

The Corporation of the Town of Deep River
REPORT
2024-FIN-07

Council Meeting Date: April 24, 2024
Council Meeting Time: 6:00 PM
Council Meeting Place: Council Chambers

Subject: 2024 Budget Report – Third Revision
Author: Town of Deep River Staff Team

RECOMMENDATION(S):

BE IT RESOLVED THAT report number 2024-FIN-07 “**2024 Budget Report – Third Revision**” be received, and

THAT the proposed 2024 Capital and Operating Budget (Attachment 2) which reflects the revisions arising identified at the April 10, 2024 Regular meeting of Council and public meeting be approved,

THAT the proposed 2024 Water and Wastewater Budgets (Attachment 2) be approved, and

THAT staff be directed to present the 2024 Tax Rate By-law to Council for approval at a Regular Council Meeting in Q2, 2024.

BACKGROUND:

Staff presented a second revision proposed consolidated budget for 2024 at the Council Meeting of April 10, 2024. This meeting also included the mandatory Public Meeting portion of the budget process. One comment was received (Attachment 3)

As a result of the April 10, 2024 discussions and feedback staff have applied the following changes to the Second Revision proposed consolidated budget for 2024.

These include:

- The proposed transfers to reserve have been reduced by \$100,000
- The contingency budget proposed for the potential purchase of the Keys School property has been reduced by \$25,000

These changes have impacted various values and calculations. Updated versions of the Management Discussion and Analysis report (Attachment 1), and the detailed budget package (Attachment 2) are attached to this report.

RATIONALE:

This recommendation will ensure that appropriate levels of funding are provided for the provision of services and infrastructure investment.

OTHER ALTERNATIVES CONSIDERED:

No other alternatives were considered in the development of this report.

FINANCIAL CONSIDERATIONS:

See Attachments 1 and 2.

STRATEGIC AREAS OF FOCUS:

The budget process addresses all of Council's strategic areas of focus and is consistent with the progress to date on a revised Strategic Plan.

CONSULTATIONS:

The preparation of our annual Capital and Operating Budgets requires consultation with all levels of governments from Federal trends and funding opportunities to Provincial and Upper Tier Municipal Ministries and Departments. Other Lower Tier Municipalities, Contractors, Service Clubs, and community groups were also consulted in the preparation of this budget. The mandatory Public Meeting for the annual budget process was held on April 10, 2024.

2024 Budget Report – Third Revision

Report Number 2024-FIN-07

ATTACHMENTS:

- Attachment 1: 2024 Management's Discussion & Analysis (updated)
- Attachment 2: 2024 Budget Package (updated)
- Attachment 3: Public Comment on Budget

2024 BUDGET

Management Discussion & Analysis
(updated for April 24, 2024)



Table of Contents

<i>Changes made in this version of the report</i>	<i>2</i>
1 Introduction.....	3
1.1 Purpose and structure of this report.....	3
1.2 Background	3
2 Illustrative Impact on a Typical Tax Bill	4
3 External Factors and Considerations.....	5
High cost of Goods and Services	5
3.1 AECL PILT Agreement	7
3.2 Significant increase in development activity	7
3.3 Recreation & Culture Master Plan.....	8
3.4 Increased Insurance Cost.....	8
3.5 Delayed update of assessment values.....	8
4 Organizational Factors and Considerations.....	9
4.1 CUPE Contract Negotiations	9
4.2 Human Resources	9
4.3 Water and Wastewater	10
4.4 Waste Collection	10
4.5 Plan Development.....	11
4.6 Major projects for 2024	11
4.7 Assumptions	12
5 2024 Municipal Budget at a Glance.....	13
5.1 Capital budget for 2024	13
5.1.1 Considerations from the Asset Management Plan	15
5.2 Operating Budget for 2024	16
5.2.1 Operating expenses.....	19
5.2.2 Operating revenues	20
5.3 Impact of the Capital and Operating Budgets on Reserves.....	20
6 2023 Water and Wastewater Budgets	21

Changes made in this version of the report

Based on feedback from Council at the April 10th, 2024 meeting, the following changes to the budget were made:

- The proposed transfers to reserve have been reduced by \$100,000
- The contingency budget proposed for the potential purchase of the Keys School property has been reduced by \$25,000.

These changes have impacted various values and calculations; all tables and figures in this report have been updated accordingly.

These changes have had the following impact:

- ***Revenue to be raised from taxation reduced from \$9,165,670 to \$9,040,670***
- ***The required property tax rate increase has therefore been reduced from 7.90% to 6.19%.***

1 Introduction

1.1 Purpose and structure of this report

This report provides a high-level summary and overview of the proposed 2024 Operating and Capital Budgets, to be tabled at Council for discussion on March 20th, public engagement on April 10th, and consideration for approval on April 24th, 2024. It contains:

- A description of the impact of the proposed budget on the property tax rate, tax levy and the **tax bill**
- An overview of the capital budget
- An overview of the operating budget, including a description of revenue sources and expense categories.
- A description of the factors that have been considered during the development of this budget:
 - External events that have impacted Deep River
 - Internal considerations and significant changes
 - Significant assumptions
- A description of the impact of the proposed budget on reserves

1.2 Background

Staff used a standard budgeting approach which considered expense and revenue trends over the past four years while also accounting for current and evolving factors in the preparation of this budget. Previous general ledger codes and their alignment with the new consolidated general ledger codes was also incorporated into this review. Underlying assumptions of revenues and expenses were tested, and historical trends were considered.

Council adopted a proposed set of User Fees on December 20th, 2023. These adjusted fees have been included in the 2024 Operating Budget.

As is usual for the new term of Council, a review and update of the four-year strategic plan is underway. The proposed 2024 Operating and Capital Budgets account for the discussions held so far, as well as furthering the existing strategic objectives reflected in the 2019 to 2022 Strategic Plan.

Note: Due to rounding, numbers presented throughout this and other documents may not add up precisely to the totals provided and percentages may not precisely reflect the absolute figures.

2 Illustrative Impact on a Typical Tax Bill

Deep River ratepayers pay a combined property tax that is comprised of municipal, county, and education portions. The tax paid by each property is dependent on that property's tax class (residential, commercial, industrial, etc.), and its assessment value relative to the overall assessment value of the Town. As required by provincial legislation, property values are assessed by the Municipal Property Assessment Corporation, an independent provincial agency, and are currently still based on 2016 values. Deep River also receives payments in lieu of tax (PILT) from AECL and other agencies with federally owned land in Deep River.

The 2024 Capital and Operating budgets proposed in this document will result in an increase of approximately 5.4% in the average residential property tax bill, comprising:

- 6.2% increase in the municipal tax portion,
- 5.3 % increase in the county tax portion, and
- 0% increase in the education tax portion

Table 1 shows illustrative examples of the estimated impact of the proposed budget on a “per \$100,000” basis and for a typical residential and commercial property in Deep River.

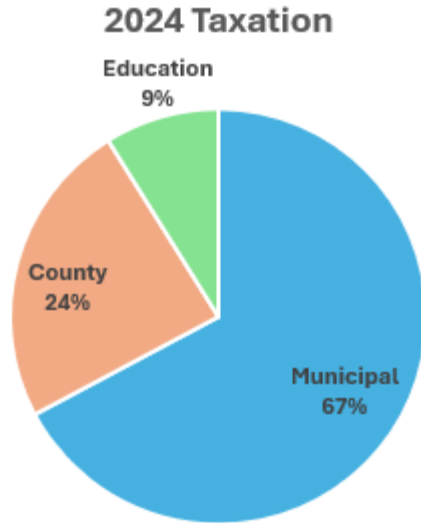
Table 1: Estimated impact of taxation increase on a typical tax bill

		2023 Taxation	2024 Taxation	Total \$ Change	% Change
Residential per \$100,000 in assessed value	Combined property tax	1,617	1,705	87	5.39%
	Municipal	1,073	1,139	66	6.19%
	County*	392	412	21	5.30%
	Education*	153	153	0	0.00%
	Total for a residential property with a median assessed value of \$204,000	3,300	3,477	178	5.39%
		2023 Taxation	2024 Taxation	Total \$ Change	% Change
Small / retail commercial property per \$100,000 in assessed value	Combined property tax	3,538	3,696	158	4.47%
	Municipal	1,947	2,068	121	6.19%
	County*	710	748	38	5.30%
	Education*	880	880	0	0.00%
	Total for a commercial property with a median assessed value of \$138,000	7,217	7,539	323	4.47%

* County of Renfrew and education tax rates set for 2023

The **municipal portion** of the property tax on the median single-family home in Deep River will increase by approximately **\$135**, and by **\$246** for the median small / retail commercial property.

The estimated increases in Table 1 are based on the property tax assessment values current at the end of 2023. Some changes may occur once the tax roll for 2024 has been finalized by MPAC; these will be reflected in the tax rate by-law to be presented at a future date.



Deep River ratepayers pay a combined property tax that is comprised of municipal, county, and education portions. Figure 1 shows the relative sizes of the components of a residential property tax bill.

Figure 1: Breakdown of a typical residential property tax bill

3 External Factors and Considerations

The following externally driven factors were considered in the preparation of the 2024 Capital and Operating budgets.

High cost of Goods and Services

Canada experienced very high levels of inflation from 2021 to 2024 which have had a significant impact on the cost of goods and services for the municipality. Although inflation rates have diminished recently, costs for goods and services remain high. Continuing supply chain issues also have a significant impact on costs.

Furthermore, inflation in building and construction costs remains high, affecting most of the Town's capital projects (the local Building Price Index for non-residential buildings was ~8% for Q3 & 4 of 2023).

The impact of the high and prolonged inflation rate can be seen in the significant tax increases that municipalities across the province are implementing in 2024. Table 2 lists the tax rate increases across the County of Renfrew, and for the comparator group of municipalities used in the Financial Master Plan. Note that Deep River's increases have been similar to the average increase across these groups.

Table 2: Comparison of tax rate increases across Renfrew County

	2023	2024	Combined increase over last two years
County of Renfrew	2.50%	5.30%	7.93%
County of Renfrew municipalities (average)	3.82%	7.82%	11.94%
Admaston-Bromley	10.00%	22.00%	34.20%
Renfrew	3.97%	11.22%	15.64%
Greater Madawaska	6.68%	7.46%	14.64%
Petawawa	6.33%	7.00%	13.77%
Killaloe, Hagarty and Richards	5.01%	7.94%	13.35%
Laurentian Valley	4.34%	8.00%	12.69%
Whitewater Region	6.98%	5.20%	12.54%
Pembroke	2.95%	7.94%	11.12%
Deep River	3.50%	6.19%	9.91%
Horton	2.56%	5.40%	8.10%
North Algona-Wilberforce	2.63%	3.00%	5.71%
Arnprior	3.00%	2.50%	5.58%
McNab-Braeside	4.30%	unknown	
Bonnechere Valley	3.00%	unknown	
Brudenell, Lyndoch and Raglan	1.85%	unknown	
Madawaska Valley	1.69%	unknown	
Head, Clara and Maria	0.00%	unknown	
Laurentian Hills	0.00%	unknown	
Comparator municipalities in Fin. Master Plan (average)	4.81%	6.44%	11.56%
North Huron	20.70%	3.80%	25.29%
Aylmer	5.80%	10.81%	17.24%
Renfrew	3.97%	11.22%	15.64%
Petawawa	6.33%	7.00%	13.77%
Goderich	4.75%	7.00%	12.08%
Hanover	0.91%	10.48%	11.48%
Gananoque	3.00%	7.00%	10.21%
Deep River	3.50%	6.19%	9.91%
Perth	5.10%	4.00%	9.30%
Casselman	3.60%	4.30%	8.05%
Prescott	3.70%	4.00%	7.85%
Petrolia	2.70%	1.50%	4.24%
Laurentian Hills	0.00%	unknown	
Espanola	4.00%	unknown	
Southwest Middlesex	4.10%	unknown	

3.1 AECL PILT Agreement

The Town of Deep River Financial Master Plan (2020) highlighted the importance of Atomic Energy of Canada (AECL) as the Town's largest ratepayer. Members of Council and staff worked with AECL and Canadian Nuclear Laboratories (CNL) to successfully negotiate a Payment In Lieu of Taxes Agreement (the Agreement) which was entered into by the three parties in 2021. The purpose of this Agreement was for all parties to work with the Municipal Property Assessment Corporation (MPAC) to conduct a retrospective review of the property assessment values over a ten-year period to ensure alignment with the significant investments that occurred at the Chalk River Laboratory site during that time.

A specific methodology to identify any potential discrepancies and financially reconcile any difference was included in the Agreement. The outcome of this process was concluded in 2023 which resulted in a one-time retroactive AECL PILT payment of \$2,354,725. For the purposes of this budget, staff recommend that the full amount of this payment be invested in a capital reserve that will be focused on a range of significant capital improvements for the provision of services within the community.

Contained in the capital section of this budget is a combined total for projects to be directly funded from this **"PILT Agreement Reserve" of \$1,280,300**. These projects include a replacement Fire Pumper, downtown improvements, upgrades to both the Deep River Community Library and the Arena and a significant contribution toward our road rehabilitation projects.

3.2 Significant increase in development activity

One of the key objectives identified in the 2019 to 2022 Strategic Plan is the growth of new housing opportunities in Deep River. It is clear from the progress over the past year and a half that this objective will continue to be a priority once the revised strategic plan has been completed. There has been continued interest and activity from developers including three active Plans of Sub-division with several other potential housing developments in various stages of the planning process. Construction is underway on the new Long-Term Care facility at the Deep River and District Hospital as well as the Morrison Park Townhouse development. The proposed 2024 Operating Budget has considered impacts from this activity that range from Building Permits and Development Charges to Staff education and human resource allocations.

Variances between the 2023 Operating Budget and the actuals from planning related expenses and revenues have been incorporated into the proposed 2024 Operating Budget.

3.3 Recreation & Culture Master Plan

The Town of Deep River Financial Master Plan (FMP), 2020 highlighted the need to reconsider our Recreation & Culture funding model due to the high per household cost of services which is significantly higher than the comparator group of municipalities.

Recreation and Culture per Household 2018

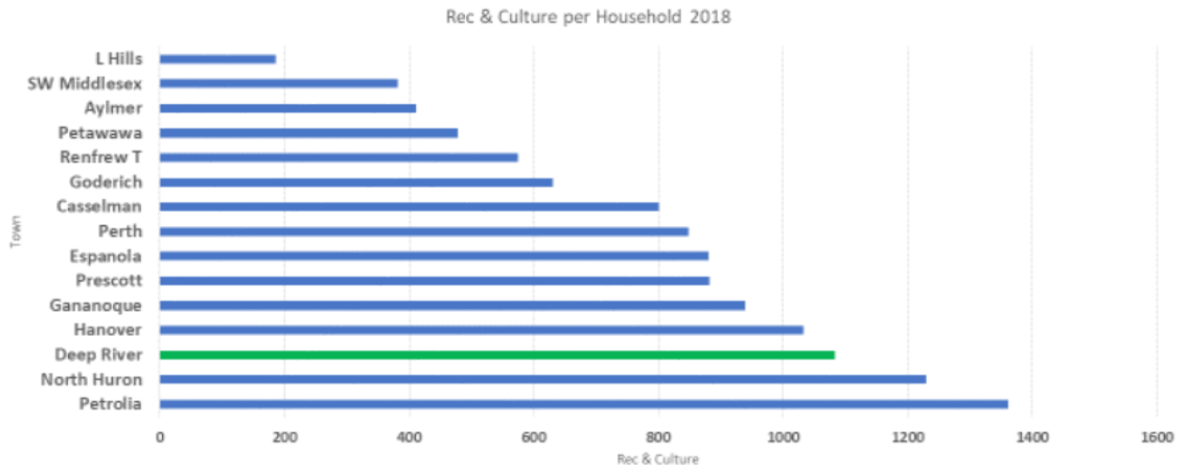


Figure 2: Extract from Financial Master Plan

The FMP rationale that was provided for this high per-household cost is “*This level is largely due to two factors. It has a very wide variety of facilities, many inherited from the early AECL days, and they serve not only Town residents but also many from neighbouring municipalities.*”

Although no direct impacts of contributions from other municipalities to our Recreation & Culture facilities and programs have been included in this budget funds to invest in the development of a Recreation & Culture Master Plan have been included. First steps in the engagement process with our neighbouring Municipalities have been identified and a more comprehensive strategy is expected to be a key component of the Recreation & Culture Master Plan.

3.4 Increased Insurance Cost

The total increase to the cost of insurance included in the proposed 2024 Operating Budget is just over \$20,000 which represents a 15% increase from the 2023 rates. This change represents just under a 0.3% increase to our total proposed 2024 Operating Budget. This is consistent with municipal insurance industry trends.

3.5 Delayed update of assessment values

In 2020, the Provincial government postponed the regular four-year update to assessment values and indicated that property taxation in 2021 would be based on the 2016 assessments.

In the 2021 Fall Economic Outlook statement, the Provincial government extended this delay further to the end of 2023. Since then, there have been no announcements as to when assessments will be updated. At the earliest, these would resume in 2025.

As a result, only new developments (assessed at 2016 values) have contributed to growth in the tax base. Previously, the tax base would have grown through a combination of assessed value growth and new developments.

Note that the update to assessment values would not directly impact the municipal budget, only the relative proportion of taxation paid by each property owner.

4 Organizational Factors and Considerations

The following significant and atypical changes to the municipality's operations impacted the 2024 operating budget.

4.1 CUPE Contract Negotiations

The current Collective Agreements with CUPE Local 740 (Town Hall and Operations employees) and CUPE local 4740 (Library workers) expired on February 29, 2024. Notice to bargain for both agreements have been given and the collective bargaining process for CUPE 740 is scheduled to begin on March 25, 2024, with supplementary dates scheduled in April. It must be noted that once progress has been made in the bargaining process with CUPE 740, bargaining with CUPE 4740 will be scheduled. Both contracts were five-year agreements which were negotiated pre COVID and contained modest annual increases (1.5% per year). Due to the significantly high levels of the Consumer Price Index (CPI) that have taken place since the spring of 2021 it is anticipated that relatively high levels of wage increases will be proposed by CUPE.

Staff have reviewed recent trends in Collective Agreements and Interest Arbitration (2019-2024) and have proposed a 2024 Operating Budget based on those trends. As bargaining is about to begin it would be inappropriate to provide specific details on those wage increases.

4.2 Human Resources

Several changes are contained in the proposed budget to the allocation of Human Resources to various cost centers in order to better reflect the specific cost of each service.

Workers' Compensation cost has continued to escalate which is a significant impact to the overall Human Resource cost in this budget. A summary of these impacts is included in Section 5.2.1 Operating Expenses of this report.

4.3 Water and Wastewater

Over the past two years we have conducted a Water & Wastewater Operations Review, an internal operations feasibility study, a market Request for Proposal for the operation of our water and wastewater systems and finally a contract negotiation which is proposed in a new Water & Wastewater Agreement By-Law at the March 20, 2024, regular meeting of Council. This new model is expected to provide significant annual cost savings however the new model has not been utilized in the preparation for this budget. The new model will only be in place for three quarters of the year and this change represent a major shift in operating models that is new for Deep River. For these reasons, the proposed 2024 Budget for Water & Wastewater Operations is based on the pre 2024 model. All potential savings in 2024 from the adoption of the new service model will be proposed as an extra transfer to the corresponding water or wastewater reserves to bolster their depleted balances. It must be noted that this would be in addition to the proposed transfer to reserves that is contained in the proposed budget.

A CNL rate review was conducted in late 2023 with final revisions currently underway. The results of this review will be presented to Council in Q2 or Q3 of 2024. For the purposes of the proposed 2024 budget volumes and rates consistent with the current contract have been utilized.

Significant investments in projects related to water and wastewater that will enable forecasted housing development have been included in this budget proposal. This is consistent with housing targets identified in both the Strategic Plan and the Deep River Official Plan. Watermain and Sanitary Sewer main relining, along with inflow and infiltration projects, to address capacity issues are proposed as part of the capital budget.

A Town of Deep River Utility Rate Study was developed with Watson & Associates and was adopted by Council in 2021. This study recommended a three-year review which has been included in this budget. Assumptions on capital investments and corresponding grant funding from the Provincial and Federal governments was included in the adopted scenario which will be tested as part of this review to ensure adopted rates provide adequate resources into capital investments.

4.4 Waste Collection

A significant increase in the cost for solid waste and recycling collection has been incorporated into the budget. It must be noted that this is a long-term (10-year) fixed price agreement for solid waste collection. The significant increase in cost demonstrated in the 2024 budget will represent a significant decrease in cost over what might have been expected in the latter years of this agreement.

It should also be noted that recycling collection (a short-term contract) is expected to transition to a producer-pay system in 2025. This will eliminate the approximately \$300,000 / year cost for this service to the community.

4.5 Plan Development

Both project financial resources along with Human Resource allocations have been consider for plan development. Capital projects are proposed for a Recreation & Culture Master Plan, a review of the Utility Rate Study, Asset Management Plan and Community Improvement Plan work.

4.6 Major projects for 2024

The following major projects are proposed for 2024 in support of the Town's Strategic Plan:

Projects related to improvements in governance, administrative efficiencies, and customer service

- Extending and updating the Financial Master Plan, focusing on updates to Procurement and Purchasing policies, and developing a thorough Reserve and Reserve Fund policy.
- Continuation of the general by-laws and policies review.
- Leveraging the upgraded financial software system to improve services to residents and internal efficiencies.
- Continuation of improvements to internal performance measurement and workplace culture program.
- Training and developing staff, particularly recent hires, to build organizational capabilities and support succession planning.
- Implementation of a property tax fairness audit process.

Projects related to increased population and a vibrant economic sector

- Policy updates to support and guide further development, including the further review and update of the Town's Zoning by-law, and the initiation of the secondary plan for the Keys Conference Centre property and marina area.
- Continued implementation of the Community Improvement Plan (streetscape improvements, implementation of the CIP Grant program).
- Continued interactions with local developers, and development of further partnerships to create new housing opportunities.

Projects related to quality and reliable infrastructure and facilities

- Continued updates to the Town's asset management plans, including a long-term infrastructure rehabilitation / replacement plan.
- Road and sidewalk rehabilitation projects, and the design work for future road reconstruction projects.
- Relining of water and wastewater mains to test the feasibility of evolving relining technologies, improve water quality, and reduce inflow and infiltration to gain capacity within the wastewater system.
- Various improvements and capital upgrades to water and wastewater treatment plants.

- Completion of accessibility, efficiency, and safety upgrades to the Deep River Library and Public Works Facility.
- Necessary structural and mechanical repairs to the Community Pool.
- Continuation of the marina docks replacement and rehabilitation project (contingent on grant funding).
- Upgrades and improvements to the Town Hall emergency power and connectivity to ensure essential services are available in emergencies.
- A capital contingency budget to allow for short notice small infrastructure repair or replacement.

Projects related to improvements in recreational opportunities

- Engage with neighboring municipalities on recreation and culture funding models.
- Initiating the development of a formal medium-to-long term Recreation and Culture Master Plan.
- Revisions to recreational programming, including new programs.

4.7 Assumptions

The primary assumptions made during the development of this budget include:

- Only new “non-resident” user fees that were adopted in the December 2023 User Fee By-Law have been included in the 2024 operating budget.
- A 25% reduction in user fee revenue at the Community Pool has been included to account for the ongoing closure.
- The Marina will operate as usual (seasonal dates, operating times, services available).
- Revenue generated from the sale of the two Hammond Court properties was received in Q1 of 2024. This has been included in the 2024 budget along with a corresponding transfer to reserves for 100% of the proceeds.
- Building permits for the new long-term care and family health team facilities at the DRDH campus were issued in 2023. Building inspection costs have been included in 2024.
- No revenue from Development Charges has been included in the 2024 budget. Note that all Development Charge fees must be placed into an obligatory reserve fund. Development Charge revenue from 2023 will be utilized as part of capital project funding.
- A ~~\$50,000~~ **\$25,000** budget has been included as a contribution towards Deep River’s portion of utility costs for Keys School if the Town of Deep River and the County of Renfrew purchase Keys School from the Renfrew County Public School Board.
- A grant of \$20,000 for North Renfrew Family Services has been included in the 2024 operating budget.
- A \$15,000 grant has been included for the 2024 Deep River Summerfest.
- The Community Grant program continues with a \$35,000 budget.

- The Community Improvement Plan financial incentive program continues in 2024 with a budget of \$25,000.
- An estimate of Deep River's portion of the Pembroke Airport & North Renfrew Landfill Operations Board operating budgets has been included in the budget.
- A transfer of \$5,000 to the Airport Runway reserve has been included in the operating budget. This reserve was used to fund the purchase and installation of new gas tanks and pumps in 2022.
- A transfer of \$10,000 from the Cemetery Trust has been made to fund care and maintenance of the cemetery.
- AECL PILT will be paid consistent with MPAC roll.
- Due to significant turnover in the Finance department, the 2022 audited financial statements are incomplete. Completion is expected in April, 2024, followed shortly after that by the 2023 audit. Reserve balances have been estimated and cannot be confirmed until both audits are complete.

5 2024 Municipal Budget at a Glance

5.1 Capital budget for 2024

Table 3 outlines the proposed capital projects for 2024, the associated costs, and sources of funding. **A total of \$4,098,363 in capital spending** (excluding water and wastewater) is recommended, with **45%** of the funds to be drawn from reserves. Approximately **9%** will be sourced from grants and other funding, and **8%** from taxation revenue received in 2024.

Currently, **\$1,426,550 in debt financing** is proposed for 2024 for the rehabilitation of the Community Swimming Pool. Contributions from neighbouring municipalities will be considered in the final funding model for this project.

Council must approve any new debt on a case-by-case basis and staff will make further presentations for each new arrangement. Further, should funding any project through debt and/or reserves become the more favourable option, staff will make this recommendation to Council for approval.

Section 5.3 below contains more details on the impact of this budget on reserve levels.

It should be noted that projects requiring grant funding are conditional on that funding being received. Staff will continue to research and apply for all appropriate grants in relation to all Capital projects.

All potential changes to the current proposed Capital funding model will be presented to Council for approval.

Note that all *significant projects* have been included in the 2024 Capital Budget, including those which may not be “capitalized”, and which were historically included in the operating budget. This is to improve monitoring and budget tracking, and better align with accounting best practices. *Significant projects* are those which have high complexity, high cost, long timeframes, and/or require multiple service providers.

Table 3: Capital budget for Municipal Operations and Infrastructure

	2024 Budget	Carried forward from 2023	Reserve	Taxation in 2024	Debt Financing	Grant and Other Funding
Total Capital Budget for Municipal Operations	4,098,363	147,300	1,844,000	332,013	1,426,550	348,500
Contingency	100,000	-	-	100,000	-	-
Annual capital contingency	100,000	-	-	100,000	-	-
Finance and Administration	118,000	-	118,000	-	-	-
Rec & Culture Master Plan	50,000	-	50,000	-	-	-
Downtown Revitalization	60,000	-	60,000 ¹	-	-	-
Technology Replacement	8,000	-	8,000	-	-	-
Facilities	2,098,350	7,300	316,000	-	1,426,550	348,500
Library Improvements	16,300	-	16,300 ¹	-	-	-
Town Hall Improvements	95,000	7,300	24,700	-	-	63,000 ²
Fire Hall - internal paint	35,000	-	35,000	-	-	-
Downtown EV charging station	220,000	-	-	-	-	220,000 ³
Marina Dock Upgrades Phase 4	80,000	-	40,000	-	-	40,000 ⁴
Marina Building	15,000	-	15,000	-	-	-
Community Pool - rehabilitation	1,452,050	-	-	-	1,426,550	25,500 ⁵
Arena Improvements	85,000	-	85,000 ¹	-	-	-
Public Works Yard	100,000	-	100,000	-	-	-
Fleet	1,208,013	140,000	836,000	232,013	-	-
Police Cruiser	86,000	-	86,000	-	-	-
Trackless Sidewalk Machine	232,013	-	-	232,013	-	-
Zero-turn Mower	20,000	-	20,000	-	-	-
Truck 30 (water truck)	90,000	90,000	-	-	-	-
PW half-ton truck	65,000	50,000	15,000	-	-	-
Fire Pumper truck	715,000	-	715,000 ¹	-	-	-
Infrastructure	574,000	-	574,000	-	-	-
Road rehabilitation	404,000	-	404,000 ¹	-	-	-
Stormwater rehabilitation	150,000	-	150,000	-	-	-
Catch basin repair program	20,000	-	20,000	-	-	-

Notes: 1. Projects funded from AECL PILT Agreement Reserve (highlighted in green)
2. Nuclear Emergency Preparedness grant
3. ChargeON and ZEVIP grants
4. DFO grant
5. Dectron grant

Table 4 shows the projected capital budgets for 2025 to 2028. These are provided for information only and will change as the planning horizon shortens.

Table 4: Projected capital plan for 2024 to 2027

	Total	2025	2026	2027	2028
Total Capital Budget	9,124,363	1,125,000	1,140,000	1,451,000	1,310,000
Contingency	400,000	100,000	100,000	100,000	100,000
Finance and Administration	40,000	10,000	10,000	10,000	10,000
Facilities	640,000	190,000	-	450,000	-
Fleet	1,185,000	155,000	330,000	0	700,000
Infrastructure	2,914,000	670,000	670,000	500,000	500,000
Fire	611,968	170,000	441,968	0	0

5.1.1 Considerations from the Asset Management Plan

In 2022, Council adopted an Asset Management Plan (AMP) for the Town's core assets (transportation, stormwater, water, and wastewater assets). The plan outlined the lifecycle activities and estimated funding required to maintain the current levels of service delivered by these assets for the next twenty years.

The 2024 Operating and Capital Budgets show increases in infrastructure rehabilitation and maintenance activity over previous years, but these are still below the levels described in the Asset Management Plan. This is due to limitations in reserves and funding available, in addition to the limited capacity of staff and suppliers.

Asset management is an ongoing effort, and staff continue to develop the AMP. In 2024, provincial legislation requires the Town's asset management plan be extended to include other town assets such as facilities and fleet. Further, staff are working with the Town's consulting engineers to develop rolling medium to long-term capital project plans identifying specific repair/rehabilitate projects. A detailed condition assessment of the two treatment plants has also been included in 2024, with the intention to develop a comprehensive maintenance plan for these complex assets in order to maximise life expectancy.

5.2 Operating Budget for 2024

The proposed 2024 Operating and Capital budget requires that **\$9,040,670** be raised from municipal taxation, an **increase of 8.1%** compared to the 2023 operating and capital budgets.

Table 5: Consolidated municipal operating budget

	2022 Budget	2023 Budget	2024 Budget	\$ Diff. (from 2023 Budget)	% Diff. (from 2023 Budget)
Total revenue to be raised from taxation	7,191,020	8,359,675	9,040,670	680,995	8.1%
Expenses	9,373,767	9,959,753	10,375,881	416,128	4.2% ▲
Revenues	-3,127,116	-2,497,043	-2,665,853	-168,811	6.8% ▲
Revenues (user fees, etc.)	-1,879,190	-2,127,743	-1,816,814	310,928	-14.6%
Revenues (OMPF, PILT adds, supp's, etc.)	-1,247,926	-369,300	-849,039	-479,739	129.9%
Transfers	944,369	896,964	1,330,642	433,678	48.1% ▲
Transfer from Reserves	0	-15,800	-10,000	5,800	-36.7%
Transfer to Reserves	944,369	912,764	1,340,642	533,664	58.5%

The following table and figures show the breakdown of the municipal operating budget across departments, and Sections 5.2.1 and 5.2.2 describe significant changes to operating expenses and revenues, respectively.

The Capital and Operating budgets for Water and Wastewater services are listed separately in section 6 below.

Note that the 8.1% increase in the amount to be raised from taxation does not result in an equivalent increase in individual non-PILT property tax bills. The property tax paid by each property is dependent on that property's assessment value relative to the overall assessment value of the Town.

The impact of this budget on a typical property's tax bill is described in Section 2 above.

Table 6: Operating budget summary by category

	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	\$ change	% Change
Corporate Administration	1,367,372	1,248,933	1,612,132	1,058,035	1,462,166	-149,966	-9.3% ▼
Expense	1,500,606	1,463,881	1,734,127	1,306,068	1,563,216	-170,911	-9.9% ▼
Revenue	-133,234	-214,948	-121,995	-248,033	-101,050	20,945	-17.2% ▼
Recreation and Facilities	1,023,012	1,137,669	990,932	884,109	1,124,620	133,688	13.5% ▲
Expense	1,533,501	1,612,718	1,566,917	1,386,930	1,669,870	102,953	6.6% ▲
Revenue	-510,489	-475,049	-575,985	-502,821	-545,250	30,735	-5.3% ▼
Transportation (Roads, sidewalks, etc.)	832,406	902,562	843,420	980,078	862,573	19,154	2.3% ▲
Expense	1,211,812	1,274,574	1,422,611	1,281,213	1,392,834	-29,776	-2.1% ▼
Revenue	-379,406	-372,012	-579,191	-301,134	-530,261	48,930	-8.4% ▼
Environmental Services (solid waste, stormwater)	458,902	423,879	498,718	501,570	773,798	275,080	55.2% ▲
Expense	679,495	645,005	734,718	755,280	1,019,001	284,283	38.7% ▲
Revenue	-220,593	-221,125	-236,000	-253,710	-245,203	-9,203	3.9% ▲
Library	412,449	387,419	453,772	355,997	467,776	14,005	3.1% ▲
Expense	430,530	421,035	498,372	399,448	499,085	714	0.1% ▲
Revenue	-18,081	-33,616	-44,600	-43,450	-31,309	13,291	-29.8% ▼
Planning and Development (planning, ec dev, tourism)	-45,874	160,621	-123,482	101,819	54,763	178,246	144.3% ▲
Expense	229,126	212,694	127,918	139,101	188,683	60,766	47.5% ▲
Revenue	-275,000	-52,073	-251,400	-37,282	-133,920	117,480	-46.7% ▼
Health Services (cemetery, doctor recruitment)	8,575	6,807	83,434	43,395	125,254	41,820	50.1% ▲
Expense	64,100	67,068	103,684	60,776	145,504	41,820	40.3% ▲
Revenue	-55,525	-60,262	-20,250	-17,382	-20,250	0	-
Council	116,294	108,167	171,865	134,516	177,696	5,831	3.4% ▲
Expense	116,294	108,167	171,865	134,376	177,696	5,831	3.4% ▲
Revenue	0	0	0	140	0	0	-
Protective Services	3,321,442	3,600,171	3,304,220	3,288,490	3,510,419	209,199	6.3% ▲
Fire Service	1,728,393	1,838,315	1,593,778	1,676,340	1,457,641	-136,136	-8.5% ▼
Expense	1,732,893	1,843,485	1,603,778	1,683,713	1,467,641	-136,136	-8.5% ▼
Revenue	-4,500	-5,170	-10,000	-7,373	-10,000	0	-
Police Service; Board	1,576,873	1,655,186	1,674,763	1,635,312	1,922,481	247,717	14.8% ▲
Expense	1,750,195	1,781,256	1,833,945	1,790,729	2,075,552	241,607	13.2% ▲
Revenue	-173,322	-126,070	-159,182	-155,417	-153,071	6,111	-3.8% ▼
Building, by-law enforcement, animal welfare	14,975	105,283	30,679	-23,512	123,297	92,618	301.9% ▲
Expense	124,015	156,381	159,819	139,072	169,797	9,978	6.2% ▲
Revenue	-109,040	-51,098	-129,140	-162,584	-46,500	82,640	-64.0% ▼
Emergency preparedness	1,200	1,387	2,000	350	7,000	5,000	250.0% ▲
Expense	1,200	1,387	2,000	132	7,000	5,000	250.0% ▲
Revenue	0	0	0	219	0	0	-

	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	\$ change	% Change
Transfers to / from reserves	944,369	559,655	896,964	0	1,430,642	539,464	60.1% ▲
<i>Corporate Administration</i> (supp. PILT; projected surplus)	670,269	562,367	639,561	0	1,277,522	643,747	100.7% ▲
<i>Recreation and Facilities</i> (marina capital levy)	4,000	4,187	4,354	0	4,600	246	5.6% ▲
<i>Transportation</i> (airport runway)	0	-43,950	5,000	0	5,000	0	-
<i>Environmental Services</i> (Millers Rd landfill)	28,100	9,903	20,849	0	25,000	4,151	19.9% ▲
<i>Library</i> (stabilization)	2,000	27,149	-800	0	2,000	2,800	-350.0% ▼
<i>Planning and Development</i> (proceeds form sale of land)	240,000	0	240,000	0	123,520	-116,480	-48.5% ▼
<i>Health Services</i> (cemetery maintenance)	0	0	-15,000	0	-10,000	5,000	-33.3% ▼
<i>Police Service Board</i> (stabilization)	0	0	3,000	0	3,000	0	-
Total Expenses	9,373,767	9,587,651	9,959,753	9,076,838	10,395,096	435,343	4.4% ▲
Total Revenues	-1,879,190	-1,611,423	-2,127,743	-1,728,829	-1,816,814	310,928	-14.6% ▼
Total transfers to/from reserves	944,369	559,655	896,964	0	1,330,642	433,678	48.3% ▲
Other Revenue <i>(OMPF, PILT, Supp. & Other)</i>	-1,247,926	-3,161,996	-369,300	-1,040,060	-849,039	-479,739	129.9% ▲
Revenue to be collected from tax	7,191,020	5,373,886	8,359,675	6,307,949	9,040,670	680,995	8.1% ▲

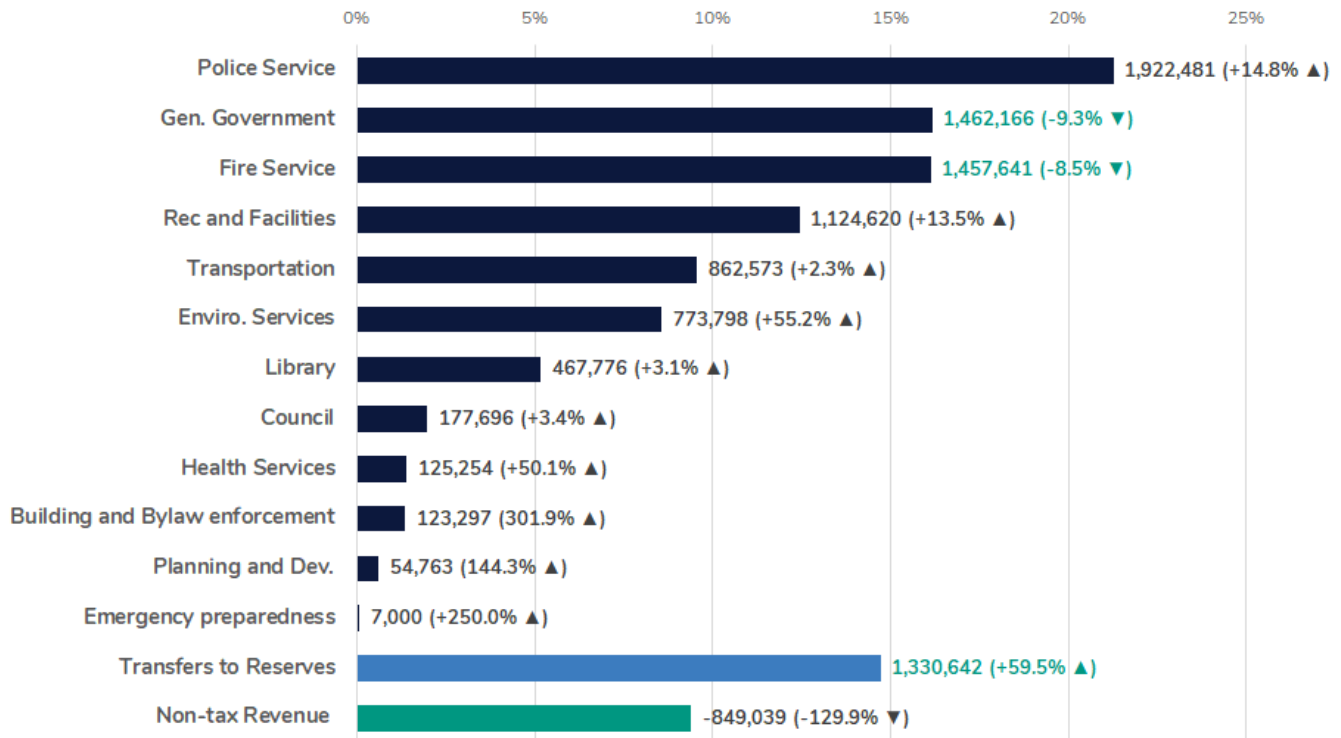


Figure 3: Departmental net operating expenses

5.2.1 Operating expenses

Operating expenses (excluding water & wastewater and transfers to reserves) total \$10,375,881, an increase of **4.2%** compared to Budget 2023.

The following significant components of the operating expenses should be noted:

Compensation and staffing costs

The overall increase in combined salaries, wages and benefits across the organization is 3.9% (refer to Table 7). This increase is driven by:

- Salary and wage increments for non-unionized staff as required by the updated by-laws.
- An estimated increase for unionized staff in anticipation of the upcoming contract negotiations.
- Increased training and development costs.
- Increased WSIB costs.
- A slight decrease in the cost of insured benefits. The Town of Deep River is part of a group benefits program through the County of Renfrew. Pricing is related to claims and usage history.
- Increases in legislated deductions, especially the extension of OMERS to part-time staff, and increases in CPP, EI, and EHT.
- Reductions in part-time staffing for the Community Pool

Table 7: Summary of Salaries, Wages and Benefits

	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	\$ change	% Change
General government	5,098,113	5,309,318	5,725,752	5,829,054	5,949,281	223,530	3.9% ▲
<i>Regular salaries</i>	<i>4,184,895</i>	<i>3,760,112</i>	<i>3,836,115</i>	<i>3,883,465</i>	<i>3,988,189</i>	<i>152,075</i>	<i>4.0% ▲</i>
<i>Part-time salaries</i>	<i>607,803</i>	<i>777,632</i>	<i>673,990</i>	<i>810,763</i>	<i>718,293</i>	<i>44,302</i>	<i>6.6% ▲</i>
<i>Benefits</i>	<i>305,415</i>	<i>771,573</i>	<i>1,215,647</i>	<i>1,134,826</i>	<i>1,242,799</i>	<i>27,152</i>	<i>2.2% ▲</i>

Workplace Safety and Insurance Board (WSIB) costs

WSIB budgeted costs have increased significantly from prior years as a result of the increased claims trend the Town has experienced since 2017. The Town is a Schedule II employer with WSIB, which means that the Town reimburses WSIB for all claims paid, with an 18% administrative fee charged. While there is no insurance premium payable to WSIB, the Town does have additional workers compensation insurance for excess claims.

The 2024 Operating Budget has total WSIB and workers compensation costs budgeted at approximately \$276,000 comprising committed payments, expected claims, and workers compensation insurance. Any unused amount will be transferred to the WSIB reserve at the end of the year to increase the balance available for future fluctuations.

Other significant changes to expenses

In addition to the items listed above, other significant changes to expenses include

- Property and liability insurance premiums for the Town are expected to increase by 15% for 2024. This is an industry-wide trend which has affected many municipalities. The allocation of insurance costs across departments has been updated to better reflect risk and usage levels, based on guidance provided by the insurance provider.
- General increases in most areas are related to high inflation rates.
- Decreases resulting from the introduction of the new Fire Service model
- The allocation of organization-wide costs such as insurance, WSIB, and salaries has been reviewed and updated for 2024.

5.2.2 Operating revenues

Non-tax revenues (excluding water & wastewater) have increased significantly to a total of **\$1,816,814**. The following significant changes in revenues should be noted:

Supplementary assessment increase for AECL properties

The property tax assessment roll used to develop this budget did not include a recently completed AECL building. Staff have estimated the additional PILT and retained education tax as an additional revenue line in this budget. This is the primary cause for the significant increase in non-taxation revenue in the 2024 budget.

Other significant changes to non-taxation revenues

In addition to the above points, other significant changes to non-taxation revenue include:

- Revenue from sale of Town owned land – the net proceeds of the sale of the Hammond Court properties are to be transferred to reserves.
- Increases in general user fees to better reflect costs.

5.3 Impact of the Capital and Operating Budgets on Reserves

Table 8 outlines the changes to reserve levels as a result of the Capital and Operating budgets described above.

Note the increase in transfers to reserves and reserve funds from approximately \$900,000 to approximately **\$1,330,000** (excluding the AECL PILT Agreement Reserve transfers). This is primarily due to a significant supplementary PILT payment expected from the recent completion of the Science Collaboration Centre.

Table 8: Changes to Municipal Reserves

	2023 Estimated Closing Balance	2024 Proposed transfers		2024 Projected Closing Balances
		From Reserves	To Reserves	
Reserves	2,601,094	-563,700	1,330,642	3,368,036
Reserve Funds	933,312	0	0	933,312
Obligatory Reserve Funds	0	0	0	0
AECL PILT Agreement reserve	0	-1,280,300	2,354,725	1,074,425
Totals	3,534,405	-1,844,000	3,685,367	5,375,772

Due to significant turnover in the Finance department, the 2022 audited financial statements are incomplete. Completion is expected in April, 2024, followed shortly after that by the 2023 audit. Reserve balances have been estimated and cannot be confirmed until both audits are complete.

6 2023 Water and Wastewater Budgets

The Water and Wastewater budgets are self-contained, in that they are not funded from taxation, but through user fees as per the Water and Sewer Sustainability Act, 2002. Per legislation, the revenues and expenses must net to zero in each year. This is typically achieved by transferring any surplus revenue to reserves.

A combined increase in user fees of 7.6% has been proposed consistent with the 2021 Utility Rate Study.

The following tables show the breakdown of the capital and operating budgets for Water and Wastewater operations.

Table 9: Capital budget for Water and Wastewater Operations and Infrastructure

	2024 Budget	Carried forward from 2023	Reserve	Taxation in 2024	Debt Financing	Grant and Other Funding
Total Capital Budget for Water and Wastewater	4,151,313	-	310,000	172,500	1,862,408	1,806,405
Water	2,775,063	-	105,000	86,250	1,312,408	1,271,405
General Capital Work (OCWA) - Water	86,250	-	-	86,250	-	-
Water Main Relining	850,000	-	0	-	850,000	-
Infrastructure Repair program - water valves	20,000	-	20,000	-	-	-
Infrastructure Repair program - fire hydrants	20,000	-	20,000	-	-	-
THM Remediation	1,733,813	-	-	-	462,408	1,271,405 ¹
Adjustable Trench Box	15,000	-	15,000	-	-	-
Utility Rate Study	10,000	-	10,000	-	-	-
AMP - Treatment Plant Condition Assessment and Maintenance Plan	40,000	-	40,000	-	-	-
Wastewater	1,376,250	-	205,000	86,250	550,000	535,000
General Capital Work (OCWA) - Sewer	86,250	-	-	86,250	-	-
Sanitary Sewer Relining	600,000	-	0	-	550,000	50,000 ²
Infrastructure Repair program - manholes	20,000	-	20,000	-	-	-
Hammond Court Rehabilitation	620,000	-	135,000	-	-	485,000 ³
Utility Rate Study	10,000	-	10,000	-	-	-
AMP - Treatment Plant Condition Analysis and Maintenance Plan	40,000	-	40,000	-	-	-

Notes:

1. ICIP grant
2. Development Charges
3. OCIF, Gas Tax, Development Charges

Table 10: Operating budget for Water and Wastewater operations

	Budget 2022	Actual 2022	Budget 2023	Actual 2023	Budget 2024	\$ change	% Change
Water	-320,362	-204,377	-435,747	-237,872	-223,970	211,777	-48.6% ▼
Expense	1,791,988	1,756,861	1,931,599	1,615,030	2,110,275	178,676	9.3% ▲
Revenue	-2,112,349	-1,961,238	-2,367,346	-1,852,902	-2,334,245	33,101	-1.4% ▼
Wastewater	-106,700	-111,114	-125,926	-383,334	-185,763	-59,837	47.5% ▲
Expense	1,043,584	1,050,984	1,115,703	882,000	1,167,496	51,794	4.6% ▲
Revenue	-1,150,284	-1,162,099	-1,241,629	-1,265,334	-1,353,260	-111,631	9.0% ▲
Transfers to Reserves	427,061	315,492	561,673	621,206	409,733	-151,940	-27.1% ▼
Water surplus	320,361	204,377	435,747	237,872	223,970	-211,777	-48.6% ▼
Wastewater surplus	106,700	111,115	125,926	383,334	185,763	59,837	47.5% ▲

Table 11 below outlines the changes to reserve levels as a result of the Water and Wastewater Capital and Operating budgets described above.

Table 11: Changes to Water and Sewer Reserves

	2023 Estimated Closing Balance	2024 Proposed transfers		2024 Projected Closing Balances
		From Reserves	To Reserves	
Reserves - Water	233,127	-105,000	223,970	352,098
Reserves - Wastewater	388,481	-205,000	185,763	369,244
Totals	621,608	-310,000	409,733	721,341

Due to significant turnover in the Finance department, the 2022 audited financial statements are incomplete. Completion is expected in April, 2024, followed shortly after that by the 2023 audit. Reserve balances have been estimated and cannot be confirmed until both audits are complete.

ATTACHMENT 2

General Government

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Corporate - Administration	1,192,943	954,923	1,270,372	1,125,702	1,427,102	968,287	1,366,202	-60,900	-4.3%	
Expenses	1,294,643	1,161,297	1,382,706	1,325,712	1,529,097	1,203,205	1,447,252	-81,844	-5.4%	
01-2-01010-2100 - Regular Salaries	744,143	591,036	773,917	599,601	606,104	612,818	618,449	12,345	2.0%	Reallocation of salaries to reflect actual effort
01-2-01010-2105 - Part Time Salaries	22,000	27,910	22,674	73,253	47,244	65,404	34,673	-12,571	-26.6%	Reallocation of salaries to reflect actual effort
01-2-01010-2110 - Overtime	0	0	440	118	5,000	0	1,500	-3,500	-70.0%	
01-2-01010-2135 - Benefits	0	173,868	0	178,066	257,133	174,555	205,206	-51,927	-20.2%	Reallocation of salaries to reflect actual effort
01-2-01010-2140 - Retiree Benefits	2,380	2,482	5,610	2,844	13,429	2,481	7,252	-6,177	-46.0%	Corrected to reflect retired admin staff only
01-2-01010-2150 - Workers Compensation Insurance	9,070	5,482	3,680	6,036	46,183	37,071	48,373	2,190	4.7%	WSIB costs (insurance, admin fees, claims)
01-2-01010-2200 - Training & Seminars	4,500	1,948	6,500	2,855	8,000	3,834	10,000	2,000	25.0%	Increased training budget for new staff
01-2-01010-2205 - Conference / Trade Shows	0	51	0	2,855	1,500	6,240	6,000	4,500	300.0%	Various conferences - increase in attendance (advocacy; relatiuonship building)
01-2-01010-2210 - Subscriptions	600	853	700	1,035	1,000	3,441	1,000	0	0.0%	Subscriptions to various municipal organizations
01-2-01010-2215 - Membership Dues	6,300	7,563	7,300	5,371	6,600	7,235	7,000	400	6.1%	Memberships in various municipal organizations.
01-2-01010-2220 - Personal Vehicle Mileage	250	196	250	767	1,500	1,230	1,500	0	0.0%	
01-2-01010-2225 - Hotel	0	0	1,000	1,083	3,000	5,292	5,000	2,000	66.7%	Various conferences - increase in attendance (advocacy; relatiuonship building)
01-2-01010-2230 - Meals	1,000	224	1,000	1,191	1,900	270	1,500	-400	-21.1%	Decreased to reflect recent years experience
01-2-01010-2240 - Employee Recognition	5,000	1,793	5,000	2,923	7,500	9,298	8,000	500	6.7%	
01-2-01010-2305 - Health & Safety Materials	1,500	0	0	0	0	0	0	0 -		
01-2-01010-2310 - Postage and shipping	10,000	10,963	6,000	12,969	10,000	10,473	12,000	2,000	20.0%	Increased to reflect recent years experience
01-2-01010-2315 - Office Supplies	7,550	6,235	7,000	12,390	10,500	14,607	15,000	4,500	42.9%	Consolidation across various departments
01-2-01010-2320 - Copying Expense	7,000	4,664	5,000	9,722	7,500	9,712	10,000	2,500	33.3%	Consolidation across various departments
01-2-01010-2325 - Miscellaneous Expense	250	-54	250	1,057	2,000	7,896	1,000	-1,000	-50.0%	2023 expenses include electrical setup for Farmer's market
01-2-01010-2330 - Contract Services	5,000	41,023	5,000	1,247	2,500	8,784	5,000	2,500	100.0%	Financial and corporate consultants eg. Assessment reviews.
01-2-01010-2335 - Repairs & maintenance	0	701	0	0	0	114	0	0 -		
01-2-01010-2340 - Small Tools and equipment	0	0	0	283	0	0	2,500	2,500 -		New folding and envelope stuffing machine
										Consolidated cleaning supplies across municipality.
01-2-01010-2350 - Cleaning Supplies	0	0	0	0	0	0	16,000	16,000 -		Previously budgeted under Corporate - Faciliites.
01-2-01010-2370 - Licences	0	923	0	1,200	0	427	500	500 -		Marriage license and other forms
01-2-01010-2500 - Interest - penalties	0	664	0	1,323	500	2,448	1,000	500	100.0%	
01-2-01010-2515 - Insurance	43,200	41,752	47,180	49,895	50,954	50,701	57,240	6,286	12.3%	
01-2-01010-2525 - Telephone - Cell	1,200	447	1,000	1,412	1,300	987	1,200	-100	-7.7%	
01-2-01010-2530 - Telephone - Land Line	22,000	22,856	22,500	26,083	22,500	27,159	28,000	5,500	24.4%	Increased to reflect recent years experience
01-2-01010-2535 - Internet	6,200	6,133	6,200	7,492	6,500	7,218	7,500	1,000	15.4%	Increased to reflect recent years experience
01-2-01010-2540 - Advertising	14,000	12,422	15,500	15,459	15,000	14,695	15,500	500	3.3%	Marketing / social media; NRT page
										ERP Software & Resident Portal & Cloud hosting; IT Support Services & Software
01-2-01010-2545 - Computer Equipment & Support	53,750	47,480	84,256	77,754	118,600	77,315	100,860	-17,740	-15.0%	Subscriptions
01-2-01010-2550 - Public Relations	0	0	0	0	0	500	0	0 -		
01-2-01010-2555 - Grant Expense	0	53,987	0	3,500	0	0	0	0 -		
01-2-01010-2560 - Bank Charges	1,750	1,144	1,250	1,709	1,600	1,742	1,700	100	6.3%	
01-2-01010-2565 - Lease cost	6,000	6,454	6,000	5,783	6,000	2,771	6,000	0	0.0%	
01-2-01010-2580 - Accounting /Audit Fees	45,000	38,484	50,000	42,899	50,000	20,352	42,300	-7,700	-15.4%	Audit & Actuarial valuation
										Costs related to Integrity Commissioner investigtaions, Ombudsman complaints, MFIPPA
01-2-01010-2585 - Integrity Commissioner and Freedom of Info re	0	1,526	0	3,328	2,000	3,650	20,000	18,000	900.0%	requests, etc.
01-2-01010-2590 - Legal Fees	60,000	9,114	70,000	24,417	40,000	9,192	23,500	-16,500	-41.3%	General legal and contract support

General Government

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-01010-2595 - Tax Penalty & Interest Write-offs	0	0	0	0	0	3,294	0	0 -		
01-2-01010-2605 - Operating Contingency	25,000	407	25,000	8,724	25,000	0	25,000	0	0.0%	Operating contingency
01-6-01010-2610 - Transfer to Capital	190,000	40,563	202,500	139,068	150,550	0	100,000	-50,550	-33.6%	Capital Contingency
Revenues	-101,700	-206,374	-112,334	-200,010	-101,995	-234,918	-81,050	20,945	-20.5%	
01-1-01010-1010 - Expense Recovery	0	0	0	0	0	0	0	0 -		
01-1-01010-1015 - Grant Revenue	0	-70,783	0	-3,689	0	0	0	0 -		
01-1-01010-1025 - Miscellaneous Revenue	-5,500	-8,059	-5,000	-52,995	-10,000	-161,214	-10,000	0	0.0%	Unbudgetted or unknown revenues (HR consultant, service fees, etc.) 2023 included revenue from HR Consulting Services to other municipalities (flow through)
01-1-01010-1030 - Administrative Fees	-12,000	-12,140	-12,384	-49	0	-150	0	0 -		
01-1-01010-1040 - Penalties & Interest	-76,700	-62,731	-85,200	-129,298	-81,200	-61,541	-60,000	21,200	-26.1%	Penalties and interest charges on outstanding taxes and utility bills and loans (WCCT loan ending in 2024)
01-1-01010-1100 - Lottery Licenses	-500	0	-250	-787	-750	-1,909	-1,000	-250	33.3%	Increased to reflect recent years experience
01-1-01010-1105 - Marriage Licences	-1,500	-1,661	-1,500	-3,919	-2,000	-3,112	-3,000	-1,000	50.0%	Increased to reflect recent years experience; updated user fees
01-1-01010-1110 - Tax/Water Certificates	-5,000	-10,520	-7,500	-5,600	-7,500	-6,435	-6,500	1,000	-13.3%	Decreased to reflect recent years experience
01-1-01010-1130 - Transient Trader Licences	-500	-390	-500	-1,049	-545	-558	-550	-5	1.0%	
01-1-01010-1135 - Donation Revenue	0	-40,089	0	-2,623	0	0	0	0 -		
Corporate - Facilities	96,728	112,821	94,822	123,616	201,765	94,221	112,438	-89,327	-44.3%	
Expenses	96,728	113,725	95,722	124,727	201,765	94,221	112,438	-89,327	-44.3%	
01-2-01020-2100 - Regular Salaries	28,025	27,965	24,045	20,139	36,256	3,938	23,544	-12,712	-35.1%	Reallocation of salaries to reflect actual effort
01-2-01020-2105 - Part Time Salaries	0	4,902	4,306	6,733	0	117	5,033	5,033 -		Reallocation of salaries to reflect actual effort
01-2-01020-2110 - Overtime	0	0	0	4,516	0	0	0	0 -		
01-2-01020-2135 - Benefits	0	9,305	0	4,780	13,860	9,493	9,987	-3,874	-27.9%	Reallocation of salaries to reflect actual effort
01-2-01020-2330 - Contract Services	11,000	14,527	11,000	11,171	11,500	12,952	13,000	1,500	13.0%	TSSA, Elevator, Valley Fire Alarm, Dion Fire Extinguisher, Security; increased to reflect recent years experience
01-2-01020-2335 - Repairs & maintenance	8,500	6,558	7,000	9,592	7,000	4,979	7,000	0	0.0%	General repairs to Town Hall / Keys Conference Centre in addition to Capital project
01-2-01020-2340 - Small Tools and equipment	700	626	800	847	800	0	500	-300	-37.5%	
01-2-01020-2345 - Supplies	3,000	4,148	3,000	11,036	15,000	5,981	1,000	-14,000	-93.3%	Cleaning supplies consolidated under Corporate - Admin
01-2-01020-2380 - Hydro	29,250	30,995	29,000	33,835	30,450	34,050	30,000	-450	-1.5%	Some savings due to recent HVAC project and LED light retrofits
01-2-01020-2385 - Water & Sewer	1,753	1,753	1,904	1,904	2,133	2,133	2,289	156	7.3%	
01-2-01020-2400 - Fuel - Heating	11,300	9,966	11,300	16,927	11,865	15,179	15,000	3,135	26.4%	Increased to reflect recent years experience; anticipate some savings due to recent HVAC proejct
01-2-01020-2515 - Insurance	3,200	2,979	3,367	3,248	5,400	5,400	5,086	-314	-5.8%	
01-6-01020-2610 - Transfer to Capital	0	0	0	0	67,500	0	0	-67,500	-100.0%	Town Hall improvements funded according to Capital budget
Revenues	0	-904	-900	-1,111	0	0	0	0 -		
01-1-01020-1045 - Leases and Rent	0	-904	-900	-1,111	0	0	0	0 -		
Municipal Elections	1,250	2,495	19,275	11,711	1,250	7,730	1,500	250	20.0%	
Expenses	1,250	2,495	19,275	11,711	1,250	7,730	1,500	250	20.0%	
01-2-01030-2200 - Training & Seminars	0	1,274	0	56	0	2,044	0	0 -		
01-2-01030-2345 - Supplies	0	0	0	0	0	241	0	0 -		
01-2-01030-2545 - Computer Equipment & Support	1,250	1,221	19,275	11,655	1,250	5,444	1,500	250	20.0%	Subscriptions to elector data services
Solar Program	-21,960	-16,555	-17,098	-12,096	-17,985	-12,202	-17,974	11	-0.1%	
Expenses	2,040	1,655	2,902	1,731	2,015	913	2,026	11	0.5%	
01-2-00200-2330 - Contract Services	1,000	0	1,000	0	1,000	0	1,000	0	0.0%	

General Government

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-00200-2380 - Hydro	540	414	500	407	500	398	500	0	0.0%	
01-2-00200-2515 - Insurance	500	1,241	1,402	1,324	515	515	526	11	2.1%	
Revenues	-24,000	-18,210	-20,000	-13,827	-20,000	-13,116	-20,000	0	0.0%	
01-1-00200-1020 - Retail sales revenue	-24,000	-18,210	-20,000	-13,827	-20,000	-13,116	-20,000	0	0.0%	
Grand Total	1,268,962	1,053,684	1,367,372	1,248,933	1,612,132	1,058,035	1,462,166	-149,966	-9.3%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Corporate - Administration	0	0	665,171	561,982	617,576	0	1,154,548	536,972	86.9%	
Transfers	0	0	665,171	561,982	617,576	0	1,154,548	536,972	86.9%	
01-6-01010-2605 - Transfer to Reserves	0	0	665,171	561,982	617,576	0	1,154,548	536,972	86.9%	Additional PILT and retained education tax associated with Supplemental PILT
Municipal Elections	4,000	4,000	-12,000	-11,711	4,000	0	5,000	1,000	25.0%	
Transfers	4,000	4,000	-12,000	-11,711	4,000	0	5,000	1,000	25.0%	
01-6-01030-2605 - Transfer to Reserves	4,000	4,000	-12,000	-11,711	4,000	0	5,000	1,000	25.0%	Savings for next election
Solar Program	21,960	15,231	17,098	12,096	17,985	0	17,974	-11	-0.1%	
Transfers	21,960	15,231	17,098	12,096	17,985	0	17,974	-11	-0.1%	
01-6-00200-2605 - Transfer to Reserves	21,960	15,231	17,098	12,096	17,985	0	17,974	-11	-0.1%	Transfers to reserve - remaining amount after expenses
Grand Total	25,960	19,231	670,269	562,367	639,561	0	1,177,522	537,961	84.1%	

Transportation

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Transportation - Administration	640,107	370,698	647,875	594,244	873,675	919,770	584,984	-288,691	-33.0%	
Expenses	654,607	383,222	662,375	598,368	1,078,175	939,570	751,760	-326,415	-30.3%	
01-2-02010-2100 - Regular Salaries	516,598	218,828	516,222	406,356	363,774	566,290	197,128	-166,646	-45.8%	Reallocation of salaries to reflect actual effort
01-2-02010-2105 - Part Time Salaries	51,311	12,818	54,020	57,339	94,608	89,083	108,290	13,682	14.5%	Reallocation of salaries to reflect actual effort
01-2-02010-2110 - Overtime	9,500	8,921	9,500	4,330	9,500	0	9,500	0	0.0%	
01-2-02010-2125 - Meal Allowance	400	544	400	270	400	234	400	0	0.0%	
01-2-02010-2135 - Benefits	0	58,487	0	1,489	117,895	182,903	79,906	-37,989	-32.2%	Reallocation of salaries to reflect actual effort
01-2-02010-2140 - Retiree Benefits	11,218	10,845	11,220	13,735	7,174	14,734	22,673	15,499	216.0%	Corrected to reflect retired PW operations staff only
01-2-02010-2150 - Workers Compensation Insurance	0	5,670	0	5,546	6,183	5,297	6,978	795	12.9%	WSIB costs (insurance, admin fees, claims)
01-2-02010-2200 - Training & Seminars	3,000	3,144	5,370	3,670	5,370	6,605	7,500	2,130	39.7%	Training for new staff
01-2-02010-2205 - Conference / Trade Shows	2,500	3,204	2,600	0	2,600	854	2,600	0	0.0%	
01-2-02010-2210 - Subscriptions	0	0	0	795	0	0	0	0 -		
01-2-02010-2215 - Membership Dues	1,000	925	1,000	150	1,000	300	1,000	0	0.0%	
01-2-02010-2220 - Personal Vehicle Mileage	0	0	0	76	0	730	500	500 -		
01-2-02010-2225 - Hotel	0	0	0	0	0	2,791	2,000	2,000 -		
01-2-02010-2230 - Meals	450	160	250	36	250	623	500	250	100.0%	
01-2-02010-2300 - Clothing	5,600	7,340	5,600	3,476	5,600	4,196	5,600	0	0.0%	
01-2-02010-2305 - Health & Safety Materials	0	0	0	185	9,000	7,516	500	-8,500	-94.4%	First aid supplies, Health and safety equipment (2023 included a tripod)
01-2-02010-2315 - Office Supplies	200	154	200	1,136	1,200	28	1,200	0	0.0%	
01-2-02010-2325 - Miscellaneous Expense	0	86	0	0	0	0	0	0 -		
01-2-02010-2330 - Contract Services	0	0	0	0	0	2,638	4,000	4,000 -		Ip2g assistance with long-term capital planning
01-2-02010-2335 - Repairs & maintenance	16,800	15,865	16,800	15,581	18,500	8,095	18,500	0	0.0%	
01-2-02010-2350 - Cleaning Supplies	1,500	1,178	1,500	210	0	1,349	0	0 -		Cleaning supplies consolidated under Corporate - Admin
01-2-02010-2370 - Licences	325	360	325	362	325	273	325	0	0.0%	
01-2-02010-2380 - Hydro	1,800	543	1,000	759	1,000	618	1,000	0	0.0%	
01-2-02010-2385 - Water & Sewer	1,205	1,205	1,307	1,307	1,464	1,464	1,571	107	7.3%	
01-2-02010-2400 - Fuel - Heating	5,000	6,160	5,500	8,719	5,775	7,122	7,500	1,725	29.9%	Increased to reflect recent years experience
01-2-02010-2410 - Propane	0	117	0	128	0	308	0	0 -		
01-2-02010-2515 - Insurance	17,400	18,055	20,402	19,501	22,975	22,795	30,677	7,703	33.5%	
01-2-02010-2520 - Insurance Deductible / Claims	0	0	0	0	0	0	0	0 -		
01-2-02010-2525 - Telephone - Cell	1,500	1,098	1,500	962	900	4,057	900	0	0.0%	
01-2-02010-2530 - Telephone - Land Line	250	244	250	244	250	0	0	-250	-100.0%	
01-2-02010-2540 - Advertising	0	0	0	0	0	0	0	0 -		
01-2-02010-2545 - Computer Equipment & Support	0	0	0	74	0	0	0	0 -		
01-2-02010-2600 - Pembroke Airport	7,050	7,270	7,410	51,931	8,330	8,666	9,000	670	8.0%	Estimate only. Pembroke Airport Budget has not been finalised yet.
01-6-02010-2610 - Transfer to Capital	0	0	0	0	394,103	0	232,013	-162,090	-41.1%	Required funding as per Capital Budget sheet
Revenues	-14,500	-12,524	-14,500	-4,124	-204,500	-19,800	-166,776	37,724	-18.4%	
01-1-02010-1010 - Expense Recovery	0	-334	0	0	0	0	0	0 -		
01-1-02010-1025 - Miscellaneous Revenue	-14,500	-12,190	-14,500	-4,124	-204,500	-19,800	-166,776	37,724	-18.4%	Disposal of assets (grader, dodge, half-ton, olympia, water truck)
Transportation - Bridges & Culverts	5,000	3,368	5,000	-4	5,000	0	5,000	0	0.0%	
Expenses	5,000	3,368	5,000	-4	5,000	0	5,000	0	0.0%	
01-2-02030-2100 - Regular Salaries	0	54	0	35	0	0	0	0 -		
01-2-02030-2105 - Part Time Salaries	0	0	0	0	0	0	0	0 -		

Transportation

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-02030-2135 - Benefits	0	10	0	6	0	0	0	0	-	
01-2-02030-2335 - Repairs & maintenance	5,000	3,305	5,000	-44	5,000	0	5,000	0	0.0%	
Transportation - Crossing Guards	14,290	9,008	15,255	16,726	16,786	13,023	15,169	-1,617	-9.6%	
Expenses	18,290	11,945	19,255	19,233	19,286	19,967	20,369	1,083	5.6%	
01-2-02060-2100 - Regular Salaries	0	414	0	-190	0	0	0	0	-	
01-2-02060-2105 - Part Time Salaries	18,290	10,863	19,255	18,306	17,608	18,780	18,592	984	5.6%	
01-2-02060-2135 - Benefits	0	669	0	1,117	1,678	1,187	1,777	99	5.9%	
Revenues	-4,000	-2,938	-4,000	-2,506	-2,500	-6,944	-5,200	-2,700	108.0%	
01-1-02060-1015 - Grant Revenue	-4,000	-2,938	-4,000	-2,506	-2,500	-6,944	-5,200	-2,700	108.0%	Moved to a fixed price model.
Transportation - Fleet	83,500	117,336	61,100	104,008	66,872	107,314	88,600	21,728	32.5%	
Expenses	104,500	138,200	106,100	148,167	111,872	108,219	133,600	21,728	19.4%	
01-2-02110-2100 - Regular Salaries	0	27,168	0	13,744	0	0	0	0	-	
01-2-02110-2105 - Part Time Salaries	0	200	0	120	0	0	0	0	-	
01-2-02110-2135 - Benefits	0	6,816	0	4,360	0	0	0	0	-	
										2023 includes \$60k for komatzu Loader repairs
01-2-02110-2330 - Contract Services	26,000	17,867	26,000	23,321	23,000	11,166	30,000	7,000	30.4%	Repairs and maintenance done externally
01-2-02110-2335 - Repairs & maintenance	20,000	24,596	20,000	35,871	25,000	10,680	30,000	5,000	20.0%	Repairs and maintenance done internally
01-2-02110-2370 - Licences	4,000	3,468	4,000	59	7,772	6,645	7,500	-272	-3.5%	
01-2-02110-2390 - Fuel - Diesel	39,000	38,976	40,000	48,581	40,000	44,894	45,000	5,000	12.5%	
01-2-02110-2395 - Fuel - Gasoline	14,500	18,206	15,000	20,924	15,000	34,224	20,000	5,000	33.3%	
01-2-02110-2410 - Propane	1,000	904	1,100	1,187	1,100	610	1,100	0	0.0%	
Revenues	-21,000	-20,865	-45,000	-44,159	-45,000	-905	-45,000	0	0.0%	
01-1-02110-1020 - Retail sales revenue	-1,000	-865	-1,000	-159	-1,000	-905	-1,000	0	0.0%	Hydraulic hoses
01-1-02110-1025 - Miscellaneous Revenue	-20,000	-20,000	-44,000	-44,000	-44,000	0	-44,000	0	0.0%	Transfer from Water Wastewater
Transportation - OCIF - Sidewalks	50,000	10,489	30,000	33,159	24,800	0	0	-24,800	-100.0%	
Expenses	50,000	10,489	30,000	33,159	24,800	0	0	-24,800	-100.0%	
01-2-02250-2330 - Contract Services	50,000	10,489	30,000	33,159	24,800	0	0	-24,800	-100.0%	OCIF work now budgetted under Capital budget
Transportation - OCIF Roads (paved)	159,212	135,816	211,304	215,901	15,000	-252,455	0	-15,000	-100.0%	
Expenses	159,212	135,816	211,304	215,901	15,000	6,172	288,130	273,130	1820.9%	
01-2-02220-2330 - Contract Services	149,212	125,181	196,304	201,684	0	6,172	0	0	-	
01-2-02220-2335 - Repairs & maintenance	10,000	10,634	15,000	14,217	15,000	0	0	-15,000	-100.0%	Crack sealing in capital budget
01-6-02220-2610 - Transfer to Capital	0	0	0	0	0	0	288,130	288,130	-	Transfer OCIF funding to Capital budget
Revenues	0	0	0	0	0	-258,627	-288,130	-288,130	-	
01-1-02220-1015 - Grant Revenue	0	0	0	0	0	-258,627	-288,130	-288,130	-	OCIF grant allocation
Transportation - OCIF Roads (unpaved)	36,000	2,995	10,000	12,477	1,000	0	0	-1,000	-100.0%	
Expenses	36,000	2,995	10,000	12,477	1,000	0	0	-1,000	-100.0%	
01-2-02240-2335 - Repairs & maintenance	36,000	2,995	10,000	12,477	1,000	0	0	-1,000	-100.0%	
Transportation - Parking	3,000	7	3,000	5,269	5,000	5,535	6,000	1,000	20.0%	
Expenses	3,000	7	3,000	5,269	5,000	5,535	6,000	1,000	20.0%	
01-2-02090-2100 - Regular Salaries	0	0	0	0	0	0	0	0	-	
01-2-02090-2135 - Benefits	0	0	0	0	0	0	0	0	-	
01-2-02090-2335 - Repairs & maintenance	3,000	7	3,000	5,269	5,000	5,535	6,000	1,000	20.0%	
Transportation - Roads (paved)	-264,934	-221,103	-257,627	-256,202	-273,227	22,712	52,775	326,002	-119.3%	

Transportation

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Expenses	23,277	61,237	33,277	34,222	23,277	22,712	52,975	29,698	127.6%	
01-2-02020-2100 - Regular Salaries	0	30,165	0	9,041	0	0	0	0	-	
01-2-02020-2105 - Part Time Salaries	0	777	0	53	0	0	0	0	-	
01-2-02020-2110 - Overtime	0	148	0	0	0	0	0	0	-	
01-2-02020-2135 - Benefits	0	9,707	0	2,759	0	0	0	0	-	
01-2-02020-2330 - Contract Services	0	0	0	0	0	20	0	0	-	
01-2-02020-2335 - Repairs & maintenance	10,000	7,192	20,000	9,587	10,000	8,119	10,000	0	0.0%	Pothole repairs
01-2-02020-2340 - Small Tools and equipment	600	590	600	105	600	1,896	600	0	0.0%	
01-2-02020-2505 - Interest - Long Term Debt	2,649	2,213	1,797	1,797	1,344	1,344	19,438	18,094	1345.9%	Ridge Road Reconstruction - end Dec 2025; new debt for LaSalle Drive work (see General Assumptions page)
01-2-02020-2510 - Debt Payments	10,028	10,445	10,880	10,880	11,333	11,333	22,937	11,604	102.4%	Ridge Road Reconstruction - end Dec 2025; new debt for LaSalle Drive work (see General Assumptions page)
Revenues	-288,212	-282,340	-290,904	-290,424	-296,504	0	-200	296,304	-99.9%	
01-1-02020-1015 - Grant Revenue	-286,212	-282,220	-290,304	-290,304	-296,324	0	0	296,324	-100.0%	Previous OCIF coding
01-1-02020-1020 - Retail sales revenue	0	0	0	-180	0	0	0	0	-	
01-1-02020-1050 - Permits & fees	-2,000	-120	-600	60	-180	0	-200	-20	11.1%	
Transportation - Roads (Unpaved)	9,350	9,872	3,350	8,347	6,000	3,119	0	-6,000	-100.0%	
Expenses	10,000	10,993	4,000	8,347	6,000	3,119	0	-6,000	-100.0%	
01-2-02040-2100 - Regular Salaries	0	6,813	0	1,952	0	0	0	0	-	
01-2-02040-2105 - Part Time Salaries	0	0	0	0	0	0	0	0	-	
01-2-02040-2110 - Overtime	0	0	0	0	0	0	0	0	-	
01-2-02040-2135 - Benefits	0	2,047	0	753	0	0	0	0	-	
01-2-02040-2330 - Contract Services	10,000	1,094	4,000	5,642	6,000	0	0	-6,000	-100.0%	Material will be sourced from crushed asphalt
01-2-02040-2335 - Repairs & maintenance	0	1,039	0	0	0	3,058	0	0	-	
01-2-02040-2340 - Small Tools and equipment	0	0	0	0	0	61	0	0	-	
Revenues	-650	-1,121	-650	0	0	0	0	0	-	
01-1-02040-1015 - Grant Revenue	-650	-1,121	-650	0	0	0	0	0	-	
Transportation - Street Lighting	31,000	39,083	32,000	33,960	33,200	33,713	35,000	1,800	5.4%	
Expenses	31,000	39,083	32,000	33,960	33,200	33,713	35,000	1,800	5.4%	
01-2-02100-2100 - Regular Salaries	0	1,729	0	1,511	0	0	0	0	-	
01-2-02100-2135 - Benefits	0	479	0	513	0	0	0	0	-	
01-2-02100-2330 - Contract Services	6,000	12,006	7,000	7,814	7,000	-2,250	7,000	0	0.0%	Repairs and maintenance done externally
01-2-02100-2335 - Repairs & maintenance	1,000	576	1,000	3,383	1,000	9,157	1,000	0	0.0%	Repairs and maintenance done internally
01-2-02100-2380 - Hydro	24,000	24,294	24,000	20,739	25,200	26,806	27,000	1,800	7.1%	
Transportation - Traffic Operations	2,000	14,263	2,000	4,254	2,000	32,130	2,000	0	0.0%	
Expenses	2,000	14,263	2,000	4,254	2,000	32,130	2,000	0	0.0%	
01-2-02050-2100 - Regular Salaries	0	9,773	0	1,663	0	0	0	0	-	
01-2-02050-2105 - Part Time Salaries	0	1,525	0	0	0	0	0	0	-	
01-2-02050-2135 - Benefits	0	2,824	0	377	0	0	0	0	-	
01-2-02050-2330 - Contract Services	0	0	0	0	0	25,543	0	0	-	
01-2-02050-2335 - Repairs & maintenance	2,000	141	2,000	2,182	2,000	6,587	2,000	0	0.0%	2023 included several new signs at the marina
01-2-02050-2340 - Small Tools and equipment	0	0	0	32	0	0	0	0	-	
Transportation - Winter Control (roads)	60,984	107,072	66,648	100,358	67,313	95,188	73,045	5,732	8.5%	

Transportation

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Expenses	88,000	133,364	91,000	131,157	98,000	110,046	98,000	0	0.0%	
01-2-02070-2100 - Regular Salaries	0	34,689	0	25,156	0	0	0	0	-	
01-2-02070-2105 - Part Time Salaries	0	0	0	0	0	0	0	0	-	
01-2-02070-2110 - Overtime	10,000	6,417	8,000	4,356	0	0	0	0	-	
01-2-02070-2135 - Benefits	0	11,445	0	11,460	0	0	0	0	-	
01-2-02070-2330 - Contract Services	0	0	0	0	0	0	0	0	-	
01-2-02070-2335 - Repairs & maintenance	8,000	9,395	8,000	6,990	8,000	61,685	8,000	0	0.0%	
01-2-02070-2340 - Small Tools and equipment	0	0	0	0	0	707	0	0	-	
01-2-02070-2355 - Sand and salt	70,000	71,417	75,000	83,194	90,000	47,654	90,000	0	0.0%	
Revenues	-27,016	-26,292	-24,352	-30,799	-30,687	-14,858	-24,955	5,732	-18.7%	
01-1-02070-1000 - Revenue from Other Municipalities	-18,016	-17,882	-18,352	-18,217	-18,687	-4,212	-18,955	-268	1.4%	
01-1-02070-1020 - Retail sales revenue	-9,000	-8,410	-6,000	-12,581	-12,000	-10,646	-6,000	6,000	-50.0%	Salt and Sand sales; low sales in 2024 winter
Transportation - Winter Control (sidewalks/parking)	3,000	19,672	2,500	30,063	0	28	0	0	-	
Expenses	3,000	19,672	2,500	30,063	0	28	0	0	-	
01-2-02080-2100 - Regular Salaries	0	15,013	0	22,493	0	0	0	0	-	
01-2-02080-2105 - Part Time Salaries	0	0	0	0	0	0	0	0	-	
01-2-02080-2110 - Overtime	3,000	202	2,500	295	0	0	0	0	-	
01-2-02080-2135 - Benefits	0	4,208	0	7,274	0	0	0	0	-	
01-2-02080-2335 - Repairs & maintenance	0	49	0	0	0	0	0	0	-	
01-2-02080-2340 - Small Tools and equipment	0	201	0	0	0	28	0	0	-	
Grand Total	832,509	618,574	832,406	902,562	843,420	980,078	862,573	19,154	2.3%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Transportation - Administration	0	5,000	0	-43,950	5,000	0	5,000	0	0.0%	
Transfers	0	5,000	0	-43,950	5,000	0	5,000	0	0.0%	
01-6-02010-1035 - Transfer from Reserves	0	0	0	-43,950	0	0	0	0	-	
01-6-02010-2605 - Transfer to Reserves	0	5,000	0	0	5,000	0	5,000	0	0.0%	Airport runway reserve
Grand Total	0	5,000	0	-43,950	5,000	0	5,000	0	0.0%	

Environmental Services

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Solid waste - Collection	179,280	179,335	202,905	179,568	202,905	232,205	315,299	112,394	55.4%	
Expenses	179,280	179,335	202,905	179,568	202,905	232,205	315,299	112,394	55.4%	
01-2-06010-2100 - Regular Salaries	0	0	0	0	0	0	10,530	10,530	-	
01-2-06010-2135 - Benefits	0	0	0	0	0	0	3,569	3,569	-	
01-2-06010-2330 - Contract Services	178,080	178,111	201,705	177,848	201,705	232,117	300,000	98,295	48.7%	New contract (fixed annual fee for full terms of contract)
01-2-06010-2335 - Repairs & maintenance	1,200	1,224	1,200	1,720	1,200	88	1,200	0	0.0%	
Solid waste - Disposal (Baggs Rd)	147,125	114,365	146,275	119,185	153,740	132,457	156,450	2,710	1.8%	
Expenses	162,125	135,547	162,275	136,832	169,740	164,289	175,450	5,710	3.4%	
01-2-06030-2330 - Contract Services	156,825	130,193	156,825	134,217	164,290	164,289	170,000	5,710	3.5%	Contracted price for operations
01-2-06030-2405 - Property tax	5,300	5,354	5,450	2,616	5,450	0	5,450	0	0.0%	
01-2-06030-2515 - Insurance	0	0	0	0	0	0	0	0	-	
Revenues	-15,000	-21,182	-16,000	-17,647	-16,000	-31,832	-19,000	-3,000	18.8%	
01-1-06030-1025 - Miscellaneous Revenue	-2,000	-1,960	-2,000	-1,993	-2,000	-2,097	-2,000	0	0.0%	
01-1-06030-1050 - Permits & fees	-13,000	-19,222	-14,000	-15,654	-14,000	-29,735	-17,000	-3,000	21.4%	
Solid waste - Disposal (Millers Rd)	6,111	-67,656	-27,390	-2,686	-20,849	-7,552	1,250	22,099	-106.0%	
Expenses	96,111	100,743	102,610	110,399	119,151	103,388	121,250	2,099	1.8%	
01-2-06020-2330 - Contract Services	95,860	100,373	102,359	110,242	119,150	103,314	121,000	1,850	1.6%	Contrctated price for operations and inspections
01-2-06020-2335 - Repairs & maintenance	250	369	250	157	0	73	250	250	-	
01-2-06020-2565 - Lease cost	1	1	1	1	1	1	0	-1	-100.0%	
Revenues	-90,000	-168,399	-130,000	-113,085	-140,000	-110,939	-120,000	20,000	-14.3%	
01-1-06020-1050 - Permits & fees	-90,000	-168,399	-130,000	-113,085	-140,000	-110,939	-120,000	20,000	-14.3%	
Solid Waste - Diversion	103,487	109,952	127,112	109,640	121,705	127,159	194,797	73,092	60.1%	
Expenses	178,080	178,080	201,705	200,033	201,705	238,098	301,000	99,295	49.2%	
01-2-06040-2200 - Training & Seminars	0	0	0	0	0	0	0	0	-	
01-2-06040-2325 - Miscellaneous Expense	0	0	0	0	0	61	0	0	-	
01-2-06040-2330 - Contract Services	178,080	178,080	201,705	193,190	201,705	237,661	300,000	98,295	48.7%	New contract (fixed annual fee for full terms of contract)
01-2-06040-2365 - Good's for Resale (COGS)	0	0	0	6,843	0	0	0	0	-	
01-2-06040-2540 - Advertising	0	0	0	0	0	376	1,000	1,000	-	Information awareness of recyclable materials; Blue Bin transition communications
Revenues	-74,593	-68,128	-74,593	-90,393	-80,000	-110,939	-106,203	-26,203	32.8%	
01-1-06040-1015 - Grant Revenue	-74,443	-67,955	-74,443	-90,315	-80,000	-86,884	-106,203	-26,203	32.8%	Funding from Waste Diversion program
01-1-06040-1020 - Retail sales revenue	-150	-173	-150	-78	0	-24,054	0	0	-	2023 included FoodCycler revenues
Solid Waste - Spring / Fall Pickup	0	12,044	0	10,262	0	131	27,979	27,979	-	
Expenses	0	12,044	0	10,262	0	131	27,979	27,979	-	
01-2-06050-2100 - Regular Salaries	0	7,205	0	6,646	0	0	20,632	20,632	-	Reallocation of salaries to reflect actual effort
01-2-06050-2105 - Part Time Salaries	0	2,059	0	1,133	0	0	0	0	-	
01-2-06050-2135 - Benefits	0	2,779	0	2,483	0	0	7,347	7,347	-	Reallocation of salaries to reflect actual effort
01-2-06050-2345 - Supplies	0	0	0	0	0	131	0	0	-	
01-2-06050-2540 - Advertising	0	0	0	0	0	0	0	0	-	
Stormwater - Rural system	0	0	0	0	13,217	9,572	0	-13,217	-100.0%	
Expenses	0	0	0	0	13,217	9,572	0	-13,217	-100.0%	
01-2-05020-2100 - Regular Salaries	0	0	0	0	10,540	7,234	0	-10,540	-100.0%	Reallocation of salaries to reflect actual effort
01-2-05020-2135 - Benefits	0	0	0	0	2,678	1,588	0	-2,678	-100.0%	Reallocation of salaries to reflect actual effort
01-2-05020-2335 - Repairs & maintenance	0	0	0	0	0	751	0	0	-	

Environmental Services

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Stormwater - Urban system	8,000	21,609	10,000	7,910	28,000	7,597	78,024	50,024	178.7%	
Expenses	8,000	21,609	10,000	7,910	28,000	7,597	78,024	50,024	178.7%	
01-2-05010-2100 - Regular Salaries	0	11,271	0	3,919	0	0	52,009	52,009	-	
01-2-05010-2105 - Part Time Salaries	0	463	0	23	0	0	0	0	-	Reallocation of salaries to reflect actual effort
01-2-05010-2110 - Overtime	0	0	0	0	0	0	0	0	-	
01-2-05010-2135 - Benefits	0	3,242	0	1,026	0	0	18,014	18,014	-	Reallocation of salaries to reflect actual effort
01-2-05010-2335 - Repairs & maintenance	8,000	6,633	10,000	2,942	8,000	7,597	8,000	0	0.0%	
01-6-05010-2610 - Transfer to Capital	0	0	0	0	20,000	0	0	-20,000	-100.0%	
Grand Total	444,003	369,648	458,902	423,879	498,718	501,570	773,798	275,080	55.2%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Solid waste - Disposal (Millers Rd)	0	0	28,100	9,903	20,849	0	25,000	4,151	19.9%	
Transfers	0	0	28,100	9,903	20,849	0	25,000	4,151	19.9%	
01-6-06020-2605 - Transfer to Reserves	0	0	28,100	9,903	20,849	0	25,000	4,151	19.9%	Transfer to reserves for long-term liabilities
Grand Total	0	0	28,100	9,903	20,849	0	25,000	4,151	19.9%	

Recreation and Facilities

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Recreation - Administration	138,558	113,162	123,751	140,407	279,736	191,451	211,843	-67,893	-24.3%	
Expenses	140,058	141,338	130,526	149,044	289,911	203,556	220,843	-69,068	-23.8%	
01-2-07010-2100 - Regular Salaries	69,306	65,364	71,926	57,212	111,390	69,256	84,415	-26,975	-24.2%	Reallocation of salaries to reflect actual effort
01-2-07010-2105 - Part Time Salaries	1,127	3,453	5,119	9,589	6,132	7,010	9,459	3,327	54.3%	Reallocation of salaries to reflect actual effort
01-2-07010-2110 - Overtime	0	783	0	555	0	0	0	0 -		
01-2-07010-2135 - Benefits	0	22,190	0	22,977	31,362	24,687	30,278	-1,083	-3.5%	Reallocation of salaries to reflect actual effort
01-2-07010-2150 - Workers Compensation Insurance	0	3,280	0	1,949	2,526	2,388	2,791	265	10.5%	WSIB costs (insurance, admin fees, claims)
01-2-07010-2200 - Training & Seminars	0	0	0	0	0	0	2,000	2,000 -		
01-2-07010-2205 - Conference / Trade Shows	0	0	0	128	500	1,239	1,000	500	100.0%	Formal training for reassigned staff
01-2-07010-2210 - Subscriptions	60	49	60	49	50	261	100	50	100.0%	
01-2-07010-2215 - Membership Dues	650	553	600	202	450	209	450	0	0.0%	
01-2-07010-2220 - Personal Vehicle Mileage	0	0	0	0	0	379	250	250 -		
01-2-07010-2310 - Postage and shipping	0	0	0	0	0	0	0	0 -		
01-2-07010-2315 - Office Supplies	0	0	50	12	0	424	0	0 -		
01-2-07010-2335 - Repairs & maintenance	10,135	7,417	2,718	144	500	0	0	-500	-100.0%	
01-2-07010-2345 - Supplies	500	0	500	0	0	0	0	0 -		
01-2-07010-2515 - Insurance	0	0	0	0	25,134	25,134	28,601	3,467	13.8%	
01-2-07010-2525 - Telephone - Cell	1,200	663	1,000	772	1,000	1,019	1,000	0	0.0%	
01-2-07010-2540 - Advertising	0	253	0	0	0	0	0	0 -		
01-2-07010-2545 - Computer Equipment & Support	6,880	6,879	7,052	13,105	7,940	8,815	8,000	60	0.8%	BookIng subscription
										Community Grant (\$35k) SummerFest (\$15k) (NRFS grant was previously budgetted here - moved to Health Services line)
01-2-07010-2555 - Grant Expense	48,700	28,700	40,000	40,000	55,000	65,000	50,000	-5,000	-9.1%	
01-2-07010-2560 - Bank Charges	1,500	1,753	1,500	2,350	2,500	-2,267	2,500	0	0.0%	
01-6-07010-2610 - Transfer to Capital	0	0	0	0	45,428	0	0	-45,428	-100.0%	
Revenues	-1,500	-28,176	-6,775	-8,637	-10,175	-12,104	-9,000	1,175	-11.5%	
01-1-07010-1015 - Grant Revenue	0	-27,972	0	0	0	0	0	0 -		
01-1-07010-1045 - Leases and Rent	0	-204	-100	-454	-500	-229	-500	0	0.0%	
01-1-07010-1135 - Donation Revenue	-1,500	0	-6,675	-8,183	-9,675	-11,875	-8,500	1,175	-12.1%	DRCA dontaions (Canada Day)
Recreation - Arena	275,203	341,837	284,186	446,615	128,025	257,364	175,681	47,656	37.2%	
Expenses	402,203	445,619	435,651	578,294	306,225	430,508	364,681	58,456	19.1%	
01-2-07050-2100 - Regular Salaries	140,525	131,654	141,128	113,773	22,815	75,010	34,057	11,243	49.3%	Reallocation of salaries to reflect actual effort
01-2-07050-2105 - Part Time Salaries	84,182	70,436	88,626	138,323	76,339	111,593	96,489	20,150	26.4%	Reallocation of salaries to reflect actual effort
01-2-07050-2110 - Overtime	0	3,455	0	1,688	4,000	0	3,000	-1,000	-25.0%	
01-2-07050-2125 - Meal Allowance	0	108	0	72	0	0	0	0 -		
01-2-07050-2135 - Benefits	0	35,363	0	44,838	7,275	31,307	24,006	16,731	230.0%	Reallocation of salaries to reflect actual effort
01-2-07050-2200 - Training & Seminars	0	962	2,200	900	2,200	164	0	-2,200	-100.0%	Consolidated under Facilities - Admin
01-2-07050-2215 - Membership Dues	0	168	0	0	330	0	0	-330	-100.0%	Consolidated under Facilities - Admin
01-2-07050-2300 - Clothing	500	-52	500	860	500	729	800	300	60.0%	
01-2-07050-2330 - Contract Services	20,000	31,025	20,640	62,292	25,000	26,478	25,000	0	0.0%	Arena Plant Room service, Valley Fire Alarm, Fire extinguishers, Sprinkler system
01-2-07050-2335 - Repairs & maintenance	15,000	20,114	20,000	52,505	27,000	29,607	30,000	3,000	11.1%	
01-2-07050-2340 - Small Tools and equipment	500	648	500	928	750	850	750	0	0.0%	
01-2-07050-2345 - Supplies	4,000	3,287	4,000	3,347	0	3,706	0	0 -		Cleaning supplies consolidated under Corporate - Admin
01-2-07050-2365 - Good's for Resale (COGS)	7,000	8,426	7,000	10,363	7,000	15,356	12,000	5,000	71.4%	

Recreation and Facilities

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-07050-2370 - Licences	250	251	250	259	0	277	300	300 -		
01-2-07050-2380 - Hydro	60,000	66,526	75,000	67,310	78,750	74,788	80,000	1,250	1.6%	Minor increasae to account for electric ice surfacing machine
01-2-07050-2385 - Water & Sewer	3,616	3,616	3,921	3,921	4,392	4,392	4,713	321	7.3%	
01-2-07050-2400 - Fuel - Heating	8,500	10,078	8,750	14,125	9,188	13,362	13,000	3,813	41.5%	Increased to reflect recent years experience
01-2-07050-2410 - Propane	5,000	5,649	7,000	4,519	3,500	5,278	0	-3,500	-100.0%	New ice surfacing machine no longer requires propane
01-2-07050-2505 - Interest - Long Term Debt	11,078	10,558	10,019	10,105	9,465	9,547	8,896	-569	-6.0%	
01-2-07050-2510 - Debt Payments	17,877	18,558	18,936	19,101	19,490	19,658	20,059	569	2.9%	
01-2-07050-2515 - Insurance	23,600	23,788	26,881	26,540	7,481	7,481	10,161	2,679	35.8%	
01-2-07050-2530 - Telephone - Land Line	275	543	0	595	0	646	650	650 -		
01-2-07050-2560 - Bank Charges	300	457	300	1,932	750	279	800	50	6.7%	
Revenues	-127,000	-103,782	-151,465	-131,680	-178,200	-173,144	-189,000	-10,800	6.1%	
01-1-07050-1020 - Retail sales revenue	-10,000	-7,677	-10,000	-8,992	-10,000	-19,195	-15,000	-5,000	50.0%	
01-1-07050-1045 - Leases and Rent	-105,000	-94,029	-128,465	-116,475	-155,000	-149,931	-155,000	0	0.0%	
01-1-07050-1050 - Permits & fees	-2,000	-2,076	-3,000	-5,107	-3,200	-4,018	-4,000	-800	25.0%	Seasonal skate memberships, public skates, ice rentals booked at the arena
01-1-07050-1505 - Advertising revenue	-10,000	0	-10,000	-1,106	-10,000	0	-15,000	-5,000	50.0%	Revamp of the advertisitng program, plus added revenue from the Olympia Wrap
Recreation - Community Centres	11,265	11,002	11,612	9,908	14,227	12,875	16,500	2,273	16.0%	
Expenses	11,265	11,002	11,612	9,908	14,227	12,875	16,500	2,273	16.0%	
01-2-07100-2100 - Regular Salaries	0	122	0	0	0	0	0	0 -		
01-2-07100-2135 - Benefits	0	42	0	0	0	0	0	0 -		
01-2-07100-2330 - Contract Services	4,000	3,931	4,000	2,684	4,000	3,265	3,000	-1,000	-25.0%	
01-2-07100-2335 - Repairs & maintenance	200	176	200	246	200	0	2,000	1,800	900.0%	Solar Panel and pest control work
01-2-07100-2505 - Interest - Long Term Debt	2,014	1,752	1,822	1,677	1,721	1,585	1,617	-104	-6.0%	
01-2-07100-2510 - Debt Payments	3,250	3,080	3,443	3,170	3,544	3,263	3,647	104	2.9%	
01-2-07100-2515 - Insurance	1,800	1,900	2,147	2,131	4,763	4,763	6,236	1,473	30.9%	
Recreation - Community Pool	339,736	326,388	316,053	296,802	333,049	310,036	395,368	62,319	18.7%	
Expenses	421,686	379,035	434,053	405,868	476,049	408,150	495,868	19,819	4.2%	
01-2-07080-2100 - Regular Salaries	91,609	68,409	88,671	64,664	90,548	78,084	84,456	-6,092	-6.7%	Reallocation of salaries to reflect actual effort
01-2-07080-2105 - Part Time Salaries	106,303	75,335	117,254	108,002	99,442	97,434	99,380	-62	-0.1%	Reallocation of salaries to reflect actual effort
01-2-07080-2110 - Overtime	180	985	186	975	1,000	0	0	-1,000	-100.0%	
01-2-07080-2135 - Benefits	0	27,111	0	35,229	44,719	41,377	44,025	-694	-1.6%	Reallocation of salaries to reflect actual effort
01-2-07080-2200 - Training & Seminars	550	1,227	1,500	1,234	1,500	417	1,500	0	0.0%	
01-2-07080-2215 - Membership Dues	225	204	225	220	225	1,126	300	75	33.3%	
01-2-07080-2220 - Personal Vehicle Mileage	100	0	100	95	100	772	200	100	100.0%	
01-2-07080-2225 - Hotel	0	0	0	0	250	438	250	0	0.0%	
01-2-07080-2230 - Meals	0	0	0	0	0	126	200	200 -		
01-2-07080-2300 - Clothing	700	594	700	475	900	681	800	-100	-11.1%	
01-2-07080-2315 - Office Supplies	400	223	400	104	1,150	367	400	-750	-65.2%	
01-2-07080-2330 - Contract Services	10,000	15,156	20,600	18,942	20,600	21,945	20,000	-600	-2.9%	
01-2-07080-2335 - Repairs & maintenance	21,000	20,095	21,400	29,052	24,900	14,445	21,500	-3,400	-13.7%	
01-2-07080-2340 - Small Tools and equipment	150	328	150	76	150	321	150	0	0.0%	
01-2-07080-2345 - Supplies	7,000	6,471	9,700	7,693	9,450	0	9,500	50	0.5%	
01-2-07080-2365 - Good's for Resale (COGS)	0	0	0	0	0	332	0	0 -		
01-2-07080-2380 - Hydro	90,000	65,985	80,000	31,266	84,000	46,572	70,000	-14,000	-16.7%	Reduction to account for pool closure
01-2-07080-2385 - Water & Sewer	6,027	6,027	6,534	6,534	7,320	7,320	7,854	534	7.3%	

Recreation and Facilities

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-07080-2400 - Fuel - Heating	15,000	18,371	14,000	28,267	16,000	22,079	23,000	7,000	43.8%	
01-2-07080-2505 - Interest - Long Term Debt	42,152	41,452	40,177	40,324	39,004	39,142	62,002	22,998	59.0%	Existing loan + new Community Pool Rehab loan (see assumptions tab)
01-2-07080-2510 - Debt Payments	28,041	28,847	30,015	30,292	31,189	31,474	46,467	15,279	49.0%	Existing loan + new Community Pool Rehab loan (see assumptions tab)
01-2-07080-2515 - Insurance	1,700	1,673	1,890	1,826	3,052	3,052	3,234	181	5.9%	
01-2-07080-2530 - Telephone - Land Line	550	543	550	599	550	646	650	100	18.2%	
Revenues	-81,950	-52,647	-118,000	-109,066	-143,000	-98,114	-100,500	42,500	-29.7%	
01-1-07080-1045 - Leases and Rent	-10,000	-8,848	-16,000	-6,519	-15,000	-11,747	-15,000	0	0.0%	Reduction to account for pool closure
01-1-07080-1050 - Permits & fees	-71,950	-43,799	-102,000	-102,547	-128,000	-86,367	-85,500	42,500	-33.2%	Reduction to account for pool closure
Recreation - Facilities Administration	0	273	0	0	0	0	46,872	46,872 -		
Expenses	0	273	0	0	0	0	46,872	46,872 -		
01-2-07040-2100 - Regular Salaries	0	28	0	0	0	0	31,937	31,937 -		Reallocation of salaries to reflect actual effort
01-2-07040-2135 - Benefits	0	5	0	0	0	0	10,485	10,485 -		Reallocation of salaries to reflect actual effort
01-2-07040-2200 - Training & Seminars	0	0	0	0	0	0	4,000	4,000 -		Formal courses for Facilities staff
01-2-07040-2210 - Subscriptions	0	0	0	0	0	0	450	450 -		ORFA membership
01-2-07040-2370 - Licences	0	240	0	0	0	0	0	0 -		
Recreation - Grouse Park	5,384	42,489	6,547	51,207	49,099	29,322	41,783	-7,316	-14.9%	
Expenses	7,884	44,851	11,747	55,491	53,199	36,459	47,283	-5,916	-11.1%	
01-2-07070-2100 - Regular Salaries	0	21,152	0	10,523	22,815	11,615	17,029	-5,786	-25.4%	Reallocation of salaries to reflect actual effort
01-2-07070-2105 - Part Time Salaries	0	2,659	0	11,919	0	0	4,377	4,377 -		Reallocation of salaries to reflect actual effort
01-2-07070-2135 - Benefits	0	5,577	0	5,474	9,179	4,724	7,809	-1,370	-14.9%	Reallocation of salaries to reflect actual effort
01-2-07070-2330 - Contract Services	0	208	1,000	813	1,000	828	800	-200	-20.0%	
01-2-07070-2335 - Repairs & maintenance	5,000	9,995	7,000	18,306	12,000	11,225	6,000	-6,000	-50.0%	Reduction because of removal of skating trail
01-2-07070-2340 - Small Tools and equipment	100	356	100	117	0	0	6,400	6,400 -		New paint sprayer equipment
01-2-07070-2345 - Supplies	200	200	200	0	0	0	0	0 -		
01-2-07070-2365 - Good's for Resale (COGS)	0	0	0	468	0	0	0	0 -		
01-2-07070-2380 - Hydro	1,300	3,391	2,000	6,428	6,500	6,363	3,000	-3,500	-53.8%	Reduction because of removal of skating trail
01-2-07070-2385 - Water & Sewer	784	784	849	849	952	952	1,021	69	7.3%	
01-2-07070-2515 - Insurance	500	529	598	593	753	753	847	94	12.5%	
Revenues	-2,500	-2,361	-5,200	-4,284	-4,100	-7,137	-5,500	-1,400	34.1%	
01-1-07070-1020 - Retail sales revenue	0	0	0	-314	0	0	0	0 -		
01-1-07070-1045 - Leases and Rent	-2,500	-2,361	-5,200	-3,970	-4,100	-7,137	-5,500	-1,400	34.1%	
01-1-07070-1505 - Advertising revenue	0	0	0	0	0	0	0	0 -		
Recreation - Lamure Beach	28,645	24,220	36,767	38,400	53,670	43,574	45,614	-8,056	-15.0%	
Expenses	30,345	24,817	38,567	39,755	55,670	44,318	47,114	-8,556	-15.4%	
01-2-07090-2100 - Regular Salaries	0	1,601	0	52	15,210	3,871	5,676	-9,534	-62.7%	Reallocation of salaries to reflect actual effort
01-2-07090-2105 - Part Time Salaries	26,043	16,584	27,998	28,932	24,103	31,420	29,380	5,277	21.9%	Reallocation of salaries to reflect actual effort
01-2-07090-2135 - Benefits	0	1,507	0	2,084	8,325	3,462	5,272	-3,053	-36.7%	Reallocation of salaries to reflect actual effort
01-2-07090-2330 - Contract Services	0	0	0	0	0	0	0	0 -		
01-2-07090-2335 - Repairs & maintenance	3,300	4,155	3,300	1,860	6,300	4,549	5,000	-1,300	-20.6%	
01-2-07090-2340 - Small Tools and equipment	0	0	6,000	5,669	1,000	86	1,000	0	0.0%	
01-2-07090-2345 - Supplies	200	0	200	97	0	198	0	0 -		
01-2-07090-2385 - Water & Sewer	603	603	653	653	732	732	785	53	7.3%	
01-2-07090-2515 - Insurance	200	367	415	408	0	0	0	0 -		
01-2-07090-2530 - Telephone - Land Line	0	0	0	0	0	0	0	0 -		

Recreation and Facilities

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Revenues	-1,700	-597	-1,800	-1,355	-2,000	-744	-1,500	500	-25.0%	
01-1-07090-1020 - Retail sales revenue	-1,200	-597	-800	-992	-1,000	-566	-1,000	0	0.0%	
01-1-07090-1045 - Leases and Rent	-500	0	-1,000	-363	-1,000	-178	-500	500	-50.0%	Decreased to reflect recent years experience
Recreation - Marina	-3,499	33,840	925	36,048	49,931	-18,528	45,512	-4,419	-8.9%	
Expenses	142,046	189,230	158,525	175,378	213,701	170,787	212,012	-1,689	-0.8%	
01-2-07060-2100 - Regular Salaries	0	16,282	0	2,471	22,815	15,488	22,705	-110	-0.5%	Reallocation of salaries to reflect actual effort
01-2-07060-2105 - Part Time Salaries	21,383	19,568	27,120	17,728	23,360	12,357	32,825	9,465	40.5%	Reallocation of salaries to reflect actual effort
01-2-07060-2110 - Overtime	0	0	0	0	0	0	0	0 -		
01-2-07060-2135 - Benefits	0	5,619	0	248	11,269	7,069	12,993	1,724	15.3%	Reallocation of salaries to reflect actual effort
01-2-07060-2200 - Training & Seminars	320	0	320	432	450	400	500	50	11.1%	
01-2-07060-2300 - Clothing	200	312	300	0	300	0	300	0	0.0%	
01-2-07060-2315 - Office Supplies	0	0	0	0	0	0	0	0 -		
01-2-07060-2330 - Contract Services	4,000	14,170	7,000	11,221	10,000	6,564	7,000	-3,000	-30.0%	Decreased to reflect recent years experience
01-2-07060-2335 - Repairs & maintenance	4,000	4,140	4,000	5,964	7,000	6,598	7,000	0	0.0%	
01-2-07060-2345 - Supplies	200	0	200	243	0	0	0	0 -		
01-2-07060-2365 - Good's for Resale (COGS)	5,000	3,580	5,000	6,115	6,000	5,508	6,000	0	0.0%	
01-2-07060-2370 - Licences	300	245	300	44	300	47	100	-200	-66.7%	
01-2-07060-2380 - Hydro	1,200	1,129	1,200	1,390	1,260	1,352	1,300	40	3.2%	
01-2-07060-2385 - Water & Sewer	445	445	485	485	544	544	583	40	7.3%	
01-2-07060-2395 - Fuel - Gasoline	30,000	49,344	37,500	51,235	50,000	42,677	45,000	-5,000	-10.0%	Decreased to reflect recent years experience
01-2-07060-2505 - Interest - Long Term Debt	18,464	17,353	16,698	16,609	15,776	15,692	14,827	-949	-6.0%	
01-2-07060-2510 - Debt Payments	29,795	30,502	31,561	31,393	32,483	32,310	33,431	949	2.9%	
01-2-07060-2515 - Insurance	7,000	5,842	6,601	6,530	7,906	7,906	8,648	742	9.4%	
01-2-07060-2530 - Telephone - Land Line	0	0	0	0	0	0	0	0 -		
01-2-07060-2535 - Internet	440	394	440	0	440	0	0	-440	-100.0%	
01-2-07060-2560 - Bank Charges	800	1,207	800	577	800	0	800	0	0.0%	
01-2-07060-2565 - Lease cost	18,500	19,099	19,000	22,693	23,000	16,276	18,000	-5,000	-21.7%	DFO lease - based on income levels
Revenues	-145,545	-155,390	-157,600	-139,330	-163,770	-189,315	-166,500	-2,730	1.7%	
01-1-07060-1020 - Retail sales revenue	-47,000	-60,359	-57,000	-68,937	-65,000	-61,432	-65,000	0	0.0%	Marina store and gas sales
01-1-07060-1045 - Leases and Rent	-83,045	-79,998	-84,600	-59,487	-86,970	-117,473	-90,000	-3,030	3.5%	
01-1-07060-1050 - Permits & fees	-15,000	-15,033	-15,500	-10,906	-11,300	-10,410	-11,000	300	-2.7%	
01-1-07060-1505 - Advertising revenue	-500	0	-500	0	-500	0	-500	0	0.0%	
Recreation - Parks	205,008	199,570	217,378	105,860	59,442	43,835	116,030	56,588	95.2%	
Expenses	214,508	209,573	228,779	113,685	71,582	63,251	126,280	54,698	76.4%	
01-2-07020-2100 - Regular Salaries	103,516	77,323	104,058	21,250	18,420	3,871	46,940	28,520	154.8%	Reallocation of salaries to reflect actual effort
01-2-07020-2105 - Part Time Salaries	62,597	56,473	65,902	25,100	0	0	1,459	1,459 -		Reallocation of salaries to reflect actual effort
01-2-07020-2110 - Overtime	0	256	0	143	0	0	0	0 -		
01-2-07020-2135 - Benefits	0	19,032	0	5,669	2,818	1,575	17,298	14,479	513.7%	Reallocation of salaries to reflect actual effort
01-2-07020-2330 - Contract Services	4,000	7,560	5,000	8,134	7,500	8,410	8,000	500	6.7%	Waterfront stone engraving work; portable toilet facilities
01-2-07020-2335 - Repairs & maintenance	8,000	10,952	9,000	10,558	11,500	12,654	11,000	-500	-4.3%	More accurate allocation of costs to maintain green spaces (lawn cutting, landscaping, etc.)
01-2-07020-2340 - Small Tools and equipment	300	73	300	0	300	198	6,000	5,700	1900.0%	More accurate allocation of costs to maintain park equipment (playground equipment, mulch, etc.)
01-2-07020-2360 - Tree planting & removal	24,000	23,623	30,000	30,016	20,000	26,089	25,000	5,000	25.0%	Includes tree removal and flower purchase
01-2-07020-2380 - Hydro	10,000	9,915	10,000	9,612	10,500	9,910	10,000	-500	-4.8%	

Recreation and Facilities

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-07020-2385 - Water & Sewer	450	445	485	485	544	544	583	40	7.3%	
01-2-07020-2405 - Property tax	445	2,664	2,613	1,302	0	0	0	0 -		
01-2-07020-2515 - Insurance	1,200	1,257	1,421	1,416	0	0	0	0 -		
Revenues	-9,500	-10,003	-11,402	-7,825	-12,140	-19,417	-10,250	1,890	-15.6%	
01-1-07020-1025 - Miscellaneous Revenue	-500	-1,437	-750	-1,080	-1,000	-10,340	-1,000	0	0.0%	
01-1-07020-1045 - Leases and Rent	-8,500	-7,866	-9,902	-6,345	-10,390	-9,077	-8,500	1,890	-18.2%	Waterfront stones; campus rentals
01-1-07020-1135 - Donation Revenue	-500	-700	-750	-400	-750	0	-750	0	0.0%	
Recreation - Programs	30,336	-196	25,794	12,421	23,753	14,180	29,417	5,664	23.8%	
Expenses	63,414	33,306	84,042	85,294	86,353	17,027	92,417	6,064	7.0%	
01-2-07030-2100 - Regular Salaries	0	2,284	0	653	0	0	0	0 -		
01-2-07030-2105 - Part Time Salaries	42,544	20,925	44,553	44,120	39,362	7,114	45,288	5,926	15.1%	Reallocation of salaries to reflect actual effort
01-2-07030-2135 - Benefits	0	1,661	0	0	3,751	2,773	4,330	578	15.4%	Reallocation of salaries to reflect actual effort
01-2-07030-2325 - Miscellaneous Expense	11,220	5,663	22,000	21,658	22,000	4,044	22,000	0	0.0%	Canada Day, XMAS Tree Lighting, Parade
01-2-07030-2330 - Contract Services	150	0	1,389	4,045	3,040	1,086	3,000	-40	-1.3%	
01-2-07030-2340 - Small Tools and equipment	3,500	2,773	7,100	6,851	7,400	545	7,000	-400	-5.4%	Program supplies for child/adut programming
01-2-07030-2345 - Supplies	6,000	0	9,000	7,967	10,800	1,467	10,800	0	0.0%	Supplies winter carnival, tri , water & Dirt
Revenues	-33,078	-33,502	-58,248	-72,872	-62,600	-2,847	-63,000	-400	0.6%	
01-1-07030-1015 - Grant Revenue	0	0	0	0	0	0	0	0 -		
01-1-07030-1050 - Permits & fees	0	-5,397	-8,381	-18,399	-10,100	-2,733	0	10,100	-100.0%	Revenues from Senior's grant
01-1-07030-1500 - Program Registration	-33,078	-28,105	-49,867	-54,474	-52,500	-114	-63,000	-10,500	20.0%	
Grand Total	1,030,636	1,092,585	1,023,012	1,137,669	990,932	884,109	1,124,620	133,688	13.5%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Recreation - Marina	4,000	4,057	4,000	4,187	4,354	0	4,600	246	5.6%	
Transfers	4,000	4,057	4,000	4,187	4,354	0	4,600	246	5.6%	
01-6-07060-2605 - Transfer to Reserves	4,000	4,057	4,000	4,187	4,354	0	4,600	246	5.6%	Marina Infrastructure Levy
Grand Total	4,000	4,057	4,000	4,187	4,354	0	4,600	246	5.6%	

Library

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Library - Administration	290,616	270,782	299,161	286,395	310,371	297,866	336,767	26,396	8.5%	
Expenses	307,397	294,150	314,742	313,808	351,471	333,064	363,076	11,605	3.3%	
03-2-11010-2100 - Regular Salaries	249,954	208,854	257,519	143,877	238,498	92,177	226,131	-12,367	-5.2%	
03-2-11010-2105 - Part Time Salaries	13,653	11,897	14,374	92,109	13,144	149,054	25,565	12,421	94.5%	
03-2-11010-2135 - Benefits	0	40,353	0	41,133	38,984	47,025	57,209	18,226	46.8%	
03-2-11010-2140 - Retiree Benefits	6,200	4,127	5,610	0	0	0	0	0 -		
03-2-11010-2150 - Workers Compensation Insurance	0	1,849	0	1,534	2,394	1,706	2,791	397	16.6%	WSIB costs (insurance, admin fees, claims)
03-2-11010-2200 - Training & Seminars	1,500	1,507	1,500	396	2,500	1,269	2,500	0	0.0%	
03-2-11010-2205 - Conference / Trade Shows	0	0	0	0	0	630	0	0 -		
03-2-11010-2210 - Subscriptions	2,090	49	2,200	1,678	2,200	1,628	2,200	0	0.0%	
03-2-11010-2215 - Membership Dues	290	240	290	50	265	265	265	0	0.0%	
03-2-11010-2220 - Personal Vehicle Mileage	300	53	400	200	940	322	500	-440	-46.8%	
03-2-11010-2225 - Hotel	0	0	0	214	600	602	0	-600	-100.0%	
03-2-11010-2230 - Meals	1,800	550	1,800	588	1,950	1,358	2,000	50	2.6%	
03-2-11010-2240 - Employee Recognition	900	671	900	682	900	561	900	0	0.0%	
03-2-11010-2310 - Postage and shipping	1,200	1,183	1,600	1,478	1,600	1,324	1,600	0	0.0%	
03-2-11010-2315 - Office Supplies	5,000	4,675	5,150	5,825	5,700	5,450	5,700	0	0.0%	
03-2-11010-2320 - Copying Expense	720	1,045	720	566	620	996	1,050	430	69.4%	
03-2-11010-2330 - Contract Services	0	0	1,000	780	9,800	1,106	8,700	-1,100	-11.2%	
03-2-11010-2335 - Repairs & maintenance	3,800	4,438	4,450	4,576	4,600	0	500	-4,100	-89.1%	
03-2-11010-2340 - Small Tools and equipment	0	0	0	0	0	5,930	500	500 -		
03-2-11010-2345 - Supplies	0	0	0	0	0	433	1,000	1,000 -		
03-2-11010-2515 - Insurance	4,950	4,924	5,564	5,494	7,517	7,517	10,109	2,592	34.5%	
03-2-11010-2530 - Telephone - Land Line	780	272	325	350	396	437	515	119	30.1%	
03-2-11010-2535 - Internet	1,680	1,517	1,680	1,485	1,680	2,613	2,644	964	57.4%	
03-2-11010-2540 - Advertising	500	86	500	246	500	0	500	0	0.0%	
03-2-11010-2545 - Computer Equipment & Support	8,500	4,271	5,500	7,349	8,187	9,124	6,550	-1,637	-20.0%	4 year replacement cycle of computers and printers; one-time cost is for perpetual licenses of Deep Freeze security software for our public computers
03-2-11010-2560 - Bank Charges	0	78	80	84	85	25	85	0	0.0%	
03-2-11010-2565 - Lease cost	1,680	1,511	1,680	1,511	1,512	1,511	1,512	0	0.0%	
03-2-11010-2580 - Accounting /Audit Fees	1,900	0	1,900	1,605	1,900	0	2,050	150	7.9%	
03-6-11010-2610 - Transfer to Capital	0	0	0	0	5,000	0	0	-5,000	-100.0%	
Revenues	-16,781	-23,368	-15,581	-27,413	-41,100	-35,197	-26,309	14,791	-36.0%	
03-1-11010-1015 - Grant Revenue	-10,781	-14,644	-9,581	-17,698	-31,300	-14,788	-13,159	18,141	-58.0%	2023 included a special New Horizons grant
03-1-11010-1025 - Miscellaneous Revenue	-1,500	-1,003	-1,500	-1,824	-1,800	-2,672	-2,650	-850	47.2%	
03-1-11010-1045 - Leases and Rent	-4,500	-3,903	-4,500	-6,665	-8,000	-10,699	-10,500	-2,500	31.3%	
03-1-11010-1135 - Donation Revenue	0	-3,819	0	-1,226	0	-7,038	0	0 -		
Library - Collection	41,060	30,310	42,660	31,460	42,010	-4,422	43,310	1,300	3.1%	
Expenses	44,060	39,601	45,160	37,664	45,510	3,831	48,310	2,800	6.2%	
03-2-11020-2345 - Supplies	200	1,363	500	366	500	3,004	3,300	2,800	560.0%	
03-2-11020-2375 - Books/Materials	43,860	38,238	44,660	37,297	45,010	827	45,010	0	0.0%	
Revenues	-3,000	-9,291	-2,500	-6,204	-3,500	-8,253	-5,000	-1,500	42.9%	
03-1-11020-1025 - Miscellaneous Revenue	0	-387	0	0	0	0	0	0 -		
03-1-11020-1055 - Fines	-1,000	-128	0	-593	0	-588	0	0 -		

Library

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
03-1-11020-1135 - Donation Revenue	-2,000	-8,776	-2,500	-5,611	-3,500	-7,665	-5,000	-1,500	42.9%	
Library - E-Collection	9,000	8,708	9,450	9,376	9,950	0	11,000	1,050	10.6%	
Expenses	9,000	8,708	9,450	9,376	9,950	0	11,000	1,050	10.6%	
03-2-11030-2375 - Books/Materials	9,000	8,708	9,450	9,376	9,950	0	11,000	1,050	10.6%	
Library - Facilities	55,630	55,371	56,678	56,980	78,725	61,885	67,699	-11,026	-14.0%	
Expenses	55,630	55,371	56,678	56,980	78,725	61,885	67,699	-11,026	-14.0%	
03-2-11050-2100 - Regular Salaries	21,019	14,218	18,034	17,210	30,995	18,758	19,077	-11,918	-38.5%	
03-2-11050-2105 - Part Time Salaries	0	3,496	3,230	3,192	0	3,258	4,139	4,139	-	
03-2-11050-2110 - Overtime	0	0	0	47	0	0	0	0	-	
03-2-11050-2135 - Benefits	0	5,671	0	6,291	11,902	7,502	8,141	-3,762	-31.6%	
03-2-11050-2330 - Contract Services	8,400	8,165	8,400	4,244	8,400	4,209	5,000	-3,400	-40.5%	
03-2-11050-2335 - Repairs & maintenance	2,500	2,530	2,500	2,224	2,500	1,530	4,000	1,500	60.0%	
03-2-11050-2340 - Small Tools and equipment	200	737	800	714	200	0	200	0	0.0%	
03-2-11050-2345 - Supplies	1,500	69	1,500	41	0	0	0	0	-	
03-2-11050-2370 - Licences	0	0	0	0	0	0	0	0	-	
03-2-11050-2380 - Hydro	16,000	15,054	16,000	15,647	17,000	18,547	18,500	1,500	8.8%	
03-2-11050-2385 - Water & Sewer	2,411	2,411	2,614	2,614	2,928	2,928	3,142	214	7.3%	
03-2-11050-2400 - Fuel - Heating	3,600	3,021	3,600	4,756	4,800	5,154	5,500	700	14.6%	
Library - Programing	1,500	762	4,500	3,208	12,715	667	9,000	-3,715	-29.2%	
Expenses	1,500	762	4,500	3,208	12,715	667	9,000	-3,715	-29.2%	
03-2-11040-2345 - Supplies	1,500	762	4,500	3,208	12,715	667	9,000	-3,715	-29.2%	
Grand Total	397,805	365,933	412,449	387,419	453,772	355,997	467,776	14,005	3.1%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Library - Administration	1,500	1,500	2,000	27,149	-800	0	2,000	2,800	-350.0%	
Transfers	1,500	1,500	2,000	27,149	-800	0	2,000	2,800	-350.0%	
03-6-11010-1035 - Transfer from Reserves	0	0	0	0	-2,800	0	0	2,800	-100.0%	
03-6-11010-2605 - Transfer to Reserves	1,500	1,500	2,000	27,149	2,000	0	2,000	0	0.0%	
Grand Total	1,500	1,500	2,000	27,149	-800	0	2,000	2,800	-350.0%	

Planning and Development

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Economic Development	88,275	55,334	-153,725	85,265	-177,891	48,753	-76,559	101,332	-57.0%	
Expenses	97,275	57,572	119,275	129,157	67,109	68,510	51,961	-15,148	-22.6%	
01-2-01120-2100 - Regular Salaries	0	0	0	0	29,823	0	15,923	-13,900	-46.6%	Reallocation of salaries to reflect actual effort
01-2-01120-2135 - Benefits	0	0	0	0	7,736	0	4,938	-2,798	-36.2%	Reallocation of salaries to reflect actual effort
01-2-01120-2215 - Membership Dues	325	325	325	320	400	0	400	0	0.0%	UOV Chamber of Commerce membership
01-2-01120-2330 - Contract Services	96,000	56,177	2,000	63,531	1,000	560	500	-500	-50.0%	Various subscriptions; advertising moved to correct GL Code
01-2-01120-2345 - Supplies	0	0	104,000	55,393	0	-7,500	0	0 -		
01-2-01120-2365 - Good's for Resale (COGS)	0	0	2,000	8,467	2,000	3,289	2,000	0	0.0%	Branded merchandise. Some offset against revenue.
01-2-01120-2380 - Hydro	750	870	750	1,246	900	899	950	50	5.6%	Hydro for highway signs
01-2-01120-2540 - Advertising	0	0	0	0	0	0	2,000	2,000 -		Events and sponsorships
01-2-01120-2555 - Grant Expense	0	0	10,000	0	25,000	71,063	25,000	0	0.0%	CIP Grant
01-2-01120-2565 - Lease cost	200	200	200	200	250	200	250	0	0.0%	Highway sign rental
Revenues	-9,000	-2,238	-273,000	-43,892	-245,000	-19,757	-128,520	116,480	-47.5%	
01-1-01120-1015 - Grant Revenue	-9,000	0	-30,000	-47,204	0	0	0	0 -		
01-1-01120-1020 - Retail sales revenue	0	0	-3,000	5,442	-5,000	0	-5,000	0	0.0%	Sale of merchandise - capture under Misc. Rev in 2023
01-1-01120-1025 - Miscellaneous Revenue	0	-2,238	-240,000	-2,131	-240,000	-19,757	-123,520	116,480	-48.5%	Net proceeds of sale of Hammond Court properties
Planning & Development - Administration	7,000	20,530	107,141	76,746	53,059	68,146	130,222	77,163	145.4%	
Expenses	7,000	22,650	109,141	83,426	59,059	69,521	135,222	76,163	129.0%	
01-2-01100-2100 - Regular Salaries	0	12,869	42,641	31,750	29,823	36,245	31,846	2,023	6.8%	Reallocation of salaries to reflect actual effort
01-2-01100-2105 - Part Time Salaries	0	1,715	0	0	0	0	0	0 -		
01-2-01100-2135 - Benefits	0	4,130	0	6,995	7,736	9,836	9,876	2,140	27.7%	Reallocation of salaries to reflect actual effort
01-2-01100-2200 - Training & Seminars	0	0	1,500	0	1,500	93	1,500	0	0.0%	Planning and Economic Development courses
01-2-01100-2215 - Membership Dues	0	0	0	0	0	418	0	0 -		
01-2-01100-2220 - Personal Vehicle Mileage	0	0	0	0	0	104	0	0 -		
01-2-01100-2310 - Postage and shipping	0	0	0	55	0	0	0	0 -		
01-2-01100-2320 - Copying Expense	0	0	0	0	0	80	0	0 -		
										Surveys, appraisals, planning support, etc.
										Contingency for operating and related costs for Keys School project (\$50k for project; \$50 for operating)
01-2-01100-2330 - Contract Services	2,000	1,349	50,000	44,626	5,000	22,745	85,000	80,000	1600.0%	
01-2-01100-2540 - Advertising	0	0	0	0	0	0	0	0 -		
01-2-01100-2590 - Legal Fees	5,000	2,587	15,000	0	15,000	0	7,000	-8,000	-53.3%	Assistance with development agreements, etc.
Revenues	0	-2,120	-2,000	-6,680	-6,000	-1,375	-5,000	1,000	-16.7%	
01-1-01100-1050 - Permits & fees	0	-2,120	-2,000	-6,680	-6,000	-1,375	-5,000	1,000	-16.7%	Zoning bylaw enquiries; official plan and zoning bylaw amendments; subdivision applications.
Planning & Development - CommAdj	500	-290	500	-290	100	-995	100	0	0.0%	
Expenses	500	110	500	110	500	155	500	0	0.0%	
01-2-01110-2115 - Honoraria	500	110	500	110	500	155	500	0	0.0%	Honoraria for Committee of Adjustment members
Revenues	0	-400	0	-400	-400	-1,150	-400	0	0.0%	
01-1-01110-1050 - Permits & fees	0	-400	0	-400	-400	-1,150	-400	0	0.0%	
Tourism	110	-12	210	-1,100	1,250	-14,085	1,000	-250	-20.0%	
Expenses	210	0	210	0	1,250	915	1,000	-250	-20.0%	
01-2-01130-2215 - Membership Dues	210	0	210	0	250	0	0	-250	-100.0%	Ottawa Valley Tourism Association membership (free for municipalities in previous years)
01-2-01130-2330 - Contract Services	0	0	0	0	0	0	0	0 -		
01-2-01130-2540 - Advertising	0	0	0	0	1,000	915	1,000	0	0.0%	

Planning and Development

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Revenues	-100	-12	0	-1,100	0	-15,000	0	0 -		
01-1-01130-1015 - Grant Revenue	0	0	0	0	0	-15,000	0	0 -		
01-1-01130-1040 - Penalties & Interest	-100	-12	0	0	0	0	0	0 -		
01-1-01130-1050 - Permits & fees	0	0	0	-1,100	0	0	0	0 -		
Grand Total	95,885	75,562	-45,874	160,621	-123,482	101,819	54,763	178,246	-144.3%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Economic Development	0	0	240,000	0	240,000	0	123,520	-116,480	-48.5%	
Transfers	0	0	240,000	0	240,000	0	123,520	-116,480	-48.5%	
01-6-01120-2605 - Transfer to Reserves	0	0	240,000	0	240,000	0	123,520	-116,480	-48.5%	Net proceeds of sale of Hammond Court properties
Tourism	0	0	0	0	0	0	0	0 -		
Transfers	0	0	0	0	0	0	0	0 -		
01-6-01130-2605 - Transfer to Reserves	0	0	0	0	0	0	0	0 -		
Grand Total	0	0	240,000	0	240,000	0	123,520	-116,480	-48.5%	

Health Services

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Cemeteries	-10,254	3,323	-19,500	-21,268	55,359	-12,754	77,179	21,820	39.4%	
Expenses	3,521	16,479	36,025	38,993	75,609	4,627	97,429	21,820	28.9%	
01-2-08020-2100 - Regular Salaries	0	5,670	18,000	17,063	17,135	0	60,682	43,546	254.1%	Reallocation of salaries to reflect actual effort
01-2-08020-2105 - Part Time Salaries	0	6,455	0	7,640	14,000	0	0	-14,000	-100.0%	Reallocation of salaries to reflect actual effort
01-2-08020-2110 - Overtime	0	0	0	0	0	0	0	0 -		
01-2-08020-2135 - Benefits	0	2,204	0	1,355	6,920	0	20,775	13,855	200.2%	Reallocation of salaries to reflect actual effort
01-2-08020-2215 - Membership Dues	0	0	0	173	0	0	0	0 -		
01-2-08020-2335 - Repairs & maintenance	2,000	1,403	16,000	10,951	20,000	2,768	13,000	-7,000	-35.0%	General maintenance and upkeep
01-2-08020-2340 - Small Tools and equipment	0	0	0	0	0	308	0	0 -		
01-2-08020-2370 - Licences	0	0	500	291	605	603	650	45	7.4%	Expected increase in cemetery license fees
01-2-08020-2385 - Water & Sewer	445	445	485	485	544	544	583	40	7.3%	7.3% increase (as per 2024 water / sewer rates)
01-2-08020-2515 - Insurance	400	301	340	336	405	405	739	334	82.4%	
01-2-08020-2580 - Accounting /Audit Fees	676	0	700	700	1,000	0	1,000	0	0.0%	
01-6-08020-2610 - Transfer to Capital	0	0	0	0	15,000	0	0	-15,000	-100.0%	
Revenues	-13,775	-13,156	-55,525	-60,262	-20,250	-17,382	-20,250	0	0.0%	
01-1-08020-1025 - Miscellaneous Revenue	-275	-271	-35,275	-35,275	0	-458	0	0 -		In 2022, the transfer form the Trust Fund was included in this line. Moved to Transfers line in subsequent years.
01-1-08020-1400 - Internment Right Sales	-5,000	-7,200	-7,500	-13,594	-7,500	-5,340	-7,500	0	0.0%	
01-1-08020-1405 - Internment fees	-8,500	-5,685	-12,750	-11,393	-12,750	-11,583	-12,750	0	0.0%	
Public Health Services	28,075	28,075	28,075	28,075	28,075	56,149	48,075	20,000	71.2%	
Expenses	28,075	28,075	28,075	28,075	28,075	56,149	48,075	20,000	71.2%	
01-2-08010-2330 - Contract Services	28,075	28,075	28,075	28,075	28,075	56,149	28,075	0	0.0%	Physician recruitment
01-2-08010-2555 - Grant Expense	0	0	0	0	0	0	20,000	20,000 -		NRFS Grant (previously budgeted under Recreation Grant with Community Grant) 2023 budget = \$20k
Grand Total	17,821	31,398	8,575	6,807	83,434	43,395	125,254	41,820	50.1%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Cemeteries	0	0	0	0	-15,000	0	-10,000	5,000	-33.3%	
Transfers	0	0	0	0	-15,000	0	-10,000	5,000	-33.3%	
01-6-08020-1035 - Transfer from Reserves	0	0	0	0	-15,000	0	-10,000	5,000	-33.3%	Trust fund investment income to offset care and maintenance within cemetery operating Final 2023 journal entries will be done in Q2 2024.
Grand Total	0	0	0	0	-15,000	0	-10,000	5,000	-33.3%	

Council

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Council	108,751	96,599	116,294	108,167	171,865	134,516	177,696	5,831	3.4%	
Expenses	108,751	96,599	116,294	108,167	171,865	134,376	177,696	5,831	3.4%	
01-2-01000-2100 - Regular Salaries	95,051	85,199	98,094	91,240	139,113	105,671	138,913	-200	-0.1%	
01-2-01000-2115 - Honoraria	0	2,376	0	1,226	1,226	0	0	-1,226	-100.0%	Previous years mistakenly included some of Mayor's Police Honoraria payment. Now fully accounted for in PSB budget
01-2-01000-2135 - Benefits	0	5,001	0	4,547	10,990	9,532	13,280	2,290	20.8%	
01-2-01000-2200 - Training & Seminars	1,000	0	1,000	0	1,000	242	1,000	0	0.0%	
01-2-01000-2205 - Conference / Trade Shows	5,500	2,442	5,500	3,221	5,500	2,242	5,500	0	0.0%	
01-2-01000-2210 - Subscriptions	100	122	100	0	100	0	100	0	0.0%	
01-2-01000-2220 - Personal Vehicle Mileage	1,750	0	3,500	460	3,500	3,049	3,500	0	0.0%	
01-2-01000-2225 - Hotel	2,000	0	4,000	2,468	4,000	7,757	7,500	3,500	87.5%	Increased conference activity expected in 2024
01-2-01000-2230 - Meals	750	0	1,500	240	1,500	1,317	1,500	0	0.0%	
01-2-01000-2315 - Office Supplies	100	41	100	0	100	0	0	-100	-100.0%	
01-2-01000-2325 - Miscellaneous Expense	0	0	0	0	0	170	0	0 -		
01-2-01000-2515 - Insurance	0	0	0	0	1,336	1,336	1,403	67	5.0%	
01-2-01000-2540 - Advertising	0	0	0	0	0	0	0	0 -		
01-2-01000-2545 - Computer Equipment & Support	0	0	0	3,405	1,000	901	0	-1,000	-100.0%	No new computers expected in 2024
01-2-01000-2550 - Public Relations	2,500	1,418	2,500	1,360	2,500	2,160	5,000	2,500	100.0%	Increased to \$5000 as per Council direction; increased activity related to events / development
Revenues	0	0	0	0	0	140	0	0 -		
01-1-01000-1025 - Miscellaneous Revenue	0	0	0	0	0	140	0	0 -		
Grand Total	108,751	96,599	116,294	108,167	171,865	134,516	177,696	5,831	3.4%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Grand Total								0 -		

Protective Services - Building, By-law enforcement, Animal Welfare

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Animal Welfare	6,190	6,297	6,190	6,364	6,200	6,559	6,925	725	11.7%	
Expenses	6,990	6,856	6,990	7,255	7,000	7,469	7,725	725	10.4%	
01-2-01220-2330 - Contract Services	6,990	6,856	6,990	7,255	7,000	7,469	7,725	725	10.4%	Ontario SPCA Contract
01-2-01220-2335 - Repairs & maintenance	0	0	0	0	0	0	0	0 -		
Revenues	-800	-559	-800	-891	-800	-910	-800	0	0.0%	
01-1-01220-1205 - Dog & Cat Tags	-800	-559	-800	-891	-800	-910	-800	0	0.0%	
Building Permitting and Inspection	82,271	80,975	6,785	98,245	23,579	-29,266	89,226	65,647	278.4%	
Expenses	109,271	108,557	115,025	148,001	151,819	131,159	134,226	-17,593	-11.6%	
01-2-01200-2100 - Regular Salaries	102,976	81,692	107,180	130,874	103,816	99,214	85,644	-18,172	-17.5%	Reallocation of salaries to reflect actual effort
01-2-01200-2135 - Benefits	0	20,419	0	13,108	24,035	24,568	28,069	4,035	16.8%	Reallocation of salaries to reflect actual effort
01-2-01200-2150 - Workers Compensation Insurance	0	65	0	0	0	0	0	0 -		
01-2-01200-2200 - Training & Seminars	500	0	2,000	0	10,000	2,759	8,000	-2,000	-20.0%	Includes training for building inspector succession plan
01-2-01200-2205 - Conference / Trade Shows	1,000	203	1,000	0	1,000	0	1,000	0	0.0%	
01-2-01200-2210 - Subscriptions	0	0	0	0	0	0	0	0 -		
01-2-01200-2215 - Membership Dues	500	448	500	278	600	0	600	0	0.0%	
01-2-01200-2220 - Personal Vehicle Mileage	0	0	0	0	0	143	250	250 -		Increased use of Tesla by other departments.
01-2-01200-2225 - Hotel	0	0	0	0	1,000	0	500	-500	-50.0%	
01-2-01200-2230 - Meals	200	20	200	14	150	201	150	0	0.0%	
01-2-01200-2300 - Clothing	225	222	225	244	250	264	250	0	0.0%	
01-2-01200-2315 - Office Supplies	2,000	2,020	2,000	1,438	2,000	1,634	2,500	500	25.0%	Restock of building permit forms; includes CityReporter (electronic permitting software)
01-2-01200-2330 - Contract Services	0	1,548	0	0	5,970	325	5,000	-970	-16.2%	Assistance for complex buildings. Building inspections for DRDH deferred from 2023 to 2024 onwards
01-2-01200-2335 - Repairs & maintenance	0	0	0	0	0	0	0	0 -		
01-2-01200-2345 - Supplies	0	0	0	0	0	0	0	0 -		
01-2-01200-2370 - Licences	120	240	120	0	0	0	0	0 -		
01-2-01200-2395 - Fuel - Gasoline	1,000	831	1,000	1,816	1,000	161	0	-1,000	-100.0%	
01-2-01200-2515 - Insurance	0	0	0	0	1,598	1,598	1,862	264	16.5%	Insurance for Tesla vehicle
01-2-01200-2525 - Telephone - Cell	750	848	800	229	400	292	400	0	0.0%	
Revenues	-27,000	-27,581	-108,240	-49,757	-128,240	-160,424	-45,000	83,240	-64.9%	
01-1-01200-1030 - Administrative Fees	0	-4,480	-58,240	-30,880	-58,240	-39,200	0	58,240	-100.0%	Fees from other municipality for CBO services
01-1-01200-1050 - Permits & fees	-27,000	-23,101	-50,000	-18,877	-70,000	-121,224	-45,000	25,000	-35.7%	2023 included revenue for new LTC and FHT. 2024 will return to normal levels
By-Law Enforcement	500	-450	2,000	674	900	-806	27,146	26,246	2916.2%	
Expenses	500	0	2,000	1,124	1,000	444	27,846	26,846	2684.6%	
01-2-01210-2100 - Regular Salaries	0	0	0	0	0	0	20,431	20,431 -		Increased focus on by-law enforcement; allocation portion of salaries for CBO and Dir G&S here
01-2-01210-2135 - Benefits	0	0	0	0	0	0	6,416	6,416 -		Increased focus on by-law enforcement; allocation portion of salaries for CBO and Dir G&S here
01-2-01210-2200 - Training & Seminars	0	0	2,000	0	1,000	0	1,000	0	0.0%	
01-2-01210-2205 - Conference / Trade Shows	500	0	0	1,124	0	0	0	0 -		
01-2-01210-2230 - Meals	0	0	0	0	0	0	0	0 -		

Protective Services - Building, By-law enforcement, Animal Welfare

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-01210-2315 - Office Supplies	0	0	0	0	0	444	0	0 -		
Revenues	0	-450	0	-450	-100	-1,250	-700	-600	600.0%	
01-1-01210-1050 - Permits & fees	0	-450	0	-400	0	-550	0	0 -		
01-1-01210-1055 - Fines	0	0	0	-50	-100	-700	-700	-600	600.0%	Increased focus on by-law enforcement
Grand Total	88,961	86,822	14,975	105,283	30,679	-23,512	123,297	92,618	301.9%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Grand Total								0 -		

Protective Services - Emergency Planning

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Emergency Measures	1,200	1,160	1,200	1,387	2,000	350	7,000	5,000	250.0%	
Expenses	1,200	1,160	1,200	1,387	2,000	132	7,000	5,000	250.0%	
01-2-01230-2105 - Part Time Salaries	0	0	0	0	0	0	5,000	5,000	-	Part-time CEMC
01-2-01230-2200 - Training & Seminars	0	0	0	0	1,500	0	1,500	0	0.0%	Some training for new staff
01-2-01230-2325 - Miscellaneous Expense	0	0	0	0	500	0	0	-500	-100.0%	
01-2-01230-2330 - Contract Services	0	1,160	0	1,387	0	132	0	0	-	
01-2-01230-2335 - Repairs & maintenance	1,200	0	1,200	0	0	0	0	0	-	
01-2-01230-2345 - Supplies	0	0	0	0	0	0	500	500	-	
Revenues	0	0	0	0	0	219	0	0	-	
01-1-01230-1025 - Miscellaneous Revenue	0	0	0	0	0	219	0	0	-	
Grand Total	1,200	1,160	1,200	1,387	2,000	350	7,000	5,000	250.0%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Grand Total								0	-	

Fire Service

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Fire - Administration	748,349	869,838	796,570	879,738	410,762	299,702	275,229	-135,533	-33.0%	
Expenses	756,949	880,223	801,070	884,907	420,762	307,075	285,229	-135,533	-32.2%	
01-2-09010-2100 - Regular Salaries	0	0	0	0	149,659	151,304	151,905	2,246	1.5%	
01-2-09010-2105 - Part Time Salaries	0	0	0	6,545	0	9,434	5,000	5,000 -		
01-2-09010-2135 - Benefits	0	0	0	0	35,364	36,476	44,665	9,301	26.3%	Updated benefits calculations and allocation of staff to departments
01-2-09010-2150 - Workers Compensation Insurance	30,000	119,276	50,000	131,280	75,800	81,824	54,000	-21,800	-28.8%	WSIB costs (insurance, admin fees, claims)
01-2-09010-2205 - Conference / Trade Shows	0	0	0	0	1,000	0	1,000	0	0.0%	
01-2-09010-2210 - Subscriptions	0	0	0	0	500	0	0	-500	-100.0%	Moved to Fire - Operations
01-2-09010-2215 - Membership Dues	500	100	500	359	500	200	400	-100	-20.0%	
01-2-09010-2225 - Hotel	0	0	0	0	1,000	0	1,200	200	20.0%	
01-2-09010-2310 - Postage and shipping	100	309	300	430	500	493	0	-500	-100.0%	Moved to Fire - Operations
01-2-09010-2315 - Office Supplies	500	27	300	1,102	1,000	739	1,000	0	0.0%	
01-2-09010-2320 - Copying Expense	400	273	300	145	300	476	500	200	66.7%	
01-2-09010-2325 - Miscellaneous Expense	0	0	0	0	0	4,095	0	0 -		
01-2-09010-2330 - Contract Services	716,144	752,675	738,844	734,103	10,000	5,444	10,250	250	2.5%	Renfrew County Dispatch services
01-2-09010-2335 - Repairs & maintenance	2,000	596	2,000	3,092	0	0	0	0 -		
01-2-09010-2345 - Supplies	1,000	0	1,000	57	1,000	647	0	-1,000	-100.0%	
01-2-09010-2370 - Licences	0	0	0	0	4,500	5,174	5,500	1,000	22.2%	FirePro licenses & Radio Canada licenses
01-2-09010-2385 - Water & Sewer	1,205	1,205	1,307	1,307	1,464	1,464	1,571	107	7.3%	
01-2-09010-2515 - Insurance	4,000	4,663	5,269	5,025	6,325	6,325	6,738	413	6.5%	
01-2-09010-2525 - Telephone - Cell	300	232	300	595	750	693	750	0	0.0%	
01-2-09010-2540 - Advertising	0	0	0	0	0	0	0	0 -		
01-2-09010-2545 - Computer Equipment & Support	0	0	0	0	0	1,617	0	0 -		
01-2-09010-2565 - Lease cost	800	865	950	865	1,100	670	750	-350	-31.8%	
01-6-09010-2610 - Transfer to Capital	0	0	0	0	130,000	0	0	-130,000	-100.0%	
Revenues	-8,600	-10,385	-4,500	-5,170	-10,000	-7,373	-10,000	0	0.0%	
01-1-09010-1015 - Grant Revenue	-5,600	-5,600	0	0	0	0	0	0 -		
01-1-09010-1025 - Miscellaneous Revenue	0	-283	0	-1,530	-6,000	-3,628	-6,000	0	0.0%	
01-1-09010-1030 - Administrative Fees	-3,000	-4,503	-4,500	-3,640	-4,000	-3,745	-4,000	0	0.0%	
Fire - Facilities	0	0	0	0	0	0	13,000	13,000 -		
Expenses	0	0	0	0	0	0	13,000	13,000 -		
01-2-09050-2335 - Repairs & maintenance	0	0	0	0	0	0	13,000	13,000 -		Updates to training area in Fire Hall
Fire - Operations	886,366	1,066,229	926,823	954,154	1,151,016	1,358,993	1,137,113	-13,904	-1.2%	
Expenses	886,366	1,066,229	926,823	954,154	1,151,016	1,358,993	1,137,113	-13,904	-1.2%	
01-2-09020-2100 - Regular Salaries	711,831	742,870	667,998	636,900	411,191	700,459	461,004	49,813	12.1%	Reallocation of salaries to reflect actual effort
01-2-09020-2105 - Part Time Salaries	44,070	17,935	88,750	88,750	181,528	147,356	158,960	-22,568	-12.4%	Reallocation of salaries to reflect actual effort
01-2-09020-2110 - Overtime	30,000	79,867	60,000	35,072	15,000	0	15,000	0	0.0%	
01-2-09020-2120 - Transition Costs	0	0	0	0	180,000	222,555	180,000	0	0.0%	Annual budget for transition costs approved in 2022 by Council ;
01-2-09020-2125 - Meal Allowance	100	26	0	0	0	0	0	0 -		
01-2-09020-2130 - Cleaning Allowance	0	0	0	0	1,000	0	0	-1,000	-100.0%	
01-2-09020-2135 - Benefits	0	127,560	0	48,574	184,388	184,936	136,449	-47,938	-26.0%	Updated benefits calculations and allocation of staff to departments
01-2-09020-2140 - Retiree Benefits	21,565	23,512	29,150	46,777	37,047	54,426	55,868	18,822	50.8%	Corrected to reflect retired fire operations staff only
01-2-09020-2215 - Membership Dues	0	0	0	0	0	455	500	500 -		
01-2-09020-2220 - Personal Vehicle Mileage	200	0	200	0	0	0	0	0 -		

Fire Service

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
01-2-09020-2225 - Hotel	0	0	0	0	0	0	0	0 -		
01-2-09020-2230 - Meals	0	0	0	0	500	373	500	0	0.0%	
01-2-09020-2235 - Medical Exams/Reports	0	0	0	0	1,050	425	600	-450	-42.9%	Recently completed for most staff
01-2-09020-2240 - Employee Recognition	0	0	0	0	500	400	500	0	0.0%	
01-2-09020-2300 - Clothing	6,500	3,585	6,500	13,902	19,500	9,754	15,000	-4,500	-23.1%	Uniforms
01-2-09020-2305 - Health & Safety Materials	0	0	0	0	1,000	525	1,000	0	0.0%	
01-2-09020-2310 - Postage and shipping	0	0	0	0	0	1,403	2,000	2,000 -		SCBA, Bunker gear delivery fees for cleaning
01-2-09020-2325 - Miscellaneous Expense	0	0	0	0	0	246	0	0 -		
01-2-09020-2330 - Contract Services	10,000	17,971	10,000	17,950	20,000	11,952	20,000	0	0.0%	Inspection, testing and maintenance of apparatus, PPE, equipment, MTO insp. Increase due to staff size increase;
01-2-09020-2335 - Repairs & maintenance	24,000	14,840	24,000	23,865	37,000	5,656	25,000	-12,000	-32.4%	Apparatus, SCBAs, radios, hose, ladders, fire suppression tools, small engines, detectors, PPE&C, AED, Oxygen, Epipens,
01-2-09020-2340 - Small Tools and equipment	0	0	0	146	10,000	8,747	16,000	6,000	60.0%	New/replacement of existing emergency response equipment; replace AEDs (end-of-life)
01-2-09020-2345 - Supplies	0	0	0	556	10,000	4,590	7,000	-3,000	-30.0%	Housekeeping and clerical supplies
01-2-09020-2350 - Cleaning Supplies	0	0	0	0	2,000	159	0	-2,000	-100.0%	
01-2-09020-2370 - Licences	4,500	3,303	4,500	3,022	0	0	0	0 -		
01-2-09020-2385 - Water & Sewer	30,100	30,100	31,687	31,687	34,538	0	36,956	2,418	7.0%	Hydrant rental - previously budgeted on a different line (01-6-09010-3075)
01-2-09020-2390 - Fuel - Diesel	3,000	3,631	3,300	4,565	4,000	3,800	4,000	0	0.0%	
01-2-09020-2395 - Fuel - Gasoline	500	1,030	738	2,388	775	775	775	0	0.0%	
Fire - Prevention	0	0	0	0	6,000	5,005	4,000	-2,000	-33.3%	
Expenses	0	0	0	0	6,000	5,005	4,000	-2,000	-33.3%	
01-2-09040-2215 - Membership Dues	0	0	0	0	500	150	300	-200	-40.0%	
01-2-09040-2310 - Postage and shipping	0	0	0	0	500	0	0	-500	-100.0%	
01-2-09040-2345 - Supplies	0	0	0	0	5,000	4,855	3,700	-1,300	-26.0%	
Fire - Training	5,000	5,468	5,000	4,423	26,000	12,641	28,300	2,300	8.8%	
Expenses	5,000	5,468	5,000	4,423	26,000	12,641	28,300	2,300	8.8%	
01-2-09030-2200 - Training & Seminars	4,000	4,785	4,000	4,325	14,000	3,928	7,000	-7,000	-50.0%	
01-2-09030-2205 - Conference / Trade Shows	0	0	0	0	0	0	0	0 -		
01-2-09030-2215 - Membership Dues	0	0	0	0	0	221	300	300 -		
01-2-09030-2220 - Personal Vehicle Mileage	0	0	0	0	2,000	795	3,000	1,000	50.0%	
01-2-09030-2225 - Hotel	750	551	750	0	4,000	2,032	5,000	1,000	25.0%	
01-2-09030-2230 - Meals	250	132	250	98	2,000	1,731	3,000	1,000	50.0%	
01-2-09030-2325 - Miscellaneous Expense	0	0	0	0	0	313	0	0 -		
01-2-09030-2330 - Contract Services	0	0	0	0	2,000	500	5,000	3,000	150.0%	
01-2-09030-2345 - Supplies	0	0	0	0	2,000	3,122	5,000	3,000	150.0%	
Grand Total	1,639,716	1,941,534	1,728,393	1,838,315	1,593,778	1,676,340	1,457,641	-136,136	-8.5%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Grand Total								0 -		

Other Revenue

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Ontario Unconditional Grants	-320,400	-320,400	-320,500	-320,500	-329,300	-415,880	-346,400	-17,100	5.2%	
Revenues	-320,400	-320,400	-320,500	-320,500	-329,300	-415,880	-346,400	-17,100	5.2%	
01-1-00100-1015 - Grant Revenue	-320,400	-320,400	-320,500	-320,500	-329,300	-415,880	-346,400	-17,100	5.2%	OMPF Grant
Property Taxation - PILT	-1,256	-1,018,667	-1,256	-3,211,977	0	-660,792	-187,500	-187,500	-	
Revenues	-1,256	-1,018,667	-1,256	-3,211,977	0	-660,792	-187,500	-187,500	-	
01-1-00020-0195 - Other PIL Revenue	-1,256	-1,018,667	-1,256	-3,211,977	0	-660,792	-187,500	-187,500	-	Additional Retained education tax for new Science Collaboration building
Property Taxation - Supplementary	-29,900	-12,974	-10,000	-34	-15,000	-4,093	-15,000	0	0.0%	
Revenues	-29,900	-12,974	-10,000	-34	-15,000	-4,093	-15,000	0	0.0%	
01-1-00030-0005 - Residential Taxation (RT)	-10,000	-12,974	-10,000	-34	-15,000	-4,093	-15,000	0	0.0%	
01-1-00030-0060 - Multi-Residential (MT)	-19,900	0	0	0	0	0	0	0	-	
Property Taxation - Supplementary PILT	-20,000	-1,314,347	-931,170	334,838	-40,000	0	-315,139	-275,139	687.8%	
Revenues	-20,000	-1,314,347	-931,170	334,838	-40,000	0	-315,139	-275,139	687.8%	
01-1-00040-0010 - Commercial (CT)	-20,000	-1,314,347	-931,170	334,838	-40,000	0	-315,139	-275,139	687.8%	Additional Retained education tax for new Science Collaboration building
Property Taxation - Write-off	15,000	0	15,000	35,676	15,000	40,704	15,000	0	0.0%	
Revenues	15,000	0	15,000	35,676	15,000	40,704	15,000	0	0.0%	
01-1-00050-0010 - Commercial (CT)	15,000	0	15,000	35,676	15,000	40,704	15,000	0	0.0%	
Grand Total	-356,556	-2,666,387	-1,247,926	-3,161,996	-369,300	-1,040,060	-849,039	-479,739	129.9%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Grand Total								0	-	

Wastewater

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Wastewater - Administration	-692,735	-695,975	-764,430	-721,601	-696,270	-907,575	-753,492	-57,222	8.2%	
Expenses	372,346	369,199	385,855	440,497	545,359	357,758	599,768	54,408	10.0%	
04-2-04010-2100 - Regular Salaries	35,622	30,000	36,131	59,716	103,530	45,518	155,893	52,362	50.6%	Reallocation of salaries to reflect actual effort
04-2-04010-2135 - Benefits	0	26	0	3,507	31,588	12,833	52,220	20,632	65.3%	Reallocation of salaries to reflect actual effort
04-2-04010-2230 - Meals	0	0	0	20	0	0	0	0 -		
04-2-04010-2325 - Miscellaneous Expense	6,000	6,000	6,600	0	0	0	22,000	22,000 -		Cost recovery for Public Works Fleet costs (01-1-02110-1025)
04-2-04010-2330 - Contract Services	0	0	0	0	0	0	4,000	4,000 -		Jp2g assistance with long-term capital planning
04-2-04010-2335 - Repairs & maintenance	62,500	62,498	50,000	50,000	0	9,167	0	0 -		Major maintenance moved to capital budget
04-2-04010-2505 - Interest - Long Term Debt	46,562	26,058	41,124	48,242	51,143	51,343	51,664	521	1.0%	Includes new debt for sewer main relining
04-2-04010-2510 - Debt Payments	218,076	237,860	223,513	234,046	239,097	238,897	227,741	-11,356	-4.7%	Includes new debt for sewer main relining
04-2-04010-2515 - Insurance	3,000	6,170	3,486	24,119	0	0	0	0 -		
04-2-04010-2580 - Accounting /Audit Fees	587	587	0	0	0	0	0	0 -		
04-2-04010-2585 - Other Professional Fees	0	0	25,000	20,847	25,000	0	0	-25,000	-100.0%	
04-6-04010-2610 - Transfer to Capital	0	0	0	0	95,000	0	86,250	-8,750	-9.2%	Major maintenance moved to capital budget
Revenues	-1,065,081	-1,065,174	-1,150,284	-1,162,099	-1,241,629	-1,265,334	-1,353,260	-111,631	9.0%	
04-1-04010-1015 - Grant Revenue	0	0	0	0	0	0	0	0 -		
04-1-04010-1025 - Miscellaneous Revenue	0	0	0	0	0	-400	0	0 -		
04-1-04010-1040 - Penalties & Interest	-2,691	-3,310	-2,910	-4,174	-3,500	-5,742	-4,000	-500	14.3%	
04-1-04010-1110 - Tax/Water Certificates	-2,153	-1,193	-2,267	-2,248	-2,200	-540	-1,000	1,200	-54.5%	
04-1-04010-1700 - Water on/off charge	4,540	5,244	4,890	6,078	5,000	3,997	5,000	0	0.0%	
04-1-04010-1710 - Discount	0	0	0	0	0	0	0	0 -		
04-1-04010-1715 - Residential Billing	-807,712	-795,873	-869,100	-858,541	-915,400	-928,382	-1,032,099	-116,699	12.7%	As per Revenue projections in Rates Review Study
04-1-04010-1720 - Multi-Residential Billing	-119,179	-132,537	-132,614	-154,619	-166,436	-166,039	-148,648	17,788	-10.7%	As per Revenue projections in Rates Review Study
04-1-04010-1725 - Commercial Billing	-128,027	-128,026	-137,760	-137,982	-148,345	-156,308	-159,683	-11,338	7.6%	As per Revenue projections in Rates Review Study
04-1-04010-1730 - Town Properties	-8,327	-8,847	-8,991	-8,682	-9,648	-9,648	-10,386	-738	7.6%	As per Revenue projections in Rates Review Study
04-1-04010-1755 - Bulk Water/Sewage Disposal	-1,532	-632	-1,532	-1,932	-1,100	-2,271	-2,444	-1,344	122.2%	
Wastewater - Collection / conveyance	81,393	67,406	85,660	64,254	51,033	89,974	50,425	-608	-1.2%	
Expenses	81,393	67,406	85,660	64,254	51,033	89,974	50,425	-608	-1.2%	
04-2-04020-2100 - Regular Salaries	31,141	12,687	32,044	4,090	0	0	0	0 -		
04-2-04020-2105 - Part Time Salaries	0	78	0	15	0	0	0	0 -		
04-2-04020-2110 - Overtime	1,750	868	797	280	0	0	0	0 -		
04-2-04020-2125 - Meal Allowance	0	12	0	0	0	0	0	0 -		
04-2-04020-2135 - Benefits	0	3,924	0	1,331	0	0	0	0 -		
04-2-04020-2330 - Contract Services	37,002	36,352	39,319	38,254	41,033	76,441	42,925	1,892	4.6%	OCWA operations fee
04-2-04020-2335 - Repairs & maintenance	11,500	13,484	13,500	20,284	10,000	13,201	7,500	-2,500	-25.0%	Major maintenance moved to capital budget
04-2-04020-2340 - Small Tools and equipment	0	0	0	0	0	332	0	0 -		
Wastewater - Treatment / disposal	488,650	377,124	572,069	546,233	614,310	434,268	517,304	-97,006	-15.8%	
Expenses	488,650	377,124	572,069	546,233	614,310	434,268	517,304	-97,006	-15.8%	
04-2-04030-2100 - Regular Salaries	0	601	0	23	0	0	0	0 -		
04-2-04030-2135 - Benefits	0	135	0	10	0	0	0	0 -		
04-2-04030-2330 - Contract Services	344,192	234,733	422,855	433,303	458,742	355,066	405,948	-52,794	-11.5%	OCWA operations fee
04-2-04030-2335 - Repairs & maintenance	0	0	0	0	0	169	0	0 -		
04-2-04030-2340 - Small Tools and equipment	0	0	0	59	0	266	0	0 -		
04-2-04030-2380 - Hydro	113,160	110,999	116,781	90,826	122,620	69,999	78,750	-43,870	-35.8%	

Wastewater

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
04-2-04030-2385 - Water & Sewer	1,085	1,085	1,307	1,307	1,464	1,464	1,571	107	7.3%	
04-2-04030-2390 - Fuel - Diesel	600	0	600	1,715	630	630	0	-630	-100.0%	
04-2-04030-2400 - Fuel - Heating	6,334	5,999	6,537	7,473	6,864	6,674	7,035	171	2.5%	
04-2-04030-2405 - Property tax	23,279	23,572	23,990	11,517	23,990	0	24,000	10	0.0%	
Grand Total	-122,692	-251,445	-106,700	-111,114	-30,926	-383,333	-185,763	-154,837	500.7%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Wastewater - Administration	122,692	251,445	106,751	111,114	30,926	0	185,763	154,837	500.7%	
Transfers	122,692	251,445	106,751	111,114	30,926	0	185,763	154,837	500.7%	
04-6-04010-2605 - Transfer to Reserves	122,692	251,445	106,751	111,114	30,926	0	185,763	154,837	500.7%	Projected surplus / deficit
Grand Total	122,692	251,445	106,751	111,114	30,926	0	185,763	154,837	500.7%	

Water

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Water - Administration	-1,306,875	-1,294,906	-1,546,716	-1,370,918	-1,384,791	-1,363,511	-1,416,141	-31,350	2.3%	
Expenses	542,634	596,615	565,633	590,320	982,554	489,391	918,104	-64,450	-6.6%	
05-2-03010-2100 - Regular Salaries	38,948	30,000	39,484	85,133	103,530	45,518	155,893	52,362	50.6%	Reallocation of salaries to reflect actual effort
05-2-03010-2135 - Benefits	0	0	0	3,507	31,588	12,833	52,220	20,632	65.3%	Reallocation of salaries to reflect actual effort
05-2-03010-2150 - Workers Compensation Insurance	0	26	0	0	0	0	0	0 -		WSIB costs (insurance, admin fees, claims)
05-2-03010-2315 - Office Supplies	0	0	0	0	0	0	0	0 -		
05-2-03010-2325 - Miscellaneous Expense	6,000	6,000	6,600	-421	0	750	22,000	22,000 -		Cost recovery for Public Works Fleet costs (01-1-02110-1025)
05-2-03010-2330 - Contract Services	0	0	0	0	0	833	4,000	4,000 -		Jp2g assistance with long-term capital planning
05-2-03010-2335 - Repairs & maintenance	112,500	119,564	100,000	50,000	0	45,000	0	0 -		Major maintenance moved to capital budget
05-2-03010-2370 - Licences	1,200	2,698	1,200	0	1,200	0	0	-1,200	-100.0%	
05-2-03010-2505 - Interest - Long Term Debt	245,531	240,123	233,980	233,980	327,950	227,950	360,915	32,965	10.1%	Existing loans + new loans for THM project, water main relining, and water tower
05-2-03010-2510 - Debt Payments	133,213	135,518	140,883	140,883	175,019	145,019	227,819	52,800	30.2%	Existing loans + new loans for THM project, water main relining and water tower
05-2-03010-2515 - Insurance	3,100	55,585	3,486	55,585	8,266	8,266	9,007	741	9.0%	
05-2-03010-2540 - Advertising	0	0	0	0	0	0	0	0 -		
05-2-03010-2580 - Accounting /Audit Fees	2,142	2,142	0	0	0	0	0	0 -		
05-2-03010-2585 - Other Professional Fees	0	4,090	40,000	21,653	40,000	3,222	0	-40,000	-100.0%	
05-2-03010-2590 - Legal Fees	0	869	0	0	0	0	0	0 -		
05-6-03010-2610 - Transfer to Capital	0	0	0	0	295,000	0	86,250	-208,750	-70.8%	Major maintenance moved to capital budget
Revenues	-1,849,509	-1,891,522	-2,112,349	-1,961,238	-2,367,346	-1,852,902	-2,334,245	33,101	-1.4%	
05-1-03010-1030 - Administrative Fees	-400	-375	-400	-1,085	-1,975	-1,216	-2,000	-25	1.3%	
05-1-03010-1040 - Penalties & Interest	-4,080	-4,243	-4,447	-5,109	-4,500	-9,646	-4,500	0	0.0%	
05-1-03010-1050 - Permits & fees	-600	-1,356	-1,000	0	0	0	0	0 -		
05-1-03010-1110 - Tax/Water Certificates	-3,000	-5,720	-4,000	-4,160	-3,000	-4,595	-4,500	-1,500	50.0%	
05-1-03010-1700 - Water on/off charge	-714	-860	-780	-1,018	-597	9,485	-760	-163	27.4%	As per Revenue projections in Rates Review Study.
05-1-03010-1705 - Water/sewer off discount	6,000	9,945	10,000	9,961	9,500	1,810	9,500	0	0.0%	
05-1-03010-1715 - Residential Billing	-1,136,378	-1,121,421	-1,238,650	-1,225,621	-1,323,271	-1,784,958	-1,477,730	-154,459	11.7%	As per Revenue projections in Rates Review Study. 2023 actual grouped residential and multi-residential revenue.
05-1-03010-1720 - Multi-Residential Billing	-156,860	-174,439	-170,980	-206,068	-224,614	0	-199,411	25,203	-11.2%	As per Revenue projections in Rates Review Study. 2023 actual grouped residential and multi-residential revenue.
05-1-03010-1725 - Commercial Billing	-494,703	-537,810	-645,447	-470,398	-755,742	-570	-588,759	166,983	-22.1%	As per Revenue projections in Rates Review Study. Includes Commercial + CNL commercial
05-1-03010-1730 - Town Properties	-20,146	-15,755	-14,746	-15,187	-17,090	-17,090	-18,287	-1,197	7.0%	As per Revenue projections in Rates Review Study.
05-1-03010-1735 - Hydrant Rental	-30,100	-30,100	-31,687	-31,687	-34,538	-34,538	-36,956	-2,418	7.0%	As per Revenue projections in Rates Review Study.
05-1-03010-1740 - Fire Hose (Standpipe) Charge	-7,930	-8,771	-9,560	-10,195	-10,846	-10,846	-10,081	765	-7.1%	As per Revenue projections in Rates Review Study.
05-1-03010-1750 - Non-resident Surcharge	-598	-617	-652	-672	-672	-739	-761	-89	13.2%	As per Revenue projections in Rates Review Study.
Water - Distribution/transmission	215,924	171,312	235,210	204,599	180,343	195,658	108,755	-71,588	-39.7%	
Expenses	215,924	171,312	235,210	204,599	180,343	195,658	108,755	-71,588	-39.7%	
05-2-03030-2100 - Regular Salaries	62,281	19,399	64,087	8,895	0	0	0	0 -		
05-2-03030-2105 - Part Time Salaries	0	741	0	150	0	0	0	0 -		
05-2-03030-2110 - Overtime	1,600	1,382	1,480	1,995	0	0	0	0 -		
05-2-03030-2135 - Benefits	0	5,472	0	3,755	0	0	0	0 -		
05-2-03030-2330 - Contract Services	130,043	106,582	138,643	151,293	149,343	157,243	108,755	-40,588	-27.2%	OCWA operations fee
05-2-03030-2335 - Repairs & maintenance	22,000	37,736	31,000	38,510	31,000	38,416	0	-31,000	-100.0%	Major maintenance moved to capital budget
Water - Treatment	942,739	1,008,633	991,145	961,943	1,063,702	929,980	1,083,416	19,715	1.9%	

Water

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Expenses	942,739	1,008,633	991,145	961,943	1,063,702	929,980	1,083,416	19,715	1.9%	
05-2-03020-2100 - Regular Salaries	0	150	0	1,102	0	0	0	0 -		
05-2-03020-2105 - Part Time Salaries	0	114	0	53	0	0	0	0 -		
05-2-03020-2135 - Benefits	0	55	0	461	0	0	0	0 -		
05-2-03020-2330 - Contract Services	689,904	755,440	732,000	747,255	794,050	725,484	828,564	34,513	4.3%	OCWA operations fee
05-2-03020-2335 - Repairs & maintenance	0	0	0	2,405	0	13,882	0	0 -		Major maintenance moved to capital budget
05-2-03020-2340 - Small Tools and equipment	0	0	0	0	0	377	0	0 -		
05-2-03020-2345 - Supplies	0	0	0	0	0	0	0	0 -		
05-2-03020-2380 - Hydro	173,000	173,256	178,536	147,578	187,463	154,567	168,000	-19,463	-10.4%	
05-2-03020-2385 - Water & Sewer	651	651	709	709	795	795	853	58	7.3%	
05-2-03020-2390 - Fuel - Diesel	1,000	1,874	1,000	5,459	1,050	1,721	2,000	950	90.5%	
05-2-03020-2400 - Fuel - Heating	28,000	27,145	28,896	32,508	30,341	33,155	34,000	3,659	12.1%	
05-2-03020-2405 - Property tax	50,184	49,947	50,003	24,412	50,003	0	50,000	-3	0.0%	
Grand Total	-148,212	-114,961	-320,362	-204,377	-140,747	-237,872	-223,970	-83,223	59.1%	

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Water - Administration	148,212	114,961	320,362	204,377	140,747	0	223,970	83,223	59.1%	
Transfers	148,212	114,961	320,362	204,377	140,747	0	223,970	83,223	59.1%	
05-6-03010-2605 - Transfer to Reserves	148,212	114,961	320,362	204,377	140,747	0	223,970	83,223	59.1%	Projected surplus / deficit
Grand Total	148,212	114,961	320,362	204,377	140,747	0	223,970	83,223	59.1%	

Police Service and Service Board

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Police - Administration	277,711	258,709	308,911	347,791	351,534	338,156	531,795	180,262	51.3%	
Expenses	404,061	393,768	439,011	447,241	472,034	448,183	647,195	175,162	37.1%	
02-2-10010-2100 - Regular Salaries	209,383	203,545	212,156	215,531	229,787	226,300	230,916	1,130	0.5%	
02-2-10010-2105 - Part Time Salaries	8,859	5,489	7,104	11,350	10,000	9,787	14,070	4,070	40.7%	Special constable, part-time secretary
02-2-10010-2110 - Overtime	1,000	0	1,000	0	1,000	1,212	1,300	300	30.0%	
02-2-10010-2125 - Meal Allowance	0	0	0	0	250	0	250	0	0.0%	
02-2-10010-2130 - Cleaning Allowance	500	225	500	0	500	0	750	250	50.0%	Additional part-time staff allocation
02-2-10010-2135 - Benefits	44,535	46,495	52,724	54,441	58,789	55,017	62,824	4,035	6.9%	
02-2-10010-2140 - Retiree Benefits	6,265	0	6,690	0	7,985	0	8,603	618	7.7%	
02-2-10010-2145 - Employee Assistance Program	0	636	0	0	0	0	0	0 -		
02-2-10010-2150 - Workers Compensation Insurance	5,564	7,313	5,980	6,884	6,683	9,532	160,739	154,056	2305.3%	WSIB costs (insurance, admin fees, claims)
02-2-10010-2155 - Shift Prem	0	250	0	250	0	0	0	0 -		
02-2-10010-2200 - Training & Seminars	2,000	2,071	2,500	3,116	3,000	3,752	4,000	1,000	33.3%	Increased to reflect recent years experience
02-2-10010-2210 - Subscriptions	50	0	50	183	200	394	400	200	100.0%	
02-2-10010-2215 - Membership Dues	1,300	1,910	2,000	3,685	2,000	3,093	3,200	1,200	60.0%	Increased to reflect recent years experience
02-2-10010-2220 - Personal Vehicle Mileage	500	0	500	153	500	0	500	0	0.0%	
02-2-10010-2225 - Hotel	1,000	156	1,000	0	500	0	500	0	0.0%	
02-2-10010-2230 - Meals	400	93	400	80	400	285	400	0	0.0%	
02-2-10010-2300 - Clothing	1,000	248	1,000	250	250	500	250	0	0.0%	
02-2-10010-2310 - Postage and shipping	500	811	600	751	750	638	750	0	0.0%	
02-2-10010-2315 - Office Supplies	2,000	929	2,000	1,177	2,000	4,418	3,000	1,000	50.0%	Increased to reflect recent years experience
02-2-10010-2320 - Copying Expense	2,200	1,142	2,000	1,338	2,000	1,489	2,000	0	0.0%	
02-2-10010-2325 - Miscellaneous Expense	0	76	0	0	0	0	0	0 -		
02-2-10010-2330 - Contract Services	92,000	79,379	107,000	97,034	115,000	103,722	115,000	0	0.0%	Dispatch fees
02-2-10010-2335 - Repairs & maintenance	0	67	0	1,185	0	100	0	0 -		
02-2-10010-2345 - Supplies	0	0	0	0	0	446	0	0 -		
02-2-10010-2370 - Licences	450	1,489	500	667	1,500	499	1,500	0	0.0%	
02-2-10010-2385 - Water & Sewer	1,205	1,205	1,307	1,307	1,463	1,464	1,570	107	7.3%	
02-2-10010-2515 - Insurance	2,850	5,269	3,300	8,572	3,977	3,797	4,223	246	6.2%	
02-2-10010-2525 - Telephone - Cell	1,300	1,174	1,000	1,566	1,500	1,251	1,500	0	0.0%	
02-2-10010-2530 - Telephone - Land Line	3,200	2,940	3,200	1,098	1,500	1,147	1,500	0	0.0%	
02-2-10010-2540 - Advertising	500	0	500	110	500	40	500	0	0.0%	
02-2-10010-2545 - Computer Equipment & Support	15,000	30,854	24,000	36,515	20,000	19,302	24,000	4,000	20.0%	OPTIC, Aegysis
02-2-10010-2580 - Accounting /Audit Fees	0	0	0	0	0	0	2,950	2,950 -		
02-2-10010-2590 - Legal Fees	500	0	0	0	0	0	0	0 -		
Revenues	-126,350	-135,058	-130,100	-99,450	-120,500	-110,028	-115,400	5,100	-4.2%	
02-1-10010-1010 - Expense Recovery	-100	0	0	-170	0	0	0	0 -		
02-1-10010-1055 - Fines	-150	-71	-100	-284	-300	-389	-300	0	0.0%	
02-1-10010-1200 - POA Revenue	-100	-370	0	-215	-200	0	-100	100	-50.0%	
02-1-10010-1215 - Criminal Rec Check	-126,000	-134,617	-130,000	-98,781	-120,000	-109,638	-115,000	5,000	-4.2%	
Police - Crt Sec	0	0	0	8,912	0	-8,329	-137	-137 -		
Expenses	0	0	0	3,278	0	1,296	2,352	2,352 -		
02-2-10050-2100 - Regular Salaries	0	0	0	0	0	0	1,842	1,842 -		Part of one constable
02-2-10050-2135 - Benefits	0	0	0	0	0	1,106	510	510 -		Part of one constable

Police Service and Service Board

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
02-2-10050-2230 - Meals	0	0	0	39	0	190	0	0 -		
02-2-10050-2335 - Repairs & maintenance	0	0	0	3,192	0	0	0	0 -		
02-2-10050-2340 - Small Tools and equipment	0	0	0	47	0	0	0	0 -		
Revenues	0	0	0	5,634	0	-9,625	-2,489	-2,489 -		
02-1-10050-1015 - Grant Revenue	0	0	0	5,634	0	-9,625	-2,489	-2,489 -		Grant allocation for 2024
Police - CSP	-22,500	-1,689	-23,000	-15,018	0	4,235	-14,104	-14,104 -		
Expenses	0	13,459	9,500	13,406	28,104	31,917	14,000	-14,104	-50.2%	
02-2-10040-2100 - Regular Salaries	0	769	0	7,490	14,052	694	0	-14,052	-100.0%	
02-2-10040-2105 - Part Time Salaries	0	292	0	690	0	0	0	0 -		
02-2-10040-2110 - Overtime	0	1,873	0	2,427	0	16,004	0	0 -		
02-2-10040-2135 - Benefits	0	870	0	1,318	0	2,186	0	0 -		
02-2-10040-2315 - Office Supplies	0	0	0	0	0	1,410	0	0 -		
02-2-10040-2335 - Repairs & maintenance	0	9,655	9,500	1,481	14,052	11,623	0	-14,052	-100.0%	
02-2-10040-2345 - Supplies	0	0	0	0	0	0	14,000	14,000 -		
Revenues	-22,500	-15,148	-32,500	-28,424	-28,104	-27,683	-28,104	0	0.0%	
02-1-10040-1015 - Grant Revenue	-22,500	-15,148	-32,500	-28,424	-28,104	-27,683	-28,104	0	0.0%	Grant allocation for 2024
Police - Operations	1,239,958	1,213,210	1,265,451	1,298,742	1,294,061	1,283,290	1,375,584	81,524	6.3%	
Expenses	1,243,780	1,226,263	1,268,951	1,302,571	1,297,561	1,283,875	1,375,584	78,024	6.0%	
02-2-10020-2100 - Regular Salaries	857,935	929,249	864,337	926,554	907,399	908,426	982,583	75,184	8.3%	Includes an additional officer
02-2-10020-2105 - Part Time Salaries	21,884	13,793	15,186	26,466	25,000	49,299	18,216	-6,784	-27.1%	Part-time requirement replaced by new full-time officer
02-2-10020-2110 - Overtime	20,000	6,036	20,000	6,551	10,000	8,259	10,000	0	0.0%	
02-2-10020-2120 - Lump sum / Retro Pay	15,000	4,221	15,000	2,857	15,000	0	10,000	-5,000	-33.3%	Buffer for employment termination payments
02-2-10020-2125 - Meal Allowance	800	97	500	17	500	133	500	0	0.0%	
02-2-10020-2130 - Cleaning Allowance	2,000	0	2,000	0	2,000	0	2,000	0	0.0%	
02-2-10020-2135 - Benefits	219,683	203,463	252,691	247,864	252,667	242,220	260,363	7,696	3.0%	
02-2-10020-2140 - Retiree Benefits	9,360	14,596	12,411	24,013	16,342	26,874	17,607	1,265	7.7%	
02-2-10020-2150 - Workers Compensation Insurance	21,593	0	0	0	0	0	0	0 -		WSIB costs (insurance, admin fees, claims)
02-2-10020-2155 - Shift Prem	7,500	7,775	7,500	6,900	5,600	46	5,600	0	0.0%	
02-2-10020-2200 - Training & Seminars	20,000	6,419	20,000	16,891	12,000	15,267	20,000	8,000	66.7%	Increased training costs for external trainers
02-2-10020-2220 - Personal Vehicle Mileage	500	504	500	593	1,000	0	1,000	0	0.0%	
02-2-10020-2230 - Meals	0	256	0	350	300	75	300	0	0.0%	
02-2-10020-2300 - Clothing	8,800	6,405	8,800	7,474	7,000	6,965	8,800	1,800	25.7%	
02-2-10020-2325 - Miscellaneous Expense	0	0	0	368	0	66	0	0 -		
02-2-10020-2330 - Contract Services	666	0	666	125	1,000	354	1,000	0	0.0%	Equipment maintenance; cleaning contract with DRDH
02-2-10020-2335 - Repairs & maintenance	20,000	15,319	30,000	16,633	20,000	2,662	15,000	-5,000	-25.0%	
02-2-10020-2340 - Small Tools and equipment	0	0	0	0	0	1,479	0	0 -		
02-2-10020-2370 - Licences	360	752	360	0	0	0	0	0 -		
02-2-10020-2395 - Fuel - Gasoline	15,000	17,378	16,000	18,914	17,000	17,000	17,000	0	0.0%	
02-2-10020-2515 - Insurance	2,700	0	3,000	0	4,752	4,752	5,615	863	18.2%	
Revenues	-3,822	-13,053	-3,500	-3,830	-3,500	-585	0	3,500	-100.0%	
02-1-10020-1015 - Grant Revenue	-3,822	-12,375	-3,500	-3,830	-3,500	-85	0	3,500	-100.0%	Court Security grant moved to its own category
02-1-10020-1025 - Miscellaneous Revenue	0	-678	0	0	0	-500	0	0 -		
Police - RIDE	0	-3,673	0	0	0	1,904	-7,078	-7,078 -		
Expenses	6,700	3,642	7,222	0	7,078	9,401	0	-7,078	-100.0%	

Police Service and Service Board

Revenues and Expenses

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
02-2-10030-2100 - Regular Salaries	6,700	1,806	7,222	0	7,078	5,706	0	-7,078	-100.0%	
02-2-10030-2105 - Part Time Salaries	0	722	0	0	0	2,264	0	0 -		
02-2-10030-2135 - Benefits	0	753	0	0	0	1,432	0	0 -		
02-2-10030-2325 - Miscellaneous Expense	0	361	0	0	0	0	0	0 -		
Revenues	-6,700	-7,315	-7,222	0	-7,078	-7,497	-7,078	0	0.0%	
02-1-10030-1015 - Grant Revenue	-6,700	-7,315	-7,222	0	-7,078	-7,497	-7,078	0	0.0%	Grant allocation for 2024
Police - Police Service Board	25,246	9,134	25,512	14,760	29,169	16,056	36,421	7,252	24.9%	
Expenses	25,246	9,134	25,512	14,760	29,169	16,056	36,421	7,252	24.9%	
02-2-10000-2100 - Regular Salaries	0	50	0	0	0	0	0	0 -		
02-2-10000-2105 - Part Time Salaries	2,260	1,238	2,332	0	2,120	0	2,098	-22	-1.0%	
02-2-10000-2115 - Honoraria	9,136	5,708	9,280	7,702	8,534	10,077	12,481	3,947	46.3%	Additional members required as per CPSA
02-2-10000-2135 - Benefits	0	228	0	391	1,015	626	2,542	1,527	150.4%	Additional members required as per CPSA
02-2-10000-2200 - Training & Seminars	0	0	0	0	0	0	1,000	1,000 -		Additional members required as per CPSA
02-2-10000-2205 - Conference / Trade Shows	1,000	407	3,000	0	3,000	0	3,000	0	0.0%	
02-2-10000-2215 - Membership Dues	1,450	1,214	1,500	1,214	1,550	1,419	1,550	0	0.0%	
02-2-10000-2220 - Personal Vehicle Mileage	1,200	0	1,200	0	1,200	0	2,000	800	66.7%	Additional members required as per CPSA
02-2-10000-2225 - Hotel	500	0	500	0	500	233	500	0	0.0%	
02-2-10000-2230 - Meals	500	0	500	0	500	74	500	0	0.0%	
02-2-10000-2240 - Employee Recognition	0	250	0	0	0	0	0	0 -		
02-2-10000-2540 - Advertising	500	40	500	70	250	70	250	0	0.0%	
02-2-10000-2545 - Computer Equipment & Support	200	0	200	0	0	0	0	0 -		
02-2-10000-2585 - Other Professional Fees	7,500	0	5,500	5,384	5,500	0	5,500	0	0.0%	
02-2-10000-2590 - Legal Fees	1,000	0	1,000	0	5,000	3,557	5,000	0	0.0%	
Grand Total	1,520,415	1,475,692	1,576,873	1,655,186	1,674,763	1,635,312	1,922,481	247,717	14.8%	

Transfers

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	\$ Change	% Change	Comments
Police - Police Service Board	0	0	0	0	3,000	0	3,000	0	0.0%	
Transfers	0	0	0	0	3,000	0	3,000	0	0.0%	
02-6-10000-2605 - Transfer to Reserves	0	0	0	0	3,000	0	3,000	0	0.0%	Reserve for future legal costs and contract negotiations
Grand Total	0	0	0	0	3,000	0	3,000	0	0.0%	

ATTACHMENT 3

2024 Tax increase meeting

Good afternoon, as I am unable to attend the public meeting tomorrow, I am submitting this email for your consideration.

I am a retired senior in Deep River, having recently moved to this beautiful town. I had always planned to retire here after living farther east in the Ottawa Valley for many years.

I am concerned about the significant increases proposed for municipal taxes, and for water rates.

I live on my pension, and although it is adjusted with cost of living, that adjustment was 4.9% for 2024. Which means my quality of life will decline (again) if any increases above that are implemented in town. Struggling with the increases in food, heating, goods and services that have all risen well above 4.9% is very difficult.

I question if Town Council has considered this impact in their decision making process, as there are many retirees in town. I hope you will.

Also, in regards to the water rates, I think considering a 'family rate' vs a 'single rate' would be a much more fair way to go. I appreciate that the town cannot bear the cost to install meters in every home, but water usage is dramatically different in a single senior home vs a family of 4...or more! I feel as though we are unduly taxed!

Thank you for considering my thoughts and suggestions. I look forward to reading the responses and discussions from the public meeting.

Thank you
Patti Jennings