



MANITOULIN PLANNING BOARD

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March 26, 2024

MINUTES OF SPECIAL MEETING OF THE BUDGET COMMITTEE OF PLANNING BOARD

March 21st, 2024

At a Special Meeting of the Budget Committee of the Manitoulin Planning Board held electronically at the Planning Board Office, Gore Bay, Ontario on March 21st, 2024, the following members of the Planning Board Budget Committee were present:

1. K. Noland
2. B. Barker
3. R. Stephens

Also in attendance for the electronic meeting were:

J. Diebolt, GIS Technician for the Manitoulin Planning Board
T. Carlisle, Secretary-Treasurer for the Manitoulin Planning Board

There were no other interested parties or members of the general public or press in attendance. The Meeting was called to Order at 2:30 PM by Vice Chair K. Noland, who welcomed all in attendance.

1. DRAFT 2023 FINANCIAL STATEMENTS FROM KPMG FOR THE MANITOULIN PLANNING BOARD

The Vice Chair announced that consideration would be given to the Draft Financial Statements for 2023 received from KPMG Inc. J. Diebolt, GIS Technician for the Board, presented the Financial Statements.

Discussion of the Financial Statements by the committee included:

- the financial position of the Board and accumulated surplus;
- use of surpluses or reserves from prior year in the budget is accounted for as a deficit in the Financial Statements;
- the effect of vacation time and payroll accruals on the Salaries and benefits amount;
- the substantial increase in costs for the annual audit; not clear what the additional accrual amounts represent; whether the Board should consider switching to a different auditor; Planning Act requires the Planning Board to use the same auditor as the largest municipality;

It was the general consensus of the Committee that J. Diebolt should obtain an explanation from the auditor regarding the accrual of audit costs before recommending acceptance of the Financial Statements.

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2. DRAFT COMPARISON OF REVENUE AND EXPENDITURES 2020-2023 AND DRAFT BUDGET 2024

The Vice Chair announced that consideration would be given to the Draft Comparison of Revenue and Expenditures 2020-2023 and Draft Budget 2024.

The meeting was required to be suspended due to the expiry of the electronic meeting time limit. The meeting was adjourned at 3:15 PM on a motion by Vice Chair K. Noland in order for the electronic meeting to be renewed.

The Meeting was called to order again by Vice Chair K. Noland at 3:20 PM, with all Committee members and staff members reconnecting.

Discussion of the Draft Budget included:

- overview of changes in budget items from 2023 to 2024, including costs to change website and email hosts; increases to payroll burden, increase to rent, increase to communications due to higher phone/internet bills, increased conference costs due to more distant conferences, MMAH workshop in Sudbury, money in budget for professional development for staff training; staff training on Primer on Planning hold off to 2025;
- whether projected honourarium and mileage amounts would be sufficient to cover expenses; mileage expenses anticipated to decrease due to reduced member travel distances and some board meetings not being a full board but only a quorum;
- the use of accumulated surplus to mitigate increases to municipal requisitions amounts;
- possibility of upgrades to Internet and associated cyber security costs, whether insurance covers losses due to cyber attacks; current insurance to computer systems is for physical damage;
- cost of living (COL) calculation vs. consumer price index (CPI); B. Barker stated that Township of Billings has agreement in place to have cost-of-living increases for staff up to a set cap, he may be able to provide copy of that agreement for review;
- possibility of hiring additional staff to help with office workload; whether current staffing is sufficient; more hours in the budget for assistant; where to invest training resources; consideration needs to be given to long term succession plan;
- Conference amount to remain at \$5000, Professional Development amount to remain at \$700 but decision on how to use it will be made in 2024 or 2025; staff salaries to increase by 3% as per cost of living increase/CPI; increase to municipal requisitions to be 3%, with the remaining 3% to be covered by accumulated surplus

Discussion resulted in the following motion,

MOTION

It was moved by R. Stephens and seconded by K. Noland that the Budget Committee recommends approval of the budget as discussed in the amount of \$224,902.33.

-Carried.

The time now being 3:51 p.m. and all business before the Budget Committee having been dealt with, the Meeting was adjourned on a motion moved by R. Stephens.

K. NOLAND, VICE CHAIR


T. A. CARLISLE,
SECRETARY-TREASURER