

Taxation & General Revenue/Expenses	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Revenue								
Draw from Reserve	-1,426,656	-100,000	-700,000			- 700,000	-600,000	600%
Fees, Service Charges, and Rentals	-4,654					-	0	
Fines and penalties	-352,393	-387,400	-387,400	-	-	-387,400	0	0%
Grants & External Contributions	-679,504	-620,000	-616,400	-	-	-616,400	3,600	-1%
Interest and Investment Income	-432,741	-200,000	-300,000	-	-	-300,000	-100,000	50%
Taxation (Note 1)	-23,348,396	-24,870,915	-26,711,094	-	-	-26,711,094	-1,840,179	7.40%
Other Taxation	-810,536	-387,700	-387,700	-	-	-387,700	0	0%
Revenue Total	-27,054,879	-26,566,015	-29,102,594	-	-	-29,102,594	-2,536,579	10%
Expense								
Salaries & Benefits (Note 2)		-400,000	-200,000	-	-	-200,000	200,000	-50%
Contracted Services	47,835						-	
Fees expense	2,463						-	
Fines and penalties	1,447						-	
Grants & Donations	34,476						-	
Materials & Supplies	35,441						-	
Printing, Advertising & Public Notices	546						-	
Professional Services	943		700,000			700,000	700,000	
Program costs	419						-	
Rebates	15,239	18,000	18,000	-	-	18,000	-	0%
Repairs & Maintenance	13,695						-	
Support to BIA	110,000	110,000	110,000	-	-	110,000	-	0%
Telecommunications							-	
Training, travel, meetings, and conferences (Note 3)		-50,000					50,000	-100%
Transfer to Reserve	1,580,853	659,135	774,435	-	-	774,435	115,300	17%
Write-offs	-48,012	100,000	100,000	-	-	100,000	0	0%
Expense Total	1,795,345	437,135	1,502,435	0	0	1,502,435	1,065,300	244%
Net Revenue	-25,259,534	-26,128,880	-27,600,159	0	0	-27,600,159	-1,471,279	6%

Note 1 : Includes assessment growth projection of 2.7% as reported by MPAC.

Note 2: Eliminated 1/2 of prior year's salary gapping - position vacancies now filled, with the exception of the Executive Director of Corporate Services.

Note 3: Eliminated training and conference gapping - in person training and development opportunities for Council and staff resumed in 2022.

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Council & Committees								
Revenue								
Draw from Reserve	-100,000						-	
Grants & External Contributions	-846						-	
Revenue Total	-100,846						-	
Expense								
Salaries & Benefits	363,708	321,286	326,296	-	-	326,296	5,010	2%
Professional & Contracted Services (Note 1)	7,421	12,500	37,500	-	-	37,500	25,000	200%
Grants & Donations (Note 2)	103,000	5,500	64,000	-	-	64,000	58,500	1064%
Insurance	13,989	16,088	15,100	-	-	15,100	-988	-6%
Interdepartmental Transfers	28,418	34,646	33,947	-	-	33,947	-699	-2%
Materials & Supplies	283	1,250	1,250	-	-	1,250	-	0%
Printing, Advertising & Public Notices	1,016	1,000	1,000	-	-	1,000	-	0%
Program costs	4,999	5,500	5,500	-	-	5,500	-	0%
Protective clothing, uniforms, subscriptions, and memberships	5,729	5,700	5,700	-	-	5,700	-	0%
Sundry Expense (Note 3)	254	5,000					-5,000	-100%
Telecommunications	5,545	6,225	6,225	-	-	6,225	-	0%
Training, travel, meetings, and conferences	2,686	32,250	30,750	-	-	30,750	-1,500	-5%
Transfer to Reserve (Note 4)	31,500	32,130	38,500	-	-	38,500	6,370	20%
Expense Total	568,548	479,075	565,768	-	-	565,768	86,693	18%
Net Expense	467,703	479,075	565,768	-	-	565,768	86,693	18%

Note 1 : Professional services budget of \$25,000 moved from various departments to support Council initiated reviews & studies.

Note 2 : Community Grants & Donations budget moved from Infrastructure & Environment (2022 budget of \$63,000 unchanged).

Note 3: Gifts & Mementos budget moved to Human Resources (2022 budget of \$5,000 increased to \$5,500).

Note 4: Transfer to Information Technology Reserve increased for Council Chamber related equipment and operations support.

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Administration								
Revenue								
Draw from Reserve							-	
Grants & External Contributions		-57,975	-57,975			-57,975	-	
Revenue Total		-57,975	-57,975			-57,975	-	
Expense								
Salaries & Benefits (Note 1)	849,454	1,105,371	1,202,437	0	-	1,202,437	97,066	9%
Professional & Contracted Services (Note 2)	5,197	47,000	87,400	-	-	87,400	40,400	86%
Fines and penalties	620						0	N/A
Insurance	16,787	19,305	18,100	-	-	18,100	-1,205	-6%
Interdepartmental Transfers	-75,735	-66,552	-52,936	-	-	-52,936	13,616	-20%
Labour Relations (Note 3)	52,602	40,000	50,000	-	-	50,000	10,000	25%
Materials & Supplies	3,537	4,775	4,775	-	-	4,775	0	0%
Printing, Advertising & Public Notices (Note 4)	18,433	40,500	50,500	-	-	50,500	10,000	25%
Program costs	121						0	
Protective clothing, uniforms, subscriptions, and memberships (Note 5)	1,256	21,730	14,430	2,000	-	16,430	-5,300	-24%
Software Support & Licensing (Note 6)	44,485	126,200	135,000	0	-	135,000	8,800	7%
Sundry Expense (Note 7)	9,650	20,600	27,100	0	-	27,100	6,500	32%
Telecommunications	1,600	2,600	2,600	0	-	2,600	0	0%
Training, travel, meetings, and conferences	29,199	117,650	115,850	0	-	115,850	-1,800	-2%
Transfer to Reserve (Note 8)	24,500	28,560	42,000	0	-	42,000	13,440	47%
Expense Total	981,706	1,507,739	1,697,256	2,000	0	1,699,256	191,517	13%
Net Expense	981,706	1,449,764	1,639,281	2,000	0	1,641,281	191,517	13%

Note 1: Conversion of 1 Full-time staff from Corporate Services. Increase Customer Experience part-time hours to reflect operational needs. 1.75% increase applied to union and non-union staff per current CA

Note 2 : Estimated carry forward on 2022 Job Evaluation Project. Funded by Modernization Grant.

Note 3: Anticipated legal to successfully negotiate contract renewal terms with 3 collective bargaining units in 2023 - OPSEU, IBEW and CLAC.

Note 4 : Estimated increase to advertising budget to reflect ongoing recruitment efforts throughout the organization. Increased Community Engagement to promote Town services.

(continued)

Administration

Note 5: Elimination of Engaging Midland communication platform (subscriptions). Focus group results indicate better value can be obtained by using alternate media outlets (See above Printing, Advertising & Public Notice budget).

Note 6: Increased cost for ADP (Payroll system) comprehensive services package - 2 year commitment.

Note 7: Gifts & Mementos budget moved from Council & Committees (2022 budget of \$5,000 increased to \$5,500).

Note 8: Transfer to Information Technology Reserve increased for Administration related equipment and operations support.

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Fire								
Revenue								
Fees, Service Charges, and Rentals	- 1,574	- 29,200	- 29,200	-	-	- 29,200	-	0%
Grants & External Contributions	- 44,187						-	
Licenses and permits (Note 1)	- 10,240	- 20,000	- 30,000	-	-	- 30,000	- 10,000	50%
Revenue Total	- 56,001	- 49,200	- 59,200	-	-	- 59,200	- 10,000	20%
Expense								
Salaries & Benefits (Note 2)	2,446,707	2,552,133	2,755,452	-	-	2,755,452	203,319	8%
Professional & Contracted Services (Note 3)		1,000	5,600	-	-	5,600	4,600	460%
Fees expense	49,580	49,750	60,500	-	-	60,500	10,750	22%
Fines and penalties	5						-	
Fuel (Note 4)	14,547	12,000	19,000	-	-	19,000	7,000	58%
Insurance	37,617	43,260	50,500	-	-	50,500	7,240	17%
Interdepartmental Transfers	430	430					- 430	-100%
Labour Relations	6,179	27,500	30,000	-	-	30,000	2,500	9%
Licenses expense	484	500	500	-	-	500	-	0%
Materials & Supplies	26,447	27,200	27,200	-	-	27,200	-	0%
Printing, Advertising & Public Notices	1,118	900	1,375	-	-	1,375	475	53%
Professional Services	7,339	7,500	7,000	-	-	7,000	- 500	-7%
Protective clothing, uniforms, subscriptions, and memberships (Note 5)	33,172	35,300	36,300	15,000	-	51,300	16,000	45%
Repairs & Maintenance	167,680	142,500	140,125	-	-	140,125	- 2,375	-2%
Software Support & Licensing	682	4,000	3,000	-	-	3,000	- 1,000	-25%
Sundry Expense	311	1,000	1,000	-	-	1,000	-	0%
Telecommunications	2,685	2,500	2,620	-	-	2,620	120	5%
Training, travel, meetings, and conferences (Note 6)	42,139	40,350	45,350	-	-	45,350	5,000	12%
Transfer to Reserve (Note 7)	358,500	365,670	415,500	-	-	415,500	49,830	14%
Utilities	20,902	22,105	22,211	-	-	22,211	106	0%
Expense Total	3,216,524	3,335,598	3,623,233	15,000	-	3,638,233	302,635	9%
Net Expense	3,160,523	3,286,398	3,564,033	15,000	-	3,579,033	292,635	9%

Note 1: Increased revenue projections for sale of Fire Permits to reflect pre-pandemic volume.

Note 2 : Moved two Probationary Firefighter positions that were added to the complement in 2021 & 2022 to first class rate. Increase to Career staff and VFF per current CA.

Note 3: Technical services purchased from Barrie Fire.

Note 4 : Estimated increased cost to operate vehicles and equipment.

Note 5: One-time bulk purchase of protective coveralls for all career and volunteer firefighters to help minimize contact with carcinogens.

Note 6: Increased training budget to ensure continued compliance with NFPA standards.

Note 7: Increased transfer to reserves for future vehicle and equipment replacements (10-year phase-in plan of increased annual contributions to match anticipated replacement needs).

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Corporate Services								
Revenue								
Draw from Reserve (Note 1)	- 245,191	- 376,997	- 355,000	-	-	- 355,000	21,997	-6%
Fees, Service Charges, and Rentals (Note 2)	- 49,136	- 37,200	- 48,500	-	-	- 48,500	- 11,300	30%
Grants & External Contributions	-	-	-	-	-	-	-	N/A
Interest and Investment Income	- 2,472	- 6,000	- 6,000	-	-	- 6,000	-	0%
Licenses and permits	- 20,674	- 35,000	- 35,000	-	-	- 35,000	-	0%
Sundry Revenue	- 4,595	- 45,000	- 45,000	-	-	- 45,000	-	0%
Revenue Total	- 322,069	- 500,197	- 489,500	-	-	- 489,500	10,697	-2%
Expense								
Salaries & Benefits (Note 3)	1,538,269	1,864,241	1,898,688	-	-	1,898,688	34,447	2%
Professional & Contracted Services (Note 4)	224,564	236,205	435,000	-	-	435,000	198,795	84%
Fees expense	55	4,000	4,000	-	-	4,000	-	0%
Fines and penalties	272	-	-	-	-	-	-	N/A
Grants & Donations	77,920	63,000	-	-	-	-	- 63,000	-100%
Insurance	54,367	161,727	145,900	-	-	145,900	- 15,827	-10%
Interdepartmental Transfers	42,618	51,011	18,885	-	-	18,885	- 32,126	-63%
Licenses expense	120	200	-	-	-	-	- 200	-100%
Materials & Supplies (Note 5)	31,467	74,206	40,250	-	-	40,250	- 33,956	-46%
Printing, Advertising & Public Notices	57,683	48,700	43,700	-	-	43,700	- 5,000	-10%
Protective clothing, uniforms, subscriptions, and memberships	9,129	22,045	15,870	-	-	15,870	- 6,175	-28%
Purchases for resale	1,246	-	-	-	-	-	-	N/A
Repairs & Maintenance (Note 6)	27,788	37,000	23,000	-	-	23,000	- 14,000	-38%
Software Support & Licensing	223,040	244,200	238,000	-	-	238,000	- 6,200	-3%
Sundry Expense (Note 7)	- 25	45,000	-	-	-	-	- 45,000	-100%
Telecommunications	50,239	83,400	84,400	-	-	84,400	1,000	1%
Training, travel, meetings, and conferences	12,168	63,500	64,300	-	-	64,300	800	1%
Transfer to Reserve (Note 8)	95,500	119,250	96,500	-	-	96,500	- 22,750	-19%
Vehicle, Equipment, and Facility Rentals	-	1,300	-	-	-	-	- 1,300	-100%
Expense Total	2,446,422	3,118,985	3,108,493	-	-	3,108,493	- 10,492	0%
Net Expense	2,124,353	2,618,788	2,618,993	-	-	2,618,993	205	0%

Note 1: Increased transfer from Information Technology reserve to reflect operational costs. Reduced transfer from Elections reserve (costs also removed).

Note 2 : Estimated recoveries on subrogation claims initiated by legal of \$25,000. Increase is offset by reduced estimates for other cost recoveries and real estate record searches.

Note 3: Elevated Finance position to meet operational needs. Moved 1 Full-time staff to Administration. 1.75% increase applied to union and non-union staff per current CA.

Note 4 : Increased cost to provide best in class business continuity services. Increase is reduced by elimination of 2022 election related services.

Note 5: 2022 Election budget line items removed - Annual transfer to reserve to save for anticipated 2026 costs.

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Corporate Services

Note 6: Reduced reliance on physical hardware, with migration to more cloud based systems. Eliminate maintenance contracts on end of life office equipment (not scheduled for replacement).

Note 7: Election budget line items removed

Note 8: Transfer to Information Technology Reserve decreased for Corporate Services related equipment and operations support.

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Planning, Building & Bylaw								
Revenue								
Draw from Reserve (Note 1)	- 17,602	- 235,116	- 685,421	-	-	- 685,421	- 450,305	192%
Fees, Service Charges, and Rentals (Note 2)	- 273,703	- 808,601	- 514,056	-	-	- 514,056	294,545	-36%
Fines and penalties	- 27,686	- 52,500	- 52,500	-	-	- 52,500	-	0%
Gain/Loss on Sale of Assets	463						-	N/A
Grants & External Contributions	- 139,725	- 127,000	- 136,000	-	-	- 136,000	- 9,000	7%
Licenses and permits (Note 3)	- 428,543	- 362,400	- 317,400	-	-	- 317,400	45,000	-12%
Sales		- 1,000	- 1,000	-	-	- 1,000	-	0%
Sundry Revenue	- 6,194	- 3,500	- 9,000	-	-	- 9,000	- 5,500	157%
Revenue Total	- 892,990	- 1,590,117	- 1,715,377	-	-	- 1,715,377	- 125,260	8%
Expense								
Salaries & Benefits	897,524	1,189,771	1,247,238	-	76,000	1,323,238	133,467	11%
Professional & Contracted Services (Note 4)	207,718	161,950	506,700	-	-	506,700	344,750	213%
Fees expense	2,195	1,100	3,600	-	-	3,600	2,500	227%
Fuel (Note 5)	3,132	2,000	5,200	-	-	5,200	3,200	160%
Grounds Maintenance	73,422	67,500	72,500	-	-	72,500	5,000	7%
Insurance	38,118	43,836	41,000	-	-	41,000	- 2,836	-6%
Interdepartmental Transfers	75,842	83,136	86,519	-	-	86,519	3,383	4%
Licenses expense	323	270	470	-	-	470	200	74%
Materials & Supplies	7,667	12,360	12,660	-	-	12,660	300	2%
Printing, Advertising & Public Notices	4,502	10,090	11,250	-	-	11,250	1,160	11%
Program costs	17,602	51,600	51,600	-	-	51,600	-	0%
Protective clothing, uniforms, subscriptions, and memberships	8,449	9,632	11,112	-	-	11,112	1,480	15%
Repairs & Maintenance (Note 6)	6,406	7,475	19,000	-	-	19,000	11,525	154%
Software Support & Licensing (Note 7)	28,481	30,000	36,000	-	-	36,000	6,000	20%
Taxes	51,661	52,300	52,300	-	-	52,300	-	0%
Telecommunications	5,868	6,300	6,300	-	-	6,300	-	0%
Training, travel, meetings, and conferences	8,624	33,700	37,600	-	-	37,600	3,900	12%
Transfer to Reserve (Note 8)	294,750	199,090	318,275	-	-	318,275	119,185	60%
Expense Total	1,732,285	1,962,110	2,519,324	-	76,000	2,595,324	633,214	32%
Net Expense	839,295	371,993	803,947	-	76,000	879,947	507,954	137%

Note 1: Estimated increase from reserves to fund professional services required to resolve OLT appeals and acknowledge the uncertainty of revenue recognition surrounding Bill 109. Transfer of \$70,000 from Building Reserve Fund to balance budget to \$0.

Note 2: Estimated lost revenue based on decision to provide free parking in downtown lots and free boat launch parking.

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Planning, Building and By-law

Note 3: Estimated reduction in net building permit revenue due to market uncertainty, and opportunity for new commercial investments. Reduced licences based on pre-pandemic sales level.

Note 4: Estimated professional services required to resolve existing OLT appeals.

Note 5: Estimated increased cost to operate vehicles and equipment to provide inspection and enforcement services.

Note 6: Estimated payment processing fees on Parking terminals.

Note 7: Estimated maintenance fees on Parking terminals (Change order requests).

Note 8: Increased transfer of \$20,000 to fund 10-year plan for Planning related studies. Offsetting transfer to Tax Stabilization reserve contingent on ability to mitigate the possible impacts of Bill 109.

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Environment and Infrastructure								
Revenue								
Advertising Revenue	- 37,383	- 37,200	- 45,050	-	-	- 45,050	- 7,850	21%
Draw from Reserve (Note 1)	- 888,760	- 1,021,363	- 1,194,437	-	-	- 1,194,437	- 173,074	17%
Fees, Service Charges, and Rentals	- 1,643,338	- 1,958,913	- 1,921,764	-	- 80,000	- 2,001,764	- 42,851	2%
Fines and penalties	- 44,807	- 28,340	- 28,340	-	-	- 28,340	-	0%
Gain/Loss on Sale of Assets	- 44,630						-	
Grants & External Contributions (Note 2)	- 738,267	- 585,719	- 436,369	-	-	- 436,369	149,350	-25%
Interdepartmental Transfers	- 583						-	
Interest and Investment Income		- 25,730	- 25,730	-	-	- 25,730	-	0%
Licenses and permits			800	-	-	800	- 800	
Rate Revenue (Note 3)	- 8,122,042	- 7,363,850	- 7,778,372	-	-	- 7,778,372	- 414,522	6%
Repairs & Maintenance	- 73,000	- 73,000	- 70,625	-	-	- 70,625	2,375	-3%
Sales	- 7,121	- 68,644	- 34,144	-	-	- 34,144	34,500	-50%
Sundry Revenue	- 5,316	- 1,495	- 3,200	-	-	- 3,200	- 1,705	114%
Revenue Total	- 11,605,249	- 11,164,254	- 11,538,831	-	- 80,000	- 11,618,831	- 454,577	4%
Expense								
Salaries & Benefits (Note 4)	6,356,631	7,754,927	8,044,992	-	131,204	8,176,196	421,269	5%
Chemicals	163,259	196,729	194,729	-	-	194,729	- 2,000	-1%
Professional & Contracted Services	1,230,149	1,978,752	2,044,747	-	-	2,044,747	65,995	3%
Debt Servicing	2,151,387	2,206,234	2,376,099	-	-	2,376,099	169,865	8%
Fees expense	61,562	66,012	68,712	-	-	68,712	2,700	4%
Fees, Service Charges, and Rentals	28,255	20,000	36,000	-	-	36,000	16,000	80%
Fines and penalties	665						-	
Fuel (Note 5)	294,724	333,110	427,895	-	-	427,895	94,785	28%
Grants & Donations	288,106	124,890	94,522	-	-	94,522	- 30,368	-24%
Grounds Maintenance	62,477	99,828	117,850	-	-	117,850	18,022	18%
Insurance (Note 6)	804,002	924,512	824,300	-	-	824,300	- 100,212	-11%
Interdepartmental Transfers	- 80,830	- 113,725	- 96,430	-	-	- 96,430	17,295	-15%
Labour Relations		1,250	1,250	-	-	1,250	-	0%
Licenses expense	52,345	53,336	57,876	-	-	57,876	4,540	9%
Materials & Supplies	629,456	796,456	837,770	-	-	837,770	41,314	5%
Printing, Advertising & Public Notices	16,364	113,930	71,830	-	-	71,830	- 42,100	-37%
Program costs (Note 7)	153,813	434,860	201,010	-	-	201,010	- 233,850	-54%
Protective clothing, uniforms, subscriptions, and memberships	93,375	111,724	125,100	-	-	125,100	13,376	12%
Purchases for resale	6,455	13,120	9,600	-	-	9,600	- 3,520	-27%
Repairs & Maintenance (Note 8)	963,475	1,003,103	1,092,206	-	-	1,092,206	89,103	9%
Security	16,955	31,600	32,900	-	-	32,900	1,300	4%
Software Support & Licensing	78,166	116,525	128,525	-	-	128,525	12,000	10%
Sundry Expense	5,537	17,290	17,290	-	-	17,290	-	0%
Taxes	163,233	152,000	164,100	-	-	164,100	12,100	8%
Telecommunications	22,614	29,193	30,393	-	-	30,393	1,200	4%
Town Equipment Rental	20,406						-	

Environment and Infrastructure	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Training, travel, meetings, and conferences	46,612	124,800	139,700	-	-	139,700	14,900	12%
Transfer to Reserve (Note 9)	3,523,072	3,908,914	4,618,146	-	-	4,618,146	709,232	18%
Utilities	1,002,916	1,341,316	1,311,699	-	-	1,311,699	29,617	-2%
Vehicle, Equipment, and Facility Rentals	73,514	98,908	108,508	-	-	108,508	9,600	10%
Write-offs	1,636						-	
Expense Total	18,230,332	21,939,594	23,081,319	-	131,204	23,212,523	1,272,929	6%
Net Expense	6,625,082	10,775,340	11,542,488	-	51,204	11,593,692	818,352	8%

Note 1: Funding provided from the Development Charge Reserve for growth portion of King Street Revitalization Project. Removed funding from Special Events Reserve re: Tall Ships event - every 3 years.

Note 2: Removed 2022 Provincial grant funding for Tall Ships and Cruise Ships. Increased intermunicipal recovery for Midland Penetanguishene transit program.

Note 3: Increased revenue based on water consumption modeling and annual rate increase of 4% for water and 5% for wastewater.

Note 4: Adjusted staff compensation to reflect appropriate position needs and grid placement. 1.75% increase applied to union and non-union staff per current CA. Collective bargaining increase to NSSRC staff.

Note 5: Estimated increased cost to operate vehicles and equipment.

Note 6: Decrease in insurance annual premium reflects 2022 RFP results.

Note 7: Removed 2022 Tall Ships program costs - event every 3 years. Busker fest event from Tourism budget of \$44,600. Increased program costs for Canada Day Event and Tug fest (offset by decrease in general support found on Grants& Donation line).

Note 8: Increased maintenance costs of aging vehicles and equipment. Increased building maintenance at Town Hall and Operations Centre. Additional storm sewer and catch basin maintenance required.

Note 9: Increased transfer to reserves for future asset replacements (10-year phase-in plan of increased annual contributions to match anticipated replacement needs).

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Engineering								
Revenue								
Fees, Service Charges, and Rentals (Note 1)	-197,151	-120,000	-133,450	-	-	-133,450	-13,450	11%
Grants & External Contributions	-1,904						0	
Licenses and permits			-800	-	-	-800	-800	
Revenue Total	-199,055	-120,000	-134,250	-	-	-134,250	-14,250	12%
Expense								
Salaries & Benefits	437,617	428,544	422,494	-	-	422,494	-6,050	-1%
Consultants	15,102	20,000	18,000	-	-	18,000	-2,000	-10%
Grants & Donations (Note 2)		11,000					-11,000	-100%
Insurance	22,383	25,740	24,200	-	-	24,200	-1,540	-6%
Interdepartmental Transfers	10,371	12,388	7,070	-	-	7,070	-5,318	-43%
Materials & Supplies	1,791	6,450	7,250	-	-	7,250	800	12%
Protective clothing, uniforms, subscriptions, and memberships (Note 3)	2,009	23,915	32,450	-	-	32,450	8,535	36%
Software Support & Licensing	1,017						0	
Telecommunications	3,109	4,400	5,850	-	-	5,850	1,450	33%
Training, travel, meetings, and conferences	1,896	17,900	20,400	-	-	20,400	2,500	14%
Transfer to Reserve (Note 4)	40,190	20,494	27,750	-	-	27,750	7,256	35%
Expense Total	535,484	570,831	565,464	0	0	565,464	-5,367	-1%
Net Expense	336,429	450,831	431,214	0	0	431,214	-19,617	-4%

Note 1: Introduced new inspection and subdivision plan preparation fee in 2022.

Note 2: Removed funding for Sustainable Severn Sound. Budget moved to Joint Boards in prior year.

Note 3: Increased protective equipment and memberships to reflect staff complement.

Note 4: Transfer to Information Technology Reserve increased for Engineering related equipment and operations support.

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Water and Wastewater								
Revenue								
Draw from Reserve	- 90,934	- 89,662	- 88,382	-	-	- 88,382	1,280	-1%
Fees, Service Charges, and Rentals	- 132,019	- 64,762	- 64,762	-	-	- 64,762	-	0%
Fines and penalties	- 44,807	- 28,340	- 28,340	-	-	- 28,340	-	0%
Gain/Loss on Sale of Assets	- 45,679							
Grants & External Contributions	- 8,611						-	N/A
Interdepartmental Transfers	- 583						-	N/A
Interest and Investment Income		- 25,530	- 25,530	-	-	- 25,530	-	0%
Rate Revenue (Note 1)	- 8,122,042	- 7,363,850	- 7,778,372	-	-	- 7,778,372	- 414,522	6%
Repairs & Maintenance	- 73,000	- 73,000	- 70,625	-	-	- 70,625		
Sales	- 359						-	N/A
Revenue Total	- 8,518,034	- 7,645,144	- 8,056,011	-	-	- 8,056,011	- 410,867	5%
Expense								
Salaries & Benefits (Note 2)	1,642,973	2,104,358	2,077,619	-	-	2,077,619	- 26,739	-1%
Chemicals	163,259	196,729	194,729	-	-	194,729	- 2,000	-1%
Debt Servicing (Note 3)	877,140	871,759	911,950	-	-	911,950	40,191	5%
Fees expense	20,720	11,987	11,987	-	-	11,987	-	0%
Fines and penalties	281						-	N/A
Fuel	25,713	22,581	24,795	-	-	24,795	2,214	10%
Insurance	238,107	273,823	241,200	-	-	241,200	- 32,623	-12%
Interdepartmental Transfers	12,657	12,453	59,290	-	-	59,290	46,837	376%
Licenses expense	11,505	8,726	8,726	-	-	8,726	-	0%
Materials & Supplies	228,271	267,798	262,998	-	-	262,998	- 4,800	-2%
Printing, Advertising & Public Notices	2,834	580	580	-	-	580	-	0%
Professional & Contracted Services	559,609	686,445	690,422	-	-	690,422	3,977	1%
Protective clothing, uniforms, subscriptions, and membership	45,820	38,100	38,100	-	-	38,100	-	0%
Repairs & Maintenance	317,548	266,326	270,929	-	-	270,929	4,603	2%
Security	7,036	10,750	10,750	-	-	10,750	-	0%
Software Support & Licensing	71,424	98,025	98,025	-	-	98,025	-	0%
Sundry Expense	628	150	150	-	-	150	-	0%
Taxes	125,720	120,000	120,000	-	-	120,000	-	0%
Telecommunications	10,071	10,000	10,000	-	-	10,000	-	0%
Town Equipment Rental	20,326						-	N/A
Training, travel, meetings, and conferences	29,269	57,100	57,100	-	-	57,100	-	0%
Transfer to Reserve (Note 4)	1,605,072	2,012,057	2,390,528	-	-	2,390,528	378,471	19%
Utilities	494,809	574,698	575,433	-	-	575,433	735	0%
Vehicle, Equipment, and Facility Rentals	4,296	700	700	-	-	700	-	0%
Expense Total	6,515,089	7,645,145	8,056,011	-	-	8,056,011	410,866	5%
Net Expense (Revenue)	- 2,002,945	1	-	-	-	-	1	-100%

(continued)

Water and Wastewater

Note 1: Increased revenue based on water consumption modeling and annual rate increase of 5%.

Note 2: Converted existing position to Project Manager. Addition of Stormwater Project Manager in 2022 (partially funded from Operations). 1.75% increase applied to union and non-union staff per current CA.

Note 3: New debt issued in 2022 for 2nd tranche of King Street Reconstruction project. \$900,000 split between Operations, Water & Wastewater. 25 years @ 3.15%.

Note 4 : Increased transfer to reserves for future asset replacements (10-year phase-in plan of increased annual contributions to match anticipated replacement needs).

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Tourism & Harbour								
Revenue								
Advertising Revenue		- 750					750	-100%
Draw from Reserve (Note 1)		- 105,000					105,000	-100%
Fees, Service Charges, and Rentals (Note 2)	- 196,212	- 340,180	- 238,269	-	- 80,000	- 318,269	21,911	-6%
Grants & External Contributions (Note 3)	- 308,585	- 290,019	- 111,519	-	-	- 111,519	178,500	-62%
Sales (Note 4)	- 2,834	- 53,500	- 21,500	-	-	- 21,500	32,000	-60%
Sundry Revenue	- 5,316	- 995	- 2,700	-	-	- 2,700	- 1,705	171%
Revenue Total	- 512,948	- 790,444	- 373,988	-	- 80,000	- 453,988	336,456	-43%
Expense								
Salaries & Benefits (Note 5)	312,478	446,848	402,704	-	69,654	472,358	25,510	6%
Professional & Contracted Services (Note 6)	4,478	54,800	71,100	-	-	71,100	16,300	30%
Fees expense	6,177	4,100	4,300	-	-	4,300	200	5%
Fines and penalties	51						-	N/A
Fuel	669	500	500	-	-	500	-	0%
Grants & Donations (Note 7)	212,163	37,500	13,000	-	-	13,000	- 24,500	-65%
Grounds Maintenance	6,329	7,500	7,500	-	-	7,500	-	0%
Insurance	61,104	70,270	62,200	-	-	62,200	- 8,070	-11%
Interdepartment Transfers	- 2,735	49,342	55,324	-	-	55,324	5,982	12%
Licenses expense	43	260	100	-	-	100	- 160	-62%
Materials & Supplies	3,736	15,615	13,690	-	-	13,690	- 1,925	-12%
Printing, Advertising & Public Notices (Note 8)	12,674	110,550	68,600	-	-	68,600	- 41,950	-38%
Program costs (Note 9)	153,813	434,860	201,010	-	-	201,010	- 233,850	-54%
memberships	6,971	7,400	7,550	-	-	7,550	150	2%
Purchases for resale	1,388	1,000	1,100	-	-	1,100	100	10%
Repairs & Maintenance	27,830	13,300	13,800	-	-	13,800	500	4%
Security	818	8,500	8,500	-	-	8,500	-	0%
Sundry Expense	- 2	1,500	1,500	-	-	1,500	-	0%
Taxes	1,517						-	N/A
Telecommunications	1,673	3,800	3,800	-	-	3,800	-	0%
Training, travel, meetings, and conferences	508	13,450	15,150	-	-	15,150	1,700	13%
Transfer to Reserve	175,655	176,005	181,155	-	-	181,155	5,150	3%
Utilities	11,650	12,654	12,288	-	-	12,288	- 366	-3%
Vehicle, Equipment, and Facility Rentals		14,900	26,000	-	-	26,000	11,100	74%
Write-offs	1,636						-	N/A
Expense Total	1,000,624	1,484,654	1,170,871	-	69,654	1,240,525	- 244,129	-16%
Net Expense	487,676	694,210	796,883	-	- 10,346	786,537	92,327	13%

Note 1: Removed funding from Special Events Reserve re: Tall Ships event - every 3 years.

Note 2: Removed Boat Launch paid parking for residents - \$80,000. Lease revenue moved to Operations.

Note 3: Removed 2022 Provincial grant funding for Tall Ships and Cruise Ships.

Note 4: Removed 2022 Tall Ships daily pass sales - event every 3 years.

(continued)

Tourism & Harbour

Note 5: Conversion of 1 Full-time position back to NSSRC. Enhanced Culture/Tourism support to match operational needs. 1.75% increase applied to union and non-union staff per current CA.

Note 6: Enhanced marketing support to gain additional sponsorships for special events (re: Buttertart Festival).

Note 7: Removed general support of \$25,000 provided for Canada Day. Increased Canada Day program costs found under Program Costs.

Note 8: Removed 2022 Tall ships promotional costs - event every 3 years.

Note 9: Removed 2022 Tall Ships program costs - event every 3 years. Buskerfest event from Tourism budget of \$44,600. Increased program costs for Canada Day Event and Tugfest (offset by decrease in general support found on Grants& Donation line).

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Operations & Fleet								
Revenue								
Advertising Revenue		- 750	- 750	-	-	- 750	-	0%
Draw from Reserve (Note 1)	- 299,181	- 318,055	- 422,409	-	-	- 422,409	- 104,354	33%
Fees, Service Charges, and Rentals (Note 2)	- 591,319	- 558,001	- 622,778	-	-	- 622,778	- 64,777	12%
Gain/Loss on Sale of Assets	- 12,863						-	N/A
Grants & External Contributions	- 21,990	- 41,000	- 35,000	-	-	- 35,000	6,000	-15%
Revenue Total	- 925,353	- 917,806	- 1,080,937	-	-	- 1,080,937	- 163,131	18%
Expense								
Salaries & Benefits (Note 3)	2,928,127	3,352,860	3,529,580	-	61,550	3,591,130	238,270	7%
Professional & Contracted Services	407,971	950,557	952,925	-	-	952,925	2,368	0%
Debt Servicing (Note 4)	840,962	891,229	1,020,903	-	-	1,020,903	129,674	15%
Fees expense	26,495	41,725	43,225	-	-	43,225	1,500	4%
Fines and penalties	182						-	N/A
Fuel (Note 5)	182,712	199,029	254,000	-	-	254,000	54,971	28%
Grants & Donations	10,220	11,600	10,600	-	-	10,600	- 1,000	-9%
Grounds Maintenance (Note 6)	56,148	90,328	107,600	-	-	107,600	17,272	19%
Insurance	296,477	335,860	304,400	-	-	304,400	- 31,460	-9%
Interdepartmental Transfers	- 115,414	- 201,629	- 218,114	-	-	- 218,114	- 16,485	8%
Licenses expense	37,575	40,300	44,300	-	-	44,300	4,000	10%
Materials & Supplies (Note 7)	385,215	478,093	527,332	-	-	527,332	49,239	10%
Printing, Advertising & Public Notices	83	1,050					- 1,050	-100%
Protective clothing, uniforms, subscriptions, and memberships	31,261	34,600	38,050	-	-	38,050	3,450	10%
Repairs & Maintenance (Note 8)	370,496	412,577	466,977	-	-	466,977	54,400	13%
Security	8,184	11,450	12,750	-	-	12,750	1,300	11%
Software Support & Licensing	4,729	14,500	10,500	-	-	10,500	- 4,000	-28%
Taxes	35,996	32,000	44,100	-	-	44,100	12,100	38%
Telecommunications	4,554	6,600	6,250	-	-	6,250	- 350	-5%
Town Equipment Rental	80						-	N/A
Training, travel, meetings, and conferences	12,328	27,250	37,950	-	-	37,950	10,700	39%
Transfer to Reserve (Note 9)	1,470,155	1,467,798	1,777,013	-	-	1,777,013	309,215	21%
Utilities (Note 10)	296,199	419,276	386,889	-	-	386,889	- 32,387	-8%
Vehicle, Equipment, and Facility Rentals	8,410	22,500	21,000	-	-	21,000	- 1,500	-7%
Expense Total	7,299,145	8,639,553	9,378,230	-	61,550	9,439,780	800,227	9%
Grand Total	6,373,791	7,721,747	8,297,293	-	61,550	8,358,843	637,096	8%

Note 1: Funding provided from the Development Charge Reserve for growth portion of King Street Revitalization Project.

Note 2: Most lease agreements moved to Operations. Negotiated increases to agreements subject to renewal this budget cycle recognized.

Note 3: Converted existing labourer position to Operations Supervisor. Operator position converted to Operations Tech. 2 summer students to maintain downtown aesthetics. 1.75% increase applied to union and non-union staff per current CA.

Note 4: New debt issued in 2022 for 2nd tranche of King Street Reconstruction project. \$900,000 split between Operations, Water & Wastewater. 25 years @ 3.15%. Internal debt repayment to Community-wide Initiative Reserve for purchase of Balm Beach property (\$61,000 @ 2.15%).

(continued)

Operations

Note 5: Estimated increased cost to operate vehicles and equipment based on projected fuel cost increases.

Note 6: Increase is due to tree maintenance and planting in parks.

Note 7: Increasing costs for various materials and supplies per current economic trend, largest increase (roughly \$35,000) to road salt and sand material costs.

Note 8: Additional storm sewer and catch basin maintenance costs from external contractors required, as the Town no longer owns and operates its own Vac truck (2022 service level change). Increased building maintenance at Town Hall and Operations Centre.

Note 9: Increased transfer to reserves for future asset replacements (10-year phase-in plan of increased annual contributions to match anticipated replacement needs).

Note 10: Adjusted annual hydro costs to reflect current usage trend. Conversion of streetlights to LED.

	2021	2022	2023 Base	2023 One	2023	2023	2023	2023
Transit	Actuals (\$)	Approved Budget (\$)	Budget (\$)	Time (\$)	Service Level Change (\$)	Request (\$)	Change (\$)	Change (%)
Revenue								
Advertising Revenue	-6,177	-7,200	-8,300	-	-	-8,300	-1,100	15%
Draw from Reserve (Note 1)	-55,400	-65,400	-240,400	-	-	-240,400	-175,000	268%
Fees, Service Charges, and Rentals (Note 2)	-111,084	-112,400	-91,325	-	-	-91,325	21,075	-19%
Gain/Loss on Sale of Assets	13,913						0	N/A
Grants & External Contributions (Note 3)	-361,923	-254,700	-289,850	-	-	-289,850	-35,150	14%
Revenue Total	-520,671	-439,700	-629,875	-	-	-629,875	-190,175	43%
Expense								
Salaries & Benefits (Note 4)	293,366	374,565	432,475	-	-	432,475	57,910	15%
Professional & Contracted Services (Note 5)	239,889	253,950	301,800	-	-	301,800	47,850	19%
Fees expense	807						0	N/A
Fees, Service Charges, and Rentals (Note 6)	28,255	20,000	36,000	-	-	36,000	16,000	80%
Fuel (Note 7)	84,404	109,000	146,600	-	-	146,600	37,600	34%
Insurance (Note 8)	59,601	68,541	53,500	-	-	53,500	-15,041	-22%
Interdepartmental Transfers	2,696	2,696	0	-	-	0	-2,696	-100%
Labour Relations		750	750	-	-	750	0	0%
Licenses expense	2,963	3,300	4,000	-	-	4,000	700	21%
Materials & Supplies	441		600	-	-	600	600	N/A
Printing, Advertising & Public Notices	772	1,750	2,650	-	-	2,650	900	51%
Protective clothing, uniforms, subscriptions, and memberships	1,833	2,450	2,450	-	-	2,450	0	0%
Repairs & Maintenance (Note 9)	157,988	144,500	169,600	-	-	169,600	25,100	17%
Software Support & Licensing (Note 10)	996	4,000	20,000	-	-	20,000	16,000	400%
Sundry Expense	4,911	9,640	9,640	-	-	9,640	0	0%
Telecommunications	474	893	1,293	-	-	1,293	400	45%
Training, travel, meetings, and conferences		3,100	3,100	-	-	3,100	0	0%
Transfer to Reserve (Note 11)	50,000	50,000	55,000	-	-	55,000	5,000	10%
Utilities		4,998	5,100	-	-	5,100	102	2%
Expense Total	929,395	1,054,133	1,244,558	0	0	1,244,558	190,425	18%
Net Expense (Revenue)	408,724	614,433	614,683	0	0	614,683	250	0%

Note 1: Increased available funding from Provincial Gas Tax fund.

Note 2: Reduced bus fare revenue to recognize free transit for resident seniors program.

Note 3: Increased intermunicipal recovery for Midland Penetanguishene transit program.

Note 4: Adjusted part-time transit driver compensation to reflect operational needs. 1.75% increase applied to union and non-union staff per current CA.

(continued)

Transit

Note 5: Estimated increase for Community Reach contract.

Note 6: Increased intermunicipal charge paid to Penetanguishene to account for free transit for resident seniors program.

Note 7: Estimated increased cost to operate vehicles and equipment.

Note 8: Decrease in insurance annual premium reflects 2022 RFP results.

Note 9: Increased maintenance costs of aging vehicles and equipment supplied by Penetanguishene. Most subject to intermunicipal recovery.

Note 10: Increased programming costs to support free transit for resident seniors program.

Note 11: Increased transfer to reserves for future vehicle and equipment replacements (10-year phase-in plan of increased annual contributions to match anticipated replacement needs).

	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
NSSRC								
Revenue								
Advertising Revenue (Note 1)	- 31,207	- 28,500	- 36,000	-	-	- 36,000	- 7,500	26%
Draw from Reserve	- 443,246	- 443,246	- 443,246	-	-	- 443,246	-	0%
Fees, Service Charges, and Rentals (Note 2)	- 415,553	- 763,570	- 771,180	-	-	- 771,180	- 7,610	1%
Grants & External Contributions	- 35,254						-	N/A
Interest and Investment Income		- 200	- 200	-	-	- 200	-	0%
Sales	- 3,929	- 15,144	- 12,644	-	-	- 12,644	2,500	-17%
Sundry Revenue		- 500	- 500	-	-	- 500	-	0%
Revenue Total	- 929,188	- 1,251,160	- 1,263,770	-	-	- 1,263,770	- 12,610	1%
Expense								
Salaries & Benefits (Note 3)	742,070	1,047,752	1,180,120	-	-	1,180,120	132,368	13%
Debt Servicing	433,286	443,246	443,246	-	-	443,246	-	0%
Fees expense	7,363	8,200	9,200	-	-	9,200	1,000	12%
Fines and penalties	151						-	N/A
Fuel	1,226	2,000	2,000	-	-	2,000	-	0%
Grants & Donations	65,723	64,790	70,922	-	-	70,922	6,132	9%
Grounds Maintenance		2,000	2,750	-	-	2,750	750	38%
Insurance (Note 4)	126,329	150,278	138,800	-	-	138,800	- 11,478	-8%
Interdepartmental Transfers	11,594	11,025	-	-	-	-	- 11,025	-100%
Labour Relations		500	500	-	-	500	-	0%
Licenses expense	259	750	750	-	-	750	-	0%
Materials & Supplies	10,003	28,500	25,900	-	-	25,900	- 2,600	-9%
Professional Services	3,100	13,000	10,500	-	-	10,500	- 2,500	-19%
Protective clothing, uniforms, subscriptions, and memberships	5,482	5,259	6,500	-	-	6,500	1,241	24%
Purchases for resale	5,068	12,120	8,500	-	-	8,500	- 3,620	-30%
Repairs & Maintenance	89,614	166,400	170,900	-	-	170,900	4,500	3%
Security	917	900	900	-	-	900	-	0%
Software Support & Licensing							-	N/A
Sundry Expense		6,000	6,000	-	-	6,000	-	0%
Telecommunications	2,733	3,500	3,200	-	-	3,200	- 300	-9%
Training, travel, meetings, and conferences	2,611	6,000	6,000	-	-	6,000	-	0%
Transfer to Reserve (Note 5)	182,000	182,560	186,700	-	-	186,700	4,140	2%
Utilities	200,259	329,690	331,989	-	-	331,989	2,299	1%
Vehicle, Equipment, and Facility Rentals	60,808	60,808	60,808	-	-	60,808	-	0%
Expense Total	1,950,595	2,545,278	2,666,185	-	-	2,666,185	120,907	5%
Net Expense	1,021,407	1,294,118	1,402,415	-	-	1,402,415	108,297	8%

Note 1: Increased interest in the rental of advertising space.

Note 2: Slight increase in rentals supported by current trend. Rate increase is not reflected in budget estimates.

(continued)

NSSRC

Note 3: Conversion of 1 Full Time position from Culture & Tourism. Collective bargaining increase of \$15,000. 1.75% increase applied to union and non-union staff per current CA.

Note 4: Decrease in insurance annual premium reflects 2022 RFP results.

Note 5: Increased transfer to reserves for building and equipment replacements (10-year phase-in plan of increased annual contributions to match anticipated replacement needs).

Agencies, Boards & Commissions	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Revenue								
Draw from Reserve (Note 1)	- 134,829	- 271,381	- 166,381	-	-	- 166,381	105,000	-39%
Fees, Service Charges, and Rentals	- 2,676	- 19,500	- 11,750	-	-	- 11,750	7,750	-40%
Fines and penalties (Note 2)	- 4,597	- 15,000	- 6,000	-	-	- 6,000	9,000	-60%
Grants & External Contributions (Note 3)	- 228,491	- 166,690	- 155,690	-	-	- 155,690	11,000	-7%
Interest and Investment Income							-	N/A
Sales	- 48	- 3,000	- 500	-	-	- 500	2,500	-83%
Sundry Revenue	- 241	- 1,000	- 1,000	-	-	- 1,000	-	0%
Revenue Total	- 370,881	- 476,571	- 341,321	-	-	- 341,321	135,250	-28%
Expense								
Salaries & Benefits	1,013,353	1,051,678	1,106,212	-	-	1,106,212	54,534	5%
Professional Services (Note 4)	333,291	510,119	182,065	-	-	182,065	- 328,054	-64%
Debt Servicing	134,619	134,829	134,829	-	-	134,829	-	0%
Fees expense	1,199	1,500	1,500	-	-	1,500	-	0%
Fines and penalties	55						-	
Grants & Donations	252,814	252,814	168,407	-	-	168,407	- 84,407	-33%
Grounds Maintenance	59	500	500	-	-	500	-	0%
Honorariums	28,900	54,200	54,200	-	-	54,200	-	0%
Insurance	62,120	71,185	68,300	-	-	68,300	- 2,885	-4%
Interdepartmental Transfers	742	1,760	-	-	-	-	- 1,760	-100%
Library Collections	97,556	127,952	127,952	-	-	127,952	-	0%
Materials & Supplies (Note 5)	21,432	39,290	11,790	-	-	11,790	- 27,500	-70%
Printing, Advertising & Public Notices	3,209	5,000	3,000	-	-	3,000	- 2,000	-40%
Program costs	44,564	30,000	30,000	-	-	30,000	-	0%
Protective clothing, uniforms, subscriptions, and memberships	2,598	3,750	3,750	-	-	3,750	-	0%
Repairs & Maintenance	56,553	43,500	40,500	-	-	40,500	- 3,000	-7%
Security	31,382	72,500	72,500	-	-	72,500	-	0%
Software Support & Licensing (Note 6)	18,562	10,000	18,000	-	-	18,000	8,000	80%
Sundry Expense	1,681	750	1,000	-	-	1,000	250	33%
Telecommunications	5,123	17,650	17,650	-	-	17,650	-	0%
Training, travel, meetings, and conferences	8,527	28,821	25,621	-	-	25,621	- 3,200	-11%
Transfer to Reserve (Note 7)	65,000	78,000	147,000	-	-	147,000	69,000	88%
Utilities	55,838	62,487	62,487	-	-	62,487	-	0%
Vehicle, Equipment, and Facility Rentals	6,770	10,000	7,000	-	-	7,000	- 3,000	-30%
Expense Total	2,245,945	2,608,285	2,284,263	-	-	2,284,263	- 324,022	-12%
Net Expense	1,875,064	2,131,714	1,942,942	-	-	1,942,942	- 188,772	-9%

(continued)

Agencies, Boards and Commissions

Note 1: Eliminated operating transfer for MBLDC.

Note 2: Reduced Library fines based on current trend.

Note 3: Removed duplicate budget for Sustainable Seven Sound.

Note 4: Reduced MBLDC legal & consulting fees. LOI in place. Purchase agreement drafted. Removed legal and consulting budgets in Library operations.

Note 5: Increased for health and safety and office supplies.

Note 6: Increased software costs due to changes at County.

Note 7: Increased capital for Huronia Airport by \$79,000 (purchase of snow blower).

Police	2021 Actuals (\$)	2022 Approved Budget (\$)	2023 Base Budget (\$)	2023 One Time (\$)	2023 Service Level Change (\$)	2023 Request (\$)	2023 Change (\$)	2023 Change (%)
Revenue								
Fees, Service Charges, and Rentals	- 34,943	-	-	-	-	-	-	N/A
Grants & External Contributions (Note 1)	- 206,109	- 230,974	- 171,066	-	-	- 171,066	59,908	-26%
Revenue Total	- 241,052	- 230,974	- 171,066	-	-	- 171,066	59,908	-26%
Expense								
Salaries & Benefits	80,560	-	-	-	-	-	-	N/A
OPP Contracted Services (Note 2)	5,647,970	5,017,670	4,720,569	-	-	4,720,569	- 297,101	-6%
Fines and penalties	- 9						-	
Insurance	295	339	200	-	-	200	- 139	-41%
Interdepartmental Transfers	9,257	11,054	10,016	-	-	10,016	- 1,038	-9%
Materials & Supplies (Note 6)	534	-	-	-	-	-	-	N/A
Printing, Advertising & Public Notices	214	-	-	-	-	-	-	N/A
Repairs & Maintenance	1,007	10,000	10,000	-	-	10,000	-	0%
Security	382	600	600	-	-	600	-	0%
Telecommunications	-	1,000	1,000	-	-	1,000	-	0%
Transfer to Reserve (Note 8)	402,869	180,000	183,500	-	-	183,500	3,500	2%
Utilities	20,942	26,120	23,684	-	-	23,684	- 2,436	-9%
Expense Total	6,164,021	5,246,783	4,949,569	-	-	4,949,569	- 297,214	-6%
Net Expense	5,922,969	5,015,809	4,778,503	-	-	4,778,503	- 237,306	-5%

Note 1: Reduction in Court Security Grant.

Note 2: Decrease in Policing costs under standard billing model.