



## THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

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4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0 [www.dawneuphemia.ca](http://www.dawneuphemia.ca)  
Tel: 519-692-5148 Fax: 519-692-5511 Email: [clerk@dawneuphemia.on.ca](mailto:clerk@dawneuphemia.on.ca)



## **PUBLIC NOTICE OF INTENT TO ADOPT 2024 BUDGET**

In accordance with the Public Notice requirements established under By-Law 2023-26, and S. 270(1) of the Municipal Act, 2001, Council hereby provides public notice of intent to adopt the 2024 Budget at the next Regular Council Meeting of

**Monday, March 18, 2024**  
**@ 6:30 pm**

The 2024 Budget includes a 5.7% increase and is attached for your convenience.

You are welcome to attend in-person or via teleconference – please contact the office at 519-692-5148 for call-in details.

Please contact the Treasurer if you have any questions about the budget at [treasurer@dawneuphemia.on.ca](mailto:treasurer@dawneuphemia.on.ca)



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4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0

Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018

Email: [admin@dawneuphemia.on.ca](mailto:admin@dawneuphemia.on.ca) Website: [www.dawneuphemia.ca](http://www.dawneuphemia.ca)

To: Members of Dawn-Euphemia Township Council  
Meeting Date: March 18, 2024  
From: Marc Seguin, Treasurer  
Subject: **2024 Draft Budget Final Draft**

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### Open Session Report FIN 24-03-18

#### Background:

This is the Final Draft of the 2024 Budget.

#### Comments:

There is a summary at the front of the budget for your convenience.

#### Consultations:

Consultations and preparation by the Treasurer, Clerk, Public Works, Fire Department.

#### Financial:

Total budgeted cash requirements: \$4,695,091

Budget increase from previous year: 5.7%

Gravel expenditure: \$1,050,000

The projected rate of inflation in Canada for 2024 is approximately 3%

#### Recommendation:

**That the 2024 budget be adopted as presented.**

**Township of Dawn-Euphemia**  
**2024 Budget**

Schedule 'A' of Bylaw X of 2024  
Inclusive of all non-cash expenditures

**Budget 2024**

Administration	Council	60,891
	Admin	538,307
	Operations	194,062
Fire	Admin	95,265
	Operations	163,580
Planning and Development	Admin	45,000
	Operations	0
Public Works	Admin	974,260
	Operations	2,223,482
Water	Admin	112,500
	Operations	304,650
Social Services	Admin	4,000
	Operations	597,624
Recreation and Culture	Admin	6,530
	Operations	94,209

Cash Requirements	
Expenses	
Council	60,891
Admin	1,775,861
Operations	3,577,607
Total Expenses	5,414,359
Non-Tax Revenues	
Grants	-487,600
Water Revenues	-604,417
Penalties and Interest	-162,000
Other Revenues	-248,250
Total Non-Tax Revenues	-1,502,267
Total Capital investments	783,000
Total Reserves Changes	
Total Budget 2024	4,695,091
Total Budget 2023	4,443,806
% Increase	5.7%

Proposed Reserves changes Summary for 2024:  
Not directly in Budget - Informational Purposes Only

	Into	Out of
	Reserves	Reserves
Increases:		
Admin Department	\$29,500	New comp 2025, Reserves, Elections
Fire Department	\$100,000	New Fire Truck + 2023 diff
Public Works Services	\$50,000	Reserves increase
Public Works Fleet	\$110,000	New Salt Truck 2023
Water Reserves	\$187,267	Projected
Shetland Park Campground	\$10,000	Projected
Special Area Rate: Florence	\$10,562	
Special Area Rate: Oakdale	\$1,831	
<b>Total Increases:</b>	<b>\$469,660</b>	
Decreases:		
Generator purchase		\$175,000
Water Master Meter purchase		\$10,000
Water Meters purchase		\$10,000
Florence Cleanup (TBD)		\$140,000
<b>Total Decreases:</b>		<b>\$335,000</b>
<b>Projected Reserves changes 2023:</b>	<b>\$469,660</b>	<b>\$335,000</b>
<b>Net Increase (Decrease)</b>	<b>\$134,660</b>	

**Capital Expenditure Budget Report**  
**Municipality of Dawn Euphemia**  
**Tax Year 2024**

	Cost	Funded by Budget	Funded by Reserves	Funded by Grants
<b>Administrative Department</b>				
Computer replacement (2025)	\$ 12,500	\$ 12,500		
Pen test (IT security measure)	\$ 10,000	\$ 10,000		
Property Standards	\$ 140,000		\$ 140,000	
Admin Reserve increase	\$ 13,000	\$ 13,000		
<b>Total Administrative Department</b>	<b>\$ 175,500</b>	<b>\$ 35,500</b>	<b>\$ 140,000</b>	<b>\$ -</b>
<b>Fire Department</b>				
New Fire truck @ \$640,000 TBP 2030	\$ 80,000	\$ 80,000		
-New pumper needs to be purchased by 2030, started 2023 @ \$80k/yr				
Fire Services reserves	\$ 20,000	\$ 20,000		
-CK decreased from \$50k to \$20k, \$20 of which moved to Fire Services reserves				
<b>Total Fire Department</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works Department</b>				
PW reserve Services	\$ 50,000	\$ 50,000		
New Salt Truck @ \$400,000 TBP 2026	\$ 110,000	\$ 110,000		
-\$100,000 yr one, \$110k a year for three years into new Salt Truck started 2023				
Structure #88 replacement	\$ 175,000	\$ 175,000		
-Mossline on the Martin Drain				
Structure #93 replacement	\$ 175,000	\$ 175,000		
-Bentpath line on the Murray Drain				
Bridges and Culverts - Capital	\$ 75,000	\$ 75,000		
-Large (3' and larger) culvert replacements w. own forces and hired equipment				
<b>Total Public Works Department</b>	<b>\$ 585,000</b>	<b>\$ 585,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Water Department</b>				
Master Meter Replacement	\$ 10,000		\$ 10,000	
-to be taken from water reserve bank account				
Meter replacement for landowners	\$ 10,000		\$ 10,000	
-to be taken from water reserve bank account				
<b>Total Water Department</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Recreation and Culture Department</b>				
New Pavilion roof @ DECC	\$ 7,500	\$ 7,500		
Generator to be purchased 2024	\$ 230,000	\$ 55,000	\$ 175,000	
-new Generator at DECC, total \$230k est. quotes incoming				
<b>Total Recreation and Culture Department</b>	<b>\$ 237,500</b>	<b>\$ 62,500</b>	<b>\$ 175,000</b>	<b>\$ -</b>
<b>Total New Capital Requirements</b>	<b>\$ 1,118,000</b>	<b>\$ 783,000</b>	<b>\$ 335,000</b>	<b>\$ -</b>

## Grants and Donations

Budget 2024

Approved  
Amt 2024

Moore Agricultural Society	\$100
Lambton Farm Safety	\$200
Quad Counties Support Services	\$330
Oakdale Community Centre - Taxes in Lieu	\$1,000
Lambton 4-H	\$100
-This donation has been \$100 in recent past	
D-EPS Parent Council (grant dinner)	\$1,200
Scholarship - D-EPS	\$1,000
Ploughman's	\$250
Central Lambton Recruitment Office	\$300
Sundry & Fees rebates during the year	\$670
No one stands alone	\$1,000
Four Counties (asking for two Workstations on Wheels)	\$4,000
-suggesting \$4k/yr over 2 years for now starting in 2024	
Dawn School playground	\$3,000
Total Grants and Donation Considerations	\$13,150

### Arena Expenses 2024

Dresden Arena	\$664
Bothwell Arena	\$1,991
Petrolia Arena	\$700
Total Arena Expenses	\$3,355

Admin Revenue

DefaultDescription	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Tax Interest Current	91,845	20,000	48,600	30,000
Tax Interest 1-2 yrs	14,999	20,000	22,486	20,000
Tax Interest 2-3 yrs	5,787	10,000	0	5,000
Tax Interest 3+ yrs	7,188	5,000	0	0
Water Penalty	1,594	2,000	4,702	2,000
Investment Interest	22,257	20,000	22,065	20,000
Tile Loan Interest	20,348	27,500	19,806	0
Bank Interest	58,674	15,000	160,209	85,000
Grants - Federal	0	0	0	0
Grants - Provincial	524,368	473,500	553,812	449,600
Grants - County and Municipal	40,682	37,970	131,469	38,000
Rentals & Concessions	32,473	15,000	36,985	15,000
Marriage Licences	1,000	1,000	330	500
Tax Certificate Fees	4,150	3,500	3,290	3,000
Shetland Park Camping Fees	28,873	27,000	18,467	28,000
911 Sign Fees	900	1,000	480	500
Dog Tag Fees	11,003	11,640	13,467	13,000
Service Fees	988	1,000	924	750
Garbage and Recycling bin fees	129,375	130,000	140,700	145,000
Property Standards	13,457	10,000	150	0
Planning Fees	12,800	10,000	4,060	2,500
Building Permits	23,229	25,000	31,291	30,000
Donations Received	450	1,000	0	0
Department Other Sales	17,427	15,000	0	10,000
Totals	1,063,866	882,110	1,213,292	897,850

300 Fire Expense

Fire expenses	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Stripends & Honourariums	36,307	39,794	37,345	40,734
Per Diems, Meals and Entertainment	459	5,775	4,746	6,500
Gifts and Recognition	460	0	1,055	1,000
CPP & EI	225	250	273	387
EHT	0	280	0	144
WSIB	8,972	8,500	1,304	8,500
Travel and Accomodations	3,107	1,000	2,805	1,000
Memberships, Fees, & Dues	529	500	141	1,000
Training	0	20,000	3,032	10,000
Occupational Health & Safety	1,910	1,000	207	1,000
Safety Clothing and PPE	5,060	12,000	868	25,000
Insurance	17,587	27,416	33,390	36,000
Telephone, Cell Phones, & Communications	16,973	10,000	12,893	12,500
Hydro	2,042	2,200	1,766	2,400
Heat	2,138	2,000	2,782	3,000
Water	1,312	1,200	3,222	2,000
Computer Maintenance	0	0	716	1,000
Computer Software	952	1,200	1,803	1,700
Office Supplies	272	500		500
Shop Supplies	79	500	5,125	7,000
Shop Equipment	0	0	1,741	0
Postage and Deliveries	0	0	43	0
Office Equipment	102	0	582	0
Subscription and Membership fees	0	0	65	0
Mileage	685	0	37	0
Professional Services	2,962	0	883	10,000
Janitorial	67	2,400	39	2,000
Groundskeeping	938	940	978	1,130
Small Tools	1,413	2,500	392	2,500
Fuel	3,102	2,000	2,114	2,000
Small Materials	60	200		500
Vehicle Parts and Supplies	863	250	114	250
Testing and Inspections	7,790	8,500	3,826	8,500
Signage and Safety	913	0	0	0
Vehicle Repairs & Maintenance	0	0	6,544	12,000
General Repairs & Maintenance	7,090	10,000	3,733	
Fire Service: Other	0	0	1,148	0
Fire Service: Alvinston	27,775	25,000	77,435	48,600
Fire Service : CK Bothwell	0	20,000	59,545	20,000
Fire Service : St. Clair	0	0	0	5,200
Totals	152,144	205,905	272,690	274,045



# 400 Planning and Development

Planning and Development	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Salaries	40,000	40,000	40,000	40,000
Memberships, Fees, & Dues	0	0	0	0
Training	0	0	0	5,000
Shop Supplies	533	0	1,283	0
Professional Services	25,509	25,000	61,663	0
Groundskeeping	45,570	1,000	7,834	0
Small Materials	1,955	1,000	7,833	0
Testing and Inspections	4,827	2,500	0	0
Animal Control and Enumeration	325	1,000	1,608	0
Building Permits Issuance	86	0	0	0
General Repairs & Maintenance	2,524	10,000	813	0
Drain & Tile Maintenance	58,812	40,000	31,072	0
Equipment Rentals	2,244	2,500	17,381	0
Construction Supplies	70,403	0	0	0
Excavating	211,884	0	99,877	0
Culverts	122,165	2,500	172,998	0
Totals	586,839	125,500	442,361	45,000

500 Public Works

Public Works Expenses	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Wages	539,289	674,600	623,601	698,738
Per Diems, Meals and Entertainment	742	0	808	1,000
CPP & EI	47,323	43,849	53,914	45,418
EHT	13,155	14,922	14,786	15,456
WSIB	19,104	20,431	24,372	21,452
Group Life / LTD	12,054	12,500	14,147	12,500
Pension	49,622	58,690	64,209	60,790
Group Health	37,948	40,862	44,797	42,905
Spending Account	1,000	17,000	5,583	18,500
Travel and Accomodations	3,987	5,000	3,229	5,000
Memberships, Fees, & Dues	2,022	2,500	1,806	2,500
Training	26,787	50,000	19,983	30,000
Conferences & Seminars	1,350	3,000	1,865	3,000
Occupational Health & Safety	125	15,000	781	2,000
Safety Clothing and PPE	14,485	15,000	12,661	15,000
Insurance	94,651	111,720	105,623	114,100
Telephone, Cell Phones, & Communications	5,912	4,000	9,953	10,000
Hydro	8,175	8,000	8,359	8,000
Heat	6,841	6,000	7,350	7,000
Water	277	400	392	400
Internet	509	600	407	600
Computer Software	0	0	10,747	16,000
Office Supplies	3,011	1,750	2,397	1,750
Shop Supplies	11,154	12,000	25,493	15,000
Shop Equipment	0	0	899	10,000
Office Equipment	437	550	2,167	500
Subscription and Membership fees	1,221	600	836	500
Advertising	898	500	659	500
Professional Services	6,818	500	0	1,500
Janitorial	291	315	13	0
Groundskeeping	2,100	2,875	47,939	1,132
Security	542	500	69	500
Small Tools	14,279	13,000	5,496	13,000
Fuel	145,314	135,000	145,895	140,000
Small Materials	2,121	2,000	3,587	4,000
Vehicle Parts and Supplies	44,189	40,000	32,415	40,000
Licence and Levy Fees	10,409	10,000	17,276	12,000
Testing and Inspections	1,035	11,000	4,410	7,000
Signage and Safety	8,041	5,000	9,467	10,000
Vehicle Repairs & Maintenance	0	50,000	135,969	100,000
General Repairs & Maintenance	173,754	10,000	33,586	20,000
Drain Assessment	0	0	129	50,000
Equipment Rentals	36,249	0	1,619	0
Bridge and Culvert Maintenance	53,946	45,000	34,323	50,000
Hardtop Surface Treatment	310,017	300,000	273,444	350,000
Hardtop Roads	6,809	15,000	18,267	0
Sand and Salt	81,120	75,000	39,310	40,000
Loosetop Road Treatment	869,203	1,075,000	967,615	1,200,000
Totals	2,668,316	2,925,846	2,832,652	3,197,742

600 Water Expense

Water Expenses	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Wages	100,000	100,000	100,000	100,000
Per Diems, Meals and Entertainment	0	500	460	500
Memberships, Fees, & Dues	0	500	290	500
Travel and Accomodations	0	1,500	473	1,500
Memberships, Fees, & Dues	215	0	290	0
Training	626	10,000	4,729	10,000
Safety Clothing and PPE	171	0	0	0
Insurance	86	100	95	100
Telephone, Cell Phones, & Communications	1,856	2,500	1,117	2,000
Hydro	275	400	363	400
Computer Software	1,509	5,000	0	5,000
Office Supplies	0	500	396	500
Shop Supplies	7,655	2,000	2,976	2,000
Postage and Deliveries	0	1,000	0	1,000
Subscription	3,663	400	305	400
Professional Services	2,182	2,500	2,849	2,500
Small Tools	236	2,000	1,237	2,000
Small Materials	873	4,235	5,990	0
Testing and Inspections	16,056	20,000	16,267	20,000
General Repairs & Maintenance	5,401	7,500	2,217	7,500
Excavating	2,544	2,500	2,544	2,500
Potable Supplies	256,782	244,440	262,156	258,750
Totals	400,132	407,575	404,753	417,150

700 Social Services

Social Services Expenses	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Committees	0	4,000	0	4,000
Telephone, Cell Phones, & Communications	0	0	5,309	0
Internet	2,073	2,200	0	2,200
Office Supplies	254	150	0	150
Shop Supplies	234	150	0	150
Postage and Deliveries	195		0	0
Professional Services	128	0	0	25,000
Groundskeeping	10,120	12,000	6,070	2,920
Testing and Inspections	16,400	50,000	136	50,000
Recycling	37,241	52,165	52,244	54,043
Waste Collection	78,168	70,866	71,342	73,417
Arena Rental	700		0	0
Policing and Community Safety	334,658	326,601	344,085	333,450
Property Standards	6,670	5,000	45,967	5,000
Animal Control and Enumeration	6,189	7,900	8,095	7,900
Building Permits Issuance	23,387	20,000	26,903	20,000
General Repairs & Maintenance	617	500	0	500
Equipment Rentals	1,119	500	3,816	500
Special Area Rate: Florence	9,400	9,964	9,964	10,562
Special Area Rate: Oakdale	2,200	1,728	1,728	1,831
SCRCA	0	0	40,237	10,000
Totals	529,753	563,724	615,897	601,624

800 Recreation and Culture

Recreation and Culture Expenses	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Wages	0	6,000	0	6,480
Committee Disbursements	0	0	866	0
CPP & EI	4	300	0	0
EHT	4	150	0	0
WSIB	6	150	0	50
Occupational Health & Safety	0	0	28	0
Insurance	23,000	26,506	25,059	27,050
Telephone, Cell Phones, & Communications	537	600	495	500
Hydro	11,462	12,000	10,746	12,720
Heat	2,586	2,500	3,353	2,650
Water	952	950	1,013	1,007
Office Supplies	45	100	128	100
Shop Supplies	380	6,000	1,320	6,000
Office Equipment	0	0	2,487	0
Subscription and Membership fees	0	0	202	0
Advertising	20	100	163	100
Professional Services	2,239	0	0	0
Janitorial	2,684	8,650	7,853	8,996
Groundskeeping	11,860	8,768	17,170	9,041
Security	437	500	461	2,500
Small Tools	0	0	93	0
Small Materials	1,747	1,000	0	1,000
Testing and Inspections	1,376	1,000	1,001	1,040
Arena Rental	0	3,700	6,103	3,355
Signage and Safety	0	0	3,572	0
General Repairs & Maintenance	7,466	5,000	9,077	5,000
Equipment Rentals	3,495	0	1,588	0
SCRCA	37,873	10,000	0	0
Donations	2,168	6,150	2,450	13,150
Totals	110,340	100,124	95,229	100,739

## 200 Admin Expense

Admin Expenses	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Salaries	16,565	0	15,370	22,046
Stripends & Honourariums	15,912	25,245	21,592	25,245
Per Diems, Meals and Entertainment	470	5,760	483	3,000
Gifts and Recognitions	448	0	445	0
Committee Disbursements	150	0	0	0
Travel and Accomodations	1,524	10,080	4,704	5,000
Conferences & Seminars	3,083	12,000	4,769	1,500
Telephone, Cell Phones, & Communications	794	600	565	600
Office Equipment	15	0	0	3,500
Professional Services	509	0	0	0

Salaries	339,176	390,000	381,605	401,295
Temp Worker Wages	0	0	224	0
Per Diems, Meals, and Entertainment	281	0	3,693	0
Gifts and Recognitions	790	0	51	0
CPP & EI	24,455	23,205	26,096	23,877
EHT	7,996	8,627	8,830	8,877
WSIB	11,133	11,000	12,252	11,000
Group Life / LTD	7,666	6,500	8,014	6,890
Pension	33,791	33,930	35,906	35,966
Group Health	20,550	26,455	20,230	30,542
Spending Account	11,561	25,000	16,590	9,250
Travel and Accomodations	1,562	1,500	2,137	1,500
Memberships, Fees, & Dues	4,188	6,000	4,456	1,610
Training	3,950	4,000	1,816	5,000
Conferences & Seminars	1,704	5,000	2,000	2,000
Occupational Health & Safety	153	1,250	311	500
Insurance	21,734	24,396	23,065	24,910
Telephone, Cell Phones, & Communications	7,246	3,410	5,107	3,546
Hydro	3,002	4,400	2,745	4,576
Heat	1,475	1,100	1,256	1,144
Water	339	384	352	399
Internet	587	7,300	5,128	7,300
Computer Maintenance	10,939	17,500	10,571	12,000
Computer Software	10,377	11,300	13,218	12,300
Office Supplies	5,938	6,600	4,831	7,260
Postage and Deliveries	8,842	7,000	7,695	8,000
Office Equipment	8,031	2,500	4,864	2,500
Payroll Service Fees	2,690	2,750	2,744	2,750
Interact Machine Costs	598	880	473	750
Subscriptions and Memberships	0	0	55	3,500
Office Furniture	1,164	1,500	695	1,500
Mileage	796	500	1,450	1,200
Advertising	680	1,500	786	500
Professional Services	50,529	60,000	84,145	85,000
Janitorial	2,787	7,300	2,435	4,033
Groundskeeping	622	1,622	566	566
Security	19	500	0	500
Signage and Safety	0	0	32	0
Repairs & Maintenance	368	4,000	357	500
Equipment Rentals	823	6,030	3,810	5,328
Elections	12,656	4,000	0	4,000

Totals	660,666	772,624	748,520	793,260
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## Water Revenue

DefaultDescription	Actual 2022	Budget 2023	Actual 2023	Budget 2024
Water Meter Sales	2,800	2,500	3,919	2,500
Water Service Connection Fees	18,300	0	1,500	0
Water Fixed Charges	63,756	57,024	58,468	118,800
Water Service Charges	403,722	422,500	403,385	470,400
Water Tokens	4,036	4,000	2,932	4,000
Water Debentures	0	8,217	0	8,217
Water Disconnect and Reconnect fees	450	500	300	500
Totals	493,064	494,741	470,504	604,417