

**2024 Operating Budget - Draft  
Council**

|  | 2022<br>Actuals  | 2023<br>Budget   | 2023<br>Actuals  | 2024<br>Budget   | Change<br>(\$) | Change<br>(%) | Notes: |
|--|------------------|------------------|------------------|------------------|----------------|---------------|--------|
| <b>Expenses</b>                          |                  |                  |                  |                  |                |               |        |
| Employee Wages and Benefits              | \$127,457        | \$142,700        | \$119,844        | \$147,433        | \$4,733        | 3.3%          |        |
| Advertising and Special Events           | \$1,741          | \$2,600          | \$3,830          | \$2,700          | \$100          | 3.8%          |        |
| Building Maintenance and Repairs         | \$0              | \$500            | \$0              | \$500            | \$0            | 0.0%          |        |
| Community Grants                         | \$2,004          | \$3,900          | \$5,118          | \$3,900          | \$0            | 0.0%          |        |
| Computer Hardware and Software           | \$277            | \$0              | \$0              | \$0              | \$0            | 0.0%          |        |
| Contracted Services                      | \$5,771          | \$9,000          | \$6,462          | \$9,000          | \$0            | 0.0%          |        |
| Insurance                                | \$1,388          | \$1,595          | \$2,352          | \$2,703          | \$1,108        | 69.5%         |        |
| Materials and Supplies                   | \$105            | \$735            | \$98             | \$855            | \$120          | 16.3%         |        |
| Office Equipment, Materials and Supplies | \$814            | \$208            | \$214            | \$208            | \$0            | 0.0%          |        |
| Professional Development and Memberships | \$4,617          | \$10,200         | \$14,090         | \$10,200         | \$0            | 0.0%          |        |
| <b>Expenses Total</b>                    | <b>\$144,172</b> | <b>\$171,438</b> | <b>\$152,007</b> | <b>\$177,500</b> | <b>\$6,062</b> | <b>3.5%</b>   |        |
|  |                  |                  |                  |                  |                |               |        |
| <b>Grand Total</b>                       | <b>\$142,872</b> | <b>\$171,438</b> | <b>\$152,007</b> | <b>\$177,500</b> | <b>\$6,062</b> | <b>3.5%</b>   |        |

**2024 Operating Budget - Draft  
Corporate Services**

The Corporate Services budget is made up of the CAO's Office, Clerks, Finance and the Municipal Office. In the past there were two separate departments for these four areas but there are now four separate budgets. However, for the purpose of showing the change from one year to the next all four budgets have been presented as one below. In future years we will be able to present each one individually.

|  | 2022 Actuals       | 2023 Budget        | 2023 Actuals       | 2024 Budget        | Change (\$)     | Change (%)    | Notes:   |
|--|--------------------|--------------------|--------------------|--------------------|-----------------|---------------|--|
| <b>Expenses</b>                          |                    |                    |                    |                    |                 |               |  |
| Employee Wages and Benefits              | \$769,221          | \$940,080          | \$728,863          | \$954,424          | \$14,344        | 1.5%          | Cost of Living but budget slightly reduced due to moving custodian services at Town Hall to contracted services. |
| Advertising and Special Events           | \$5,264            | \$13,850           | \$18,861           | \$5,000            | -\$8,850        | -63.9%        |  |
| Building Maintenance and Repairs         | \$6,706            | \$26,368           | \$20,544           | \$14,500           | -\$11,868       | -45.0%        | To reflect actuals spent over the past few years.  |
| Computer Hardware and Software           | \$55,547           | \$32,000           | \$47,077           | \$32,000           | \$0             | 0.0%          |  |
| Contracted Services                      | \$174,548          | \$69,610           | \$123,542          | \$97,462           | \$27,852        | 40.0%         | Increased due to custodian services now being contracted out.  |
| Equipment Repairs and Maintenance        | \$7,474            | \$1,550            | \$5,609            | \$1,550            | \$0             | 0.0%          |  |
| Financial Fees and Expenses              | \$24,111           | \$29,500           | \$40,980           | \$32,000           | \$2,500         | 8.5%          | Change primarily due to higher building maintenance budget in prior year   |
| Insurance                                | \$58,657           | \$74,477           | \$57,213           | \$73,341           | -\$1,136        | -1.5%         |  |
| Interest Expense                         | \$184              | \$300              | \$269              | \$300              | \$0             | 0.0%          |  |
| Materials and Supplies                   | \$20,481           | \$20,500           | \$9,228            | \$27,150           | \$6,650         | 32.4%         | Budgeted for new Township and Cemetary signs which are faded and we are receiving complaints.                    |
| Office Equipment, Materials and Supplies | \$35,909           | \$29,580           | \$27,450           | \$30,580           | \$1,000         | 3.4%          |  |
| Overhead Transfer                        | \$0                | -\$24,670          | \$0                | -\$24,670          | \$0             | 0.0%          |  |
| Professional Development and Memberships | \$22,376           | \$27,283           | \$16,471           | \$31,220           | \$3,937         | 14.4%         | Increased to reflect current education and professional development needs of staff.                              |
| Tools and Equipment                      | \$977              | \$900              | \$116              | \$600              | -\$300          | -33.3%        |  |
| Utilities                                | \$34,344           | \$28,900           | \$28,027           | \$35,800           | \$6,900         | 23.9%         | Increased to reflect recent actuals.   |
| Work In Progress                         | \$651              | \$0                | \$0                | \$0                | \$0             | 0.0%          |  |
| <b>Expenses Total</b>                    | <b>\$1,216,450</b> | <b>\$1,270,228</b> | <b>\$1,124,249</b> | <b>\$1,311,257</b> | <b>\$41,029</b> | <b>3.2%</b>   |  |
| <b>Reserves</b>                          |                    |                    |                    |                    |                 |               |  |
| Transfer From Reserves                   | \$0                | -\$20,000          | \$0                | -\$20,000          | \$0             | 0.0%          |  |
| Transfer to Reserves                     | \$0                | \$41,500           | \$0                | \$34,000           | -\$7,500        | -18.1%        |  |
| <b>Reserves Total</b>                    | <b>\$0</b>         | <b>\$21,500</b>    | <b>\$0</b>         | <b>\$14,000</b>    | <b>-\$7,500</b> | <b>-34.9%</b> |  |
| <b>Revenues</b>                          |                    |                    |                    |                    |                 |               |  |
| Financial Fees                           | -\$3,430           | -\$1,040           | -\$2,123           | -\$1,040           | \$0             | 0.0%          |  |
| Grants                                   | -\$570,447         | -\$573,400         | -\$340,368         | -\$585,600         | -\$12,200       | 2.1%          |  |
| Interest Revenue                         | -\$126,020         | -\$108,000         | -\$110,882         | -\$175,000         | -\$67,000       | 62.0%         | Higher interest being earned on investments and bank balances.   |
| Licence Revenue                          | -\$564             | -\$900             | -\$707             | -\$900             | \$0             | 0.0%          |  |
| Other Revenues                           | -\$9,680           | -\$345             | -\$8,773           | -\$195             | \$150           | -43.5%        |  |

|                       | 2022 Actuals      | 2023 Budget       | 2023 Actuals      | 2024 Budget       | Change (\$)      | Change (%)   | Notes:  |
|-----------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|---|
| Rental Revenue        | -\$2,099          | -\$5,000          | -\$1,859          | -\$5,000          | \$0              | 0.0%         |   |
| Taxation Revenue      | -\$230,155        | -\$194,900        | -\$186,850        | -\$188,749        | \$6,150          | -3.2%        | To reflect actuals related to PILs over the past few years. |
| <b>Revenues Total</b> | <b>-\$942,395</b> | <b>-\$883,585</b> | <b>-\$651,563</b> | <b>-\$956,484</b> | <b>-\$72,900</b> | <b>8.3%</b>  |   |
| <b>Grand Total</b>    | <b>\$274,055</b>  | <b>\$408,143</b>  | <b>\$472,687</b>  | <b>\$368,773</b>  | <b>-\$39,370</b> | <b>-9.6%</b> |   |

**2024 Operating Budget - Draft  
Public Works**

|  | 2022 Actuals       | 2023 Budget        | 2023 Actuals       | 2024 Budget        | Change (\$)      | Change (%)    | Notes:   |
|--|--------------------|--------------------|--------------------|--------------------|------------------|---------------|--|
| <b>Roads</b>                             |                    |                    |                    |                    |                  |               |  |
| <b>Expenses</b>                          |                    |                    |                    |                    |                  |               |  |
| Employee Wages and Benefits              | \$730,816          | \$879,202          | \$676,114          | \$917,651          | \$38,449         | 4.4%          |  |
| Advertising and Special Events           | \$3,473            | \$1,750            | \$925              | \$1,750            | \$0              | 0.0%          |  |
| Building Maintenance and Repairs         | \$4,684            | \$3,840            | \$6,787            | \$3,840            | \$0              | 0.0%          |  |
| Computer Hardware and Software           | \$1,799            | \$2,305            | \$2,202            | \$2,305            | \$0              | 0.0%          |  |
| Contracted Services                      | \$190,836          | \$101,643          | \$214,833          | \$112,197          | \$10,554         | 10.4%         | To reflect actual cost of licensing.   |
| Equipment Repairs and Maintenance        | \$36,265           | \$35,475           | \$35,774           | \$36,315           | \$840            | 2.4%          |  |
| Fuel                                     | \$177,389          | \$122,038          | \$7,904            | \$143,778          | \$21,740         | 17.8%         | Increased fuel prices.   |
| Insurance                                | \$37,321           | \$42,893           | \$42,555           | \$41,195           | -\$1,698         | -4.0%         |  |
| Internal Rental Recoveries               | -\$146,540         | -\$127,609         | \$0                | -\$63,379          | \$64,230         | -50.3%        | This is related to capital, we charge our machines to capital projects but in order to present the budget on a cash basis we need to remove those charges out of the budget.                                 |
| Materials and Supplies                   | \$421,087          | \$345,333          | \$135,518          | \$371,333          | \$26,000         | 7.5%          | Anticipated increase in material costs for the upcoming year.  |
| Office Equipment, Materials and Supplies | \$2,393            | \$2,250            | \$1,854            | \$2,250            | \$0              | 0.0%          |  |
| Paging and Communication Expenses        | \$0                | \$70               | \$0                | \$70               | \$0              | 0.0%          |  |
| Professional Development and Memberships | \$13,159           | \$13,440           | \$4,794            | \$9,840            | -\$3,600         | -26.8%        | To reflect actual training needs of staff.   |
| Tools and Equipment                      | \$0                | \$250              | \$963              | \$250              | \$0              | 0.0%          |  |
| Utilities                                | \$17,711           | \$23,199           | \$15,867           | \$23,199           | \$0              | 0.0%          |  |
| Vehicle Repairs and Maintenance          | \$113,094          | \$72,300           | \$98,764           | \$71,762           | -\$538           | -0.7%         |  |
| <b>Expenses Total</b>                    | <b>\$1,603,485</b> | <b>\$1,518,378</b> | <b>\$1,244,854</b> | <b>\$1,674,355</b> | <b>\$155,977</b> | <b>10.3%</b>  |  |
| <b>Reserves</b>                          |                    |                    |                    |                    |                  |               |  |
| Transfer to Reserves                     | \$0                | \$124,473          | \$0                | \$78,594           | -\$45,880        | -36.9%        | Related to contribution to Gravel Pit Licensing and Purchase reserve which is based on forecasted gravel use in the capital program. 2024 is projected to need less than 2023 which lowers the contribution. |
| <b>Reserves Total</b>                    | <b>\$0</b>         | <b>\$124,473</b>   | <b>\$0</b>         | <b>\$78,594</b>    | <b>-\$45,880</b> | <b>-36.9%</b> |  |
| <b>Revenues</b>                          |                    |                    |                    |                    |                  |               |  |
| Aggregate Revenue                        | -\$49,550          | -\$52,500          | -\$34,794          | -\$52,500          | \$0              | 0.0%          |  |
| Financial Fees                           | \$0                | -\$250             | \$0                | -\$250             | \$0              | 0.0%          |  |
| Other Revenues                           | -\$18,245          | -\$25,000          | -\$8,356           | -\$25,000          | \$0              | 0.0%          |  |
| Permit Revenue                           | -\$18,397          | -\$10,000          | -\$3,638           | -\$10,000          | \$0              | 0.0%          |  |
| <b>Revenues Total</b>                    | <b>-\$395,127</b>  | <b>-\$87,750</b>   | <b>-\$192,238</b>  | <b>-\$87,750</b>   | <b>\$0</b>       | <b>0.0%</b>   |  |
| <b>Roads Total</b>                       | <b>\$1,208,358</b> | <b>\$1,555,101</b> | <b>\$1,052,616</b> | <b>\$1,665,199</b> | <b>\$110,098</b> | <b>7.1%</b>   |  |

**2024 Operating Budget - Draft  
Public Works**

|  | 2022 Actuals      | 2023 Budget        | 2023 Actuals      | 2024 Budget        | Change (\$)      | Change (%)  | Notes: |
|--|-------------------|--------------------|-------------------|--------------------|------------------|-------------|--------|
| <b>Waste Services</b>                    |                   |                    |                   |                    |                  |             |        |
| <b>Expenses</b>                          |                   |                    |                   |                    |                  |             |        |
| Employee Wages and Benefits              | \$45,047          | \$44,839           | \$41,278          | \$46,780           | \$1,941          | 4.3%        |        |
| Advertising and Special Events           | \$0               | \$500              | \$0               | \$500              | \$0              | 0.0%        |        |
| Building Maintenance and Repairs         | \$18,792          | \$35,500           | \$31,491          | \$35,500           | \$0              | 0.0%        |        |
| Computer Hardware and Software           | \$0               | \$500              | \$163             | \$500              | \$0              | 0.0%        |        |
| Contracted Services                      | \$284,204         | \$249,555          | \$218,704         | \$249,555          | \$0              | 0.0%        |        |
| Equipment Repairs and Maintenance        | \$3,088           | \$2,330            | \$244             | \$2,330            | \$0              | 0.0%        |        |
| Insurance                                | \$2,141           | \$2,460            | \$2,736           | \$3,144            | \$684            | 27.8%       |        |
| Internal Rental Recoveries               | \$3,206           | \$3,000            | \$0               | \$3,000            | \$0              | 0.0%        |        |
| Materials and Supplies                   | \$1,687           | \$1,200            | \$889             | \$1,200            | \$0              | 0.0%        |        |
| Office Equipment, Materials and Supplies | \$945             | \$1,875            | \$657             | \$1,875            | \$0              | 0.0%        |        |
| Professional Development and Memberships | \$65              | \$305              | \$0               | \$305              | \$0              | 0.0%        |        |
| Utilities                                | \$1,258           | \$1,065            | \$1,020           | \$1,095            | \$30             | 2.8%        |        |
| <b>Expenses Total</b>                    | <b>\$360,433</b>  | <b>\$343,129</b>   | <b>\$297,182</b>  | <b>\$345,784</b>   | <b>\$2,655</b>   | <b>0.8%</b> |        |
| <b>Revenues</b>                          |                   |                    |                   |                    |                  |             |        |
| Other Revenues                           | -\$2,792          | -\$5,500           | -\$1,942          | -\$5,500           | \$0              | 0.0%        |        |
| Rental Revenue                           | -\$104,020        | -\$90,000          | -\$84,465         | -\$90,000          | \$0              | 0.0%        |        |
| Tipping Fees                             | -\$37,226         | -\$25,000          | -\$33,387         | -\$25,000          | \$0              | 0.0%        |        |
| <b>Revenues Total</b>                    | <b>-\$144,038</b> | <b>-\$120,500</b>  | <b>-\$119,794</b> | <b>-\$120,500</b>  | <b>\$0</b>       | <b>0.0%</b> |        |
| <b>Waste Services Total</b>              | <b>\$216,395</b>  | <b>\$222,629</b>   | <b>\$177,388</b>  | <b>\$225,284</b>   | <b>\$2,655</b>   | <b>1.2%</b> |        |
| <b>Grand Total</b>                       | <b>1424752.87</b> | <b>\$1,777,731</b> | <b>1230003.8</b>  | <b>\$1,890,483</b> | <b>\$112,753</b> | <b>6.3%</b> |        |

**2024 Operating Budget - Draft  
Fire and Emergency Services**

|  | 2022<br>Actuals  | 2023<br>Budget   | 2023<br>Actuals  | 2024<br>Budget   | Change (\$)      | Change (%)   | Notes:  |
|--|------------------|------------------|------------------|------------------|------------------|--------------|---|
| <b>Expenses</b>                          |                  |                  |                  |                  |                  |              |   |
| Employee Wages and Benefits              | \$385,501        | \$430,005        | \$339,362        | \$455,739        | \$25,734         | 6.0%         |   |
| Advertising and Special Events           | \$1,226          | \$4,050          | \$173            | \$5,050          | \$1,000          | 24.7%        |   |
| Building Maintenance and Repairs         | \$10,621         | \$19,500         | \$2,583          | \$6,500          | -\$13,000        | -66.7%       | Reduction in grounds maintenance because plowing and grass cutting is now being completed internally. |
| Computer Hardware and Software           | \$2,520          | \$3,750          | \$2,760          | \$2,750          | -\$1,000         | -26.7%       |   |
| Contracted Services                      | \$51,855         | \$99,245         | \$52,862         | \$104,522        | \$5,277          | 5.3%         | 13.6% increase to Fire Dispatch agreement.  |
| Equipment Repairs and Maintenance        | \$3,994          | \$7,400          | \$3,471          | \$7,400          | \$0              | 0.0%         |   |
| Fuel                                     | \$18,554         | \$12,500         | \$5,352          | \$12,500         | \$0              | 0.0%         |   |
| Insurance                                | \$36,314         | \$39,347         | \$48,069         | \$52,856         | \$13,509         | 34.3%        |   |
| Internal Rental Recoveries               | \$0              | \$500            | \$0              | \$500            | \$0              | 0.0%         |   |
| Materials and Supplies                   | \$19,615         | \$23,200         | \$21,995         | \$26,400         | \$3,200          | 13.8%        | To reflect both the increase in costs and need for clothing and materials.                            |
| Mutual Aid Agreements                    | \$28,400         | \$26,000         | \$16,800         | \$26,000         | \$0              | 0.0%         |   |
| Office Equipment, Materials and Supplies | \$527            | \$2,700          | \$1,558          | \$2,700          | \$0              | 0.0%         |   |
| Paging and Communication Expenses        | \$4,922          | \$6,000          | \$1,166          | \$6,000          | \$0              | 0.0%         |   |
| Professional Development and Memberships | \$32,528         | \$43,375         | \$33,778         | \$44,405         | \$1,030          | 2.4%         |   |
| Tools and Equipment                      | \$2,808          | \$4,000          | \$6,071          | \$11,000         | \$7,000          | 175.0%       | Need for new hand tools for pumpers.  |
| Utilities                                | \$33,895         | \$28,750         | \$26,059         | \$30,830         | \$2,080          | 7.2%         |   |
| Vehicle Repairs and Maintenance          | \$25,710         | \$18,500         | \$18,950         | \$19,000         | \$500            | 2.7%         |   |
| <b>Expenses Total</b>                    | <b>\$658,991</b> | <b>\$768,822</b> | <b>\$581,036</b> | <b>\$814,152</b> | <b>\$45,330</b>  | <b>5.9%</b>  |   |
|  |                  |                  |                  |                  |                  |              |   |
| <b>Reserves</b>                          |                  |                  |                  |                  |                  |              |   |
| Transfer to Reserves                     | \$0              | \$9,500          | \$0              | \$9,500          | \$0              | 0.0%         |   |
| <b>Reserves Total</b>                    | <b>\$0</b>       | <b>\$9,500</b>   | <b>\$0</b>       | <b>\$9,500</b>   | <b>\$0</b>       | <b>0.0%</b>  |   |
|  |                  |                  |                  |                  |                  |              |   |
| <b>Revenues</b>                          |                  |                  |                  |                  |                  |              |   |
| Mutual Aid Agreements                    | -\$5,450         | -\$13,900        | -\$1,450         | -\$25,400        | -\$11,500        | 82.7%        |   |
| Other Revenues                           | -\$10,945        | -\$18,000        | -\$11,335        | -\$18,000        | \$0              | 0.0%         | Change due to the adaptation of MTO rates with regards to false alarms                                |
| Permit Revenue                           | -\$15,280        | -\$12,000        | -\$13,856        | -\$12,000        | \$0              | 0.0%         |   |
| <b>Revenues Total</b>                    | <b>-\$34,765</b> | <b>-\$43,900</b> | <b>-\$26,841</b> | <b>-\$55,400</b> | <b>-\$11,500</b> | <b>26.2%</b> |   |
|  |                  |                  |                  |                  |                  |              |   |
| <b>Grand Total</b>                       | <b>\$624,227</b> | <b>\$734,422</b> | <b>\$554,195</b> | <b>\$768,252</b> | <b>\$33,830</b>  | <b>4.6%</b>  |   |

**2024 Operating Budget - Draft  
Parks and Recreation - Parks**

|  | 2022<br>Actuals  | 2023<br>Budget   | 2023<br>Actuals  | 2024<br>Budget   | Change<br>(\$)  | Change<br>(%) | Notes:   |
|--|------------------|------------------|------------------|------------------|-----------------|---------------|--|
| <b>Expenses</b>                          |                  |                  |                  |                  |                 |               |  |
| Employee Wages and Benefits              | \$63,842         | \$101,787        | \$101,839        | \$107,250        | \$5,463         | 5.4%          | Due to cost of living adjustment and projected grid movement.  |
| Advertising and Special Events           | \$242            | \$2,300          | \$978            | \$2,300          | \$0             | 0.0%          |  |
| Building Maintenance and Repairs         | \$17,284         | \$18,850         | \$12,742         | \$19,600         | \$750           | 4.0%          |  |
| Contracted Services                      | \$6,619          | \$1,750          | \$816            | \$4,150          | \$2,400         | 137.1%        | All playgrounds require an annual inspection. These inspections have not been completed in the past and need to be completed going forward. By contracting out the inspection it removes the liability from staff. |
| Equipment Repairs and Maintenance        | \$954            | \$4,500          | \$5,309          | \$4,500          | \$0             | 0.0%          |  |
| Fuel                                     | \$4,584          | \$3,300          | \$4,262          | \$3,300          | \$0             | 0.0%          |  |
| Insurance                                | \$7,141          | \$8,207          | \$8,695          | \$9,993          | \$1,786         | 21.8%         |  |
| Internal Rental Recoveries               | \$4,120          | \$2,500          | \$0              | \$2,500          | \$0             | 0.0%          |  |
| Materials and Supplies                   | \$1,075          | \$1,800          | \$9,262          | \$1,800          | \$0             | 0.0%          |  |
| Office Equipment, Materials and Supplies | \$791            | \$800            | \$521            | \$800            | \$0             | 0.0%          |  |
| Professional Development and Memberships | \$1,529          | \$3,850          | \$2,253          | \$3,350          | -\$500          | -13.0%        |  |
| Utilities                                | \$820            | \$750            | \$1,273          | \$1,200          | \$450           | 60.0%         | Additional costs related to South Park building.   |
| Vehicle Repairs and Maintenance          | \$978            | \$600            | \$1,898          | \$600            | \$0             | 0.0%          |  |
| <b>Expenses Total</b>                    | <b>\$111,757</b> | <b>\$152,494</b> | <b>\$152,377</b> | <b>\$162,843</b> | <b>\$10,349</b> | <b>6.8%</b>   |  |
|  |                  |                  |                  |                  |                 |               |  |
| <b>Revenues</b>                          |                  |                  |                  |                  |                 |               |  |
| Other Revenues                           | -\$5,407         | -\$3,000         | -\$5,437         | -\$3,000         | \$0             | 0.0%          |  |
| Rental Revenue                           | -\$3,217         | -\$7,500         | -\$6,152         | -\$7,500         | \$0             | 0.0%          |  |
| <b>Revenues Total</b>                    | <b>-\$11,618</b> | <b>-\$10,500</b> | <b>-\$13,759</b> | <b>-\$10,500</b> | <b>\$0</b>      | <b>0.0%</b>   |  |
|  |                  |                  |                  |                  |                 |               |  |
| <b>Grand Total</b>                       | <b>\$100,139</b> | <b>\$141,994</b> | <b>\$138,617</b> | <b>\$152,343</b> | <b>\$10,349</b> | <b>7.3%</b>   |  |

**2024 Operating Budget - Draft  
Parks and Recreation - Douro Community Center**

|  | 2022<br>Actuals   | 2023<br>Budget    | 2023<br>Actuals   | 2024<br>Budget    | Change<br>(\$)   | Change<br>(%) | Notes:   |
|--|-------------------|-------------------|-------------------|-------------------|------------------|---------------|--|
| <b>Expenses</b>                          |                   |                   |                   |                   |                  |               |  |
| Employee Wages and Benefits              | \$166,788         | \$188,847         | \$128,811         | \$201,759         | \$12,912         | 6.8%          | Due to cost of living adjustment and projected grid movement.                      |
| Advertising and Special Events           | \$398             | \$1,400           | \$296             | \$1,400           | \$0              | 0.0%          |  |
| Building Maintenance and Repairs         | \$29,984          | \$23,300          | \$24,859          | \$23,800          | \$500            | 2.1%          |  |
| Contracted Services                      | \$1,209           | \$6,150           | \$4,155           | \$5,650           | -\$500           | -8.1%         |  |
| Equipment Repairs and Maintenance        | \$15,701          | \$19,430          | \$9,810           | \$19,430          | \$0              | 0.0%          |  |
| Fuel                                     | \$3,327           | \$2,000           | \$1,769           | \$2,000           | \$0              | 0.0%          |  |
| Insurance                                | \$31,122          | \$35,768          | \$39,169          | \$45,017          | \$9,249          | 25.9%         |  |
| Interest Expense                         | \$0               | \$0               | \$0               | \$0               | \$0              | 0.0%          |  |
| Internal Rental Recoveries               | \$874             | \$1,500           | \$0               | \$1,500           | \$0              | 0.0%          |  |
| Materials and Supplies                   | \$959             | \$1,025           | \$5,079           | \$1,025           | \$0              | 0.0%          |  |
| Office Equipment, Materials and Supplies | \$607             | \$1,900           | \$487             | \$1,900           | \$0              | 0.0%          |  |
| Professional Development and Memberships | \$1,835           | \$4,300           | \$1,865           | \$7,300           | \$3,000          | 69.8%         |  |
| Tools and Equipment                      | \$2,766           | \$1,000           | \$256             | \$1,000           | \$0              | 0.0%          |  |
| Utilities                                | \$95,674          | \$118,305         | \$96,013          | \$118,363         | \$58             | 0.0%          |  |
| <b>Expenses Total</b>                    | <b>\$352,270</b>  | <b>\$404,925</b>  | <b>\$313,592</b>  | <b>\$430,144</b>  | <b>\$25,218</b>  | <b>6.2%</b>   |  |
|  |                   |                   |                   |                   |                  |               |  |
| <b>Revenues</b>                          |                   |                   |                   |                   |                  |               |  |
| Advertising Revenue                      | -\$3,876          | -\$4,000          | -\$139            | -\$4,000          | \$0              | 0.0%          |  |
| Other Revenues                           | -\$7,199          | -\$1,200          | -\$11,324         | -\$1,200          | \$0              | 0.0%          |  |
| Rental Revenue                           | -\$222,399        | -\$222,000        | -\$164,464        | -\$234,846        | -\$12,846        | 5.8%          | Increasing to reflect recent ice usage and annual inflation increase to user fees. |
| <b>Revenues Total</b>                    | <b>-\$250,174</b> | <b>-\$227,200</b> | <b>-\$175,926</b> | <b>-\$240,046</b> | <b>-\$12,846</b> | <b>5.7%</b>   |  |
|  |                   |                   |                   |                   |                  |               |  |
| <b>Grand Total</b>                       | <b>\$102,096</b>  | <b>\$177,725</b>  | <b>\$137,666</b>  | <b>\$190,097</b>  | <b>\$12,372</b>  | <b>7.0%</b>   |  |



**2024 Operating Budget - Draft  
Parks and Recreation - Warsaw Arena**

|  | 2022<br>Actuals   | 2023<br>Budget    | 2023 Actuals     | 2024<br>Budget    | Change<br>(\$)   | Change<br>(%) | Notes:  |
|--|-------------------|-------------------|------------------|-------------------|------------------|---------------|---|
| <b>Expenses</b>                          |                   |                   |                  |                   |                  |               |   |
| Employee Wages and Benefits              | \$75,388          | \$143,259         | \$93,294         | \$154,386         | \$11,127         | 7.8%          | Due to cost of living adjustment and projected grid movement. |
| Advertising and Special Events           | \$398             | \$1,400           | \$296            | \$1,400           | \$0              | 0.0%          |   |
| Building Maintenance and Repairs         | \$14,756          | \$15,000          | \$10,801         | \$15,000          | \$0              | 0.0%          |   |
| Computer Hardware and Software           | \$818             | \$600             | \$1,023          | \$600             | \$0              | 0.0%          |   |
| Contracted Services                      | \$1,028           | \$3,125           | \$768            | \$3,125           | \$0              | 0.0%          |   |
| Equipment Repairs and Maintenance        | \$19,896          | \$15,050          | \$13,569         | \$15,050          | \$0              | 0.0%          |   |
| Fuel                                     | \$852             | \$1,000           | \$1,490          | \$1,000           | \$0              | 0.0%          |   |
| Insurance                                | \$23,562          | \$27,080          | \$29,622         | \$34,044          | \$6,964          | 25.7%         |   |
| Internal Rental Recoveries               | \$793             | \$2,000           | \$326            | \$2,000           | \$0              | 0.0%          |   |
| Materials and Supplies                   | \$292             | \$1,100           | \$144            | \$1,100           | \$0              | 0.0%          |   |
| Office Equipment, Materials and Supplies | \$665             | \$950             | \$358            | \$950             | \$0              | 0.0%          |   |
| Tools and Equipment                      | \$3,636           | \$1,000           | \$130            | \$1,000           | \$0              | 0.0%          |   |
| Utilities                                | \$50,048          | \$80,250          | \$54,602         | \$80,250          | \$0              | 0.0%          |   |
| Vehicle Repairs and Maintenance          | \$0               | \$0               | \$0              | \$0               | \$0              | 0.0%          |   |
| <b>Expenses Total</b>                    | <b>\$193,967</b>  | <b>\$295,114</b>  | <b>\$208,287</b> | <b>\$317,205</b>  | <b>\$22,092</b>  | <b>7.5%</b>   |   |
| <b>Revenues</b>                          |                   |                   |                  |                   |                  |               |   |
| Advertising Revenue                      | -\$2,568          | -\$2,000          | -\$139           | -\$2,000          | \$0              | 0.0%          |   |
| Other Revenues                           | -\$144,852        | -\$550            | -\$682           | -\$550            | \$0              | 0.0%          |   |
| Rental Revenue                           | -\$76,972         | -\$117,750        | -\$68,104        | -\$130,750        | -\$13,000        | 11.0%         |   |
| <b>Revenues Total</b>                    | <b>-\$236,892</b> | <b>-\$120,300</b> | <b>-\$68,925</b> | <b>-\$133,300</b> | <b>-\$13,000</b> | <b>10.8%</b>  |   |
| <b>Grand Total</b>                       | <b>-\$42,925</b>  | <b>\$174,814</b>  | <b>\$139,363</b> | <b>\$183,905</b>  | <b>\$9,092</b>   | <b>5.2%</b>   |   |

**2024 Operating Budget - Draft  
Planning and Development**

|  | 2022<br>Actuals  | 2023<br>Budget   | 2023<br>Actuals  | 2024<br>Budget   | Change<br>(\$)  | Change<br>(%) | Notes:   |
|--|------------------|------------------|------------------|------------------|-----------------|---------------|--|
| <b>Planning &amp; Development</b>        |                  |                  |                  |                  |                 |               |  |
| <b>Expenses</b>                          |                  |                  |                  |                  |                 |               |  |
| Employee Wages and Benefits              | \$65,844         | \$89,216         | \$106,117        | \$104,755        | \$15,539        | 17.4%         | Cost of living adjustment; also changed allocation of the Building and Planning admin who was previously 100% allocated to Building. |
| Advertising and Special Events           | \$1,865          | \$1,000          | \$2,973          | \$3,000          | \$2,000         | 200.0%        | Ensure sufficient costs related to planning notices.   |
| Computer Hardware and Software           | \$706            | \$5,000          | \$5,088          | \$5,500          | \$500           | 10.0%         |  |
| Contracted Services                      | \$1,490          | \$4,000          | \$3,277          | \$9,000          | \$5,000         | 125.0%        | Consulting for update to site plan control by-law and mandatory pre-consultation by-law  |
| Office Equipment, Materials and Supplies | \$159            | \$650            | \$23             | \$1,000          | \$350           | 53.8%         |  |
| Professional Development and Memberships | \$339            | \$2,450          | \$1,691          | \$1,700          | -\$750          | -30.6%        | To reflect actual planned training and conferences.  |
| <b>Expenses Total</b>                    | <b>\$70,404</b>  | <b>\$102,316</b> | <b>\$119,170</b> | <b>\$124,955</b> | <b>\$22,639</b> | <b>22.1%</b>  |  |
| <b>Revenues</b>                          |                  |                  |                  |                  |                 |               |  |
| Other Revenues                           | -\$750           | \$300            | -\$3,480         | -\$300           | -\$600          | -200.0%       |  |
| Planning Application Revenue             | -\$22,002        | -\$40,500        | -\$22,251        | -\$34,992        | \$5,508         | -13.6%        | Decreased to reflect actuals.  |
| <b>Revenues Total</b>                    | <b>-\$22,752</b> | <b>-\$40,200</b> | <b>-\$25,731</b> | <b>-\$35,292</b> | <b>\$4,908</b>  | <b>-12.2%</b> |  |
| <b>Planning &amp; Development Total</b>  | <b>\$47,652</b>  | <b>\$62,116</b>  | <b>\$93,439</b>  | <b>\$89,663</b>  | <b>\$27,548</b> | <b>44.3%</b>  |  |
| <b>Otonabee CA</b>                       |                  |                  |                  |                  |                 |               |  |
| <b>Expenses</b>                          |                  |                  |                  |                  |                 |               |  |
| Taxes Payable                            | \$102,657        | \$104,563        | \$104,563        | \$108,030        | \$3,467         | 3.3%          |  |
| <b>Expenses Total</b>                    | <b>\$102,657</b> | <b>\$104,563</b> | <b>\$104,563</b> | <b>\$108,030</b> | <b>\$3,467</b>  | <b>3.3%</b>   |  |
| <b>Otonabee CA Total</b>                 | <b>\$102,657</b> | <b>\$104,563</b> | <b>\$104,563</b> | <b>\$108,030</b> | <b>\$3,467</b>  | <b>3.3%</b>   |  |
| <b>Grand Total</b>                       | <b>\$150,309</b> | <b>\$166,679</b> | <b>\$198,002</b> | <b>\$197,693</b> | <b>\$31,015</b> | <b>18.6%</b>  |  |

**2024 Operating Budget - Draft  
Building Department**

|  | 2022<br>Actuals   | 2023<br>Budget    | 2023<br>Actuals   | 2024<br>Budget    | Change<br>(\$)    | Change<br>(%) | Notes:   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|--|
| <b>Expenses</b>                          |                   |                   |                   |                   |                   |               |  |
| Employee Wages and Benefits              | \$302,021         | \$556,493         | \$381,292         | \$418,120         | -\$138,374        | -24.9%        | The 2023 budget included an additional Building Inspector which is not being forecasted for 2024.<br><br>Also reallocated a portion of the CBO to By-law.<br><br>The Planning and Building Admin was allocated to Planning and By-law. |
| Advertising and Special Events           | \$421             | \$1,000           | \$1,368           | \$1,200           | \$200             | 20.0%         |  |
| Contracted Services                      | \$45,584          | \$55,000          | \$33,745          | \$55,000          | \$0               | 0.0%          |  |
| Equipment Repairs and Maintenance        | \$0               | \$1,500           | \$0               | \$1,500           | \$0               | 0.0%          |  |
| Fuel                                     | \$1,967           | \$4,000           | \$0               | \$4,000           | \$0               | 0.0%          |  |
| Insurance                                | \$14,829          | \$17,043          | \$13,087          | \$15,041          | -\$2,003          | -11.8%        | Insurance is lower due to an adjustment in the allocation to departments.  |
| Office Equipment, Materials and Supplies | \$1,967           | \$3,700           | \$967             | \$3,700           | \$0               | 0.0%          |  |
| Overhead Transfer                        | \$0               | \$24,670          | \$0               | \$24,670          | \$0               | 0.0%          |  |
| Professional Development and Memberships | \$6,239           | \$7,075           | \$3,031           | \$11,575          | \$4,500           | 63.6%         | To reflect actuals and provide needed training to staff.   |
| Utilities                                | \$791             | \$3,840           | \$544             | \$3,840           | \$0               | 0.0%          |  |
| Vehicle Repairs and Maintenance          | \$130             | \$2,000           | \$0               | \$2,000           | \$0               | 0.0%          |  |
| <b>Expenses Total</b>                    | <b>\$378,383</b>  | <b>\$676,321</b>  | <b>\$449,415</b>  | <b>\$540,645</b>  | <b>-\$135,676</b> | <b>-20.1%</b> |  |
| <b>Reserves</b>                          |                   |                   |                   |                   |                   |               |  |
| Transfer to Reserves                     | \$0               | \$67,186          | \$0               | \$53,618          | -\$13,568         | -20.2%        | This transfer is based on a percentage of expenses and because expenses decreased so did the transfer.   |
| <b>Reserves Total</b>                    | <b>\$0</b>        | <b>\$67,186</b>   | <b>\$0</b>        | <b>\$53,618</b>   | <b>-\$13,568</b>  | <b>-20.2%</b> |  |
| <b>Revenues</b>                          |                   |                   |                   |                   |                   |               |  |
| Grants                                   | \$0               | -\$4,464          | \$0               | -\$4,464          | \$0               | 0.0%          |  |
| Permit Revenue                           | -\$530,888        | -\$739,043        | -\$654,528        | -\$589,799        | \$149,244         | -20.2%        | Upon reviewing the projected Permit Revenue it was deemed that the 2023 forecast was too high. The forecast is now more conservative given the potentially unstable economy.   |
| <b>Revenues Total</b>                    | <b>-\$530,888</b> | <b>-\$743,507</b> | <b>-\$654,528</b> | <b>-\$594,263</b> | <b>\$149,244</b>  | <b>-20.1%</b> |  |
| <b>Grand Total</b>                       | <b>-\$152,504</b> | <b>\$0</b>        | <b>-\$205,113</b> | <b>\$0</b>        | <b>\$0</b>        | <b>0.0%</b>   |  |

**2024 Operating Budget - Draft  
By-law Enforcement**

|  | 2022 Actuals       | 2023 Budget      | 2023 Actuals       | 2024 Budget      | Change (\$)     | Change (%)    | Notes:   |
|--|--------------------|------------------|--------------------|------------------|-----------------|---------------|--|
| <b>Expenses</b>                          |                    |                  |                    |                  |                 |               |  |
| Employee Wages and Benefits              | \$0.00             | \$0              | \$0.00             | \$31,221         | \$31,221        | 0.0%          | These costs are from 20% of the CBO and 10% of the Building and Planning admin to reflect time spent on By-law matters and not building code related issues. |
| Professional Development and Memberships | \$150.96           | \$550            | \$71.65            | \$500            | -\$50           | -9.1%         |  |
| Advertising and Special Events           | \$0.00             | \$30             | \$0.00             | \$200            | \$170           | 566.7%        |  |
| Contracted Services                      | \$15,429.83        | \$20,750         | \$11,135.49        | \$28,750         | \$8,000         | 38.6%         | Anticipated increase due to newly established agreement with Humane Society  |
| Insurance                                | \$2,015.25         | \$5,000          | \$3,115.65         | \$5,000          | \$0             | 0.0%          |  |
| Materials and Supplies                   | \$0.00             | \$200            | \$0.00             | \$200            | \$0             | 0.0%          |  |
| Office Equipment, Materials and Supplies | \$0.00             | \$200            | \$0.00             | \$0              | -\$200          | -100.0%       |  |
| <b>Expenses Total</b>                    | <b>\$17,596.04</b> | <b>\$26,730</b>  | <b>\$14,322.79</b> | <b>\$65,871</b>  | <b>\$39,141</b> | <b>146.4%</b> |  |
|  |                    |                  |                    |                  |                 |               |  |
| <b>Revenues</b>                          |                    |                  |                    |                  |                 |               |  |
| Infractions                              | \$0.00             | \$0              | \$0.00             | -\$5,000         | -\$5,000        | 0.0%          |  |
| Other Revenues                           | -\$5,115.25        | -\$10,200        | -\$8,347.61        | -\$5,200         | \$5,000         | -49.0%        | Total revenues not changed, only account.  |
| <b>Revenues Total</b>                    | <b>-\$5,115.25</b> | <b>-\$10,200</b> | <b>-\$8,347.61</b> | <b>-\$10,200</b> | <b>\$0</b>      | <b>0.0%</b>   |  |
|  |                    |                  |                    |                  |                 |               |  |
| <b>Grand Total</b>                       | <b>\$12,480.79</b> | <b>\$16,530</b>  | <b>\$5,975.18</b>  | <b>\$55,671</b>  | <b>\$39,141</b> | <b>236.8%</b> |  |

**2024 Operating Budget - Draft  
Library**

|  | 2022<br>Actuals  | 2023<br>Budget   | 2023<br>Actuals  | 2024<br>Budget   | Change<br>(\$)  | Change<br>(%) | Notes:   |
|--|------------------|------------------|------------------|------------------|-----------------|---------------|--|
| <b>Library</b>                           |                  |                  |                  |                  |                 |               |  |
| <b>Expenses</b>                          |                  |                  |                  |                  |                 |               |  |
| Employee Wages and Benefits              | \$71,616         | \$107,231        | \$88,132         | \$113,958        | \$6,727         | 6.3%          | Hours remaining the same of previous budgets; the increase is related to cost of living adjustment and changes to CEO salary arising from wage review. |
| Advertising and Special Events           | \$250            | \$785            | \$154            | \$785            | \$0             | 0.0%          |  |
| Building Maintenance and Repairs         | \$13,658         | \$5,450          | \$2,099          | \$5,450          | \$0             | 0.0%          |  |
| Computer Hardware and Software           | \$4,633          | \$4,000          | \$1,458          | \$4,100          | \$100           | 2.5%          |  |
| Contracted Services                      | \$4,016          | \$7,050          | \$7,406          | \$7,050          | \$0             | 0.0%          |  |
| Equipment Repairs and Maintenance        | \$1,256          | \$800            | \$0              | \$800            | \$0             | 0.0%          |  |
| Financial Fees and Expenses              | \$12             | \$20             | \$0              | \$20             | \$0             | 0.0%          |  |
| Insurance                                | \$2,746          | \$3,156          | \$3,758          | \$4,320          | \$1,163         | 36.8%         | Increase reflects actuals plus 15%.  |
| Interest Expense                         | \$0              | \$10             | \$29             | \$10             | \$0             | 0.0%          |  |
| Internal Rental Recoveries               | \$138            | \$204            | \$0              | \$204            | \$0             | 0.0%          |  |
| Materials and Supplies                   | \$2,302          | \$3,055          | \$2,402          | \$3,055          | \$0             | 0.0%          |  |
| Office Equipment, Materials and Supplies | \$1,306          | \$2,810          | \$1,938          | \$2,910          | \$100           | 3.6%          |  |
| Professional Development and Memberships | \$3,459          | \$2,990          | \$1,131          | \$3,090          | \$100           | 3.3%          |  |
| Utilities                                | \$10,879         | \$8,600          | \$9,265          | \$10,600         | \$2,000         | 23.3%         | Hydro increase to reflect actuals. The change in actuals is being investigated by staff.   |
| <b>Expenses Total</b>                    | <b>\$116,270</b> | <b>\$146,161</b> | <b>\$117,771</b> | <b>\$156,351</b> | <b>\$10,190</b> | <b>7.0%</b>   |  |
|  |                  |                  |                  |                  |                 |               |  |
| <b>Revenues</b>                          |                  |                  |                  |                  |                 |               |  |
| Donations and Fundraising                | -\$133           | -\$385           | -\$256           | -\$385           | \$0             | 0.0%          |  |
| Infractions                              | -\$37            | -\$408           | -\$135           | -\$408           | \$0             | 0.0%          |  |
| Other Revenues                           | -\$163           | -\$208           | -\$137           | -\$208           | \$0             | 0.0%          |  |
| Program Revenue                          | -\$6             | -\$75            | -\$20            | -\$75            | \$0             | 0.0%          |  |
| <b>Revenues Total</b>                    | <b>-\$338</b>    | <b>-\$1,076</b>  | <b>-\$548</b>    | <b>-\$1,076</b>  | <b>\$0</b>      | <b>0.0%</b>   |  |
|  |                  |                  |                  |                  |                 |               |  |
| <b>Library Total</b>                     | <b>\$115,932</b> | <b>\$145,085</b> | <b>\$117,223</b> | <b>\$155,276</b> | <b>\$10,190</b> | <b>7.0%</b>   |  |
|  |                  |                  |                  |                  |                 |               |  |
| <b>Grand Total</b>                       | <b>\$115,932</b> | <b>\$145,085</b> | <b>\$117,223</b> | <b>\$155,276</b> | <b>\$10,190</b> | <b>7.0%</b>   |  |