594, which would result in the 2024 year-end reserve balance of \$1,201,126.

DEBT

The 2023 Annual Debt Repayment Limit published as per regulation 403/02 is as follows for the Municipality of Whitestone (provided by the Ministry of Municipal Affairs and Housing):

25% of Net Revenues (limit): \$976,261
 Net Estimated Annual Repayment Limit: \$781,345
 (25% of Net Revenue less Committed Net Debt Charges)

2024 Estimated Debt:

Loans/Debentures Committed	
16-441-11 Tandem Plow Loan (Freightliner)	\$25,700.80
16-441-12 2022 Backhoe Loan	\$42,397.08
16-441-13 Land (2125 Highway 124) 2022 TD Loan	\$66,574.23
16-441-5 Roads Garage Debenture	\$37,281.00
16-441-7 Bunny Trail Culvert Debenture	19,991.72
16-441-9 Bunny Trail Construction Debenture	\$56,880.33
16-442 1 Canning Road (resurface treatment) Debenture	\$9,663.79
16-442-2 Balsam Road (surface treatment) Debenture	\$9,663.79
16-442-3 Boakview Road (bridge), Whitestone Lake Road (road repair), Bunny Trail (road repair) Debenture	<u>\$37,198.34</u>
	\$305,351.08
Proposed	
Financing Fire Pumper Truck	\$11,843.53
Debt Financing Municipal Contribution Recreation and Cultural Centre - Interest Only 9 months @ 5%	\$9,375.00
Ladds Road Bridge Engineering rehabilitation replacement analysis - Interest Only 9 months @ 5%	\$937.50
Farleys Road Bridge guide rail end treatments - Interest Only 9 months @ 5%	\$1,875.00
Maple Island Bridge 1.10km north of Highway 520 - Interest Only 9 months @ 5%	\$2,250.00
	<u>\$26,281.03</u>
	\$331,632.11

Link to Strategic Plan:

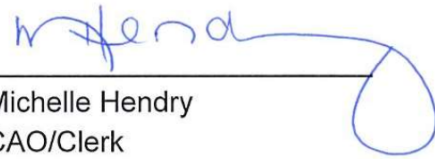
Fiscal Responsibility and Accountability

Respectfully submitted by:



Maneesh Kulal
Treasurer / Tax Collector

Reviewed by:



Michelle Hendry
CAO/Clerk

Attachments:

- ATTACHMENT A** Draft Expense and Five-Year Capital Budget 2024 - 2028
- ATTACHMENT B** Draft Revenues Budget for the year 2024
- ATTACHMENT C** Draft Reserves Budget for the year 2024
- ATTACHMENT D** Whitestone Library Board Budget
- ATTACHMENT E** ICECAP Budget
- ATTACHMENT F** Benthic Monitoring Budget
- ATTACHMENT G** Recreation Committee Budget

ATTACHMENT A

Municipality of Whitestone 2023 Proposed Budget

	2022	Actual 2022	Budget	Actual 2023	Budget	
	Budget	Dec 31 2022	2023	As of Dec 31 2023	2024	
Expenses						
General Government						
16-090 - Council -Fees	116,753	113,129	119,699	119,699	123,550	
16-091 - Council - Travel	750	511	1,000	995	2,000	
16-092 - Council - Miscellaneous	2,000	5,109	3,500	5,946	5,000	
16-093 - Council Electronic Device Allowance			6,500	5,200	3,000	\$600 x 5 members
XXX Council Insurance					6,134	
16-094 - Council Health Benefits			13,750	12,717	21,725	
16-100 - Admin - Salaries & Benefits	589,226	538,400	599,625	570,491	614,122	
16-101 -Admin - Benefits			35,030	25,317	56,932	
16-102 - Admin - Travel Expenses (mileage and meals)	500	403	500	109	2,270	3 conferences - ROMA, OGRA, MFOA + misc
16-103 - Admin - Membership/Subscriptions	7,500	5,785	5,500	5,565	5,500	
16-104 - Admin - Training Expenses (conferences and training courses)	3,000	2,311	1,500	376	4,500	3 conferences (ROMA, OGRA, MFOA + AMCTO training for Wendy & misc)
16-106 - Admin - Postage Expenses	12,000	10,904	11,000	10,981	11,500	
16-107 - Admin - Insurance	27,422	28,130	31,900	32,729	38,862	
16-108 - Admin - Advertising	8,000	8,005	7,500	10,710	7,500	
16-109 - Admin - Telephone	4,200	4,091	4,100	4,044	4,100	
16-110 - Admin - Office Supplies	9,000	12,682	9,000	9,430	9,000	
16-113 - Admin - Office Equipment	7,500	13,671	7,500	10,616	7,500	
16-115 - Admin - Computer Supplies/Support	27,000	22,542	24,000	24,782	24,000	
16-116 - Admin - Tax Notices \Forms	1,000	827	1,000		1,000	
16-117 - Admin - Tax Registrations			0			
16-118 - Admin - Financial Expense	10,000	10,349	11,000	8,602	12,000	
16-119 - Admin - MPAC Fees	78,246	78,246	77,803	77,803	79,019	
16-120 - Admin - Legal Expenses	20,000	55,225	85,940	117,094	75,000	
16-120 - 1- Admin - Auditor	14,000	13,865	13,738	13,992	14,000	
16-121 - Admin - Election	25,000	17,368	1,300	3,022	1,650	Data Fix contract for 4 yr, 2024-2026
16-122 - Admin - Donation	7,500	11,050	10,000	8,950	10,000	
16-123 - Admin - Volunteer Appreciation	9,200	14,554	11,500	12,746	12,000	
16-124 - Admin - Taxes Written Off	5,000	4,320	5,000		5,000	Year end entry for 2023
16-126 - Admin - Communications	4,000	8,677	13,000	11,732	13,000	Newsletter / Communications person
16-131 - HR Contingency	5,000	17,963	35,000	33,380	10,000	
16-134- Dist Parry Sound Municipal Asso.MTG				1,308	0	
16-150 - Office - Heating/Hydro	7,000	6,838	7,000	7,379	7,200	
16-151 - Office - Building Maintenance	2,500	2,839	3,500	4,548	4,500	improvements per Steinhoff report
16-153 - Office - Janitorial Supplies	500	561	500	753	500	
16-161 - Web Site - Maintenance/Wages	750	6,696	6,700	6,314	7,000	
16-162 - High Speed Internet	2,000	3,225	2,000	1,593	1,900	
16-163 Asset management reserve contribution	343,055	338,750	293,374	293,374	250,000	As per AMP Requirement \$500,000
TOTAL GENERAL GOVERNMENT	1,349,602	1,357,028	1,459,958	1,452,296	1,450,964	
Protection to Persons & Property						
Fire						
16-201 - Fire - Firefighters Wages	88,512	91,003	98,418	99,500	105,166	
16-202 - Fire - Training	7,000	5,054	7,000	6,322	10,000	
16-202-1 Fire - New Recruitments	20,000	10,265	15,000	14,535	20,000	
16-203 - Fire - Advertising	100		100		100	
16-204 - Fire - Workplace Safety Ins	7,500	1,898	7,500	1,828	8,000	

**Municipality of Whitestone
2023 Proposed Budget**

	2022	Actual 2022	Budget	Actual 2023	Budget	
	Budget	Dec 31 2022	2023	As of Dec 31	2024	
				2023		
16-205 - Fire - Ambulance Dispatch	4,179	4,365	4,263	3,935	4,263	
16-206 - Fire - Insurance	30,849	31,647	34,811	35,348	41,971	
16-206 - 1 Fire - Insurance Helipad Ins	2,230	2,269	2,382	2,527	2,906	
16-207 - Fire - Drivers Exams	600	237	600	662	600	
16-208 - Fire - Prevention/Education	2,160	1,138	2,160	1,501	2,160	
16-209 - Fire - Memberships/Mutual Aid	545	425	545	600	545	
16-210 - Fire - Misc	2,000	1,540	2,000	2,035	2,000	
16-212 - Fire - Radio Tower & Air	1,896	1,437	1,896	1,437	1,896	
16-213 - Fire - Radio Licenses	1,000	751	1,000	1,605	1,000	
16-216 - Fire - Permits	2,600	2,544	2,600		2,600	Waiting for 2023 invoice
16-218 - Fire - Stand Pipe	500		500	648	500	
16-219 - Fire - Air Bottle Hydrostating	1,000	134	1,000	695	1,000	
16-220 - Forest Fire Expense (MNR)	400		400		400	
16-222 - Fire - Bunker/Safety/Uniforms	5,800	3,542	5,800	5,428	5,800	
16-222-1 Fire - Turnout/Repair/Cleaning	2,400	1,298	2,400	1,844	2,400	
16-223-Fire Vehicle Equipment reserve	10,000	10,000	5,000	5,000	10,000	
16-223-3 Fire - CPA Fire Cost	1,086	1,075	1,085	1,161	1,086	
16-224 Fire Forest Fire Reserve	20,000	20,000	0	0	0	Request for 30,000
16-224-1 Fire Pump reserve	30,000	30,000	30,000	30,000	105,000	Request for 130,000
16-225 - Fire - Hose Replacement	1,000		1,000	0	1,000	
16-227 - Fire - Office Supplies		1,507		0		
16-229 - Fire - Mileage	200		200	290	200	
16-232 - Station 1 - Hydro	2,900	5,944	6,539	6,853	7,000	
16-233 - Station 1 - Minor Purchases	3,600	4,412	3,600	3,338	3,600	
16-234 - Station 1 - Fuel & Oil	7,000	6,383	7,000	6,067	7,000	
16-235 - Station 1 - Boat 1	554	417	554	153	554	
16-236 - Station 1 - Heating	2,500	3,351	3,700	1,481	2,500	
16-237 - Station 1 - Telephone	900	987	900	800	900	
16-238 - Station 1 - Supplies	1,065	767	1,065	944	1,065	
16-239 - Station 1 - Building Maintenance	995	711	995	514	1,000	
16-240 Station 1 - Internet	850	1,819	0	0	0	
16-241 - Station 1 - Inspections & Repairs	750	295	750	1,281	750	
16-242 - Station 1 - 5610 Insp/Repairs (Van)	2,000	1,655	2,000	4,055	2,000	
16-243 - Station 1 - Snowmobile Inspection/Repairs	200		200	26	200	
16-245 - Station 1 - Radio Equipment/Repairs	1,500	1,007	1,500	0	1,500	
16-248 - Station 1 - Pumper #1 /Pumpe #2 Inspection/Repairs	1,700	2,270	2,000	297	3,400	
16-248-1 - Station 1 - Pumpe #2 Inspection/Repairs						
16-250 - Station 1 - Truck #10	2,700	771	1,700	1,918	2,700	
16-251 - Station 2 - Hydro	1,255	850	1,255	741	1,255	
16-252 - Station 2 - Minor Purchases/Hose	3,400	3,485	3,400	3,371	3,400	
16-253 - Station 2 - Fuel & Oil	1,100	242	1,000		1,000	
16-254 - Station 2 - 5623 Insp/Rep (Van)	2,000	714	1,000	1,700	2,000	
16-255 - Station 2 - Boat 2	554	382	554	153	554	
16-256 - Station 2 - Heating	2,000	5,436	5,400	4,204	5,000	
16-257 - Station 2 - Telephone	835	958	835	830	950	
16-258 - Station 2 - Supplies	1,000	592	1,000	967	1,000	
16-259 - Station 2 - Building Maintenance	316	62	316	332	316	
16-260.-1Helipad Maintenance	2,000	2,035	0	0	0	
16-261 - Station 2 - Tanker Inspection/Repairs	1,700	1,604	1,700	851	1,700	
16-262 - Station 2 - Internet	700	1,323	1,500	1,502	2,200	
16-263 - Station 2 - Radio Equipment/Repairs	1,200	1,646	1,200	1,577	1,200	
16-264 - Station 2 - Snowmobile Inspection/Repairs	200	60	200	26	200	
16-265 - Fire Rating Signs (3)	650		650		650	

**Municipality of Whitestone
2023 Proposed Budget**

	2022	Actual 2022	Budget	Actual 2023	Budget
	Budget	Dec 31 2022	2023	As of Dec 31 2023	2024
16-267 - Fire Pro	1,300	812	1,300	844	1,300
16-268 - SCBA Testing	1,500	804	1,500	1,771	1,500
16-269 - Cell Phone	400		400	400	400
16-269-1 - Argo/Trailer	400	244	400	153	400
16-271 Defibrillator Expense	1,500	753	1,000	796	1,500
16-272-1 - Jaws Mtce/Training	500		500	773	500
Total Fire	297,281	274,924	285,273	265,617	391,786
Other Protection					
16-270 - Emergency Plan	3,700	1,573	1,700	1,644	1,800
16-272 - Biosphere Monitoring (GBB)			0		0
16-273 - Animal Control	750	310	300	176	300
16-273 - 1 - Wildlife Compensation Prog	750		300		300
16-274 - Policing Levy	422,767	418,413	415,217	414,303	408,081
16-xxx - Police Services Board					5,000
16-275 - By-Law Enforcement	23,500	22,447	24,000	20,026	24,000
Total Other Protection	451,467	442,743	441,517	436,150	439,481
Building Department					
16-280 - Salaries	110,991	122,041	121,420	120,842	130,372
16-279 - Building Department Truck Fuel	1,700	1,004	1,000	1,021	1,050
16-281 Supplies	2,000	5,293	2,500	2,632	2,500
16-283-1 Cell Phone	450	378	450	369	450
16-284 - Training/Seminar	1,000		1,000	85	1,000
16-285 Memberships	6,000	5,855	6,000	5,561	6,000
16-290 - Truck Maintenance/Insurnace	7,500	7,311	4,000	3,905	4,396
16-291-1 Mileage	0		0	207	300
TOTAL PROTECTION TO PERSONS & PROPERTY	878,389	859,548	863,160	836,390	977,335
Transportation Services					
Operating Expenses					
16-300 - Roads - Wages	478,553	465,101	489,483	490,869	513,338
16-302 - Roads - Benefits		22,300	34,022	34,327	62,532
16-303 - Roads - Office-Supplies/Memberships	2,000	978	1,000	1,570	1,300
16-304 - Roads - Office-Training	9,000	1,680	5,000	1,390	4,500
16-305 Road Misc Visa Unallocated					
16-306 - Roads - Office-Tower/Radio Licences	1,000	1,134	1,200		1,200
16-310 - Roads - GPS Maintenance	1,000	1,799	2,700	3,028	2,850
16-316 - Garage - Miscellaneous	2,500	405	1,000	1,031	1,200
16-320 - Garage - Mtc/Supplies/Tools	13,000	13,635	13,000	11,942	11,500
16-321 - Garage - High Speed Internet	1,300	1,388	1,400	1,175	1,852
16-322 - Roads - Cell Phone	1,300	842	1,200	1,421	1,652
16-323 - Garage - Hydro	2,000	2,554	2,700	2,731	2,800
16-324- Garage - Telephone	800		720		720

**Municipality of Whitestone
2023 Proposed Budget**

	2022	Actual 2022	Budget	Actual 2023	Budget	
	Budget	Dec 31 2022	2023	As of Dec 31	2024	
				2023		
16-329 - Garage - Heating	8,000	9,999	10,000	7,730	8,000	
16-331 - Garage - Insurance	1,508	1,547	1,702	1,650	1,959	
16-334 - Garage - Bldg Mtce	5,000	4,571	5,000	4,782	5,500	
16-337 - Culverts - Goods & Services	12,000	4,132	4,500		4,000	
16-343 - Road Side Brushing	17,000	12,866	14,000	13,005	14,500	
16-342 - Invasive Species	2,500		0			
16-344 - Road Sweeping	4,000	2,894	3,500	2,569	7,000	may need rental unit this year
16-350 - Ditching - Goods & Services	14,000	13,799	0		0	
16-355 - Beaver Dams - Goods & Services	500		500	525	500	
16-360 - Hardtop Patching - Goods & Services	4,500	10,250	9,000	9,342	7,000	
16-365 - Grading - Goods & Services	2,500		0		0	
16-370 - Dust Control - Goods & Services	46,000	45,794	50,000	53,123	56,000	
16-375 - Gravel - Summer Maintenance	180,000	179,416	195,000	195,711	202,800	4% added to 2023 Budget
16-386 - Sanding/Salting - Goods & Services	38,000	41,184	40,000	41,583	41,600	up about 4%
16-389 - Road Side Grass Cutting	5,400	5,104	5,500	5,104	6,100	
16-391 - Sign/Safety - Goods & Services	8,000	7,148	5,000	4,361	5,250	
16-393 - 4 X 4 Truck - Maintenance	4,000	5,189	0		0	
16-394 - 4 X 4 Truck - Fuel	3,500	4,016	0		0	
16-394 - 1 - Dodge Ram 2018 Mtc and Insurance	3,000	900	2,500	3,086	3,255	
16-394 - 2 - Dodge Ram 2018 Fuel	2,500	3,932	4,000	4,948	4,500	
16-396 - Misc MTO Vehicle Plate Renewal		9,083	9,100	8,927	9,300	
16-398 - Turn Around Upgrades	3,000	3,053	2,500	2,500	2,500	
16-399 - Boat Launches	3,500	3,801	8,500	7,578	2,500	General Maintenance
16-xxx Wahwaskeah Docks and log boom					4,000	
16-400-7 CN Crossing Construction		653	0	77	0	
16-402 2015 - Tandem Freightliner - Maintenance	24,000	30,932	22,000	30,326	24,500	
16-403 -205 Tandem Freightliner - Fuel	12,000	17,532	19,000	13,150	15,000	
16-404 - 2017Single Axle Freightliner - Maintenance	13,500	18,763	17,000	20,219	19,000	
16-404-1 - 2017Single Axle Freightliner - Fuel	10,000	14,480	14,000	10,931	12,500	
16-404-2 2020Freightliner - Snow Plow Fuel	11,000	18,034	19,000	14,236	15,500	
16-404-3 2020Freightliner - Snow Plow Mtce	10,000	19,896	19,000	42,017	19,000	
16-407- 2022- 5 Ton Maintenance		47	0	142	0	
16-407-1 2022-1 ton Maintenance	1,000	825	1,500	1,144	3,500	
16-408 2022 5 Ton Fuel		1,524	0	2,142	0	
16-408-1 2022 One Ton Fuel	3,500	6,931	6,500	7,566	7,500	
16-405 - Harris Lake Road Association	1,200	1,000	1,000	0	0	
16-409 - 2007 Tandem International - Maintenance	8,000	15,853	9,000	8,716	9,000	
16-411 - 2007 Tandem International - Fuel	6,500	6,662	7,000	3,978	5,500	
16-412 - 2020 Float Maintenance	1,000	235	500	540	1,000	
16-414 - Bunny Trail RR X - Maintenance	4,000	3,265	3,300	4,354	4,100	
16-421 - 2010 Grader - Maintenance	30,000	35,282	24,000	25,643	25,000	
16-423 - 2010 Grader - Fuel	13,000	17,740	17,000	14,079	14,500	
16-426 - 2016 Backhoe - Maintenance	13,000	22,602	2,400	4,810	0	Sold
16-426-1 2022 Backhoe Maint -John Deer	1,000	147	2,500	4,075	6,500	
16-427 - 2016 Backhoe - Fuel Case	3,000	7,016	1,000	871	0	Sold
16-427-1 2022 Backhoe Fuel John Deer	4,000		5,000	4,705	5,000	
16-439 - Road Street Lights	4,000	3,155	4,000	8,940	5,000	
16-439-1 Hyundai Excavator Maintenance			2,000	3,798	4,500	
16-439-2 Hyundai Excavator Fuel			5,000	4,759	5,000	
16-439-3 Fleet Insurance			29,045	29,139	37,935	all vehicles in fleet
16-440-4 Roads Grant	87,649	86,073	94,063	88,207	94,062	Council directon required for increase

**Municipality of Whitestone
2023 Proposed Budget**

	2022	Actual 2022	Budget	Actual 2023	Budget	
	Budget	Dec 31 2022	2023	As of Dec 31 2023	2024	
16-442 Road Reserve Equipment	25,000	25,000	25,000	25,000		Now part of AM reserve
16-443 Road Reserve Construction	20,000	20,000				Now part of AM reserve
Loans/Debentures						
16-441-11 Tandem Plow Loan (Freightliner)	77,102	77,102	77,102	77,102	25,701	
16-441-12 2022 Backhoe Loan	10,030	7,066	42,398	42,397	42,397	
16-441-13 Land (2125 Highway 124) 2022 TD Loan		22,191	66,574	66,574	66,574	
16-441-5 Roads Garage Debenture	37,281	37,281	37,281	37,281	37,281	
16-441-7 Bunny Trail Culvert Debenture	19,992	19,992	19,992	19,992	19,992	
16-441-9 Bunny Trail Construction Debenture	59,198	59,198	58,030	58,029	56,880	
16-442 1 Canning Road (resurface treatment) Debenture	9,664	9,664	9,664	9,664	9,664	
16-442-2 Balsam Road (surface treatment) Debenture	9,664	9,664	9,664	9,664	9,664	
16-442-3 Boakview Road (bridge), Whitestone Lake Road (road repair), Bunny Trail (road repair) Debenture	14,120	1,379	37,198	37,198	37,198	
16-442-4 2022 Roads Construction Loan (interest)	600					
Financing Fire Pumper Truck- - Interest Only 9 Month @ 5%					11,844	
Debt Financing Municipal Contribution Recreation and Cultural Centre - Interest Only 9 Month @ 5%					9,375	
Ladd Road Bridge Engineering rehabilitation replacement analysis - Interest Only 9 Month @ 5%					938	
Farleys Road Bridge Guide Rail end treatments - Interest Only 9 Month @ 5%					1,875	
Maple Island Bridge 1.10km north of Highway 520 - Interest Only 9 Month @ 5%					2,250	
Municipal Facility Construction Loan (Interest)	1,238					
XXX Debt Financing 2023 INT (2022 Capital Project \$188,734.26 for 7 months Interest 6.5%)			7,156			
TOTAL TRANSPORTATION SERVICES INCLUDING LOAN/DEBENTURES	1,426,098	1,497,677	1,638,594	1,647,472	1,656,936	
Environmental Services						
16-444-2 - Landfill Wages	91,958	96,833	117,721	119,380	149,046	
16-444-1 - York Landfill - Training	500	351	500		500	
16-444 - York Landfill - Miscellaneous	2,500	142	0	389	400	
16-446 - York Landfill - Supplies	2,500	1,056	1,100	1,184	1,200	
16-446 - 1 York Landfill - Hydro	700	472	700	525	700	
16-447 - York Landfill -Compaction/Cover	7,000	6,833	0		0	
16-448 - York Landfill - Recycling	20,000	35,067	35,500	46,901	20,000	
16-452 - York Landfill - Maintenance	2,000	1,908	2,000	3,071	3,000	
16-452-2 - York Landfill - Compactors Maintenance	4,000	4,277	3,500	841	3,500	
16-455 - York Landfill - Hazardous Waste	11,000	11,000	10,000	8,018	10,000	
16-456 - York Landfill - Monitoring	12,500	8,048	14,000	10,169	11,500	
16-457 - York Landfill - Heating	750	731	750	855	750	
16-457 - 1 - York Landfill - Internet	1,900	1,929	1,950	1,768	1,950	
16-459 - York Landfill - Bulk Waste	9,000	10,197	9,000	7,160	10,000	
16-466 - Auld Landfill - Supplies	1,000	776	800	766	1,000	
16-466-1 Auld Landfill - Hydro	1,000	1,077	1,100	778	1,100	
16-467 - Auld Landfill - Compaction/Cover	7,000	4,197	0		0	
16-468 - Auld Landfill - Recycling	17,000	15,615	16,000	24,583	10,000	
16-471 - Auld Landfill - Bulk Waste	8,000	9,901	9,000	8,748	9,500	

**Municipality of Whitestone
2023 Proposed Budget**

	2022	Actual 2022	Budget	Actual 2023	Budget	
	Budget	Dec 31 2022	2023	As of Dec 31	2024	
				2023		
16-472 - Auld Landfill - Brushgrinding	9,500	15,814	10,000	90	19,500	Move to biennial grinding to save on mob. Costs
16-473 - Auld Landfill - Maintenance	2,000	1,268	1,300	2,592	2,600	
16-473-1 - Auld Landfill - Compactors Maintenance	2,000		1,000	348	1,500	
16-476 - Auld Landfill - Miscellaneous/Training	500		500	74	500	
16-477 - Auld Landfill - Hazardous Waste		2,053	0		0	
16-478 - Auld Landfill - Monitoring	7,500	5,556	5,500	7,708	6,000	
16-479 - Auld Landfill - Heating	500	859	900	505	900	
16-479 - 1 - Auld Landfill - Internet	1,000	605	1,000	901	1,700	
16-480 Reserve Landfill Sites	10,000	10,000	10,000	10,000	10,000	
16-483 - WahWashKesh Dam	2,500		0		0	
16-486 Wah-Wash-Kesh Land Use	200	187	0	241	0	
16-485 - Harris Lake Depot	2,500	2,748	2,800	2,849	2,800	
16-458 - Parry Sound Industrial Park	14,590	14,736	15,031	14,884	15,033	
16-484-1Benthic Monitoring	5,700	5,635	6,200	6,136	8,168	Assume 3 lakes Lorimer and 2 new
16-484 - ICECAP	10,500	8,000	9,730	9,730	10,225	
16-484-2 Lake Planning	5,000	0	0		0	
16-484-3 Misc. Initiatives WESC	3,000	1,746	2,500	100	3,500	
TOTAL ENVIRONMENTAL SERVICES	277,298	279,618	290,082	291,292	316,572	
Health Services						
16-549 - Health Unit Operating (Levy)	30,459	30,459	30,961	30,961	31,891	
16-550 - Ambulance Levy	198,506	198,506	208,563	208,563	218,991	Estimate 5% Increase
Total Health Services	228,965	228,964	239,524	239,524	250,882	
Cemetery						
16-501 - 1 Cemetery - Staking Fees	1,500	1,550	1,500	2,750	3,000	
16-502 - Cemetery - Memberships	340	342	400	364	420	
16-502 - 2 - Cemetery - Software	750	448	500	493	550	
16-505 - Fairholme Cemetery - Grasscutting	2,700	2,515	3,400	2,327	3,500	
16-506 - Fairholme Cemetery - Materials/Misc	1,750	204	4,350	3,530	2,000	
16-513 - Maple Is Cemetery - Materials/Misc	500	522	1,000	283	1,000	
16-515 - Maple Is Cemetery - Grasscutting	2,700	1,500	2,000	1,583	2,000	
16-522 - Whitestone Cemetery - Materials	500	509	500	176	500	
16-524 - Whitestone Cemetery - Grasscutting	2,700	750	1,500	1,382	1,500	
Total Cemetery	13,440	8,340	15,150	12,887	14,470	
TOTAL HEALTH SERVICES	242,405	237,304	254,674	252,412	265,352	
Social & Family Services						
16-618 - Dist Soc Services (DSSAB) Levy	264,531	264,531	273,582	273,582	288,582	Estimate from DSSAB/\$15,000 increase from 2023.
16-628 - Belvedere Home - Operating (Levy)	72,105	72,106	71,986	71,986	61,677	
TOTAL SOCIAL & FAMILY SERVICES	336,636	336,637	345,568	345,568	350,259	

**Municipality of Whitestone
2023 Proposed Budget**

	2022 Budget	Actual 2022 Dec 31 2022	Budget 2023	Actual 2023 As of Dec 31 2023	Budget 2024
Recreation & Culture					
Facilities					
16-699 - Facilities - Wages	87,910	93,686	85,319	61,367	95,136
16-702 - Dunchurch Hall - Supplies	1,300	1,738	1,670	1,979	1,700
16-703 - Dunchurch Hall - Building Maintenance	2,500	10,090	3,000	8,681	8,000
16-704 - Dunchurch Hall - Heating	4,000	4,753	5,000	5,257	5,300
16-705 - Dunchurch Hall - Hydro	3,000	3,292	3,500	3,939	3,700
16-706 - Dunchurch Hall - Telephone	600	647	600	554	700
16-707 - Dunchurch Hall - Insurance	5,484	5,626	6,189	6,284	7,461
16-707-1 - Facilities - Training	1,000		500	74	500
16-707-2 Bolger lake Landing		3,969	0	0	0
16-710 - Dunchurch Hall - High Speed Internet	1,300	3,306	2,000	2,101	2,100
16-716 - Maple Is Hall - Supplies	300		300	0	300
16-718 - Maple Is Hall - Building Maintenance	1,000	1,454	500	1,522	1,600
16-719 - Maple Is Hall - Hydro	2,300	442	2,400	2,418	2,400
16-720 - Maple Is Hall - Telephone/Internet	2,000	2,007	2,000	1,841	2,000
16-725 - Maple Is Hall - Insurance	1,371	1,407	1,547	1,571	1,865
16-731-1 2125 HWY 124 Property Maintnace		2,060	1,000	97	1,000
16-731-3 2125 HWY 124 -Hydro			2,000	2,044	2,000
16-731-5 2125 HWY 124-Insurance			2,500	2,474	2,938
16-731-6 2211 HWY 124 Property Maintenance			1,000	0	1,000
	0		0	0	
16-741 - Pavilion - Supplies	1,200	219	700	663	700
16-741-1 - Pavilion Heating	1,200	1,234	1,300	919	1,300
16-742 - Pavilion - Building Maintenance	3,000	2,869	2,500	1,892	2,000
16-743 - Pavilion - Hydro	1,000	1,221	1,300	1,432	1,400
16-745 - Pavilion - Insurance	3,428	3,516	3,868	3,928	4,663
16-762 - Maple Is Park - Building Maintenance	150	854	500	690	1,300
16-767 - Municipal Flowers	1,300	909	900	998	1,000
16-768 - Storage Garage - Hydro	3,500		0		0
16-769 - Facilities / Parks Maintenance	500	3,378	3,000	4,013	4,000
16-774 Facility Reserve- Vehicle	10,000	10,000	0		
16-775-2 New 2023 - Truck- Maintenance			1,000		
16-775 - 2016 Facilities Truck - Maintenance/ Insurance	2,000	3,365	4,000	3,405	4,054
16-776 - 2016 Facilities Truck - Fuel	4,000	4,768	4,000	4,175	4,000
16-777 - Municipal Building Mtce	2,500	992	3,500	1,476	4,500
16-778 - Water Maintenance	3,500	6,807	2,500	6,609	6,500
16-779 - Water Testing	1,500	1,387	1,500	615	1,500
16-781 - Dunchurch Dock - Beach Maintenance	2,000	2,685	1,500	462	1,500
16-782- Infrastructure Reserve	30,000	30,000			
16-784 - Mower Expense and small equipment	1,000	816	1,200	1,100	1,500
Total Facilities	185,843	209,498	154,293	134,580	179,619
Recreation					
16-787 - Recreation - Public Pay Telephone	600	611	600	611	625
16-790 - Recreation - Committee Programs	22,000	12,376	15,000	14,200	50,800

Balancing heating system+regular maintenance

**Municipality of Whitestone
2023 Proposed Budget**

	2022 Budget	Actual 2022 Dec 31 2022	Budget 2023	Actual 2023 As of Dec 31 2023	Budget 2024	
16-791-2 Recreation Equip & Education/Training			500		1,000	includes inspection for AMP
16-790-4 Swim Program	5,000	984	0		5,000	
Total Recreation	27,600	13,970	16,100	14,811	57,425	
After School Program						
16-798 - After School Program	14,200	12,521	13,500	8,071	8,000	Reduced days and operating hours
16-798-1 After School Program-Supplies	600		400	24	400	
	14,800	12,521	13,900	8,095	8,400	
Total Recreation & After School Program	42,400	26,491	30,000	22,905	65,825	
Thrift Shop						
16-793 - Recreation - Thrift Shop Donations	13,000	16,250	14,000	500	17,000	
16-794 - Recreation - Thrift Shop Expenses	250		250	0	300	
Total Thrift Shop	13,250	16,250	14,250	500	17,300	
Library						
16-803 - Library - Expenses	93,636	98,324	116,796	117,280	114,300	
Insurance					6,995	
16-806 - Library - Building Maintenance	3,000	5,790	3,000	852	3,000	
Total Library	96,636	104,115	119,796	118,131	124,295	
TOTAL RECREATION & CULTURE	338,129	356,353	318,339	276,117	387,039	
Planning & Development						
16-811 - Nursing Station Expenses	1,500	1,469	1,500	2,647	3,000	
16-818 - 911 Expenses	500	1,125	500	185	500	
16-819 - 911 Levy	2,400	1,207	1,219	1,123	1,200	
16-841 - Parry Sound Planning Board	5,000	5,000	5,000	5,000	5,000	
16-843 - Planning & Development	40,000	66,598	50,000	31,530	50,000	
16-844 - Planning-Capital-Official Plan/Zoning	0					
16-845-3-Land Use permit Gooseneck Lake LUP1654				93	90	
16-845-4-Land Use permit WahWashKesh lake PS-2023					100	
16-845-5-Land Use permit Ardbeg PS-2022-PLA 00201				207	300	
16-845-6-Land Use permit Whitest Lake MPSB-2023				241	250	
16-845-7-Land Use permit Auld's Road Landfill				2,347	2,400	
16-845-8-Land Use permit WahWashKesh Lake PS2019					100	
16-844-1 Parkland Reserve Contibution		40,131.51	35,000	34,902	35,000	
Toal Planning & Development	49,400	115,530	93,219	78,275	97,940	
Community Economic & Development						
16-845 - Tourism Orientation Destination Signs	5,000	2,422	2,500	1,540	2,500	
16-845-1 - Walking Trails - Maintenance/Land Use	500	392	500		500	
16-845-2 - CIINO	6,041	6,250	6,250	6,250	0	

Municipality of Whitestone
2023 Proposed Budget

	2022	Actual 2022	Budget	Actual 2023	Budget	
	Budget	Dec 31 2022	2023	As of Dec 31	2024	
				2023		
Total Community & Development	11,541	9,064	9,250	7,790	3,000	
TOTAL PLANNING & DEVELOPMENT	60,941	124,594	102,469	86,065	100,940	
TOTAL OPERATING EXPENSES	4,909,498	5,048,759	5,272,844	5,187,613	5,505,396	4.41%
TOTAL CAPITAL EXPENSES	2,734,079	2,270,723	901,844	813,300	1,685,915	
TOTAL MUNICIPAL EXPENSES	7,643,578	7,319,482	6,174,688	6,000,913	7,191,311	
School Boards	968,336	987,657	979,263	986,957	994,993	
TOTAL EXPENSES MUNICIPAL & SCHOOL	8,611,914	8,307,139	7,153,952	6,987,870	8,186,304	
REVENUES	8,365,767	8,144,652	7,143,011	7,148,624	8,186,304	
	-246,146	-162,487	-10,940		0	

ATTACHMENT A - CAPITAL

ATTACHMENT A																
2024 Proposed Capital Budget & Special Projects & Five Year Forecast	2022 Approved Budget	Actual 2022	2023 Budget	2023 Actual	2024 Budget	Five year forecast				2024	Grant	Debt Financing	Donation	TBD	Diff	Note
						2025 Draft	2026 Draft	2027 Draft	2028 Draft	Reserve						
PROJECT																
GENERAL GOVERNMENT																
19-100 Computer Upgrades for Office	18,400	11,647	5,000	3,730	5,000					5000						Asset Management Reserve
19-110Community Centre Communications	40,000	6,125	10,000		35,000					35000						Asset Management Reserve
AMP Consultant - Phase 2					50,000					50000						Asset Management Reserve
19-111 AMP Facilities Assessment	45,000		44,000	40,144	0											
19-112 Consultant - HR Policy Handbook	9,000	9,315			0											
19-113 Scanner/Printer for Building Drawings	25,000	16,792			0											
19-114 Health & Safety Policy Update	6,000		0		9,000					9000						Asset Management Reserve
Pay Equity Review			0			10,000										
19-115 Official Plan - Consultants			5,000		50,000					50000						Asset Management Reserve
19-116 Lake Planning Initiatives			15,000		15,000					15000						Asset Management Reserve
Sub-total	143,400	43,880	79,000	43,874	164,000	10,000	0	0	0							
FIRE DEPARTMENT																
19-205 Helipad Improvements	14,000	10,571														
19-206 Tanker 2 Replacement Tires	2,500	2,703														
19-207 Valves for Firetruck			3,500	2,889												
Replace Rescue #1 EMS Deckels Instal Radio					4,000					4000						Fire Vehicle/Equipment
Improvements to Fire Station 1 per Steinhoff report					3,000					3000						Asset Management Reserve
Improvements to Fire Station 2 per Steinhoff report					1,000					1000						Asset Management Reserve
Consultant Review Of Pumper Truck Puchase					15,263					15263						Fire Vehicle/Equipment
Replace Fire Pumper Truck					721,945					406118		315,827				Fire Pumper Rese/Debt Financing
Sub-total	16,500	13,273	3,500	2,889	745,208	0	0	0	0							
PUBLIC WORKS MISC.																
19-327 Bridge and Structure Inpections			9,500	9,932		10,000		10,000								
19-308 Structure Maintenance/Guide Rail	60,000	23,239	20,000	8,674	30,000	40,000	50,000	60,000	70,000	30,000						Asset Management Reserve
19-344 Digital Radar Sign	5,000	4,089			20,000	20,000				20000						Asset Management Reserve
Hwy 125 W/E HWY 520 Clear lake RD sign					2,401					2401						Asset Management Reserve
19-328 Sidewalks (from Moore Dr to Marina Dr. Hwy 124 North Side)	8,000		10,000	7,779	2,500					2500						Asset Management Reserve
19-330 Fuel Pumps - Public Works Garage	11,000		5,000	6,157												
Public Works Garage lighting (internal)					9,500					9500						Asset Management Reserve
Generators for Library and PW Garage and Sand Bags (subject to approval of Emergency Preparedness Grant)					32,806						32,806					Emergency Preparedness Grant subject to approval
Sub-total	84,000	27,328	44,500	32,543	97,207	70,000	50,000	70,000	70,000							
ROADS AND BRIDGES																
19-351-1 Farleys Road, Hwy 124 to Dobson Rd	20,000	25,574														
19-351-2 Canning Rd, Karbehuwe Ln to End	40,000	45,538														
19-351-3 Whitestone Lake Road, Hwy 520 to Whitestone Lake Resort	48,600	45,538														
19-351-4 Maple Island Rd, Hwy 520 to Shady Maple Trail	120,000	74,993														
19-351-5 York St, Hwy 124 to Landfill	8,000						38,000									
Maple Island Rd, Hwy 520 to Shady Maple Trail					115,000						115000					OCIF

2024 Proposed Capital Budget & Special Projects & Five Year Forecast	2022 Approved Budget	Actual 2022	2023 Budget	2023 Actual	2024 Budget	2025 Draft	2026 Draft	2027 Draft	2028 Draft	Reserve	Grant	Debt Financing	Donation	TBD	Diff	Note
PROJECT																
19-351-6 Bunny Trail, Railway Crossing to Boakview			187,298	175,833												
Bunny trail Slurry Seal & repair Boakview to Boundary At McDougal					68,000						68000					OCIF & Gas Tax
Bunny Trail Slurry Seal Hwy 520 S for 6 km									260,000							
Slurry Seal Farley Road Hills					44,000					27154	16846					Asset Management Reserve & Gas Tax
Farelys Road end treatment guiderail						79,000										
Shakell Rd, Grey Owl Rd to East End						48,000										
Grey Owl Rd, Grey Owl Rd to East End SS																
19-351-7 Maple Island CSP 0.31 kms N Hwy 520			15,000													
19-351-8 Aulds Road Bridge			10,000	7,917			150,000									
Maple Island Bridge (on Seasonal Road)						30,000		277,000								
Maple Island Bridge 1.1 km N of Hwy 520									104,000							
Ladd Road Bridge						376,000										
Ladd Road Bridge Engineering rehabilitation replacment analysis					25,000							25000				Debt Financing
Crown Retreats DC, Gravel																
Shawanaga Rd CPS guiderail 4.5km W of Lorimer Lake Road							85,000									
Farleys Road Bridge Guide Rail end treatments					50,000							50000				Debt Financing
Maple Island Bridge 1.10 KM N of HWY 520					60,000							60000				Debt Financing
Shawanaga Lake Road Install Guide Rail over Structure						112,000										
Bunny Trail CSP, 0.11 km S of Stiblers Rd						20,000										
Proposed Dobson Rd Class A Quarry License (Pit Plan)																
13th and 14th Concession Bridge upgrades									193,000							
Sub-total	236,600	191,644	212,298	183,750	362,000	665,000	273,000	277,000	557,000							
FLEET																
Grader								580,000								
Tandem Plow							329,000									
19-343 Heavy Duty Pick Up with Plow net of trade	73,000	78,926														
Pickup Truck						60,000										
19-345 Backhoe	185,000	187,677														
Power Broom								22,000								
19-346 Plate Packer	15,000	9,667														
19-347 Water Tank for Tandem Truck	22,000		42,000	37,651												
Facilities compact Truck (lower tailgate)						55,000										
19-348-1 2022 Hyundai Excavator			236,895	235,296												
Thumb/Forks for Backhoe and adaptor					15,500					15500						Roads Equipment Reserve
Sub-total	295,000	276,270	278,895	272,947	15,500	115,000	329,000	602,000	0							

2024 Proposed Capital Budget & Special Projects & Five Year Forecast	2022 Approved Budget	Actual 2022	2023 Budget	2023 Actual	2024 Budget	2025 Draft	2026 Draft	2027 Draft	2028 Draft	Reserve	Grant	Debt Financing	Donation	TBD	Diff	Note
PROJECT																
LANDFILL																
19-812 Landfill capital Auld Landfill shed		4,554														
19-xxx Landfill capital York St Landfill shed								10,000								
Sub-total		4,554			0	0	10,000									
FACILITIES																
19-714 Electronic Notice Sign at CC	20,000	21,203								8000						Asset Management Reserve
AODA - automatic door openers (Dundome and CC two washrooms)					8,000											
19-714-1 Concrete work Community Centre and Library			10,000	3,664	0											
Parking Lot extention - Nursing Station					0											
Community Centre Chairs (50)					6,000					6000						Asset Management Reserve
Community Centre Siding					14,000					14000						Asset Management Reserve
Street light at CC and Church St Dock					4,000					4000						Asset Management Reserve
LIBRARY																
19-553 Electronic Sign at Library	25,000	25,000														
Front Steps					6,000					6000						Asset Management Reserve
Sub-total	45,000	46,203	10,000	3,664	38,000	0	0	0	0							
RECREATION																
19-808 Installation of Sunshades	3,000	1,539														
19-810 Gate for Ball Park	3,000	244														
19-811 Gooseneck Lake Dock	15,000	15,499			0											
Pick Up Truck						43,000										
Sun shade																
19-813 Farleys Road Boat Launch + signage			4,000	4,028												
General Boat Launch Improvements																
Mulch in Church St Park playground re AODA					4,000					4000						Parkland
Sub-total	21,000	17,282	4,000	4,028	4,000	43,000	0	0	0							
OTHER																
19-601 Municipality Facility Renovation	165,000	155,192		560												
19-701 Nursing Station	917,079	761,343	156,651	170,818	0											
19-714 Facilities Captial Electric sign				76												
19-810-1 2211 HWY 124 Purchase of Property (Frankland) (2024 demolition of Shed)	115,500	10,180	113,000	98,153	4,000					4000						AMP
19-809 Land Purchase (The former Twist Restaurant)	695,000	723,575			0											
West Parry Sound Recreation and Cultural Centre - Municipal contribution	0	0			250,000							250000				Debt Financing
Emergency Management Initiatives (\$3800 for training to be funded by Emergency Preparedness Grant if approved)					6,000					2,158	3,842					AMP & Emergency Preparedness Grant subject to approval
Sub-total	1,892,579	1,650,290	269,651	269,606	260,000	0	0	0	0							
TOTAL	2,734,079	2,270,723	901,844	813,300	1,685,915	903,000	662,000	949,000	627,000	748594	236493	700827		0	0	1685915

Municipality of Whitestone

2023 Proposed Budget Report

	2022 Budget	Actual 2022 Dec 31 2022	2023 Budget	Actual 2023 Dec 05 2023	2024 Budget	
Revenue						
14-110 - Taxation Revenue: General Levy	3,071,087	3,070,863	3,319,138	3,318,899	3,652,269	
14-210 - English Public School Taxes	968,336	969,075	979,263	982,040	994,993	
14-310 - French Public School Taxes		2,451		2,961		
14-315 - English Separate School Taxes			-			
14-430 - In Lieu of Taxes	7,317	9,970	7,881	14,345	7,949	
14-431 - Supplemental Taxes	32,000	63,427	65,000	80,396	67,000	
14-432 - Supplemental Taxes - English Public		19,861		24,009		
15-100 - Interest Earned from Bank Balance	4,000	26,623	17,000	44,505	26,000	
15-110 - LCBO Rent	10,560	10,560	10,780	10,692	10,824	
15-110-1 LCBO Grass & Misc Revenue				3,442		
15-121 - Nomination Fees		1,000	-		-	
15-310 - Miscellaneous Office Revenue	8,000	3,847	5,000	1,627	1,500	
15-311 Sale of land/ Property / Vehical		23,119	-		-	
15-329 Roads Damage Deposit			-			
15-330 - Roads Revenue	2,500	10,500	4,500	2,750	3,000	
15-335 Miscellaneous Revenue		1,820	-			
15-346 - Garbage Tipping Fees	20,000	1,203		476		
15-346-1LandFillYork POS		4,050	15,000	3,772	13,000	
15-346-2LandFill AULD POS		11,210		8,595		
15-346-5 Landfill revenue -York Bag tags		50	50	105	100	
15-346-5 - Scrap Metal	25,000	29,190	29,000	22,118	20,000	
15-370 - Recreation Revenue	500	795	800	260	300	
15-371 - Hall Rental Revenue	1,000	759	800	1,663	1,000	
15-373 - After School Program	15,000	11,681	12,000	16,393	9,000	
15-380 - Planning & Zoning Revenue	22000	37,101	37,000	20,532	20,000	
15-384 - Farleys Parking Permits	1,200	805	800	1,005	1,000	
15-385 - Rental Units	4,000	3,800	4,000	3,835	4,000	Rental Licenses
15-390 - Dog Tags	1,000	2,010	2,000	1,270	1,200	
15-391 - Kennel License	75		75	75	75	
15-395 - Community Development Revenue		851	-	1,100	300	
15-396 - 9-1-1 Revenue	350	670	500	530	500	
15-398 Wildlife Compensation Program Revenue Admin fee				50		
15-502 - Railway ROW	27,244	27,244	27,244	27,244	27,244	
15-503 - Grant-Waste Diversion Ontario/CMO	20,000	69,829	82,819	82,989	82,788	
15-503-1 - Ontario Electronic Stewardship		261				
15-504 - Ontario Municipal Partners Fund	988,300	988,300	1,140,000	1,140,000	1,141,600	
15-504-3 - Modernization Grant		14,098	6,000	5,577	-	
15-507-3 - OCIF - Capacity Program	100,000	100,000	115,000	115,000	132,250	
15-505-2NOHFC - Nursing Station	500,000	293,570	92,826	103,439	-	

Municipality of Whitestone

2023 Proposed Budget Report

	2022 Budget	Actual 2022 Dec 31 2022	2023 Budget	Actual 2023 Dec 05 2023	2024 Budget	
15-505-5NORDS - Gravel	238,798	238,783	119,391	119,391	119,391	4th Year of 5 year funding program (first and second year received in 2022)
15-505-7 Dist P. S Municipal Association				557	-	2023 was a one time cost recovery
15-505-6 ICIP COVID - Nursing Station	100,000	59,895	40,105	40,105	-	
15-507-8 - Invasive Species		2,085				
15-508 - Federal Gas Tax Revenue	58,102	58,102	60,628	60,628	67,596	
15-510 - Aggregate Resource Lic Fee	6,500	5,604	6,000	6,279	6,000	
15-510 - 5 - Provincial Offences Revenue	5,500	2,648	3,000	3,571	3,943	
15-522 - Fire Revenue(MTO on site)		3,132	4,500	9,121	4,500	
15-525 - Fire - Smoke Alarms/Carbon Monoxide	500	78	100	52	100	
15-527 - Fire-Helipad Maintenance	3,500	3,500	3,500	3,500	3,500	
15-570 Grant Recreation		1,160	1,560	1,560		No Confirmation on this Canada Day grant for 2024
15-571 - Recreation Revenue - Thrift Shop	13,000	16,323	14,000	18,987	19,000	
15-720 - Licences/Permits	100,000	145,626	135,000	168,526	150,000	Building Department
15-721 - Tax Certificates	3,000	2,114	2,000	1,350	1,500	
15-723 CBO Shared Services		209	500	1,157	750	
15-750 - Penalty/Interest	58,000	59,324	58,000	64,986	60,000	
15-751 - Shore Road Allowance Revenue	10,000	2,000	3,000	15,867	5,000	
15-753 - Parkland in Lieu Payments		35,725	35,000	20,450	35,000	
15-754 - Parkland Interest Income		4,407	-	14,452		
15-754 Sale of Land	4,000					
15-773 - Nursing Station Maintenance Revenue		1,062	1,062	1,062	1,062	Building rental from WPSHC
15-790 - Transfer Between Funds -Capital	510,400	217,987	563,564	434,769	748,594	
15-797-1 Active Transporation Fund (Dunchurch Sidewalk)			6,000			Not applied for funding in 2023
15-798 Nursing Station Expansion Donations	253,769	294,537	1,018	11,527	-	
15-798 Nursing Station Expansion Donations Deferred Rev	47,731					
15-798-1 Nursing Station - donation, WPSHC Foundation			30,000	30,000	-	
15-799 Balsam Rd Surface Treatment Financing			-		-	
15-822 Boakview Bridge Repairs Financing		85,891			-	
15-823 Whitestone Lake Road repair Financing		166,125			-	
15-824- Bunny Trail Financing		49,627			-	
15-825-2022 Financing for facility	165,000		-		-	
15-826-2022Bank Financing for Backhoe	185,000	183,115	-		-	
15-827 2022 Financing for Roads Debt	78,498		-		-	
15-828 2022 Financing Land Purchase	695,000	695,000	-		-	
15-800 WSIB rebate 2023			11,606	11,544		One time rebate in 2023
15-801 Sale of 2016 Case 590 Backhoe			50,000	63,224	-	
15-802 Suplus Items (general Restaurant equip) new property			12,000	-	5,000	
15-803 Used Float (no longer in use)			7,000	4,268	-	

Municipality of Whitestone

2023 Proposed Budget Report

	2022 Budget	Actual 2022 Dec 31 2022	2023 Budget	Actual 2023 Dec 05 2023	2024 Budget
15-xxx Community Emergency Preparedness Grant					36,647
Financing Fire Truck					315,827
Financing Municipal Contribution Recreation and Cultural Centre					250,000
Other Capital Project					135,000
Total Revenue	8,365,767	8,144,652	7,143,011	7,148,624	8,186,304

2024 Draft Reserves Budget

ATTACHMENT C

Reserve	2022 Budgeted Closing Balance	2023 Budgeted Transfers In	2023 Budgeted Transfers Out	2023 Budgeted Closing Balance	2024 Budgeted Transfers In	2024 Budgeted Transfers Out	2024 Budgeted Closing Balance
Parkland	187,901	34,902	- 102,181	120,622	35,000	- 4,000	151,622
Fire Pumper	171,118	130,000		301,118	105,000	- 406,118	0
Fire Vehicle/Equipment	51,500	5,000		56,500	10,000	- 19,263	47,237
Forest Fire Reserve	150,533		- 100,000	50,533			50,533
Roads Equipment Reserve	105,243	25,000	- 37,651	92,592		- 15,500	77,092
Asset Management Reserve	708,648	293,374	- 294,937	707,085	250,000	- 303,713	653,372
Reserve Thrift Shop	24,290			24,290			24,290
Landfill Reserve	28,718	10,000		38,718	10,000		48,718
Cemetery Reserve	2,478			2,478			2,478
Cemetery Capital	13,721			13,721			13,721
Gas Tax	-			-			-
Kashe Dam	12,000			12,000			12,000
Building Reserve	37,208			37,208			37,208
Building Vehicle Reserve	43,000			43,000			43,000
Facilities Vehicle Reserve	39,854			39,854			39,854
Library (Expansion/Sign)	- 0			- 0			- 0
Total	1,576,213	498,276	- 534,769	1,539,720	410,000	- 748,594	1,201,126

ATTACHMENT D

INCOME	Budget 2023	Estimate 2023		2.5% increase	Notes
Municipal Grant	\$ 111,382.00	\$ 111,382.00		\$ 114,300.00	
Provincial Grant	\$ 4,696.00	\$ 4,696.00		\$ 4,696.00	
Pay equity	\$ 979.00	\$ 979.00		\$ 979.00	
Photocopies & Fax	\$ 1,000.00	\$ 817.38		\$ 1,000.00	
Donations	\$ 1,500.00	\$ 2,375.00		\$ 2,000.00	
Interest	\$ 800.00	\$ 1,840.55		\$ 1,500.00	
Miscellaneous	\$ 5,350.00	\$ 15,219.00		\$ 9,500.00	
Transfer (Contingency Fun	\$ 1,000.00	\$ 1,000.00		\$ 10,000.00	
Student Grant	\$ 4,281.00	\$ 4,116.00		\$ 4,567.00	
G.S.T. rebate	\$ 4,837.00	\$ 4,861.57		\$ 4,000.00	
Connectivity	\$ 1,800.00	\$ 2,272.00		\$ 2,272.00	
Postage from OLSN	\$ 170.00	\$ 170.00		\$ 150.00	
Fundraising	\$ 5,500.00	\$ 5,364.85		\$ 4,000.00	
TOTAL	\$ 143,295.00	\$ 155,093.35		\$ 158,964.00	
Miscellaneous Breakdown					
Library Cards/Out of Town	\$ 300.00	\$ 202.00		\$ 300.00	
Thrift Shop Donation	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	
IDA Mini Grant					
Fines	\$ 50.00	\$ 17.00		\$ 50.00	
ParticipACTION Grant		\$ 5,000.00			
Historical Society Grant		\$ 5,000.00		\$ 4,039.17	
Miscellaneous Total	\$ 5,350.00	\$ 15,219.00		\$ 9,389.17	
Fundraising Breakdown					
Bottle Shed	\$ 1,500.00	\$ 1,600.00			
In-library fundraising	\$ 1,500.00	\$ 1,117.00		\$ 1,500.00	
Book Sale	\$ 1,500.00	\$ 2,136.15		\$ 2,000.00	
Events (Strawberry Social,	\$ 1,000.00	\$ 511.70		\$ 500.00	
Fundraising Total	\$ 5,500.00	\$ 5,364.85		\$ 4,000.00	



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MEMORANDUM

To: Mayor and Council
From: Michelle Hendry, CAO/Clerk
Date: January 30, 2024
Re: Integrated Community Energy and Climate Action Program (ICECAP) and Partners for Climate Protection Program

The Municipality of Whitestone has been a member of ICECAP since December 13, 2021 and agreed to participate in the Partners for Climate Protection Program as of January 18, 2022.

Background

1. On December 13, 2021, the Council of the Municipality of Whitestone passed the following resolution:

Resolution No. 2021-408

Moved by: Councillor Beth Gorham-Matthews

Seconded by: Councillor Joe McEwen

THAT the Council of the Municipality of Whitestone does hereby receive the presentation from Daryle Moffatt and Forrest Pengra, ICECAP co-chairs: "Invitation for Whitestone to join the Integrated Community Energy and Climate Action Program" for information, and thanks the presenters for attending the Council meeting.

AND THAT Council does hereby support the Whitestone Environmental Stewardship Committee's recommendation (per the November 10, 2021 Minutes of the Committee Being Item 10.1.3 of the December 13, 2021 Council Agenda) to reconsider membership in ICECAP;

AND THAT Council does hereby approve membership in ICECAP.

2. On January 18, 2022, the Council of the Municipality of Whitestone passed Resolution No. 2022-37 agreeing to participate in the Partners for Climate Protection Program and appointed the following
 - a) Michelle Hendry, Corporate staff person
 - b) Dave Creasor, Alternate Corporate staff person
 - c) Councillor Beth Gorham-Matthews, Elected official

to oversee implementation of the PCP milestones and be the points of contact for the PCP program within the municipality (ATTACHMENT 1).

3. From the February 7, 2023 Council meeting

Presentations and Delegations

Benjamin John, Climate & Energy Programs Manager
Georgian Bay Biosphere

- What is ICECAP?
- What is Climate Action (Energy Management and Risk Management)?
- Milestone 1 Results. Link to Milestone 1 Draft Report;
<https://whitestone.ca/p/icecap-integrated-community-energy-and-climate-action-plans->
- Next Steps / Proposed Work Plan for 2023

Councillor Items

Councillor Bray

- Indicated she had an interest in being the ICECAP member of Council representative

Resolution No. 2023-078

Moved by: Councillor Joe Lamb

Seconded by: Councillor Brian Woods

THAT the Council of the Municipality of Whitestone hereby appoints Councillor Janice Bray as the Municipality of Whitestone’s representative on ICECAP.

Progress to Date and 2024 Proposed Program

		Costs (non-profit charity/ no HST)
2022		
Milestone 1 Report	Presented at the February 7, 2023 Regular Council Meeting	Membership: \$2,575 Work Plan: \$5,435
2023		
Milestone 2 and 3 Report	Scheduled for February 20, 2023 Regular Council Meeting	Membership: \$2,730 Work Plan: \$7,000
2024		
<i>Proposed:</i> Milestone 4 and 5	Ongoing work in 2024 with a presentation to Council 2025 See below *	<i>Proposed:</i> Membership: \$2,870 Work Plan: \$7,355

*** 2024 Corporate-Only Work Plan** (‘Community Work Plan for future consideration)

- All Membership services/ deliverables
- Annual energy and emissions inventory & trends (Corporate Milestone 5)
- Energy/Emissions Trends Report (Corporate Milestone 5)
- Tracking past actions (Corporate Milestone 4)

Resolution No. 2022-37

Moved by: Councillor Joe McEwen

Seconded by: Councillor Joe Lamb

14.1 ICECAP Membership

14.1.1 Local Governments for Sustainability Resolution – Partners for Climate Protection Program

WHEREAS it is well established that climate change is increasing the frequency of extreme weather events and posing other risks, such as drought, forest fires and rising sea levels, which present serious threats to our natural environment, our health, our jobs and our economy;

WHEREAS the 2016 Paris Agreement, signed by more than 190 countries, including Canada, committed to limit the global temperature increase to below two degrees Celsius and to pursue efforts to limit this increase to 1.5 degrees Celsius, in order to avoid the most severe climate change impacts;

WHEREAS local governments are essential to the successful implementation of the Paris Agreement;

WHEREAS Canada's cities and communities influence approximately 50 per cent of national greenhouse gas (GHG) emissions and can drive systemic low-carbon practices, including: building high-efficiency buildings, undertaking building retrofits and developing district heating; building active transit, electric vehicle infrastructure and electrified public transit; implementing near-zero GHG waste plans; and delivering high-efficiency water and wastewater services;

WHEREAS investments in these types of measures also reduce operating costs, help municipalities maintain and plan for future community services, protect public health, support sustainable community development, increase community resilience and reduce a community's vulnerability to environmental, economic and social stresses;

WHEREAS a number of government and international and national organizations have called for greater cooperation among all stakeholders to meet reduction targets, including Canada's Big City Mayors' Caucus, which supports binding GHG emission reduction targets at the international, national and city levels, action plans that cut emissions, identification of risks and mitigation solutions, and regular municipal GHG emissions reporting;

WHEREAS the Federation of Canadian Municipalities (FCM) and ICLEI–Local Governments for Sustainability have established the Partners for Climate Protection (PCP) program to provide a forum for municipal governments to share their knowledge and experience with other municipal governments on how to reduce GHG emissions;

WHEREAS over 300 municipal governments across Canada representing more than 65 per cent of the population have already committed to reducing corporate and community GHG emissions through the PCP program since its inception in 1994;

WHEREAS PCP members commit to adopt a community GHG reduction target of 30 per cent below 2005 levels by 2030, in line with the Government of Canada's target, and to adopt a corporate GHG reduction target that is similar or more ambitious, and to consider adopting a deeper community and corporate emissions reduction target of 80 per cent by 2050;

WHEREAS the PCP program is based on a five-milestone framework that involves completing a GHG inventory and forecast, setting a GHG reduction target, developing a local action plan, implementing the plan, and monitoring progress and reporting results;

WHEREAS PCP members commit to carry out the five-milestone framework within 10 years of joining the program and to report on progress at least once every two years;

WHEREAS PCP members accept they can be suspended from the program — subject to prior notice in writing by the PCP Secretariat — in the event of non-submission of progress reports within the established deadlines;

BE IT RESOLVED that the Council of the Municipality of Whitestone endorse the Government of Canada's commitment to the Paris Agreement to limit global temperature increase to below two degrees Celsius and to pursue efforts to limit the global temperature increase to 1.5 degrees Celsius; and

BE IT RESOLVED that the Council of the Municipality of Whitestone review the guidelines on PCP member benefits and responsibilities and then communicate to FCM its participation in the PCP program and its commitment to achieving the milestones set out in the PCP five-milestone framework;

BE IT FURTHER RESOLVED that the Council of the Municipality of Whitestone appoint the following:

- a) Michelle Hendry, Corporate staff person
- b) Dave Creasor, Alternate Corporate staff person
- c) Councillor Beth Gorham-Matthews, Elected official

to oversee implementation of the PCP milestones and be the points of contact for the PCP program within the municipality.

Recorded Vote:	YEAS	NAYS	ABSTAIN
Councillor, Beth Gorham-Matthews	X		
Councillor, Joe Lamb	X		
Councillor, Joe McEwen	X		
Councillor, Brian Woods	X		
Mayor, George Comrie	X		

Carried



ATTACHMENT F

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MEMORANDUM

To: Mayor and Council
From: Michelle Hendry, CAO/Clerk
Date: January 30, 2024
Re: Benthic Monitoring

Background

The Benthic Monitoring program in Whitestone commenced based on a delegation and request from the Whitestone Conservation Association.

From January 21, 2020 Council meeting

7. Presentations and Delegations

Larry Samis, Whitestone Conservation Association – Presented a request for funding for a three-year Benthic Monitoring Study to be completed by the Georgian Bay Biosphere Reserve.

From March 16 2020 Council meeting

Resolution No. 2020-063

Moved by: Councillor Joe McEwen

Seconded by: Councillor Brian Woods

8.1 Staff Report: FIN-2020-03

Request for Approval of 2020 Donations

THAT the Council of the Corporation of the Municipality of Whitestone does hereby receive report FIN-2020-03 (Request for Approval of 2020 Donations);

AND THAT the Council of the Corporation of the Municipality of Whitestone does hereby approve the following 2020 donation requests:

Whitestone Conservation Association (as presented at the Jan 21 2020 regular council meeting)	\$ 1,105.00
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OTHER DONATIONS (not listed here for the purpose of this information)

Budget and Expenditures for Benthic Monitoring

Year	Budget	Actual	Lakes	Notes
2020	\$1,105	\$1,105	Whitestone	The 2020 costs were funded 100% as a donation to WCA (WCA paid the Biosphere in 2020).
2021	\$5,500	\$3,999	Whitestone, WahWashKesh	
2022	\$5,700	\$5,635	Whitestone, WahWashKesh Lorimer	
2023	\$6,200	\$6,136	Whitestone, WahWashKesh Lorimer	

Two Proposals for 2024

Status Quo for 2024					
	Lorimer	Wahwashkesh	Whitestone		
Staff	1195	1195	1195		
Mobilization	160	160	160		
LPP	365	365	365		
OBBN	334	334	334		
Fish	117	117	117		
Review	150	150	150		
GIS	0	0	0		
Total	2321	2321	2321	6963	
Discounted Total				\$ 5,570.40	plus HST

Two New Lakes, Lorimer 3rd Year (2024)					
	Lorimer	New Lake 1	New Lake 2		
Staff	1195	1195	1195		
Mobilization	160	160	160		
LPP	365	469	469		
OBBN	334	284	284		
Fish	117	469	469		
Review	150	150	150		
GIS	0	504	504		
Total	2321	2727	2727	7775	
Discounted Total				\$ 7,228.00	plus HST

LPP – Lake Partner Program

OBBN - Ontario Benthos Biomonitoring Network

GIS – Geographic Information System

ATTACHMENT G

Fiscal Year 2024		Notes	Frequency	Costs	Total	Event Total		
Canada Day	2024-07-01	Fireworks		\$1.00	\$3,500.00	\$3,500.00		
		Food		\$1.00	\$1,500.00	\$1,500.00		
		Games & Prizes		\$1.00	\$1,000.00	\$1,000.00	6,000.00	
Easter Breakfast	April	Food		\$1.00	\$750.00	\$750.00		
		Games & Prizes		\$1.00	\$250.00	\$250.00	1,000.00	
Halloween Haunt	October	Pumpkins		\$1.00	\$200.00	\$200.00		
		Decorations		\$1.00	\$500.00	\$500.00		
		Games & Prizes		\$1.00	\$300.00	\$300.00	1,000.00	
Christmas Decorating	December	Decorations		\$1.00	\$1,000.00	\$1,000.00		
		Storage		\$1.00	\$500.00	\$500.00	1,500.00	
Breakfast with Santa	December	Food		\$1.00	\$750.00	\$750.00		
		Games & Prizes		\$1.00	\$250.00	\$250.00	1,000.00	
Christmas Craft Sale	December	Postage		\$1.00	\$150.00	\$150.00		
		Supplies		\$1.00	\$150.00	\$150.00	300.00	
Cookie Decorating with Grandparents	December	Food		\$1.00	\$200.00	\$200.00		
		Books		\$1.00	\$500.00	\$500.00	700.00	
Santa Claus Parade	December	Float		\$1.00	\$500.00	\$500.00		
		Games & Prizes		\$1.00	\$250.00	\$250.00	750.00	
Family Day	February	Food		\$1.00	\$500.00	\$500.00		
		Games & Prizes		\$1.00	\$250.00	\$250.00	750.00	
Valentines Day/Chinese New Year	February	Food		\$1.00	\$500.00	\$500.00		
		Games & Prizes		\$1.00	\$250.00	\$250.00	750.00	
Archery Program	July & August	Food		\$24.00	\$100.00	\$2,400.00		
		Equipment		\$1.00	\$1,000.00	\$1,000.00	3,400.00	
Playgroup	Weekly	Food		\$52.00	\$20.00	\$1,040.00		
		Toys		\$1.00	\$200.00	\$200.00	1,240.00	
Board Game Nights	Bi-Monthly	Food		\$24.00	\$50.00	\$1,200.00		
		Games & Prizes		\$1.00	\$1,000.00	\$1,000.00	2,200.00	
Teen D&D	Weekly	Coffee & Snacks		\$52.00	\$20.00	\$1,040.00		
		Equipment		\$1.00	\$250.00	\$250.00	1,290.00	
Adult D&D	Twice Weekly	Coffee & Snacks		\$52.00	\$20.00	\$1,040.00		
		Equipment		\$1.00	\$250.00	\$250.00	1,290.00	
Minecraft Club	Weekly	Games & Prizes		\$52.00	\$20.00	\$1,040.00		
		Equipment		\$1.00	\$100.00	\$100.00	1,140.00	
Movie Nights	Monthly	Food		\$12.00	\$200.00	\$2,400.00		
		Screen & Equiprn		\$1.00	\$2,000.00	\$2,000.00	4,400.00	
Crafting Programs	Monthly	Supplies		\$12.00	\$200.00	\$2,400.00	2,400.00	
Social Dinners	Bi-Monthly	Food		\$6.00	\$750.00	\$4,500.00	\$0.00	4,500.00
Cooking Classes	Bi-Monthly	Food		\$6.00	\$500.00	\$3,000.00	3,000.00	
Food Pantry	Monthly	Food		\$12.00	\$100.00	\$1,200.00		
		Storage		\$1.00	\$1,000.00	\$1,000.00	2,200.00	
Swimming Lessons	July & August			\$1.00	\$7,500.00	\$7,500.00	7,500.00	
Education/Memberships/Licensing	Food Handling			\$10.00	\$250.00	\$2,500.00	2,500.00	
Summer Student	July & August			\$1.00	\$7,500.00	\$7,500.00	7,500.00	
Secret Santa	December			\$1.00	\$200.00			
Taste of Whitestone	August			\$1.00	\$500.00			
Total FY 2024 Events					\$58,310.00	58,310.00		