

Overall Summaries By Department				
REVENUES	2024 Approved	2023 Approved	\$ Change on Budget	% Change on Budget
100 - Municipal Purposes	(26,014,643)	(22,322,788)	(3,691,855)	16.5%
120 - Council and Administration	0	0	0	0.0%
130 - Corporate Services	(585,125)	(558,321)	(26,804)	4.8%
250 - Fire & Emergency Services	(278,978)	(266,961)	(12,017)	4.5%
300 - Operations - Public Works - Program Administration	0	0	0	0.0%
310 - Operations - Public Works - Roads	(738,525)	(664,445)	(74,079)	11.1%
320 - Operations - Public Works - Roads Maintenance	(27,300)	(47,740)	20,440	(42.8%)
325 - Operations - Public Works - Agriculture & Reforestation	(89,662)	(123,534)	33,873	(27.4%)
330 - Parking Operations	(2,341,400)	(2,380,400)	39,000	(1.6%)
350 - Public Transit	(1,300,000)	(1,300,000)	0	0.0%
450 - Community and Development	(636,800)	(626,200)	(10,600)	1.7%
460 - Building Services	(1,010,402)	(917,010)	(93,392)	10.2%
465 - By-Law Enforcement	(125,150)	(119,350)	(5,800)	4.9%
550 - Library Services	(87,126)	(81,756)	(5,370)	6.6%
650 - Operations - Parks Recreation & Facilities	(1,650,631)	(1,535,322)	(115,309)	7.5%
700 - Environmental Services - Program Administration	0	0	0	0.0%
710 - Environmental Services - Water	(7,049,410)	(6,434,605)	(614,805)	9.6%
720 - Environmental Services - Waste Water	(5,549,840)	(5,385,881)	(163,959)	3.0%
730 - Storm Water Management	(975,600)	(970,139)	(5,461)	0.0%
740 - Street Lighting	0	(45,531)	45,531	(100.0%)
750 - St. Davids Sewer	(70,391)	(71,964)	1,573	(2.2%)
Total Revenues	(48,530,982)	(43,851,948)	(4,679,034)	10.7%

EXPENSES	2024 Approved	2023 Approved	\$ Change on Budget	% Change on Budget
100 - Municipal Purposes	10,221,363	7,645,187	2,576,175	33.7%
120 - Council and Administration	739,651	669,412	70,240	10.5%
130 - Corporate Services	3,615,040	3,587,525	27,516	0.8%
250 - Fire & Emergency Services	2,491,861	2,370,112	121,750	5.1%
300 - Operations - Public Works - Program Administration	2,107,111	1,949,547	157,564	8.1%
310 - Operations - Public Works - Roads	1,186,845	1,037,813	149,032	14.4%
320 - Operations - Public Works - Roads Maintenance	1,393,260	1,406,190	(12,930)	(0.9%)
325 - Operations - Public Works - Agriculture & Reforestation	89,662	123,534	(33,873)	(27.4%)
330 - Parking Operations	2,341,400	2,380,400	(39,000)	(1.6%)
350 - Public Transit	457,663	439,000	18,663	4.3%
450 - Community and Development	1,724,356	1,529,057	195,299	12.8%
460 - Building Services	1,010,402	917,010	93,392	10.2%
465 - By-Law Enforcement	541,658	426,204	115,454	27.1%
550 - Library Services	955,874	904,502	51,372	5.7%
650 - Operations - Parks Recreation & Facilities	5,494,635	5,053,344	441,290	8.7%
700 - Environmental Services - Program Administration	1,468,997	1,449,636	19,361	1.3%
710 - Environmental Services - Water	5,873,954	5,505,683	368,271	6.7%
720 - Environmental Services - Waste Water	5,256,299	4,865,167	391,131	8.0%
730 - Storm Water Management	975,600	970,139	5,461	0.6%
740 - Street Lighting	514,960	550,522	(35,561)	(6.5%)
750 - St. Davids Sewer	70,391	71,964	(1,573)	(2.2%)
Total Expenses	48,530,982	43,851,948	4,679,034	10.7%

Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments

LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)	2024 Approved	2023 Approved	\$ Change on Budget	% Change on Budget	% Impact on Levy
100 - Municipal Purposes	318,687	288,971	29,716	10.3%	0.2%
120 - Council and Administration	739,651	669,412	70,240	10.5%	0.5%
130 - Corporate Services	3,029,915	3,029,204	711	0.0%	0.0%
250 - Fire & Emergency Services	2,212,883	2,103,151	109,733	5.2%	0.7%
300 - Operations - Public Works - Program Administration	2,107,111	1,949,547	157,564	8.1%	1.1%
310 - Operations - Public Works - Roads	448,320	373,367	74,953	20.1%	0.5%
320 - Operations - Public Works - Roads Maintenance	1,365,960	1,358,450	7,510	0.6%	0.1%
350 - Public Transit	(842,338)	(861,000)	18,663	(100.0%)	0.1%
450 - Community and Development	1,087,556	902,857	184,699	20.5%	1.2%
465 - By-Law Enforcement	416,508	306,854	109,654	35.7%	0.7%
550 - Library Services	868,748	822,746	46,002	5.6%	0.3%
650 - Operations - Parks Recreation & Facilities	3,844,003	3,518,022	325,981	9.3%	2.2%
740 - Street Lighting	514,960	504,990	9,970	2.0%	0.1%
Net Tax Levy (before growth)	16,111,967	14,966,571	1,145,396	7.7%	7.65%
Growth			(135,240)		(0.90%)
Net Tax Levy (after growth)			1,010,156		6.75%

Summary of Changes - Rate Supported Departments

RATE SUPPORTED	2024 Approved	2023 Approved	\$ Change on Budget	% Change on Budget
325 - Operations - Public Works - Agriculture & Reforestation	89,662	123,534	(33,873)	(27.4%)
330 - Parking Operations	2,341,400	2,380,400	(39,000)	(1.6%)
460 - Building Services	1,010,402	917,010	93,392	10.2%
700 - Environmental Services - Program Administration	1,468,997	1,449,636	19,361	1.3%
710 - Environmental Services - Water	5,873,954	5,505,683	368,271	6.7%
720 - Environmental Services - Waste Water	5,256,299	4,865,167	391,131	8.0%
Total Rate Supported	16,040,713	15,241,431	799,283	5.2%

Summary of Changes - Special Levy: Storm Water Management

SPECIAL LEVY (+ve = net expense/ -ve = net revenue)	2024 Proposed	2023 Approved	\$ Change on Budget	% Change on Budget
730 - Storm Water Management	975,600	970,139	5,461	0.6%

2023 Overall Budget Summary by Object/Category (Levy Supported)				
	2024 Approved	2023 Approved	\$ Change on Budget	% Change on Budget
Revenues				
Tax Levy	(16,111,963)	(14,966,567)	(1,145,396)	7.7% *6.75% after growth
Government Transfers (Grants)	(2,417,866)	(2,477,747)	59,881	(2.4%)
Licenses, Permits, Rents, etc.	(1,524,753)	(1,537,040)	12,287	(0.8%)
Municipal Accommodation Tax	(2,100,000)	0	(2,100,000)	0.0%
Other (Investment Income, Interest, Donations, etc.)	(1,769,686)	(1,578,100)	(191,586)	12.1%
Payment-in-lieu-of Taxes	(630,000)	(600,000)	(30,000)	5.0%
Supplemental Taxation	(200,000)	(200,000)	0	0.0%
Transfer from Reserves	(4,244,993)	(3,933,262)	(311,731)	7.9%
User Fees & Penalties	(2,515,408)	(2,347,662)	(167,746)	7.1%
Revenues Total	(31,514,669)	(27,640,378)	(3,874,291)	14.0%
Expenses				
Contracted Services	5,138,215	3,901,604	1,236,611	31.7%
Debt Management -Principal	663,975	568,528	95,447	16.8%
External Transfers	839,238	794,312	44,926	5.7%
Heritage Shuttle	300,000	285,000	15,000	5.3%
Interest on Long-Term Debt	381,141	262,047	119,094	45.4%
Materials & Supplies	4,364,309	4,134,774	229,535	5.6%
Net Chargebacks/(Recoveries)	(625,640)	(522,860)	(102,780)	19.7%
Other Personnel Expenses	162,155	165,000	(2,845)	(1.7%)
Rent and Financial Expenses	49,120	53,000	(3,880)	(7.3%)
Salaries Wages & Benefits	14,015,616	12,955,818	1,059,798	8.2%
Tax Write-off's & Rebates	88,000	108,000	(20,000)	(18.5%)
Transfer to Reserves	6,138,541	4,935,154	1,203,387	24.4%
Expenses Total	31,514,669	27,640,378	3,874,291	14.0%
Net Levy	0	0	(0)	0.0%

2024 Proposed Budget - Municipal Purposes				
100 - Municipal Purposes	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(2,354,590)	(2,379,471)	24,881	(1.0%) 1)
Municipal Accommodation Tax	(2,100,000)	0	(2,100,000)	100.0% 2)
Other (Investment Income, Interest, Donations, etc.)	(1,726,143)	(1,550,100)	(176,043)	11.4% 3)
Payment-in-lieu-of Taxes	(630,000)	(600,000)	(30,000)	5.0% 4)
Supplemental Taxation	(200,000)	(200,000)	0	0.0%
Tax Levy	(16,111,963)	(14,966,567)	(1,145,396)	7.7% *6.75% after growth
Transfer from Reserves	(2,313,278)	(2,082,694)	(230,584)	11.1% 5)
User Fees & Penalties	(578,669)	(543,956)	(34,713)	6.4% 6)
Revenues Total	(26,014,643)	(22,322,788)	(3,691,855)	16.5%
Expenses				
Contracted Services	3,140,867	1,878,532	1,262,335	67.2% 7)
Debt Management -Principal	663,975	568,528	95,447	16.8% 8)
External Transfers	778,269	723,362	54,907	7.6% 9)
Interest on Long-Term Debt	319,979	200,886	119,093	59.3% 8)
Materials & Supplies	316,356	252,622	63,734	25.2% 10)
Net Chargebacks/(Recoveries)	(877,517)	(662,572)	(214,945)	32.4% 11)
Rent and Financial Expenses	26,500	30,000	(3,500)	(11.7%)
Salaries Wages & Benefits	15,688	9,358	6,330	67.6%
Tax Write-off's & Rebates	88,000	108,000	(20,000)	(18.5%)
Transfer to Reserves	5,749,246	4,536,471	1,212,775	26.7% 12)
Expenses Total	10,221,363	7,645,187	2,576,176	33.7%
100 - Municipal Purposes Net Levy	(15,793,280)	(14,677,600)	(1,115,680)	7.6%

Main Change Drivers:

- 1) Reduction in Ontario Municipal Partnerships Grant (OMPF)
- 2) New Cost Centre to reflect Municipal Accommodation Tax (MAT)- estimated revenue collections (50% net revenues transferred to DMO)
- 3) Mainly driven by adjustment to investment income by \$170k to reflect closer to expected actuals (high market interest rates)
- 4) Adjusted PIL's to reflect closer to expected actuals
- 5) Changes reflect increase in Transfer from Reserves required to support Community Partners (Chamber of Commerce, Discretionary Grants and Museum), as well as various **one-time** reserve transfers approved during the February 29th 2024 Budget Review Committee meeting (**\$198,272**), offset by a reduction in funding required to support studies in 2024 as several were finalized in 2023
- 6) Increases in existing Cell Tower revenue agreements and new revenue streams from an additional tower expected for construction in the fall of 2023
- 7) Mainly associated with new revenue sharing agreement with DMO related to MAT tax - transfer of 50% of expected net revenues (\$1.042M); Also, increase in legal expenses to align closer to expected actuals (\$150k)
- 8) New debt payments associated with previously approved projects that have (or are anticipated to) complete (several debentures assumed at half the annual payment based on expected timing of project completion and debenture approval); The overall net levy impact of debt is \$134k after consideration of support from reserves (debt reduction and DC's)
- 9) Increases relating to Community Partners and Discretionary Grants: \$4.4k (4.3%) Discretionary grants (indexed), \$1.5k (1.08%) Chamber of Commerce & Tourism NOTL combined, \$32K (59%) NDAC, and \$16.9k (4.4%) to the Museum. All **EXCEPT NDAC** are funded by Parking reserve and do not impact the tax levy for 2024 (Only NDAC increase of \$32k impacts the levy)
- 10) For 2024, Conferences, Furniture and Equipment, Advertising, and Training accounts have been consolidated into Municipal Purposes from other departments. Therefore, this is not reflective of a true increase but rather a presentation change in where the expenses are being reported (increase in Municipal Purposes with corresponding decreases in the Department where the original budget existed). With this exception, the true impact is a net decrease in Materials and Supplies of approx. \$10k
- 11) Driven by increase in Debt recovery related to new debt expected to be obtained (as described above in #8)
- 12) Related to \$150k increase in TSF to Capital Reserve as approved in CS-23-024 and the net revenue expected from MAT that will be transferred to the MAT reserve (\$1.04M)

2024 Proposed Budget - Council & Administration				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
120 - Council and Administration				
Expenses				
Contracted Services	15,000	15,000	0	0.0%
Materials & Supplies	37,562	37,062	500	1.3%
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	684,089	614,350	69,740	11.4% 1)
Expenses Total	739,651	669,412	70,240	10.5%
120 - Council and Administration Net Levy	739,651	669,412	70,240	10.5%

Main Change Drivers:

1) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024). Also, the new position previously approved in the 2023 budget via business cases is now in 2024 at full cost and was converted to full-time (Communications and Executive Assistant to the Lord Mayor - only 65% of the cost was budgeted in 2023 due to timing)

2024 Proposed Budget - Corporate Services				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
130 - Corporate Services				
Revenues				
Government Transfers (Grants)	0	0	0	0.0%
Licenses, Permits, Rents, etc.	(282,675)	(284,621)	1,946	(0.7%)
Transfer from Reserves	(216,050)	(197,300)	(18,750)	9.5%
User Fees & Penalties	(86,400)	(76,400)	(10,000)	13.1%
Revenues Total	(585,125)	(558,321)	(26,804)	4.8%
Expenses				
Contracted Services	193,225	239,800	(46,575)	(19.4%) 1)
Materials & Supplies	602,702	550,996	51,706	9.4% 2)
Net Chargebacks/(Recoveries)	(170,000)	(75,000)	(95,000)	126.7% 3)
Other Personnel Expenses	68,350	68,600	(250)	(0.4%)
Rent and Financial Expenses	16,500	17,000	(500)	(2.9%)
Salaries Wages & Benefits	2,904,263	2,786,129	118,135	4.2% 4)
Expenses Total	3,615,040	3,587,525	27,516	0.8%
130 - Corporate Services Net Levy	3,029,915	3,029,204	711	0.0%

Main Change Drivers:

- 1) Removed costs associated with systems no longer in use due to conversions (database maintenance in Lotus Notes and Ceridian Payroll)
- 2) Increase mainly driven by IT Licenses to support more users, as well as the full costing of previously approved business case for Cybersecurity in 2023 (only 50% included in 2023 budget due to timing)
- 3) Increase in water rate support funding to match associated activity levels
- 4) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also, new positions previously approved in the 2023 budget via business cases are now in 2024 at full cost (only 65% of the cost was budgeted in 2023 due to timing); Lastly, the increase includes a contract conversion previously deferred from 2023 budget deliberations associated with the Communications Coordinator.

2024 Proposed Budget - Fire & Emergency Services				
250 - Fire & Emergency Services	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(136,478)	(120,439)	(16,039)	13.3% 1)
User Fees & Penalties	(142,500)	(146,522)	4,022	(2.7%)
Revenues Total	(278,978)	(266,961)	(12,017)	4.5%
Expenses				
Contracted Services	6,000	6,000	0	0.0%
Materials & Supplies	538,062	515,838	22,224	4.3% 2)
Net Chargebacks/(Recoveries)	268,531	229,438	39,093	17.0% 3)
Other Personnel Expenses	29,500	34,500	(5,000)	(14.5%)
Salaries Wages & Benefits	1,649,768	1,584,336	65,433	4.1% 4)
Expenses Total	2,491,861	2,370,112	121,750	5.1%
250 - Fire & Emergency Services Net Levy	2,212,883	2,103,151	109,733	5.2%

Main Change Drivers:

- 1) Transfer from Debt Reduction reserve for previously budgeted debt in prior year(s) that remain unused to offset in current budget year
- 2) Mainly attributed to building and vehicle maintenance (\$15k) and Insurance (\$11.2k)
- 3) Attributed to new debt for Pumper (full payment) and Tanker Trucks (half payments based on timing of project completion); Debentures have yet to be obtained, therefore amounts are estimated
- 4) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also includes VFF honorarium increase of \$22k based on expected call volume

2024 Proposed Budget - Public Works - Roads & Irrigation				
300/310/320 - Operations - Public Works - Roads	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(20,000)	(20,000)	0	0.0%
Licenses, Permits, Rents, etc.	(369,837)	(375,583)	5,747	(1.5%)
Transfer from Reserves	(163,688)	(104,302)	(59,386)	56.9% 1)
User Fees & Penalties	(212,300)	(212,300)	0	0.0%
Revenues Total	(765,825)	(712,185)	(53,639)	7.5%
Expenses				
Contracted Services	1,170,500	1,175,800	(5,300)	(0.5%)
Materials & Supplies	851,054	823,244	27,810	3.4% 2)
Net Chargebacks/(Recoveries)	(121,866)	(245,077)	123,211	(50.3%) 3)
Other Personnel Expenses	17,050	19,800	(2,750)	(13.9%)
Salaries Wages & Benefits	2,559,378	2,408,682	150,695	6.3% 4)
Transfer to Reserves	211,100	211,100	0	0.0%
Expenses Total	4,687,216	4,393,549	293,666	6.7%
300/310/320 - Operations - Public Works - Roads Net Levy	3,921,391	3,681,364	240,027	6.5%

Main Change Drivers:

- 1) Transfer from Debt Reduction reserve for previously budgeted debt in prior year(s) that remain unused to offset in current budget year
- 2) Mainly driven by increases related to insurance expense (\$29k) and the Towns Drain Share of billings (\$20k)
- 3) Attributed to new debt for NSR streetscape, Irvine Rd, and Glendale Streetscape (half payments based on timing of project completion); Debentures have yet to be obtained, thus amounts are estimated
- 4) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also, two (2) new positions were approved during the November 22nd Budget Committee meeting (Fleet Mechanic via BC2024-22, and a Climate Change Coordinator via BC2024-23); Note that the new positions approved are only budgeted at 50% of full wage cost due to timing associated with recruitment for 2024. These will be budgeted at 100% in 2025 and beyond.

2024 Proposed Budget - Public Works - Public Works - Agriculture and Reforestation				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
325 - Operations - Public Works - Agriculture & Reforestation				
Revenues				
Government Transfers (Grants)	(43,472)	(43,472)	0	0.0%
User Fees & Penalties	(46,190)	(80,062)	33,873	(42.3%) 1)
Revenues Total	(89,662)	(123,534)	33,873	(27.4%)
Expenses				
Contracted Services	23,063	22,500	563	2.5%
Materials & Supplies	8,713	8,500	213	2.5%
Net Chargebacks/(Recoveries)	19,211	19,567	(356)	(1.8%)
Salaries Wages & Benefits	38,676	72,967	(34,292)	(47.0%) 2)
Expenses Total	89,662	123,534	(33,873)	(27.4%)
325 - Operations - Public Works - Agriculture & Reforestation Net	(0)	(0)	(0)	0.0%

Main Change Drivers:

1) Reflects decrease in billings required to offset increased expenses

2) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024), more than offset by removal of Heavy Machinery Equipment Operator (Phragmities)

2024 Proposed Budget - Parking Operations				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
330 - Parking Operations				
Revenues				
Licenses, Permits, Rents, etc.	(50,000)	(35,000)	(15,000)	42.9% 1)
User Fees & Penalties	(2,291,400)	(2,345,400)	54,000	(2.3%) 1)
Revenues Total	(2,341,400)	(2,380,400)	39,000	(1.6%)
Expenses				
Contracted Services	4,000	23,600	(19,600)	(83.1%) 2)
Materials & Supplies	218,742	182,966	35,776	19.6% 3)
Net Chargebacks/(Recoveries)	2,800	2,800	0	0.0%
Other Personnel Expenses	4,700	5,200	(500)	(9.6%)
Rent and Financial Expenses	40,000	80,000	(40,000)	(50.0%) 4)
Salaries Wages & Benefits	529,988	478,250	51,738	10.8% 5)
Transfer to Reserves	1,541,170	1,607,584	(66,414)	(4.1%)
Expenses Total	2,341,400	2,380,400	(39,000)	(1.6%)
330 - Parking Operations Net Levy	0	0	0	0.0%

Main Change Drivers:

- 1) Adjusted closer to reflect expected actual revenues
- 2) Decrease attributed to the removal of a portion of the budget related to a service The Town does not currently use
- 3) Increase mainly driven by expected increase in Honk Mobile fees associated with greater customer usage
- 4) Decrease mainly driven by a reduction in credit card fees associated with metered parking machines based on anticipated decline in usage
- 5) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also includes contract conversion associated with Enforcement Officer

2024 Proposed Budget - Public Transit				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
350 - Public Transit				
Revenues				
Transfer from Reserves	(1,000,000)	(1,000,000)	0	0.0% 1)
User Fees & Penalties	(300,000)	(300,000)	0	0.0%
Revenues Total	(1,300,000)	(1,300,000)	0	0.0%
Expenses				
Contracted Services	149,650	146,000	3,650	2.5%
Heritage Shuttle	300,000	285,000	15,000	5.3%
Materials & Supplies	513	500	13	2.5%
Net Chargebacks/(Recoveries)	7,500	7,500	0	0.0%
Expenses Total	457,663	439,000	18,663	4.3%
350 - Public Transit Net Levy	(842,338)	(861,000)	18,663	100.0%

Main Change Drivers:

1) Phase in reduction of Transfer from Parking as mandated during 2023 budget deliberations has been motioned to defer to 2025

2024 Proposed Budget - Community & Development				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
450 - Community and Development				
Revenues				
Government Transfers (Grants)	0	(35,000)	35,000	(100.0%) 1)
Licenses, Permits, Rents, etc.	(93,500)	(103,500)	10,000	(9.7%) 2)
Transfer from Reserves	(110,000)	(85,000)	(25,000)	29.4% 3)
User Fees & Penalties	(433,300)	(402,700)	(30,600)	7.6% 2)
Revenues Total	(636,800)	(626,200)	(10,600)	1.7%
Expenses				
Contracted Services	141,500	126,800	14,700	11.6% 4)
External Transfers	60,000	70,000	(10,000)	(14.3%) 1) & 4)
Materials & Supplies	14,350	42,600	(28,250)	(66.3%) 5)
Other Personnel Expenses	20,300	20,800	(500)	(2.4%)
Salaries Wages & Benefits	1,478,206	1,258,858	219,348	17.4% 6)
Transfer to Reserves	10,000	10,000	0	0.0%
Expenses Total	1,724,356	1,529,058	195,298	12.8%
450 - Community and Development Net Levy	1,087,556	902,858	184,698	20.5%

Main Change Drivers:

- 1) Removed Regional grant revenue and corresponding expense associated with Heritage Incentives since it is no longer being offered effective 2024. However, a motion has since been approved (note 4 below) directing the Town to top the grant portion back up to \$60k (previously \$70k in 2023)
- 2) Align revenues closer to expected actuals
- 3) Approved motion per CDS-23-255 (Municipal Heritage meeting Dec. 6th 2023) to increase Heritage Incentive grant to \$60k (funded 4) with Parking) - corresponding increase in transfer from Parking reserve
- 4) Increase driven by Consultants for \$20k (Development Applications and Heritage Strategy)
- 5) As mentioned under Municipal Purposes, this reduction is reflective of the presentation change associated with consolidation of Conference, Advertising, and Furniture and Equipment expense accounts within MP (with a corresponding reduction to departmental accounts)
- 6) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also, new positions previously approved in the 2023 budget via business cases are now in 2024 at full cost (only 65% of the cost was budgeted in 2023 due to timing); Lastly, one new position was approved during the November 22nd Budget Committee meeting (Senior Policy Planner via BC2024-12). Note that the new position approved is only budgeted at 50% of full wage cost due to timing associated with recruitment for 2024. This will be budgeted at 100% in 2025 and beyond.

2024 Proposed Budget - By-law Enforcement				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
465 - By-Law Enforcement				
Revenues				
Licenses, Permits, Rents, etc.	(31,250)	(25,450)	(5,800)	22.8% 1)
User Fees & Penalties	(93,900)	(93,900)	0	0.0%
Revenues Total	(125,150)	(119,350)	(5,800)	4.9%
Expenses				
Contracted Services	92,226	91,086	1,140	1.3%
Materials & Supplies	15,728	12,836	2,892	22.5% 2)
Other Personnel Expenses	9,000	4,750	4,250	89.5% 3)
Salaries Wages & Benefits	400,579	293,406	107,173	36.5% 4)
Transfer to Reserves	24,125	24,125	0	0.0%
Expenses Total	541,658	426,203	115,455	27.1%
465 - By-Law Enforcement Net Levy	416,508	306,853	109,655	35.7%

Main Change Drivers:

- 1) Increase in revenue associated with Docupet implementation and dog license sales trending higher
- 2) Increases attributed to mileage and membership expenses associated with growing staff compliment
- 3) Increases in uniform and courses/seminar expenses associated with growing staff compliment
- 4) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also includes a contract conversion associated with 1 By-Law Enforcement Officer, as well as two new positions approved during the November 22nd Budget Committee meeting (1 By-Law Officer via BC2024-09, and a Municipal By-Law Policy Coordinator via BC2024-08); Note that the new positions approved are only budgeted at 50% of full wage cost due to timing associated with recruitment for 2024. These will be budgeted at 100% in 2025 and beyond.

2024 Proposed Budget - Building Services				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
460 - Building Services				
Revenues				
Transfer from Reserves	(300,402)	(207,010)	(93,392)	45.1% 1)
User Fees & Penalties	(710,000)	(710,000)	0	0.0%
Revenues Total	(1,010,402)	(917,010)	(93,392)	10.2%
Expenses				
Contracted Services	8,500	8,500	0	0.0%
Materials & Supplies	78,766	83,852	(5,086)	(6.1%)
Other Personnel Expenses	9,000	9,500	(500)	(5.3%)
Salaries Wages & Benefits	905,136	806,158	98,978	12.3% 2)
Transfer to Reserves	9,000	9,000	0	0.0%
Expenses Total	1,010,402	917,010	93,392	10.2%
460 - Building Services Net Levy	0	(0)	0	0.0%

Main Change Drivers:

- 1) Result of net increase in expenses as this reflects the net deficit requiring a transfer from the Building reserve at year end to support the segment
- 2) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also, new positions previously approved in the 2023 budget via business cases are now in 2024 at full cost (only 65% of the cost was budgeted in 2023 due to timing)

2024 Proposed Budget - Library Services				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
550 - Library Services				
Revenues				
Government Transfers (Grants)	(43,276)	(43,276)	0	0.0%
Licenses, Permits, Rents, etc.	0	(300)	300	(100.0%)
Other (Investment Income, Interest, Donations, etc.)	(7,000)	(7,000)	0	0.0%
Transfer from Reserves	(17,550)	(16,380)	(1,170)	7.1% 1)
User Fees & Penalties	(19,300)	(14,800)	(4,500)	30.4% 2)
Revenues Total	(87,126)	(81,756)	(5,370)	6.6%
Expenses				
Contracted Services	22,431	23,126	(695)	(3.0%)
Materials & Supplies	111,683	101,062	10,621	10.5% 3)
Net Chargebacks/(Recoveries)	60,000	60,000	0	0.0%
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	738,760	687,926	50,834	7.4% 4)
Transfer to Reserves	20,000	29,388	(9,388)	(31.9%) 5)
Expenses Total	955,874	904,502	51,372	5.7%
550 - Library Services Net Levy	868,748	822,746	46,002	5.6%

Main Change Drivers:

- 1) Increase in TSF from Library DC Reserve to fund 90% of the electronic library collection
- 2) Increases mainly driven by fundraising events and lab rental fees
- 3) Increases mainly driven by licenses not previously budgeted
- 4) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also, additional hours were allocated to the Childrens Library Service Associate role (added 624 hrs)
- 5) Overall decrease in transfer to reserves related to Library Computer, Bequest, and Donation to match Capital investment projections

2024 Proposed Budget - Parks & Recreation				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
650 - Operations - Parks Recreation & Facilities				
Revenues				
Licenses, Permits, Rents, etc.	(747,491)	(747,586)	95	(0.0%)
Other (Investment Income, Interest, Donations, etc.)	(36,543)	(21,000)	(15,543)	74.0% 1)
Transfer from Reserves	(217,558)	(245,013)	27,455	(11.2%) 2)
User Fees & Penalties	(649,039)	(521,723)	(127,316)	24.4% 3)
Revenues Total	(1,650,631)	(1,535,322)	(115,309)	7.5%
Expenses				
Contracted Services	108,366	101,460	6,906	6.8%
External Transfers	969	950	19	2.0%
Interest on Long-Term Debt	61,162	61,161	1	0.0%
Materials & Supplies	1,626,299	1,550,514	75,785	4.9% 4)
Net Chargebacks/(Recoveries)	(23,393)	(67,387)	43,994	(65.3%) 5)
Other Personnel Expenses	11,955	10,550	1,405	13.3%
Rent and Financial Expenses	6,120	6,000	120	2.0%
Salaries Wages & Benefits	3,579,087	3,266,026	313,061	9.6% 6)
Transfer to Reserves	124,070	124,070	0	0.0%
Expenses Total	5,494,635	5,053,344	441,290	8.7%
650 - Operations - Parks Recreation & Facilities Net Levy	3,844,003	3,518,022	325,981	9.3%

Main Change Drivers:

- 1) Revenue related to Communities in Bloom from 2023 to be used in 2024
- 2) Decrease in transfer from Debt Reduction reserve since balance has been fully utilized against associated debt
- 3) Increases driven by Cemetary sales (\$62k), Community Centre rental agreements and memberships (i.e. Niagara Nursery School, Regional Day Care, etc.) (\$50k), and other Recreation revenue (i.e. camps, skating, pool, etc.)
- 4) Various increases mainly driven by inflationary costs including insurance (\$32k), maintenance (\$16k), supplies and equipment (\$24k)
- 5) Attributed to full debt payments associated with the Niagara Nursery School (NNS) construction (only half payment budgeted in 2023 per the debenture schedule); Note that 65% of the payment is to be offset with rental revenue from the NNS
- 6) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Also, new positions previously approved in the 2023 budget via business cases are now in 2024 at full cost (only 65% of the cost was budgeted in 2023 due to timing); Lastly, included is one new position approved during the November 22nd Budget Committee meeting (Recreation Programming Position via BC2024-19); Note that the new position approved is only budgeted at 50% of full wage cost due to timing associated with recruitment for 2024. This will be budgeted at 100% in 2025 and beyond.

2024 Proposed Budget - Environmental Services Program Administration				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
700 - Program Administration				
Expenses				
Net Chargebacks/(Recoveries)	0	0	0	0.0%
Salaries Wages & Benefits	1,468,997	1,449,636	19,361	1.3% 1)
Expenses Total	1,468,997	1,449,636	19,361	1.3%
700 - Environmental Services - Program Administration Net Levy	1,468,997	1,449,636	19,361	1.3%

Environmental Services Program Administration - Main Change Drivers:

1) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024)

NOTE: This is a general program administration cost centre for salaries which are shared between water and wastewater. Salaries are generally allocated 80% to water and 20% to wastewater based on historical allocations.

2024 Proposed Budget - Environmental Services - Water				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
710 - Environmental Services - Water				
Revenues				
Government Transfers (Grants)	0	16,345	16,345	(100.0%) 1)
User Fees & Penalties	7,049,410	6,418,260	631,150	9.8% 2)
Revenues Total	7,049,410	6,434,605	614,805	9.6%
Expenses				
Contracted Services	3,359,809	3,156,493	203,316	6.4% 3)
Materials & Supplies	155,053	187,152	32,099	(17.2%) 4)
Net Chargebacks/(Recoveries)	141,600	94,100	47,500	50.5% 5)
Other Personnel Expenses	16,850	16,850	0	0.0%
Rent and Financial Expenses	3,500	7,000	3,500	(50.0%) 6)
Salaries Wages & Benefits	24,693	15,128	9,565	63.2% 7)
Transfer to Reserves	2,172,449	2,028,960	143,489	7.1% 8)
Expenses Total	5,873,954	5,505,683	368,271	6.7%
710 - Environmental Services - Water Net Levy	1,175,456	928,922	246,534	26.5%

Water - Main Change Drivers:

- 1) Removed government grant associated with funding water students
- 2) **Proposed Water rate increase of 10.8% (fixed and variable)** - Adjusted variable and fixed revenues closer to expected actuals in alignment with volume projections and rate increases proposed.
- 3) Increases driven by Hydro billings related to water (6.5% or .10 cents per bill) and 7.4% increase for utility locate services
- 4) Decreases driven by reduction in construction materials to reflect closer to actuals related to meter repairs (change in components used) and utility locates (transitioned to Hydro)
- 5) Related to increase in water support for salaries within Financial Services division to reflect increasing levels of work corresponding to water related activities (allocation of overhead, reduces tax levy impact)
- 6) Reduction in water write-off expenses to reflect closer to expected actuals
- 7) Reflective of changes in steps within payband and approved rate increase 3.25% for 2024); Increase is also attributed to addition of the new Digital Records Coordinator position approved in the 2023 budget to be allocated at 11% to both Water and Waste Water (only budgeted 65% in 2023 due to budget and recruitment timeline)
- 8) Increase related to transfer to Water Reserve reflective of the net budget surplus (revenues less expenses). The 2020 DFA Rate study recommended \$2.2M to be transferred for the year 2024 in order to meet future capital and operating needs, however, this target is slightly short due to the growing pressures originating from expenditures (i.e. Regional and Hydro rates), as well as a lower than expected consumption volumes.

2024 Proposed Budget - Environmental Services - Waste Water				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
720 - Environmental Services - Waste Water				
Revenues				
Transfer from Reserves	0	(1,841)	1,841	(100.0%) 1)
User Fees & Penalties	(5,549,840)	(5,384,040)	(165,800)	3.1% 2)
Revenues Total	(5,549,840)	(5,385,881)	(163,959)	3.0%
Expenses				
Contracted Services	4,622,500	3,968,503	653,997	16.5% 3)
Materials & Supplies	75,603	74,462	1,141	1.5%
Net Chargebacks/(Recoveries)	95,800	48,300	47,500	98.3% 4)
Other Personnel Expenses	8,850	8,350	500	6.0%
Salaries Wages & Benefits	79,174	65,552	13,622	20.8% 5)
Transfer to Reserves	374,372	700,000	(325,628)	(46.5%) 6)
Expenses Total	5,256,299	4,865,167	391,131	8.0%
720 - Environmental Services - Waste Water Net Levy	293,541	520,714	227,173	(43.6%)

Waste Water - Main Change Drivers:

- 1) Removing transfer from development charges to align with historical actuals.
- 2) **Proposed Waste Water rate increase of 12% (fixed and variable)** - despite a relatively high increase in rates, only a slightly higher increase overall due to reduced consumption volumes relative to projections in the 2020 DFA rate study (upwards of 30% less)
- 3) The increase is attributed to the Regional 2024 By-Law Charge to be requisitioned to the Town for fixed Waste Water based on the previous 3 year average waste water supply volumes. The Towns portion is representative of a 13.34% increase gross of the reconciliation accrual in 2022 (\$343k), and whereby the Regions overall Fixed Waste Water increase is 9.90%.
- 4) Related to increase in water support for salaries within Financial Services division to reflect increasing levels of work corresponding to waste water related activities (reduces tax levy impact)
- 5) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024); Increase is also attributed to addition of the new Digital Records Coordinator position approved in the 2023 budget to be allocated at 11% to both Water and Waste Water (only budgeted 65% in 2023 due to budget and recruitment timeline)
- 6) Decrease related to transfer to Waste Water Reserve reflective of the net budget surplus (revenues less expenses). The 2020 DFA Rate study recommended \$1.05M to be transferred for the year 2024 in order to meet future capital and operating needs, however, this target is short due to the growing pressures originating from expenditures, specifically Regional Fixed charges for 2024 with a gross increase in requisition of 13.34% to the Town, compared to the overall increase of 9.90%. However, the waste water reserve balance compared to the 2020 DFA study exceeds target by 170%, which provides time to rebuild this transfer in future budgets.

2024 Proposed Budget - Storm Water Management				
730 - Storm Water Management	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	(961,600)	(952,111)	(9,489)	1.0%
Payment-in-lieu-of Taxes	(6,000)	(6,000)	0	0.0%
Supplemental Taxation	(8,000)	(8,000)	0	0.0%
Transfer from Reserves	0	(4,028)	4,028	(100.0%) 1)
Revenues Total	(975,600)	(970,139)	(5,461)	0.6%
Expenses				
Contracted Services	667,625	657,500	10,125	1.5% 2)
Materials & Supplies	15,330	15,200	130	0.9%
Net Chargebacks/(Recoveries)	19,098	19,192	(94)	(0.5%)
Salaries Wages & Benefits	45,338	51,828	(6,490)	(12.5%) 3)
Transfer to Reserves	228,209	226,419	1,790	0.8%
Expenses Total	975,600	970,139	5,461	0.6%
730 - Storm Water Management Net Levy	0	(0)	0	0.0%

Main Change Drivers:

- 1) Decrease in transfer from Debt Reduction reserve since balance has been fully utilized against associated debt
- 2) Increases associated with trenchless repairs, flushing and cleaning, and CCTV inspections (volume and inflation)
- 3) Reflective of changes in steps within payband and approved rate increase (3.25% for 2024), more than offset by removal of Heavy Machinery Equipment Operator (Phragmities)

2024 Proposed Budget - Street Lighting				
	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
740 - Street Lighting				
Revenues				
Transfer from Reserves	0	(10,170)	10,170	100.0% 1)
User Fees & Penalties	0	(35,361)	35,361	(100.0%) 2)
Revenues Total	0	(45,531)	45,531	(100.0%)
Expenses				
Contracted Services	98,450	98,000	450	0.5%
Materials & Supplies	250,000	247,500	2,500	1.0%
Net Chargebacks/(Recoveries)	160,714	158,274	2,440	1.5%
Salaries Wages & Benefits	5,796	46,748	(40,951)	(87.6%) 3)
Expenses Total	514,960	550,522	(35,561)	(6.5%)
740 - Street Lighting Net Levy	514,960	504,990	9,970	2.0%

Main Change Drivers:

- 1) Decrease in transfer from Debt Reduction reserve since balance has been fully utilized against associated debt
- 2) Removed billing to Hydro for portion of Utility Locator services since contract has been terminated effective 2023
- 3) Reduction related to removal of Utility Locator position

2024 Proposed Budget - St. Davids Sewer				
750 - St. Davids Sewer	2024 Approved Budget	2023 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(70,391)	(71,964)	1,573	(2.2%)
Revenues Total	(70,391)	(71,964)	1,573	(2.2%)
Expenses				
Net Chargebacks/(Recoveries)	70,391	71,964	(1,573)	(2.2%)
Expenses Total	70,391	71,964	(1,573)	(2.2%)
750 - St. Davids Sewer	0	0	0	0.0%

Main Change Drivers:

Note: This cost centre is used to manage the debt charges related to St. Davids sewer debenture.