



# FINAL OPERATIONAL BUDGET 2024

## INDEX

Executive Summary .....	2
Budget Methodology .....	2
Community Profile.....	5
Council & Town Administration .....	8
Funding Sources .....	10
Assessment Base .....	13
2023/2024 Expenditure Break down .....	14
2024 Projected Expenditures.....	14
2024 Operational Pressures .....	15
Inflationary Increases .....	16
MPAC Appeals / Outcomes / Changes for 2024.....	18
Recycling Contract Ending 2023 .....	20
Increase Employee Complement to Support Growth.....	20
Contribution to Reserves 2024.....	20
Estimated reserve balances .....	21
2024 Preliminary Budget.....	22
Detailed Budget Summary.....	23
Operating Budget Summary .....	24
Operational Overview.....	25
General Government & Administration.....	27
Planning & Economic Development .....	29
Operations .....	31
Environmental Services .....	32
Transportation.....	34
Water .....	36
Wastewater .....	38
Parks, Recreation & Culture.....	40
EECC.....	43
Protection Services .....	46
Fire Services .....	47
Police .....	49
Agencies, Boards & Other Committees.....	57
Conclusion .....	60



## EXECUTIVE SUMMARY

This report provides an overview of the proposed 2024 Operating Budget. The Operational Budget is one component of the Town's overall annual budget process and supports delivery of all the Town's services except for Water and Wastewater Services.

With the changes in the 2024 budget process for the Town of Aylmer comes the consideration of the Finance Committee. The challenges have been taken on by the Finance Committee to examine opportunities to offset significant pressures that the Town has faced with increased costs of goods and services in all departments over the past two years.

The Town of Aylmer is well positioned in terms of our Reserves Fund positions for the short-term, however, the replenishment of these reserves is essential for capital replacement of aging infrastructure. The investment in the water tower in 2023, continued investment in industrial lands and investment in human resources to expedite several new developments in 2022 and 2023 will ensure tax revenue generation for the future including the addition of more jobs for the community. These strengths do not, however, provide significant assistance with the 2024 Operational Budget as reserves are not expected to be utilized to support operational costs and the majority of these developments are a few years away from occupancy.


Despite 2023 being a challenging budget year, the foundation for future year improvements has already been laid. The reductions in the tax levy for 2023 to reserves amounted to 93k and 100k from the Council initiatives reserves. Council's continuing focus upon growth, development supports, and modernization will lead to an increase in the local assessment base by 2025-2026. Strategic priorities like; affordable housing, the AIM Industrial Park development and the new water tower will assist Council and provide them greater options in future operational budgeting.

When staff and the Finance Committee began the 2024 Operational budget our starting point was over a 10.81% levy rate increase. Senior Management staff have been meeting and communicating with the Finance Committee since early summer regarding the budget and have able to present the preliminary operating budget levy amount to be considered by council for approval at a 7.32% levy increase which currently equates to a tax rate increase of approximately 4.51%.

## BUDGET METHODOLOGY

A key focus of the 2024 Budget process is the desire to increase transparency to the public, streamline the budget process with the inception of the Finance Committee and





improve understanding of public needs and desires. The incremental process improvements, continuous review of headcount to ensure proper utilization of labour, and challenges to produce feasible departmental cost savings initiatives are ongoing for 2024. We have continued to separate the capital budget from the operational budget, which allows for earlier tendering of projects with the intent to receive better costs in the off season. Similarly, the accelerated budget timelines limit the amount of spending that occurs prior to actual budget approval. Earlier budget presentations and approvals can also be anticipated to lead to timeliness of year ends, audits, and Financial Information Reporting. This in turn provides Council and the public with time relevant metrics upon the Town's financial performance for the quarterly reporting schedule successfully implemented over the past few years which has increased transparency and accountability.

A guiding principle of the 2024 Budget process is the effort to continue to improve financial presentations, timely reporting, educating, sharing information and being as transparent as possible. This approach builds upon the dialogue with the community initiated through the budget survey. Building awareness and understanding of budget process is important not only to community engagement but overall fiscal accountability. This budget has included and carefully considered feedback from the past few years in 2024.

#### Considerations in Developing the Budget & Goals

- Deliver a transparent and fiscally responsible budget.
- Balance needs of ratepayer with funding constraints.
- Analyze and search for cost reductions and increased efficiencies.
- Close infrastructure gap per Asset Management Plan (AMP).
- Ensure maximization of headcount utilization and resource allocations.
- Ensure fairness to all departments to maintain levels of service.

The 2024 budget was prepared with the intent of utilizing surplus or deficits as a key performance measure. Significant deviations in either direction indicate a departure from the budget plan that can be analyzed upon a case specific basis to improve future budgeting. The process of approaching a neutral budget is more challenging than budgeting for a modest surplus as it can however avoid taxation in excess of operational needs.

Without generalizing, the uncertainty of inflationary rates driving the costs of goods and services is probably one of the largest contributing factors to the severe budget pressures experienced by every municipality.

The town has significant challenges for 2024 until the development plans are fulfilled over the next few years. Surpluses from capital projects that did not proceed are fundamentally different than operational surpluses. The capital need still exists but has simply been pushed forward to a future year whereas an operation surplus is not allocated towards future years' operations but represents an unanticipated additional transfer to reserves.

In the long term, the strategic investment in growth will support the Town and increase the local tax base. There is however a delay between when the Town invests in growth and when new buildings are constructed and gain occupancy.

Several municipalities are beginning to signal that 2024 will be another year of large operational increases and pressures. This fits with the picture that we are beginning to see as the impacts of inflation and cost increases have continued to impact municipal operations throughout 2023.

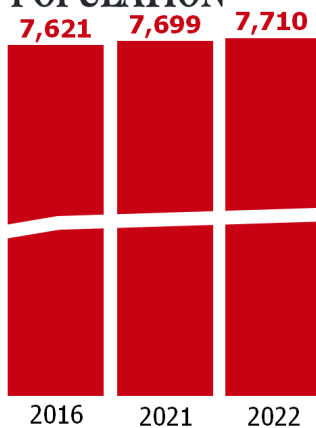


## COMMUNITY PROFILE

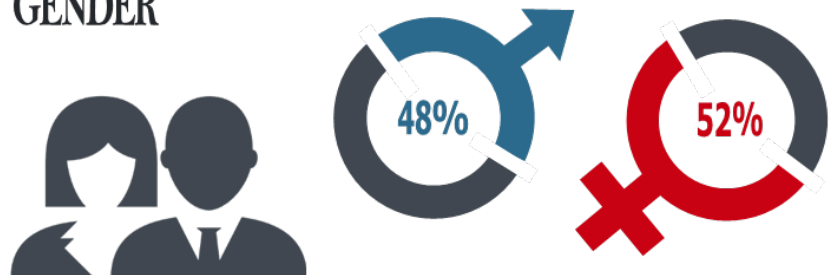
From its roots as a crossroads settlement, the Town of Aylmer has evolved to become the epicenter of business and commerce for eastern Elgin County. Since its founding in 1817, the community of Aylmer has provided its residents and its neighbouring communities with a variety of services and facilities including medical centers, churches, schools, emergency services, and recreational facilities.

Today, Aylmer is a small urban community of 7,710 people. Strategically located on Highway 3, and within easy distance to Highway 401 and a variety of urban centers, the Town is home to a broad range of manufacturing firms, as well as a variety of small and medium-sized businesses. Our community spirit and pride are hallmarks of a town that combines the best of rural relaxation and urban services making it the perfect place to live, work, and grow.

### POPULATION

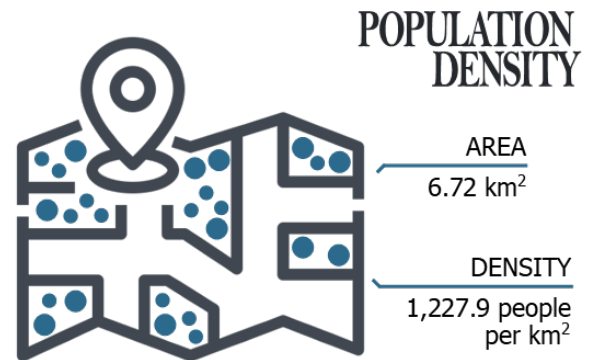
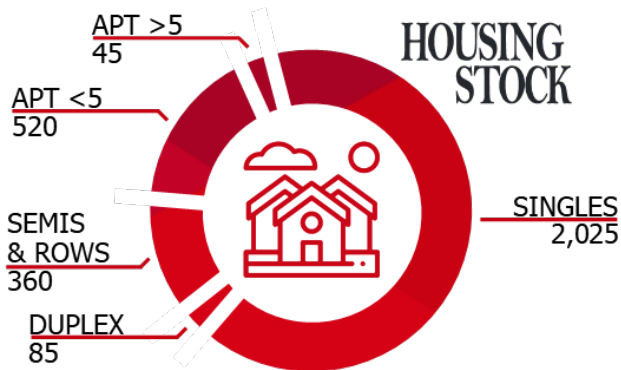


### GENDER



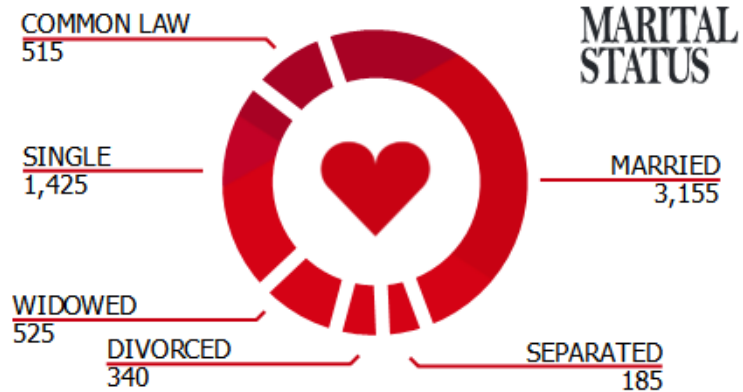
*Of Aylmer's 7,699 residents, **58%** of the female population and **61%** of the male population are of working age.\**

\*Between 15 and 64 years of age.

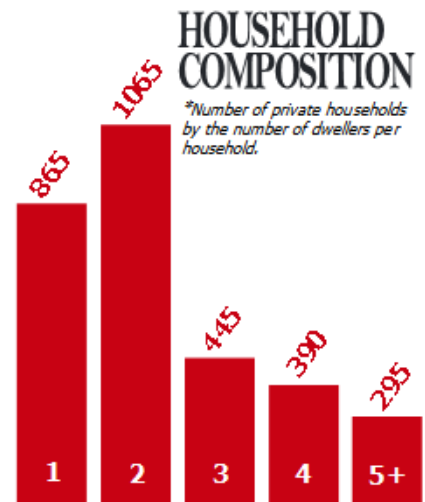
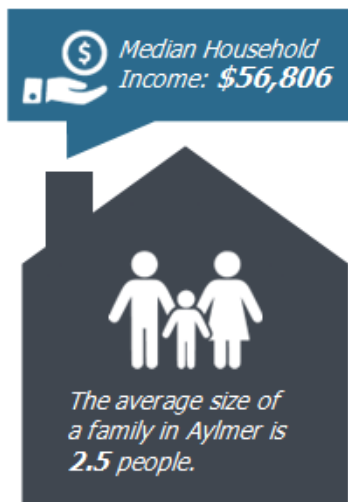


### EDUCATION

*Of Aylmer's resident population, **1,885** people have secondary school diplomas, **1,545** have college or other certificates and **560** have university degrees. The field of study most pursued is **Engineering & Related Technologies**, followed by **Business Management & Public Administration**.*



### HOME OWNERSHIP

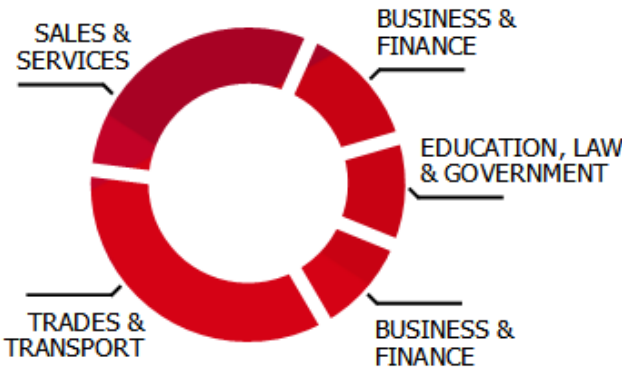


## LABOUR FORCE



The Town of Aylmer has an unemployment rate of **9.1%**.

## TOP 5 OCCUPATION SECTORS



## COMMUTE TO WORK



The average home to work commute for residents in Aylmer is **19 Minutes** with the majority of workers commuting to work by **vehicle**.



## TOP 10 EMPLOYMENT SECTORS







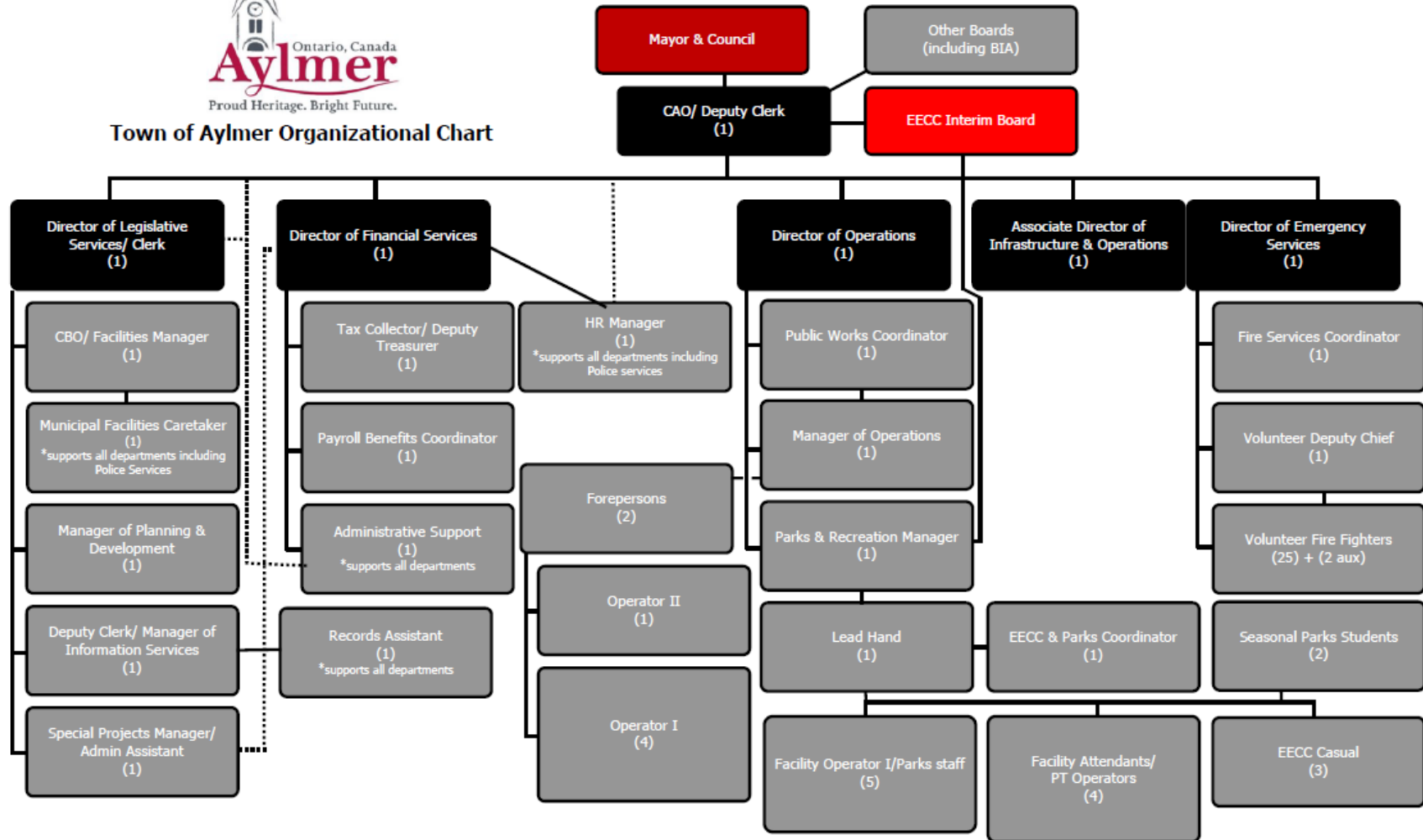
## COUNCIL & TOWN ADMINISTRATION

Councils and their administration have distinct roles within the municipality, but their roles have common goals and purposes. In general, it is the role of the elected council to represent the community and set the direction and policy for the municipality, and it is the role of staff to manage people and resources to achieve Council's vision. For the term of 2022 to 2026, council includes one Mayor, one Deputy Mayor and five Councillors.

The Town of Aylmer manages its work through several departments.

- Chief Administrative Officer includes oversight and assistance of all Municipal Departments and Special Projects
- Corporate Services includes Legislative/Council Services, Corporate Communications, IT, Enforcement and Protection Services, Building/ Facilities/ Development and Planning Services
- Financial Services includes Budget, Property Taxation, Purchasing, Payroll, Human Resources and Asset Management
- Operations Services includes Water Services, Road Maintenance, Capital Projects, Waste Collection and Parks and Recreation
- Emergency Services includes Fire Services, Emergency Management and Planning and Enforcement

### Town of Aylmer Organizational Chart

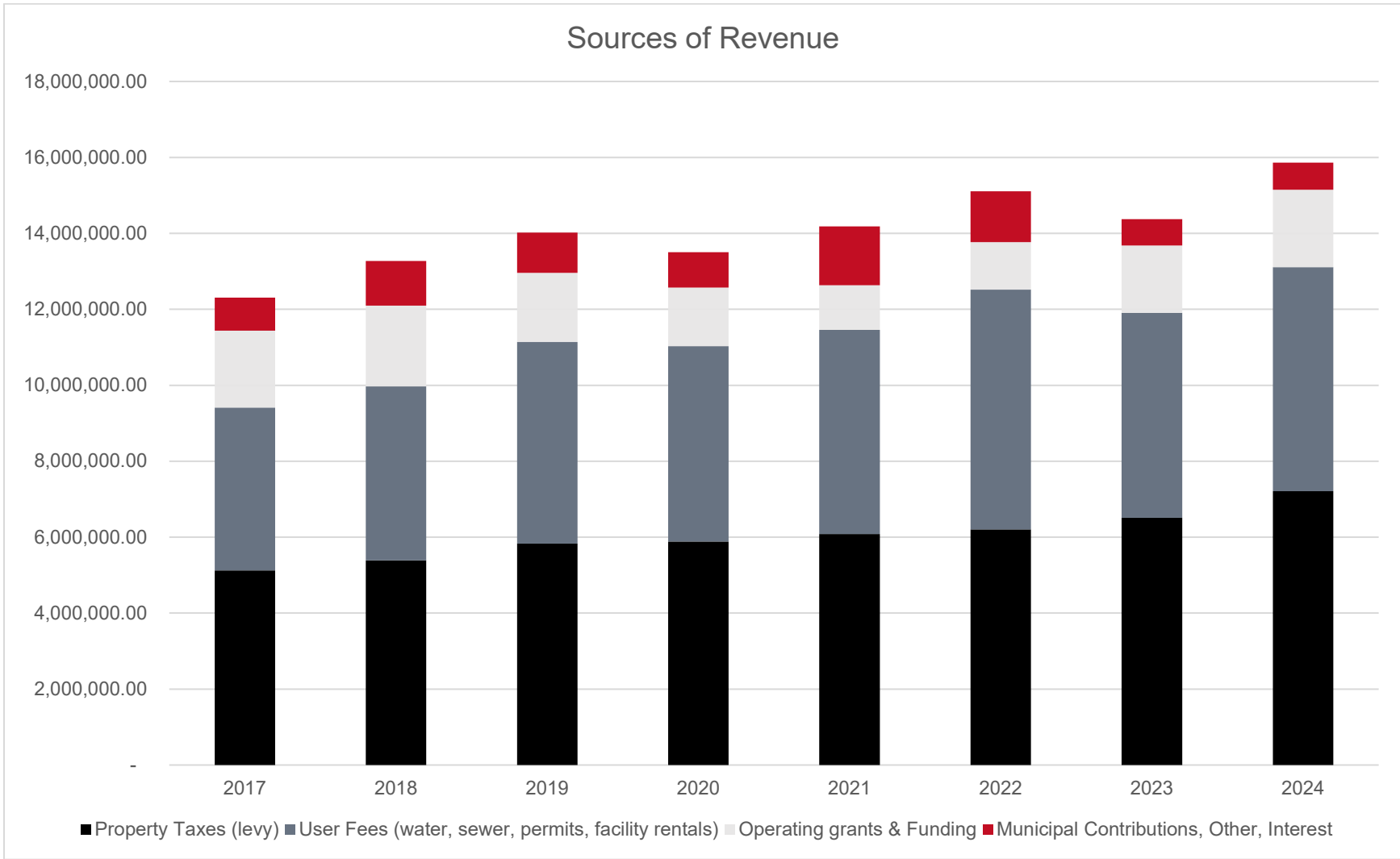




## FUNDING SOURCES

The focus of Operational Budgets is often the levy funded portion. Levy dollars, however, only account for under half of the overall funding. The basic target as described by the Ministry of Municipal Affairs and Housing is for municipalities to recover 40-60% of our own costs through our own revenue generation. The Ontario Municipal Partnership Fund (OMPF) has been forecasted to increase by 26k in 2024 which helps with about 0.4% of the tax levy pressures this year.

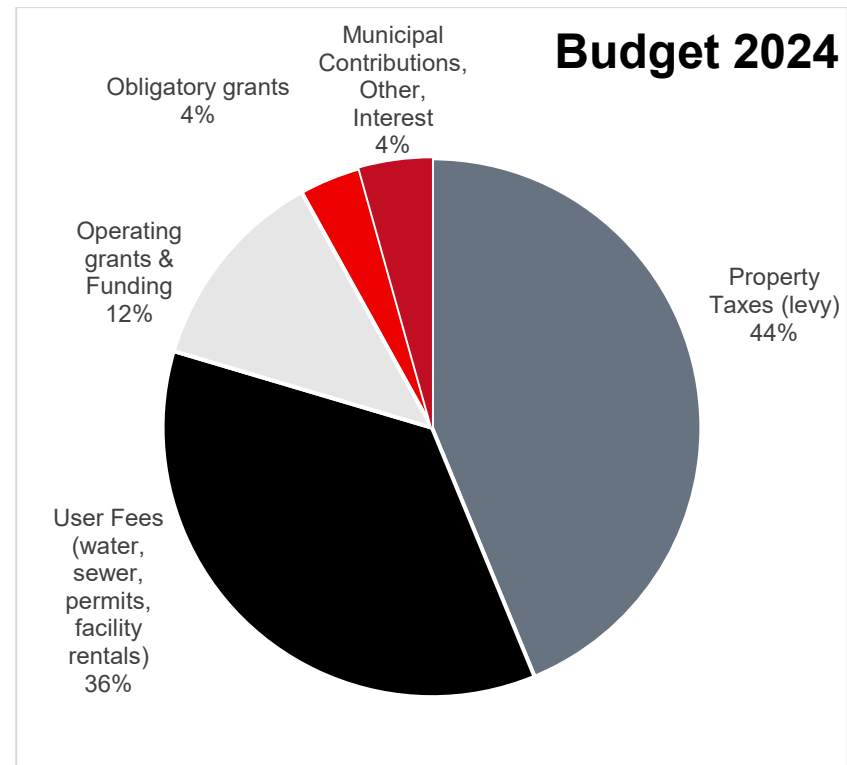
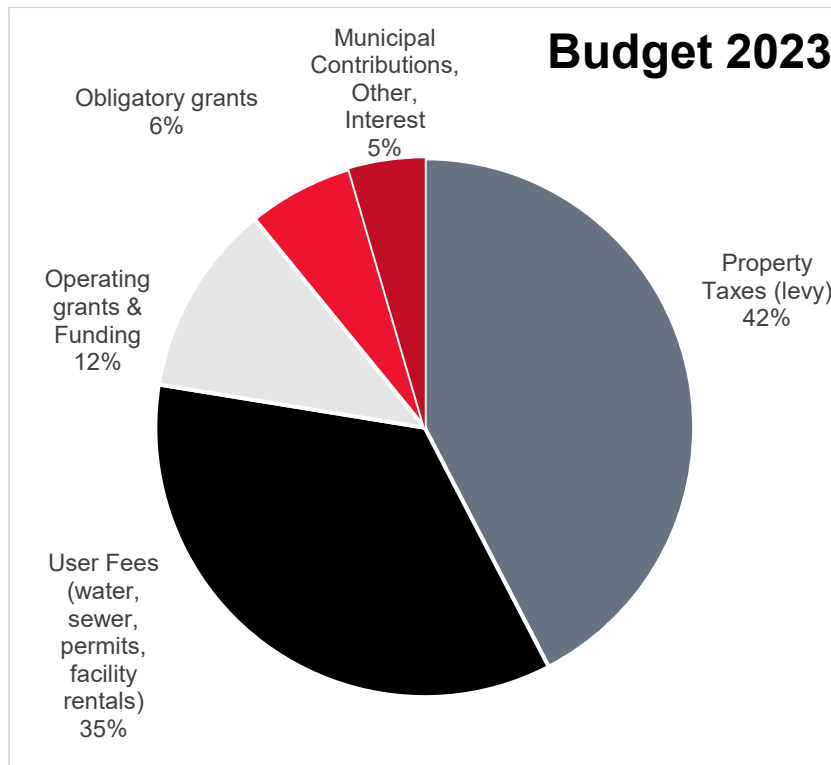
In 2021, Council approved new Water and Wastewater rates, new Development Charges, and new User Fees. These updates will benefit the Town moving forward and avoid additional pressures on levy funding or reserves in 2024 and onward. Estimates upon increased revenues input into the 2024 budget have been conservative in nature however will be updated in 2025 to reflect learned experiences of a full year's worth of rate increases upon 2023 close. The additional debt incurred from the water tower this year is found within the water operating budget but is paid by the water rates and therefore has no direct impact to the tax levy.





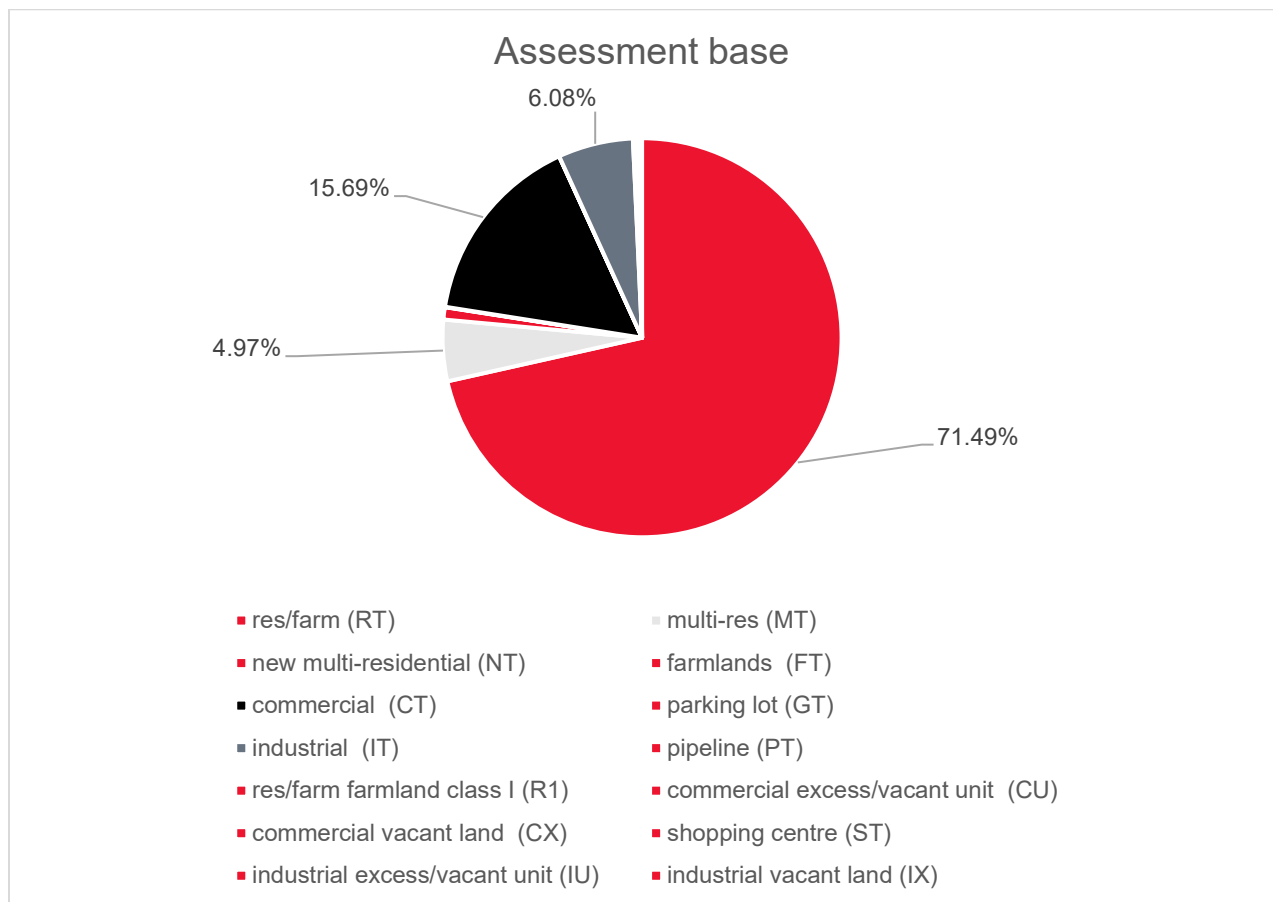
## 2023/2024 FUNDING BREAKDOWN

In 2024, the Town is expecting obligatory grants to remain between 4 - 6% of the overall funding for 2024 and this amount is booked as deferred revenue. Ontario Community Infrastructure Fund (OCIF) and Canada Community-Building Fund (CCBF) amounts have not yet been announced.



## ASSESSMENT BASE

In the Town of Aylmer, of the property taxes levied, over 71% of the assessment base is residential, just over 15% is related to commercial properties, just over 6% is industrial and almost 5% is multi-residential properties. The remaining 3% is other classes. This pie chart explains the burden felt by our residents. The strategic direction is to invest in the industrial park, attract developers to build multi-residential units and other commercial business so that the ratio helps the municipality to raise taxes at a more balanced mix since this is key to help a municipality generate revenues.



## 2023/2024 EXPENDITURE BREAK DOWN

From 2023 to 2024, the amount of funds transferred to debt increased due to the water tower debenture being approved in 2023. Wages increased overall by adding one position in 2023 for the Records Assistant which contributes to the percentage change and contracted services slightly decreased due to the reduction of the recycling contracts costs for 2024. Proportionally, administration, materials and supplies stay relatively the same year-over-year.

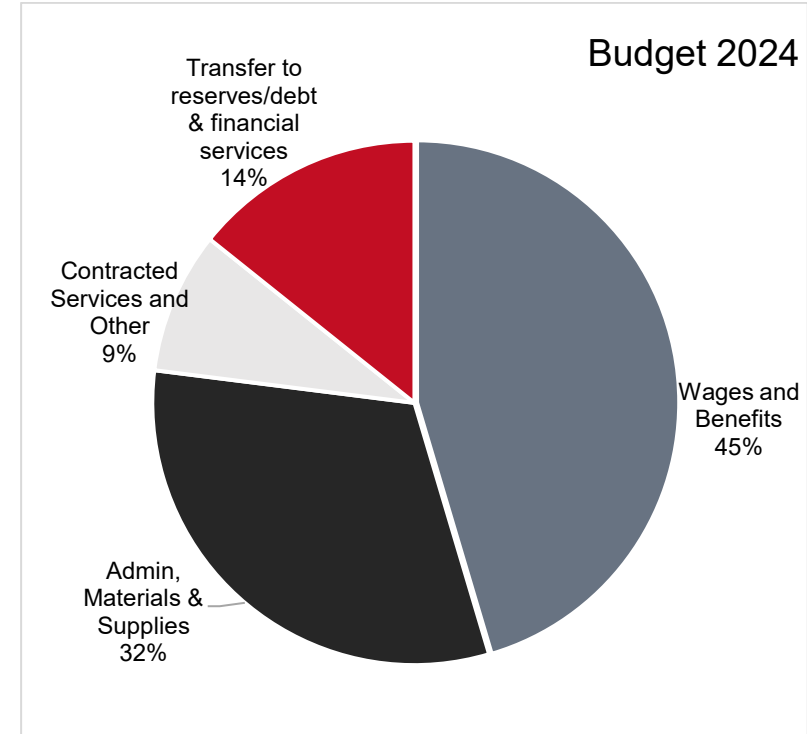
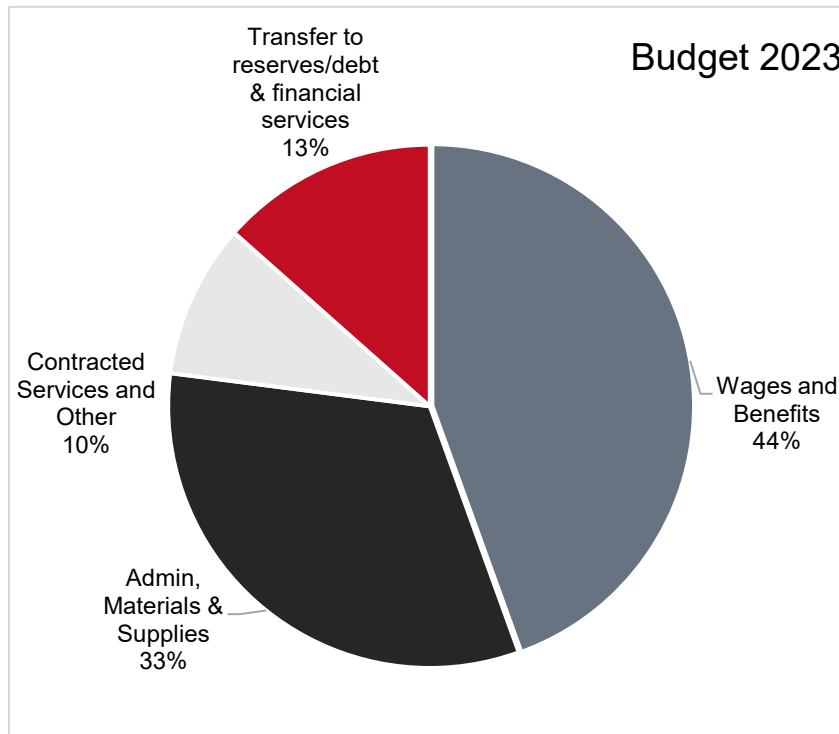
## 2024 PROJECTED EXPENDITURES

Salaries and benefits account for the largest budgetary expenditures. This is normal for municipal budgets, however, is not frequently highlighted in budget processes. Town staff have focused upon reducing costs on materials and supplies to what is necessary. Below is a snapshot of what is included typically in materials, administration, and supplies.

This includes all professional, audit and legal fees, all administrative expenses relating to postage, paper, office supplies, training, and recruitment, as well as all operating supplies related to small tools, janitorial needs, repairs, and maintenance for all departments including equipment and buildings.

<b>ADM, Materials &amp; Supplies</b>
Training Travel & Other
Administrative
Professional Fees and Charges
Vehicles and Equipment
R&M, Tools & Supplies
Buildings
Water and Sewer Materials
R&M, Operations Materials
Council Contributions

Similarly, there has been a concerted focus on managing contracted services and the cost of consultants. The issues relating to increased costs in labour and materials are driving costs up related to supplies that are unprecedented. All costs related to commodities are out of our control and are substantial for this budget year. Transfers to reserves remained the same but transfers to debt have increased due to the water tower loan repayment.



## 2024 OPERATIONAL PRESSURES

The main pressures or budget drivers upon the 2024 Operating budget are:

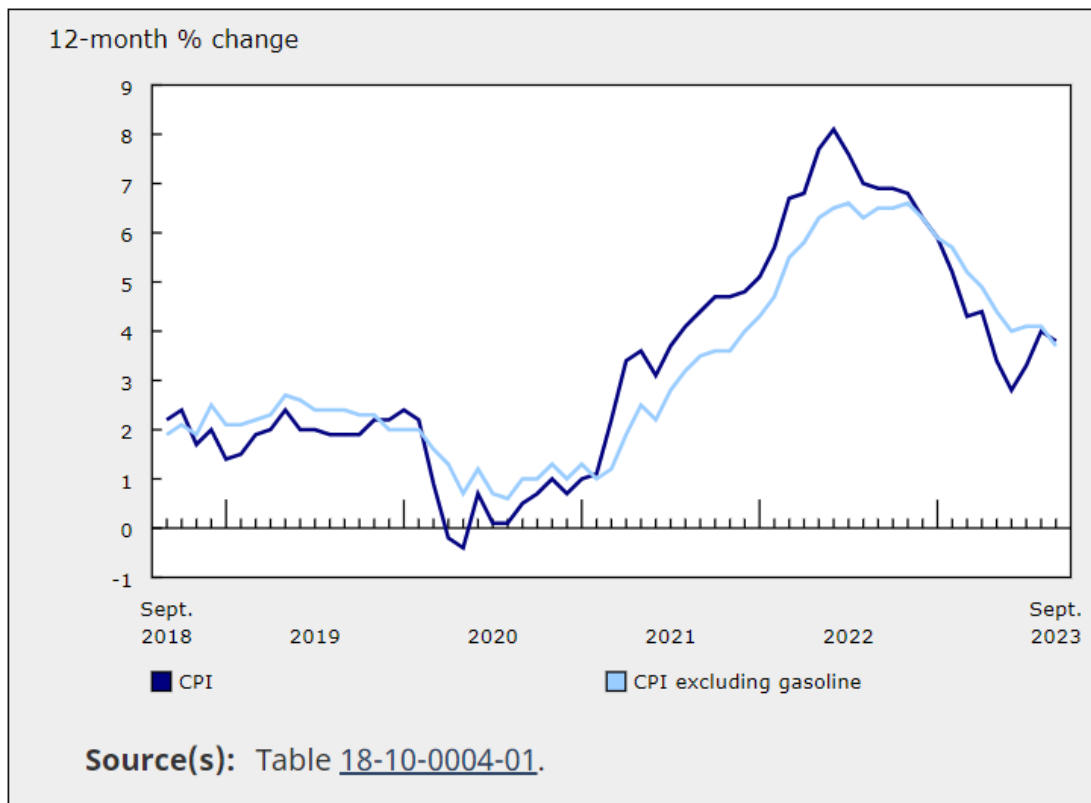
- Significant inflationary pressures due to labour bottlenecks, supply chain and transport issues
- High interest rates causing an economic slowdown in the housing market
- Increased costs to commodities such as diesel



- Vendor cost increases due to labour and materials
- MPAC assessment results in only marginal growth in 2024
- Addition of one permanent position was added in 2023 to support future growth

## Inflationary Increases

Several municipalities are beginning to signal that 2024 will be another year of large operational increases and pressures. This fits with the picture that we are beginning to see as the impacts of inflation and cost increases have continued to impact municipal operations throughout 2023.



Ontario's Consumer Price Index (CPI) for September 2023 showed a 3.8% increase. The CPI represents a combination of various sectors of increased costs and as a result some prices have exceeded this. This is relevant to Town services such as gas which has increased over 7.5% since September 2022.

<https://www150.statcan.gc.ca/n1/daily-quotidien/231017/cg-a001-eng.htm>

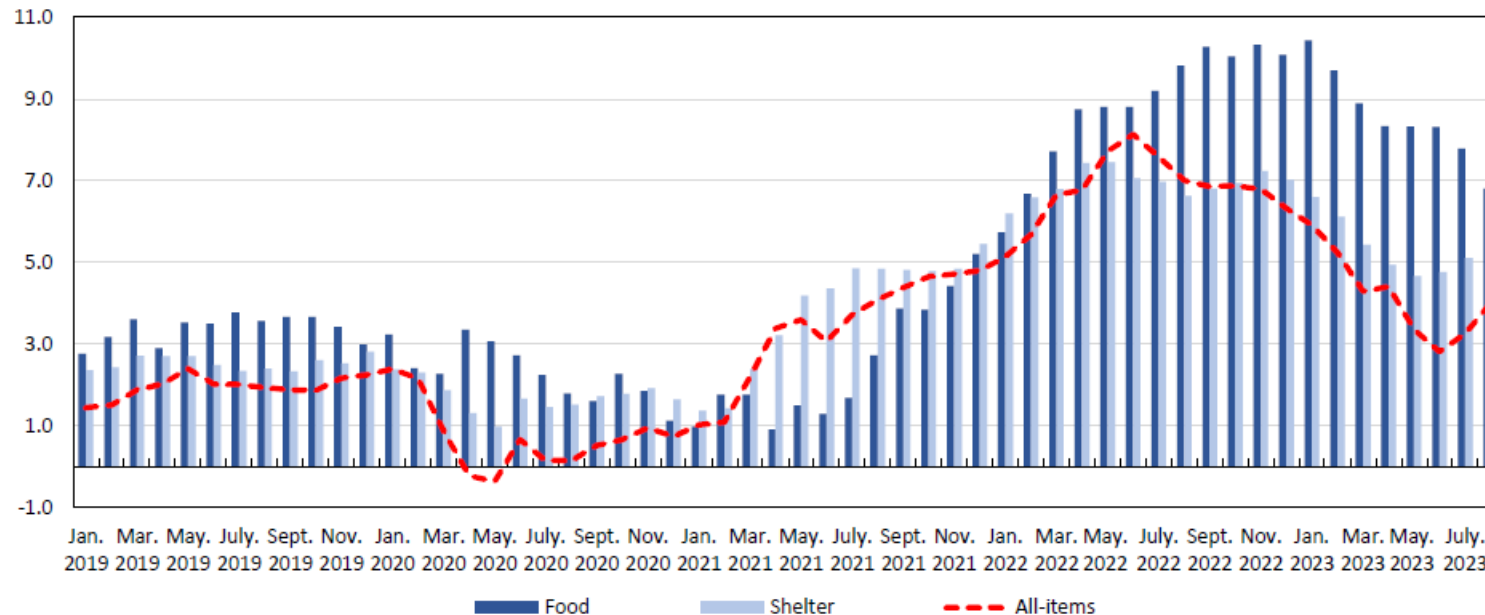
According to the quarterly Stats Can report in Q1-2023, housing investment costs continue to decline which coincides with the cost of borrowing. Investment fell in housing by 3.9% in the first quarter of 2023 which includes new construction by (-6.0%) and renovations in (-2.1%).

Per the Stats Can report released in July, residential building construction costs have increased by 1.9% and non-residential has increased by 1.7% but the

lack of skilled labour, cost of labour and cost of materials including the cost of concrete which is up by 2.5% are relevant factors impacting this sector. All these factors will negatively affect growth in this area.

#### Consumer price index

year-over-year percentage change



Source: Statistics Canada, table 18-10-0004-01.

Aylmer has taken a balanced approach to mitigate the impact of inflationary increases. Staff have built anticipated increases in material and supplies due to labour bottlenecks, and transport and supply chain issues.

In terms of employee-related costs, the Town of Aylmer has taken a progressive approach by focusing upon enhanced benefits for employees. This combined with the ongoing Compressed Work Week (CWW) trial and the general shift to a Results Orientated Work Environment (ROWE) has maintained Aylmer as a competitive employer. Aylmer has established annual salary increases of 1.5% in 2024 and 1.75% in 2025. As an outcome, the Town has a greater ability to project future labour costs. Adjustments to this strategy have been included in this 2024 operating budget due to the outcomes presented to Council in the 2023 scheduled market review.

Given the current market competitiveness for qualified employees, some municipalities may pass wage increases closer to 3.8% if tied to CPI this year or are backtracking to rush and reduce labour costs. Staff believe the proposed increase along with the Town's enhanced benefit plan, CWW and flexible work approaches deliver good overall value to employees during a challenging budget year. While the EI premium increases from 1.63% to 1.66% in 2024, the maximum insurable earnings will increase from 61,500 in 2023 to 63,200 in 2024. The CPP contribution rate is set to stay the same at 5.95%, however, there is a second ceiling adding an additional amount to the CPP expense for 2024 to a maximum of \$188 per employee over the threshold. The maximum pensionable earnings will increase to \$68,500 from \$66,600 in 2023. The maximum insurable earnings for WSIB will be \$112,500 up from \$110,000 in 2023.

We received an estimated increase for 2024 renewal from the insurers as follows:

- Primary Liability: 6% increase estimated
- Umbrella: 15% increase estimated
- Property: 6-8% inflationary increase and 8% rate increase estimated
- Auto: 3% increase expected
- Council Accident: should remain flat
- Cyber: it is expected to be between 10%-20% increase if the loss ratio is favorable

### MPAC Appeals / Outcomes / Changes for 2024

In 2022, the town had a decrease in assessment of -0.04% which is extremely rare. For 2023, the town has an exceedingly insignificant increase in assessment of 0.99% overall. After several years of being stagnant, the new developments happening now will cause an anticipated growth for 2024 as the homes in these new subdivisions gain occupancy.

With MPAC's final assessment due in December, we will be able to see how much of the current investment in the Town's growth will generate additional tax revenue for 2024. Current projections appear to be positive although this data is premature at this point. For 2024, the town appears to have an increase in assessment due to growth of 2.04% overall.

This slight increase in assessment alone will not be enough to offset the capital funding pressures and requirements for the Town but it will help if some of this assessment translates into offsetting the cost of increases in labour and materials.

It is important to note that the hold upon CVA by the Province in 2021, 2022 and 2023 does not benefit local rate payers. The simplest manner to explain it is that the Town of Aylmer has a certain dollar amount to raise for our operations in 2024. This dollar amount does not change based upon CVA's. The end outcomes of the hold on CVA assessments are an

added pressure on the levy and the preservation of any existing inequities in property taxation. While we have seen a 2.04% increase in mostly residential and multi-residential assessment in 2024 overall, this alone is not enough to help offset the other adjustments. This has however contributed to offset just over 2.5% of the tax levy impact when compared to the 2023 tax rates.





## Recycling Contract Ending 2023

The Environmental Services budget sees a reduction in the area of recycling costs from 2023 due to provincial requirements. O. Reg 349/22 has established that municipalities will no longer operate Blue Box programs. The Town of Aylmer had been assigned a transfer date of July 2023. We do not anticipate that this change will result in any further operational savings other than what has been presented in this initial budget report. While Blue Box services will continue past the transition date with producers of recyclable materials being responsible for the costs associated, Council has decided to cover the cost of the approximate seventy-five affected businesses that still require pick-up for this service. The anticipated cost has been included in this 2024 budget.

## Increase Employee Complement to Support Growth

The restructuring that the town has undergone in the last few years has helped to support growth and has assisted in expediting residential development and now in the Industrial Sector of Aylmer along with helping to prioritize capital projects. The expertise in lot grading plan assessment, inspections and general development reviews has helped expedite site alterations such as infill development, site plan inspection and review with the CBO along with moving forward plans of subdivision which had been historically stagnant. While the interest rate announcements have slowed building permit issuance and the sale of larger homes in our new residential developments, we can remain hopeful that these volumes will normalize before the end of the year.

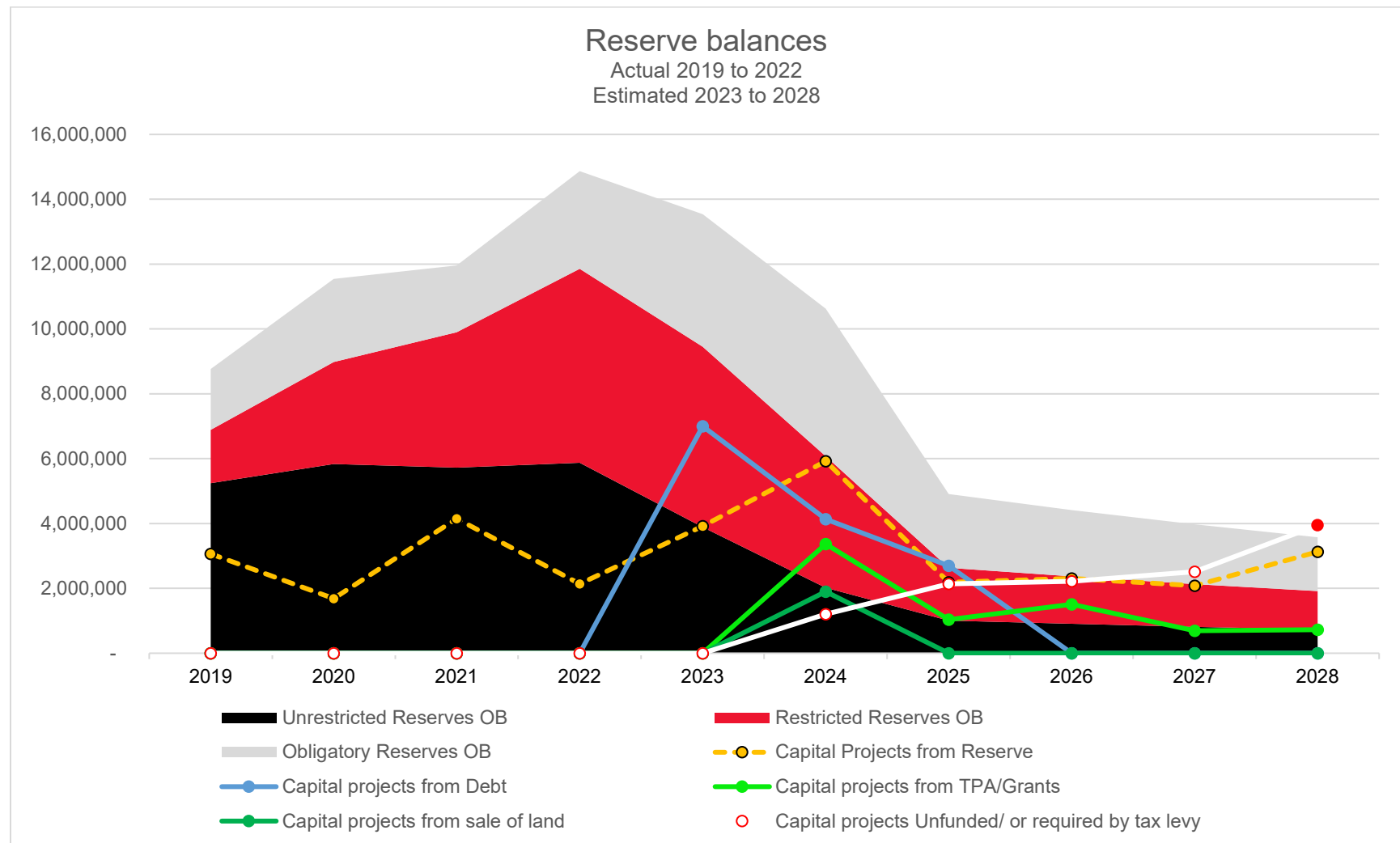
The temporary contract position added in 2022 for an Administrative Records Assistant was approved by Council as a full-time position in the spring of 2023. This position has already helped tremendously with moving forward the business process systems initiatives and modernization including more recently working with Elgin County to integrate a document lookup of drawings in GIS.

The volunteer firefighter complement will remain at 26 plus two auxiliaries for 2024. Staff will not present an expansion in this area until we see the subdivision developments fill in creating a need.

## Contribution to Reserves 2024

For 2023, the contribution to reserves was reduced to 93k upon Council review to an overall at 433k. This reserve contribution was reduced for one year only, so this amount has been added back to the 2024 operating budget. The contribution for the Police for 25k transfers to reserves was reduced for 2023 since a small surplus for this department has been held in the reserve to use for the scheduled 2024 cruiser replacement. The 25k to Parks contribution remains the same in 2024.

## ESTIMATED RESERVE BALANCES



## 2024 PRELIMINARY BUDGET

Table 1. 2024 Preliminary Town Budget

Capital	\$17,727,565
Expenditures*	\$16,424,522
*includes reduction offset from reserves	
<b>Revenue</b>	
User Fees (Water, Sewer, Permits, Facilities)	\$ 5,952,115
Grants	\$ 2,766,592
Investments/Other	\$ 721,660
<b>Levy Requirement</b>	<b>\$ 6,984,154</b>

Table 2. Potential Additional Levy Impact

<b>2023 Levy:</b> \$6,507,577	<b>2024 Levy:</b> \$6,984,154
2023 Mill Rate: 0.906030	***2024 Mill Rate: 0.946903
2023 Levy Increase: 5.82%	***2024 Levy Increase: 7.32%
2023 Additional Impact: \$93.61	2024 Additional Impact: \$87.47

\* Additional Impact based upon 2023 Average single home CVA of \$214,000

\*\* Amounts exclude Upper-Tier and Educational Levy

\*\*\* Assumptions are based upon MPAC data as of November 27, 2023

## DETAILED BUDGET SUMMARY

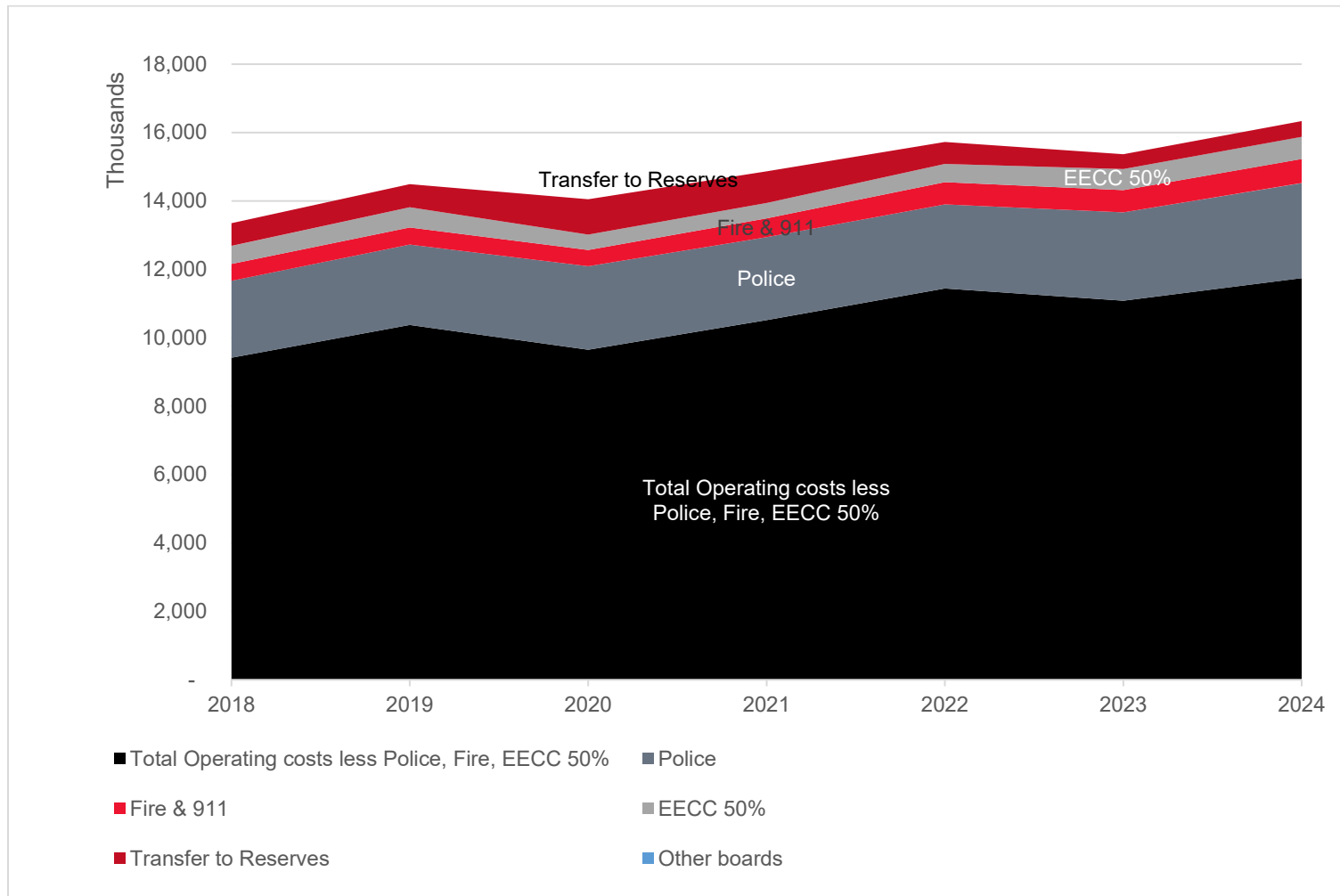


### TOWN OF AYLMER Summary of All Units

	Current Year	Future	Future	Future
	Budget	Budget	Roll 2023 to 2024	Roll 2023 to 2024
	2023	2024	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	6,691,588.13	7,215,756.53	524,168.40	7.83%
Total Admin, Materials and Supplies	4,895,951.35	5,070,906.13	174,954.78	3.57%
Total Contracted Services	1,433,940.01	1,405,853.11	-28,086.90	-1.96%
Total Rents and Financial Services	15,589.00	15,589.00	0.00	0.00%
Transfer to Own Funds	1,939,416.00	1,331,212.00	-608,204.00	-31.36%
Total Long Term Debt	67,803.00	951,681.00	883,878.00	1303.60%
<b>Total General Fund Expenses</b>	<b>15,044,287.49</b>	<b>15,990,997.77</b>	<b>946,710.28</b>	<b>6.29%</b>
<b>General Fund Revenues</b>				
Total Taxation Revenues	-6,507,576.90	0.00	6,507,576.90	-100.00%
Total Payments in Lieu of Taxes	0.00	0.00	0.00	0.00%
Total Tax Write-offs	25,000.00	25,000.00	0.00	0.00%
Total Canada / Ontario Grants	-2,750,211.59	-2,766,592.29	-16,380.70	0.60%
Total Municipal Contributions	-425,268.00	-447,660.00	-22,392.00	5.27%
Total User Fees and Charges	-5,166,670.00	-5,728,030.00	-561,360.00	10.87%
Total Licenses, Permits and Rentals	-165,185.00	-155,185.00	10,000.00	-6.05%
Total Fines and Penalties	-68,900.00	-68,900.00	0.00	0.00%
Total Other Revenues	-294,000.00	-299,000.00	-5,000.00	1.70%
Total Transfer To / From Own Funds	-125,000.00	-25,000.00	100,000.00	-80.00%
<b>Total General Fund Revenues</b>	<b>-15,477,811.49</b>	<b>-9,465,367.29</b>	<b>6,012,444.20</b>	<b>-38.85%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>-433,524.00</b>	<b>6,525,630.48</b>	<b>6,959,154.48</b>	
<b>Total Operating Projects / Capital from Operating</b>	<b>433,524.00</b>	<b>458,524.00</b>	<b>25,000.00</b>	<b>5.77%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>6,984,154.48</b>	<b>6,984,154.48</b>	



## OPERATING BUDGET SUMMARY

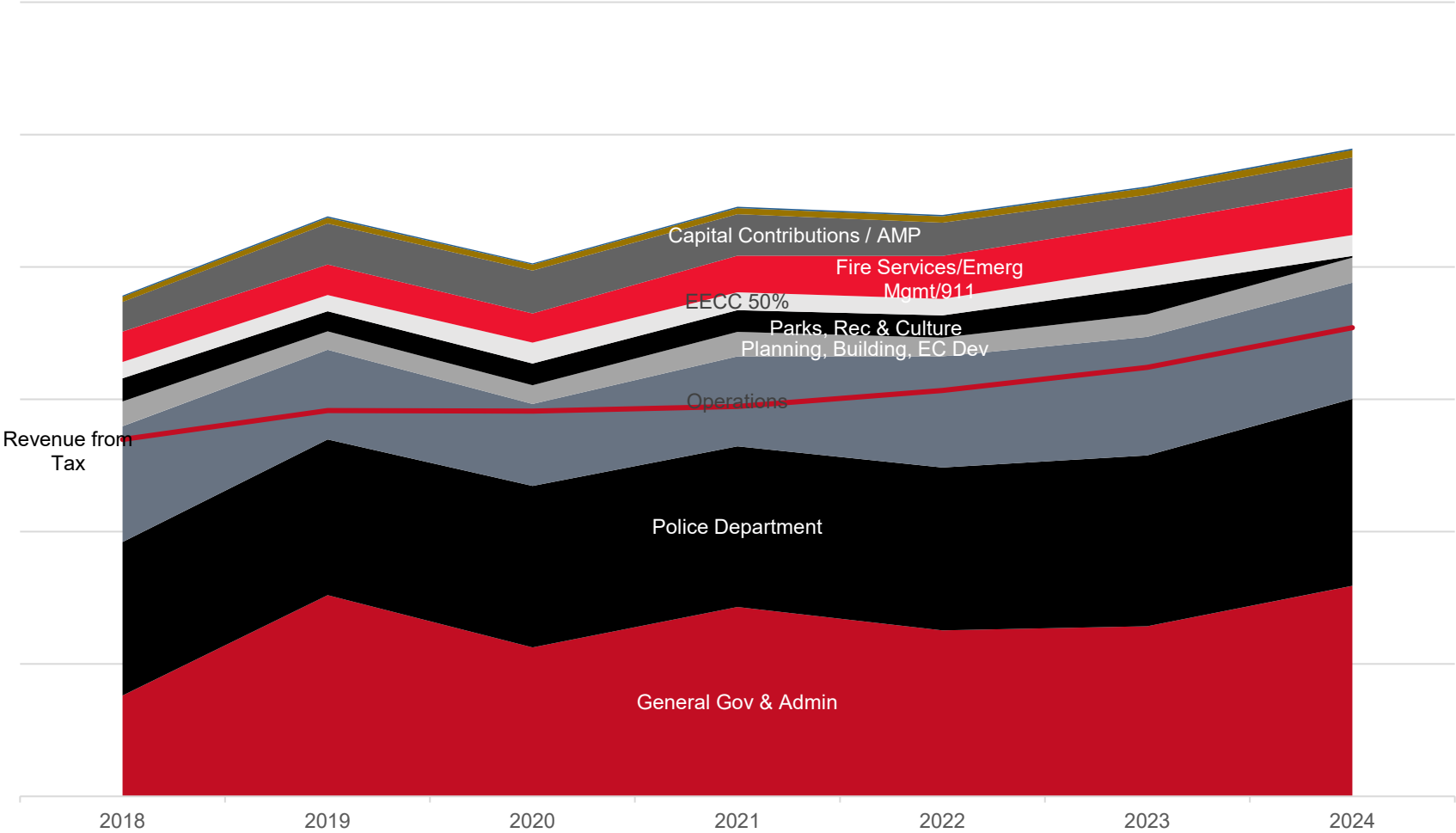




## OPERATIONAL OVERVIEW

This graph illustrates the operating department costs stacked up for comparison purposes. The revenue from tax line shows that in order to fund operations, we are reliant on other funding sources such as a provincial funding source like Ontario Municipal Partnership Fund (OMPF). During the pandemic, some of these costs were offset by the emergency provincial funding for COVID relief funds. Closures also reduced expenses in some areas. These are some of the reasons why the operating costs show as being lower in these specific years compared to 2019. Other operational restructuring has occurred in the past three years since the beginning of the pandemic. The current tax levy impact as a starting point for 2024 prior to any adjustments or increases was approximately 3%. When adding estimated increases related to insurance costs due to claims, decreased revenues from the sale of property, contractual salary increases for 2024 of 1.5%, increased cost in contractual labour, increased costs from inflationary pressures in materials and repairs and maintenance on an aging fleet of vehicles, and finally including considerations from the budget survey, the overall tax levy impact appears to be approximately 7.32%. The wage review completed over the past few years has shown that the Town was behind in wage updates when compared to the market which has also been corrected in this preliminary 2024 operating budget file.

Detailed Departmental Operating Costs





## GENERAL GOVERNMENT & ADMINISTRATION

Labour and benefits make up the majority of the cost in this department. Exceptional increases were communicated from our benefits provider in 2023 and assumptions of inflation have been included related to life, LTD premiums, health, and dental benefits for this presentation. WSIB rates are forecasted to show an increase in 2024 for all sectors including for the Town. The modernization of the workplace and technology improvement initiatives are continuing into 2024 although no substantial increase is expected relating to contracted services at this point since we are now using internal labour to complete the majority of these tasks. Through the continual creation and maintenance of the IT inventory tracking sheet, we will be able to better anticipate and budget these costs to smooth year-over-year. Increased association fees and training expenses are the cost of hiring designated employees and were included in 2023 but no change is expected for 2024 in this area.

Contributions from reserves have changed from 2023 since the 2026 election contribution for 8k was paused to be added back into the operating budget contributions to reserves until 2025 and 100k from the council initiatives reserves was removed for 2024 since it was one-time funding approval from the prior Council to reduce the tax rate. All other contributions from reserves were added back in to match the 2023 amounts.



**TOWN OF AYLMER  
General Government**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	1,234,687.80	1,417,480.80	182,793.00	14.80%
Total Admin, Materials and Supplies	341,885.00	339,703.00	-2,182.00	-0.64%
Total Contracted Services	81,500.00	81,875.00	375.00	0.46%
Total Rents and Financial Services	1,100.00	1,100.00	0.00	0.00%
Transfer to Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,659,172.80</b>	<b>1,840,158.80</b>	<b>180,986.00</b>	<b>10.91%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-19,000.00	-19,000.00	0.00	0.00%
Total Licenses, Permits and Rentals	-12,000.00	-12,000.00	0.00	0.00%
Total Transfer To / From Own Funds	-100,000.00	0.00	100,000.00	-100.00%
<b>Total General Fund Revenues</b>	<b>-131,000.00</b>	<b>-31,000.00</b>	<b>100,000.00</b>	<b>-76.34%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>1,528,172.80</b>	<b>1,809,158.80</b>	<b>280,986.00</b>	<b>18.39%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>408,524.00</b>	<b>378,524.00</b>	<b>-30,000.00</b>	<b>-7.34%</b>
<b>Tax Levy</b>	<b>1,936,696.80</b>	<b>2,187,682.80</b>	<b>250,986.00</b>	<b>12.96%</b>



## PLANNING & ECONOMIC DEVELOPMENT

Through the restructuring to improve business functionality, the addition of the Associate Director of Infrastructure & Operations in 2022 should help offset future costs in consulting and engineering services as well in 2024. Efficiencies because of structural changes include reduced planning and engineering consultancy costs as a result of recruiting a Registered Professional Planner at the Town. Also, we currently rely on the County of Elgin for GIS services.

With the addition of the Associate Director of Infrastructure and Operations, there had been an anticipated revenue stream to be added to the user fees for 2023 – this is currently on track to budget, so it has been included at the same amount for 2024. There is currently expertise in lot grading plan assessment and inspections which has helped to generate revenue for the Town which would have otherwise been subcontracted by homeowners in fulfilling the permitting process. In addition, there is now an inhouse ability to complete general development reviews to offer these services to those residents looking to complete site alterations such as infill development, site plan inspection and review which is helping the Chief Building Official.

These additions have greatly expedited the number of applications that can be approved in a timely manner.





## TOWN OF AYLMER Plan and Development

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	294,858.00	303,367.00	8,509.00	2.89%
Total Admin, Materials and Supplies	50,150.00	50,150.00	0.00	0.00%
Transfer to Own Funds	40,000.00	40,000.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>385,008.00</b>	<b>393,517.00</b>	<b>8,509.00</b>	<b>2.21%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-42,500.00	-42,500.00	0.00	0.00%
Total Other Revenues	-50,000.00	-50,000.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-92,500.00</b>	<b>-92,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>292,508.00</b>	<b>301,017.00</b>	<b>8,509.00</b>	<b>2.91%</b>
<b>Tax Levy</b>	<b>292,508.00</b>	<b>301,017.00</b>	<b>8,509.00</b>	<b>2.91%</b>



## OPERATIONS

The operations department at the Town of Aylmer includes Water, Wastewater, Roads, and Environmental Services. Our operations team is incredibly unique in the way that they have been cross trained on various aspects of operations including water, wastewater, and road maintenance. These business units that operate as one for the Town are heavily regulated environments. The regulations have been created ensuring municipalities meet a standard of care. Since the team members at the Town can flex between all three areas, being Water, Wastewater and Roads, it strengthens the ability to rotate staff to various positions throughout the year and when seasons change.

While the Environmental Services budget had a reduction in cost from 2023, the majority of it was due to the provincial requirements for recycling changing in 2023-2024. The transportation budget has anticipated operating increases related to diesel/oil, hydro, IT, and salary. The new water and wastewater rates for 2024 will be forwarded to council for approval and onto ERTB for January 1, 2024.



## ENVIRONMENTAL SERVICES

The environmental services department includes collection and disposal of solid waste and recycling. On average, the Town collects 150 tonnes of solid waste per month and forty-five tonnes of recyclable material every month.

Recently, O.Reg 349/22 was established that municipalities will no longer operate Blue Box programs. The Town of Aylmer has been assigned a transfer date of July 2023. As we transition to full producer responsibility for the curbside collection of recyclable materials, the Town has negotiated with



Circular Materials Ontario and Miller Waste to obtain the best possible outcome for local rate payers. The goal was to transfer the financial obligation to collect and manage recyclable materials from the municipalities to the producers. This is a complex transition given the intricacies of legislation and contractual obligations. Staff are hopeful that this change will result in full operational savings in recycling being realized in 2024 which will help pay for the tipping fee increases on the garbage collection side. Upon review of year-over-year budget to actual, the incremental increase is apparent and a budget increase of over 30% is due in this area of the budget.



**TOWN OF AYLMER**  
**Environ Services**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Admin, Materials and Supplies	25,800.00	21,000.00	-4,800.00	-18.60%
Total Contracted Services	608,400.00	522,410.00	-85,990.00	-14.13%
<b>Total General Fund Expenses</b>	<b>634,200.00</b>	<b>543,410.00</b>	<b>-90,790.00</b>	<b>-14.32%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-17,500.00	0.00	17,500.00	-100.00%
Total Municipal Contributions	-17,500.00	0.00	17,500.00	-100.00%
Total User Fees and Charges	-300.00	-300.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-35,300.00</b>	<b>-300.00</b>	<b>35,000.00</b>	<b>-99.15%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>598,900.00</b>	<b>543,110.00</b>	<b>-55,790.00</b>	<b>-9.32%</b>
<b>Tax Levy</b>	<b>598,900.00</b>	<b>543,110.00</b>	<b>-55,790.00</b>	<b>-9.32%</b>





## TRANSPORTATION

The transportation department is responsible for seasonal and regular maintenance activities regarding roads, sidewalks, street sweeping, signals, streetlights, and management thereof. Labour and benefits have an increase of 16k, and all other admin, materials and supplies have increased only nominally for 2024.





**TOWN OF AYLMER**  
**Transportation Services**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	713,652.74	722,363.74	8,711.00	1.22%
Total Admin, Materials and Supplies	431,888.00	436,688.00	4,800.00	1.11%
Total Contracted Services	27,114.00	29,614.00	2,500.00	9.22%
Total Rents and Financial Services	1,200.00	1,200.00	0.00	0.00%
Total Long Term Debt	67,803.00	67,803.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,241,657.74</b>	<b>1,257,668.74</b>	<b>16,011.00</b>	<b>1.29%</b>
<b>General Fund Revenues</b>				
Total Municipal Contributions	-21,500.00	-21,500.00	0.00	0.00%
Total User Fees and Charges	0.00	0.00	0.00	0.00%
Total Licenses, Permits and Rentals	-8,000.00	-8,000.00	0.00	0.00%
Total Fines and Penalties	-3,500.00	-3,500.00	0.00	0.00%
Total Other Revenues	-15,000.00	-15,000.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-48,000.00</b>	<b>-48,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>1,193,657.74</b>	<b>1,209,668.74</b>	<b>16,011.00</b>	<b>1.34%</b>
<b>Tax Levy</b>	<b>1,193,657.74</b>	<b>1,209,668.74</b>	<b>16,011.00</b>	<b>1.34%</b>





## WATER

The province has put legislation in place that requires municipal drinking water systems be self-funded through the rates imposed on customers. The water rates are required to be sufficient to maintain operating and capital infrastructure costs. Water is purchased from the Aylmer Area Secondary Water Supply System which receives treated water from the Elgin Area Primary Water Supply System. In the Town of Aylmer, there are currently over 2,900 metered customers and on average the Town purchases 134,750,000 litres of water every month (134,750 cubic meters) to sustain those customers. Since the water rate study was completed in 2021, the rates for 2024 have been established per this study and approved by Council as of January 1, 2024. The Town of Aylmer has water and wastewater rates that are lower than most neighbouring communities. The availability of fully serviced land and affordable water serve as a competitive advantage to our community.



The benefit from the water rates being adjusted will help offset the aging capital infrastructure and allow for large capital projects to begin from the contribution to the water reserve. The incremental costs have been adjusted by changing the contribution to reserve and the impact to the levy is zero. For 2024, the current budgetary impact for debt issuance of 87% of the total required is principal and interest payments combined starting at \$769,088.06, paid semi-annually (Feb & Aug). We will use this debt structure to fund the capital infrastructure through this means to smooth the spending from reserves. Currently the principal and interest payments have been estimated in this 2024 budget using a 7.7 m debenture amount as we are unsure at this time as to how much additional debt will be required until the project reaches completion. Estimated revenues from the preliminary water revenues have been input into the 2024 budget which at this point appears to be break-even. After the analysis and reconciliation of the first full year with the new rates in 2024, staff will adjust and true up the contributions to reserves in 2025.



**TOWN OF AYLMER**  
**Waterworks**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	374,623.00	413,329.00	38,706.00	10.33%
Total Admin, Materials and Supplies	2,262,784.00	2,363,469.00	100,685.00	4.45%
Total Contracted Services	126,660.00	126,660.00	0.00	0.00%
Total Rents and Financial Services	1,000.00	1,000.00	0.00	0.00%
Transfer to Own Funds	514,933.00	16,664.00	-498,269.00	-96.76%
Total Long Term Debt	0.00	883,878.00	883,878.00	0.00%
<b>Total General Fund Expenses</b>	<b>3,280,000.00</b>	<b>3,805,000.00</b>	<b>525,000.00</b>	<b>16.01%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-3,280,000.00	-3,805,000.00	-525,000.00	16.01%
<b>Total General Fund Revenues</b>	<b>-3,280,000.00</b>	<b>-3,805,000.00</b>	<b>-525,000.00</b>	<b>16.01%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>



## WASTEWATER

The wastewater collection system is a large network of sanitary sewers that transmit wastewater to the lagoons outside of town. The Town collects and treats approximately 1,500,000 cubic meters (1,500,000,000 litres) of wastewater annually. Similar to the water department, the province has put legislation in place that requires municipal wastewater systems to be funded through the recovery of costs through user rates and not through the town levy. Since the wastewater rates were adjusted from the wastewater study completed in 2021, the benefit from these rate adjustments will help offset the aging capital infrastructure issues to fund major capital investment projects such as the lagoon optimization through contribution to reserve. The incremental costs to operate this department have been adjusted by changing the contribution to reserve and the impact on the levy is zero. For 2024, we are not anticipating issuing debt related to the wastewater and the lagoons, but we will look at funding future capital infrastructure through this means to smooth the spending from reserves in the near future and possibly through issuance of debt in 2025-2027. Estimated revenues from the wastewater study have been input into the 2024 budget and remain conservative in nature to allow for analysis and reconciliation.



# TOWN OF AYLMER Water Sewer

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<i>Budget</i>	<i>Roll 2023 to 2024</i>	<i>Roll 2023 to 2024</i>
	2023	<i>2024</i>	<i>increase/(decrease)</i>	<i>increase/(decrease)</i>
	YTD	<i>YTD</i>	<i>YTD</i>	<i>%</i>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	34,910.00	72,641.00	37,731.00	108.08%
Water and Sewer Materials	113,280.00	113,280.00	0.00	0.00%
Water and Waste Water	304,839.00	350,983.00	46,144.00	15.14%
Transfer to Reserves	407,628.00	276,331.00	-131,297.00	-32.21%
Total Long Term Debt	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,207,320.00</b>	<b>1,207,320.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-1,207,320.00	-1,207,320.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-1,207,320.00</b>	<b>-1,207,320.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>





## PARKS, RECREATION & CULTURE

The Parks and Recreation department is comprised of all parks, a pool, splash pad, and East Elgin Community Complex. For the Parks and Recreation, only minor changes have been noted related to revenue which has been adjusted slightly upward to reflect current trends. A contribution to reserves of 25k for parks was held for 2024. We are awaiting the onboarding of the Parks and Recreation Manager in 2024 before making any other operational adjustments.

Parks and Recreation Department is responsible for:

- Overseeing and coordinating all maintenance and inspections at all recreation facilities
- Annual budgets and long-term capital objectives
- Co-ordinating and maintaining all green spaces within town boundaries including:
  - Inspection to playground equipment (repair and/or replace)
  - Baseball diamonds-daily/ weekly grooming
  - Design and layout of flower beds, bridge boxes, and hanging planters
  - Horticultural and sports field maintenance (Roll, aerate, dead head, mulch etc.)
  - Tree planting program (boulevard tree replacement and memorials)
  - Projects for AODA (trails, rest stops, downtown, parks and EECC)
- Co-ordinating maintenance, cleaning, and scheduling of inspections for the Pool and Splash Pad including:
  - Ordering chemicals (de-chlorination, chlorine etc.) and maintaining daily inspection reports (water sampling/testing)
  - Opening and closing procedures (daily/seasonally)
  - Ensuring proper water chemistry as per the Safe Water Act and Southwestern Public Health
  - Proper training for staff involved with aquatics

Total municipal contributions remain unchanged and are calculated through a longstanding agreement with Malahide, whereby the municipality pays for the

apportioned amount as some of the users are from outside of Aylmer (Joint use of Aylmer Pool agreement). The main outdoor pool is the largest in Elgin County. The outdoor pools contain 1,001,600 liters of water, treated, and filtered daily during operation. The splash pad is also accounted for within this departmental budget which is free for use between May and September.

There are approximately 1.58 km of paved walking trails with AODA rest stops throughout the Town. Tree policies and planting guidelines and procedures are followed for replenishment of the trees. Native tree species are used. There is an 18-hole disc golf course in Steen North & South which is free for use.





## TOWN OF AYLMER Parks-Recs

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	229,729.00	235,130.00	5,401.00	2.35%
Total Admin, Materials and Supplies	168,030.00	174,622.00	6,592.00	3.92%
Total Contracted Services	20,070.00	20,070.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>417,829.00</b>	<b>429,822.00</b>	<b>11,993.00</b>	<b>2.87%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-4,200.00	-4,340.00	-140.00	3.33%
Total Municipal Contributions	-18,000.00	-18,000.00	0.00	0.00%
Total User Fees and Charges	-6,100.00	-6,100.00	0.00	0.00%
Total Licenses, Permits and Rentals	0.00	0.00	0.00	0.00%
Total Other Revenues	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-28,300.00</b>	<b>-28,440.00</b>	<b>-140.00</b>	<b>0.49%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>389,529.00</b>	<b>401,382.00</b>	<b>11,853.00</b>	<b>3.04%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>414,529.00</b>	<b>426,382.00</b>	<b>11,853.00</b>	<b>2.86%</b>



## EECC

The East Elgin Community Complex sits on fourteen acres and was built in 2004 as a joint project between Aylmer and Malahide. There are two NHL sized ice surfaces and space to host events or activities in three community rooms which have capacity of six hundred people.

The staff at the EECC are responsible for:

- Day to day operation of refrigeration system, weekly ice maintenance, and preventative maintenance
- Set up, co-ordination and promotion of community events and in-house programming (i.e., Seniors Day Out, Family New Years Eve, Canada Day, etc.)
- Cleaning of the facility to ensure private and public spaces are hygienic & have the highest level of quality
- Performing a variety of financial transactions (processing payments, bank deposits, cash handling, etc.), source funding for recreation equipment, and programming
- Updating and distributing facility schedules to concession and pro-shop and reviewing contracts for services
- Working with specialized contractors to maintain mechanical equipment and performing facility inspections.
- Emergency generator maintenance: co-ordinate service, (refuel, oil & filter changes)
- Annual facility inventory including replacing/repairing recreational equipment

Factors that are suggesting a decline in demand for ice time include social, physical and economic barriers for participation. Other competing sports and the various shutdowns of the EECC in 2020 to 2022 due to the pandemic seem to be drawing people away from hockey/ ringette/ figure skating and the outdoors. Staff remain hopeful that people will return to the ice. It remains to be seen if uptake around advertisers and room bookings

will also return to pre-pandemic levels. Revenues have been adjusted to a conservative budgetary amount and in turn, labour has also been adjusted to help offset the burden to the tax levy. A strong return to ice utilization in the EECC in 2023 has allowed a budget adjustment to be forecasted for 2024. An increase in labour costs, material and supplies has also been proportionately increased, offset partially by incremental revenue.

Labour cost in the 2024 budget has been adjusted based on conservative revenue projections for 2024. Relative efficiencies identified throughout 2023 have also been incorporated into the overall operating budget.

Pending EECC board approval, the slight operational increase of approximately 26k will translate to 13k increase to the Town's levy in 2024. Additional recreation programming structures would be the focus to move towards a more inclusive environment with lower barriers for community members. [Link to EECC](#)

**TOWN OF AYLMER  
EECC**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	Budget	Roll 2023 to 2024	Roll 2023 to 2024
	2023	2024	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	662,683.00	705,863.00	43,180.00	6.52%
Total Admin, Materials and Supplies	531,414.00	543,792.00	12,378.00	2.33%
Total Contracted Services	42,160.00	45,160.00	3,000.00	7.12%
Total Rents and Financial Services	3,090.00	3,090.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,239,347.00</b>	<b>1,297,905.00</b>	<b>58,558.00</b>	<b>4.72%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-3,600.00	-3,600.00	0.00	0.00%
Total Municipal Contributions	-35,000.00	-35,000.00	0.00	0.00%
Total User Fees and Charges	-592,900.00	-624,900.00	-32,000.00	5.40%
Total Licenses, Permits and Rentals	-7,685.00	-7,685.00	0.00	0.00%
Total Fines and Penalties	-400.00	-400.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-639,585.00</b>	<b>-671,585.00</b>	<b>-32,000.00</b>	<b>5.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>599,762.00</b>	<b>626,320.00</b>	<b>26,558.00</b>	<b>4.43%</b>
<b>Tax Levy</b>	<b>599,762.00</b>	<b>626,320.00</b>	<b>26,558.00</b>	<b>4.43%</b>

## PROTECTION SERVICES

The Protection services budget below includes Fire, 911 Dispatch services, County of Elgin POA, Building and By-Law enforcement and animal control. Excluding the Fire Department changes outlined below, the only changes to note were relatively minor for building and by-law for 2024 and the remaining costs are related to the salary increases. POA fine revenue was increased incrementally for 2024.



### TOWN OF AYLMER Protection Services

	Current Year Budget 2023 YTD	Future Budget 2024 YTD	Future Roll 2023 to 2024 increase/(decrease) YTD	Future Roll 2023 to 2024 increase/(decrease) %
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	571,016.00	602,755.00	31,739.00	5.56%
Total Admin, Materials and Supplies	181,492.01	183,581.01	2,089.00	1.15%
Total Contracted Services	93,527.00	90,970.00	-2,557.00	-2.73%
Total Rents and Financial Services	4,100.00	4,100.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>850,135.01</b>	<b>881,406.01</b>	<b>31,271.00</b>	<b>3.68%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	0.00	0.00	0.00	0.00%
Total Municipal Contributions	-5,000.00	-10,000.00	-5,000.00	100.00%
Total User Fees and Charges	0.00	0.00	0.00	0.00%
Total Licenses, Permits and Rentals	-125,000.00	-125,000.00	0.00	0.00%
Total Other Revenues	0.00	0.00	0.00	0.00%
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-130,000.00</b>	<b>-135,000.00</b>	<b>-5,000.00</b>	<b>3.85%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>720,135.01</b>	<b>746,406.01</b>	<b>26,271.00</b>	<b>3.65%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>720,135.01</b>	<b>776,406.01</b>	<b>56,271.00</b>	<b>7.81%</b>





## FIRE SERVICES

As previously mentioned, the budget includes a nominal salary increase for full-time staff and an increase in honorarium for the Fire Association of 1.5% has been included for the volunteer firefighters in 2024.

The expansion of one additional headcount has been put on hold until we are able to see growth, but this would see the volunteer complement grow to twenty-seven volunteers from twenty-six. Other than labour, the incremental increase in admin, materials and supplies related to repairs and maintenance which puts the operating increase excluding salaries/benefits at approximately 48k for fire services for 2023. In addition, a new contribution to the fire communications reserve established in 2023 has been included for 30k as requested by the County.

The fire service is guided by numerous regulations including National Fire Protection Association (NFPA) standards for fire apparatus. These standards are industry best practice and include safety operating procedures for fire apparatus, fire apparatus testing and certification and fire apparatus maintenance which will all impact the 2024 operational budget. The Aylmer Fire Department's aerial truck must have its 5-year structural test completed in 2024 and requires new tires. Additionally, all pumper apparatus (2 plus the aerial truck) must be re-certified to flow water. As everyone has come to expect, the price of this work has increased substantially in past years, which is reflected in the increased operational budget for maintenance on the Aylmer Fire Department's fleet.





**TOWN OF AYLMER**  
**Fire (211)**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	429,640.00	452,108.00	22,468.00	5.23%
Total Admin, Materials and Supplies	164,505.00	165,641.00	1,136.00	0.69%
Total Contracted Services	15,500.00	15,500.00	0.00	0.00%
Total Rents and Financial Services	4,100.00	4,100.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>613,745.00</b>	<b>637,349.00</b>	<b>23,604.00</b>	<b>3.85%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	0.00	0.00	0.00	0.00%
Total User Fees and Charges	0.00	0.00	0.00	0.00%
Total Other Revenues	0.00	0.00	0.00	0.00%
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>613,745.00</b>	<b>637,349.00</b>	<b>23,604.00</b>	<b>3.85%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>613,745.00</b>	<b>667,349.00</b>	<b>53,604.00</b>	<b>8.73%</b>

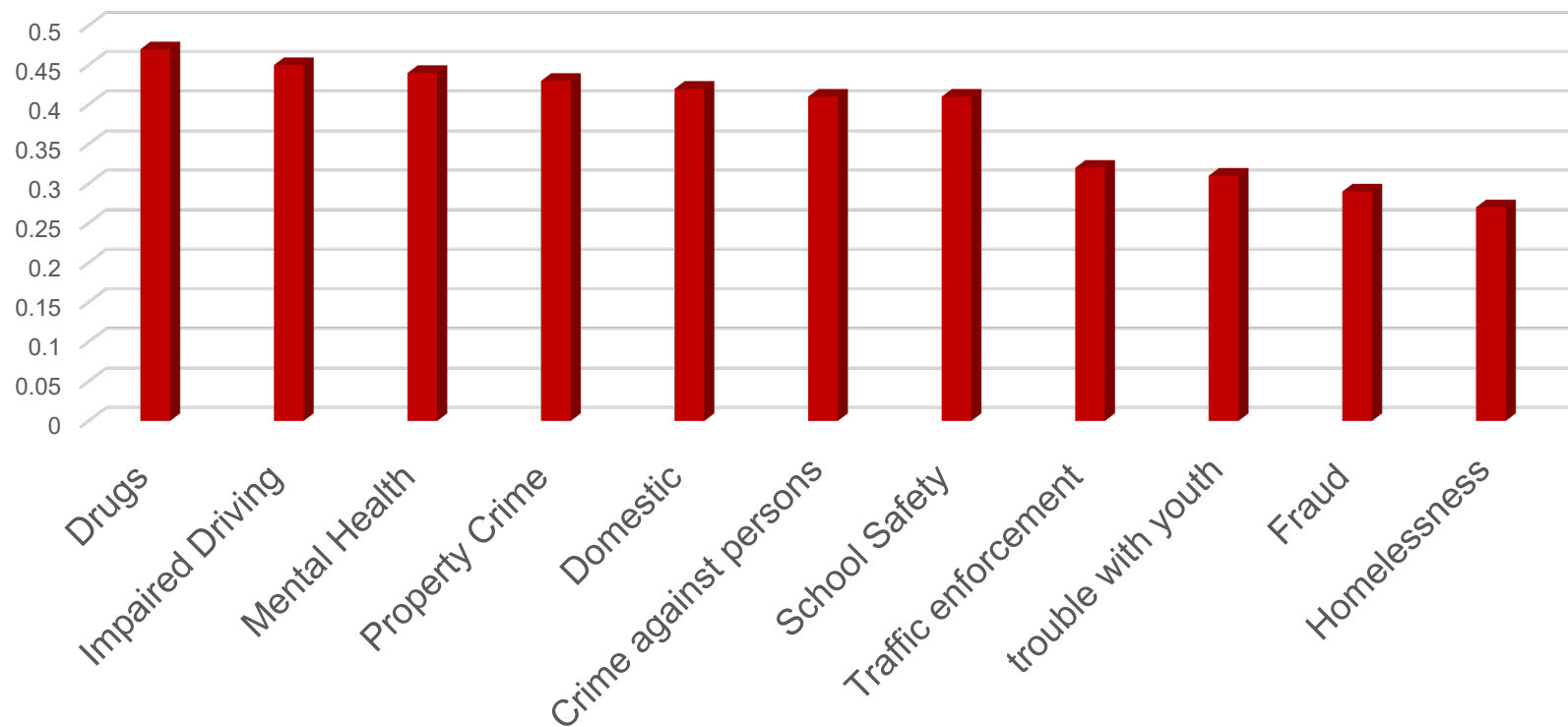


## POLICE

The Aylmer Police Service is responsible for all policing needs for the town of Aylmer and an estimated 8000 + residents. The Aylmer Police service provides 24/7 policing services in accordance with the Police Services Act and the Ministry of Policing Standards to ensure an adequate and effective police service for the Town of Aylmer.

Our staff are extremely proud to have our own municipal police service in which we can more accurately and effectively respond to the specific needs of our community on a daily basis. Our service continues to seek ways in which to maximize our efficiency and effectiveness while providing a high quality of community policing service. Community based policing is critical to community safety and wellbeing. The Aylmer Police Service prides itself on being able to provide timely responses, proactive patrol, and high visibility within the town, thereby increasing public safety.

## Top community Issues



Over the last several years, the Aylmer Police have responded to an average of 3,500 reactive and proactive police occurrences. This has resulted in an average of 1,600 charges being laid annually over the same period, both criminal and provincial, and continues to trend upward. This is due in part to the increase in town population and an increase in proactive policing by our staff.

## Aylmer Police Service Staffing

Staffing Plan	2023 current	2024 forecast	2025 forecast
Chief of Police	1	1	1
Deputy Chief of Police	1	1	1
Full time officers	13	14	14
Part time officers	3	3	3
Full time civilian	1	1	1
Full time Special Constable	1	1	1



### Administration

- (1) Chief of Police
- (1) Deputy Chief of Police
- (1) Civilian Executive Assistant

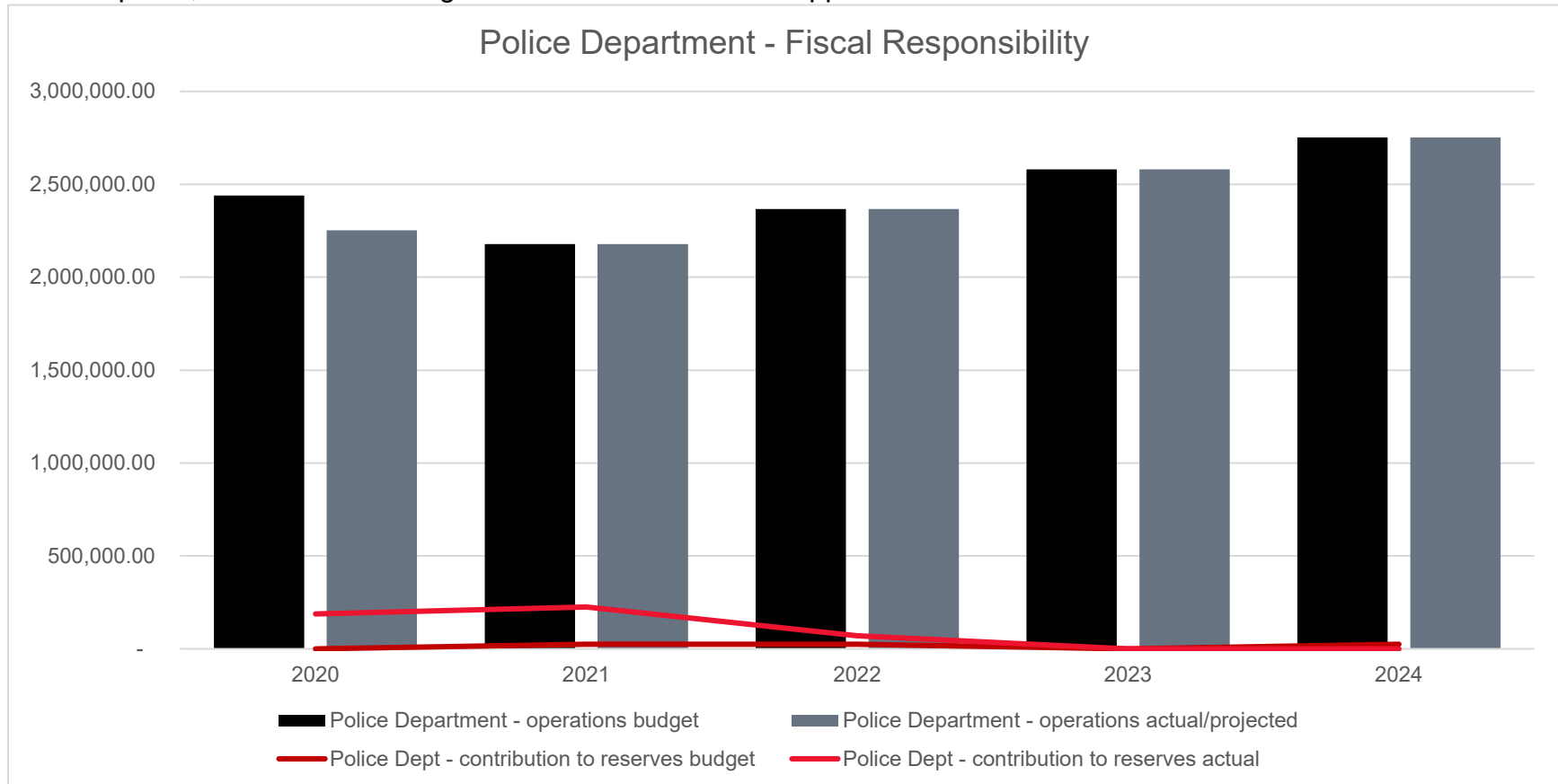
### Community Patrol

- (2) Sergeants
- (12) Constables (full time)
- (3) Constables (part time)


### Support Services

- (1) Special Constable – Court Services

Some noteworthy points regarding labour are that one full-time officer is seconded to the Ontario Police College – with full cost recovery of wages and benefits within the provincial grants line item. Throughout 2022, two officers were and currently remain on long-term leaves effectively reducing the available complement of officers. In order to supplement frontline patrol, the additional hiring of a new officer has been approved for 2023.







Pending Police Services Board approval, the Police department has presented a notable increase to the tax levy in 2024. The Police have been able to marginally offset operating expenditures and target new grant opportunities for 2024. The current budget estimate is awaiting salary negotiations to be finalized with the police services and the PSB. The main increases are related to retiree health benefits, regular health benefits including life and long-term disability, salary increase due to cost-of-living, and insurance cost for property.

The Aylmer Police Service & Police Service Board has a 2024 proposed budget of \$2,777,175. This represents a 7.61% increase over the prior year's approved budget of \$2,580,779.

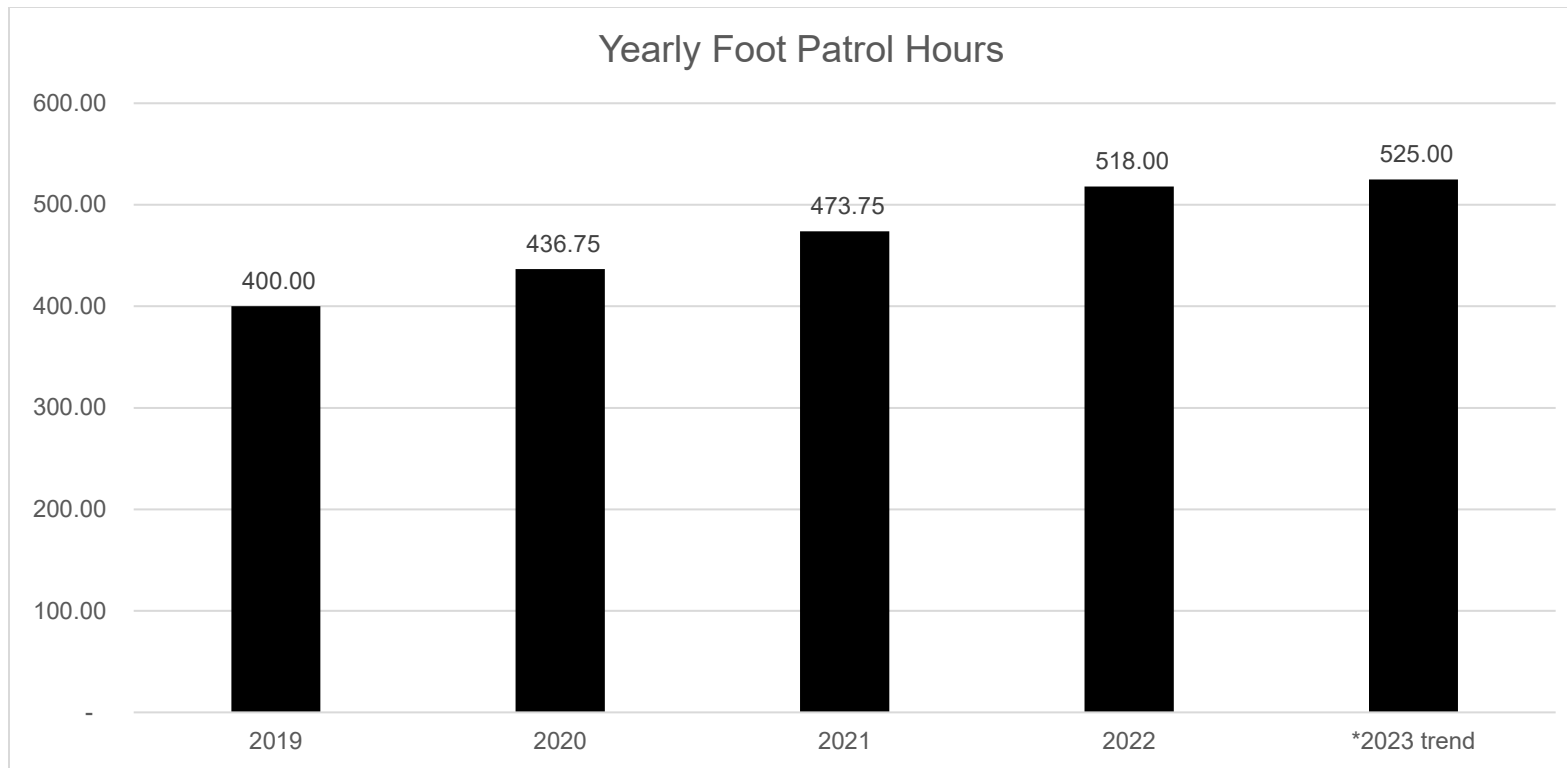
The net increase is primarily due to inflationary and contractual increases relating to wages and benefits.

- Over the last several years, calls for service have been trending upwards as is the population of our town and surrounding areas.
- The Aylmer Police Service prides itself on timely call response time and providing unmatched policing to the residents of this community.
- Again, this year, the Aylmer police have continued to realize the benefits of a partnership with the Canadian Mental Health Association and a dedicated mental health worker one day per week to better assist the public in such matters.
- Our service has continued to expand upon the use of social media and public messaging which has proven to be an excellent community resource.
- Aylmer Police continues to explore new grants and other funding avenues to ensure fiscal responsibility.
- As mandated by the province, all Ontario communities and police services must establish a community safety and well-being plan. This plan directly affects policing resources and is a direct nexus to the budget and associated costs.
- Allocations and focus for the town of Aylmer on this basis will also include increasing traffic safety, increasing officer presence on foot and bike patrols, encouraging youth to actively participate in building a healthier community and cultivate partnerships to create resilient and safe communities.



## TOWN OF AYLMER Police Services

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	<b>2023</b>	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	2,575,428.59	2,742,826.99	167,398.40	6.50%
Total Admin, Materials and Supplies	180,088.00	190,035.12	9,947.12	5.52%
Total Contracted Services	122,370.01	130,811.11	8,441.10	6.90%
Total Rents and Financial Services	5,099.00	5,099.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>2,882,985.60</b>	<b>3,068,772.22</b>	<b>185,786.62</b>	<b>6.44%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-295,656.59	-302,597.29	-6,940.70	2.35%
Total User Fees and Charges	-6,550.00	-9,000.00	-2,450.00	37.40%
<b>Total General Fund Revenues</b>	<b>-302,206.59</b>	<b>-316,597.29</b>	<b>-14,390.70</b>	<b>4.76%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>2,580,779.01</b>	<b>2,752,174.93</b>	<b>171,218.79</b>	<b>6.64%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>2,580,779.01</b>	<b>2,777,174.93</b>	<b>196,395.92</b>	<b>7.61%</b>



## Goals and Objectives for 2024

- Continue to ensure community-based policing and keeping service delivery in line with the specific needs and requirements of the town of Aylmer.
- Increase foot patrol and bicycle patrols within the town.
- Explore options for renovation of existing police building.
- Hold those accountable for criminal activity and traffic violations to ensure that our community remains a safe and desirable location.
- Continue partnerships with provincial policing partners (CISO, BEU) to increase quality of service delivery to the residents of Aylmer.
- In order to address current and anticipated trends in policing over the next several years, the service will look at enhancing its organizational structure through an increase in staffing strength to replace long term leaves and ensure adequate frontline staffing while remaining fiscally responsible.
- Dedicated Constable in Crime Unit to better assist victims of crime and conduct investigations, drug enforcement and intelligence.
- In order to address current and anticipated trends in policing over the next several years, the service will look at enhancing its organizational structure through an increase in staffing strength to replace long term leaves and ensuring adequate frontline staffing.
- The Aylmer Police will focus patrol and enforcement in line with the top priorities specific to the town as identified by the residents through a community survey.



[Link to Aylmer Police website](#)



## AGENCIES, BOARDS & OTHER COMMITTEES

The operating budget for other boards, includes the request for funding for the [Catfish Creek Conservation Authority](#). A 5% increase has been included overall.



### TOWN OF AYLMER Other Boards

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	2023	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Admin, Materials and Supplies	108,423.34	113,845.00	5,421.66	5.00%
<b>Total General Fund Expenses</b>	<b>108,423.34</b>	<b>113,845.00</b>	<b>5,421.66</b>	<b>5.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>108,423.34</b>	<b>113,845.00</b>	<b>5,421.66</b>	<b>5.00%</b>
<b>Tax Levy</b>	<b>108,423.34</b>	<b>113,845.00</b>	<b>5,421.66</b>	<b>5.00%</b>



Using the grants and donations process established for the 2024 budget year, there were a total of ten applications received and included in the Council Contribution and Committees budget. In terms of requested financial contributions, \$62,900 was requested by community organizations for 2024 but Council had only approved a total of \$55,000 to be considered in this budget. A reduction of \$7,900 proposed from the budget in 2024 was applied to four applicants.

Organization	Request
Kinsmen Club of Aylmer	\$2,500
Aylmer & East Elgin Agricultural Society	\$5,525
East Elgin Community Assistance Program	\$5,000
Aylmer Lawn Bowling Club	\$2,000
Aylmer Area Community Band and Choir	\$1,000
Aylmer Performing Arts Council	\$500
Knights of Columbus	\$1,400
Aylmer-Malahide Museum and Archives	\$18,025
Family Central	\$3,025
Aylmer Cemetery	\$16,025
	\$55,000



## TOWN OF AYLMER Committees

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	2023	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Admin, Materials and Supplies	20,945.00	18,970.00	-1,975.00	-9.43%
<b>Total General Fund Expenses</b>	<b>20,945.00</b>	<b>18,970.00</b>	<b>-1,975.00</b>	<b>-9.43%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>20,945.00</b>	<b>18,970.00</b>	<b>-1,975.00</b>	<b>-9.43%</b>
<b>Tax Levy</b>	<b>20,945.00</b>	<b>18,970.00</b>	<b>-1,975.00</b>	<b>-9.43%</b>

## TOWN OF AYLMER Council Cont



	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2023 to 2024</b>	<b>Roll 2023 to 2024</b>
	2023	<b>2024</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Admin, Materials and Supplies	78,150.00	72,225.00	-5,925.00	-7.58%
<b>Total General Fund Expenses</b>	<b>78,150.00</b>	<b>72,225.00</b>	<b>-5,925.00</b>	<b>-7.58%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>78,150.00</b>	<b>72,225.00</b>	<b>-5,925.00</b>	<b>-7.58%</b>
<b>Tax Levy</b>	<b>78,150.00</b>	<b>72,225.00</b>	<b>-5,925.00</b>	<b>-7.58%</b>



## CONCLUSION

The 2024 Operating Budget represents the key guidance document for Town Operations in the coming year. Town staff want to ensure that both Council and the public understand the budget process and pressures facing the Town. As highlighted in this report, 2024 has been another difficult budget year for the Town of Aylmer.

With future growth and additional tax revenues from the anticipatory MPAC reassessment at some point in the future, there is hope that the Town can start to close the infrastructure gap identified in the asset management plan and continue to balance the needs of ratepayers with the funding constraints that are apparent. The search for cost reductions and analysis of departmental spending habits will continue to take place by staff and Council, which will ensure fairness to all departments to maintain levels of service.

In recognition of the budget pressures, senior staff have continued to strive to find efficiencies and reductions to present an austerity budget for 2024. The administration is acutely aware that many residents live in a precarious situation. This approach was balanced with outcomes of the 2024 public survey which indicated that residents do not desire to see reductions in local service levels.

The annual budget survey completed in the fall of 2023 sought to gather an understanding of the impacts of the pandemic and inflation upon the community. As anticipated, the majority of respondents wanted to see service levels maintained or enhanced for parks and recreation.

Staff view this response as a positive indication of a growing community that is entering a period of significant revitalization and renewal. Despite this, staff do feel 2024 represents a unique and unusual budget year across the province due to inflation and market factors. As a result, the 2024 Operational Budget focuses upon austerity and identifying potential service reductions with the hope that additional assessment and grants can be secured in 2024 to allow broader visioning of the overall future of the community.