



CITY OF STRATFORD

DRAFT 2024 BUDGET

SUPPORTING DOCUMENTS

City of Stratford
2024 Draft Budget Change Analysis
At November 15, 2023

Purpose: To summarize current year proposed budget increases and reasons for changes from previous year for illustration purposes.

Note that a 1% change in the levy from the previous year = 730,245

		Pct Increase
		in Levy
73,024,514	Previous (2023) Net Tax Levy	
7,694,921	Starting Increase to Net Levy	10.54%
80,719,435	Current Draft Net Levy	

Legislative and Mandatory Impacts

1	1,331,329	Wages, driven largely by collective agreements (CPI and other approved changes in	1.82%
2	807,294	Increase to costs to reflect changes to employer remittance costs and employee ber	1.11%
3	400,000	Fire Dispatch implementation per RFP/mediation	0.55%
4	414,970	Increase to costs to reflect changes to WSIB self-funding (excl Library/Police)	0.57%
5	126,857	Increase to costs to insurance premiums estimated 10%-15% used 10%	0.17%
		Increase to costs to Community Supports to reflect impacts of Bill 23 /DCs (2022/2023 actuals = \$350,000 actual but this is likely a low number for 2024 and beyond)	
6	350,000		0.48%
			4.70%

Sustainability Impacts to Maintain Current Service Delivery, including access to grants

		Increase to infrastructure requirements to reflect underfunded 10-year capital plan and effects of climate change initiatives of approximately 10% of the total	
7	5,008,000	transfers to capital reserves = \$1.75mm	6.86%
8	50,000	Increase to costs to reflect underfunded Post-Employment Benefit Liability (\$4 millic	0.07%
		Increased costs city-wide for IT (licensing, security, hardware, support) across all	
9	179,467	departments reflected via interfunctional allocations	0.25%
			7.17%

Impacts Resulting from Approved Service Enhancements during 2023

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10	176,058	Net increase to Community Grants (reduced applications, hospital pledge)	0.24%	
11	212,089	Increase to costs to reflect effects of gapping 2023 expansion staffing initiatives	0.29%	
				0.53%

Partner/Shared Service Impacts

12	619,493	Increase to shared services (approximately 8% increase over previous)	0.85%	
13	1,239,071	Increase to Outside Boards (Police)-increase of 9.8% over previous	1.70%	
14	204,938	Increase to Outside Boards (Library) - increase of 7.6% over previous	0.28%	
15	35,350	Increase to SeedCo (Excluding expansion noted below)	0.05%	
16	25,380	Increase to Destination Stratford	0.03%	
17	56,566	Slight decrease in anticipated dividend revenue Festival Hydro	0.08%	
				2.99%

Mitigating Tools to Reduce Cost Impacts

18	(337,366)	Parking division revenues (no transfers to capital reserves in 2024)	-0.46%	
19	(454,575)	Miscellaneous efficiencies or reductions not otherwise itemized Additional use of prior year surpluses to assist current year required capital	-0.62%	
20	(1,000,000)	transfers	-1.37%	
21	(1,750,000)	Use of prior year surpluses (tax stabilization reserve) to mitigate one-time increases	-2.40%	
				-4.85%
7,694,921 Starting Increase to Net Levy Draft Budget			10.54%	

Expansion Initiatives

1	120,000	Corporate-Wide Municipal Facilities Space Utilization Master Plan	0.16%	
2	-	Corporate-Wide Grand Trunk Site - Next Steps	0.00%	

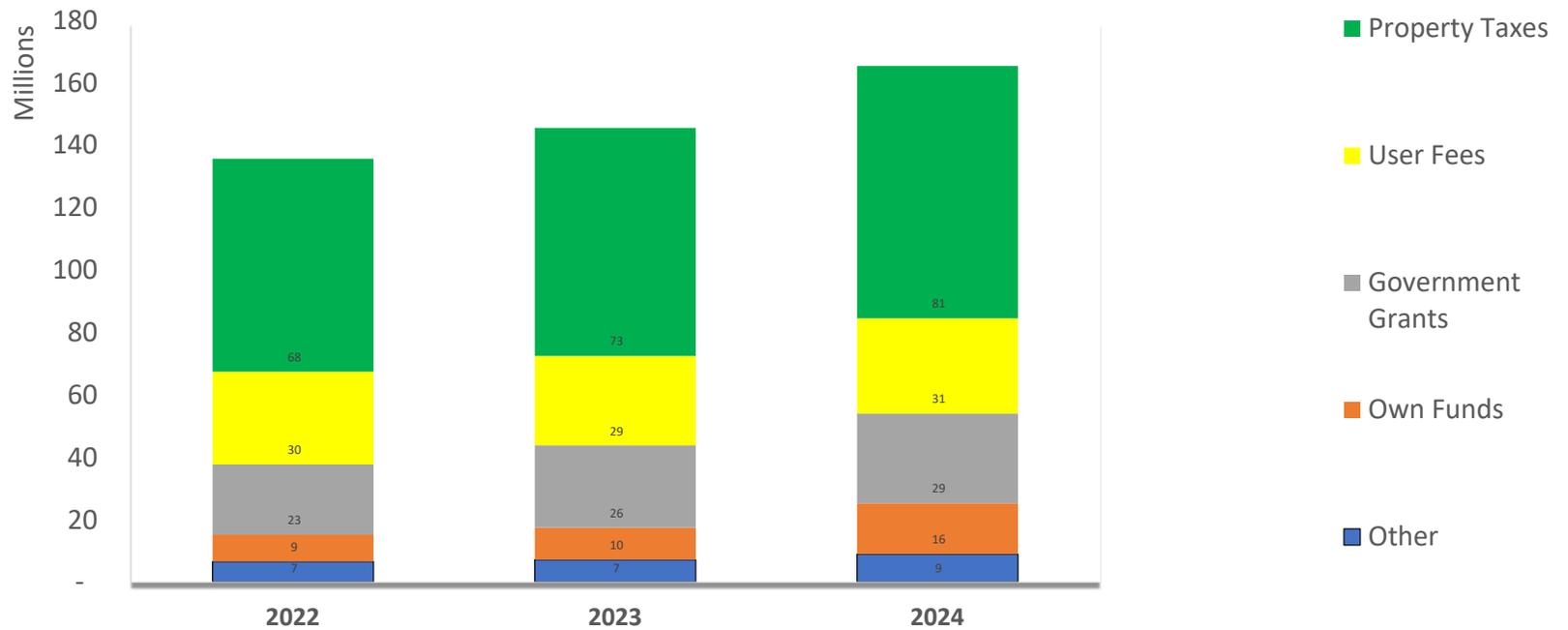
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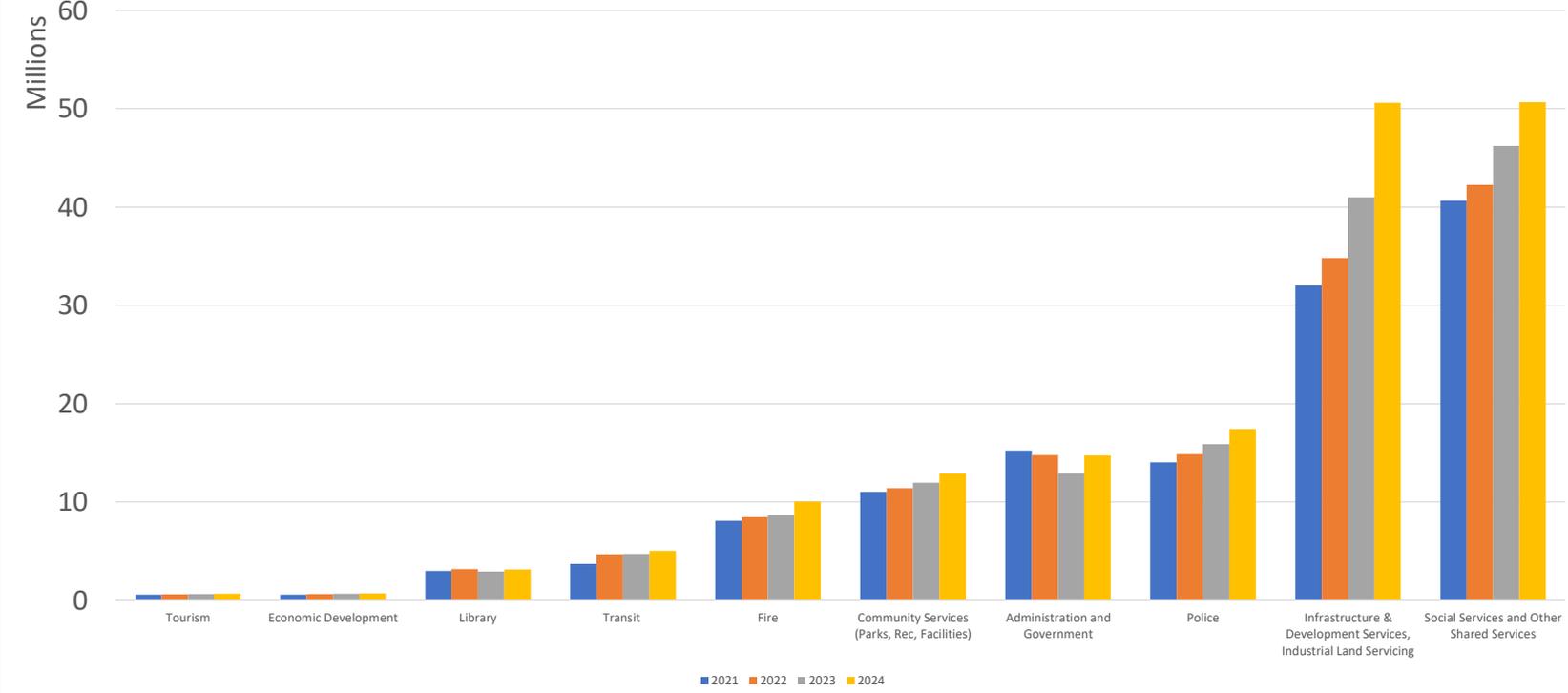
Note that a 1% change in the levy from the previous year = 730,245

3	150,000	Corporate Services Community Improvement Plans (phased-in approach)-Housing, (0.21%
4	35,000	Human Resources Website Accessibility Software	0.05%
5	20,000	Building & Planning E-Permitting Software Add-On Module	0.03%
6	80,000	Community Services Parks & Recreation Master Plan	0.11%
7	180,000	Community Services/Facilities Interim Space Design and Construction - 82 Erie Street	0.25%
8	-	Infrastructure Services (Environmental) Vehicle - fleet addition - no levy impact	0.00%
9	-	Infrastructure Services (Social Services) Vehicle - fleet addition - no levy impact	0.00%
10	215,000	Infrastructure Services Servicing Vacant City-Owned Land for Affordable Housing	0.29%
11	1,720	Social Services Special Needs Resourcing Software	0.002%
12	500,000	Social Services Affordable Housing Project 398 Erie Street - 12 units (debenture rep	0.68%
13	150,000	Destination Stratford Lights On Stratford for 2024/2025 and beyond	0.21%
15	80,000	Corporate-Wide Housing Concierge (dependent upon Housing Accelerator Fund Gra	0.11%
16	70,807	Corporate Services Asset Management Manager	0.10%
17	118,000	Building & Planning By-Law Officer (Community Safety and Wellbeing) - Pilot extens	0.16%
18	-	Community Services Cultural Sport/Sponsorship Coordinator - funded from 2023 av	0.00%
19	-	Infrastructure Services PT Water Operator (no levy impact- paid from fees)	0.00%
20	103,950	Infrastructure Services Climate Change Coordinator (2 year contract)	0.14%
21	50,641	Social Services Resource Teacher	0.07%
22	(213,219)	Mitigating Tools to Reduce 2024 Impacts (gapping of salaries/wages from above)	-0.29%
	1,661,899	Potential additions to draft budget for Expansion Initiatives	2.28%
	9,356,820	Potential draft budget including expansion initiatives	12.81%

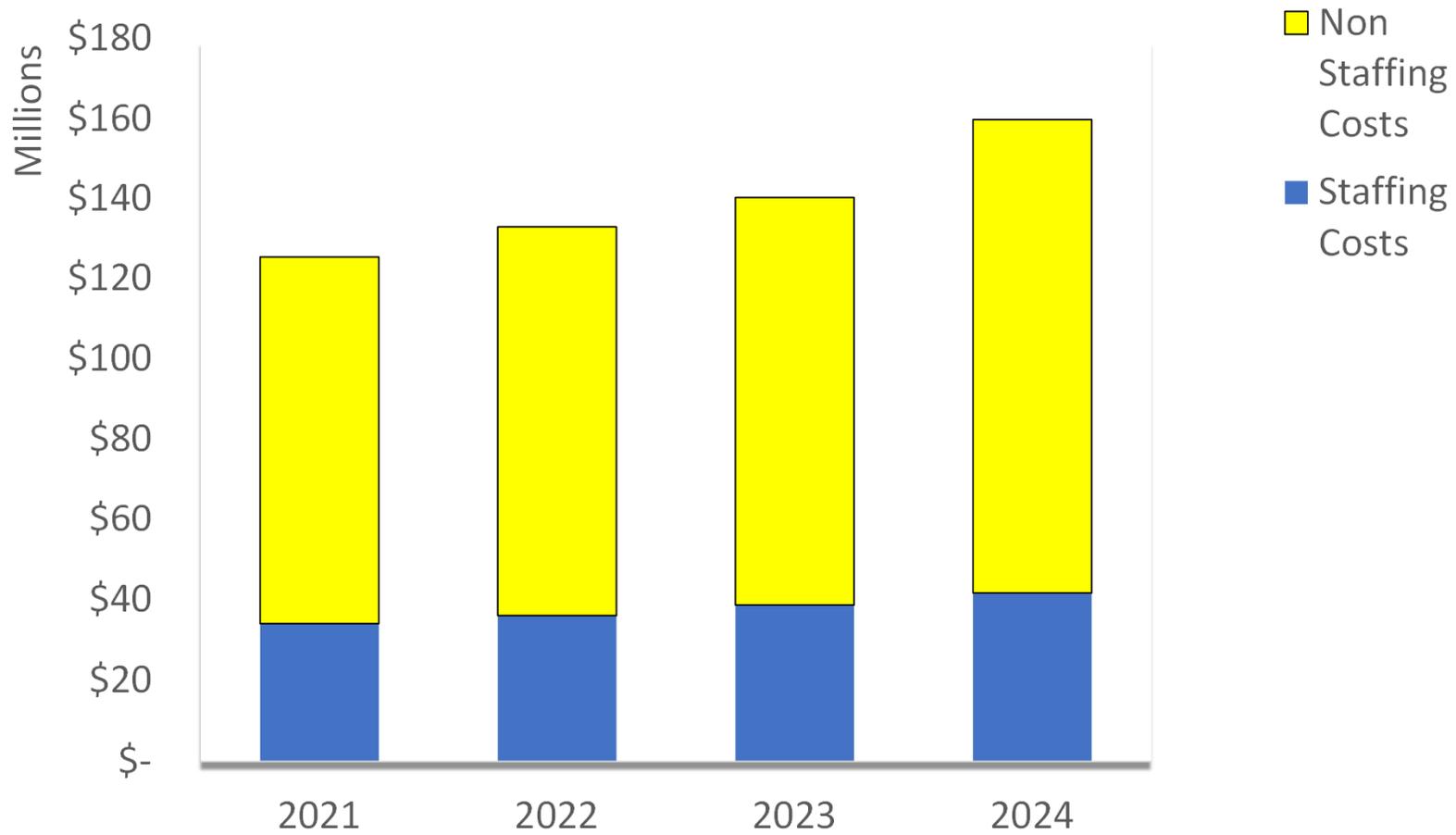
Revenues by Type 3 year trend



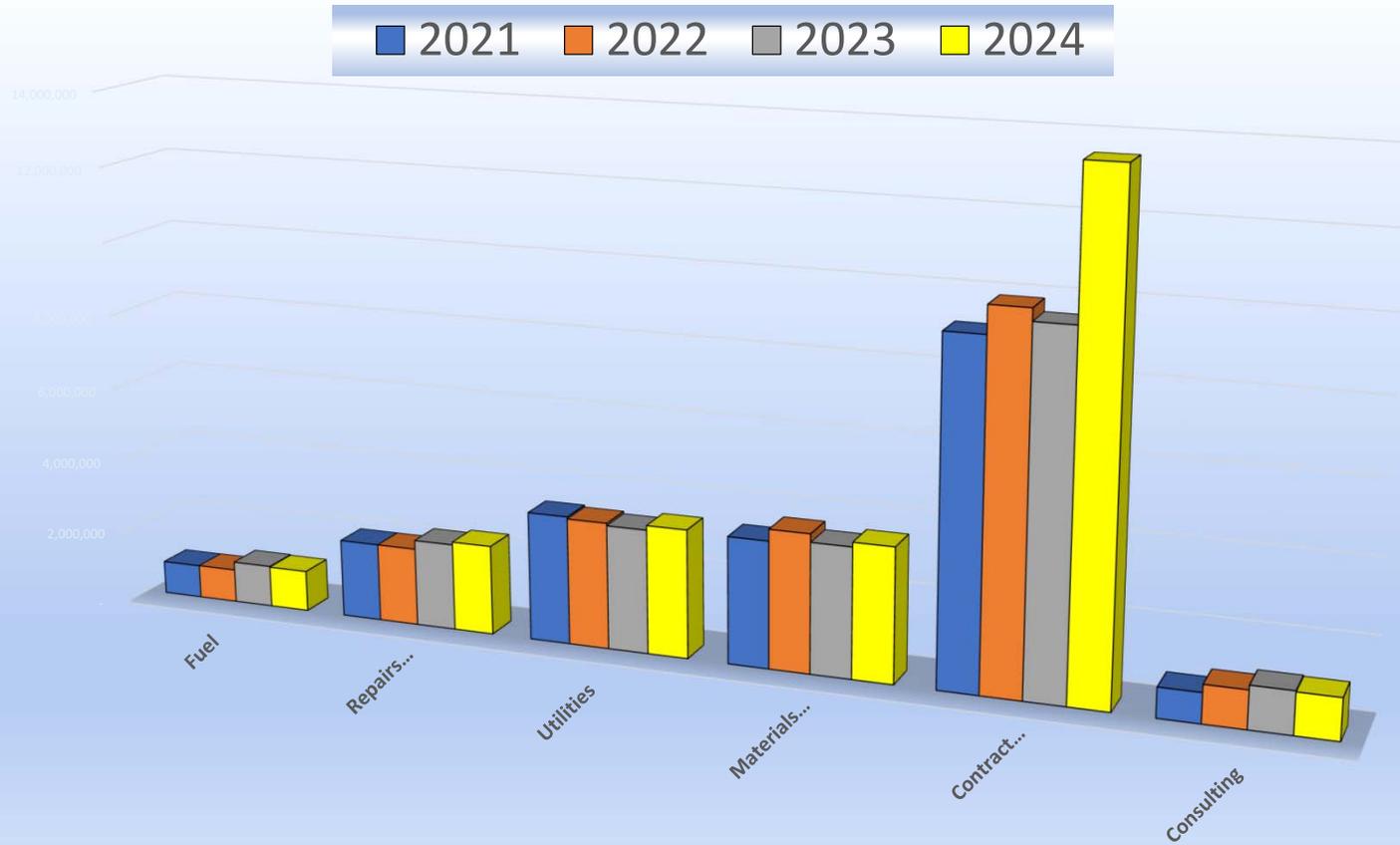
Total Expenses by Functional Area 4 year trend



Staffing Costs vs Total Expenditures



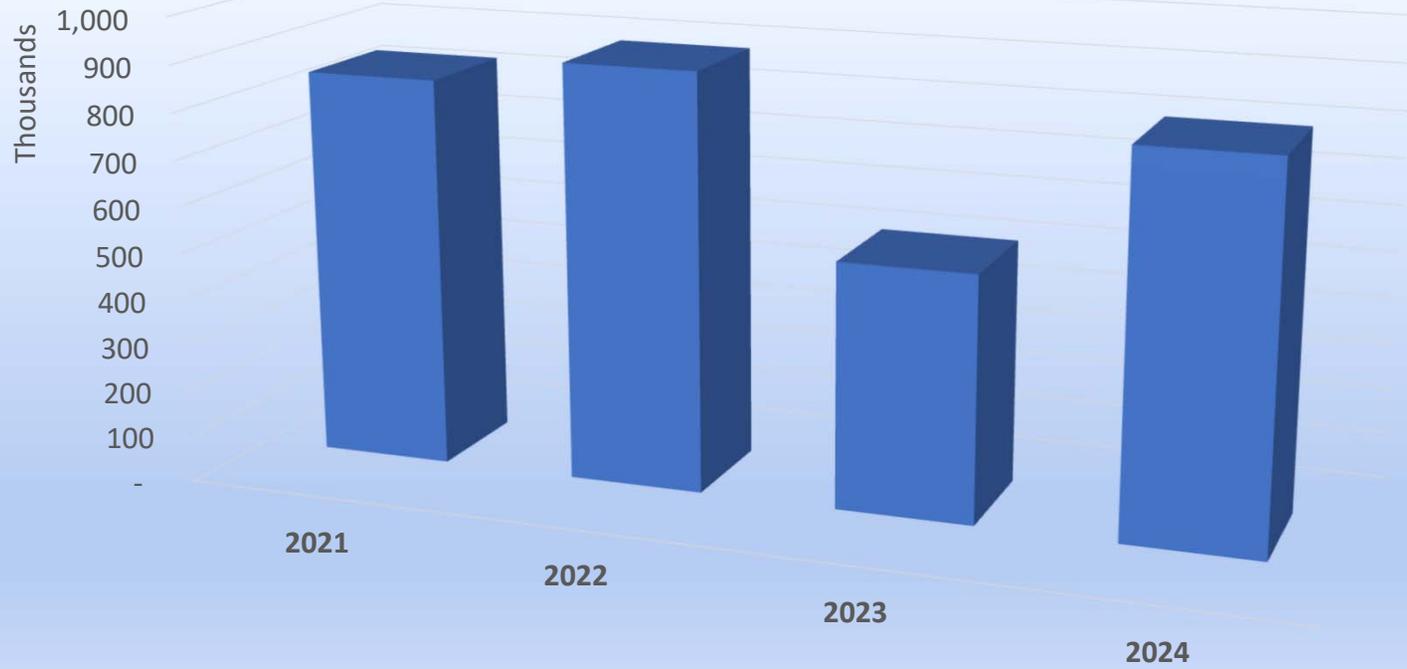
Selected Operating Expenditures - 4 year trend



4050 CONTRACTORS			
	2023	2024	2024
	Approved Budget	initial	Description/Notes
102 COMMITTEES OF COUNCIL			
121 CITY CLERK	22,500	30,000	boardwalk install, maintain
135 PARKING	237,700	275,000	parking enforcement
136 CROSSING GUARDS	254,069	250,000	crossing guards
141 CITY BUILDINGS	12,350	74,750	Electrical, plumbing, HVAC
211 FIRE	15,000	413,800	SCBA testing, CheckIt, Dispatching estimate
231 POLICE	152,822	160,463	
250 BUILDING PERMITS	1,500	1,500	As needed
252 BY-LAW ENFORCEMENT	5,500	5,500	Third party enforcement
310 ENGINEERING		400,000	Private House service applications (prev in capital)
315 FLEET	14,000	10,000	Towing
320 ROADS	342,000	329,500	crack sealing, grading, shoulders, sand/salt/plow, sign refl, line paint
330 SANITARY	1,159,540	1,188,000	OCWA
340 STORM	112,500	112,500	Pond & drain maintenance
350 WATER	678,200	701,110	plumbing, snow removal, asphalt, concrete, turf repairs, FH billing
360 WASTE	1,778,400	1,465,620	curbside waste & recycling
411 STRATFORD PUBLIC LIBRARY	23,460	23,460	in-year strat plan support
512 STRATFORD MUNICIPAL AIRPORT	45,000	45,000	Contractor services
513 INDUSTRIAL LAND SERVICING	400,000	400,000	Topsoil removal
711 PARKS	50,000	50,000	Goose management
715 FACILITIES	102,050	123,025	Electrical, plumbing, HVAC
721 RECREATION	21,550	20,000	Electrical, plumbing, HVAC
731 CEMETERY	12,000	12,000	Electrical, plumbing, irrigation, pest control
Total 4050 CONTRACTORS	5,440,141	6,091,228	
Total Contracted Services/Contractors	9,598,881	13,474,808	

4040 CONSULTANTS			
	2023	2024	2024
	Approved Budget	initial	Description/Notes
101 MAYOR AND COUNCIL SERVICES	175,000	125,000	Integrity Commissioner \$50k, Strategic Priorities Milestones \$75k
111 CAOs OFFICE	96,000	96,000	Indigenous consultations, \$12k, Leadership \$50k, Communications \$10k, Fed/Provincial Relations \$10k
112 HUMAN RESOURCES	31,000	66,780	EAP services and Admin Mkt Survey
134 INFORMATION TECHNOLOGY	60,000	50,000	Asset Management
139 GENERAL GOVERNMENT	50,000	45,000	Assessment Base Review \$20k, Process Review Finance \$20k, Risk Mgmt Appraisals \$5k
141 CITY BUILDINGS		50,000	Building Assessments/Accessibility Audits
250 BUILDING PERMIT INSPECTIONS	20,000	22,750	RSM Inspection Consultants
251 DEVELOPMENT SERVICES	166,000	237,000	RSM Inspection Consultants
252 BY-LAW ENFORCEMENT		5,000	3rd party by-law enforcement
310 ENGINEERING	78,500	108,000	Climate Chg Phase 3 \$46k, Climate Building Audits \$62k
330 SANITARY	30,000	40,000	WasteWater Rate Study
340 STORM	25,000	25,000	Municipal Drains
350 WATER	55,000	55,000	Geothermal study \$30k, Water rate study \$20k, Smart Meter \$20k
360 WASTE	90,000	95,000	BluMetric
512 STRATFORD AIRPORT	40,000	5,000	Airport Study
611 ONTARIO WORKS	25,000	25,000	Document Imaging \$15k, Accerta \$10k
614 PERTH STRATFORD HOUSING CORP		3,000	Tender: Asbestos removal
615 HOUSING	10,000		
616 CHILDRENS SERVICES	14,200	10,000	HSN Consulting
721 RECREATION	66,500	50,000	
750 TRANSIT	109,118		
Total 4040 CONSULTANTS	1,141,318	1,113,530	
		\$ 551,200	Total Levy Funded
		\$ 421,780	Reserve Funded
		\$ 22,800	Shared Partner Funded
		\$ 117,750	User Fee Funded
		\$ 1,113,530	

Community Supports 4 year trend



City of Stratford
Proposed Transfers to Reserve Funds 2024
At October 31, 2023

Purpose: to compare proposed transfers for capital purposes to previous and assess adequacy

	2023 Approved	2024 Draft	Change	Percent Change	Req'd per 10 yr Capital	Annual Req'd 10 year capital forecast see note (1)	Annual Shortfall in Current Contributions vs Required
135 PARKING	204,800	0	204,800	100%	2,904,250	\$ 11,682	\$ 11,682
134 INFORMATION TECHNOLOGY	200,000	200,000	44,430	22%	4,304,000	\$ 350,400	\$ 150,400
211 FIRE	175,000	180,000	25,000	14%	1,806,750	\$ 43,175	see note (2)
512 STRATFORD MUNICIPAL AIRPORT	100,000	90,000	20,000	20%	1,600,000	\$ 135,000	\$ 45,000
231 POLICE	839,106	570,468	310,706	37%	7,044,796	\$ 681,780	\$ 111,312
315 FLEET (incl bldg,by-law,eng, SS)	82,070	100,200	50,870	62%	15,782,500	\$ 1,220,030	\$ 1,119,830
320 ROADS,ALL incl linear and misc	2,309,000	3,352,500	463,600	20%	337,088,763	\$ 32,458,876	\$ 29,106,376
330 SANITARY incl linear	2,066,993	2,570,147	536,073	26%	25,921,363	\$ 2,352,136	see note (2)
340 STORM incl linear	1,560,000	1,800,000	229,000	15%	23,618,763	\$ 2,321,876	\$ 521,876
350 WATER incl linear	972,352	1,316,838	42,502	4%	21,018,763	\$ 1,821,876	\$ 505,038
360 WASTE	810,000	1,062,000	64,600	8%	1,350,000	-\$ 85,000	see note (2)
411 STRATFORD PUBLIC LIBRARY	282,970	406,210	1,280	0%	5,759,240	\$ 550,924	\$ 144,714
614 PS HOUSING CORP / LHC	1,686,460	1,526,300	687,960	41%	6,505,200	\$ 344,520	see note (2)
618 BRITANNIA ST APARTMENTS	117,380	125,000	34,810	30%	402,000	-\$ 11,075	see note (2)
711 PARKS	200,000	300,000	(117,000)	-59%	1,951,340	\$ 195,134	see note (2)
721 RECREATION	1,120,000	2,500,000	596,000	53%	22,748,000	\$ 2,185,300	see note (2)
141 CITY BUILDINGS	764,410	1,500,000	338,010	44%	12,044,500	\$ 1,188,850	see note (2)
731 CEMETERY	147,000	147,000	(83,000)	-56%	658,500	\$ 64,035	see note (2)
Total 7820 TRANSFER TO RESERVE FUND	13,432,741	17,746,663	4,313,922	42%	489,604,476	45,817,837	31,716,229

(1) after factoring in current balances available

(2) Based on 2024 proposed transfers, 2024 capital and subsequent identified projects can be completed without additional material increases to current levels

If reserve contributions as proposed (2024)	39%	17,746,663
If increase similarly 2025	48%	22,060,585
If increase similarly 2026	58%	26,374,507
If increase similarly 2027	67%	30,688,429
If increase similarly 2028	76%	35,002,351
If increase similarly 2029	86%	39,316,273

Purpose: To capture all projected reserve and reserve fund balances for the purposes of preparing the 2024 draft budget. **BOLD** denotes that the reserve is in a deficit.

SOURCE	General Ledger Account #	Opening Balance (per Prior Year Schedule)	Projected 2024 Ending Balance
RESERVES			
Election Expenses	G-R00-ELEC-0000	(155,103)	(215,103)
Insurance	G-R00-INSR-0000	(241,154)	(241,154)
Sick Leave	G-R00-SICK-0000	(5,596,655)	(6,096,655)
WSIB	G-R00-WCBO-0000	(521,318)	(521,318)
Winter Control	G-R00-WNTR-0000	(253,592)	(103,592)
Library - PCIN	G-R06-PCIN-0000	(19,184)	(19,184)
Tax Rate Stabilization	G-R14-TAXS-0000	(6,195,316)	(3,445,316)
Local Boards & Committees	G-R18-BRDS-0000	(159,008)	(149,318)
Clerks Investigations	G-R18-CLRK-0000	(5,845)	(25,845)
Community Supports & Grants	G-R18-COMG-0000	(69,392)	(69,392)
HR Salary Contingency	G-R18-HRCO-0000	(230,190)	(230,190)
Special Projects	G-R18-SPEC-0000	(604,833)	(398,733)
Management & Planning Studies	G-R18-STUD-0000	(122,168)	(121,724)
Water Rate Stabilization	G-R18-WATR-0000	(1,229,912)	(1,229,912)
Wastewater Rate Stabilization	G-R18-WWTR-0000	(1,442,105)	(1,442,105)
Community Improvement Plan Incentives	G-R18-CIPC-0000	(20,000)	(20,000)
PC Connect	G-R20-PCCO-0000	-	(59,476)
TOTAL RESERVES		(16,865,774)	(14,389,016)
DISCRETIONARY RESERVE FUNDS			
Capital - Airport	R-R11-AIRP	(253,152)	(343,152)
Britannia St	R-R11-BRIT	(512,753)	(637,753)
Capital - Cemetery	R-R11-CEME	(17,831)	(136,331)
Capital - Facilities	R-R11-FACI	(656,096)	(1,316,096)
Capital - Fire	R-R11-FIRE	(1,371,659)	(1,491,659)
Capital - Fleet	R-R11-FLET	(3,750,778)	(3,409,078)
Grand Trunk (Cooper) Block	R-R11-GTCH	(993,043)	(982,043)
Local Housing Corporation	R-R11-HOUS	(809,702)	(689,702)
Capital - IT Equipment Replacement	R-R11-ITCA	(989,992)	(685,992)
Capital - Landfill Closure	R-R11-LAND	(662,338)	(982,338)
Capital - Library	R-R11-LIBR	(254,886)	(284,726)
Municipal Accommodation Tax	R-R11-MATX	(33,646)	(33,646)
Capital - Police	R-R11-POLI	(205,603)	79,879
Capital - Parking	R-R11-PRKG	(4,367,429)	(2,405,428)
Capital - Public Works	R-R11-PWCA	(5,172,497)	(4,257,997)
Capital - Recreation	R-R11-RECR	(977,032)	(570,692)
Capital - Golf Course	R-R11-RMUN	(99,585)	(99,585)
Industrial Land	R-R11-RPRO	1,023,511	1,784,965
Social Services Homeownership	R-R11-SHOL	(362,808)	(362,808)
Capital - Social Services	R-R11-SSCA	(2,897,267)	(2,897,267)
Strategic Community Development	R-R11-STRA	(584,798)	(584,798)
Capital - Storm Water	R-R11-STRM	(1,658,396)	201,604

Purpose: To capture all projected reserve and reserve fund balances for the purposes of preparing the 2024 draft budget. **BOLD** denotes that the reserve is in a deficit.

SOURCE	General Ledger Account #	Opening Balance (per Prior Year Schedule)	Projected 2024 Ending Balance
Transit Capital	R-R11-TRAN	(455,116)	(455,116)
Capital - Waste Management	R-R11-WAST	(2,462,299)	(2,842,299)
Capital - Water	R-R11-WATR	(3,323,549)	(1,161,387)
Working Capital	R-R11-WORK	(381,801)	(381,801)
Capital - Waste Water	R-R11-WWTR	(3,359,274)	(2,428,621)
TOTAL DISCRETIONARY RESERVE FUNDS		(35,589,818)	(27,373,867)
OBLIGATORY RESERVE FUNDS			
Provincial Infrastructure Grants	R-R11-OCIF	(1,014,871)	(14,871)
Federal Gas Tax	R-R11-RFED	(10,087,805)	(6,812,805)
Provincial Gas Tax	R-R11-RGAS	(738,011)	(467,693)
Development Deposits -Cobra	R-R11-RPLA	(120,722)	(120,722)
Building Permit Inspections	R-R11-BSUR	(108,859)	(70,006)
Parkland: Cash In Lieu	R-R11-RPLT	(1,178,445)	(1,178,445)
TOTAL OBLIGATORY RESERVE FUNDS		(13,248,712)	(8,664,542)
DEVELOPMENT CHARGES (DC) OBLIGATORY			
DC - Growth	R-DGS-ADMN	(221,538)	(37,538)
DC - Fire Protection	R-DGS-FIRE	(1,474,004)	(1,474,004)
DC - Library	R-DGS-LIBR	(1,241,405)	(1,241,405)
DC - Parks & Recreation	R-DGS-OREC	(6,812,010)	(6,742,010)
DC - Police	R-DGS-POLI	(619,439)	(619,439)
DC - Waste Diversion	R-DGS-WSTD	(171,584)	(171,584)
DC - Public Works (Facilities & Fleet)	R-DIS-OTRN	(704,697)	(434,697)
DC - Services Related to Highway ¹	R-DIS-ROAD	(3,217,270)	(3,117,270)
DC - Waste Water ¹	R-DIS-WAST	(1,726,935)	(1,438,935)
DC - Water Services ¹	R-DIS-WATS	(667,898)	(417,898)
DC - Storm Water	R-DSC-STWM	259,451	259,451
TOTAL DC OBLIGATORY		(16,597,327)	(15,435,328)
TOTAL RESERVES & RESERVE FUNDS			
		(82,301,631)	(65,862,753)

note ¹ - must allocate minimum of 60%

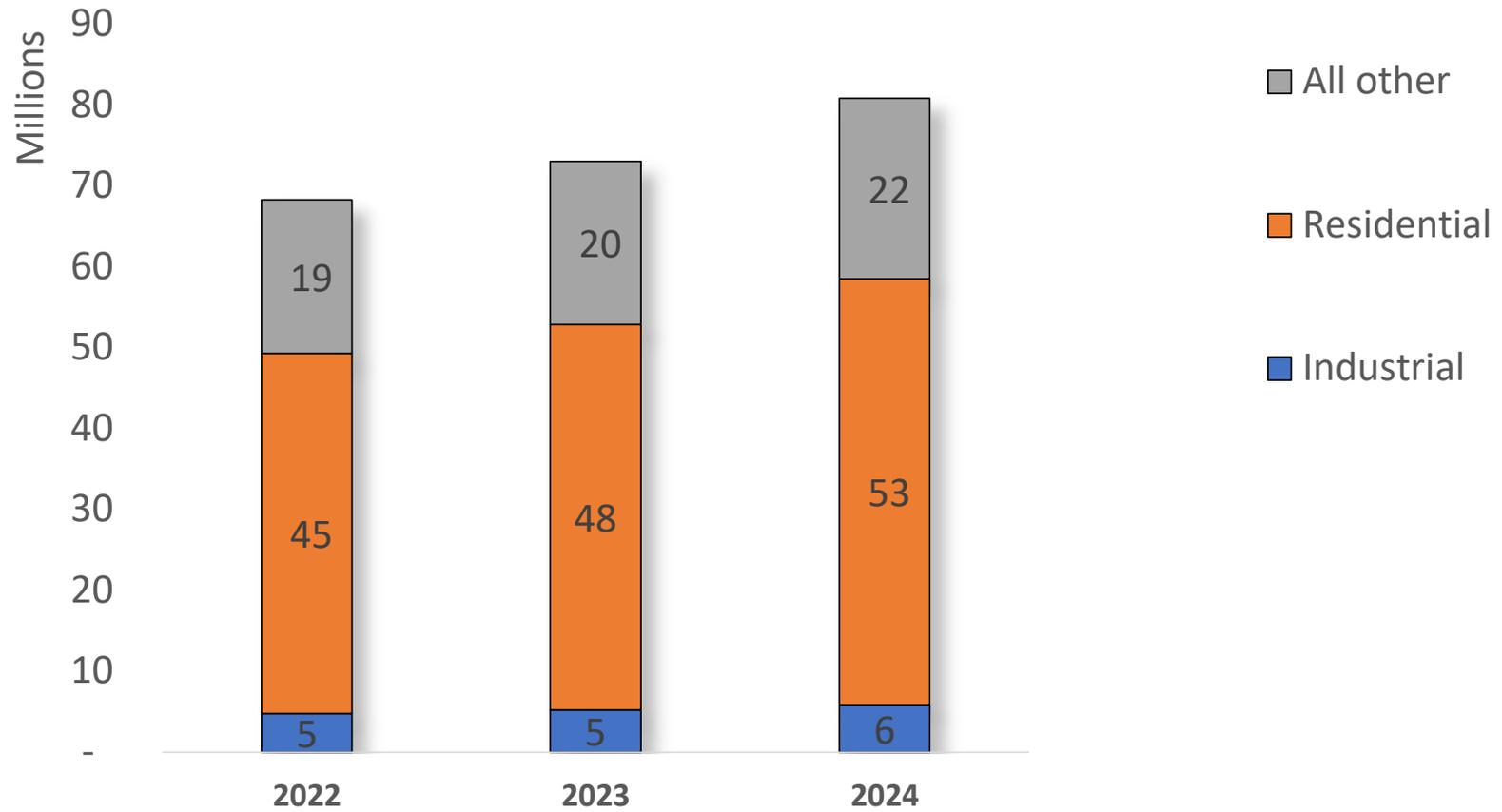
City of Stratford
Summary of Outstanding and Authorized Debt
At November 15, 2023

Description	Initial Loan Balance	Initial Amortization Period	Principal Payments	Interest Payments	Total Payments	Maturity of Current Term	Current Interest Rate	Outstanding Principal at Dec 31, 2023
RBC - \$3M (024)	\$ 3,000,000	20	\$ 194,696	\$ 7,841	\$ 202,537	2025	2.42%	\$ 299,197
RBC - \$2M (Loan #17 Cooper)	\$ 2,000,000	10	\$ 215,810	\$ 10,315	\$ 226,124	2025	2.49%	\$ 296,782
RBC - \$1.5M (Loan #19 Cooper)	\$ 1,500,000	20	\$ 70,826	\$ 24,602	\$ 95,427	2026	2.80%	\$ 438,026
RBC - \$1.5M (Loan 18 Cooper)	\$ 1,500,000	20	\$ 70,322	\$ 27,713	\$ 98,035	2026	2.51%	\$ 951,443
RBC - \$4.550M (Loan #14 UW)	\$ 4,550,000	25	\$ 157,595	\$ 96,803	\$ 254,399	2027	2.84%	\$ 3,322,692
RBC - \$4.5M (Loan #15 UW)	\$ 4,500,000	25	\$ 155,502	\$ 97,215	\$ 252,717	2028	2.88%	\$ 3,290,777
RBC - \$3.626M (Loan #25)	\$ 3,626,333	14	\$ 176,767	\$ 198,614	\$ 375,381	2027	5.65%	\$ 3,418,364
RBC - \$3.626M (Loan #26)	\$ 1,723,500	24	\$ 35,226	\$ 96,258	\$ 131,485	2027	5.66%	\$ 1,681,309
Cooper Site (internal repayment)	\$ 5,897,975	10	\$ 562,190	\$ 129,233	\$ 691,423	2029	3.00%	3,745,569
IO - \$1.34M	\$ 1,340,000	20	\$ 67,000	\$ 3,256	\$ 70,256	2024	2.78%	\$ 67,000 *
IO - \$5.5M	\$ 5,500,000	15	\$ 366,667	\$ 27,463	\$ 394,130	2024	4.28%	\$ 366,667 *
IO - \$21.042M	\$ 21,042,537	15	\$ 1,402,842	\$ 168,867	\$ 1,571,709	2026	3.21%	\$ 4,208,527
IO - \$5.7M	\$ 5,784,025	20	\$ 289,201	\$ 45,564	\$ 334,765	2028	2.74%	\$ 1,446,006
IO - \$33.5M	\$ 33,496,128	25	\$ 1,339,845	\$ 318,515	\$ 1,658,360	2032	2.57%	\$ 11,388,684
IO - \$6.113M	\$ 6,113,000	15	\$ 407,533	\$ 149,830	\$ 557,363	2033	3.27%	\$ 4,075,333
IO - \$1.295M	\$ 1,295,639	25	\$ 52,252	\$ 19,354	\$ 71,606	2034	2.70%	\$ 677,545
IO - \$16.8M	\$ 16,816,370	25	\$ 672,655	\$ 392,023	\$ 1,064,678	2034	4.96%	\$ 7,399,203
								\$ 47,073,123
Approved Borrowing - Proposed / Estimated Payment Terms								Authorized
Queen Street trunk storm	\$ 15,355,000	15	\$ 1,023,667	\$ 422,263	\$ 1,445,929	2037	2.75%	\$ 15,355,000
Britannia St Phase 2	\$ 4,685,000	25	\$ 187,400	\$ 93,700	\$ 281,100	2047	2.00%	\$ 4,685,000
								\$ 20,040,000
Total drawn and authorized			\$ 7,447,995	\$ 2,329,428	\$ 9,777,423			\$ 67,113,123

* Will be fully repaid in 2024

For comparison, prior year balance \$ 73,342,561

Total Taxes Paid by Property Type



City of Stratford
Extraction from BMA Study - 2022
At November 15, 2023

Purpose: to compare study participants (single tier, population \$30,000 - \$100,000) for various data points collected in the study for information.
Highest and lowest for each data point are denoted with colours as noted.

Source: BMA Municipal Study, 2022

Municipality	2022 Population	2022 Est. Avg. Household Income	2022 Weighted Median Value of Dwelling	Taxes on 2022 Bungalow	2022 Total Resid. Tax Rate	2022 Total Weighted Assessment	2022 Weighted Assessment per Capita	2022 Residential (Percentage)
Belleville	58,256	\$ 83,357	\$ 224,939	\$ 3,780.65	1.6982130	\$ 7,608,301,684	\$ 130,601	70.8
Brant County	41,879	\$ 119,661	\$ 383,524	\$ 3,112.25	1.0085600	\$ 7,291,547,614	\$ 174,110	70.6
Cornwall	49,830	\$ 67,071	\$ 174,880	\$ 3,472.57	1.7183200	\$ 5,140,813,368	\$ 103,167	70.5
Haldimand	52,122	\$ 103,889	\$ 293,562	\$ 3,606.41	1.2245870	\$ 7,257,822,024	\$ 139,247	73.4
Norfolk	70,886	\$ 89,744	\$ 265,760	\$ 3,205.83	1.3428500	\$ 9,392,636,827	\$ 132,503	68.9
North Bay	54,901	\$ 87,356	\$ 243,093	\$ 3,919.89	1.6191200	\$ 6,895,930,583	\$ 125,607	75.8
Orillia	35,209	\$ 81,455	\$ 292,466	\$ 3,671.85	1.4228310	\$ 5,240,280,847	\$ 148,834	76.9
Peterborough	87,326	\$ 84,137	\$ 279,223	\$ 4,281.80	1.4914440	\$ 11,218,304,668	\$ 128,465	77.7
Quinte West	49,028	\$ 90,649	\$ 230,330	\$ 2,879.94	1.4272850	\$ 5,588,770,020	\$ 113,991	76.9
Sault Ste. Marie	74,706	\$ 90,180	\$ 211,057	\$ 3,304.22	1.6485750	\$ 8,942,712,665	\$ 119,705	77.7
St. Thomas	45,424	\$ 81,392	\$ 206,069	\$ 3,277.22	1.5878020	\$ 4,326,272,701	\$ 95,242	83.2
Stratford	34,879	\$ 90,197	\$ 291,235	\$ 3,905.61	1.4353590	\$ 5,337,142,062	\$ 153,019	79.0
Timmins	42,753	\$ 104,885	\$ 199,835	\$ 4,536.22	1.8887820	\$ 4,401,925,477	\$ 102,962	79.9

Min (Lowest)	34,879	\$ 67,071	\$ 174,880	\$ 2,363.43	1.0085600	\$ 4,326,272,701	\$ 95,242	68.9
Max (Highest)	87,326	\$ 119,661	\$ 383,524	\$ 4,536.22	1.8887820	\$ 11,218,304,668	\$ 174,110	83.2
Average	53,631	\$ 90,306	\$ 253,536	\$ 3,472.10	1.5010560	\$ 6,818,650,811	\$ 128,266	75.5
Median	49,830	\$ 89,744	\$ 243,093	\$ 3,388.39	1.4914440	\$ 6,895,930,583	\$ 128,465	76.9

City of Stratford
Residential Tax Rate Analysis
At November 15, 2023

Purpose: To summarize prior year budget increases and their impacts to the net levy and residential tax rates

Note: assessment value changes for the sample tax calculation over the period have not been considered, as these are determined by MPAC and market conditions. So, while the tax rate increases have remained low, a property owner's taxes may still have increased, if their property's assessed values increased. Changes to a property's assessed values are not within the City's control.

Cumulative increase to combined total tax rates over 10 years	16%
Cumulative increase to total taxes payable over 10 years due to tax rate increases	\$ 781
Change in total taxes payable compared to 2023	\$ 435
Monthly impact estimated in 2024 on average home valued at \$350,000	\$ 36

	Starting Net Levy Budget in Dollars	Levy Increase in Dollars	Levy Increase % over Prior	Estimated Resulting Local Tax Rate	Estimated Education Rate	Estimated Total Tax Rate	Estimated Increase in Local Tax Rate	Estimated Increase in Total Tax Rate	Estimated Total Taxes on \$350,000 home
2024 Draft	\$ 73,024,514	\$ 7,694,921	10.54%	0.01473552	0.00153	0.01626552	9.21%	8.27%	\$ 5,692.93
2023	\$ 68,264,126	\$ 4,760,388	7.36%	0.01349252	0.00153	0.01502252	5.22%	4.66%	\$ 5,257.88
2022	\$ 64,714,288	\$ 3,549,838	5.59%	0.01282359	0.00153	0.01435390	5.60%	4.98%	\$ 5,023.87
2021	\$ 63,457,399	\$ 1,256,889	2.02%	0.01214359	0.00153	0.01367359	1.38%	1.22%	\$ 4,785.76
2020	\$ 62,200,510	\$ 2,980,290	5.03%	0.01197832	0.00153	0.01350832	-0.40%	-0.94%	\$ 4,727.91
2019	\$ 59,220,220	\$ 2,543,141	4.49%	0.01202594	0.00161	0.01363594	-0.31%	-0.93%	\$ 4,772.58
2018	\$ 56,677,079	\$ 1,613,217	2.93%	0.01206350	0.00170	0.01376350	-1.41%	-1.88%	\$ 4,817.23
2017	\$ 55,063,862	\$ 1,677,924	3.14%	0.01223654	0.00179	0.01402654	0.71%	-0.02%	\$ 4,909.29
2016	\$ 53,385,938	\$ 2,095,327	4.09%	0.01214987	0.00188	0.01402987	0.54%	-0.04%	\$ 4,910.45
2015	\$ 51,290,611	\$ 1,915,714	3.88%	0.01208509	0.00195	0.01403509	0.34%	-0.28%	\$ 4,912.28

City of Stratford
DRAFT Tax Rate Calculation Detail 2024
At November 15, 2023

2024 TAX RATE CALCULATION							
	RTC RTQ	2024 Opening CVA Assessment	Tax Ratios	CVA Weighted by Transition Tax Ratios	2023	2024 TAXATION	Total Taxes by Class
Taxable							
Residential/Farm	RT	3,571,142,927	1.000000	3,571,142,927	0.01473552	52,622,657	52,622,657
Residential - Education Only	RD	428,000	0.000000	0	0.00000000	0	
Multi-residential	MT	191,053,900	2.000000	382,107,800	0.02947105	5,630,558	5,630,558
New Multi-Res	NT	46,627,500	1.000000	46,627,500	0.01473552	687,081	687,081
Com. Occupied	CT,DT,ST,XT,YT,ZT	508,668,832	1.975937	1,005,097,566	0.02911646	14,810,638	
Com. Excess Land	CU,SU,XU	4,405,938	1.975937	8,705,856	0.02911646	128,285	
Com. Vac. Land	CX	4,440,400	1.975937	8,773,951	0.02911646	129,289	
Resort Condo's	OT	0		0	0.00000000	0	
Com. Parking Lot	GT	49,000	1.975937	96,821	0.02911646	1,427	15,069,639
Ind. Occupied	IT,KT,LT,JT	141,465,284	2.630000	372,053,697	0.03875442	5,482,406	
Ind. Excess Land	IU,JU,KU,LU	4,193,749	2.630000	11,029,560	0.03875442	162,526	
Ind. Vacant Land	IX	5,222,400	2.630000	13,734,912	0.03875442	202,391	5,847,323
Pipelines	PT	9,726,000	1.509000	14,676,534	0.02223590	216,266	216,266
Landfills	HF	2,227,292	1.965003	4,376,635	0.02895535	64,492	64,492
Farmlands	FT	23,371,761	0.250000	5,842,940	0.00368388	86,099	
Farmland waiting development	R1	0	0.250000	0	0.00368388	0	86,099
Managed Forests	TT	0	0.250000	0	0.00368388	0	0
Total Taxable		4,513,022,983		5,444,266,699		80,224,115	80,224,115
Payment in Lieu							
Residential/Farm - full	RF, RH	103,000	1.000000	103,000	0.01473552	1,518	
Residential/Farm - General	RG	0	1.000000	0	0.01473552	0	
Residential/Fm full Prov Ten	RP	0	1.000000	0	0.01473552	0	1,518
Farm - PIL Full	FF, FP	0	0.250000	0	0.00368388	0	0
Multi-residential	MF	0	2.000000	0	0.02947105	0	
Multi-residential - Prov tenant		0			0.00000000	0	0
Com. Occupied - full	CH,CF,CP	10,965,808	1.975937	21,667,746	0.02911646	319,286	
Com. Occupied - General	CF, CG	4,208,300	1.975937	8,315,336	0.02911646	122,531	
Com. Excess Land	CV	0	1.975937	0	0.02911646	0	
Com. Vac. Land	CJ,CY,CZ	225,500	1.975937	445,574	0.02911646	6,566	
Com Parking Lot	GF	0	1.975937	0	0.02911646	0	448,382
Ind. Occupied Full	IH,IF	1,172,000	2.630000	3,082,360	0.03875442	45,420	
Ind. Excess Land	IV,IK	0	2.630000	0	0.03875442	0	
Ind Vacant Land	IJ,IY	0	2.630000	0	0.03875442	0	45,420
Total PIL		16,674,608		33,614,015		0	495,320
Taxable & PIL Assess.		4,529,697,591		5,477,880,714		0	80,719,435
Exempt Assessment		266,477,336					
Total Municipal Assessment		4,796,174,927					

Agrees to MPAC Check **4,796,174,927**

Municipal Rates Only	
2023 Budget	73,024,514
2023 Budget requirements	7,694,921
2023 Ending Taxation	80,719,435

2023 Residential Tax Rate

2022/2023 Revenue Neutral Residential Tax Rate

Municipal Residential Tax Rate	Levy	80,719,435	
	Weighted Assess	5,477,880,714	0.01473552
			0.01333080

2024 REVENUE NEUTRAL TAX RATE CALCULATION							
	RTC RTQ	2024 Opening CVA Assessment	Tax Ratios	CVA Weighted by Transition Tax Ratios	2024	2024 TAXATION	Total Taxes by Class
Taxable							
Residential/Farm	RT	3,571,142,927	1.000000	3,571,142,927	0.01330765	47,523,518	47,523,518
Residential - Education Only	RD	428,000	0.000000	0	0.00000000	0	
Multi-residential	MT	191,053,900	2.000000	382,107,800	0.02661530	5,084,957	5,084,957
New Multi-Res	NT	46,627,500	1.000000	46,627,500	0.01330765	620,502	620,502
Com. Occupied	CT,DT,ST,XT,YT	508,668,832	1.975937	1,005,097,566	0.02629508	13,375,486	
Com. Excess Land	CU,SU,XU	4,405,938	1.975937	8,705,856	0.02629508	115,854	
Com. Vac. Land	CX	4,440,400	1.975937	8,773,951	0.02629508	116,761	
Resort Condo's	OT	0		0	0.00000000	0	
Com. Parking Lot	GT	49,000		0	0.00000000	0	13,608,101
Ind. Occupied	IT,KT,LT,JT	141,465,284	2.693300	381,008,449	0.03584149	5,070,327	
Ind. Excess Land	IU,JU,KU,LU	4,193,749	2.693300	11,295,024	0.03584149	150,310	
Ind. Vacant Land	IX	5,222,400	2.693300	14,065,490	0.03584149	187,179	5,407,816
Pipelines	PT	9,726,000	1.509000	14,676,534	0.02008124	195,310	195,310
Landfills	HF	2,227,292	1.965003	4,376,635	0.02614957	58,243	58,243
Farmlands	FT	23,371,761	0.250000	5,842,940	0.00332691	77,756	
Farmland waiting development	R1	0	0.250000	0	0.00332691	0	77,756
Managed Forests	TT	0	0.250000	0	0.00332691	0	0
Total Taxable		4,513,022,983		5,453,720,673		72,576,203	72,576,203
Payment in Lieu							
Residential/Farm - full	RF, RH	103,000	1.000000	103,000	0.01330765	1,371	
Residential/Farm - General	RG	0	1.000000	0	0.01330765	0	
Residential/Fm full Prov Ten	RP	0	1.000000	0	0.01330765	0	1,371
Farm - PIL Full	FF, FP	0	0.250000	0	0.00332691	0	0
Multi-residential	MF	0	2.000000	0	0.02661530	0	
Multi-residential - Prov tenant		0			0.00000000	0	0
Com. Occupied - full	CH,CF,CP	10,965,808	1.975937	21,667,746	0.02629508	288,347	
Com. Occupied - General	CF, CG	4,208,300	1.975937	8,315,336	0.02629508	110,658	
Com. Excess Land	CV	0	1.975937	0	0.02629508	0	
Com. Vac. Land	CJ,CY,CZ	225,500	1.975937	445,574	0.02629508	5,930	
Com Parking Lot	GF	0	1.975937	0	0.02629508	0	404,934
Ind. Occupied Full	IH,IF	1,172,000	2.693300	3,156,548	0.03584149	42,006	
Ind. Excess Land	IV,IK	0	2.693300	0	0.03584149	0	
Ind Vacant Land	IJ,IY	0	2.693300	0	0.03584149	0	42,006
Total PIL		16,674,608		33,688,203		0	448,311
Taxable & PIL Assess.		4,529,697,591		5,487,408,876		0	73,024,514
Exempt Assessment		266,477,336					
Total Municipal Assessment		4,796,174,927					

Agrees to MPAC Preliminary Check 4,796,174,927

Municipal Rates Only	
2023 Budget	73,024,514
2024 Budget requirements	0
2022 Ending Taxation	73,024,514

2022/2023
Revenue
Neutral
Residential
Tax Rate
Residential
Tax Rate

Municipal Residential Tax Rate	Levy	73,024,514		
	Weighted Asses:	5,487,408,876	0.01330765	0.01330765

City of Stratford
Municipal Connect Report Detail on Changes to Assessment Base
At November 7, 2023

RTC/RTQ report Municipal Connect

Broad Tax Class	Category Description	2023 Roll For Tax Year 2024	2022 Plus Tax Year 2023	Change	Change (%)
CT	Commercial Taxable: Full	458,912,814	457,483,532	(1,429,282)	-0.31
CU	Commercial Taxable: Excess Land	4,405,938	4,405,938	-	0
CX	Commercial Taxable: Vacant Land	5,613,400	4,440,400	(1,173,000)	-20.9
DT	Office Building Taxable: Full	2,880,000	8,395,600	5,515,600	191.51
E-	Exempt Used only with RTC = E (exempt)	258,253,636	266,477,336	8,223,700	3.18
FT	Farm Taxable: Full	23,013,761	23,371,761	358,000	1.56
GT	Parking Lot Taxable: Full	49,000	49,000	-	0
IT	Industrial Taxable: Full	64,601,400	66,316,200	1,714,800	2.65
IU	Industrial Taxable: Excess Land	3,641,433	3,639,733	(1,700)	-0.05
IX	Industrial Taxable: Vacant Land	4,966,300	5,222,400	256,100	5.16
LT	Large Industrial Taxable: Full	77,920,484	75,149,084	(2,771,400)	-3.56
LU	Large Industrial Taxable: Excess Land	498,616	554,016	55,400	11.11
MT	Multi-Residential Taxable: Full	190,353,900	191,053,900	700,000	0.37
NT	New Multi-Residential Taxable: Full	42,447,800	46,627,500	4,179,700	9.85
PT	Pipeline Taxable: Full	9,671,000	9,726,000	55,000	0.57
RD	Residential Taxable: Education Only	404,000	428,000	24,000	5.94
RT	Residential Taxable: Full	3,520,973,527	3,571,142,927	50,169,400	1.42
ST	Shopping Centre Taxable: Full	40,047,318	42,789,700	2,742,382	6.85
PIL					
CF	Commercial Payment in Lieu: Full	8,667,808	8,667,808	-	0
CG	Commercial Payment in Lieu: General	4,208,300	4,208,300	-	0
CY	Commercial Payment in Lieu: Full, Vacant Land	145,000	145,000	-	0
HF	Landfill Payment in Lieu: Full	2,227,292	2,227,292	-	0
Taxable Shared					
CH	Commercial Taxable: Full, Shared Payment in Lieu	2,032,000	2,298,000	266,000	13.09
CJ	Commercial Taxable: Vacant Land, Shared Payment in Lieu	80,500	80,500	-	0
IH	Industrial Taxable: Full, Shared Payment in Lieu	1,172,000	1,172,000	-	0
RH	Residential Taxable: Full, Shared Payment in Lieu	103,000	103,000	-	0
Grand Total		4,727,290,227	4,796,174,927	68,884,700	1.46

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**Supporting Documentation 2024 Budget Deliberations
Corporate Energy and Emissions Plan 2023
Excerpt September 27, 2023 Council Report**

Buildings

Existing Facilities: It is anticipated that a large proportion of emissions reduction will be achieved through deep retrofits of existing facilities. In comparison to the other asset classes, technological advancements already exist to take significant action now. The ability to make immediate gains sets facilities as the primary focus of near-future climate initiatives.

Comprehensive energy audits will aid in analysing consumption patterns, identifying deficiencies in the building envelope and heating systems; and support recommendation of energy efficient upgrades relative to each facility and their emissions reduction potential.

Fleet and Equipment

The City's fleet is predominantly comprised of light-duty and medium-duty vehicles. In order to meet anticipated service level enhancements, the size of the corporate fleet is projected to increase between 3-5% over the next 10 years. The most prominent action to counterbalance the emissions growth related to the service level adjustment will be to switch from fossil fuels to electric power. Additional policy and Staff training measures have been identified for the fleet asset class to further reduce GHG emissions. These measures will be reviewed and updated periodically to ensure that the fleet roadmap remains in line with technological advancements in this sector.

To support widespread use of electric vehicles (EV) in municipal operations, EV charging infrastructure must be in place. Detailed analysis of the City's electrical system capacity at each facility must be conducted to understand feasibility and provide detail on infrastructure costs. It can also be used to determine where it may be possible to utilize 'shared use models' that integrate corporate electric charging needs with that of the community-at large to maximize benefits.

There will be a one-time cost associated with of the installation of major electrical infrastructure such as electric vehicle supply equipment (cost to be determined), however, the investment does need to be made upfront, with return on investment (ROI) expected over its service life.

Heavy-duty vehicles and off-road equipment also consume a considerable proportion of fossil fuel and decarbonization efforts for these assets will heavily rely on federal mandates, financial support, and technological advancements.

Due to the potential gains that can be made by Fleet, it will remain a primary focus of City initiatives. However, the significant limitations of decarbonizing larger vehicles and

heavy equipment, the desired carbon reduction is not anticipated to be achieved until several years into the corporate plan implementation.

Achieving the 2030 Target

The 2030 target of 30% emissions reduction requires an emissions reduction of 1,535 tCO₂e. To advance efforts toward this goal, the focus should be on the largest emitters, both facilities and fleet.

Energy and emissions analysis of the City’s existing building stock has revealed opportunities for both energy and cost savings, and emissions reduction potential. Deep energy retrofits (an extensive overhaul of a building’s systems that can result in upper limit of 70 percent savings in energy costs, and resultant emissions), a proposed timeline of implementation, as well as budget implications have been identified in the Plan. Table 1 provides an excerpt from the internal buildings operational roadmap developed as a part of CEEP implementation. Preliminary analysis indicates a reasonable return on investment to the point that overall, several years additional upfront capital costs may be recovered.

Other facilities have been identified for future upgrades beyond 2030 and would be prioritized based on future energy audits.

Table 1 - Estimated Emissions Reduction from Buildings Roadmap (2023 – 2030)

Facility	2021 GHG emissions from NG use (tCO ₂ e)	GHG reduction expected through deep retrofits (tCO ₂ e)	Budget Implications (\$)	Proposed timeline	Cumulative emissions (tCO ₂ e)
Rotary Complex	441.11	264.66	\$5m-\$6m	2023-25	264.66
Burnside Agriplex Fieldhouse	210.05	126.03	\$1m - \$1.6m	2023-25	390.69
William Allman Arena	96.68	58.01	\$780,000-\$1.5m	2024	448.70
City Hall	106.84	64.10	\$1.5m-\$1.7m	2025	512. 80
Dufferin Arena	46.37	27.82	\$800,000-\$1m	2026	540.62
Public Works	62.44	37.47	\$600,000-\$1.2m	2027	578.09
Police Station	54.58	32.75	\$2m-\$2.75m	2026	610.84

Transit Office	47.93	28.76	\$500,000- \$800,000	2027	639.60
Public Library	43.99	26.39	\$1.5m- \$1.7m	2029	665.99
Annex Building	41.89	25.13	\$900,000- \$1.65m	2028	691.12
Airport Terminal	36.77	22.06	\$1.5m- \$1.75m	2029	713.18
Lions Pool	32.89	19.73	\$800,000- \$1m	2030	732.91

Avoided GHG emissions through deep retrofits by 2030 (60% reduction from baseline)
= **732.91 tCO₂e.**

Tables 2, 3 and 4 provide a summary of the emissions reduction anticipated for Corporate Fleet, in accordance with the Fleet Replacement Schedule planned from 2023 – 2030.

Note that the following Fleet Replacement Schedule, would be subject to annual budget approval and CEEP implementation.

Table 2 - Light Duty Vehicles

Net GHG reduction expected by 2030 through replacement of conventional fossil fuel light-duty vehicles with low-carbon, or zero-emission options is approximately 400 tCO₂e.

Fleet type & Department	Vehicles (Units)	Full Capital Costs (for low-carbon option)	Planned Replacement Year	GHG Reduction Potential (tCO ₂ e)	GHG Emissions from hydro use (tCO ₂ e)
Public Works	11	\$1.01m- \$1.05m	2023-2030	64	22.96
Engineering	6	\$511,750- \$534,000	2023-2025	126.16	20.72
Community Services	19	\$2.4m- \$2.5m	2023-2028	169	48.72
Social Services	6	\$448,500- \$468,000	2023, 2026	49	15.12
Environmental Services	11	\$1.13m- \$1.18m	2023-2029	108	30.24
Buildings/Bylaw	3	\$138,000- \$144,000	2023, 2028	24	8.96

Clerks	1	\$51,750-\$54,000	2029	1.5	0.56
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Table 3 - Medium Duty Vehicles (see note below)

For medium duty vehicles, net GHG reduction expected by 2030 is approximately 60 tCO₂e.

GHG emissions from hydro use based on assumptions is approximately 20 tCO₂e.

GHG reduction potential based on assumptions is approximately 70 tCO₂e.

Fleet type & Department	Vehicles (Units)	Full Capital Costs (for low-carbon option)	Planned Replacement Year
Community Services	12	\$756,700-\$789,600	2023-2028
Fire	1	\$32,200-\$33,600	2029
Public Works	8	\$365,500-\$372,000	2023-2030
Environmental Services/Water	2	\$172,500-\$180,000	2026, 2030

Table 4 - Heavy Duty Vehicles (see note below)

For heavy duty vehicles, net GHG reduction expected by 2030 is approximately 40 tCO₂e.

GHG emissions from hydro use based on assumptions is approximately 20 tCO₂e.

GHG reduction potential based on assumptions is approximately 40 tCO₂e.

Fleet type & Department	Vehicles (Units)	Full Capital Costs (for low-carbon option)	Planned Replacement Year
Public Works	17	\$8.51m-\$8.88m	2024-2029
Environmental Services	3	\$1.35m-\$1.41m	2024, 2025

Avoided emissions by 2030 through fleet upgrades = Approximately **500 tCO₂e**

Notes:

Decarbonization of medium and heavy-duty equipment is expected to rely heavily on financial support from senior levels of government (such as the 'Incentives for Medium-Duty and Heavy-Duty Zero-Emission Vehicles (iMHZEV) Program' offered by the federal government), innovation and technological advancements in low-carbon fuels and fuel-switching initiatives to align with provincial and federal mandates.

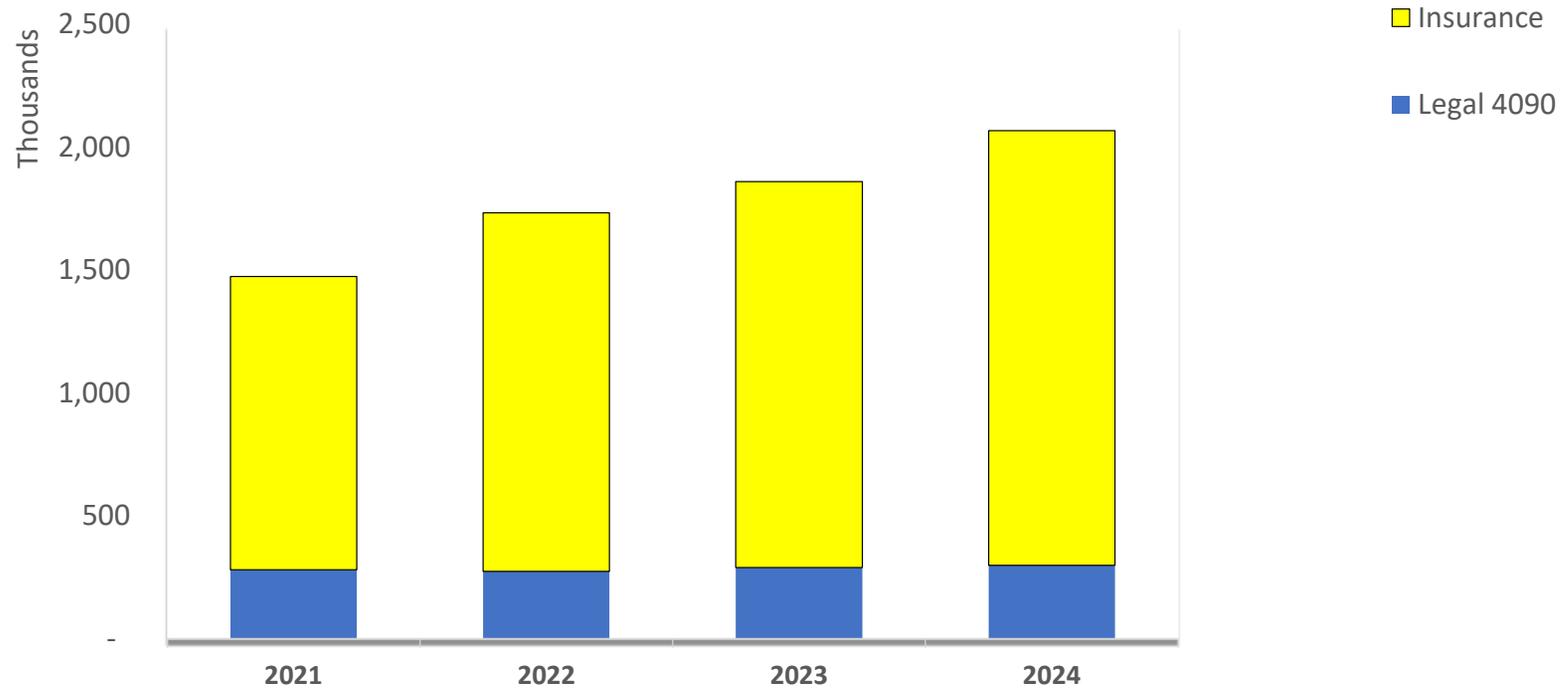
GHG emissions reduced by 2030 if decarbonization efforts are accelerated in the short-term for Buildings (732.91 tCO₂e) and Fleet (estimated 500 tCO₂e) will equate to approximately 1,232.91 tCO₂e GHG emissions reduction. GHG emissions reduction from other asset classes may contribute approximately 80 – 100 tCO₂e toward the 2030 emissions reduction target.

Using the above estimates, total GHG emissions reduction by 2030 = Approximately 1,332.91 tCO₂e.

Calculated GHG emissions are 202.09 tCO₂e lower than 2030 emissions reduction target of 1,535 tCO₂e.

Aiming to close the gap between modelled emissions and our 2030 emissions reduction target warrants a proactive approach, deeper emission cuts, strategic financial planning and aggressive action toward decarbonizing all corporate asset classes.

Trends in Costs of Risk Management



In this *Market Insights* bulletin, we consider a hot topic affecting all Canadians — inflation. We will look at how inflation relates to the increase in insurable values and how it can also influence the performance of the insurance industry.

ADAPTING TO INFLATIONARY TIMES

Throughout 2022, rising inflation has been top of mind globally for many. In Canada, consumer inflation rose to a 40-year high, reaching a peak of 8.1% in the summer, according to Statistics Canada. And, as far as we can tell, it shows no sign of abating in the short term.

How does this impact insurance? Canada's inflation is measured and reported by Statistics Canada as a percentage change, and the effects on insurance can be closely linked. In the current insurance market, inflation presents itself in:



Rising construction costs - which then cause replacement cost valuations to increase.



Rising property maintenance and repair expenses - if there is a claim, it simply costs more to remedy the damage.

RISING CONSTRUCTION COSTS

Completing construction projects on time and on budget has been more challenging with contractor shortages and material delays this past year. We have seen many components of construction projects affected by inflation such as:

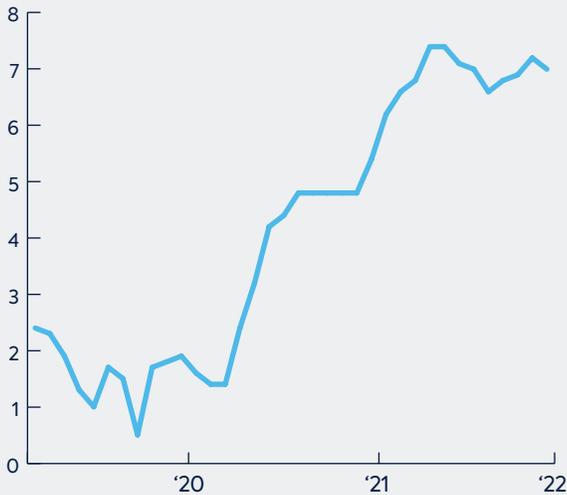
- **Building materials** — cabinets, flooring, lumber, drywall, and paint material have seen prices increase between 35 to 50%.
- **General expenses** — fuel, vehicle maintenance, rents, utilities, site protection, packaging and safety products have been volatile, with expenses rising approximately 20%.
- **Wait times for materials** — appliances, flooring, custom and special-order items such as doors, windows, bathroom showers, tubs and vanities have been highly affected by supply chain challenges, with lead times going from six weeks to six or eight months.
- **Labour shortages** — A lack of skilled workers has caused a delay in getting work started, lengthening the average time for construction projects.

RISING CLAIMS COSTS

For insurers, one of the top impacts on performance is the cost of future claims on current policies. Claims are based on costs at the time of a loss, and costs tend to increase during inflationary times, though not directly in line with the Consumer Price Index. For properties, the values of the insured property are based on the cost to repair or replace the item at the time of loss in almost all cases. Very few contracts provide a pre-specified fixed value. Therefore, as inflation increases the value of the property, the average cost of claims increases. This means it will cost more than expected to settle claims.

Canadian Price Index - Shelter

Jan 2020–Dec 2022 (12 month % change)



Source: Statistics Canada

Construction Cost Impacts

Summary of construction cost increases



35–50%

Building material price increases



20%

General expense increases



42–180 days

Average wait times for materials

SIGNIFICANCE OF ACCURATE VALUATIONS

Since insurers provide replacement cost coverage, inflationary times require a re-evaluation of risks to ensure clients are adequately insured. Considering replacement costs may have increased due to inflation, clients should check that their insurance coverage reflects the correct valuation.

Benefits of annual appraisals to property managers, boards, councils and individual owners:

- Providing the property with a third-party expert assessment.
- Offering full compliance with legislation that requires stratas and condominium projects be insured to full replacement cost.
- Eliminating the possibility of any shortfall in limits and ensures that an insurance policy adequately protects owners in the event of a loss.

Working with a professional appraisal firm provides a degree of certainty found during a time when there are significant fluctuations in the values of labour and material costs. This year a typical appraisal has jumped by double digits due to the true cost of reconstruction.

RESILIENCE IN DISRUPTIVE AND VOLATILE TIMES

The insurance industry has experienced a market transition, and before Hurricane Ian in 2022 (considered one of the three costliest weather disasters on record) had been showing signs of stabilization. However, economic uncertainty, rising inflation, supply chain disruptions, catastrophic weather and global economic shifts mean that careful underwriting conditions are expected to persist over this coming year.

BFL CANADA commits to being at the forefront of the dialogue, ensuring we monitor this ever-evolving world and provide the best advice to the industry and our clients.

City of Stratford Pavement Condition Assessment

The following chart and map are an excerpt from the 2022 Pavement Condition Assessment prepared for the City by GM BluePlan Engineering Limited.

The next pavement evaluation will be completed in 2025.

The chart below and the attached map outline pavement quality using the ranges indicated.

PQI Range	Condition Category	2022 Ln-km	2022 % Network	2019 Ln-km	2019 % Network
80 - 100	Very Good	102.9	25.5%	73.9	18.7%
70 - 80	Good	40.8	10.1%	42.5	10.8%
55 - 70	Fair	62.8	15.6%	94.7	24.0%
40 - 55	Poor	86.4	21.4%	105.8	26.8%
0 - 40	Very Poor	110.1	27.3%	77.9	19.7%



**City of Stratford
Pavement Condition Update**



PQI Ranges

- Very Poor: 0 - 40
- Poor: 40 - 55
- Fair: 55 - 70
- Good: 70 - 80
- Very Good: 80 - 100

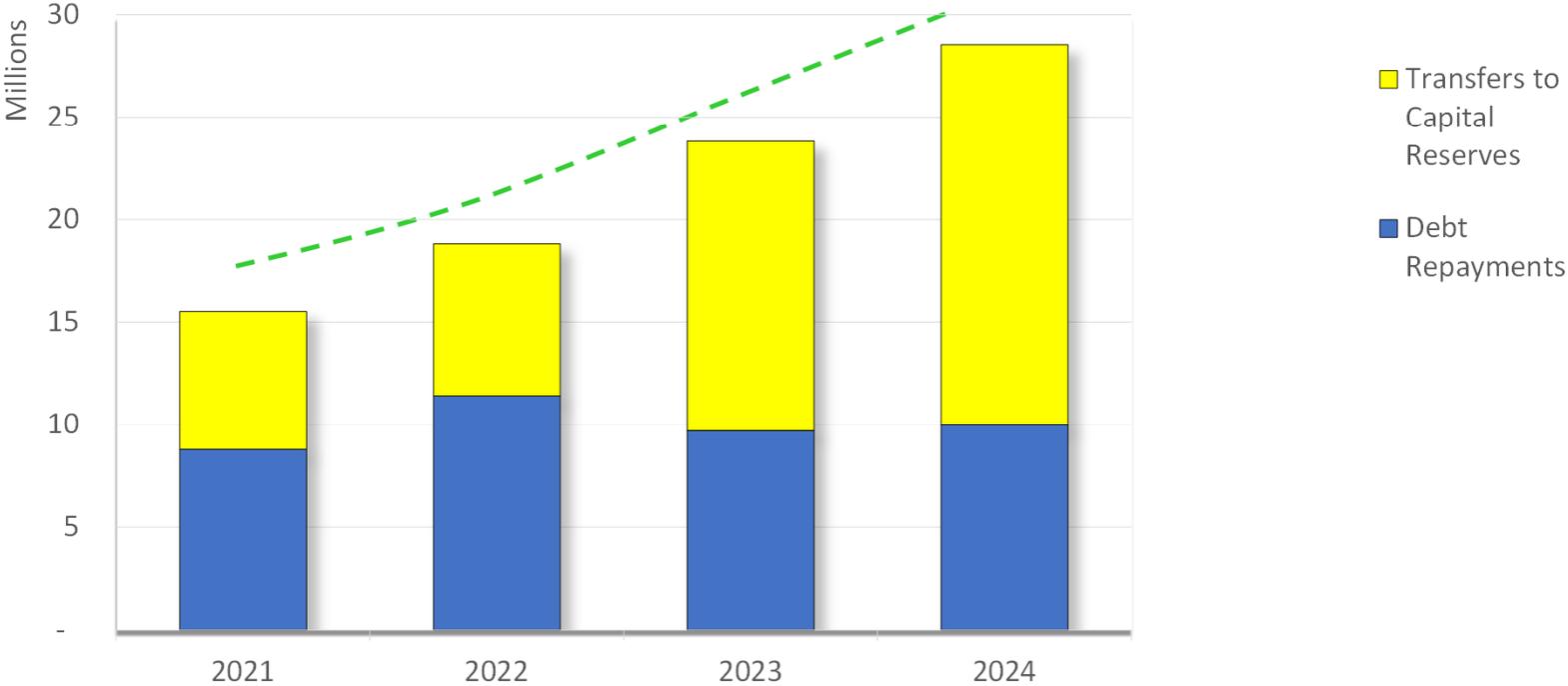
**City of Stratford - Present Status
PQI Scores**



August, 2022
Project # SP02-20017

Document Path: \\NW\services\GIS\2022\08222022\08 Stratford Pavement Condition Update\08 Stratford Pavement Condition Update\08222022_PQI_Present.mxd

General Levy Impacts of Capital 4 year trends





2024 OPERATING BUDGET – WORK PLAN

Department:	Stratford Police Service
Budget Division:	G231 Stratford Police Service

Department/Division Overview:

The Stratford Police Service provides 24/7 police protection and service to both the visitors and citizens of Stratford, St. Marys and Perth South. The Service’s governance body is the five-member Stratford Police Services Board which is comprised of two city councilors, two provincial appointees and a municipal citizen appointee. While substantial operating funding is provided by the Municipality, it is the Board that ultimately approves the annual operating and capital requirements of the police service.

The Service has an authorized strength of 67 sworn members as well as 17 full-time and 6 part-time civilian members. It is administered by its Chief, a Deputy Chief and 2 Inspectors. The Service provides effective policing to the community by complying with the Police Services Act and its Regulations. The Stratford Police Service provides a number of services to the community including:

Sworn Officers

- Uniform Patrol
- Emergency Response Unit (ERU)
- Community Services Officer
- High School Resource Officer
- Forensic Identification Officer
- Training Officer
- Criminal Investigations Branch
- Domestic Violence Officer
- Street Crime Unit (Drug-Intelligence Investigations)
- Scenes of Crime Officers
- Crisis Negotiators
- Drug Recognitions Officers (DRE)
- Collision Reconstruction Officers

Civilian Support Staff

- Data Entry (reports, e-ticketing)
- Front Office Support (assisting citizens at lobby)
- Court Clerk (electronic Briefs)
- NICHE coordinator
- Information Technology (contracted)

- Freedom of Information Inquiries
- Records Checks
- Administrative Support (payroll, grants, financial controller)

The major cost of operating the police service is tied to its human resources. Only about 8% of the entire budget can be described as “discretionary spending” and even some of that is ultimately fixed costs. Attentive fiscal management and oversight is maintained in an effort to remain within the Service’s approved funding allocations.

The service actively seeks out and applies for available grants. In 2024 the service anticipates receiving up to \$1,302,497 in approved grants.

Note that these grants do not fully align with the city budget year when compared to the provincial fiscal year and therefore accounting adjustments are required to ensure revenues match expenses in the correct periods for the City.

Key Activities Planned for 2024:

1. Crime Prevention
2. Law Enforcement
3. Assistance to victims of crime
4. Public Order Maintenance
5. Emergency Response

New Initiatives Planned for 2024:

1. Addition of two net new full-time police constables;
2. Deployment of NG9-1-1 – in partnership with our PRIDE (Police Regional Information Data Exchange) partners;
3. Establishing a modernized communication centre backup location;
4. Establishing an on-line police incident reporting platform for specific incidents;
5. Development of a new server room space at the 17 George St police building

Describe How This Work Plan Reflects Council’s Approved Strategic Priorities:

Mobility, Accessibility and Design Excellence

Improving ways to get around, to and from Stratford by public transit, active transportation and private vehicle.

The addition of an on-line police incident reporting platform should have a positive impact on those with mobility issues;

Developing our Resources

Optimizing Stratford’s physical assets and digital resources. Planning a sustainable future for Stratford’s resources and environment.

The implementation of a backup communication centre, to support NG9-1-1, will enhance the ability for the service to maintain operations during outages and improve our capacity to provide services to the community we serve.

Explain Significant Variances (2024 proposed budget vs prior year budget):

Provincial grants increased as follows:

- CSP – Mental Health Coordinator: \$112,782
- CCTV: \$100,00
- NG9-1-1: \$382,996 (grant applied for – awaiting approval)
- Court Security and Prisoner Transportation Grant: estimated at \$251,245
- RIDE: estimated at \$15,000
- CSP – Part Time Policing: \$177,995
- Backup Comm Centre: \$263,479 (grant opportunity later in 2024)

Salaries increased approximately 2.5% plus additional wages from two new officers and allocated costs of part-time custodial services for 789 Erie St from the facilities division.

Contributions from Reserves show a modest decrease as no retirements anticipated in 2024.

Increase to payroll premiums to offset increases in overtime and grant monies for the part-time policing grant.

Majority of increase due to increasing costs of WSIB premiums, but also includes changes to benefits program through collective bargaining, two additional officers

Interfunctional costs are new to the division, and represent costs incurred by the City relating to the Police service. Offsetting recoveries are included in the various divisions.

Other Services have increased as follows:

- \$38,000 for the deployment of an On-line reporting platform for the community we serve. This platform will enable members of the community to file police incidents, for a limited subset of call types, via a web-based portal. It is expected that not only will this result in a more convenient experience for the community but that it will save police resources by diverting lower priority calls from frontline officers to support officers;
- \$264,000 to establish a backup communication centre option at a nearby police service. A backup comm centre is a requirement of NG9-1-1. The service explored hosting our own location and it was determined to be costs prohibitive. The proposed option would be congruent with NG9-1-1 requirements while keepings costs as low as possible;
- \$88, 700 AFPIS upgrade. AFPIS is primarily a software package used to catalogue, process, and compare fingerprints acquired during police investigations. The service shares the costs of the AFPIS system with the PRIDE group. AFPIS is due for a major upgrade in 2024.
- \$10,000 the PRIDE group has identified a consultant to develop a much-needed PRIDE based Strategic Plan. This plan will help guide PRIDE activities in the coming years. The service will share the costs of the plan development.
- \$382,000 NG9-1-1. The service continues to ready itself for the deployment of NG9-1-1. We expect NG9-1-1 to go live in 2024. These costs are for the next phase of NG9-1-1 and include software, hardware, and labor. Note that the service has already applied for

a grant to cover this cost and we are waiting for word on approval., and costs relating to a PRIDE centered Strategic Plan. Note that the NG9-1-1 costs and those of the backup comm centre should be covered by a provincial grant.

- This line item also includes the annual costs of membership of in PRIDE of \$345,329

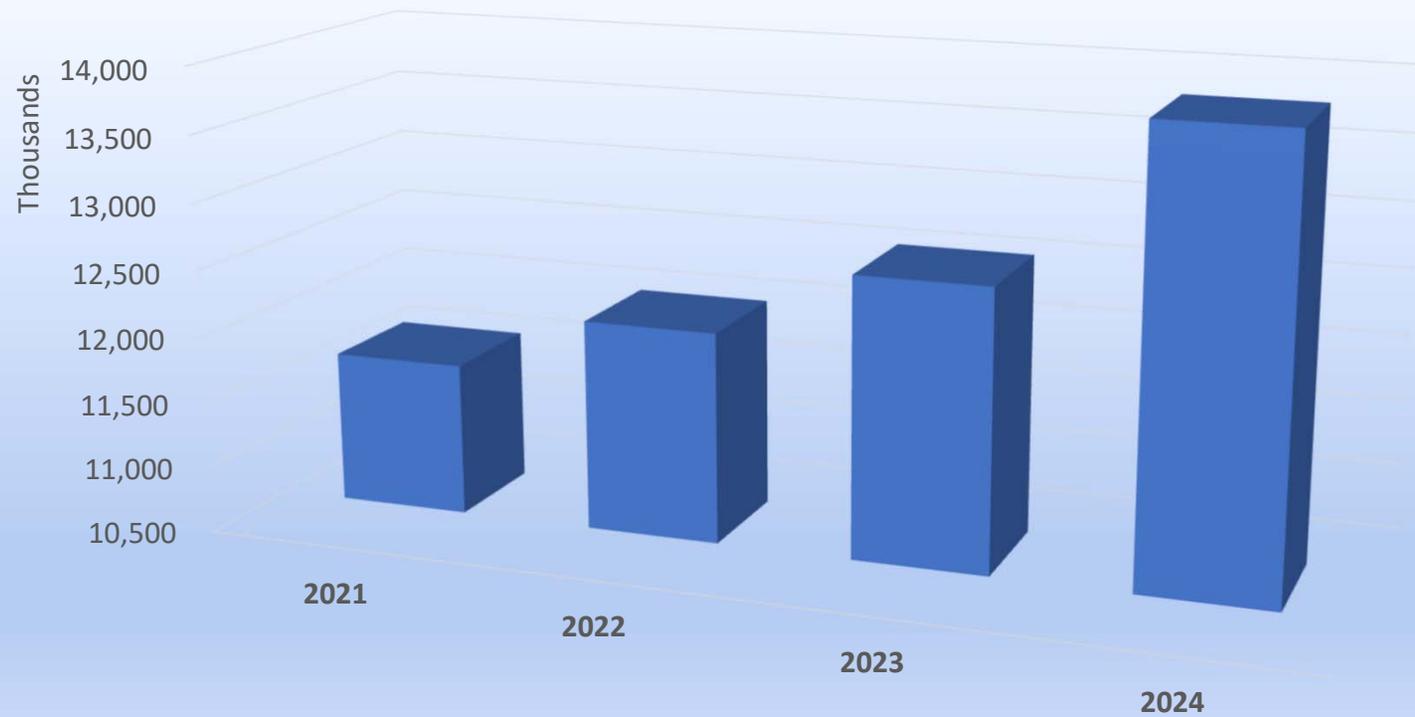
Increased transfers to capital reserve funds to cover the costs of capital requirements in 2024 and remaining years in ten-year forecast. The service will be applying for a grant in 2024 to cover costs related to the backup communications centre once the application process opens which could result in a reduced reliance on the reserve fund for the expenditure. Specific projects include a consultant to assist the service in developing modernized Business and Strategic Plans.

The consultant will also review and develop an Annual Reporting system. The decision to engage a consultant is rooted in the complex changes anticipated in the new Community Safety and Policing Act which is set to be brought into force in 2024. Other projects include NG911, LiveScan, cruisers and Chief of Police vehicle replacements.

Increased building lease costs related to move from 154 Downie St to 789 Erie St.

	2022	2022	2023	2023	2024
231 STRATFORD POLICE SERVICE	ACTUALS	BUDGET	YTD	BUDGET	DRAFT
			Nov 15/23		BUDGET
2200 POLICE ADMINISTRATION	10,993,102	10,918,858	9,092,765	11,116,946	11,991,990
2202 BICYCLE AUCTION SALE	2,146	5,000	3,535	5,000	5,000
2204 TAXI LICENCING	(9,500)	(16,000)	(11,119)	(15,900)	(15,900)
2206 LAW ENFORCEMENT EQUIPMENT	72,648	50,422	56,655	50,422	50,422
2208 INVESTIGATIONS	1,442	41,202	84,921	41,202	41,202
2209 POLICE CANINE UNIT	6,612	8,298	2,473	8,298	8,298
2210 PRIDE OPERATING	290,655	275,938	288,513	291,452	790,344
2212 POLICE RADIOS	8,278	22,063	6,128	22,063	22,063
2214 COMMUNICATIONS CENTRE	49,498	88,863	59,624	118,413	(31,587)
2216 COMMUNITY SERVICES & YOUTH PROGRAMS	5,324	5,763	(161)	5,763	5,763
2218 POLICE SERVICES BOARD	37,122	40,633	26,227	40,633	40,633
2240 IT EQUIPMENT	121,275	100,224	26,142	100,001	100,000
2242 POLICE CAPITAL	480,084	494,690	583,689	764,733	741,000
2250 PARKS PATROL	39,145	61,875	45,879	72,000	72,000
Total 231 POLICE	12,097,831	12,097,829	10,265,271	12,621,026	13,821,228

City Investment in Policing 4 year trend





2024 OPERATING BUDGET – WORK PLAN

Department:	Library
Budget Division:	G411 Stratford Public Library

Department/Division Overview:

The Stratford Public Library (SPL) provides informational and recreational resources and programming to all residents of the City of Stratford. The Library is governed by the Stratford Public Library Board which is comprised of one city councillor and 9 municipal citizen appointees. The Board passes the annual operating and capital budgets for the Library.

The Stratford Public Library is a bustling destination in our downtown, providing service to people of all ages, income levels, ethnicities, and physical abilities. SPL is open 7 days a week, seeing on average over 11,000 visitors each month through its doors. Those visiting the library in-person and online, are served by 16 full-time staff, 10 of which are professional Librarians, and 20 part-time staff. Expenses related to staffing make up 80% of the operational budget.

In addition to loaning traditional library materials, SPL provides social service support, wellness and community benefit services, entrepreneur and arts services and is a safe space for all community members to find refuge without user fees. The Perth County Information Network, is critical to SPL’s success, providing library card holders with fast and easy access to resources at area libraries.

Key achievements year to date include:

- Checkouts of physical and digital materials have surpassed 2019 levels by 25%.
- Attendance at programs for all ages have surpassed 2022’s record highs by 10%. The TD Summer Program Reading Club alone saw over 1,060 registrations.
- Successful completion of the accessible, gender-neutral washrooms on both floors.
- Expansion of partnerships allowing for various community support services such as: social worker drop-in hours, career councillor drop-in services, technology support, settlement services for newcomers, and the creation of a community food pantry.
- Approval of the Library Board’s 2023-2026 Strategic Plan and launch of the associated work towards the strategic directions.

Key Activities Planned for 2024:

In 2024, the Library will continue work towards the goals of the 2023-2026 Stratford Public Library Strategic Plan. One of the paramount directions of the Strategic Plan is to address the library’s current 20,000_ net square foot space deficit which was identified in the 2022 Space

Needs Study. This will be done through investigation of partnerships and potential opportunities for growth.

The Library will strive to continue to reach new members of our community and existing library card holders by implementing its new marketing plan. We want to ensure all members of the community see themselves reflected as part of the library, as such, we will prioritize equitable community outreach and communications.

Computer hardware and network security infrastructure upgrades will continue in 2024. Priorities include upgrading of 23 workstations, one self-checkout workstation, and the public internet management server.

Additionally, the small restroom for Library staff will be updated. This small staff restroom has not been updated since it was first installed in the mid 1970s and is long since passed its useful life expectancy.

Describe How This Work Plan Reflects Council's Approved Strategic Priorities:

Strengthening our Plans, Strategies and Partnerships

The library's work plan supports this priority, specifically Community Well Being through the following activities:

- Equity of access to culture, technology, and accurate information
- Cultural development and participation
- Providing educational support, from pre-literacy through post-secondary and independent study as an adult
- Civic engagement with important community issues and the democratic process
- Generating social connections, increasing community cohesion and reducing isolation

Developing our Resources

An investment in the future of library service in Stratford, ensures that the Library will not only be able to provide its core services as our community grows, but also allow us build upon partnerships with other social and community programs, continuing its growth as a true community hub.

Widening our Economic Opportunities

SPL supports this priority through labour force evolution. Access to high-quality technological resources (computers, Wi-Fi, MakerSpace), educational platforms (Gale Courses), and reference librarians (with Masters' degrees in information literacy) are critical to ensuring that people:

- can make the transition to, and successfully navigate, the information economy
- who are economically disadvantaged, can participate fully

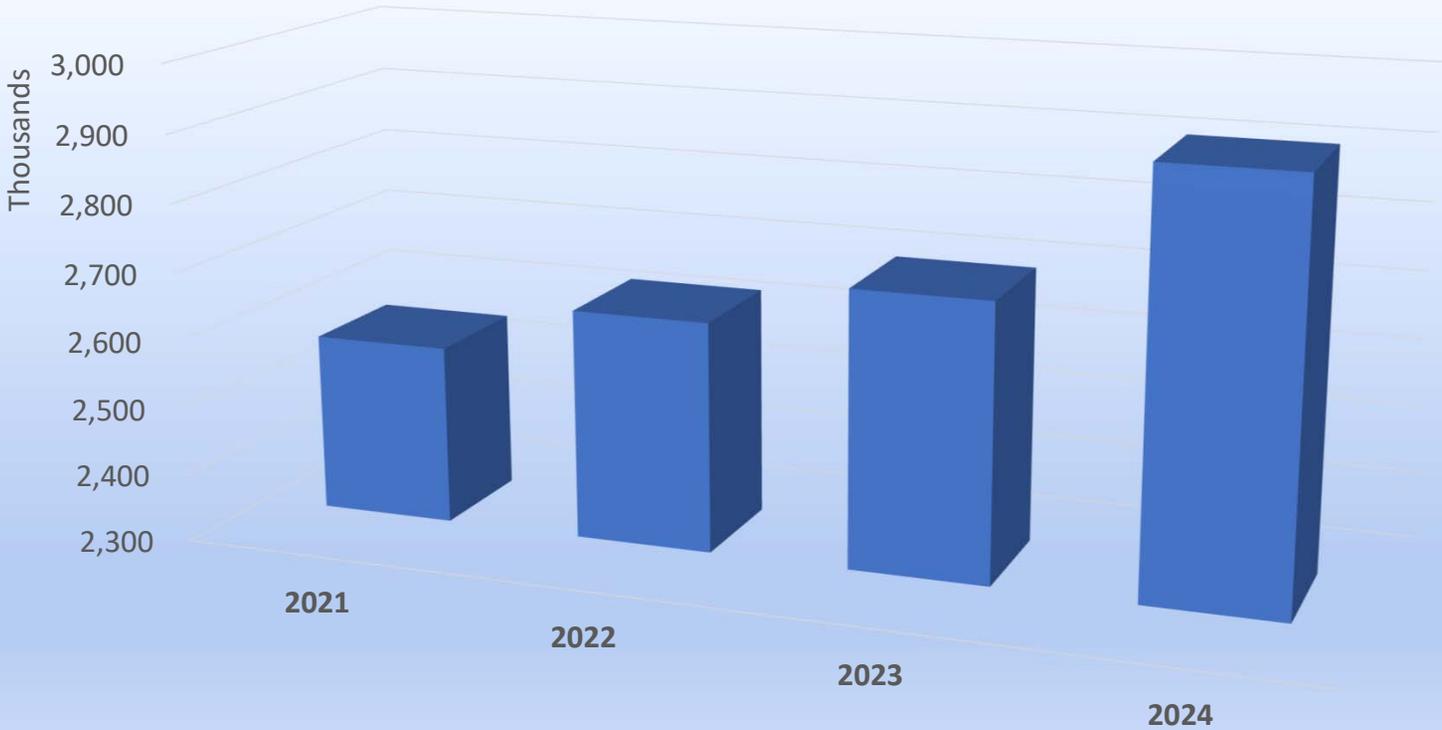
Explain Significant Variances (2024 proposed budget vs prior year budget):

- Cost-of-Living Adjustment for staff set at 2%
- Increase to Benefit Costs by 9%. Extended health care has increased significantly as has CPP.

- Insurance is shown at a 304.5% increase as the Library is now required to hold its own cyber insurance and the municipality has adjusted how they are allocating the City's insurance premium between departments.
- Operational lines (heat, postage, snow removal, printing etc.) have been adjusted to reflect actual spending patterns in 2022 / 2023.
- Revenues have been adjusted to reflect changes to the Perth County Information Network budget and other contracts such as the contract with Perth South.
- Redistribution of programming funds to reflect actual service delivery.
- The transfer to reserves typically contains the costs related to the physical and digital library collections (63%) and computer hardware and network infrastructure replacements (12%). In 2024, there are two additional additions which increase the variance.
 - Creation of a Library Facility Expense reserve (17%)
 - Staff Restroom updates (6%)

	2022	2022	2023	2023	2024
411 STRATFORD PUBLIC LIBRARY	ACTUALS	BUDGET	YTD	BUDGET	DRAFT
			Nov 15/23		BUDGET
7400 LIBRARY ADMINISTRATION	2,585,713	2,588,672	2,237,302	2,655,380	2,857,343
7404 LIBRARY BOARD EXPENSES	6,606	6,000	2,530	6,000	6,530
7406 LIBRARY OPERATIONS	4,750	4,750	3,564	4,750	4,840
7408 LIBRARY - ADULT PROGRAM	7,801	5,000	4,610	5,000	4,100
7410 LIBRARY - YOUNG ADULT PROGRAM	2,290	4,000	2,804	4,000	3,075
7412 LIBRARY - CHILDREN PROGRAM	2,987	4,000	2,376	4,000	3,590
7416 LIBRARY - MAKER SPACE	302		5,413		3,080
7422 PUBLIC LIBRARY ON WHEELS	5,000	5,000	3,750	5,000	5,000
7430 LIBRARY BUILDING & PROPERTY SERVICES	25,471	23,500	20,905	24,500	26,000
7450 PERTH COUNTY INFORMATION NETWORK			(29,660)		
Total 411 STRATFORD PUBLIC LIBRARY	2,640,920	2,640,922	2,253,594	2,708,630	2,913,558

City Investment in Library Services 4 year trend





This is the original submission –
see pg 166 below for revised HPPH budget

HPPH 2024-2026 Budget Package

Municipal Budget

2023 Huron Perth Public Health (HPPH) received news that there are changes coming to Public Health. For the first time we have been given our projected budget increases for the next 3 years, based on the Ministry Fiscal which runs April 1 to March 31st of each year. HPPH will be receiving a 1% increase in our cost shared funding from April 1, 2024-March 31, 2025, an additional 1% from April 1, 2025-March 31, 2026 and a further 1% from April 1, 2026-March 31, 2027. This 1% is on a portion of our budget and does not apply to approximately 16% of our revenue.

Additionally, while 'municipal mitigation' funding will end, there is also a restoration of provincial funding to levels prior to the 2019 announcement of the change in the cost-shared funding formula. This means that municipalities funding HPPH will not be required to fund a portion of 100% provincially-funded programs, and will not be required to increase their cost-share to 30% at this time

Over the last 5 years, Ministry-approved budgets have not kept pace with increased expenses. There has been a growing gap that has been masked by provincial one-time COVID-19 grants. Now that COVID-19 grants will no longer be provided, it was necessary to take additional measures to balance the budget.

The Board has approved the 2024 budget which included the difficult decision to remove FTE from our organizational structure in order to balance the budget. The 2024 budget included the removal of 13.5 FTE from our overall organizational structure; this

represents an almost 10% decrease in overall staffing. This decrease included a number of classifications and will impact many programs offered by HPPH.

Part of the news also impacting the Health Unit are the review of the Ontario Public Health Standards. The standards identify the expectations for public health programs and services to be delivered by Ontario's 34 boards of health. The Standards are published by the Minister of Health and Long-Term Care as per Section 7 of the *Health Protection and Promotion Act*. Boards of health are accountable for implementing the Standards including the protocols and guidelines.

The Standards consist of the following sections:

- Defining the work that public health does, which includes the Foundational and Program Standards;
- Strengthened accountability, which includes the Public Health Accountability Framework and Organizational Requirements; and
- Transparency and Demonstrating Impact, which includes the Public Health Indicator Framework for Program Outcomes and Contributions to Population Health Outcomes and Transparency Framework: Disclosure and Reporting Requirements.

We are anticipating that the roll out of the revised Ontario Public Health Standards will be developed in 2024 and implementation is set for January 2025.

The Ministry has further signaled a funding review, it will be communicated spring 2025 and implementation is planned for January 2026.

In alignment with the Ministry direction we are implementing a 1% increase to our budget for revenues to the Municipalities for the 2024 year.

We are submitting our 2024 budget and projected budgets for 2025 and 2026.

2024-2026 HPPH Budget

Revenue/Funder	2024	2025	2026
Cost Shared MOHLTC	\$11,175,680	\$11,287,437	\$11,400,312
Huron County	\$1,307,448	\$1,320,522	\$1,333,727
Perth County	\$851,362	\$859,875	\$868,474
City of Stratford	\$729,739	\$737,036	\$744,406
Town of St Marys	\$152,029	\$153,549	\$155,085
100%Ministry	\$1,092,900	\$1,092,900	\$1,092,900
MCCSS	\$1,505,459	\$1,505,459	\$1,505,459
CPNP	\$67,390	\$67,390	\$67,390
Other Revenue	\$120,000	\$120,000	\$120,000
Total Revenue	\$17,002,007	\$17,144,168	\$17,287,753

Expenses	2024	2025	2026
Salary and benefits	\$14,567,690	\$14,614,508	\$15,002,462
Travel/Memberships/Education	\$424,065	\$432,456	\$441,497
Professional Services	\$818,657	\$835,030	\$851,731
Program Supplies	\$375,662	\$383,175	\$390,839
Property Expenses	\$443,562	\$452,433	\$461,482
Administration Expenses and IT	\$650,834	\$663,851	\$677,128
Total Expenses	\$17,280,470	\$17,381,453	\$17,825,139
Deficit/Surplus	(278,463)		

To: Municipal Shared Services Committee
Meeting Date: November 16, 2023
Prepared By: Mike Adair, Chief of Paramedic Services
Subject: Perth County Paramedic Services 2024 Budget Report for the Municipal Shared Services Committee

Recommended Action:

THAT the Municipal Shared Services Committee receives the “Perth County Paramedic Services’ 2024 Budget Report for the Municipal Shared Services Committee” report for information.

Executive Summary

This report provides an overview of the priorities and budget drivers for Perth County Paramedic Services in 2024.

Background Information:

The Paramedic Services Division (PCPS) is an essential gateway to Perth County's health system, operating under the Ambulance Act of Ontario and in collaboration with Medavie Health Services (MHS) a subsidiary of the not-for-profit organization Medavie. Specializing in ambulance services and anticipating over 11,000 dispatches annually, we deploy a robust Mobile Integrated Health (MIH) team to address the needs of vulnerable populations. Our focus is on community integration, working to reduce emergency department visits and improve overall health outcomes through daily proactive interventions. This report provides the Municipal Shared Services Committee with an update regarding Paramedic Services’ 2024 budget.

Comments:

This report highlights the priorities and pressures of the 2024 budget year. All aspects of the budget are subject to Council approval as we continue to work through the budget process.

2024 Priorities:

- **Public Access Defibrillator Program Renewal:** Undertaking revitalization and expansion of our defibrillator program to enhance community awareness, education, and safety.

- **Mobile Integrated Health Strategy Development:** Crafting a comprehensive strategic and operational plan to optimize the reach and impact of the MIH program.
- **Master Plan Development:** Collaborating with specialized consultants to devise a clear, actionable growth strategy for PCPS over the next 5-10 years.
- **Patient Satisfaction Survey Integration:** Partner with to conduct patient satisfaction surveys to refine service delivery and enhance patient care.
- **Technology Integration:** Incorporating innovative technology solutions like FirstWatch for informed, data-driven decision-making via MHS.
- **Hiring and Retention:** Building a pathway program for students to become employees. Continue to engage and learn from paramedics to build a culture welcoming to all and we work towards being the service of choice to work for.

2024 Budget Drivers:

- **Increased Staffing Costs:** Rising due to staff years-of-service necessitating an increase in vacation days, backfills, and investments in employee engagement and development initiatives.
- **Employee Wellness:** Paramedic Services continues to invest in the our psychological wellness of paramedics. Access to resources, learning to keep our minds healthy, peer support, and annual training will be an ongoing theme during 2024.
- **Inflation Impact:** Escalating costs, especially for medical supplies is driven by inflation and the ongoing need for targeted technology investments in operational-specific equipment like defibrillators and vehicle computers.
- **Cost-Containment Initiatives:** Exploring sustainable solutions such as the utilization of refurbished computers to counterbalance rising operational costs, without necessitating additional deployment resources this year. Reduce overtime through hiring new staff. Continue to partner with MHS in the area of procurement.
- **Defibrillator Replacement:** Defibrillators are reaching the end of their life cycle. Pricing for the devices has increased over the past two years. PCPS will be procuring the new devices in 2024 as a major project.
- **Technology and Paramedic Services:** Our current CADLink system experiences connectivity challenges due to the hardware in our

ambulances dropping signals. PCPS will be exploring alternatives that may also provide drivers with safety feedback and reduce the environmental impact of our fleet.

- **MIH – Growth:** As health systems continue to shift toward the community, the value of the Community Paramedicine Program is at the forefront as the gateway to healthcare. Additional capacity is required for growth and innovation. Medavie Health Services will continue to support growth through advancing the work of grant applications and helping MIH respond to the needs of the community. Costs for this growth are covered by the MIH program or MHS.

Public Engagement:

This report meets the “Inform” level of the County’s Community Engagement Framework. The public and Council are informed through this report.

Financial Implications:

See Appendix A.

Others Consulted:

Finance, Technology Services, Public Works.

Connection to Strategic Plan:

Goal 1 – Growth & Economic Development

Goal 2 – Regionalization & Service Effectiveness

Goal 3 – Customer Service Excellence

Goal 4 – Community Development & Planning

Goal 5 – Corporate Sustainability

Reviewed By:

Corey Bridges, Manager of Finance / Treasurer

Lori Wolfe, CAO

County of Perth
PARAMEDIC SERVICES
2024 - 2026 OPERATING BUDGETS

	2023 Budget	2024 Budget	2024 % Change	2025 Budget	2025 % Change	2026 Budget	2026 % Change
Total Revenues	\$9,317,233	\$10,531,539		\$10,946,502		\$9,635,693	
Salaries and Benefits	12,719,807	13,914,141		14,501,504		13,430,202	
Program Expenses	1,083,664	1,418,316		1,286,723		1,382,004	
Interdepartmental Charges - Overhead	1,583,185	1,770,977		1,848,618		1,858,629	
Interdepartmental Charges - Facilities Rent	880,000	908,000		935,000		962,000	
Interdepartmental Charges - Fleet Rent	880,000	940,000		1,040,000		1,080,000	
2023 Capital Transfers	155,000						
2024 Capital Transfers		200,000					
2025 Capital Transfers				235,000			
2026 Capital Transfers						270,000	
Total Expenses	17,301,656	19,151,434	10.7%	19,846,845	3.6%	18,982,835	(4.4%)
Net Municipal Share	7,984,423	8,619,895	8.0%	8,900,343	3.3%	9,347,142	5.0%
2023							
City of Stratford (40.96%)	3,270,420						
Town of St. Marys (8.10%)	646,738						
County of Perth (50.94%)	4,067,265						
2024							
City of Stratford (40.69%)		3,507,435					
Town of St. Marys (8.10%)		698,211					
County of Perth (51.21%)		4,414,248					
2025							
City of Stratford (40.69%)				3,621,550			
Town of St. Marys (8.10%)				720,928			
County of Perth (51.21%)				4,557,866			
2026							
City of Stratford (40.69%)						3,803,352	
Town of St. Marys (8.10%)						757,119	
County of Perth (51.21%)						4,786,671	

To: Municipal Shared Services Committee
Meeting Date: November 16, 2023
Prepared By: Vicky Hamilton, Manager of Court Services
Subject: POA Court Services Budget Report for MSSC and Operational Update

Recommended Action:

THAT Municipal Shared Services Committee receives the “POA Court Services Budget Report for MSSC and Operational Update” report for information.

Executive Summary:

This report provides an operational update on activities at the Provincial Offences Court Services office to the end of September 2023. Additionally, this report highlights the operational budget for 2024.

Comments:

Court Scheduling

The court dockets for the remainder of 2023 are completely full. The court calendar for 2024 is in the final stages of review and will be released very soon. Court services staff have early resolution meetings booked until the end of 2023 which will be adjourned to court dates in 2024.

Court Closures

Court Services has been having operational challenges resulting from last minute court closures. A report regarding court closures was been presented to County Council on October 19, 2023. At Council’s direction a letter has been sent to the Attorney General, Doug Downey, as well as the Member of Provincial Parliament, Matthew Rae expressing Council’s concerns and asking the Attorney General to take immediate action to ensure that adequate resources are available to the public.

Monthly Pending Caseload

The following table shows the average monthly pending caseload to the end of September.

Year	Pending Caseload
2023	2,094

2022	1,596
2021	1,440
2020	1,015
2019	1,369
2018	1,030

Court Appearances

The table below shows the court appearances to the end of September.

Year	Court Appearances
2023	7,707
2022	6,960
2021	6,467
2020	4,157
2019	5,376
2018	4,772

Charges Filed

The following table show a comparison of the last six years for charges filed.

Year	Charges Filed
2023	8,684
2022	7,697
2021	7,496
2020	6,139
2019	8,711
2018	6,985

Revenue

The table below shows the fines collected to the end of September for each year.

Year	Revenue
2023	\$1,386,227
2022	\$1,332,945
2021	\$1,119,215
2020	\$854,728
2019	\$1,152,299
2018	\$1,085,695

Distribution of Revenue

The distribution of revenue has been calculated based on actual fines paid and the location of each offence.

Municipality	% of Net Revenue
Town of St. Marys	3.13%
City of Stratford	22.08%
County of Perth	74.79%

MSSC Budget:

Estimated revenue is based on the average of five-year actuals. Consistent with prior reporting, revenue has been normalized to reduce the financial impact of Covid-19 in both 2020 and 2021 revenue amounts. As always, revenue is difficult to predict. For instance, for 2023, fine revenue to be distributed has exceeded the projected amounts, as included in the table below.

Expenses overall continue to increase. Overhead costs increased by 7%. The corporate overhead is the administration costs incurred to the POA department which ensure the day to day operations are successful. This includes essential support from various departments within the County which help Court Services operate daily.

Salary costs have increased by 17%. This reflects the first full year of the additional full time Court Services Clerk that was hired in April of 2023 which was required to address the higher volume of cases. This increase also reflects the Cost of Living Adjustment that was passed by Council in the summer of 2023.

Schedule B of the Inter-Municipal Service Agreement allows for a reserve for technology upgrade. The sum of \$30,000.00 was budgeted based on estimates received to update the sound system in the courtroom to coincide with renovating the courtroom. The plan for 2024 is to purchase backup microphones and a mixer device to improve sound quality in the courtroom.

Please note that this is a draft budget only as Perth County Council has not yet had the opportunity to review or approve the 2024 budget.

In the table below, deficits are projected for 2025 and 2026. Under the operating expenses in Schedule “B”, County Administration Costs have included a contingency of \$25,000.00 to cover any future deficit, which may not actually be realized. For instance, in 2022, the payouts were 252% higher and in 2023, the projected payouts are 300% higher budgeted.

County of Perth
PROVINCIAL OFFENCES
2024 - 2026 OPERATING BUDGET

	2023 Budget	2023 Projected Actuals	2024 Budget	2024 % Change	2025 Budget	2025 % Change	2026 Budget	2026 % Change
Revenues	\$1,650,000	1,791,868	\$1,715,000		1,724,000		1,727,000	
Salaries and Benefits	584,547	581,281	699,334		738,704		754,050	
Program Expenses	410,804	297,153	391,101		391,420		391,771	
Interdepartmental Charges - Overhead	157,546	157,546	168,834		172,276		170,725	
Interdepartmental Charges - Rent	102,250	102,250	102,250		102,250		102,250	
Transfer to Reserve for Technology Upgrade		30,000						
Paid to the Province	320,109	324,756	320,109		320,109		320,109	
Net Municipal Share	74,744	298,882	33,372	(55.4%)	(759)	(102.3%)	(11,905)	1,468.5%

2023 - Est. based on Current Year %

City of Stratford (22.08%)	16,503	65,993
Town of St. Marys (3.13%)	2,339	9,355
County of Perth (74.79%)	55,901	223,534

2024-2026

City of Stratford (5 yr average = 30.20%)	10,078
Town of St. Marys (5 yr average = 4.80%)	1,602
County of Perth (5 yr average = 65.00%)	21,692

Others Consulted:

Daniel Hubbard, Senior Financial Analyst/Deputy Treasurer

Connection to Strategic Plan:

Goal 2 – Regionalization & Service Effectiveness

Goal 3 – Customer Service Excellence

Reviewed By:

Annette Diamond, Director of Legal / Corporate Services

Lori Wolfe, CAO

November 7, 2023

Joan Thomson
Chief Administrative Officer
City of Stratford
(delivered via email to JAkins@stratford.ca)



Dear Joan,

Re: Spruce Lodge 2024 Budgets

Please find attached the Board finance committee approved 2024 operating and capital budgets for Spruce Lodge Long Term Care, along with related explanatory notes and schedules. As we mentioned with our budget last year, the pandemic resulted in legislative changes that have imposed various impactful compliance requirements, including the introduction of minimum resident care staffing levels, as well as new monetary fines for non-compliance. These new minimum staffing levels required the Lodge to increase resident care staffing levels by nearly 60% in just a few years, and on the heels of a Pandemic that exacerbated an already troubling Health Human Resources Crisis. While the use of agency services at the Lodge has reduced by half in the past year, it remains exponentially higher than pre-pandemic levels.

The 2024 operating budget revenue increases by more than 13% from the 2023 budget, largely attributed to the final push by the province of Ontario to increase the level of care in Long Term Care from 2.5 hours in 2022 to 4 hours per resident/day by March 31, 2025. While provincial funding went a long way toward enabling the new minimum staffing levels, and will do the same in the coming year, the funding did not and does not factor in the additional cost of doing so with agency staff. This resulted in the depletion of our level of care reserves, and the attached budget includes the first of a multi-year installment to restore these reserves. This budget continues to reflect a municipal levy close to 10% of total operating costs.

With this year's operating budget, even with the significant increase to Provincial funding as well as to the Municipal Levy, it is important to point out that collective bargaining for 2022/23, stalled for many months awaiting arbitrated awards in the LTC sector that will no doubt influence future settlements and awards, and that resulted in the Lodge having to make a significant change to our wage accrual for 2022/2023. This wage accrual shortfall will be addressed by the aforementioned multiyear contribution toward our level of care reserves.

The 2024 capital budget reflects no change to the municipal contribution. We await Ministry of Long-Term Care announcements regarding the continuation of minor capital funding for LTC, failing which our multiyear plan will need to be revisited, and our Capital Reserve Fund Projection will need to be updated accordingly. You will note with the attached 10-year capital projections, that the reserves fall into a deficit in 2027, however the Spruce Lodge Board remains committed to a fully funded reserve plan, and will look to remedy this deficit, where possible, in the coming years.

Kindly advise if any information or clarification is required in advance of the Municipal Shared Services Committee, otherwise myself and Spruce Lodge Director of Finance, David Schlitt, will be attending via Zoom on Thursday November 16th at 1:30pm, and will answer questions from committee members at that time.

Yours truly,



Peter L. Bolland
Administrator

C Spruce Lodge Board of Directors

**Spruce Lodge Home for the Aged
2024 Operating and Capital Budget
Comments and Assumptions**

Pending Board approval - To be presented to the Board of Directors on November 15, 2023

Total Request from Municipal Shared Services Committee

The total funding request to the Municipal Shared Services Committee, representing The County of Perth, City of Stratford and Town of St. Marys, from Spruce Lodge Home for the Aged for the 2024 budget year is summarized as follows:

Budget Year	2024	2023	\$ Change
Operating Funding	\$1,592,880	\$1,327,400	\$265,480
Capital Funding	\$440,000	\$440,000	-
Active Living Centre Funding	\$19,678	\$19,105	\$573
Total Funding Request	\$2,052,558	\$1,786,505	\$266,053

Executive Summary – Operating Budget

For the year ending December 31, 2024, we are presenting a break-even budget, after a budgeted transfer of \$130,000 to our Contingency Reserve. This budgeted transfer is required to begin to replenish our reserve as operating losses incurred in 2022 and 2023 have essentially depleted the entire balance of our Contingency Reserve.

Total Revenues, excluding the contributions from our Municipal partners, are budgeted to increase by \$1,474,800.

Total Expenses are budgeted to increase by \$1,465,840 primarily due to budgeted increases in Salaries and Benefits expenses.

Our budgeted Statement of Revenue and Expenses for the year ending December 31, 2024 is summarized on Page 7.

Our detailed comments follow.

Revenues

Total budgeted revenues for 2024 are \$1,740,280 higher than 2023 budget, which represents a 13.2% increase.

Resident Revenues and Province of Ontario Revenues are set by the Ministry of Long-Term Care.

Resident Revenues

- Total Resident Revenues are \$152,100 higher than 2023 budget.
- In past years, on July 1, the Ministry of Long-Term Care (“the Ministry”) adjusted the resident co-payment by the rate of inflation as measured by the National Consumer Price Index, to a maximum of 2.5%. However, given the COVID Pandemic Environment, co-payment rates were frozen at the rates that came into effect on July 1, 2019 and there were no co-payment adjustments for 2020 and 2021.
- In the fall of 2022, the Ministry announced that effective October 1, 2022, the resident co-payment for basic and preferred accommodations would increase by 2.5%.
- In the spring of 2023, the Ministry announced that effective July 1, 2023, the resident co-payment for basic and preferred accommodations would increase by 2.5%.
- We have set our Resident Revenue budget for 2024 based on the published rates that become effective on July 1, 2023 and assumed that the rates will increase by 2.5% on July 1, 2024.
- We have assumed that the Lodge will return to being fully occupied in 2024. We have deducted a 1.5% vacancy rate in our calculation of budgeted Resident Revenue to account for transitional vacancies that occur thru the year.
- In reviewing the administrative, staffing and financial impacts of maintaining our two Respite beds, Spruce Lodge decided to discontinue offering short-stay beds effective April 1, 2023 and converted these two beds to long-stay beds.

Ministry of Long-Term Care Revenues

While the Ministry of Long-Term Care is not required to provide funding increases year over year, historically the Ministry has provided annual increases. Until 2019, the ten-year average increase to Ministry funding was 2.4%

Effective April 1, 2023, Spruce Lodge received the following increases to its envelope and level of care funding:

- Nursing and Personal Care (NPC) funding per resident day increased from \$101.76 to \$103.80 (2% increase)
- Program Support Services (PSS) funding per resident day increased from \$12.24 to \$12.48 (2% increase)
- Raw Food funding per resident day increased from \$11.00 to \$12.07 (9.7% increase)
- Other Accommodations funding per resident day increased from \$56.16 to \$57.28 (2.5% increase)
- Global Level of Care funding increased from \$28,732 per month to \$29,316 (2% increase)

In consideration of the past year’s percentage increase, we have assumed for our 2024 budget that our NPC, PSS and Global Level of Care funding will increase by 2% effective April 1, 2024.

For the last two years, the Raw Food has received significant percentage increases (15% in 2022 and 9.7% in 2023) which were reflective of the rising costs of raw food. For 2024, food prices are forecasted to rise by 3% and, as such, we have budgeted a 3% increase in our Raw Food funding effective April 1, 2024.

We have assumed that there will be no increase in Other Accommodations funding as at April 1, 2024.

In October, 2021, the Ministry of Long-Term Care announced a significant multi-year funding program to increase staffing levels and increase resident level of care hours.

In March, 2023, the Ministry provided updated information regarding its investment to increase staffing levels to support the previously announced increase in resident level of care hours.

Based on this correspondence, we have based our budget on the following:

- The Registered Nurse, Registered Practical Nurse and Personal Support Worker Staffing Supplement will be \$1,212.93 per bed per month from January – March, 2024 and will increase to \$1,753.70 per bed per month on April 1, 2024 (a funding increase of approximately \$69,200 per month)
- The Allied Health Professional Staffing Supplement will be \$147.55 per bed per month from January 1 – March 31, 2024 and will increase to \$155.31 per bed per month effective April 1, 2024 (a funding increase of approximately \$1,000 per month)

Note that the increased Ministry revenues are tied to increased staffing levels and related increases for staffing costs required to meet the increasing minimum standards for resident level of care hours.

Municipal Contribution to the Operating Budget

- Our Operating Budget proposes a \$265,480 increase over the 2023 contribution.
- This Municipal Contribution represents 10.76% of our total operating expenses for 2024 (9.96% of total expenses in 2023).
- The allocation of the Municipal Contribution between the three funding partners is based on information provided to us regarding the 2024 percentage allocation.

Expenses

Total budgeted expenses for 2024 are \$1,465,840 over the 2023 budget, which represents a 11.0% increase (as compared to a 11.9% increase in 2023 over 2022).

This increase in expenses is summarized in the following table:

All Departments	2024	2023	\$ Variance	% Variance
Salaries and Wages	\$9,783,955	\$8,809,965	\$973,990	11.1%
Benefits	\$2,781,100	\$2,472,715	\$308,385	12.5%
Other Expenses	\$2,231,155	\$2,047,690	\$183,465	9.0%
Total Expenses	\$14,796,210	\$13,330,370	\$1,465,840	11.0%

A summary comparison of the 2024 budget versus the 2023 budget by department is provided on page 8.

Overall Comments for Wages and Benefits

Total budgeted Salaries and Wages across all departments increased by \$973,990 compared to 2023.

Effective the fourth quarter of 2022, the Lodge adopted a new staffing model to address resident level of care requirements and better utilize existing staff. The main component of this new staffing model includes changing staffing in the unit kitchens to Dietary staff rather than PSWs and increasing the daily complement of registered nursing staff.

Increases to staffing levels are intended to respond to rising acuity levels and to achieve compliance with minimum staffing levels.

Compared to our 2023 budget, our staffing model incorporates the following staffing changes for the 2024 budget:

- Nursing Department – addition of one Registered Practical Nurse for the night shift. This position had been dropped in the 2023 staffing model and budget but was reimplemented during this past year to assist with resident care and staff supervision
- Nursing Department – addition of two Personal Support Workers to the afternoon shift in Cottages B and C to provide additional support to the resident groups in these two living areas who tend to show increased behaviors during the late afternoon and early evening
- Administration Department – addition of a full-time Human Resources position to assist in efforts to improve recruitment and retention and to provide additional human resources support
- Administration Department – moving our current part-time Business Coordinator position to a full-time position (additional 12.5 hours per week) in order to provide cross training of key job function amongst the Business Office staff members

The remainder of the overall increase includes both an increase to the wage grids based on established industry trends for 2022, 2023 and 2024 (as further discussed below).

Union Positions

Our collective agreement with CUPE expired on December 31, 2021 and bargaining has continued over the past two years.

For decades, Spruce Lodge has bargained in line with the private Long Term Care sector and while our 2022 and 2023 budgets were based on settlements by one of the main unions, recent arbitrated awards are anticipated to impact future settlements and awards for this same period.

For budgeting purposes, Spruce Lodge has budgeted wage increases based on the evolving union trends.

Non-Union Positions

Consistent with the union positions and consistent with past practice at Spruce Lodge, we have assumed that each non-union staff member will also receive a wage increase similar to that of unionized positions.

Benefits

Total budgeted benefits across all departments increased by \$308,385 (12.5%) as compared to 2023.

In addition to the increase in benefit costs associated with the increased staffing levels and hourly wage rate increases, we budgeted a 7.4% increase in Sun Life benefits based on the actual increase effective November 1, 2023 (as compared to an increase of 5% on November 1, 2022).

Contribution rates for OMERS, WSIB, CPP, EI and EHT are based on the actual contribution rates for 2023 or the published rates for 2024, if available.

Overall Comments for Other (Non-Wage) Expenses

Total budgeted Other (Non-Wage) Expenses across all departments increased by \$183,465 (9.0%) as compared to 2023.

Significant changes in Other Expenses are discussed below

Life Enrichment Department

Purchased Services increased by \$39,400, primarily as a result of increased services provided by our Hair Stylist and Footcare provider. Note that the cost of these services is fully recovered from the residents as reflected in the increase in budgeted Expenditure Recovery.

We have also budgeted for adjustments to the hourly rates paid to our Spiritual Care Coordinator and our external Physio Therapists to keep pace with increases in market rates for these services.

Dietary Services Department

Raw Food expense for 2023 is currently trending higher than budget given the trend of rising food costs. Given the spending patterns in 2023 and an assumed increase of 3% for 2024 (based on our review of available industry information), we have calculated the Raw Food budget to increase to \$870,000 in 2024 (an increase of \$45,000 over 2023).

The budget also reflects an expense of \$6,900 for the monthly licence and support fees for the Synergy Dietary Management software program which is scheduled to be implemented in 2024.

Resident Care Department

Purchased Services includes Agency Expenses required to meet our staffing needs given the on-going labour shortage in the health-care sector. Our current staffing model assumes that all lines will be filled by Spruce Lodge staff and the budgeted Purchased Services expense is an estimate of the incremental expense of having to use Agency staffing to instead of our own staff to fill our staffing needs and meet the prescribed hours of care.

Medical Nursing Supplies and Continence Supplies expenses are budgeted to increase a combined \$2,000 based on spending patterns in 2022 and for the nine months ended September 30, 2023 and reflect the increasing acuity and care needs of our residents, as well as increased product costs.

Housekeeping Department

Budgeted Cleaning Supplies expense increased by from \$55,00 to \$75,000 based on the spending pattern for the first nine months of 2023. The increased spending is due to increases in product pricing and increased focus on infection prevention and control measures.

Laundry Department

Budgeted Supplies expense increased by \$3,200 based on historical spending patterns and increases in product pricing.

Building & Property Maintenance Department

Building and Property related Maintenance and Repairs expenses (including Purchased Services, Equipment Repairs and Maintenance, Electrical Maintenance and Plumbing) are budgeted to increase by a combined \$15,000 based on spending patterns in 2022 and for the nine months ended September 30, 2023. The budgeted increase reflects both the increasing maintenance related expenses of our aging building as well as the trend of increased costs of services and materials due to inflation.

Total Utilities expenses have been budgeted based on spending patterns for the nine months ended September 30, 2023 and forecasted rate increases expected in 2024 (based on industry information).

Administration Department

Budgeted Purchased Services expense increased by \$12,000 as we have budgeted this amount to cover the estimated costs of a potential abirritation hearing to achieve a settlement of our collective agreement with CUPE.

Budgeted Computer Repairs and Maintenance Agreements increased by \$24,700, based primarily on current spending trends for computer and network support services provided by our external service provider, increasing licencing fees for our externally provided scheduling and resident care software and for our website maintenance and support.

Budgeted Insurance Expense, which is included in both the Building and Maintenance Department and the Administration Department budgets has increased compared to 2023. In the spring of 2023, Spruce Lodge was essentially forced to move its insurance coverage to Hub International as our historical insurance provider was no longer servicing the long-term care sector. As a result of this transition, our annual insurance premium increased from approximately \$62,600 in 2022 to \$122,800 upon renewal on May 15, 2023. Our budgeted Insurance expense for 2024 takes into account this significant increase, as well as a forecasted 7% increase for our renewal in May, 2024 (based on information provided by Hub).

Spruce Lodge Home for the Aged
 Budgeted Statement of Operating Revenue & Expenses
 For the fiscal year ending December 31, 2024

Pending Board approval - To be presented to the Board of Directors on November 15, 2023

	Annual Budget 2024	Annual Budget 2023	\$ Variance 2024 versus 2023
REVENUE			
Total Resident Revenue	3,584,500	3,432,400	152,100
Interest Revenue (net of Bank Charges)	1,000	1,000	00
Province of Ontario Revenue	9,752,400	8,429,700	1,322,700
Municipal Contribution			
County of Perth (51.21% of total)	815,714	676,178	
City of Stratford (40.69% of total)	648,143	543,703	
Town of St. Marys (8.10% of total)	129,023	107,519	
Total Municipal Contribution	1,592,880	1,327,400	265,480
Total Revenue	14,930,780	13,190,500	1,740,280
EXPENSES			
Program & Support Services	747,145	771,920	(24,775)
Dietary Services	2,213,200	2,087,160	126,040
Nursing & Resident Care	8,746,755	7,766,110	980,645
Housekeeping	524,475	489,065	35,410
Laundry & Linen Services	275,560	258,320	17,240
Building & Property Maintenance	1,015,000	931,735	83,265
Administration	1,274,075	1,026,060	248,015
Total Expenses	14,796,210	13,330,370	1,465,840
Net Surplus (Deficit) before transfers from reserves	134,570	(139,870)	274,440
Transfer (To) /From Reserves	(130,000)	140,000	
Net Operating Surplus/ (Deficit)	4,570	130	

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SPRUCE LODGE HOME FOR THE AGED
Budget Summary - By Department
Year Ending December 31, 2024

Pending Board approval - To be presented to the Board of Directors on November 15, 2023

	2024 Annual Budget	2023 Annual Budget	Variance \$
PROGRAM & SUPPORT SERVICES (LIFE ENRICHMENT)			
SALARIES/WAGES	\$390,300	\$406,080	(\$15,780)
BENEFITS	\$109,825	\$122,080	(\$12,255)
OTHER EXPENSES	\$247,020	\$243,760	\$3,260
TOTAL EXPENSES	\$747,145	\$771,920	(\$24,775)
DIETARY SERVICES			
SALARIES/WAGES	\$1,278,550	\$1,198,710	\$79,840
BENEFITS	\$361,200	\$338,700	\$22,500
OTHER EXPENSES	\$573,450	\$549,750	\$23,700
TOTAL EXPENSES	\$2,213,200	\$2,087,160	\$126,040
NURSING & RESIDENT CARE			
SALARIES/WAGES	\$6,376,955	\$5,646,670	\$730,285
BENEFITS	\$1,807,700	\$1,568,840	\$238,860
OTHER EXPENSES	\$562,100	\$550,600	\$11,500
TOTAL EXPENSES	\$8,746,755	\$7,766,110	\$980,645
HOUSEKEEPING			
SALARIES/WAGES	\$349,675	\$337,515	\$12,160
BENEFITS	\$107,150	\$103,150	\$4,000
OTHER EXPENSES	\$67,650	\$48,400	\$19,250
TOTAL EXPENSES	\$524,475	\$489,065	\$35,410
LAUNDRY & LINEN SERVICES			
SALARIES/WAGES	\$181,400	\$171,265	\$10,135
BENEFITS	\$50,900	\$47,995	\$2,905
OTHER EXPENSES	\$43,260	\$39,060	\$4,200
TOTAL EXPENSES	\$275,560	\$258,320	\$17,240
BUILDING & PROPERTY MAINTENANCE			
SALARIES/WAGES	\$326,400	\$309,350	\$17,050
BENEFITS	\$97,075	\$92,185	\$4,890
OTHER EXPENSES	\$591,525	\$530,200	\$61,325
TOTAL EXPENSES	\$1,015,000	\$931,735	\$83,265
ADMINISTRATION			
SALARIES/WAGES	\$880,675	\$740,375	\$140,300
BENEFITS	\$247,250	\$199,765	\$47,485
OTHER EXPENSES	\$146,150	\$85,920	\$60,230
TOTAL EXPENSES	\$1,274,075	\$1,026,060	\$248,015
ALL DEPARTMENTS			
SALARIES/WAGES	\$9,783,955	\$8,809,965	\$973,990
BENEFITS	\$2,781,100	\$2,472,715	\$308,385
OTHER EXPENSES	\$2,231,155	\$2,047,690	\$183,465
TOTAL EXPENSES	\$14,796,210	\$13,330,370	\$1,465,840

Spruce Lodge Home for the Aged
Details of 2024 Capital Expenditures Budget

Pending Board approval - To be presented to the Board of Directors on November 15, 2023

Project Description		Amount
PLANNED PROJECTS/ EXPENDITURES FOR 2024		
MEDICAL LIFTS/SHOWER CHAIRS		
Sara Flex Active Lift (2)	\$14,500	
Slings (8)	\$4,000	
Arjo Well Beyond Alenti Tub Chairs (2)	\$30,000	\$48,500
MEDICAL EQUIPMENT		
Blood Pressure Monitors and Stands (3)	\$2,800	\$2,800
TUB ROOM RENOVATION/REDSIGN		
Tub Room Renovation (South)	\$25,000	
Tub Room Renovation (East)	\$25,000	
Arjo Well Beyond Rhapsody Tubs (2)	\$60,000	\$110,000
BEDS-MATTRESSES		
10 mattresses	\$6,000	\$6,000
KITCHEN REFURBISHINGS		
Cabinets, countertops, flooring and washroom - Cottage B	\$50,000	
Cabinets, countertops, flooring and washroom - Cottage C	\$50,000	\$100,000
LAUNDRY EQUIPMENT		
	-	-
HOUSEKEEPING EQUIPMENT		
Vacuums (2)	\$1,560	\$1,560
COMPUTER HARDWARE & SOFTWARE		
Hardware required for Synergy Dietary project	\$32,000	
Workstations/Notebooks/Monitors (15)	\$24,750	
Server upgrade to accommodate new version of Microsoft Dynamics	\$11,500	
Install New version of Microsoft Dynamics (5 licences)	\$3,500	
Allowance for Desktop Printer replacement (1)	\$700	\$72,450
FACILITY - EXTERIOR		
Soffit Replacement - North, South, East and West Units	\$45,200	
Concrete Walkway - West Unit	\$4,200	
Concrete Walkway - Cottage A	\$6,500	
Exit Light enhancements - additional lights and signage	\$15,000	\$70,900
FACILITY - INTERIOR		
Hallway Refurbishment - Hand Rails, Wall and Door Coverings - North	\$40,000	
Hallway Refurbishment - Hand Rails, Wall and Door Coverings - South	\$40,000	
Hallway Refurbishment - Hand Rails, Wall and Door Coverings - East	\$40,000	
Re-Paint Unit Corridors (4 units x \$18,000 per unit) - N, E, W, S units	\$72,000	
Repair and stain base board trim	\$12,000	
Replace existing Security Camera system	\$15,000	
RAI Office Re-model - flooring, paint and countertops	\$4,500	
Main Kitchen - Replace Shelving in Walk-in Fridge	\$6,000	
Resident Room Signage	\$20,000	\$249,500

Spruce Lodge Home for the Aged
Details of 2024 Capital Expenditures Budget

Pending Board approval - To be presented to the Board of Directors on November 15, 2023

Project Description		Amount
FURNISHINGS		
GENERAL CONTINGENCY FOR UNKNOWN ITEMS	\$15,000	\$15,000
TOTAL PLANNED PROJECTS/ EXPENDITURES FOR 2024		\$676,710
CONTINGENT PROJECTS/ EXPENDITURES FOR 2024		
FLOORING		
Allowance: Resident Room washrooms (10 rooms per year)	\$12,000	\$12,000
KITCHEN EQUIPMENT		
Hobart Planetary Mixer (40 quart capacity)	\$12,000	
Hobart Small Mixer (20 quart capacity)	\$6,000	
Blixer	\$3,500	
Units - Commercial Microwave Ovens (7)	\$7,700	
Staff Lunch Room - Commercial Microwave Ovens (3)	\$3,300	
Staff Lunch Room - Fridge	\$4,000	
Allowance: wing fridges/ovens/coffee makers/steam wells	\$1,800	\$38,300
LAUNDRY EQUIPMENT		
Allowance: Washers and dryers for units	\$2,500	\$2,500
FACILITY - INTERIOR		
TV Wall Mounts for Resident Rooms (50)	\$8,450	
Allowance: Replacement A/C units	\$4,500	\$12,950
TOTAL CONTINGENT PROJECTS/ EXPENDITURES FOR 2024		\$65,750
Total - Budgeted 2024 Capital Expenditures		\$742,460

SPRUCE LODGE HOME FOR THE AGED
Overview of Capital Reserve Fund Projection
Years ending December 31, 2015 - 2033

Pending Board approval - To be presented to the Board of Directors on November 15, 2023.

Capital Reserve Fund (\$)								
Year	Opening Balance	Annual Ministry Contribution	Annual Municipal Contribution	Other Contributions	Investment Earnings	Total Contributions	Capital Expenditures	Closing Balance
2015 (actual)	\$281,788	\$140,160	\$300,000		\$6,417	\$446,577	\$299,507	\$428,858
2016 (actual)	\$428,858	\$140,544	\$300,000		\$7,212	\$447,756	\$292,391	\$584,223
2017 (actual)	\$584,223	\$140,160	\$300,000		\$8,835	\$448,995	\$236,807	\$796,411
2018 (actual)	\$796,411	\$140,160	\$300,000		\$14,331	\$454,491	\$297,855	\$953,047
2019 (actual)	\$953,047	\$140,160	\$300,000		\$18,113	\$458,273	\$554,756	\$856,564
2020 (actual)	\$856,564	\$140,544	\$350,000		\$13,749	\$504,293	\$408,290	\$952,567
2021 (actual)	\$952,567	35,040	\$350,000	\$85,000	\$7,705	\$477,745	\$552,269	\$878,043
2022 (actual)	\$878,043	53,505	\$400,000		\$13,276	\$466,781	\$599,401	\$745,423
2023 (forecast)	\$745,423	139,080	\$440,000		\$13,045	\$592,125	\$650,000	\$687,548
2024 (budget)	\$687,548	161,660	\$440,000		\$12,032	\$613,692	\$742,460	\$558,780
2025	\$558,780	161,660	\$440,000		\$9,779	\$611,439	\$992,342	\$177,877
2026	\$177,877	161,660	\$440,000		\$3,113	\$604,773	\$782,106	\$544
2027	\$544	161,660	\$440,000		\$10	\$601,670	\$643,516	(\$41,302)
2028	(\$41,302)	161,660	\$440,000		(\$723)	\$600,937	\$438,613	\$121,022
2029	\$121,022	161,660	\$440,000		\$2,118	\$603,778	\$377,031	\$347,768
2030	\$347,768	161,660	\$440,000		\$6,086	\$607,746	\$313,405	\$642,109
2031	\$642,109	161,660	\$440,000		\$11,237	\$612,897	\$348,932	\$906,074
2032	\$906,074	161,660	\$440,000		\$15,856	\$617,516	\$181,476	\$1,342,114
2033	\$1,342,114	161,660	\$440,000		\$23,487	\$625,147	\$187,821	\$1,779,441
Totals (2024-2033)		\$1,616,600	\$4,400,000	\$0	\$82,994	\$6,099,594	\$5,007,702	

NOTES:

Opening Balance: for 2015 is per our Dec 31, 2015 Audited Financial statements.

Annual Ministry Allocation: To March 31, 2020, this is the Structural Compliance funding we received from the Ministry of Health. In July, 2020, the Ministry announced a new Minor Capital Program that will run from April 1, 2020 to March 31, 2023.

We have reduced the Ministry contribution from April 1, 2021 - March 31, 2022 by \$105,120. Under a directive issued on March 19, 2021, funding for this period is required to be spend on improvements to building air conditioning and heating equipment. We have excluded these expenditures from the budgeted Capital Expenditures for this period.

In April 2023, the Ministry of Long-term Care, announced a new Comprehensive Minor Capital Funding program for the period April 1, 2023 - March 31, 2024. The Lodge will receive \$161,600 in Minor Capital funding for this period. There has been no assurance from the MLTC that this funding will continue past March 31, 2024. If this amount does not continue, the Municipal contribution would be increased accordingly to meet the forecasted annual capital requirements.

Annual Municipal Contribution: This was phased in over 4 years starting with \$150,000 in 2012 until it reached \$300,000 in 2015. We have increased the Municipal contribution over a multi-year period until it reaches \$440,000 in 2023.

Investment Earnings: Used 1.75% of opening balance each year.

Capital Expenditures

- a.) We have adjusted over time for current quotes and/or revised replacement dates.
- b.) We added major categories that were not specifically included in the MTE study (March 2021) including: medical lifts, tubs, resident room flooring, beds, mattresses, computer hardware/software system upgrades as required by the Ministry and major renovations that were not identified at the time of the study.
- c.) Timing of replacement of assets is based on expected life and/or yearly allowances.
- d.) We used an inflationary factor of 2% per year.

Other: Our full study covers 30 years ending 2044. We are only showing the 10 years commencing January 1, 2024. since the accuracy of estimates and costs decreases the farther out the plan goes.

Spruce Lodge Home for the Aged
Projected Municipal Contributions - 2024 - 2026

Budget Request for 2024

	County of Perth	City of Stratford	Town of St. Marys	Total
Operating Funding	\$815,714	\$648,143	\$129,023	\$1,592,880
Capital Reserve Funding	\$225,324	\$179,036	\$35,640	\$440,000
Active Living Centre Funding	\$10,077	\$8,007	\$1,594	\$19,678
	\$1,051,115	\$835,186	\$166,257	\$2,052,558

Budget Request for 2024 and Forecast for 2025 and 2026

	2023 - Actual	2024 - Budget	2025	2026
Operating Funding	\$1,327,400	\$1,592,880	\$1,911,500	\$2,293,800
Capital Reserve Funding	\$440,000	\$440,000	\$440,000	\$440,000
Active Living Centre Funding	\$19,105	\$19,678	\$20,268	\$20,877
	\$1,786,505	\$2,052,558	\$2,371,768	\$2,754,677

Contribution by Municipality - Budgeted 2024 and Forecast for 2025 and 2026

	2023 - Actual	2024 - Budget	2025	2026
County of Perth (51.21%)	\$910,046	\$1,051,115	\$1,214,583	\$1,410,670
City of Stratford (40.69%)	\$731,752	\$835,186	\$965,073	\$1,120,878
Town of St. Marys (8.10%)	\$144,707	\$166,257	\$192,113	\$223,129
	\$1,786,505	\$2,052,558	\$2,371,768	\$2,754,677

Notes Regarding Budget Request:

- 1./ Spruce Lodge Operating request reflects an increase of 20% for 2025 and 2026 (consistent with 2024).
- 2./ Spruce Lodge Capital request reflects our Capital reserve plan; amounts committed effective January 2012 to a maximum of \$300,000 effective 2015. Over a three-year period (2021-2023), we have phased in an increase to the Municipal Contribution to offset the loss of Minor Capital funding from the Ministry of Health. Our Capital Reserve Plan assumes that the MLTC funding in place for April , 2023 - March, 2024 continues into future years,
- 3./ Spruce Lodge Active Living Centre request reflects an annual increase of 3% for 2024-2026.

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To: Municipal Shared Services Committee
Meeting Date: November 16, 2023
Prepared By: Betty Jo Belton, Manager of Archives Services / Archivist
Subject: MSSC 2024 Budget Report for Stratford-Perth Archives

Recommended Action:

THAT Municipal Shared Services Committee receives the "MSSC 2024 Budget Report for Stratford-PerthArchives."

Executive Summary:

This report provides a summary of the budgetary outlook for 2024 for Stratford-Perth Archives.

Background Information:

Stratford-Perth Archives is a state of the art, accessible facility with dedicated staff responsible for preserving and making available the permanently valuable records of 6 municipal governments plus photographs, maps, films and other documents from local communities illuminating our area's rich past. Key evidence of local government decisions and community activities is captured and made available for staff and citizens, now and in the future.

Comments:

Subject to Perth County Council's budget review process, Archives' overall expenses in 2024 are expected to increase by 7.7%. The change mainly reflects increases due to inflation to maintain current staff and service levels.

2023 Accomplishments

Reference & Research Services: Provided prompt and professional responses to requests for information and copies of photographs and documents from municipal staff and the public on a daily basis; Digitized over 6,000 local newspapers for public access.

Collections Management & Development: Comprehensive Collections Policy approved by County Council and presented to MSSC; Arranged and described all City of Stratford Council and Administration archival records dating from 1853-2022. By the end of the year, staff will have completed this multi-year project.

Public outreach: published 64 local history articles for area newspapers and created a Perth County Heritage: Did You Know poster for all county libraries to celebrate Family Literacy Day.

2024 Priorities

Reference & Research Services: Provide free on-line access to digitized newspapers. Assess advantages, disadvantages and costs of establishing a virtual Reading Room service for other collections.

Collections Management & Development: Begin arranging and describing all County of Perth Council and Administration archival records. This is the first year of a multi-year project.

Public Outreach: Expanded recognition program for donations of community records.

2024 Budget Drivers

Inflation-driven increase in Salary Plan plus adding a 3rd Summer Student. Students allow for expanded hours of service, including Saturdays, during summer months. The 3rd student will focus on Collections Management work like accessioning new donations and research and make recommendations for an expanded Public Outreach / Donor Recognition program.

Increase in Acquisitions budget for cost of bringing in monetary appraisal experts to issue charitable donation receipts for high value collections.

Public Engagement:

Information about programs and services at Stratford-Perth Archives is frequently distributed through the Perth County website and social media accounts, local media, information displays and talks to community groups.

Financial Implications:

Information presented in this report is a summary of Archives' 2024 budget request which is still subject to review by Perth County Council.

Connection to Strategic Plan:

- Goal 1 – Growth & Economic Development
- Goal 2 – Regionalization & Service Effectiveness
- Goal 3 – Customer Service Excellence
- Goal 5 – Corporate Sustainability

Attachments:

[MSSC Archives Operating Budget - 2024 -2026](#)

Reviewed By:

Annette Diamond, Director of Legal / Corporate Services

County of Perth
ARCHIVES
2024 - 2026 OPERATING BUDGETS

	2023 Budget	2024 Budget		2025 Budget		2026 Budget	
Revenues	\$5,050	\$7,050		\$5,050		\$5,050	
Salaries and Benefits	397,499	442,537		458,629		459,827	
Program Expenses	55,896	64,716		64,941		65,189	
Interdepartmental Charges - Overhead	50,182	58,191		61,953		61,636	
Interdepartmental Charges - Rent	275,000	275,000		280,000		280,000	
Net Municipal Share	<u>773,527</u>	<u>833,394</u>	7.7%	<u>860,473</u>	3.2%	<u>861,602</u>	0.1%
City of Stratford (44%)	340,352	366,693	7.7%	378,608	3.2%	379,105	0.1%
County of Perth (56%)	433,175	466,701	7.7%	481,865	3.2%	482,497	0.1%

**Stratford Perth Museum Association
Financial Statements
For the Year Ended December 31, 2022**

**Stratford Perth Museum Association
For the Year Ended December 31, 2022**

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Independent Auditor's Report

To the Board of Directors of Stratford Perth Museum Association:

Qualified Opinion

We have audited the financial statements of Stratford Perth Museum Association (the "Association"), which comprise the statement of financial position as at December 31, 2022, the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2022, and its results of operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the Association derives revenue in the form of cash from fundraising, donations and admissions, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to revenues, results of operations, and cash flows from operations for the years ended December 31, 2022 and 2021, current assets as at December 31, 2022 and 2021, and fund balances as at January 1 and December 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

The Association's mortgages are carried in the statement of financial position at \$622,946. Management initially measured the four mortgages at face value rather than fair value, which constitutes a departure from Canadian accounting standards for not-for-profit organizations. Management estimates that had long-term debt been recorded at fair value upon initial recognition, an amount of \$572,978 would have been recorded as deferred capital contributions to be amortized into income rather than recorded as long-term debt. Accordingly, at December 31, 2022 deferred capital contributions would have increased by \$316,545, long-term debt would have decreased by \$253,141, and interest on long-term debt and amortization of deferred capital contributions would have increased by \$25,148 and \$19,758 respectively, thus reducing results from operations by \$5,391.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Stratford, Ontario
February 15, 2023

**Stratford Perth Museum Association
Statement of Financial Position**

December 31	General Fund	Endowment Fund	Capital Asset Fund	Artifacts Trust Fund	2022	2021
Assets						
Current						
Cash	\$ 365,211	\$ 82,669	\$ 66,861	\$ -	\$ 514,741	\$ 418,881
Short-term investments (Note 3)	-	-	25,575	-	25,575	48,828
HST recoverable	688	-	-	-	688	4,248
Accounts receivable (Note 4)	37,625	-	-	-	37,625	40,910
Gift shop inventory	12,797	-	-	-	12,797	11,230
Prepaid expenses	1,259	-	-	-	1,259	2,902
	417,580	82,669	92,436	-	592,685	526,999
Artifacts (Note 5)	-	-	-	163,202	163,202	157,949
Museum property (Note 6)	-	-	1,951,586	-	1,951,586	1,736,953
	\$ 417,580	\$ 82,669	\$ 2,044,022	\$ 163,202	\$ 2,707,473	\$ 2,421,901
Liabilities and Fund Balances						
Current						
Accounts payable and accrued liabilities (Note 7)	\$ 33,317	\$ -	\$ -	\$ -	\$ 33,317	\$ 23,294
Interfund payable (receivable)	6,100	(6,100)	-	-	-	-
Unearned revenue	28,300	-	-	-	28,300	49,975
Current portion of long-term debt (Note 8)	-	-	75,578	-	75,578	34,838
	67,717	(6,100)	75,578	-	137,195	108,107
Long-term debt (Note 8)	40,000	-	547,368	-	587,368	662,953
Deferred capital contributions (Note 9)	-	-	916,453	-	916,453	701,401
Artifacts held in trust (Note 5)	-	-	-	163,202	163,202	157,949
	107,717	(6,100)	1,539,399	163,202	1,804,218	1,630,410
Fund Balances						
Unrestricted net assets	309,863	-	-	-	309,863	214,645
Externally restricted net assets	-	88,769	-	-	88,769	81,639
Capital asset fund	-	-	504,623	-	504,623	495,207
	309,863	88,769	504,623	-	903,255	791,491
	\$ 417,580	\$ 82,669	\$ 2,044,022	\$ 163,202	\$ 2,707,473	\$ 2,421,901

The accompanying notes are an integral part of these financial statements.

**Stratford Perth Museum Association
Statement of Changes in Fund Balances**

For the year ended December 31	General Fund	Endowment Fund	Capital Asset Fund	Artifact Trust Fund	2022	2021
Fund balance, beginning of the year	\$ 214,645	\$ 81,639	\$ 495,207	\$ -	\$ 791,491	\$ 651,474
Results of operations for the year	139,816	1,030	(35,182)	-	105,664	140,017
Interfund transfers (Note 10)	(44,598)	-	44,598	-	-	-
Endowment contributions	-	6,100	-	-	6,100	-
Fund Balance, end of the year	\$ 309,863	\$ 88,769	\$ 504,623	\$ -	\$ 903,255	\$ 791,491

The accompanying notes are an integral part of these financial statements.

**Stratford Perth Museum Association
Statement of Operations**

For the year ended December 31	General Fund	Endowment Fund	Capital Asset Fund	Artifacts Trust Fund	2022	2021
Revenue						
Government of Canada	\$ 51,351	\$ -	\$ -	\$ -	\$ 51,351	\$ 32,797
Province of Ontario	24,656	-	-	-	24,656	24,350
County of Perth	103,940	-	-	-	103,940	102,441
City of Stratford	156,680	-	-	-	156,680	153,600
Pandemic-related subsidies (Note 11)	97,588	-	-	-	97,588	208,891
Fundraising activities	56,280	-	-	-	56,280	5,542
Donations and bequests	46,562	-	-	-	46,562	36,856
Gift shop and other revenue	120,236	1,030	392	-	121,658	20,828
Admissions and workshops	49,253	-	-	-	49,253	27,958
Amortization of deferred capital contributions (Note 9)	-	-	34,748	-	34,748	18,643
Change in unrealized gain/loss on investments	-	-	(2,076)	-	(2,076)	7,805
	<u>706,546</u>	<u>1,030</u>	<u>33,064</u>	<u>-</u>	<u>740,640</u>	<u>639,711</u>
Operating expenses						
Conservation	1,697	-	-	-	1,697	225
Education and special events	65,570	-	-	-	65,570	25,873
Exhibits	4,467	-	-	-	4,467	14,912
Fundraising costs	10,706	-	-	-	10,706	-
Insurance	12,378	-	-	-	12,378	11,307
Interest on long-term debt	14,117	-	-	-	14,117	14,844
Office supplies and postage	11,078	-	-	-	11,078	7,699
Gift shop and other	12,416	-	-	-	12,416	12,528
Professional fees	25,826	-	-	-	25,826	14,800
Property taxes	7,853	-	-	-	7,853	7,492
Publicity and advertising	31,758	-	-	-	31,758	4,712
Security and maintenance	38,805	-	-	-	38,805	26,662
Telephone and internet	3,741	-	-	-	3,741	3,614
Utilities	15,570	-	-	-	15,570	10,755
Wages and benefits	310,748	-	-	-	310,748	291,626
Amortization of capital assets	-	-	68,246	-	68,246	52,645
	<u>566,730</u>	<u>-</u>	<u>68,246</u>	<u>-</u>	<u>634,976</u>	<u>499,694</u>
Results of operations for the year	<u>\$ 139,816</u>	<u>\$ 1,030</u>	<u>\$ (35,182)</u>	<u>\$ -</u>	<u>\$ 105,664</u>	<u>\$ 140,017</u>

The accompanying notes are an integral part of these financial statements.

**Stratford Perth Museum Association
Statement of Cash Flows**

For the year ended December 31	General Fund	Endowment Fund	Capital Asset Fund	Artifacts Trust fund	2022	2021
Cash flows from operating activities						
Results of operations for the year	\$ 139,816	\$ 1,030	\$ (35,182)	\$ -	\$ 105,664	\$ 140,017
Items not affecting cash:						
Amortization of capital assets	-	-	68,246	-	68,246	52,645
Amortization of deferred capital contributions	-	-	(34,748)	-	(34,748)	(18,643)
	139,816	1,030	(1,684)	-	139,162	174,019
Changes in non-cash working capital:						
HST Recoverable	3,560	-	-	-	3,560	3,805
Accounts receivable	3,136	-	149	-	3,285	(19,477)
Prepaid expenses	1,643	-	-	-	1,643	(1,230)
Inventory	(1,567)	-	-	-	(1,567)	4,900
Accounts payable and accrued liabilities	10,023	-	-	-	10,023	2,985
Unearned income	(21,675)	-	-	-	(21,675)	49,575
Deferred capital contributions	-	-	249,800	-	249,800	102,074
	134,936	1,030	248,265	-	384,231	316,651
Cash flows from investing activities						
Acquisition of capital assets	-	-	(282,879)	-	(282,879)	(94,182)
Cash flows from financing activities						
Repayment of long-term debt	-	-	(34,845)	-	(34,845)	(34,111)
Proceeds from long-term debt	-	-	-	-	-	10,000
Interfund receivable (payable)	6,100	(6,100)	-	-	-	-
Interfund transfer	(44,598)	-	44,598	-	-	-
Endowment contributions	-	6,100	-	-	6,100	-
	(38,498)	-	9,753	-	(28,745)	(24,111)
Net increase in cash and cash equivalents	96,438	1,030	(24,861)	-	72,607	198,358
Cash and cash equivalents, beginning of the year	268,773	81,639	117,297	-	467,709	269,351
Cash and cash equivalents, end of the year	\$ 365,211	\$ 82,669	\$ 92,436	\$ -	\$ 540,316	\$ 467,709
Represented by:						
Cash	\$ 365,211	\$ 82,669	\$ 66,861	\$ -	\$ 514,741	\$ 418,881
Short-term investments	-	-	25,575	-	25,575	48,828
	\$ 365,211	\$ 82,669	\$ 92,436	\$ -	\$ 540,316	\$ 467,709

The accompanying notes are an integral part of these financial statements.

December 31, 2022

1 . Significant Accounting Policies

Basis of Accounting	The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.
Nature and Purpose of Organization	Stratford Perth Museum Association (the "Association") is a registered charitable organization incorporated without share capital under the laws of Ontario. The Association was organized in 1998 for the purpose of acquiring, preserving and displaying artifacts from the history of Stratford and Perth County.
Fund Accounting	<p>The financial statements are presented on a fund accounting basis for financial presentation purposes only. The funds have been classified as follows:</p> <p>General Fund</p> <p>The General Fund accounts for the Association's program delivery and administrative activities.</p> <p>Capital Asset Fund</p> <p>The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Association's capital assets.</p> <p>Artifacts Trust Fund</p> <p>The Artifacts Trust Fund reports the artifacts of the museum collection being held in trust for the City of Stratford and the County of Perth.</p> <p>Endowment Fund</p> <p>The Endowment Fund was re-established in 2017. The income from this fund is to be used at the discretion of the Board of Trustees for the benefit of the Association. Any use of capital of this fund, as recommended by the Board of Trustees, must be approved by the membership of the Museum Association. Endowment contributions are reported in the Endowment Fund.</p>
Cash and Cash Equivalents	Cash and cash equivalents consist of cash on hand, bank balances, and short-term securities capable of liquidation within 30 days.
Inventory	Gift shop inventory is stated at the lower of cost and net realizable value.

December 31, 2022

1 . Significant Accounting Policies (continued)

Capital Assets Capital assets are recorded at cost less accumulated amortization. Amortization is provided using the following methods and annual rates:

	Method	Rate
Building	Straight-line	50 years
Equipment	Straight-line	20 years
Computer equipment	Straight-line	3 years
Land improvements	Straight-line	10-20 years

Artifacts Artifacts are recorded at cost in the Statement of Financial Position.

Contributed Services Volunteers contribute many hours per year to assist the Association in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Revenue Recognition The Association follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue of the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions related to general operations are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions relating to specified capital assets, other than land, are deferred and amortized to income at the same rate as the amortization of the related capital assets. Restricted contributions related to land or artifacts, and endowment contributions, are recognized as direct increases in net assets.

Income taxes Stratford Perth Museum Association is a not-for-profit organization under the Income Tax Act and therefore is not subject to either federal or provincial income taxes.

Financial Instruments The Association recognizes and measures financial assets and financial liabilities on the balance sheet when it becomes a party to the contractual provisions of a financial instrument. All financial instruments, with the exception of long-term debt, are measured at fair value on initial recognition. In subsequent periods, the Association's financial instruments are reported at cost or amortized cost less impairment, if applicable, with the exception of equity investments which are reported at fair market value. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.

December 31, 2022

1 . Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates in these financial statements include amortization of capital assets and amortization of deferred capital contributions. Actual results could differ from those estimates and may have an impact on future periods.

December 31, 2022

2. Cash

The Association's cash is all held at one credit union.

3. Short-term Investments

The Association's short-term investments are held at one chartered bank.

	<u>2022</u>	<u>2021</u>
Equity investments (cost: \$25,790; 2021: \$25,790)	\$ 25,575	\$ 28,550
Guaranteed Investment Certificate, matured during the year	-	20,278
	<u>\$ 25,575</u>	<u>\$ 48,828</u>

4. Accounts Receivable

	<u>2022</u>	<u>2021</u>
Accounts receivable	\$ 7,625	\$ -
Accounts receivable, grant funding	30,000	23,140
Accounts receivable, government assistance	-	17,770
	<u>\$ 37,625</u>	<u>\$ 40,910</u>

5. Artifacts

Additions to the artifacts held in trust in the year were as follows:

	<u>2022</u>	<u>2021</u>
Artifacts, beginning of the year	\$ 157,949	\$ 151,977
Additions:		
Collection of items related to local history	1,253	680
Toys and action figures	-	4,050
Stratford Normal School ring	-	650
Antique and vintage yardsticks	-	592
Painting	4,000	-
	<u>\$ 163,202</u>	<u>\$ 157,949</u>

December 31, 2022

6. Museum Property

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 158,700	\$ -	\$ 158,700	\$ -
Building	1,944,388	435,115	1,717,511	402,891
Equipment	262,619	59,163	219,578	37,889
Computer equipment	52,102	47,688	49,744	38,200
Land improvements	103,846	28,103	93,243	22,843
	<u>2,521,655</u>	<u>570,069</u>	<u>2,238,776</u>	<u>501,823</u>
Net Book Value		<u>\$ 1,951,586</u>		<u>\$ 1,736,953</u>

7. Accounts Payable and Accrued Liabilities

	2022	2021
Accounts payable	\$ 7,582	\$ 15,966
Accrued liabilities	21,108	312
Government remittances	4,627	7,016
	<u>\$ 33,317</u>	<u>\$ 23,294</u>

December 31, 2022

8. Long-term Debt

	<u>2022</u>	<u>2021</u>
City of Stratford, mortgage payable - 3%, due September 28, 2037, monthly payments of \$1,791 principal and interest, unsecured	\$ 256,359	\$ 269,484
County of Perth, mortgage payable - 3%, due September 28, 2037, monthly payments of \$1,194 principal and interest, secured by land	170,834	180,438
City of Stratford, mortgage payable - 0.5%, due June 28, 2038, monthly payments of \$656 principal and interest, unsecured	117,452	124,721
County of Perth, mortgage payable - 0.5%, due July 28, 2038, monthly payments of \$438 principal and interest, secured by land	78,301	83,148
Loan payable to Libro under the Canada Emergency Business Account program (Note 11) - non-interest bearing, due December 2023	40,000	40,000
	<u>662,946</u>	<u>697,791</u>
Current portion	(75,578)	(34,838)
Long-term portion of debt	<u>\$ 587,368</u>	<u>\$ 662,953</u>

Principal repayments on long-term debt over the next five years and thereafter are as follows:

2023	\$ 75,578
2024	36,340
2025	37,144
2026	37,956
2027	41,792
Thereafter	<u>434,136</u>
	<u>\$ 662,946</u>

December 31, 2022

9. Deferred Capital Contributions

Deferred capital contributions represent the unamortized portion of donations and government grants received for the purchase of specific capital assets subject to amortization. Changes in deferred capital contributions for the year ended December 31 were as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 701,401	\$ 617,971
Capital contributions	249,800	102,073
Amortization of deferred capital contributions	<u>(34,748)</u>	<u>(18,643)</u>
Balance, end of year	<u>\$ 916,453</u>	<u>\$ 701,401</u>

10. Interfund Transfers

During the year, the Association transferred the following amounts from the General Fund to the Capital Asset Fund:

	<u>2022</u>	<u>2021</u>
Mortgage principal payments	\$ 34,838	\$ 34,111
Excess transfers	7,000	19,000
HST amounts owing	2,409	4,031
Capital asset acquisitions	351	1,921
Deferred capital contributions	-	<u>(12,273)</u>
	<u>\$ 44,598</u>	<u>\$ 46,790</u>

December 31, 2022

11. Pandemic-related Subsidies

During the year, the Association recognized pandemic-related subsidies from the Government of Canada, Province of Ontario and Trillium Foundation as detailed below.

The Museum received \$40,000 under the Canada Emergency Business Account program in 2020 and an additional \$20,000 in 2021. Of this amount, \$20,000 is forgivable if the loan is repaid by December 31, 2023.

	<u>2022</u>	<u>2021</u>
Canadian Emergency Wage Subsidy	\$ 11,387	\$ 99,833
COVID-19 Reopening Fund	-	41,993
Canada Emergency Business Account forgivable loan	-	10,000
Small Business Support - Provincial	10,000	40,000
Trillium Foundation grant	37,425	12,475
Property tax and utility rebates	918	4,590
Recovery fund for heritage organizations	37,858	-
	<u>\$ 97,588</u>	<u>\$ 208,891</u>

12. Economic Dependence

The Association received 35% (2021 - 40%) of its annual funding from the 10 year agreement in place with the County of Perth and the City of Stratford.

The Association also received 23% (2021 - 41%) of its annual funding from grants that were negotiated with the federal and provincial governments.

13. Uncertainty Due To COVID-19

During the 2020 fiscal year, COVID-19 has significantly impacted Canada and the global economy. This has resulted in worldwide emergency measures to combat the spread of the virus. As part of these measures, management has postponed and cancelled some fundraising events. Management is actively monitoring the affect on its financial condition. At this time, the full potential impact of COVID-19 on the Association is not known.

December 31, 2022

14. Financial Instruments

Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Association is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and long-term debt.

The Association's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed-interest instruments subject the Association to a fair value risk.

There have not been any changes in the risk from the prior year.

STRATFORD PERTH MUSEUM
BUDGET INCOME AND EXPENSE STATEMENT

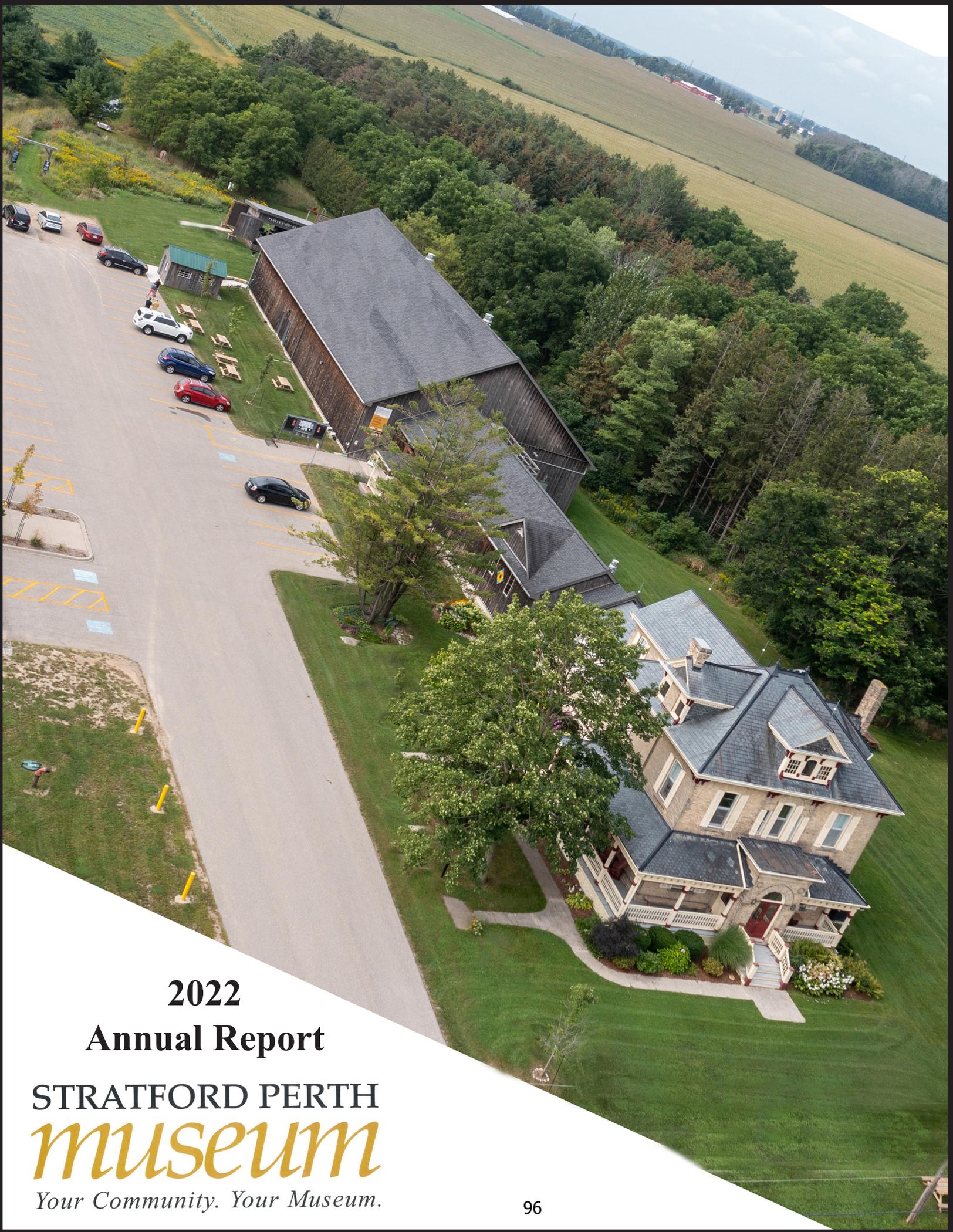
2023 - 2033

	PROPOSED										
	Budget 2023	Budget 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033
REVENUE											
GOVERNMENT GRANTS											
City of Stratford	159.8	163.0	166.3	169.6	173.0	176.5	180.0	183.6	187.3	191.0	194.8
County of Perth	106.0	115.3	117.6	120.0	122.4	124.8	127.3	129.8	132.4	135.0	137.7
Property tax grants, governments	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Federal & Provincial Grants											
HRDC - CSE/YCW	27.8	28.4	29.0	29.6	30.2	30.8	31.4	32.0	32.6	33.3	34.0
CMOG - Provincial	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4	24.4
Sub-Total	319.0	332.1	338.3	344.6	351.0	357.5	364.1	370.8	377.7	384.7	391.9
SELF GENERATED											
Admissions	33.7	34.4	35.1	35.8	36.5	37.2	37.9	38.7	39.5	40.3	41.1
Education/Workshops/Lectures	10.2	10.4	10.6	10.8	11.0	11.2	11.4	11.6	11.8	12.0	12.2
Gift Shop	11.2	11.4	11.6	11.8	12.0	12.2	12.4	12.6	12.9	13.2	13.5
Rentals	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Rentals - third party backstage	13.5	13.6	14.2	14.4	14.9	15.4	16.0	16.5	17.2	17.7	18.3
Benches and Tree Recognition	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Misc. Income/Interest	1.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Sub-Total	74.1	77.3	79.0	80.3	81.9	83.5	85.2	86.9	88.9	90.7	92.6
MEMBERSHIPS, DONATIONS & SPONSORS											
Membership Fees	14.3	14.6	14.9	15.2	15.5	15.8	16.1	16.4	16.7	17.0	17.3
Member Donations	6.1	6.2	6.3	6.4	6.5	6.6	6.7	6.8	6.9	7.0	7.1
Public/Memorial Donations	10.2	10.4	10.6	10.8	11.0	11.2	11.4	11.6	11.8	12.0	12.2
Exhibit Sponsorship	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Education Donations	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Sub-Total	47.6	48.2	48.8	49.4	50.0	50.6	51.2	51.8	52.4	53.0	53.6
SPECIAL EVENTS (NET OF EXPENSES)											
Special Events	22.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Innkeepers	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Car Rally	5.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Sub-Total	62.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5
TOTAL REVENUE	503.2	504.1	512.6	520.8	529.4	538.1	547.0	556.0	565.5	574.9	584.6

STRATFORD PERTH MUSEUM
BUDGET INCOME AND EXPENSE STATEMENT

2023 - 2033

	PROPOSED										
	Budget 2023	Budget 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033
SALARIES											
Regular Staff	192.9	196.7	200.6	204.6	208.7	212.9	217.2	221.5	225.9	230.4	235.0
Part time Staff	24.2	24.9	25.4	25.9	26.4	26.9	27.4	27.9	28.5	29.1	29.7
Students (CSE & YCW)	42.8	43.7	44.6	45.5	46.4	47.3	48.2	49.2	50.2	51.2	52.2
Benefits/Insurance/Pension	50.2	51.2	52.2	53.2	54.3	55.4	56.5	57.6	58.8	60.0	61.2
Contract Services (bookkeeper/Volunteer)	8.4	8.6	8.8	8.9	9.1	9.3	9.5	9.7	9.9	10.1	10.3
Sub-Total	318.5	325.1	331.6	338.1	344.9	351.8	358.8	365.9	373.3	380.8	388.4
BUILDING OPERATION											
Mortgage (present)	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Capital Mortgage (new)	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1	13.1
Contingencies - building repairs	7.7	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Property Taxes	8.1	8.1	8.3	8.5	8.7	8.9	9.1	9.3	9.5	9.7	9.9
Heat/Hydro - house and storage buildings	14.0	14.3	14.6	14.9	15.2	15.5	15.8	16.1	16.4	16.7	17.0
Yard Maintenance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Elevator Maintenance Contract	3.3	3.4	3.5	3.6	3.7	3.8	3.9	4.0	4.1	4.2	4.3
Building Repair & Maintenance	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	4.0	4.1
Security	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Insurance	15.2	13.6	13.9	14.3	14.6	14.9	15.2	15.5	15.8	16.1	16.4
Janitorial	9.4	9.6	9.8	9.8	10.0	10.0	10.2	10.2	10.4	10.4	10.6
Rental - Rostock garage	3.5	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Sub-Total	116.4	118.5	119.7	120.8	122.0	123.0	124.2	125.2	126.4	127.4	128.6
MUSEUM OPERATIONS											
Telephone/Internet	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9	5.0	5.1	5.2
Office Expense	3.4	4.5	4.6	4.7	4.8	4.9	5.0	5.1	5.2	5.3	5.4
Back Stage Rental Expense	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Postage	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8
Photocopy	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Audit	8.0	12.0	12.2	12.4	12.6	12.9	13.2	13.5	13.8	14.1	14.4
Bank Charges /Merchant Fees	7.0	7.0	7.1	7.2	7.3	7.4	7.5	7.7	7.9	8.1	8.3
Membership Costs	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Gift shop	6.7	6.8	7.0	7.1	7.2	7.3	7.4	7.6	7.7	7.9	8.1
Advertising	2.0	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Staff travel	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Software/Pastperfect/Web	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Benches and Tree recognition	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Bequest Endowment Project	13.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sub-Total	53.3	45.5	46.3	46.9	47.5	48.3	49.0	49.9	50.8	51.7	52.6
EXHIBITS/COLLECTIONS											
Exhibits	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Conservation	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Education	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Sub-Total	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
TOTAL EXPENDITURES	503.2	504.1	512.6	520.8	529.4	538.1	547.0	556.0	565.5	574.9	584.6
Surplus/deficit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0



2022

Annual Report

STRATFORD PERTH
Museum

Your Community. Your Museum.

2023 Annual General Meeting

Wednesday, February 15, 2023 via ZOOM, 7 p.m.

AGENDA

1. Call to Order and Welcome
2. Approval of Minutes of the 2022 Annual General Meeting
3. President and Board Chair Report
4. Finance Chair Report, followed by the Auditor's Report
5. Appointment of Auditors for 2023
6. Amendments to Constitution. None submitted.
6. General Manager's Report
7. Committee Reports
8. Other Business
9. Nominating Committee – Election of 2023 directors
10. Termination of 2023 Annual General Meeting of Stratford Perth Museum Association
11. The 2023 directors adjourn to select the officers - chair, vice-chair, secretary, treasurer



Stratford Perth Museum Life Members

Douglas, John & Joan	Steed, Gordon & Elaine
Famme, Howard & Donna	Stones, David
Hartman, Tillman & Muriel	Thomson, Annabell
Heard, Douglas	Treitz, Wayne
Kehl, Gerry	Vorstenbosch, Bert & Audrey
Matheson, Judy	Wilson Sill, Margaret
Reath, Al & Ruth	

Stratford-Perth Museum Association Board of Directors at the start of 2023 AGM

President David Stones
Vice Chair Jeff Orr
Secretary Anna Bossers
Treasurer Janice Richardson
Board members
Cynthia Carlson
Katie DeBlock Boersma
Ron Hikel
Deanna Horton
Brent Shackleton
Mike Valliquette
County of Perth - Doug Kellum
City of Stratford - Larry McCabe

Membership

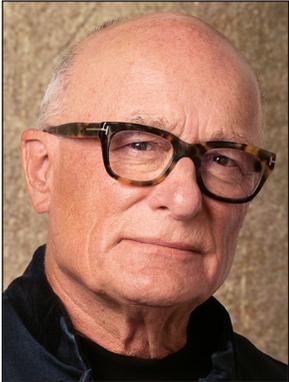
At the start of the 2023 AGM, the Stratford-Perth Museum Association has 99 members in good standing who are eligible to vote.

Life Members 19
President's Circle 5
Museum Circle 24
Patron 19
Supporters 32

Message from Association President and Board Chair

David Stones

President and Board Chair



It is a pleasure and an honour to present my Chair's report to our loyal membership. 2022 was yet another remarkable year for the Stratford Perth Museum with many operational highlights, the details of which I'll leave appropriately for our General Manager to describe in more detail in his report.

My comments focus on one central theme: **resilience**, generally defined as the capacity to withstand or to recover quickly from difficult circumstances.

For this the Museum has done, and in spectacular fashion, managing to not only survive the past three years of COVID crisis, but to flourish and emerge with strong financial health and several new product lines to strengthen further our financial and operational stability. There is much to celebrate here, and celebrate we should.

Your Museum finishes fiscal 2022 with a close to 25 per cent surplus on a \$533,000 budget, and this after a top up to our capital fund which currently sits at \$55,000, more than enough to fund foreseeable physical plant maintenance and upgrade priorities.

Additionally the Museum has close to \$230,000 in reserves and another \$80,000 in our new endowment fund.

And all this, one needs to remind, after being closed from January to May of 2022, and at that point for 55 of the previous 92 weeks.

Some will correctly suggest that all this is largely due to enhanced government programs and COVID relief strategies directed at the arts, culture and tourism sectors. But let's be clear: those grant affirmations don't come easily.

Your Museum gratefully benefits from a progressive and rolling 10-year funding agreement with the County and City Of Stratford, which provides 40 per cent of required funding. But this leaves some 60 per cent to be generated independently through the skill, commitment and hard work of the Museum's staff and volunteer base.

There are three core drivers in optimizing grant application success, and your Museum has excelled in all

three of these critical areas.

Diligence and perseverance are paramount in researching and understanding what grants are available, when, for what purpose, and under what conditions. If organizations don't know what's out there, they don't get out of the starting blocks.

John Kastner and the staff team have done a great job in ensuring the Museum is astutely aware of the very active grant environment and available grant opportunities.

Creativity, networking and risk taking are key to the development of eventful, compelling, on-target grant proposals that command attention. Projects such as the Player's Backstage theatre and Culture Cabs are the result of staff inventiveness, well-crafted proposals, and a Board of Directors that sees the light and is willing to forge new territory.

And finally, **brand credibility and a positive reputation** are vitally important to grant application success. Most granting organizations in the arts, culture and museum related fields have the highest regard for the Stratford Perth Museum and its staff, Board and volunteer leadership team.

Our forthright approach to financial management, and our absolute commitment to steward and utilize granted funds appropriately is well recognized and applauded.

So it perhaps goes without saying that I thank sincerely the staff team led by John Kastner, our Board of Directors, and our expansive cadre of volunteers for their hard work and successes this past year.

Through resilience, inventiveness and hard work we've endured the pandemic years and now see admission levels restored and even surpassing pre-COVID performance.

In closing I extend a particular thank you to two departing Board members: Jeff Orr, who gallantly chaired the Museum through the bulk of the challenging COVID period, and Ann Bossers, who served as our persistent and wonderfully prodding Board secretary.

And in the same spirit I welcome Leanne Perreault and John McIntosh in anticipation of their election to the Board of Directors this evening. Their respective business skills and experience will be important additions to the Board team. And a huge thank you, of course, to our many members, donors and supporters who I know will once again be there for their Museum in 2023.

Auditor's Report from BDO

Amber Schalk Auditor, BDO

To the Board of Directors and Membership of the Stratford-Perth Museum Association:

We are pleased to present, for your approval, the museum's audited financial statements for the fiscal year that ended Dec. 31, 2022.

Our opinion remains consistent with prior years, and we direct you to our Independent Auditor's Report contained in the Financial Statements for the relevant details.

Our opinion is qualified, as is common with not-for-profit and charitable organizations, and the reasons for this qualification are outlined in our report.

Our report also outlines the responsibilities of management, those charged with governance, and the auditor in relation to the presented financial statements.

There were several financial highlights during the year.

The washroom renovation to the museum property was a significant investment in the building and was paid for by a grant received from the Canada Cultural Spaces Fund.

This grant is set up as a deferred capital contribution during the year received and recognized as revenue of the capital fund over the life of the building.

Funds and grants from pandemic-related subsidies have decreased from 2020 and 2021 though were still relevant and impactful for 2022.

However, as we see a decrease in these subsidies post-pandemic, this has coincided with the return of major fundraising events.

Most importantly, the Innkeepers' Dinner took place in 2022 for the first time since 2019 and had a significant financial impact, resulting in over \$50,000 of fundraising income.

Overall, there was a surplus position for the 2022 fiscal year, and a significant amount has been retained as cash and investments.

As in prior years, we thank the staff and management at the Stratford Perth Museum for their cooperation during our audit and are available to discuss any audit questions that may arise through the course of the meeting.

Stratford Perth Museum Association						
Statement of Operations						
For the year ended December 31	General Fund	Endowment Fund	Capital Asset Fund	Artifacts Trust Fund	2022	2021
Revenue						
Government of Canada	\$ 51,351	\$ -	\$ -	\$ -	\$ 51,351	\$ 32,797
Province of Ontario	24,656	-	-	-	24,656	24,350
County of Perth	103,940	-	-	-	103,940	102,441
City of Stratford	156,680	-	-	-	156,680	153,600
Pandemic-related subsidies (Note 11)	97,588	-	-	-	97,588	208,891
Fundraising activities	56,280	-	-	-	56,280	5,542
Donations and bequests	46,562	-	-	-	46,562	36,856
Gift shop and other revenue	120,236	1,030	392	-	121,658	20,828
Admissions and workshops	49,253	-	-	-	49,253	27,958
Amortization of deferred capital contributions (Note 9)	-	-	34,748	-	34,748	18,643
Change in unrealized gain/loss on investments	-	-	(2,076)	-	(2,076)	7,805
	706,546	1,030	33,064	-	740,640	639,711
Operating expenses						
Conservation	1,697	-	-	-	1,697	225
Education and special events	65,570	-	-	-	65,570	25,873
Exhibits	4,467	-	-	-	4,467	14,912
Fundraising costs	10,706	-	-	-	10,706	-
Insurance	12,378	-	-	-	12,378	11,307
Interest on long-term debt	14,117	-	-	-	14,117	14,844
Office supplies and postage	11,078	-	-	-	11,078	7,699
Gift shop and other	12,416	-	-	-	12,416	12,528
Professional fees	25,826	-	-	-	25,826	14,800
Property taxes	7,853	-	-	-	7,853	7,492
Publicity and advertising	31,758	-	-	-	31,758	4,712
Security and maintenance	38,805	-	-	-	38,805	26,662
Telephone and internet	3,741	-	-	-	3,741	3,614
Utilities	15,570	-	-	-	15,570	10,755
Wages and benefits	310,748	-	-	-	310,748	291,626
Amortization of capital assets	-	-	68,246	-	68,246	52,645
	566,730	-	68,246	-	634,976	499,694
Results of operations for the year	\$ 139,816	\$ 1,030	\$ (35,182)	\$ -	\$ 105,664	\$ 140,017

2022 grants bolstered operations and capital projects

Grants have become a very important part of the Stratford Perth Museum's operations and financial health and this past fiscal year was particularly busy - and successful.

There are several grants that the Museum gets annually and that includes our provincial Community Museum Operating grant (\$24,350).

In 2022 we also received a number of federal assistance grants to offset the cost of hiring students and interns. We were able to hire two summer students through the Young Canada Works program and three students thanks to the Canada Summer Jobs program.

In addition we had an intern at the Museum for six months thanks to the Young Canada Works Building Careers in Heritage program.

The Making Cultural Spaces Safer grant was one of the largest grants the Museum has received. That money, from Heritage Canada, was \$248,900. That capital project saw the installation of five new washrooms at the back corner of the Museum building.

As mentioned earlier in this Annual General Meeting report, these washrooms serve patrons at both our indoor Co-operators Performance Theatre and our new Player's Backstage.

There are five gender neutral washrooms including a fully accessible washroom.

In addition to the washrooms themselves the Museum also installed a new septic system that includes capacity to expand as well as concrete paths and accessible doors.

The Museum was successful in securing a New Horizons for Seniors grant that enables us to provide specific programming. Part-way through the year the Museum reached out to the federal funder and changed the scope of this \$24,000 grant to focus on the Remembrance Day banners that honour veterans in downtown Stratford. This grant will help us augment the physical banners with a kiosk at the museum as well as an online element.

The other major grant was the Canada Community Revitalization Fund grant. This grant, worth approximately \$35,000, saw the Museum secure its own chairs and sound equipment for our indoor and outdoor theatres. That equipment is also used by our partners including Stratford Summer Music.

The museum was also successful in its application for the RTO4 Tourism Relief grant. The Museum's initiative was to make it easier for visitors to get to the Festival theatres, the Festival warehouse and the museum - at no charge.

Dubbed Culture Cab, the project saw visitors book cab rides online then use the existing taxi services to visit the theatres and the Museum.

That grant was for \$60,000 and was used to pay the fares themselves, wrap two Stratford cabs, create a booking website and pay for advertising to promote the project.

In the fall of 2022, the Museum was successful in extending the project to run in conjunction with Lights On Stratford and that grant was another \$20,000.

The Museum also was successful in its application to the federal Map Recovery Fund that is earmarked for heritage and cultural institutions. The amount of the grant is based on operating expenses and the museum received an amount around \$37,858.



General Manager's Report

John Kastner
General Manager



This annual report and the Annual General Meeting are the annual opportunities to report to our membership, our sponsors and the many levels of government that help keep the Stratford Perth Museum up and running.

It is one of our obligations as a not-for-profit membership organization.

Over and above that requirement the AGM is an obvious opportunity to reflect on the recently-completed fiscal year and also to take stock of the Museum itself.

It is a point not lost on the many people who run and administer the Museum that 2022 was the third year in a row that saw an extended closure because of COVID. Now, it would appear that we may finally be able to refer to the lockdowns and pandemic created closures in the past tense.

This is also Jeff Orr's last meeting as a member of the Stratford Perth Museum board of directors and one cannot help think back to that incredible day in March 2020, Friday the 13th ironically, when it became apparent that COVID was a real thing.

That morning, Premier Doug Ford announced that schools would be closing. Jeff, who was chair of the board at the time and who is attending his final board meeting tonight, talked just before lunch and dismissed the crazy idea that the Museum would have to close and we were certain that this too would pass. Two weeks - tops.

The government was over-reacting, schools were over-reacting, everybody was being overly cautious. By 3 p.m. the same day, Jeff and I made a decision to close the Museum and send staff home until who knew when.

It was only a few days until we also realized that no one was over-reacting, things were getting worse everyday, and this once-in-a-century pandemic was not a two-week problem.

There were many times over the next many months that we - the Museum staff, board, volunteers and our supporters - wondered about the short-term or long-term future and the Museum.

Would it, like so many businesses and in particular cultural institutions, be a victim of the pandemic. For decades the Museum might best be described as "fragile" and an extended closure, loss of staff and relevance was terrifying.

The Museum never really got going in 2020, except for some outdoor concerts on our side porch, and we would close again at the end of 2021.

That closure extended into May of this past year and



when we finally unlocked the door and turned on the lights about nine months ago the Museum had been closed for 55 of the previous 92 weeks.

Fast forward to today and we can say with genuine relief – we survived and are still here to fight another day. Now hopefully the only time we view the pandemic is in the rear-view mirror.

Over and above that, remarkably, astonishingly, the Museum is quite likely in better shape now than it was in March 2020.

We used our time, and government funding, wisely and built indoor and outdoor theatres that were transformational. This past year saw the addition of event washrooms and the realization and maturation of new revenue streams.

By the end of 2022 our admission numbers as well as our revenues were greater than our pre-COVID levels. Our programming and our school groups are also churning at an unprecedented rate and we were coming off a spectacular summer with great Stratford Summer Music events and our sold out and wonderful Walt Wingfield series.

Everyone involved in this annual meeting – the membership, the board of directors, the museum staff and volunteers, our funders and the agencies who see fit to approve our grant requests that make such a huge difference – should all be incredibly satisfied, and even somewhat relieved, at the current state of the museum and that it has emerged from the pandemic in one piece.

Looking back at the last 12 months perhaps the best way to summarize the fiscal year is with a nod to the great television talk show Late Night With David Letterman and his famous Top 10 lists.

1. Washrooms. The Museum obtained a grant and built five gender neutral washrooms, including one that is fully accessible. The washrooms serve both the outdoor Player's Backstage and the indoor Co-operators Performance Theatre. This means that patrons attending either of those venues no longer need to trek through the Museum to use our main washrooms. It also means we don't have to open and staff the main museum during events just for washroom access.

2. Another grant helped us complete Act II of the Player's Backstage that saw the museum purchase our own sound equipment and chairs, install concrete sidewalks and build a split rail fence. The Museum, and our partners, were having issues getting chairs and sound equipment for events and now we have our own and make the chairs and sound equipment available to the organizations that are renting the Player's Backstage.

3. Spurred on by the success of our new outdoor theatre, the Museum added more parking and further curated our trails system with signage and artifacts. This was also funded by the above grant and is in keeping with our holistic treatment of the property. The new parking surface is porous and allows the rain to soak into the ground and make its way to our stormwater pond.

4. The Museum was very successful in its search for a replacement for our manager of programming and education Peg Dunnem who resigned in the spring to take a job in Maine.

Megan Patterson, a Brodhagen native, was lured away from a similar job at a museum in Alberta and joined the Stratford Perth Museum in June. A terrific hire!

5. The board of directors looked to securing the future of the Museum and launched its Endowment Fund entitled Legacy. That was announced at our Innkeepers' Dinner in October.

6. Our manager of exhibits Micaela Fitzsimmons and one of our great volunteers, Rick Micks, completed the next stage of our performance space by converting the new blank wall into an extension of our major large exhibits and Stratford Fire Department exhibit.

7. After almost two years, the Museum was finally successful in obtaining a zoning change from Perth South and the County of Perth allowing it to continue its current operations.

8. Similarly, after a year-long process, the museum was notified that its application for a liquor licence was approved by the Alcohol and Gaming Commission of Ontario allowing us to serve alcohol at both our indoor and outdoor performance venues.

9. Despite the pandemic and all its challenges the Stratford Perth Museum recorded a financial surplus in 2022 – its 10th straight.

10. Finally, Oct. 29 saw the successful return of our signature fundraiser – the Innkeepers' Dinner. This incredibly important event was a victim of COVID three times and had not taken place since 2019. We also moved to a new venue - The Arden Park Hotel - and set new high-water marks for attendance and revenue.

Finally, this report is about the state of the Museum and its progress and status over the past 12 months however, I would like to insert a personal note.

In May of this year I will have been at the museum 10 years and I would be remiss if I did not thank the board of directors, the staff, all our volunteers, our membership, donors and sponsors for making my tenure as the Museum's GM a great second career.

Exhibit Report

Micaela Fitzsimmons

Manager Collection and Exhibits



Anne Frank: A History for Today was the preeminent exhibit of 2022. Its long-term stay at the Museum attracted visitors from near and far, and allowed for well over 1,000 students from the region to take part in educational tours and activities.

A first glimpse of the exhibit Hidden Qualities: The Kroehler Story was previewed at the Innkeepers' Dinner, which was held at the Arden Park Hotel - previously the site of the Kroehler Factory. Throughout 2021 and 2022, development of the Kroehler Story focused on gathering the history of the company through employee interviews and the development of podcasts and film which will appear on the Museum's website.

Justin Bieber: Steps to Stardom, now approaching its fifth anniversary, remains the museum's most successful exhibit yet, and continues to draw visitors from around the world who travelled specifically to see the exhibit.

We benefitted from an internship from U of T Master of Museum Studies student Kate Squissato. She developed designs for an Ontario cottage, and for major updates in the firefighting exhibit that transformed the wall space created by the new washroom construction in the back of the museum. Rick Micks brought the designs into reality, creating a dynamic backdrop to the firetruck.

Kate also made additions to the Railway Century exhibit and finalized new designs focusing on the Liberation of the Netherlands in WWII in Gallery Two in Perth UP! A Retrospective of Duty & Valour.

The Museum's other long-term exhibits such as the Festival Story and Who Was Tom Patterson?, as well as Brooks: The Car that Ran on Hot Air,

remained largely unchanged in 2022.

The Stratford Perth Museum Agriculture Wall of Fame, which honours current and former residents of Perth County who have made outstanding contributions to local agriculture, continues to add members annually.

For the spring and summer of 2023, Hands On! will fill three galleries on the main floor of the house. It draws the Museum's varied collection of handmade objects, highlighting subjects such as agricultural tools, housewares, toys, textiles and several quirky and unique artefacts. The exhibit is the perfect support for numerous related workshops, lectures and demonstration activities.

In the fall of 2023, the focus will turn once again to an exhibit that supports school visits and curriculum. The Power of One is a touring exhibit similar to, but smaller than the Anne Frank exhibit. It features ten notable figures who have contributed to making the world a better place, such as Martin Luther King, Anne Frank, Mahatma Gandhi. An accompanying exhibit will be created that recounts the history as well as contemporary stories from the diverse communities in Stratford and Perth County.





Collection Report

The Museum's Collection is central to our work preserving local history and creating meaningful exhibits that tell the stories of Stratford and Perth County. We are grateful to those individuals in the community who donate their historic and personal objects to our collection. Ninety-five separate new donations were made to the collection in 2022. Some of these donations consisted of dozens of individual objects, photos or archival records. Just a few highlights from among the many significant objects, are:

- Hand made Hockey Ticket Boxes from the Allman Memorial Arena.
- Important military objects including the official Charter of the Korean War Veterans of Stratford, an oil painting by Stratford artist Rich Thistle depicting military activity in Burma in WWII, and documents, photographs, war medals and memorabilia from Robert Horst, a member of the First Special Service Force in WW II.
- A wooden bench that complements our Festival exhibit. The Bench was made from sections of the original stage when it was reconstructed in the 1960s.

- Leather travelling truck from M.P. William Pridham of Russeldale, presented to him by members of Parliament.

- Additional important memorabilia were acquired from Northwestern and Stratford Central Schools during the new high school's Open House.

In the first quarter of the year, Samantha Hutchison completed her work as BCH Collection Assistant, reviewing, photographing and reorganizing the Collection in the areas of our Archives and Textiles. The extensive scanning and photography has significantly added to the visual content of our database. We did not receive a BCH Intern in the Fall of 2022.

Despite this, the long duration of the Anne Frank exhibit, allowed for an extended period of time when Collection work became the priority and significant progress was made.

As always, our valuable summer and weekend staff assisted in cataloguing and processing new incoming donations, and the Collection Volunteers, whom we missed for a few years due to COVID, have finally returned!

Education and Public Programming Report

Megan Patterson

Manager Education and Programs



2022 came in with a whirlwind of possibilities thanks to museum visionaries, John Kastner and Micaela Fitzsimmons.

It is my good fortune to absorb all the outstanding programming from my predecessors and work to create new complementary events and activities.

With COVID measures alleviated during my arrival in June, our education department was able to finally takeoff with visitors rushing out into the world seeking staycation options and alternative learning venues.

One of the first goals on the agenda was lining up school tours for our Anne Frank Exhibit. The school year was quickly coming to a close, but connections with our Avon Maitland District School Board was formed in preparation for the Fall.

Summer school, camp, local clubs, travel agencies, and long-term care centres made up many of our Anne Frank tours over the spring and summer months. A challenging aspect to the Anne Frank Exhibit was integrating a participatory component to our tours to help maintain audience interaction and broaden understanding. We solved this dilemma by incorporating a psychological experiment, similar to the popular Blue Eyes, Brown Eyes Trials, that explored the concepts of exclusion, segregation, tolerance, discrimination, and racism.

It was our docents that personalized each tour and took the experience to a whole new level of engagement with additional tours being offered at 1 p.m. over Saturdays and Sundays by online registration or door admission.

Upon the closing of the exhibit, we had run over 1,000 students through the exhibit with majority receiving subsidization of their school bus travel expenses by many generous donors via our new bussing sponsorship program.

We would like to thank the following generous contributors to our bus funding program: Stratford Transit; Royal Canadian Legion Branch 8; the Optimist Club of Stratford; Orr Insurance; Mitchell Optimists; Mitchell Rotary Club; Bradshaws; Jewish London; Western University Alumna Group; and many other private

donors. The SPM's Bring the Bus program will remain a staple fundraising tool to increase accessibility to the museum for our local schools and their students.

Just before school was out in the Spring, we were proud to host the St. Michael CSS's play, "Forged by Fear: A Black Donnelly Tale" by Sam Snyders. Over 300 family members and friends were in attendance by donation who witnessed their emerging theatre students ignite our Player's Backstage.

Given its phenomenal success and feedback received by drama department school faculty, we are offering a Student's Backstage program to academic institutions who envision their productions beyond the school premises and wish to tap into their community resources. We anticipate seeing more 'student players' in the near future.

In August, 'Tom Patterson' stole the limelight in a play called "Love, Tom" which served as an energetic and complementary theatre piece to our exhibit. This adaptation is a solo act written by Julia Rank and performed by Scott Beaudin, that focuses on some of the experiences Tom went through in England from 1940 to 1945 when he was stationed there during the war.

It is our pleasure to announce its return debut for Monday, June 12 with some new artistic renderings. Tickets are available on our website.

Together on this Land was finally able to gain some traction with two releases scheduled through the spring and summer.

Patsy Anne Day presented a felt board journey that revealed an indigenous Creation Story, Legends of the Three Sisters, and brought Haudenosaunee customs to life.

Vanni Azzano from the Upper Thames River Conservation Authority brought groups to our run-off pond located on our Heritage Trails to visit the myriad of creatures whose nurtured habitats reside in our own "backyard."

The program also took visitors for some 'fun on the farm' that focused on our prevalent rural practices and our county's fundamental oil-seed and dairy economic base. Families were able get their hands dirty with bug examinations, a mobile craft, and some chore challenges that certainly tested strength and dexterity.

This program would not have been possible without our dedicated partners Vanni, Patsy Anne and espe-



cially Perth County Tourism. We are delighted to announce this program is already scheduled for two more dates this Spring on May 13 and June 17, spaces are limited but tickets can be accessed on our website.

It was time to Rock the Muse in the fall with our organizing partners Johann Music and Ethan McCarroll who brought 10 local bands to our Player's Backstage. Thanks to our generous sponsors, like Jobsite and Pelee Island Winery, over 225 music fans were able to indulge in some frivolity and quality jam sessions. Shaking and rattling our soundboards, the musicians set a different 'tone' and attracted a new target audience that embraced the Rock & Roll culture at the museum.

Ontario Culture Days witnessed the launch of our first Indigenous Art & Craft Market with nearly 500 people in attendance seeking cross-cultural exchanges and some relief from shopping cravings. Vendors are eager to return, in what will be a bi-annual event, on May 6 with over 40 vendors currently booked. Food, music, and dance will be featured at the events by some new partnerships that wish to showcase local indigenous talent and traditions.

As part of Ontario Culture Days in 2022, we also

installed a temporary commemoration exhibit honoring the victims of Residential schools and took part in a National Day for Truth and Reconciliation tribute. Courtesy of Creative Casuals, we were able to provide a printing press activity that marked T-Shirts with the "Every Child Matters" mantra and is now a regular station option included in our school tours.

In a year of roiling unknowns, one certainty remains that it continues to be an absolute pleasure working with John, Micaela, our amazing support staff, and our tremendous volunteer team. Thanks to their integrity and innovation, we have some unique 'edutainment' on the horizon.

Stayed tuned for the following new programs this year: Farming Foodies agricultural event; Busy Hands Workshops; Young @ Art; Joyfest health fair event; TLC Series: Truth, Love, & Community talks and demos; Apocalypse Now, Before & After Halloween Event; Pioneer Day and Hands On School Tours; Youth Network; Power Of One international exhibit; and Micro Buff tours.

Thank you for supporting our programming and hope to see you soon at the Stratford Perth Museum in 2023!

Special Events Committee Report

Sue Orr

Chair Volunteer and Special Events Committee



The year of 2022 brought another set of new challenges but we were very pleased to have run an outstanding Innkeepers' Dinner in late October. A packed house!!

We were blessed to have the support of so many in-kind sponsors, along with new and longtime sponsors, that made our move to the Arden Park Hotel a complete success.

Our committee has added some new faces and we are grateful for their commitment to make the event a reality. Thank you to those members of the committee that continue to share their talents and support the Museum.

On behalf of the committee I wish to express a huge shout out and thank you to John Kastner for all you've done for Innkeepers and for the Museum itself. Your leadership and dedication is admired!

This was my final time as chair for the special events committee. I'll be moving on to other things but The Stratford Perth Museum has always held a special place in my heart. So many great people involved that bring a positive spirit within Perth County to keep history alive.

- The Museum would also like to acknowledge and thank Elizabeth Cooper who was our volunteer coordinator for the past four years. Elizabeth stepped down following the Innkeepers' Dinner.
- Finally, we have welcomed Margaret Jack to the team as our membership and volunteer coordinator.



Nominations to the board

The nominating committee has put forth four nominees for the board of directors. David Stones and Janice Richardson have completed their initial three-year terms and have let their names stand for new three-year terms beginning today. In addition, John McIntosh and Leanne Perreault have put their names forward to join the board, also beginning their three-year terms at the conclusion of this Annual General Meeting.

This slate of nominees has been endorsed by the board of directors and submitted to the membership for approval and election. Following the Annual General Meeting the board will conduct the February board meeting where the officers - chair, vice-chair, secretary and treasurer - will be chosen for 2023.

John McIntosh

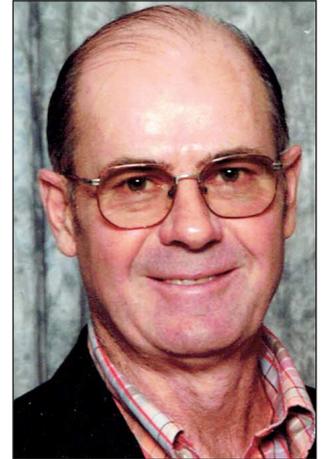
John was born and raised in Downie Township and still resides in Perth South in Avonbank with his wife of 53 years, Mary.

He is a lifetime dairy farmer and a former lineman with Bell Canada as well as the owner and operator of Avonbank Equipment Ltd. - a farm equipment sales and service company.

John is not new to governance and has had leadership positions on many area boards including several related to farming and agriculture - the chair of three separate International Plowing Matches, director as well as the chair of Farm Mutual Reinsurance Plan and a member and chair of the Perth County Dairy Producers.

Additionally he has served as a director with the Global Reinsurance Company, as director and chair of the St. Marys Healthcare Foundation, as a trustee and on the finance committee of Thamesview United Church in Fullerton.

Joining the board of the Stratford Perth Museum is not the beginning of John's relationship and involvement with the Stratford Perth Museum. John was one of the charter committee members of the Stratford Perth Museum's Agriculture Wall of Fame committee and is the current chair.



Leanne Perreault



With more than 20 years of senior level strategic marketing and communications, executive counsel, project management and relationship-building experience and success, combined with an affinity for effectively working across traditional boundaries, Leanne brings a track record of contributing significant value throughout her career.

An energetic and respected relationship management and communication professional, Leanne is at the University of Waterloo in the role of Director, Campaign Planning, with recent responsibility for oversight of Advancement Communications, and previously in the role of Director, Integrated Communications.

Prior to UW, Leanne was the Director of Marketing Communications and Brand Management with Air Canada Jazz and the Director, Communication and Patron Experience with the Stratford Festival.

In addition to her career, Leanne has served on the board of directors with several area not-for-profit organizations including Rotary Hospice Stratford and as a director and board secretary with the Stratford Perth Community Foundation.

In her professional career, as well as in her role as a board member with Not-For-Profit organizations, Leanne is widely acknowledged as having exceptional tact, judgement and composure, and sound decision-making skills in high-pressure situations. With a reputation for working collaboratively and professionally, Leanne has been part of and led high-performing teams with impressive results.

Known as a builder, Leanne has been an integral part of several complex, multi-year projects, including the rebranding of an airline, institutional reorganizations, and the foundational work for the next University of Waterloo Campaign.

Media presence in 2022

International
The New York Times

MONDAY, SEPTEMBER 5, 2022

WILLIAM SHAKESPEARE ST
← 2199 2200 →

A sign in Shakespeare, Ontario, near Stratford, a small city that draws legions of tourists. Stratford, named for the playwright's birthplace, Stratford-upon-Avon, England, contains many tributes to him. It is also the hometown of Justin Bieber, who has a star in his honor outside a theater where he busked as a child.

CANADA DISPATCH

This Earth, This Realm, This Land of Bieber and the Bard

By VONDA HAI

STRATFORD, Ontario — It's a small city that practically shouts "Shakespeare!"

Men in white swans float in the Avon River not far from Paisley Street and Anne Hathaway Park, named for the playwright's wife. Summer residents live in Romeo Villas, while young students attend Hamlet elementary. And the school's nameake play is often performed as part of a recreational after festival that draws legions of Shakespeare fans from across the world, every April to October.

Stratford, Ontario, steeped in references to and reverence for the Bard, has counted on its association with Shakespeare for decades to dependably bring in millions of tourist dollars to a city that would otherwise have little appeal to travelers.

"My dad always said we have a world-class theater stuck in a town community," said Frank Herr, the second-generation owner of a boat tour and rental business along the Avon River.

Then, about a dozen years ago, a new and typically much younger type of cultural enthusiast began showing up in Stratford's streets. Baseballers, or fans of the pop star Justin Bieber, a home-grown name.

Residents don't have much to say about the new type of visitors apart from one: "Look at what they are carrying."

"They've got the Shakespeare books in their hands," Mr. Herr said of those who are here for the love of theater. "They're just serious people."

Beliebers, on the other hand, always have their smartphones at the ready to exactly document the otherwise banal landmarks connected to the pop star: the site of his first date, the radio station that first played his music, the diner where he was born to eat.

Unlike Shakespeare — who never set foot in this city, named after his birthplace, Stratford-upon-Avon, England — Mr. Bieber has genuine and deep connections. He grew up here and is familiar to many.

"I know Justin," Mr. Herr said. "He was always skateboarding on the canal, and I was always kicking him off the canal," he added, referring to a World War I memorial in the gardens next to Lake Victoria.

Diane Dale, Mr. Bieber's maternal grandmother, and her husband, Bruce, lived a 10-minute drive away from downtown Stratford, where the Dodge line singer, now 26, could often be seen busking on the steps of Avon Theater under their supervision, collecting as much as \$200 per day, she said in a recent interview.

Those steps became something of a pilgrimage site for Mr. Bieber, especially those vying to become "One Less Lonely Girl" during his teen pop dreamboat era.

Another popular stop on the pilgrim's tour was Ms. Dale's downtown. After fans used her doorknob, she would assure them that her grandson was not home, though that didn't stop them from taking selfies outside the real-estate hangout.

"Justin said, if you don't move, we're not coming to visit you anymore," Ms. Dale, a retired sewer at a now shuttered automotive factory in town, recalled. She has since relocated.

Business in Stratford that benefited from this second set of tourists began speaking of the Bieber Effect in reference to the Spanish city revitalized by a museum.

But one of the problems with pop fame is that it can be fickle. As fans have aged out of their teen infatuation with the musician, "Bieber fever" has cooled and the number of pilgrims has dropped.

The issues that have long afflicted other Canadian cities, like increased housing prices and drug addiction, are more often pecking through the quaint veneer of Stratford, a city of about 20,000 people bordered by sprawling fields of corn in the farmland region of southwestern Ontario.

But more than 400 years after his death, Shakespeare's magnetic force remains fully intact.

The theater festival, which draws

over 500,000 guests in a typical year and employs about 1,000 people, features Shakespeare classics, Broadway-style musicals and modern plays in its repertoire.

Early in the coronavirus pandemic, the festival returned to its roots, staging a limited run of shows outside theater companies, as it did during its first four seasons, starting in 1953. In 1987, the Festival Theater building opened with a summer performance of "Hamlet" with the Canadian actor Christopher Plummer in the titular role.

This year's production stars a woman, Anika Ulich, the first Black actor to play Hamlet at the festival.

When it's unknown how popular Mr. Bieber will be four centuries from now, the appeal of someone who has sold over 100 million digital singles in the United States alone doesn't dissipate overnight.

And Stratford has taken steps to permanently memorialize his youth here.

Mr. Bieber's grandparents had hung on to boxes of his belongings, including talent show score sheets and a drum set paid for by the community in a crowd-funding effort — until a local museum presented them with an opportunity to display the items.

"It's kind of a museum forever, in a myriad of ways," said John Keatner, the general manager of the Stratford Perth Museum.

After informing the local newspaper that the museum was opening an exhibit, "Justin Bieber: Steps to Stardom," in February 2018, Mr. Keatner said, he was flooded with calls from international media.

"We were going to do one room, like one 10-by-10 room," Mr. Keatner said. He called his curator "Jim." "We have a problem."

They cut the agricultural exhibition that had been planned for the adjoining space, which proved helpful in accommodating the 10,000 visitors in the first year of the Bieber show, a huge jump in attendance from the 800 who visited the museum in 2017.

The Bieber show on view through at least next year, has brought in thousands of dollars in merchandise purchases, Mr. Keatner said, giving the modest museum some welcome financial cushion.

Mr. Bieber has also made a handful of visits, marking his name in chalk on the guest blackboard and donating some more recent memorabilia, including his wedding invitation and reception menu, featuring a dish called "Stratfordia Deanna's Bolognaise."

But even before the Bieber fever descended on the town, young people had been coming to Stratford by the busload thanks to organized school visits, with 50,000 to 100,000 students arriving from the United States and around Canada each year.

With the exception of the pandemic border closures, James Pakala, and his wife, Doreen, both retired secondary teachers in St. Louis, have been coming to Stratford for almost a week every year since the early 1990s. Thirty years ago that, Mr. Pakala traveled to Stratford with his high school English literature class from Illinois, N.Y., and the trip has since become a tradition.

"I love Shakespeare and also Maltese," said Mr. Pakala, 78, who was studying the program outside the Perth Theatre before a recent production of Maltese comedy "The Miser."

Other guests enjoy the simplicity of getting around Stratford. The traffic is fairly light, there is ample parking and, most major attractions are a short walk from one other, with pleasant views of the tripping river and picturesque gardens.

"It's easy to attend theater here," said Michael Walker, a retired banker from Newport Beach, Calif., who visits each year with friends. "It's not like New York, where it's hard to get in, and the quality of the theater here, I think, is better than what's in Los Angeles or Chicago."

Here for Now Theater, an independent nonprofit that opened during the pandemic and plays to audiences of no more than 50, enjoys a "symbiotic relationship" with the festival, said its artistic director, Fiona Mongillo, who compares the scale of their operations as a pair to the festival's freight train.

"It's an interesting moment for Stratford because I think it's growing and changing in a really lovely way," said Ms. Mongillo, citing the increased diversity as Canadian tourists from neighboring cities have relocated to a town that was formerly the address, "very very white."

Longtime residents of Stratford, like Madeline McCormick, a retired correctional officer, said it can sometimes feel like the concerns of residents are sidelined in favor of tourists.

Sgt. Ms. McCormick acknowledged the pluses of the vibrant community of artists and creative people, one that drew her musician husband into its orbit.

"It's a strange place," she said. "There's never going to be another place that's like this, because of the theater."

And Mr. Bieber.

THE BEACON HERALD

Local Entertainment / Entertainment

Legendary Stratford actor Rod Beattie approaching 5,000 performances as Walt Wingfield

Legendary Stratford actor Rod Beattie reflects on his time portraying Walt Wingfield as he approaches the milestone of having performed in 5,000 productions of his widely beloved Wingfield series of seven one-man shows.

Galen Simmons

Published Jul 15, 2022 • Last updated Jul 15, 2022 • 4 minute read

Join the conversation



TORONTO SUN

Travel Canada / Ontario Travel

Hop on board to see Stratford, Ont. museum with Bieber exhibit

Visitors will be able to book a ride to the museum through Stratford Transit online or by phone.

Chris Montanini, Postmedia News

Published Jul 04, 2022 • 1 minute read

Join the conversation

STRATFORD PERTH MUSEUM

Anne Frank House International Exhibit

In place until January 31, 2023



stratfordperthmuseum.ca

stratfordperthmuseum

Stratford Perth Museum

CANADA FOOD DRINK TRAVEL LIFESTYLE

ALLVISION



The Justin Bieber: Steps to Stardom exhibit at the Stratford Perth Museum. PHOTO BY TERRY BRIDGE /Postmedia Network files

Weekend trips to the Stratford Perth Museum are about to become much more convenient, especially for visitors without a vehicle.

STRATFORD PERTH MUSEUM

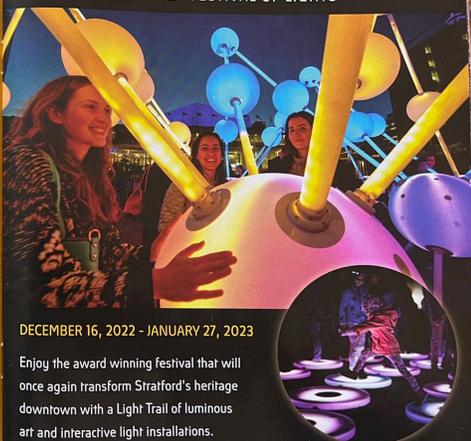
The only Canadian location in 2022 for the major travelling exhibit:

Anne Frank House
A History for Today

In place until January 31, 2023



LIGHTS ON STRATFORD
WINTER FESTIVAL OF LIGHTS



DECEMBER 16, 2022 - JANUARY 27, 2023

Enjoy the award winning festival that will once again transform Stratford's heritage downtown with a Light Trail of luminous art and interactive light installations. Free to the public.

lightsonstratford.ca





STRATFORD PERTH MUSEUM
Your Community. Your Museum.

stratfordperthmuseum.ca

- stratfordperthmuseum
- Stratford Perth Museum

HAMILTON THE SPECTATOR

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Still time to catch a tale at tail end of Stratford season

From the Bard to Bieber, there's plenty to keep you busy in this theatre town, writes Anne Bokma

By Anne Bokma
Sat., Oct. 8, 2022 4 min. read

f t e in



One of the things I love most about Stratford is that in addition to staging world-class plays, it's a real town where real people live and work. For example, upon departing the theatre after a mesmerizing performance, you just might be greeted by the faint whiff of manure from a nearby farmer's fields (as was the case on a recent visit).

It's one of the things that makes Stratford feel like a town without pretension. My friends Gabrielle and Brendan, would agree. They retired there a year ago and love the local life (more than one organization has named Stratford one of the best Ontario towns to retire to).

I'm delighted when I take my seat in the theatre and find myself right next to

ADVERTISEMENT

The New York Times



Brett Gundlock for The New York Times

Shakespeare or Bieber? This Canadian City Draws Devotees of Both

For decades, Stratford, Ontario has attracted theater fans to its Shakespeare festival. Years later, a different type of pilgrim began arriving: Beliebers.

Stage Door Review



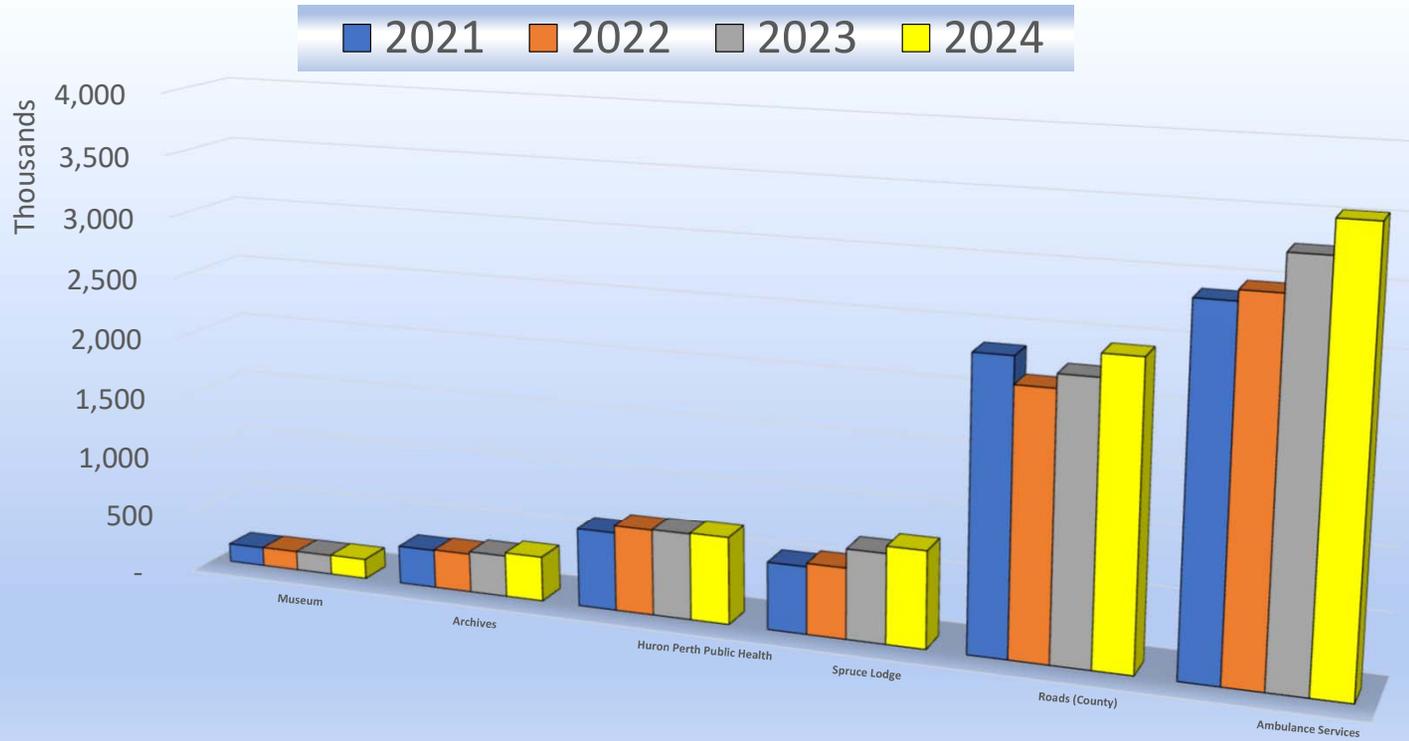
The Best Productions of 2022

Wingfield – The Complete Works by Dan Needles, Douglas Beattie
Theatrical Productions Ltd, Stratford Perth Museum, Player's Backstage, Stratford. The Stratford Perth Museum persuaded Rod Beattie for the first (and the last) time to perform all seven of Dan Needles's Wingfield plays in chronological order over the course of seven consecutive Sundays. This epic experience proved that these solo shows are classics of Canadian drama, that Rod Beattie is a national treasure and that Douglas Beattie is the ideal person to shape this extraordinarily detailed seven-chapter tale of life in rural Ontario.



**STRATFORD PERTH MUSEUM
INNKEEPERS' DINNER
OCTOBER 28, 2023
ARDEN PARK HOTEL**

Shared Services by Type 4 year trend





2024 OPERATING BUDGET – WORK PLAN

Destination Stratford

Department/Division Overview:

Stratford Tourism Alliance (DBA Destination Stratford) is Stratford’s dedicated Destination Marketing & Management Organization. It was formed in 2007 as a not-for-profit organization governed by an independent Board of Directors comprised of diverse community leaders. Its mandate is to develop, manage and promote “Destination Stratford” as a national and international tourism icon.

Key Activities Planned for 2024:

1. Assist in tourism economic development efforts that holistically lift the destination. Economic recovery projects include Lights On Stratford, which is budgeted independently, and Stratford Al Fresco.
2. Dedicated high quality concierge-style services for both in-person visitors and online visitors with goals to safely encourage first-time and return visitation.
3. Meaningful, targeted destination marketing across all media channels including social media, print, digital, tv distribution, earned media and radio.
4. Broaden relationships and project-specific funding sources with strategic partners, including all levels of government, to maximize investments in destination development and tourism/community infrastructure, encourage development of new tourism experiences (Destination Development Fund ~\$35,000, Lights On Stratford ~\$600,000), multi-seasonal expansion, and sport tourism.
5. Expand target audience via continually updated branding to introduce new markets to Stratford for future development.
6. Continuous improvement efforts for tourism operators including Equity, Diversity and Inclusion training, digital sophistication, and service excellence delivered together with partner organizations.
7. Interpret and leverage visitor and destination data insights from all available sources to help inform on-going strategic planning.

New Initiatives Planned for 2024:

Destination Stratford is working closely with the Community Services department to initiate the Sport Tourism Strategy as adopted by Council in 2023. We have already applied for Provincial funding to proceed with the addition of the Sport Tourism Director role within Destination Stratford’s staff.

Destination Stratford also plans to continue expanding both Stratford Al Fresco and Lights On Stratford initiatives.

Describe How This Work Plan Reflects Council's Approved Strategic Priorities:

Destination Stratford's work plan supports the following Council Priorities:

Mobility, Accessibility and Design Excellence

Improving ways to get around, to and from Stratford by public transit, active transportation and private vehicle.

Adding safety measures to public spaces such as the snow melt mats on the Tom Patterson Island bridge and snow removal in Market Square during Lights On Stratford.

Partnering with Stratford Transit by funding the free-to-the-public hop-on-hop-off accessible shuttle bus throughout Lights On Stratford.

We proudly continue to bring the downtown core and park system to life with light during the winter.

Strengthening our Plans, Strategies and Partnerships

Partnering with the community to make plans for our collective priorities in arts, culture, heritage and more. Communicating clearly with the public around our plans and activities.

We are involved in many strategic partnerships and community collaborations to advance our work including for Sport Tourism, Municipal Cultural Plan, DEI Welcoming Community, Winter City Plan, Tourism Advisory Committees (with representation for Accommodators, Retail, Culinary, Festivals & Events, and Sport Tourism), and many more.

Developing our Resources

Optimizing Stratford's physical assets and digital resources. Planning a sustainable future for Stratford's resources and environment.

Destination Stratford continues to pursue community infrastructure projects such as the Boathouse Public Washroom Expansion which was completed in 2023. We also maintain various public outdoor dining locations, along with multiple lighting installations such as the overhead lights and bridge lighting on Tom Patterson Island. We continue developing wayfinding initiatives such as the Light Trail connecting Market Square to Tom Patterson Island. We are also exploring a collaborative effort to enhance the destination's gateway signage. We continue to optimize and maintain our digital assets, including visitstratford.ca and lightsonstratford.ca, and representing the destination across multiple social media channels.

Widening our Economic Opportunities

Strengthening Stratford's economy by developing, attracting and retaining a diversity of businesses and talent.

We plan to continue pursuing destination development initiatives and grant funding opportunities that bolster the tourism economy in the shoulder and winter seasons such as Lights On Stratford and Stratford Sport Tourism. We will manage and promote Stratford Al Fresco to increase outdoor dining opportunities for our visitors, residents, and businesses. 2024 plans include expanding our Culinary Trails to highlight a myriad of local businesses and bring increased traffic and sales to their locations across the city. We will also continue to build our

destination marketing initiatives to promote Stratford far and wide to expand visitation from traditional levels of ~ 1.5 million annual visitors. We also provide experiential development funding opportunities to local tourism businesses through the Destination Development Fund.

Explain Significant Variances (2024 proposed budget vs prior year budget):

While forecasting some decreases in revenue, a continued focus on proactively applying for tourism-related grants from upper levels of government as well as pursuing collaborative partner co-funding initiatives keeps the 2024 budget request to a 4% or \$23,800 increase over the 2023 City-funded portion (\$595,000). This allows Destination Stratford to build on existing successful initiatives and helps offset the increased cost of goods/services and cost of living adjustment for wages and our commitment to be a living wage employer.

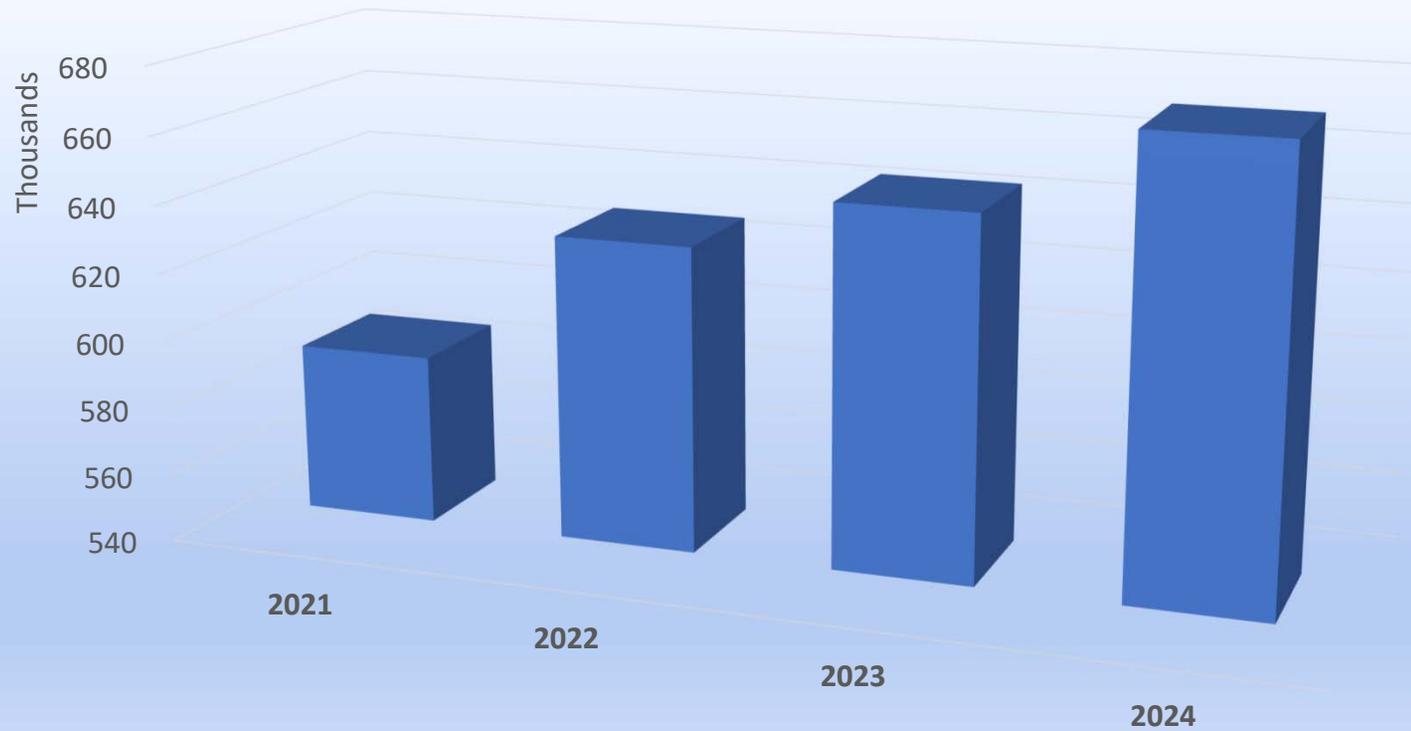
Staffing remains constant at 6 full-time permanent staff and 4 – 7 part-time/contract staff.

Destination Stratford 2024 Draft Budget

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Notes
Income					
4050 · MARKETING SALES	48000	75000	98000	127000	
4240 · MEMBERSHIP SALES	0	0	0	0	Non-member model officially adopted in 2022
4260 · PARTNERSHIPS	745000	748500	747000	744300	Note that DS is contributing ~\$150k from reserves towards LOS not included here
(4001 · City of Stratford Portion)	540000	580000	595000	618800	4% increase or \$23,800 over 2022
4280 · DESTINATION MARKETING FUND	32000	20000	15000	0	NO LONGER ACTIVE
TOTAL INCOME	825000	843500	860000	871300	
Expense					
5100 · CONTRACT AND CONSULTING	5500	5500	2500	2500	
5107 · Four Season Tourism Development	0	0	0	0	* Lights On Stratford is funded separately, Sport Tourism Office funded via grants for 2024
5637 · BANK CHARGES	3800	3800	4000	4000	
5645 · INSURANCE	3600	4019	5000	5250	
5660 · TRAVEL	4400	2200	2500	2500	
5950 · SPECIAL PROJECTS		15000	42000	27000	Destination Development Projects (Al Fresco...)
5990 · RTO4 Partnerships Animation Fund	5000	10000	30000	35000	Includes \$25k contribution from other funding partners
Total Administration Fees	16800	35019	83500	73750	
6000 · MARKETING - INTERNET	90230	65230	22975	19475	
6150 · MARKETING - Media & Print	114300	99300	99300	84490	
6151 · MARKETING - RADIO	5000	2500	2500	2500	
6152 · MARKETING	77300	75000	90500	108750	Increased expenses with additional marketing projects
6153 · PROFESSIONAL FEES	23000	23000	23200	23200	

6155 · FACILITY MAINTENANCE	4500	4500	2000	2000	
6480 · PAYROLL	453724	473804	484635	501135	
6540 · OFFICE EXPENDITURES	24550	24550	20900	25000	
6550 · EVENT EXPENSES	3900	2200	2000	2000	
7000 · TELEPHONE/COMMUNICATIO NS	11190	12890	16000	16500	Increased expenses due to higher costs
Total Expense	824994	823493	850010	861300	
5154 Transfer to Reserve	0	20000	10000	10000	Reduced yearly contribution as per Board direction
Net Income	6	7	-10	0	

City Investment in Tourism 4 year trend



September 22, 2024

Mayor Ritsma and Members of Council
City of Stratford
1 Wellington Street
Stratford, ON N5A 2L3

RE: Stratford Economic Enterprise Development Corporation (SEED Co.)
Budget Request, 2024

Mayor Ritsma and Members of Council:

Stratford Economic Enterprise Development Corporation (SEED Co.), branded in 2015 as investStratford, is principally funded by the City of Stratford as a stand-alone entity with a singular focus on economic development. The Corporation, under the guidance of a Board of Directors, supports business retention and expansion, attraction & foreign direct investment, and entrepreneurship – assisting companies and industry to grow and invest.

Our reputation for project management, impact and government relations is strong. In 2023 we wrapped up the My Main Street Program which supported new and existing businesses in the downtown core in both Stratford and St. Marys. In partnership with Destination Stratford and the Department of Community Services we began the implementation phase of the Stratford Sport Tourism initiative. And finally, our work to support increasing Attainable and Affordable housing inventory in the City of Stratford was a top priority. We completed the Attainable Housing Project and with support and direction from Council have continued to work collaboratively and inter-departmentally to meet the needs of our workforce and the community at large.

Projected land sales for the two remaining lots in the Crane West Business Park are over \$2.2M and would sell out the park. The last parcel of land in the Wright Business Park is optioned for a projected future sale of \$1.4M. Both City business parks are projected to be sold out in 2024 with construction getting underway on both new investments and company expansions. Between the Wright Business Park and Crane West Business Park there are company plans in progress for over 200,000 sq ft/18,580 sq metres of new industrial buildings. Additional investment files are also currently being facilitated between new companies and local developers for design-build-lease arrangements for both industrial and commercial developments.

Within the SEED Co. portfolio, the Stratford-Perth Centre for Business supports local start-up companies delivering small business programming and services to Stratford, St. Marys, and Perth County. This service has continued to grow and now approaching its 17th year in Stratford it remains a valuable resource to our entrepreneurs. In addition to providing individual consultations, workshops, events and partnerships our Centre runs the Starter Company Plus and Summer Company programs that provide small grants and education to help entrepreneurs launch and build their businesses. In 2023 we were thrilled to support 13 new business start ups and 11 young business owners. From September 1, 2022 to August 31, 2023, the Centre provided over 300 consultation meetings and supported the creation and expansion of 65 businesses creating 157 new jobs.

As Council works to establish a series of Strategic Priorities for the term (2022-2026), we continue to focus the core efforts and special projects of investStratford on ***Widening our Economic Opportunities***.

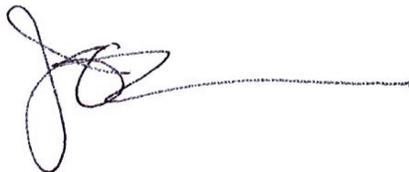
Externally, our relationships with the Stratford Downtown BIA, Destination Stratford and the Stratford Public Library extend our impact and expertise and provide collaborative programming and support to Business in the City of Stratford. Our co-location with Engineering, Planning & Development Services, and our ongoing work with Social Services (Attainable Housing Project and Regional Employment Services) continues to expand and improve the service delivery to our businesses and residents and ***Strengthens our Plans, Strategies and Partnerships***.

In alignment with the Purchase of Service Agreement between the City of Stratford and SEEDCo. the Board of Directors makes the following budget request for the 2024 operational year, as follows:

- \$802,142 in core funding for SEED Co. operations in 2024 for the delivery of the City's economic development service (\$592,300), Stratford-Perth Centre for Business operations (\$129,842) and the Special Project Housing Concierge Service **(*new)** (\$80,000).
- This budget includes the reimbursement of annual operating fees back to the City of Stratford for finance, payroll and insurance services (\$23,000), and rent & CAM (\$22,308). \$712,140 supports the salaries, benefits and professional development of 5 full-time equivalent employees and one full-time equivalent housing contract professional.

On behalf of SEED Co. and the Board of Directors, we look forward to working closely with the City of Stratford to strengthen and promote our economy.

Respectfully submitted,



Joani Gerber
CEO, SEED Co.

SEED Co. is governed by a Board of Directors consisting of 12 members: the Mayor and CAO, 2 Members of Council, 7 Industry Leaders and 1 Member of the Public. Industry Sectors represented are small business, digital/creative economy, education, agriculture, manufacturing, technology, banking/finance.

The SEED Co. Board reports quarterly to the City's Finance and Labour Relations Sub-Committee and Council to maintain continued dialogue, collaboration and transparency.

Joan Thomson, CAO, City of Stratford
Karmen Kreuger, Director of Corporate Services, City of Stratford

Attachment: 2024 Budget for SEED Co. (Operations and Special Projects)

2024 Budget for SEED Co.

OPERATIONS

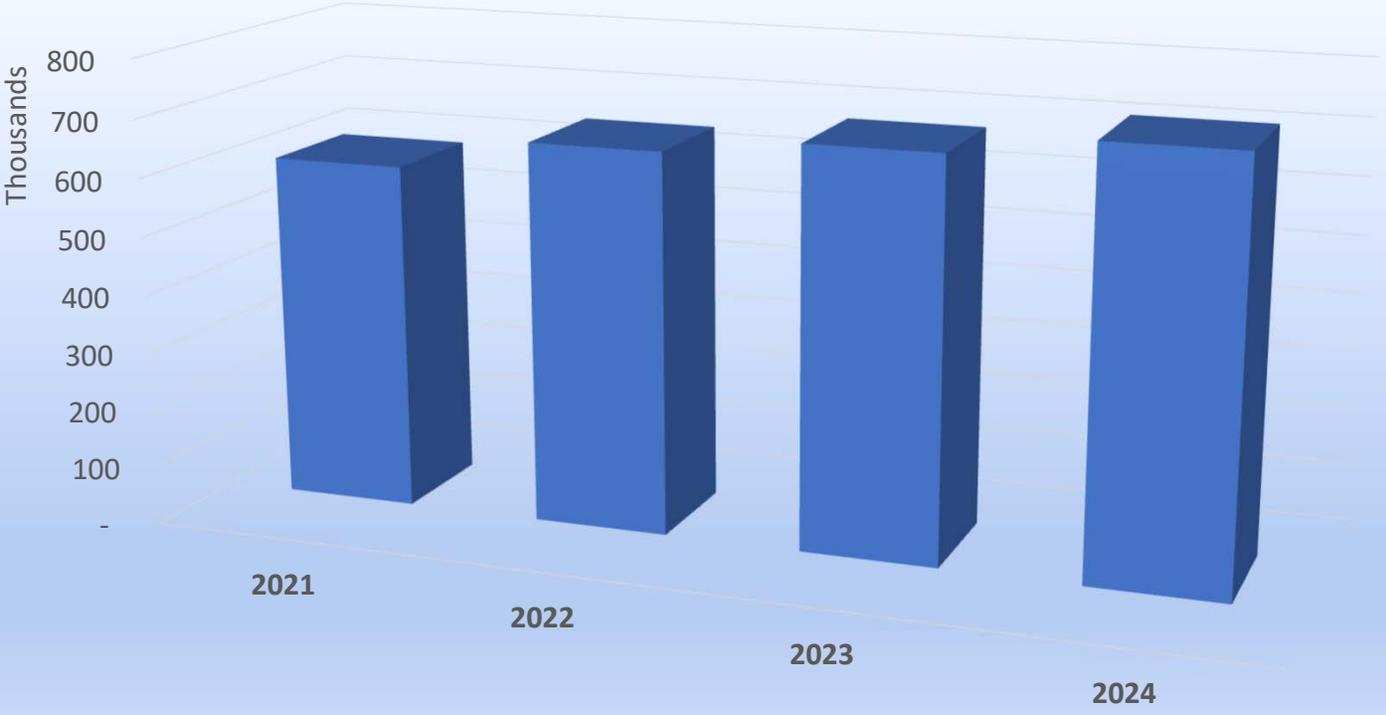
	Budget 2024	Budget 2023	Budget Variance 2023-2024
REVENUE			
City of Stratford - InvestStratford	592,300	544,840	47,460
City of Stratford - SBEC	129,842	108,202	21,640
City of Stratford - Housing Special Project	80,000		80,000
Province Funding- SBEC	217,806	217,806	-
Recoverable Expenses and Charges	8,250	8,000	250
Events and User Fees	-	-	-
	\$ 1,028,198	\$ 878,848	\$ 149,350
EXPENSES			
Salaries, Benefits and Contract Labour + Housing Project	712,140	534,475	177,665
Training and Professional Development	7,500	7,500	
Insurance and Custodial	6,400	2,000	4,400
Equipment, Capital and Software	5,000	5,000	
Support Services and Fees	30,000	29,500	500
Office Supplies and Operations	46,300	45,242	1,058
Consultants and Mentorship	5,000	5,000	
Legal and Audit	5,000	5,000	
Meals and Meetings	6,800	6,600	200
Conferences, Trade Shows, Travel and Mileage	46,000	44,000	2,000
Promotion, Marketing, and Materials	30,000	30,000	
Memberships	39,750	36,750	3,000
Rent and common area maintenance	22,308	21,781	527
Events	10,000	10,000	
Grants	86,000	86,000	
Contingency/Reserve Transfer	10,000	10,000	
	\$ 1,068,198	\$ 878,848	\$ 189,350
Projected Ending Surplus (Deficit) from Operations	\$ (40,000)	\$ -	\$ (40,000)
Contribution from investStratford Reserve/Carryforward	40,000	-	40,000
Projected Ending Surplus (Deficit) from all Sources	\$ 0	\$ -	\$ 0

2024 Budget for SEED Co.

BOARD RESTRICTED RESERVE

	2024	
REVENUE		
Projected Opening Reserve (from 2023)	155,000	<i>*Opening Balance subject to Audit Verification</i>
Annual Transfer from Operations	10,000	
	165,000	
EXPENSES		
Contribution to Housing Special Project, 2024	40,000	
	40,000	
PROJECTED ENDING RESERVE	125,000	

City Investment in Economic Development 4 year trend



November 29, 2021

City of Stratford
Corporate Services Department
City Hall, P.O. Box 818
Stratford, ON N5A 6W1

RECEIVED
CITY OF STRATFORD
DEC 13 2021
DIRECTOR OF CORPORATE
SERVICES OFFICE



Dear Your Worship Mayor Mathieson & Councillors;

Thank you for your approval of the November 22, 2021 recommendation: *the request from the Stratford General Hospital Foundation for support of its Catalyst for Campaign Launch in the amount of \$5 million over 10 years be supported in principle, with payments to commence following completion of the City's commitment to the Stratford Rotary Hospice.*

We are always touched by the generosity of donors and excited by the potential that every gift unlocks--putting vital tools and technology in the hands of our caregivers...building and expanding facilities to house lifesaving programs close to home...attracting the finest young physicians, nurses and caregivers to provide you and your family with top notch care today, and in the years to come.

That's why our \$30 million "In Our Hands" Campaign is so aptly named. It recognizes the vital role *we all* play in the health of our hospital and community—not just those who dedicate their energies, talents and lives to patient care...but all of us.

As representatives of the City of Stratford, you're an indispensable part of our healthcare system, not only in helping us deliver quality healthcare through your generosity, but in shaping that system—enabling us to respond to changing needs, advances in technology and patient expectations in a fiscally challenging environment.

And at a time where we have to look to our communities for support for new or replacement equipment—even lifesaving tools and technology—the importance of donors like you to maintaining our healthcare system is paramount.

We need you, we value you and we appreciate your support. Your approval of the aforementioned recommendation is the catalyst for Campaign launch. We will contact you with details on the Launch in due course.

We want you to know that when your support unites with the talents and dedication of our health care team, it produces a synergy—a result that is greater than the sum of its parts—a result that touches the hearts and lives of more patients and families than you can ever imagine. Thank you.

Sincerely,



Paul Roulston, Chair
SGH Foundation



Andrea Page, Executive Director
SGH Foundation



Andrew Williams, President and CEO
Huron Perth Healthcare Alliance

CC
Karmen Krueger, CPA, CA
Acting Director of Corporate Services

"People Caring for People"

Initial Vision for Investment in Impact & Care

\$9.5 million - New & replacement equipment & technology

\$18.0 million - New Chemo/Cancer Care Unit & Co-located New Pharmacy

\$4.0 million - Newly redeveloped Lab space

\$0.5 million - Redevelopment refresh of Communication stations

\$9.0 million - Already invested in equipment including New CT Scanner

\$1.0 million - Transformational initiatives – Mental Health Technology/Unit refresh & Youth Gap partnerships

\$42.0 million - True Need

Foundation Monitor

The FUTURE is #InOurHands...

In Our Hands campaign update: we are now at \$24 Million in cash and pledges thanks to generous donors like you, **BUT our work is not done yet!** ...

The Stratford General Hospital Foundation's "In Our Hands" Capital Campaign \$30 Million Goal.

There is an extensive list of equipment needed for Stratford General Hospital, and some top priorities include:

- Chemotherapy and co-located Pharmacy Renovation
- Mental Health Initiatives
- New MRI
- New Lab & Technology
- New beds throughout the hospital
- Operating Room equipment



**TEAMWORK
MAKES WHAT'S
IMPOSSIBLE
TO DO ALONE,
POSSIBLE**

...
It's In Our Hands



Chemo/Pharmacy Construction Proceeds with the Stroke of a Pen



January 12th 2022 - Chemo/Pharmacy Construction "Contract Signing" with completion Spring 2024

L to R: Andrew Williams, President & CEO; Ryan Itterman, Director Diagnostics, Regional Pharmacy & Chemotherapy; Becky Lau, Supervisor Regional Pharmacy & Chemotherapy; Dr. Janis MacNaughton; Dr. Janis Nicholson; Andrea Page, Stratford General Hospital Foundation Executive Director; Paul Roulston, Stratford General Hospital Foundation In Our Hands Campaign Co-Chair; Amir Shenouda, SEM Construction President; Francesco Sabatini, Manager Facilities Management Projects; Steve Hearn, HPHA Board Chair

It's not often a stroke of a pen plays a role in improving healthcare, but several were put to good use signing a construction contract bringing a new Chemotherapy Unit and Pharmacy a step closer to completion at the Huron Perth Healthcare Alliance (HPHA) Stratford General Hospital site. The event held on January 12, 2023 marked the official construction start of a renovation project which will have an impact on thousands of chemotherapy patients along with hospital inpatients that rely on HPHA's pharmacy to provide superior medication management.

The signing of the construction contract takes the project from years of planning, input from staff, patients and patient partners to the next level, from paper (blue prints) to reality. This \$13 million project is part of the Stratford General Hospital Foundation's In Our Hands campaign.

"The Stratford General Hospital Foundation launched the In Our Hands campaign at an event attended by 150 donors and a special countdown with astronaut Dr. Roberta Bondar in June 2022 with a goal of \$30 million," says Paul Roulston, In Our Hands Campaign Co-Chair. "Right now, through incredible generosity of donors we are at \$24 million in cash and pledges. Since we receive no funding from the provincial government for medical equipment every dollar vested into essential equipment and funding for special projects like the Chemotherapy and Pharmacy

renovation has been given by those who care about our hospital, our patients and our healthcare team."

There are currently more than 2,000 patient visits for chemotherapy at the HPHA Stratford General Hospital each year. The Chemotherapy Unit is an integral part of cancer care for patients in Stratford and area, providing top-notch care closer to home, thereby eliminating the anxiety of receiving treatment in an unfamiliar setting, reducing the time and expense of travel, and providing the opportunity to develop close relationships and a support system with other local residents.

"The Chemotherapy program has experienced steady growth in patient volumes and these trends are expected to continue," says Ryan Itterman, Director Diagnostics and Regional Pharmacy & Chemotherapy.

"We can never say thank you enough! Our donors have always been there for us and we know that they will help us raise the remaining \$6 million to help make an incredible difference at our hospital," adds Andrea Page, Stratford General Hospital Foundation Executive Director. "From new ultrasounds, to the completion of the Chemotherapy and Pharmacy renovation; a new MRI to new youth mental health initiatives, every dollar counts and we can't do it without our community."

Project highlights include:

- Additional patient consult and treatment space with upgraded chairs and beds.
- Interior renovation of 16,000+ square feet of the third and fourth floor of the West Building.
- Improved medication compounding facilities.
- New mechanical and electrical systems.
- Enhanced security and data and WI-FI systems.
- A new negative pressure room to provide care for high risk patients.
- Expanded support services areas including new staff rest and change rooms.
- Replacement of windows along with exterior building repairs including new roofing.

To support the In Our Hands campaign, please visit:

www.sghfoundation.org // www.inourhands.ca

or contact the SGH Foundation directly at 519-272-8210 ext. 2626 sgh.foundation@hpha.ca



L-R: Josef Frank, SGHF Board
John Wilkinson- HPHA Board,
Andrea Page- ED SGHF, Paul
Roulston- IOH Campaign Co-
Chair, Barb Thibeault- Board
Chair, Rick Orr- IOH Campaign
Co-Chair, SGHF Board
Members Hugh McDonald,
Robert Gould.

Over 49,000 Donors Give Over 40 Year History! Join us on August 1st to celebrate this milestone

A total of \$80,537,700.63 raised during this time has translated into tremendous healthcare impact, from new buildings, to state-of-the-art technology, to ensuring hospital staff are supported and have the "tools to do their jobs".

It is truly remarkable how many ways we've been able to support our hospital over the years because of donors and colleagues like you. Incorporated in 1983, the Foundation is governed by a volunteer board of directors. The Foundation, through the support of our community, has raised millions of dollars to purchase equipment and enhance facilities at Stratford General, touching the lives of countless patients and their families.

We can never say thank you enough for your continued support.

Making A Real Impact . . . A Salute

Each donation is precious, and every donor is priceless ... individuals, groups, and



RE/MAX a-b Realty Ltd.

As things are "springing forward" with our New Cancer Care & Ambulatory Medical Clinic redevelopment, we'd like to recognize the fabulous team members of RE/MAX a-b Realty Ltd. for pledging **\$200,000** towards the Communication Station in our Cancer Care and Ambulatory Medical Clinic. Your investment in patient care brings new possibilities closer to home!

On behalf of our patients, their families, and hardworking caregivers- we can never say thank you enough!



L-R: Linda Hawken, Christina Fischer- Shop Manager, Noreen Ollivier, Pieter VanMeekeren, Brent Webley, and Carolyn Yundt, dedicated members- VSGH.

The Volunteers of Stratford General Hospital (VSGH)

When you enter our hospital, you are greeted by the warm, caring faces of our volunteer team.

They are dedicated to supporting the patient experience through a variety of specialty programs. Prior to COVID-19, the volunteers supported 32 programs/roles within the SGH Site. The Coffee Shop and the Gift Shop programs are the Volunteer's main sources of fundraising. These two programs are lovingly referred to as the volunteer's "super fundraisers" raising 80% of their annual donation to help pay for much-needed, state-of-the-art, hospital equipment. Both the shops are currently recruiting volunteers to assist the Volunteers of SGH with their mission. Other events include a lobby book/CD sale and a Christmas in July raffle.



The Kinsmen Club of Stratford

Pictured L-R: Trevor Exner- President, Kinsmen Club of Stratford, Andrea Page- Executive Director, SGHF, Andrew Williams- President and CEO, HPHA and Doug Young- Risk Manager and Director, Kinsmen Club of Stratford.

We'd like to thank the Kinsmen Club of Stratford for their generous investment in patient care towards our Chemo Unit- In Our Hands campaign with a gift of **\$1000**. Your gift has real impact!



Easter Stratford Makers Market

Thank you once again to the incredible organizers of the Stratford Makers Market & generous community members who fundraised to support equipment care in our Maternal Child unit. The proceeds from this year's Easter - Stratford Makers Market total **\$7,136!** Your generous donations will help purchase: a Glider Rocker, a Portable Suction for Crash Cart, and one Mini Fridge. Great Job!



On-site at the Stratford "Poet & Perth" Townhome community - coming soon...

Reid's Heritage Homes

Thank you to Reid's Heritage Homes who have made an incredibly generous investment of **\$20,000** in Youth Mental Health services!

Our hospital is aimed at working with our community partners across Huron and Perth Counties to strengthen the elements we know have the most impact on the mental health of youth and young adults. Our goal is to provide a seamless response across age barriers and partners by working together, improving navigation and utilizing technology. **This transformation is part of our "In Our Hands" Campaign – mental health... is in our hands. We are working on raising \$1 million to improve local mental health both in our inpatient unit and throughout our communities.**

to Our Community's Generosity!

and businesses building a brighter future for healthcare throughout our region.



We're Thankful for Strickland's Stratford

Stratford Strickland's staff are some of our biggest cheerleaders. We are so thankful to visit with them to celebrate their impactful pledge payment of **\$25,000** towards the #InOurHands campaign!



The Cook Family - Inspiring Philanthropy

Maxine and Richard Cook (centre with photo)

The Cook family has made a very generous investment in local healthcare by donating **\$25,000** to the new Chemotherapy Unit. Maxine and Richard Cook are strong advocates for supporting their community and wanted to provide an opportunity for their children and grandchildren to experience first-hand how wonderful it feels to give back... Please join us in thanking them!



Thank you to Enbridge Staff

Photo, Back Row: Audra Boersen- Manager of Maternal Child, Erin Lindsay- Enbridge Employee, Julie Thistlethwaite- RN and Team Lead for Mat Child. Front Row: Adrienne Harford- Enbridge Employee, & Michelle Lindsay- Enbridge Employee and Successful Grant Applicant.

Please join us in thanking the generous staff members of Enbridge (pictured here) who created "Special Care Nursery Graduation gifts".

These gift bags will be given out to our tiniest patients when they graduate from our SCN, and get to move home with their families! Aww!

A big shout out to Michelle Lindsay, an Enbridge staff member who initiated this gift by completing an \$1,000 employee grant application, and worked with our maternal child unit to plan for this special gift.

STRATFORD GENERAL HOSPITAL
Foundation
"People Caring for People"

YES, I care!
I wish to support our Hospital.



Name: _____ Address: _____

City: _____ Postal Code: _____ Telephone: _____

Enclosed is my cheque to Stratford General Hospital Foundation. Email: _____

\$1,000 \$500 \$250 \$100 \$50 \$25 I prefer to give \$ _____

Card # _____ Expiry Date _____

I'd like to pledge my support of \$ _____ each year over the next _____ years.

Signature _____ Date _____

A receipt will be issued for tax purposes. Charitable Registration # BN 11920 0004 RR0001
Our donor records are confidential. We do not share our lists.

Thank you for caring!

November 17, 2023

Attention: Municipal CAOs, Clerks and Treasurers,

Subject: Upper Thames River Conservation Authority (UTRCA) 2024 Draft Budget

The Upper Thames River Conservation Authority (UTRCA) Board of Directors and Staff are pleased to provide you its proposed 2024 Budget for your information. The 2024 Draft Budget currently forecasts operating expenditures of \$23,242,765 which requires a municipal contribution of \$7,999,589. In 2024, the UTRCA will leverage each municipal dollar to bring in almost three additional dollars towards conservation activities that benefit watershed residents and local communities.

Additional details are included in the enclosed:

- 2024 Draft Budget: Overview
- 2024 Draft Budget

The proposed increase in 2024 is \$2,218,867 for general operating purposes of which 68% is for legislative changes and new deliverables. A deficit of \$912,827 is forecast. The actual change for individual municipalities will vary based on the Modified Current Value Assessment formula used by the province. Capital expenditures of \$1,485,059 are proposed, of which \$1,135,059 is for Water and Erosion Control Structures capital projects where special benefitting rates are applied. Capital projects proposed for Conservation Areas will be funded with existing campground reserves.

Notice is provided pursuant to the Approval apportionment under subsections 25(1) and 27(1) of the Conservation Authorities Act (CAA) and Amounts owing under subsection 27.2(2) of the CAA. It is the Board of Directors intention to finalise and approve the budget and levy at the Annual General Meeting on February 27, 2024 at 9:30 a.m. at the Upper Thames River Conservation Authority Watershed Conservation Centre (1424 Clarke Road, London, Ontario, N0L 2L0).

Please share the attached 2024 Draft Budget with Council and appropriate staff. I would be pleased to attend and review the proposed budget at a council meeting. Please contact either Michelle Viglianti (vigliantim@thamesriver.on.ca) or Tracy Annett (annett@thamesriver.on.ca) to arrange. We welcome your comments.

Sincerely,



Tracy Annett,
General Manager/Secretary-Treasurer

Encl.

2024 Draft Budget: Overview

Recent changes in legislation and in the Upper Thames River Conservation Authority’s (UTRCA) operating environment are having significant impacts on the 2024 draft budget.

These impacts have resulted in the need to levy the member municipalities for a larger share of the costs. Of a total operating budget of \$23M, total support from our municipal members of \$8M (35%) is currently forecast to sustain the Authority’s programs and services.

Impacts on the UTRCA 2024 Budget		
<p>Legislative Changes</p> <ul style="list-style-type: none"> • Reorganization of programs and services into 3 Categories with specific funding restrictions • New mandatory deliverables due December 2024 • New service delivery standards due December 2024 • No provincial funding to offset additional work <p>APPROXIMATE COST: \$1.5M</p>	<p>UPPER THAMES RIVER CONSERVATION AUTHORITY</p> <p>Historical</p> <ul style="list-style-type: none"> • Chronically inadequate and reduced Provincial Transfer Payment • Insufficient reserves • Not eligible for Canada Emergency Response Benefit during COVID 	<p>Operating Environment</p> <ul style="list-style-type: none"> • Accessing qualified staff • Compensation updates • Aging infrastructure and increasing cost of capital projects • Growth development pressure • Increased land management pressures • Development review fees frozen • Reduced access to provincial grant programs • Inflation

What are the drivers of this increase?

1. New Provincial Legislative Requirements

Provincial Regulation	Deliverables	Budget Impact	2024 FTEs
Ontario Regulation 686/21	<ul style="list-style-type: none"> • Operational and asset management plans for water and erosion control infrastructure. • Ice management plan to reduce flood risks. 	\$195,000	Existing staff
	<ul style="list-style-type: none"> • Strategy to guide the management and use of CA owned/controlled properties (with consultation). • Land inventory. • Land acquisition and disposition strategy. 	\$274,000	2 starting in March
	<ul style="list-style-type: none"> • Watershed-based resource management strategy (with consultation). 	\$276,800	1 starting in February
Provincial Regulation	Legislative Changes	Budget impact	2024 FTEs
Bill 23 (More Homes Built Faster Act) and Bill 109 (More Homes for Everyone Act)	<ul style="list-style-type: none"> • Implement service delivery standards for the administration of planning and development reviews and permitting to expedite the approvals process. • Consultation on and updating of hazard maps to inform planning and development applications. 	\$240,000	1 1 starting in March
Section 28 Conservation Authorities Act	<ul style="list-style-type: none"> • Updating hazard mapping and modelling under legislation. Mapping updates will also expedite the approvals process as noted above. 	\$517,000	4
Total		\$1,502,800	9

- New deliverables must be completed by the end of 2024, followed by ongoing implementation and updates. No provincial funding has been provided to offset the cost of this additional work.
- Work commenced on most of these deliverables in 2023 using existing staff and backfilling as needed, and using \$1M in deferred revenue.
- Efforts are underway to meet the timelines set out in the legislative changes. Additional staffing will be needed to continue to meet the new timelines and expedite approvals.

2. Operating Environment

Operating Environment	Estimated Budget Impacts
Inflation – insurance, materials and labour	
Challenges accessing qualified staff resulted in Board-approved compensation review and implementation in 2022. In 2023, \$500,000 in deferred revenue was applied. 2024 is first year of full implementation of compensation.	Wage impacts
Provincially regulated freeze on development review fees.	Limits ability to recoup costs
Growth-related development pressure surrounding UTRCA owned/controlled lands results in increased need to provide comments as a landowner.	Staff time
Increased use of Conservation Lands, particularly for passive recreational activities. Additional staffing is required to ensure the safety of users, limit liability to the organization, and manage encroachment and encampments/unhoused on UTRCA owned and/or controlled lands.	Additional staff
Significant increases in capital cost realized for projects initiated in 2023. In some cases, project proposals for flood and erosion control capital projects doubled forecasted costs. With aging flood control infrastructure, continued maintenance costs are also significantly higher.	Major projects include: <ul style="list-style-type: none"> • West London Dykes • St Marys Floodwall • Mitchell Dam

3. Historical Impacts on Budget

The UTRCA's ability to self-fund the shortfall is very limited:

- The provincial transfer payment originally intended to support up to 50% of the UTRCA's flood control programs was frozen in the 1990s and then cut in half in 2019. In 2022-23, this payment has covered less than 13% of the eligible program costs.
- Historically, the UTRCA has kept levy contributions depressed, resulting in lower-than-desirable reserves in the areas of flood and erosion control structure operations and land management.
- The inability to access federal wage subsidies during the pandemic also depleted the reserves.



4. Capital Projects

Significant increases in cost have been realized for projects initiated in 2023. In some cases, project proposals for flood and erosion control capital projects have doubled forecasted costs. With aging flood control infrastructure, continued maintenance costs are also significantly higher. Increases in levies will be seen particularly among those municipalities with benefitting percentages on water control structures due to capital repairs and safety studies (see special benefitting rates below).

Operating and Capital for Water Control Structures: Special Benefitting Rates*

Municipality	Structure (Single Benefitting Municipality)	Wildwood Dam (London 80%, St Marys 14%, all municipalities 6% MCVA)		Pittock Dam (Oxford County 61.1%, London 32.9%, all municipalities 6% MCVA)		Total Category 1 Levy - Special Benefitting 2024	
		Structure (100%)	2024	%	2024		%
Oxford County	Ingersoll Channel	\$22,000	1.019	5,475	62.119	228,233	\$255,708
London	Fanshawe Dam	715,500	83.845	450,552	36.745	135,007	1,734,859
	London Dykes	427,500					
	Springbank Dam	6,300					
Lucan Biddulph	-	-	0.021	113	0.021	77	190
Thames Centre	Dorchester CA Dam	500	0.192	1,031	0.192	705	5,736
	Dorchester Mill Pond Dam	3,500					
Strathroy Caradoc	-	-	-	-	-	-	-
Middlesex Centre	-	-	0.147	788	0.147	539	1,327
Stratford	Stratford Channel	11,000	0.432	2,324	0.432	1,589	127,554
	RT Orr Dam	112,642					
Perth East	Shakespeare Dam	1,000	0.085	457	0.085	313	1,770
West Perth	Mitchell Dam	122,642	0.089	480	0.089	328	130,451
	Fullarton Dam	7,000					
St Marys	St Marys Floodwall	141,000	14.088	75,701	0.088	322	217,023
Perth South	-	-	0.070	375	0.070	256	631
South Huron	-	-	0.012	65	0.012	44	109
Zorra Township	Harrington Dam	2,000	-	-	-	-	15,000
	Embro Dam	13,000					
South-West Oxford	Centreville Dam	4,000	-	-	-	-	4,000
Total		\$1,589,584	100.00	\$537,361	100.00	\$367,414	\$2,494,359

*The UTRCA uses a benefit-based method to apportion the operating expenses and capital costs for the water control structures it operates and maintains. The local share of the costs (after reduction by available funding from senior government or other sources) is apportioned based on the benefit to the municipalities. For Fanshawe, Wildwood, and Pittock Dams, the shared benefit was determined when the funding for construction of the structures was discussed. For all other structures, the municipality where each structure is located is the sole beneficiary and, therefore, covers all the local share of operating and maintenance costs.

This approach is consistent with how these costs have been apportioned in the past and is described in the Conservation Authorities Act Regulations (OReg 402/22 Section 7(6)).

Categorizing Programs and Services

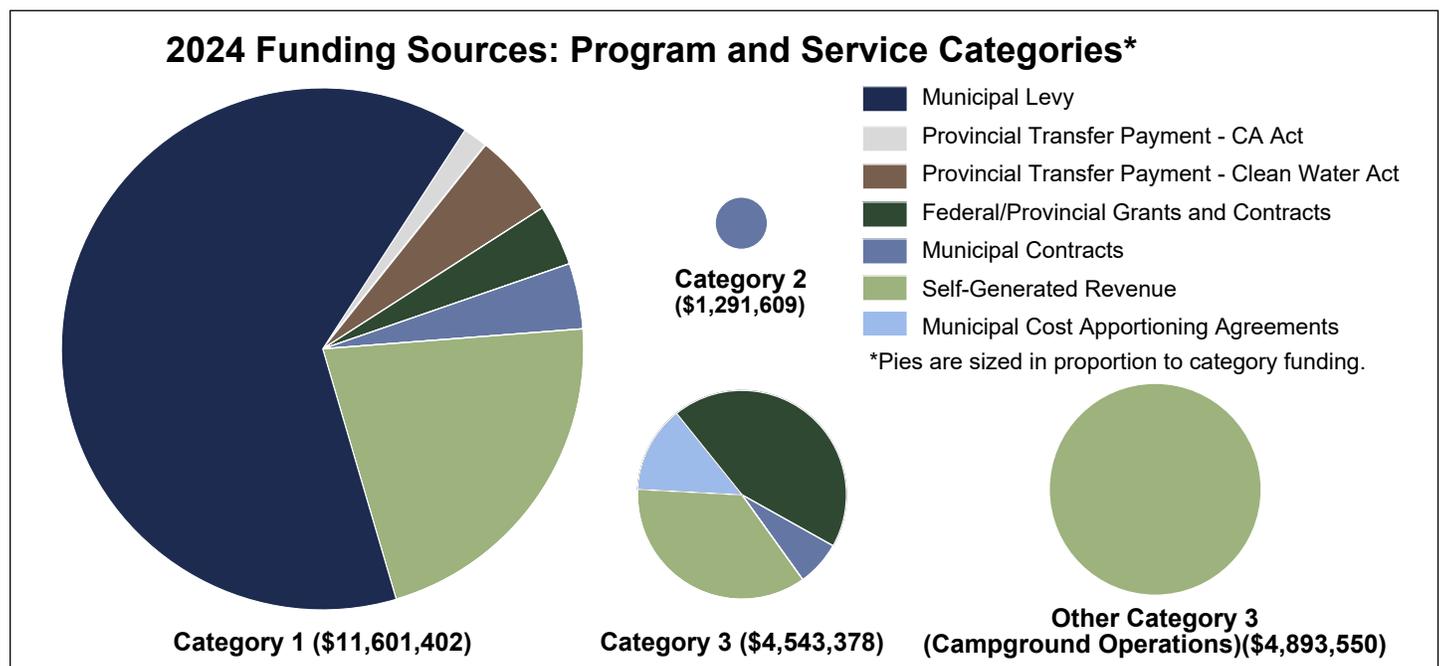
New provincial legislative requirements have necessitated a transition to a new budgetary framework and reorganization of all the Authority's programs and services. This reorganization makes it extremely difficult to compare the 2024 Draft Budget with previous budgets. Programs and services are now separated into the following three categories, with specific funding and budgeting restrictions:

- Category 1: Programs and services that the Province of Ontario has deemed mandatory for a Conservation Authority to deliver. Municipal levy can be used without an agreement.
- Category 2: Municipality requests a CA to deliver a program or service on their behalf.
- Category 3: Programs and services a CA deems advisable to implement in their watershed. Agreement required if municipal funds (cost apportioning agreements) are used.

Summary of Operating Costs and Revenues per Category of Programs and Services

	Category 1	Category 2	Category 3	Other Category 3 (Campgrounds)	TOTAL
Operating Costs	\$12,677,496	\$1,290,812	\$4,834,216	\$4,440,241	\$23,242,765
Provincial Transfer Payments - Conservation Authorities Act	\$181,213	--	--	--	\$181,213
Provincial Transfer Payments - Clean Water Act	\$600,584	--	--	--	\$600,584
Federal/Provincial Grants and Contracts	\$440,418	--	\$1,994,668	--	\$2,435,086
Municipal Contracts	\$471,916	\$1,291,608	\$316,984	--	\$2,080,508
Self-Generated Revenue	\$2,515,632	--	\$1,623,776	\$4,893,550	\$9,032,958
Municipal Levy	\$7,391,639	--	--	--	\$7,391,639
Municipal Cost Apportioning Agreements	--	--	\$607,950	--	\$607,950
Surplus or (Deficit)	(\$1,076,094)	\$797	(\$290,838)	\$453,309	(\$912,827)

UTRCA member municipalities are contributing approximately 60% of the funding for the provincially mandated Category 1 programs and services.





Draft
2024
Budget

October 2023
Updated November 15, 2023

www.thamesriver.on.ca

UPPER THAMES RIVER
CONSERVATION AUTHORITY



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Budget Development Schedule

- **August**
UTRCA Board direction regarding budget concepts
- **October**
Draft Budget presented to Board
- **October - February**
Municipal input sessions with Senior Staff and Draft Budget circulation to member municipalities for comment
- **January**
Board review of municipal comments and budget reconsideration
- **February**
Budget review and approval

2024 UTRCA Draft Operating Budget: Overview

The 2024 Draft Budget represents a transition to a new budgetary framework for the Upper Thames River Conservation Authority (UTRCA). New provincial legislative requirements have necessitated a reorganization of all the Authority's programs and services into three categories, with specific funding and budgeting restrictions:

- Category 1: Mandatory programs and services,
- Category 2: Programs and services that a Conservation Authority agrees to provide on behalf of a municipality,
- Category 3: Programs and services that a Conservation Authority determines are advisable to provide to further the purpose of the Conservation Authorities Act.

The legislation also added several major new Category 1 deliverables that must be completed by the end of 2024, and service delivery standards to reduce processing times for planning and development application approvals. No provincial funding has been provided to offset the cost of this additional work.

The impact of these legislative changes is significant. Growth pressures within the region and the legislative changes for planning and development applications require additional staffing capacity to meet the new service delivery standards. Updated modelling and mapping to identify hazard lands are needed to ensure new development is safe and recognizes a changing climate. Ongoing efforts are also required to maintain up-to-date hazard mapping and modelling to expedite the approvals process. Ongoing implementation, particularly with asset management, is required to maintain an Authority-wide asset management plan once it is developed.

Key Messages

- The largest impact on the UTRCA 2024 draft budget is tied to \$1.5M of provincially legislated activities. No new provincial funding was provided for these activities.
- Additional budget increases are tied to rising operational and capital costs.
- The UTRCA is mitigating the impact on municipal levy by applying program revenues.
- The UTRCA member municipalities are contributing less than 60% of the funding for provincially mandated programs.
- The municipal share of the \$23M Draft Operating Budget is \$8M or 35%.



Impacts on the UTRCA 2024 Budget

Legislative Changes

- Reorganization of programs and services into 3 Categories with specific funding restrictions
- New mandatory deliverables due December 2024
- New service delivery standards due December 2024
- No provincial funding to offset additional work

APPROXIMATE COST: \$1.5M



Historical

- Chronically inadequate and reduced Provincial Transfer Payment
- Insufficient reserves
- Not eligible for Canada Emergency Response Benefit during COVID

Operating Environment

- Accessing qualified staff
- Compensation updates
- Aging infrastructure and increasing cost of capital projects
- Growth development pressure
- Increased land management pressures
- Development review fees frozen
- Reduced access to provincial grant programs
- Inflation

These changes are occurring during a period of elevated inflation. The UTRCA is facing continued high insurance costs, proposals submitted at double original projections, and continued high materials and labour costs under service contracts. Further, overall compensation levels rose in 2022 in an effort to keep the organization competitive in retaining existing and attracting new staff; a situation many public sector organizations are facing. Active efforts to ensure our fees are appropriate and our costs contained have always been part of our culture, particularly during Covid when the Authority was not eligible to receive federal wage subsidies.

In the UTRCA 2024 Draft Budget, base funding from our partner municipalities provides less than 60% of total mandatory (Category 1) program costs. The UTRCA will continue to offset the municipal levy for these added pressures with outside funding, as available. While these programs are all eligible for full levy funding, the UTRCA will supplement the levy with revenues from agricultural leases, interest earned on investments, and internal program chargeback recoveries to all program areas.

Total support from our municipal members for operations of \$7,999,589 is currently forecast to sustain our programs

and services. Historical budgets have kept levy contributions depressed, resulting in lower-than-desirable reserves in the areas of water and erosion control operations and land management. The UTRCA needs to adequately fund these mandatory activities to ensure the protection of people and property.

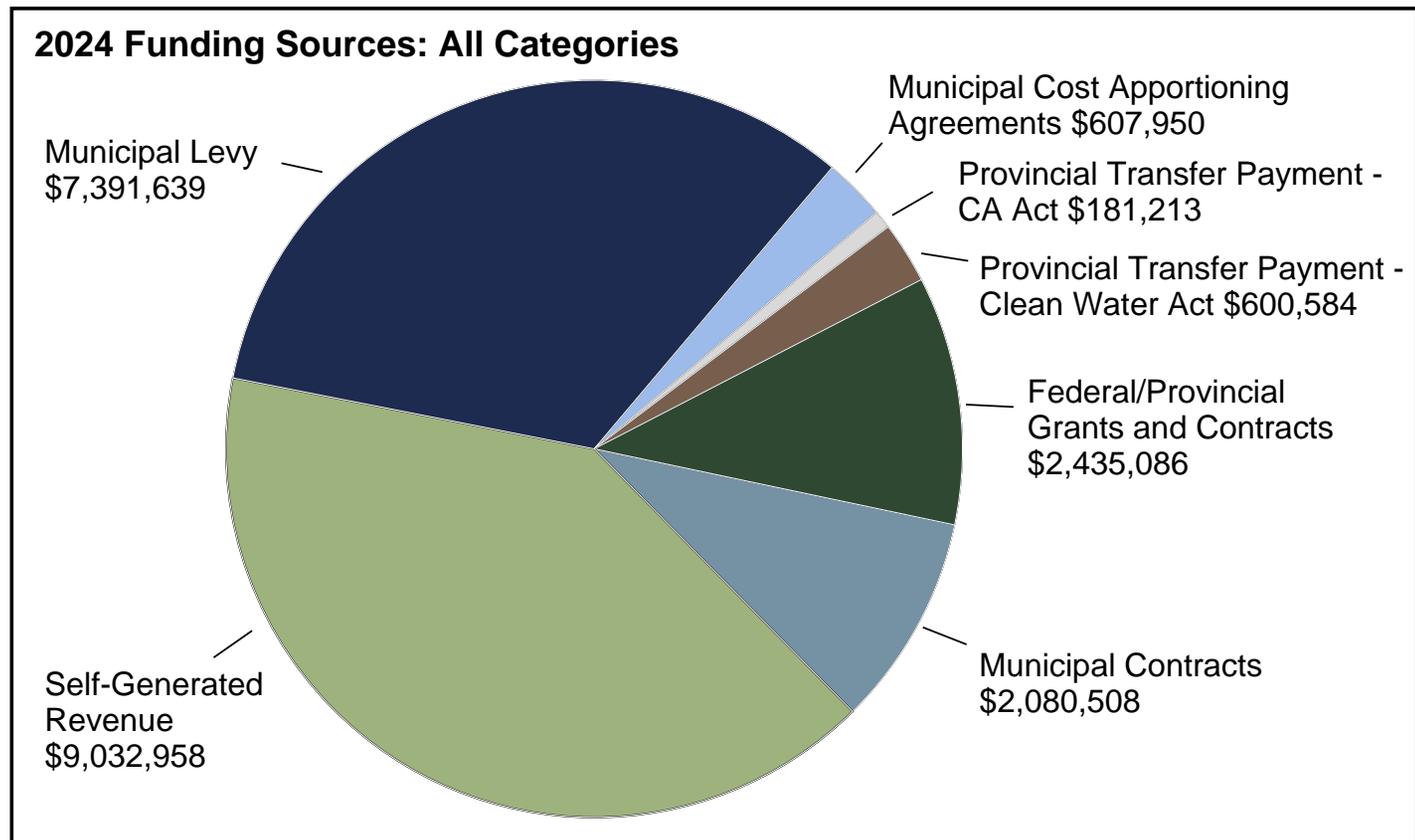
It should be noted that the campground operations in the conservation areas are sustained through park program revenues, which often generate an operating surplus. The UTRCA funds much needed capital expenditures in the parks through these surpluses.

We look forward to developing a new strategic plan in 2024 and making strides with asset management plans to ensure our continued resiliency and enable us to evolve our operations in a sustainable way.

The 2024 Draft Budget will enable the UTRCA to continue providing important programs and services in a growing watershed, support the increasing number of visitors to the conservation areas, reflect enhancements to program and service delivery objectives, and meet the requirements of the revised Conservation Authorities Act regulations.

Summary of Costs and Funding Sources per Category

	Category 1	Category 2	Category 3	Other Category 3 (Campgrounds)	TOTAL
Operating Costs	\$12,677,496	\$1,290,812	\$4,834,216	\$4,440,241	\$23,242,765
Provincial Transfer Payments - Conservation Authorities Act	\$181,213	--	--	--	\$181,213
Provincial Transfer Payments - Clean Water Act	\$600,584	--	--	--	\$600,584
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Municipal Contracts	\$471,916	\$1,291,608	\$316,984	--	\$2,080,508
Self-Generated Revenue	\$2,515,632	--	\$1,623,776	\$4,893,550	\$9,032,958
Municipal Levy	\$7,391,639	--	--	--	\$7,391,639
Municipal Cost Apportioning Agreements	--	--	\$607,950	--	\$607,950
Surplus or (Deficit)	(\$1,076,094)	\$797	(\$290,838)	\$453,309	(\$912,827)



Draft Operating Budget

	2023 Year to Date 11/15/23	2024 Category 1	2024 Category 2	2024 Category 3	2024 Other Category 3 (Campgrounds)	2024 Total	2025 Forecast
Revenues							
Municipal Levy + Cost Apportionments (Cat. 3)	6,302,699	7,391,639		607,950		7,999,589	8,959,540
Municipal Levy amortized from Deferrals	1,561,275	230,821				230,821	164,156
Provincial Transfer Payment - CA Act	181,213	181,213				181,213	181,212
Provincial Transfer Payment - Clean Water Act	469,256	600,584				600,584	600,000
Municipal Contracts	885,311	471,916	1,291,608	316,984		2,080,508	1,863,990
Provincial Contracts	533,213	184,777		109,000		293,777	173,574
Federal Grants	302,903	255,641		1,885,668		2,141,309	1,958,111
Land Management Agreements	1,582,989	483,364		631,591		1,114,955	1,313,369
User Fees	6,322,648	1,349,697		878,685	4,893,550	7,121,932	7,212,824
Donations and Other	130,000			113,500		113,500	26,500
Investment Revenue	282,978	451,750				451,750	451,250
Total Operating Revenues	18,554,484	11,601,402	1,291,608	4,543,378	4,893,550	22,329,938	22,904,526
Expenses							
Staff Wages and Benefits	10,720,449	10,003,917	734,709	2,185,143	2,219,855	15,143,624	15,789,938
Property Related	1,610,643	735,852	29,500	393,850	844,735	2,003,937	2,035,275
Technical and Consulting Services	711,992	539,442	31,920	260,550	216,960	1,048,872	926,821
Computers and Communications	458,636	464,322	15,500	13,500	14,470	507,792	503,282
Insurance and Risk Management	364,626	413,265	1,741	15,514	147,038	577,558	656,713
Supplies	863,274	243,971	89,851	432,030	410,065	1,175,917	986,903
Per Diems, Travel, Other Personnel Expenses	159,742	174,197	21,050	10,285	38,475	244,007	244,288
Fleet Related	134,196	161,200			4,500	165,700	170,300
Banking Fees	17,484	20,000				20,000	20,000
Other Expenses	149,586	100	120,051	917,600		1,037,751	978,800
Depreciation Expense	1,079,573	1,156,860		21,026	139,715	1,317,601	1,298,998
Allocated Costs	5	(1,235,630)	246,490	584,718	404,428	6	26,178
Total Operating Expenses	16,270,205	12,677,496	1,290,812	4,834,216	4,440,241	23,242,765	23,637,496
Surplus or (Deficit)	2,284,279	(1,076,094)	796	(290,838)	453,309	(912,827)	(732,970)

Capital Projects

Water and Erosion Control Structure Capital Projects	Levy 2024*	WECI 2023 and 2024**	Expenditure 2024***	Net Project Costs	Notes
Fanshawe Dam				-	
Monitoring upgrades	10,000			10,000	Levy in 2024 for 2023/24 WECI project
Safety boom	167,500	150,000	300,000	17,500	Cost proposal exceeds estimate
Access elevator	25,000	25,000	50,000	-	
Operation plan	15,000		15,000	-	As required by CA Act changes
Gate ropes	5,000		5,000	-	
Trash rack cleaning	10,000		10,000	-	
EPP and OMS manual updates		12,500		12,500	
Drainage gallery and pressure relief well		27,500		27,500	
	232,500	215,000	380,000	67,500	
Wildwood Dam					
Condition assessment of existing drainage	12,500	12,500	25,000	-	
EPP and OMS manual updates	15,361			15,361	Levy in 2024 for 2023/24 WECI project
Air shaft grating and hand rail replacement	27,500			27,500	Levy in 2024 for 2023/24 WECI project
Piezometers and stability work	55,000	55,000	110,000	-	
Safety boom design	40,000	40,000	80,000	-	
Machine guarding for hoists	7,500	7,500	15,000	-	
Operation plan	15,000		15,000	-	As required by CA Act changes
Valve operators	7,500	7,500	15,000	-	
Dam monitoring equipment	30,000		30,000	-	
	210,361	122,500	290,000	42,861	
Pittock Dam					
EPP and OMS manual updates	12,500			12,500	Levy in 2024 for 2023/24 WECI project
Monitoring upgrades	10,000			10,000	Levy in 2024 for 2023/24 WECI project
Dam monitoring equipment	18,642			18,642	Levy in 2024 for 2023/24 WECI project
Bubbler equipment	11,772			11,772	Levy in 2024 for 2023/24 WECI project
Rip rap erosion repairs	37,500	37,500	75,000	-	
Operation plan	15,000	-	15,000	-	As required by CA Act changes
Safety boom design	40,000	40,000	80,000	-	
	145,414	77,500	170,000	52,914	

Capital Projects - Water and Erosion Control Structure (continued)

Water and Erosion Control Structure Capital Projects	Levy 2024*	WECI 2023 and 2024**	Expenditure 2024***	Net Project Costs	Notes
London Dykes					
Supplementary hand rail	30,000			30,000	Levy in 2024 for 2023/24 WECI project
Operation plan	10,000		10,000	-	As required by CA Act changes
Geotechnical review	15,000	15,000	30,000	-	
W Ldn Dyke Rehabilitation - Phase 8 design	300,000		500,000		Federal funding \$200K is expected
Vegetation plans and rehabilitation	12,500	12,500	25,000	-	
	367,500	27,500	565,000	30,000	
St Marys Floodwall					
St Marys inspection and repair	5,000			5,000	Levy in 2024 for 2023/24 WECI project
Operation plan	5,000	-	5,000	-	As required by CA Act changes
Floodwall repairs	75,000	75,000	150,000	-	
	85,000	75,000	155,000	5,000	
Orr Dam					
Dam safety review	35,000			35,000	Levy in 2024 for 2023/24 WECI project
Dam monitoring equipment	17,642			17,642	Levy in 2024 for 2023/24 WECI project
	52,642	-	-	52,642	
Embro Dam					
Rehabilitation Env'l Assessment - Phase 3			4,281	(4,281)	
Mitchell Dam					
Dam monitoring equipment	17,642			17,642	Levy in 2024 for 2023/24 WECI project
Bubbler	14,000		14,000	-	
Dam safety review	10,000	30,000		40,000	Levy in 2024 for 2023/24 WECI project
	41,642	30,000	14,000	57,642	
Total Water and Erosion Control Structure Capital Projects	1,135,059	547,500	1,578,281	304,278	Net positive balance is amount to add to reserves

* To levy in 2024

** Assumes provincial Water and Erosion Control Infrastructure (WECI) program grants are approved

*** Estimated costs subject to change

Acronyms

CA Act = Conservation Authorities Act
EPP = Emergency Preparedness Plan

OMS = Operation, maintenance and surveillance
WECI = Water and Erosion Control Infrastructure program

Other Capital Projects	Levy	Other Funding	Expenditure	Net Costs	Notes
Vehicles (3) and fleet equipment	220,000	25,000	245,000	-	
EV charging stations (6@WCC, 2@WCC visitors parking, 1@UTRCA mechanics building)	80,000	100,000	200,000	(20,000)	
Children's Safety Village building renovations			70,000	(70,000)	Seeking grants to support this
FCA cottages road work			75,000	(75,000)	
FCA, PCA, WCA business plans (approved in 2022)			75,000	(75,000)	
IT server equipment	50,000		50,000	-	
WCC office furnishings			35,000	(35,000)	To meet staffing requirements
	350,000	125,000	750,000	(275,000)	
Campground Facilities					
FCA, PCA, WCA gatehouse design/build plans			75,000	(75,000)	
WCA day use area playground equipment			150,000	(150,000)	
PCA municipal water/sanitary servicing			200,000	(200,000)	
PCA entrance improvements and gatehouse relocation/construction project			400,000	(400,000)	
PCA washroom accessibility improvements			75,000	(75,000)	
FCA accessible canoe/kayak launch (day use area)			125,000	(125,000)	
FCA Watson Porter Pavilion renovations and accessibility improvements			100,000	(100,000)	
FCA Lakeview Pavilion renovations			200,000	(200,000)	
FCA waste management moloks (day use area)			42,000	(42,000)	
FCA land lease trail amendment			15,000	(15,000)	
FCA electrical upgrades to seasonal sites			80,000	(80,000)	
	-	-	1,462,000	(1,462,000)	Campgrounds reserve to bear this cost over time
Total Other Capital Projects	350,000	125,000	2,212,000	(1,737,000)	
Total Capital Projects for 2024	1,485,059	672,500	3,790,281	(1,432,722)	

Acronyms

FCA = Fanshawe Conservation Area

PCA = Pittock Conservation Area

WCA = Wildwood Conservation Area

WCC = Watershed Conservation Centre

Draft Municipal Levies

Municipality	General Distribution Rates - Operating and Capital (See Municipal Levies Detail: General Distribution Rates on page 10)					
	Clean Water Act	Clean Water Act	Conservation Authorities Act	Conservation Authorities Act	Total Category 1 Levy - General Distribution	
	2023 MCVA %	2024 MCVA %	2024	2024 MCVA %	2024	2024
Oxford County	16.9093	16.930		16.981	\$1,083,785	\$1,083,785
London	64.0751	63.894		64.088	4,090,313	4,090,313
Lucan Biddulph	0.3517	0.350		0.351	22,383	22,383
Thames Centre	3.1897	3.188		3.197	204,069	204,069
Strathroy Caradoc	0.000	0.303		0.000	-	-
Middlesex Centre	2.4127	2.436		2.444	155,972	155,972
Stratford	7.2647	7.185		7.207	459,962	459,962
Perth East	1.4275	1.414		1.418	90,514	90,514
West Perth	1.4827	1.485		1.490	95,090	95,090
St Marys	1.4644	1.456		1.460	93,208	93,208
Perth South	1.2215	1.159		1.163	74,220	74,220
South Huron	0.2006	0.200		0.201	12,822	12,822
Zorra Township						
South-West Oxford						
Total	100.00	100.00	-	100.00	\$6,382,339	\$6,382,339

Special Benefitting Rates* - Operating and Capital (See Municipal Levies Detail: Special Benefitting Rates on page 11)							
Structure (Single Benefitting Municipality)	2024	Wildwood Dam (London 80%, St Marys 14%, all municipalities 6% MCVA)		Pittock Dam (Oxford County 61.1%, London 32.9%, all municipalities 6% MCVA)		Total Category 1 Levy - Special Benefitting 2024	Total Category 1 Mandatory Program Levy 2024
		%	2024	%	2024		
Ingersoll Channel	\$22,000	1.019	5,475	62.119	228,233	\$255,708	\$1,339,493
Fanshawe Dam	715,500	83.845	450,552	36.745	135,007	1,734,859	5,825,173
London Dykes	427,500						
Springbank Dam	6,300						
		0.021	113	0.021	77	190	22,573
Dorchester CA Dam	500	0.192	1,031	0.192	705	5,736	209,805
Dorchester Mill Pond Dam	3,500						
		-	-	-	-	-	-
		0.147	788	0.147	539	1,327	157,298
Stratford Channel	11,000	0.432	2,324	0.432	1,589	127,554	587,517
RT Orr Dam	112,642						
Shakespeare Dam	1,000	0.085	457	0.085	313	1,770	92,284
Mitchell Dam	122,642	0.089	480	0.089	328	130,451	225,541
Fullarton Dam	7,000						
St Marys Floodwall	141,000	14.088	75,701	0.088	322	217,023	310,231
		0.070	375	0.070	256	631	74,852
		0.012	65	0.012	44	109	12,931
Harrington Dam	2,000	-		-		15,000	15,000
Embro Dam	13,000						
Centreville Dam	4,000	-		-		4,000	4,000
	\$1,589,584	100.00	\$537,361	100.00	\$367,414	\$2,494,359	\$8,876,698

*The UTRCA uses a benefit-based method to apportion the operating expenses and capital costs for the water control structures it operates and maintains. The local share of the costs (after reduction by available funding from senior government or other sources) is apportioned based on the benefit to the municipalities. For Fanshawe, Wildwood, and Pittock Dams, the shared benefit was determined when the funding for construction of the structures was discussed. For all other structures, the municipality where each structure is located is the sole beneficiary and, therefore, covers all the local share of operating and maintenance costs.

This approach is consistent with how these costs have been apportioned in the past and is described in the Conservation Authorities Act Regulations (OReg 402/22 Section 7(6)).

Municipal Levies Detail: General Distribution Rates - Operating and Capital

Category 1 Mandatory Programs	Program Cost	Municipal Support
Environmental Planning and Regulations		
- Regulations under S28.1 Natural Hazards	\$1,412,808	\$571,232
- Planning Activities	1,444,681	589,493
Water Management		
- Flood Forecasting and Warning	672,478	503,482
- Infrastructure Operation and Maintenance (see pg 11 Municipal Levies Detail: Special Benefitting Rates)	1,649,818	16,000
- Mapping, Studies and Information Management	1,407,467	1,227,000
- Climate Change Risk and Mitigation	200,788	192,500
- Low Water Response	12,810	9,300
- Natural Hazards Outreach Programs	436,584	311,050
Land Management		
- Lands Management, Risk, Enforcement	757,540	679,850
- Lands Strategies	273,887	152,000
- Public Access for Passive Recreation (see pg 11 Municipal Levies Detail: Special Benefitting Rates)	1,460,258	806,200
- Natural Heritage Conservation on UTRCA Lands	505,561	77,232
Provincial Water Monitoring	172,244	171,000
Drinking Water Source Protection	577,543	-
Watershed Management Strategy	276,800	38,000
Essential Corporate Costs	1,416,227	688,000
Total Operating Levy	12,677,494	6,032,339
Capital Maintenance Levies	750,000	350,000
Total Costs to Levy (general distribution)	\$13,427,494	\$6,382,339



Municipal Levies Detail: Special Benefitting Rates - Operating and Capital

Structure	Public Access	Infrastructure Operation and Maintenance		Special Benefitting Total for Structures
	Recreational Structures	Operating, Routine and Preventative Maintenance - Flood Control Structures	Capital Repairs and Environmental Assessments	
Ingersoll Channel		\$22,000		\$22,000
Fanshawe Dam		483,000	232,500	715,500
London Dykes		60,000	367,500	427,500
Springbank Dam	\$6,300			6,300
Dorchester CA Dam	500			500
Dorchester Mill Pond Dam	3,500			3,500
Stratford Channel		11,000		11,000
RT Orr Dam	60,000		52,642	112,642
Shakespeare Dam	1,000			1,000
Mitchell Dam	81,000		41,642	122,642
Fullarton Dam	7,000			7,000
St Marys Flood Wall		56,000	85,000	141,000
Harrington Dam	2,000			2,000
Embro Dam	13,000			13,000
Centreville Dam	4,000			4,000
Wildwood Dam		327,000	210,361	537,361
Pittock Dam		222,000	145,414	367,414
Total Levies for Structures under Special Benefitting	\$178,300	\$1,181,000	\$1,135,059	\$2,494,359



Year over Year Comparison of Total Municipal Contributions

Municipality	2023				2024						Year over Year \$	Notes
	MCVA 2023	Blended MCVA and Special Benefitting Rates		Total	MCVA 2024	General MCVA Distribution (Operating and Capital)	Special Benefitting Rates (Operating and Capital)	Total Levy	General MCVA Distribution Category 3 Apportionment	Total Support		
		Operating Costs	Capital Costs									
Oxford County	16.909	1,076,291	30,000	1,106,291	16.981	1,083,785	255,708	1,339,493	103,236	1,442,729	336,438	
London	64.075	4,237,123	54,600	4,291,723	64.088	4,090,313	1,734,859	5,825,172	389,623	6,214,795	1,923,073	West London Dyke
Lucan Biddulph	0.352	19,400		19,400	0.351	22,383	190	22,573	2,132	24,705	5,305	
Thames Centre	3.190	181,255		181,255	3.197	204,069	5,736	209,805	19,439	229,244	47,989	
Strathroy Caradoc	0			-	-			-		-	-	
Middlesex Centre	2.413	133,093		133,093	2.444	155,972	1,327	157,299	14,857	172,156	39,062	
Stratford	7.265	441,747		441,747	7.207	459,962	127,554	587,516	43,814	631,330	189,584	
Perth East	1.428	81,346		81,346	1.418	90,514	1,770	92,284	8,622	100,906	19,560	
West Perth	1.483	124,509	68,000	192,509	1.490	95,090	130,451	225,541	9,058	234,599	42,091	Mitchell Dam
St Marys	1.464	104,511	45,000	149,511	1.460	93,208	217,023	310,231	8,879	319,110	169,598	St Marys Floodwall
Perth South	1.222	67,383		67,383	1.163	74,220	631	74,851	7,070	81,921	14,538	
South Huron	0.201	11,066		11,066	0.201	12,822	109	12,931	1,221	14,152	3,086	
Zorra		8,500	6,500	15,000	-		15,000	15,000		15,000	-	
South-West Oxford		5,610		5,610	-		4,000	4,000		4,000	(1,610)	
Total	100	6,491,835	204,100	6,695,935	100	6,382,339	2,494,358	8,876,697	607,951	9,484,648	2,788,713	

Note:

- 2023 - All programs are combined.
- 2024 - Category 1 and Category 3 programs are shown separately.

Reserve Status Forecast

	Category 1 General Reserves	Category 1 Water and Erosion Control Structure Reserves	Category 2 Reserves	Category 3 Reserves	Other Category 3 (Campground) Reserves	Total
Opening 2023 (Restructured Balances)	1,484,135	3,192,019	0	359,473	2,460,651	7,496,278
Anticipated for 2023	200,000	(380,000)	0	(285,000)	600,000	135,000
Forecast Reserves Year End 2023	1,684,135	2,812,019	0	74,473	3,060,651	7,631,278
Budgeted for 2024 Operating	(1,076,094)	0	797	(290,837)	453,309	(912,825)
Budgeted for 2024 Capital	(490,000)	304,278	0	0	(1,247,000)	(1,432,722)
Draft Budget Balance Estimate Year End 2024	118,041	3,116,297	797	(216,364)	2,266,960	5,285,731

UTRCA reserves have traditionally been highly segregated but the new Conservation Authorities Act regulations will necessitate restructuring the reserves along the lines of the three program areas.

The first line in the table above identifies the values of the reserves at the start of 2023 as if they had been restructured. Against those reserves, operating activities during 2023 are expected to result in a net addition to reserves of approximately \$135,000, which is a surplus (the 2023 Approved Budget suggested a deficit result for 2023). This very preliminary estimate is shown on the second line.

The results derived from the draft 2024 operating and capital budgets are then listed, by category. An operating deficit of \$912,825 is the proposed result shown in the budget package along with capital spending, net of revenues, of \$1,432,722 across various categories. The capital projects are summarized on pages 7-9.

This table suggests that the significant investment in campground facilities planned for 2024 would cause the campground reserve to fall by the end of 2024, which is not entirely true. It is important to note that budgeted capital deficits only impact reserves once

the expenditures have been made. The impact to reserves occurs over many future years by way of amortization expense for earlier spending.

In the case of Category 1 water and erosion control structure reserves, the UTRCA attempts to ensure that full funding is available in the year the project occurs. The funding is deferred and matched to the future cost over the life of the capital improvement. This then creates zero net impact in future years, helping to ensure that future capital spending on critical infrastructure is not burdened by the continuing amortization expense from spending in earlier years. As often happens, capital projects take time to complete and sometimes there are unexpected costs. For this reason, 2024 identifies a surplus in that group of projects requiring additional special benefitting levy in 2024 for work underway in 2023 and not levied in that year.

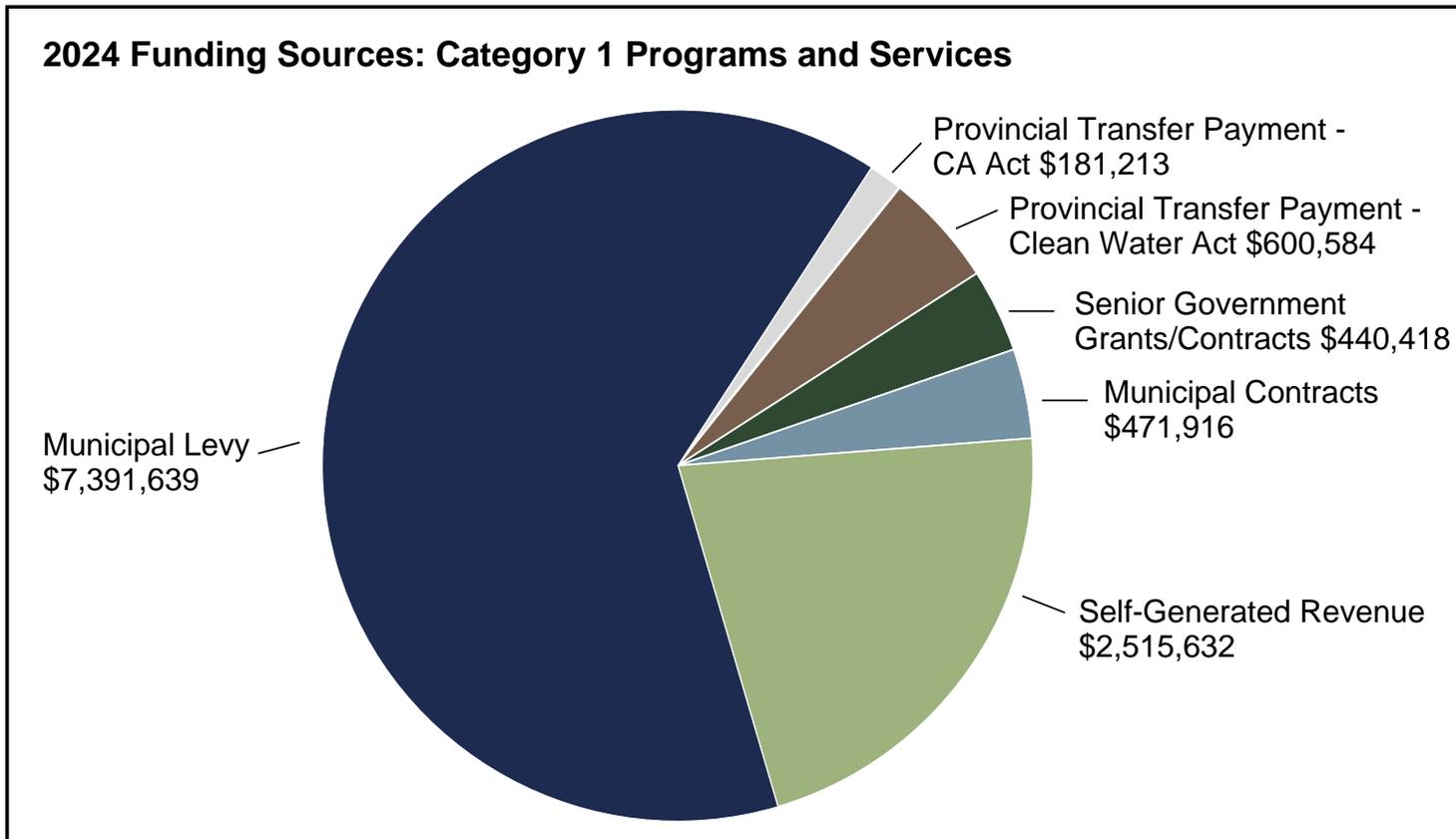
The general depletion of reserves seems to be unavoidable in the short term but must be considered with respect to the organization's future funding requirements. It should be noted that the Board of Directors has approved the development of a reserve/budgetary policy in 2024 as the Authority also works to develop comprehensive asset management plans. Both efforts will assist in guiding decisions that impact reserves.

Category 1 Programs and Services: Budget

Category 1 includes the programs and services that the Province of Ontario has deemed mandatory for a Conservation Authority to deliver.

Funding

- The CA is permitted to levy their member municipalities for the full cost of delivering these mandated programs and services. The UTRCA plans to use revenues from agricultural leases, interest earned on investments, and internal program chargeback recoveries by allocating costs, to reduce the levy impact on member municipalities.
- All corporate costs may be included as Category 1 (i.e., eligible for full levy funding) but UTRCA is allocating program-specific costs to programs and services in all three categories. Essential corporate costs that are not program-specific are included as a grouping within Category 1 below (see page 21 for detail).
- Category 1 operating costs include \$1.5M for new mandatory deliverables and service delivery standards required by the end of 2024.



Category 1 Draft Operating Budget

Expenses by Type	Environmental Planning and Regulations	Water Management	Land Management	Provincial Water Monitoring	Drinking Water Source Protection	Watershed Management Strategy	Essential Corporate Costs	Total
Wages and Benefits	\$2,065,898	\$2,660,668	\$1,866,863	\$102,901	\$302,988	\$245,730	\$2,758,870	\$10,003,918
Depreciation Expenses		568,781	132,896				455,178	1,156,855
Property Related Expenses	1,000	133,040	282,762				319,050	735,852
Technical and Consulting Services	50,500	95,140	90,014		160,808		114,600	511,062
Computers and Communications	26,000	76,037	23,488	5,000	37,069		296,728	464,322
Insurance and Risk Management		51,316	17,964				343,985	413,265
Materials and Supplies	203	40,638	50,582	2,000	1,751		148,800	243,974
Fleet Related Expenses			2,000				159,200	161,200
Staff Travel, PD, PPE, Uniforms	15,800	13,769	29,746		3,878		77,700	140,893
Board per Diems					17,304		16,000	33,304
Signage and Promotion		2,010	9,550		4,120		12,700	28,380
Banking							20,000	20,000
Other		100						100
Corporate Allocations	698,089	738,446	491,381	62,343	49,625	31,070	(3,306,583)	(1,235,630)
Total	\$2,857,490	\$4,379,944	\$2,997,246	\$172,244	\$577,543	\$276,800	\$1,416,228	\$12,677,495

Category 1 Programs and Services: Overview

Environmental Planning and Regulations

The UTRCA provides planning and regulations services to protect people and property from natural hazards (e.g., flood and erosion hazards, wetlands, and the area of interference surrounding wetlands) and support safe development.

Natural hazard planning activities include:

- Planning Act delegated responsibility for natural hazards to be consistent with Provincial Policies,
- Technical information and advice to municipalities on circulated municipal land use planning applications (Official Plan and Zoning By-law Amendments, Subdivisions, Consents, Minor Variances) with respect to natural hazards.
- Input to municipal land-use planning documents (OP, Comprehensive ZB, Secondary plans) related to natural hazards, on behalf of MNRF (delegated to CAs in 1983).

Regulations activities under Section 28 of the Conservation Authorities Act include:

- Reviewing and processing permit applications, associated technical reports, site inspections, communication with applicants, agents, and consultants. Property inquiries and compliance/enforcement activities.
- Input to the review and approval processes under the Planning Act and other applicable law, (e.g., Environmental Assessment Act, Drainage Act, Aggregate Resources Act, with comments principally related to natural hazards, wetlands, watercourses and Section 28 permit requirements.



Legislation	Legislative Changes	Budget Impact
Bill 23 (More Homes Built Faster Act) and Bill 109 (More Homes for Everyone Act)	<ul style="list-style-type: none"> • Implement service delivery standards for the administration of planning and development reviews and permitting to expedite the approvals process, 	\$240,000
S28 Conservation Authorities Act	<ul style="list-style-type: none"> • Consultation on and updating of hazard maps to inform planning and development applications. 	\$517,000

Water Management

The UTRCA's water management program protects people and property and supports safe development by reducing risk due to flooding. Key components include:

- Providing flood forecasting and warning services for municipalities,
- Continually monitoring stream flow, reservoirs, and watershed conditions to assess flood, low flow, and climate change impacts and mitigation,
- Operating and maintaining water control structures (3 large dams, 3 flood control channels, 8 dykes/floodwalls), constructed in partnership with municipalities, to control flood flows and augment stream flow during dry periods.
- Mapping and modelling flood plains and other natural hazards,
- Developing, maintaining, and implementing Flood Contingency Plan for municipal and First Nation flood coordinators and other partners,
- Providing outreach and education programs and information on natural hazards,
- Operating and maintaining 12 erosion control structures,
- Operating and maintaining recreational water control structures on behalf of municipalities.



Legislation	New Mandatory Deliverables	Budget Impact
Ontario Regulation 686/21	<ul style="list-style-type: none"> • Operational and asset management plans for water and erosion control infrastructure • Ice management plan to reduce the risks associated with natural hazards 	\$195,000



Land Management

The UTRCA provides public access for passive recreation on 3200 hectares of conservation lands at Fanshawe, Wildwood, and Pittock Conservation Areas, and at 11 day-use conservation areas/tracts and an arboretum (managed in partnership with local service clubs or municipalities). Management activities include risk management, encroachment monitoring, and enforcement.

More than 2000 ha of rural properties, including 1500 ha of wetland, provide long-term protection of natural heritage. Activities include forest management, signage, gates, stewardship, restoration, and ecological monitoring.

Legislation	New Mandatory Deliverables	Budget Impact
Ontario Regulation 686/21	<ul style="list-style-type: none"> • Strategy to guide the management and use of CA owned/controlled properties, developed with public consultation and including periodic review and update • Land inventory containing information for every parcel of land owned or controlled by the CA • Land acquisition and disposition strategy 	\$274,000

Provincial Water Monitoring

The UTRCA monitors surface water at 24 Provincial Water Quality Monitoring Network (PWQMN) sites on a monthly basis (April to November). Water quality has been monitored in the Upper Thames watershed since the 1960s under the PWQMN, which is a cooperative program of the Ministry of the Environment, Conservation and Parks (MECP) and CAs. The UTRCA uses the data in the watershed report cards and to prioritize stewardship projects.

The UTRCA monitors groundwater quantity and quality in 28 wells at 22 Provincial Groundwater Monitor Network sites in cooperation with MECP. There are 23 wells sampled for water quality annually, and five wells that have been changed to biennial sampling beginning in 2023 at the discretion of MECP. Water quantity is monitored year-round at all wells.

No provincial funding is received for either of these water monitoring programs.



Drinking Water Source Protection

The UTRCA protects municipal drinking water sources through Source Protection Plans, as part of the Thames-Sydenham Source Protection Region (Upper Thames River, Lower Thames Valley, and St. Clair Region Conservation Authorities). The UTRCA is the lead Authority for the Region, providing technical and Source Protection Committee support, organizing Source Protection Authority reports and meetings, and carrying out other activities required by the Clean Water Act and regulations.

The UTRCA assists in coordinating and implementing the Source Protection Plans (SPP). Where advisable, the UTRCA reviews and comments on any proposal made under another Act that is circulated to it, to determine whether the proposal relates to a significant drinking water threat that is governed by the SPP or the proposal's potential impact on any drinking water sources protected by the SPP.

This program is currently completely funded by the province.

Watershed Management Strategy

Legislation	New Mandatory Deliverable	Budget Impact
Ontario Regulation 686/21	Develop (with consultation), implement, and report on a Watershed-based Resource Management Strategy to inform the design and delivery of programs and services that the CA is required to provide, as well as a process for periodic review including procedures to engage with interest groups and the public. The strategy development includes compiling existing resource management plans, watershed plans, strategic plans, studies, and data.	\$276,800



Essential Corporate Costs

Corporate costs support all UTRCA program areas, the Board of Directors, member municipalities, and the public, to enable the UTRCA to operate in an accountable, efficient, and effective manner.

Under the new legislation, all corporate costs are a mandatory (Category 1) service and, therefore, eligible for full levy funding.

Rather than keeping all corporate costs in Category 1, the UTRCA is allocating program-specific corporate costs to programs and services in all three Categories. These allocated costs include property insurance, IT services, costs to operate the Watershed Conservation Centre (administration building), finance and human resources unit costs, some common communications and marketing unit costs, and shared fleet and equipment costs.

The new budget format illustrates that \$1,235,636 in corporate costs is allocated to the following programs, which are not funded by municipal levy:

- \$246,490 to Category 2 programs,
- \$584,718 to Category 3 programs, and
- \$404,428 to the campground operations (other Category 3).

Essential corporate costs that are not program-specific are grouped as a Category 1 (mandatory) cost. They include board governance, administration, health and safety programs, asset management planning, shared fleet management, shared equipment, and directors and officers insurance and liability.

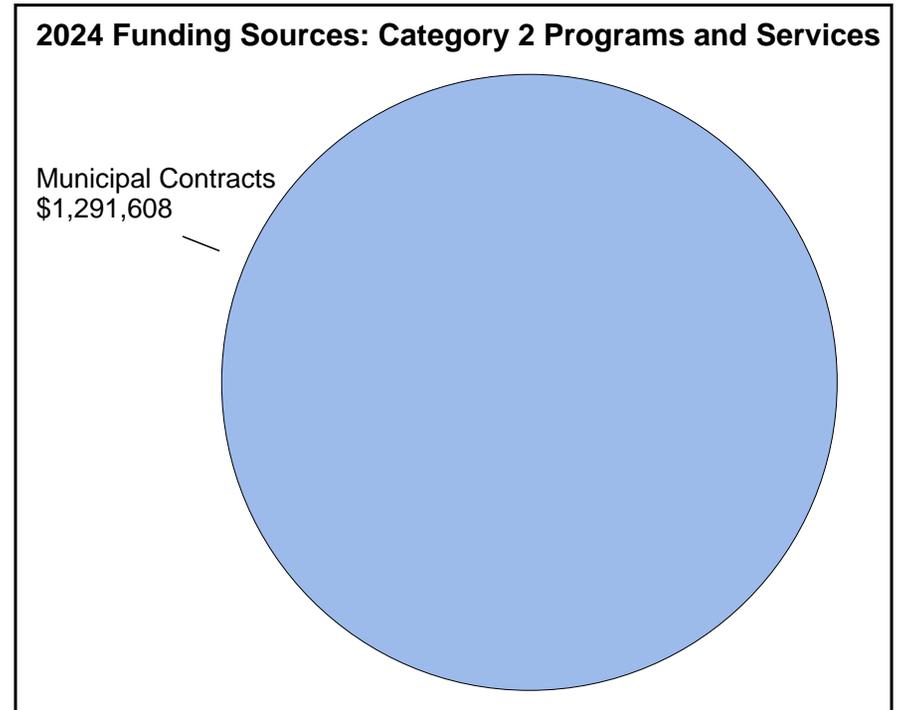


Category 2 Programs and Services: Budget

Category 2 programs and services are delivered at cost to specific municipalities under contract.

Funding

- Delivered at cost to specific municipalities under contract (cannot be funded through levy).



Category 2 Draft Operating Budget

Expenses by Type	City of London ESA/ Lands Management	City of London Water Quality Monitoring	Drinking Water Source Protection Risk Management	Total
Wages and Benefits	\$548,035	\$61,625	\$125,049	\$734,708
Property Related Expenses	28,700			28,700
Technical and Consulting Services	1,500		28,920	30,420
Computers and Communications	2,700		12,800	15,500
Insurance and Risk Management			1,741	1,741
Materials and Supplies	195,301		14,601	209,902
Staff Travel, PD, PPE, Uniforms	14,250		7,600	21,850
Signage and Promotion	1,500			1,500
Corporate Allocations	196,128	20,492	29,870	246,490
Total	\$988,113	\$82,117	\$220,580	\$1,290,811

Category 2 Programs and Services: Overview

City of London Contract Work

The UTRCA is contracted by the City of London to manage 12 Environmentally Significant Areas, manage beavers (in accordance with the City's beaver protocol), and monitor water quality and benthic invertebrates for environmental compliance.



Drinking Water Source Protection Risk Management Services

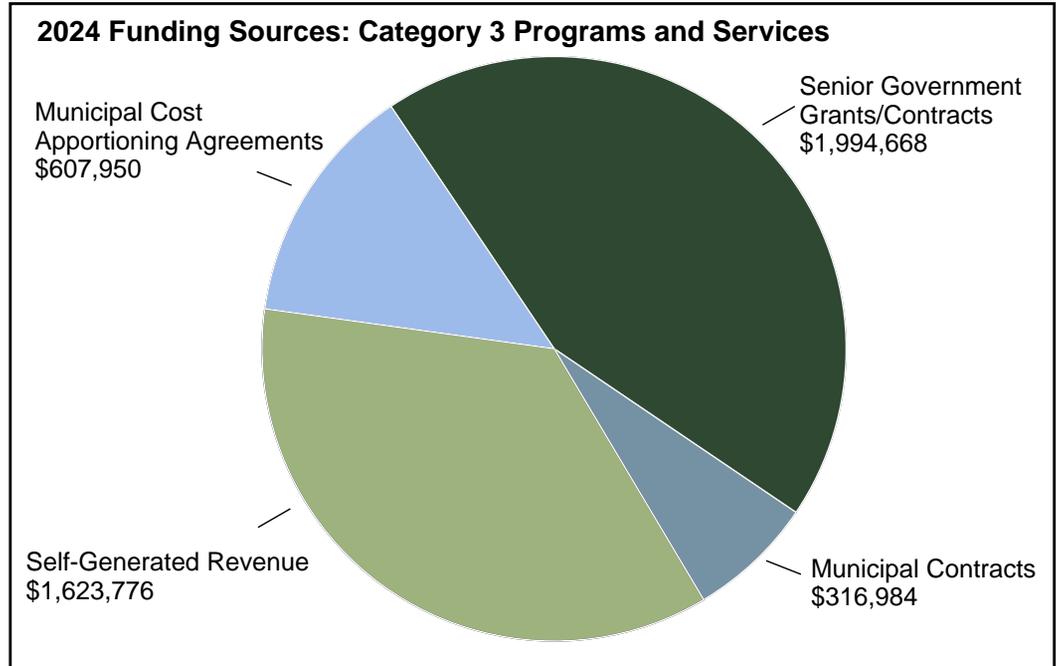
The UTRCA provides Drinking Water Source Protection Risk Management Inspector/ Official services for partner municipalities.

Category 3 Programs and Services: Budget

Category 3 programs and services are those that a Conservation Authority determines are advisable to provide to further the purpose of the Conservation Authorities Act.

Funding

- Multiple funding sources including municipal support through cost apportioning agreements (cannot be funded through levy).
- Category 3 programs and services will be funded largely through contracts and grants, most of which require some financial support from municipalities. Municipalities have been approached to agree to funding a proportion of these costs (MCVA) through agreement.
- The draft budget reflects anticipated funding from Environment and Climate Change Canada for phosphorus reduction programs.



Category 3 Draft Operating Budget

Expenses by Type	Land Lease Management	Information Database Management	Ecological Monitoring	Landowner Stewardship Programs	Community Outreach and Education	Total
Wages and Benefits	\$226,894	\$33,675	\$239,164	\$907,938	\$777,472	\$2,185,143
Depreciation Expenses	14,528	4,914	1,584	-	-	21,026
Property Related Expenses	268,710	-	78	113,644	11,418	393,850
Technical and Consulting Services	74,000	60,000	-	119,500	7,050	260,550
Computers and Communications	825	4,200	-	3,750	4,725	13,500
Insurance and Risk Management	14,791	-	-	-	723	15,514
Materials and Supplies	81,250	-	-	298,800	51,980	432,030
Fleet Related Expenses	-	-	-	-	-	-
Staff Travel, PD, PPE, Uniforms	2,200	800	-	2,450	4,835	10,285
Signage and Promotion	-	-	-	-	-	-
Grants Issued	-	-	-	905,000	12,600	917,600
Corporate Allocations	30,272	12,099	45,609	291,216	205,523	584,718
Total	\$713,470	\$115,688	\$286,434	\$2,642,299	\$1,076,326	\$4,834,216



Category 3 Program Costs

Program	Cost	Municipal Support
Stewardship and Restoration		
- Land Stewardship and Restoration	\$496,123	-
- Clean Water Program	183,530	-
- Great Lakes Connections/Phosphorus Reduction	1,882,680	-
Subwatershed Planning and Monitoring		
- Water Quality Databases	115,688	-
- Natural Heritage Subwatershed Planning	-	-
- Species at Risk	153,102	\$27,000
- First Nations Engagement Programs	50,174	-
- Ecological Monitoring and Reporting	316,225	166,000
Community Outreach and Education		
- Community Involvement and Events	365,521	214,950
- Environmental Education	554,202	200,000
Property Lease Management	716,970	-
Total	\$4,834,215	\$607,950

Category 3 Municipal Cost Apportioning Agreements

Municipality	2023 MCVA %	2024 MCVA %	Category 3 Cost Apportionment
County of Oxford	16.9093	16.981	\$103,236
London	64.0751	64.088	389,623
Lucan Biddulph	0.3517	0.351	2,132
Thames Centre	3.1897	3.197	19,439
Strathroy Caradoc	0.0000	0.000	-
Middlesex Centre	2.4127	2.444	14,857
Stratford	7.2647	7.207	43,814
Perth East	1.4275	1.418	8,622
West Perth	1.4827	1.490	9,058
St Marys	1.4644	1.460	8,879
Perth South	1.2215	1.163	7,070
South Huron	0.2006	0.201	1,221
Total	100	100	\$607,950

Category 3 Programs and Services: Overview

Community Partnerships and Education

Community partnerships programs are designed to increase awareness of, support for, and involvement in projects that restore and enhance watershed health and resiliency to climate change.

The programs empower communities and youth, creating value for a healthy environment through opportunities to experience and learn about conservation, and build capacity in local communities by providing hands-on learning opportunities to address local environmental concerns.

The community partnerships program facilitates relationships among watershed residents, Authority staff, and member municipalities to enable the sharing of expertise and resources. The UTRCA assists community members and “friends of groups” to identify local environmental needs, access funding, and implement on-the-ground projects within their local communities.

Curriculum-based environmental education programs work closely with watershed Boards of Education to reach over 20,000 students per year with place-based information and to support the community partnerships program. The education programs help communities and youth understand how to protect their watershed resources and avoid risks from flooding and related hazards. Education programs are hosted at Fanshawe and Wildwood Conservation Areas, local natural areas, school yards/in class, and virtually.





Ecological Monitoring

The UTRCA supports science-based decisions through environmental monitoring programs that includes collecting, analyzing, and reporting on fishes, reptiles, benthic macro-invertebrates, Species at Risk, and air photos. The information collected gives an indication of stream health, water quality, habitat change, and impacts of stressors.

Environmental information is compiled and maintained in a comprehensive monitoring database that is integrated, available to watershed partners, and commonly accessed by development proponents in watershed municipalities when undertaking technical studies or assessments associated with land development activities.

The UTRCA reports on local watershed conditions every five years, in partnership with Conservation Ontario. The Upper Thames River Watershed Report Cards provide information on surface water, groundwater, forest, and wetland conditions within 28 subwatersheds to promote an understanding of local (subwatershed) health and emerging

trends as a basis for setting environmental management priorities and inspiring local environmental action.

The UTRCA is also engaging with local First Nations communities and individuals, to support the development of a more holistic approach in watershed planning that incorporates aspects of Indigenous Traditional Knowledge and an awareness of the river's spirit, in addition to western science and management objectives.

Stewardship and Restoration

The UTRCA delivers a wide range of landowner stewardship and restoration services that improve soil health, water quality and quantity, biodiversity, and climate resiliency. A healthy Thames River will also benefit Lake St Clair and Lake Erie.

Staff provide comprehensive conservation planning, technical services, and engineering planning and design for a variety of stewardship practices. Technical plans are tailored to individual farm projects, recognizing the diverse agricultural landscape across the watershed.

Staff advise on in-stream and riparian restoration as well as wetland enhancement projects that provide flood retention, reduce peak flows, mitigate erosion hazards, and improve flow regimes. Restoration programs also include invasive species identification and control, pollinator habitat creation, and prairie seeding. The forestry program, which is one of the UTRCA's longest running programs, offers the sale of native trees and shrubs, tree planting, and woodlot management services to landowners. Windbreaks and land retirement plantings reduce erosion, increase natural cover and habitat, and build climate change resilience across the watershed. Additional, in-field technical advice and planning centred around erosion control includes land management changes or structural options.

The Clean Water Program (CWP) provides a one-window service for rural landowners to access technical assistance and financial incentives to support on the ground implementation of best management practices (BMPs) that improve and protect water quality on farmland. The CWP is funded by participating municipalities, with additional funding leveraged from government, foundations, and donations.

Demonstration sites are used to test the practicality and effectiveness of BMPs to provide environmental co-benefits without sacrificing farm productivity. The UTRCA's Thorndale Demonstration Farm is an example of efforts to share information and coordinate innovation through research, demonstration projects, workshops, and field tours, in partnership with landowners, agencies, academia, and the agriculture industry.



Property Lease Management

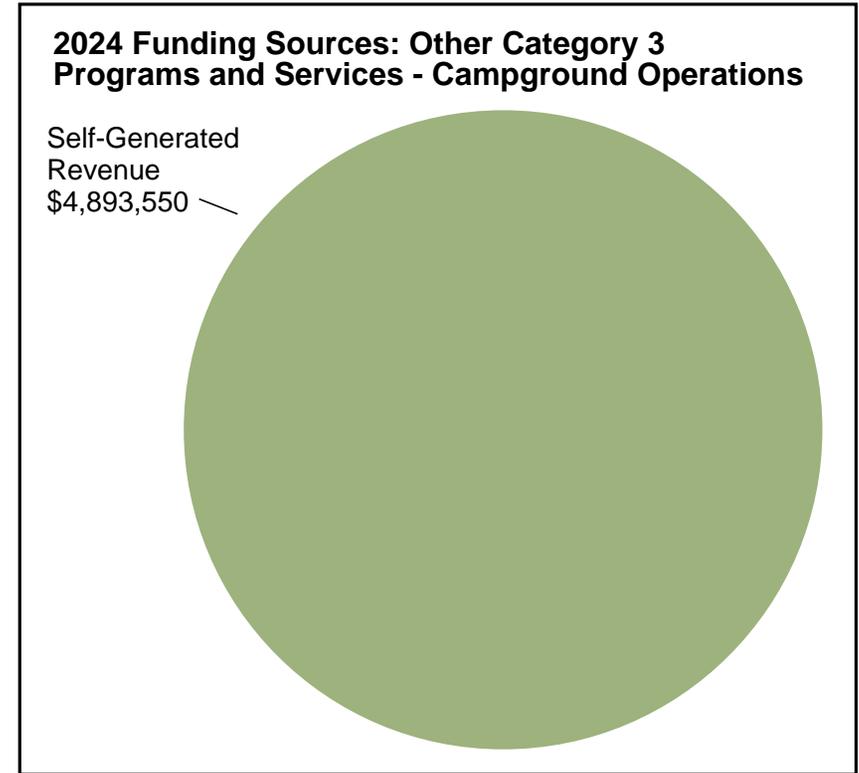
Management of the UTRCA cottage program, rental properties, and three golf course leases are additional Category 3 activities. The revenue from these programs has often been a means to support Category 3 programs and supplement general land management needs, as well as to provide some capital funding for facility repairs.

Other Category 3 - Campground Operations: Budget

Campground operations are also Category 3 programs and services but are not included in municipal cost apportioning agreements as their funding is self-generated.

Other Category 3 (Campground Operations) Draft Operating Budget

Expenses by Type	Cost
Wages and Benefits	2,219,855
Depreciation Expenses	139,715
Property Related Expenses	844,735
Technical and Consulting Services	216,960
Computers and Communications	14,470
Insurance and Risk Management	147,038
Materials and Supplies	410,065
Fleet Related Expenses	4,500
Staff Travel, PD, PPE, Uniforms	38,475
Corporate Allocations	404,428
Total Expenses	\$4,440,241



Other Category 3 Programs and Services - Campground Operations: Overview

The three large, multi-use Conservation Areas (Fanshawe, Pittock, and Wildwood) offer camping and a wide range of other day use facilities and activities. Outdoor recreation at the three active Conservation Areas offers opportunities to educate the public and promote conservation messaging about the watershed's natural environment.

UTRCA campground operations offer nearly 1000 seasonal and 500 overnight campsites, more than 55 km of managed trails, and three large day use areas that host many major community events.

Throughout the pandemic, increased operational and management pressures were realized due to the increase in use and visitation. The interest in the campground and day-use operations has since remained high.

The state of the CAs and the infrastructure within them has remain unchanged over the past 50 years. Many of the assets are beyond their life expectancy and it should be anticipated that significant capital improvements will need to be funded over the next while. Through internal and stakeholders consultations, CA business plans and asset management plans are underway.





REVISED November 20/23

HPPH 2024-2025 Budget Package

Municipal Budget

2023 Huron Perth Public Health (HPPH) received news that there are changes coming to Public Health. For the first time we have been given our projected budget increases for the next 3 years, based on the Ministry Fiscal which runs April 1 to March 31st. HPPH will be receiving a 1% increase in the cost shared funding from April 1, 2024-March 31, 2025, an additional 1% from April 1, 2025-March 31, 2026 and a further 1% from April 1, 2026-March 31, 2027. This 1% is on a portion of our budget and does not apply to approximately 16% of our revenue.

Additionally, while 'municipal mitigation' funding will end, there is also a restoration of provincial funding to levels prior to the 2019 announcement of the change in the cost-shared funding formula. This means that municipalities funding HPPH will not be required to fund a portion of 100% provincially-funded programs, and will not be required to increase their cost-share to 30% at this time

Over the last 5 years, Ministry-approved budgets have not kept pace with increased expenses. There has been a growing gap that has been masked by provincial one-time COVID-19 grants. Now that COVID-19 grants will no longer be provided, it was necessary to take additional measures to balance the budget.

The Board has approved the 2024 budget which included the difficult decision to remove FTE from our organizational structure in order to balance the budget. The 2024 budget included the removal of 13.5 FTE from our overall organizational structure; this represents an almost 10% decrease in overall staffing. This decrease included a number of classifications and will impact many programs offered by HPPH.

Part of the news also impacting the Health Unit are the review of the Ontario Public Health Standards. The standards identify the expectations for public health programs and services to be delivered by Ontario's 34 boards of health. The Standards are published by the Minister of Health and Long-Term Care as per Section 7 of the *Health Protection and Promotion Act*. Boards of health are accountable for implementing the Standards including the protocols and guidelines.

The Standards consist of the following sections:

- Defining the work that public health does, which includes the Foundational and Program Standards;
- Strengthened accountability, which includes the Public Health Accountability Framework and Organizational Requirements; and

- Transparency and Demonstrating Impact, which includes the Public Health Indicator Framework for Program Outcomes and Contributions to Population Health Outcomes and Transparency Framework: Disclosure and Reporting Requirements.

We are anticipating that the roll out of the revised Ontario Public Health Standards will be developed in 2024 and implementation is set for January 2025.

The Ministry has further signaled a funding review, it will be communicated spring 2025 and implementation is planned for January 2026.

In alignment with the Ministry direction we are implementing a 1% increase to our budget for revenues to the Municipalities for the 2024 year.

Revenue/Funder	2023	2024	2025	2026
Cost Shared MOHLTC	\$9,975,090 + \$1,248,786	\$11,175,680	\$11,287,437	\$11,400,312
Huron County	\$1,301,289	\$1,307,448	\$1,320,522	\$1,333,727
Perth County	\$847,351	\$851,362	\$859,875	\$868,474
City of Stratford	\$726,301	\$729,739	\$737,036	\$744,406
Town of St Marys	\$151,313	\$152,029	\$153,549	\$155,085
100%Ministry	\$1,364,066	\$1,092,900	\$1,092,900	\$1,092,900
MCCSS	\$1,505,459	\$1,505,459	\$1,505,459	\$1,505,459
CPNP	\$67,390	\$67,390	\$67,390	\$67,390
Other Revenue	\$173,682	\$120,000	\$120,000	\$120,000
Total Revenue	\$17,360,907	\$17,002,006	\$17,144,169	\$17,287,753

Expenses	2023	2024	2025	2026
Salary and benefits	\$15,176,154	\$14,567,690	\$14,614,508	\$15,002,462
Travel/Memberships/Education	\$384,218	\$424,065	\$432,456	\$441,497
Professional Services	\$752,606	\$818,657	\$835,030	\$851,731
Program Supplies	\$495,077	\$375,662	\$383,175	\$390,839
Property Expenses	\$467,206	\$443,562	\$452,433	\$461,482
Administration Expenses and IT	\$577,454	\$650,834	\$663,851	\$677,128
Total Expenses	\$17,852,715	\$17,280,460	\$17,381,544	\$17,824,838
Deficit/Surplus	(491,808)	(278,464)		