

Overall Summaries By Department				
REVENUES	2023 Proposed	2022 Approved	\$ Change on Budget	% Change on Budget
100 - Municipal Purposes	22,374,652	20,665,000	1,709,651	8.3%
120 - Council and Administration	0	0	0	0.0%
130 - Corporate Services	538,321	695,647	(157,327)	(22.6%)
250 - Fire & Emergency Services	266,961	368,804	(101,843)	(27.6%)
300 - Operations - Public Works - Program Administration	0	0	0	0.0%
310 - Operations - Public Works - Roads	666,400	651,576	14,825	2.3%
320 - Operations - Public Works - Roads Maintenance	47,740	111,350	(63,610)	(57.1%)
325 - Operations - Public Works - Agriculture & Reforestation	127,443	109,356	18,088	16.5%
330 - Parking Operations	2,380,400	2,176,100	204,300	9.4%
350 - Public Transit	1,300,000	1,226,453	73,547	6.0%
450 - Community and Development	686,550	656,550	30,000	4.6%
450 - By-Law Enforcement	39,000	76,875	(37,875)	(49.3%)
460 - Building Services	917,010	843,450	73,560	8.7%
550 - Library Services	81,756	72,456	9,300	12.8%
650 - Operations - Parks Recreation & Facilities	1,535,322	1,700,825	(165,503)	(9.7%)
700 - Environmental Services - Program Administration	0	0	0	0.0%
710 - Environmental Services - Water	6,434,605	5,847,490	587,115	10.0%
720 - Environmental Services - Waste Water	5,385,881	3,967,881	1,418,000	35.7%
730 - Storm Water Management	1,270,139	879,443	390,696	44.4%
740 - Street Lighting	45,531	35,361	10,170	28.8%
750 - St. Davids Sewer	71,964	73,558	(1,594)	(2.2%)
Total Revenues	44,169,675	40,158,178	4,011,498	10.0%

Overall Summaries By Department				
EXPENSES	2023 Proposed	2022 Approved	\$ Change on Budget	% Change on Budget
100 - Municipal Purposes	7,484,587	7,026,257	458,331	6.5%
120 - Council and Administration	669,412	586,378	83,034	14.2%
130 - Corporate Services	3,666,237	2,832,185	834,052	29.4%
250 - Fire & Emergency Services	2,370,112	2,307,255	62,857	2.7%
300 - Operations - Public Works - Program Administration	2,011,460	1,872,117	139,342	7.4%
310 - Operations - Public Works - Roads	1,039,768	1,079,151	(39,383)	(3.6%)
320 - Operations - Public Works - Roads Maintenance	1,406,190	1,212,089	194,101	16.0%
325 - Operations - Public Works - Agriculture & Reforestation	127,443	109,356	18,088	16.5%
330 - Parking Operations	2,380,400	2,176,100	204,300	9.4%
350 - Public Transit	439,000	1,226,453	(787,453)	(64.2%)
450 - Community and Development	1,627,750	1,370,388	257,362	18.8%
450 - By-Law Enforcement	307,512	344,684	(37,172)	(10.8%)
460 - Building Services	917,010	843,450	73,560	8.7%
550 - Library Services	921,223	858,734	62,489	7.3%
650 - Operations - Parks Recreation & Facilities	5,088,462	4,887,267	201,195	4.1%
700 - Environmental Services - Program Administration	1,458,955	1,377,762	81,194	5.9%
710 - Environmental Services - Water	5,496,364	4,061,146	1,435,217	35.3%
720 - Environmental Services - Waste Water	4,865,167	4,376,463	488,704	11.2%
730 - Storm Water Management	1,270,139	879,443	390,696	44.4%
740 - Street Lighting	550,522	657,942	(107,421)	(16.3%)
750 - St. Davids Sewer	71,964	73,558	(1,594)	(2.2%)
Total Expenses	44,169,675	40,158,178	4,011,498	10.0%
	(0)	0	(0)	(0)

Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments					
LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)	2023 Proposed	2022 Approved	\$ Change on Budget	% Change on Budget	% Impact on Levy
100 - Municipal Purposes	118,967	31,823	87,144	273.8%	0.6%
120 - Council and Administration	669,412	586,378	83,034	14.2%	0.6%
130 - Corporate Services	3,127,916	2,136,538	991,378	46.4%	7.3%
250 - Fire & Emergency Services	2,103,151	1,938,451	164,700	8.5%	1.2%
300 - Operations - Public Works - Program Administration	2,011,460	1,872,117	139,342	7.4%	1.0%
310 - Operations - Public Works - Roads	373,367	427,575	(54,207)	(12.7%)	(0.4%)
320 - Operations - Public Works - Roads Maintenance	1,358,450	1,100,739	257,711	23.4%	1.9%
350 - Public Transit	(861,000)	(0)	(861,000)	(100.0%)	(6.3%)
450 - Community and Development	941,200	713,838	227,362	31.9%	1.7%
450 - By-Law Enforcement	268,512	267,809	703	0.3%	0.0%
550 - Library Services	839,467	786,278	53,189	6.8%	0.4%
650 - Operations - Parks Recreation & Facilities	3,553,140	3,186,442	366,699	11.5%	2.7%
740 - Street Lighting	504,990	622,581	(117,591)	(18.9%)	(0.9%)
Net Tax Levy (before growth)	15,009,031	13,670,566	1,338,465	9.79%	9.79%
Growth			(168,592)		(1.23%)
Net Tax Levy (after growth)			1,169,873		8.56%

Summary of Changes - Rate Supported Departments				
RATE SUPPORTED	2023 Proposed	2022 Approved	\$ Change on Budget	% Change on Budget
325 - Operations - Public Works - Agriculture & Reforestation	127,443	109,356	18,088	16.5%
330 - Parking Operations	2,380,400	2,176,100	204,300	9.4%
460 - Building Services	917,010	843,450	73,560	8.7%
700/710/720 - Environmental Services - Water & Waste Water	11,820,486	9,815,371	2,005,115	20.4%
Total Rate Supported	15,245,340	12,944,277	2,301,063	17.8%

Summary of Changes - Special Levy: Storm Water Management				
SPECIAL LEVY (+ve = net expense/ -ve = net revenue)	2023 Proposed	2022 Approved	\$ Change on Budget	% Change on Budget
730 - Storm Water Management	1,270,139	879,443	390,696	44.4%

2023 Overall Budget Summary by Object/Category (Levy Supported)				
	2023 Proposed	2022 Approved	\$ Change on Budget	% Change on Budget
Revenues				
Tax Levy	15,009,031	13,670,566	1,338,465	9.8% *8.56% after growth
Government Transfers (Grants)	2,477,747	2,855,654	(377,907)	(13.2%)
Licenses, Permits, Rents, etc.	1,508,995	1,437,321	71,674	5.0%
Other (Investment Income, Interest, Donations, etc.)	1,578,100	1,322,200	255,900	19.4%
Payment-in-lieu-of Taxes	600,000	600,000	0	0.0%
Supplemental Taxation	200,000	200,000	0	0.0%
Transfer from Reserves	3,870,698	4,011,444	(140,746)	(3.5%)
User Fees & Penalties	2,337,662	2,163,713	173,949	8.0%
Revenues Total	27,582,233	26,260,899	1,321,334	5.0%
Expenses				
Contracted Services	3,901,604	4,249,091	(347,487)	(8.2%)
Debt Management -Principal	568,528	751,618	(183,090)	(24.4%)
External Transfers	803,712	606,614	197,098	32.5%
Heritage Shuttle	285,000	175,000	110,000	62.9%
Interest on Long-Term Debt	262,047	357,141	(95,094)	(26.6%)
Materials & Supplies	4,114,774	3,800,261	314,513	8.3%
Net Chargebacks/(Recoveries)	(594,824)	(717,609)	122,785	(17.1%)
Other Personnel Expenses	165,000	176,975	(11,975)	(6.8%)
Rent and Financial Expenses	53,000	40,800	12,200	29.9%
Salaries Wages & Benefits	13,132,375	11,930,496	1,201,880	10.1%
Tax Write-off's & Rebates	108,000	108,000	0	0.0%
Transfer to Reserves	4,783,016	4,782,513	503	0.0%
Expenses Total	27,582,233	26,260,899	1,321,334	5.0%
Net Levy	(0)	0	(0)	0.0%

2023 Proposed Budget - Municipal Purposes				
100 - Municipal Purposes	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	2,379,471	2,614,068	(234,597)	(9.0%) 1)
Other (Investment Income, Interest, Donations, etc.)	1,550,100	1,280,400	269,700	21.1% 2)
Payment-in-lieu-of Taxes	600,000	600,000	0	0.0%
Supplemental Taxation	200,000	200,000	0	0.0%
Tax Levy	15,009,031	13,670,566	1,338,465	9.8% *8.56% after growth
Transfer from Reserves	2,092,094	1,755,737	336,357	19.2% 3)
User Fees & Penalties	543,956	544,229	(274)	(0.1%)
Revenues Total	22,374,652	20,665,000	1,709,651	8.3%
Expenses				
Contracted Services	1,878,532	1,577,655	300,877	19.1% 4)
Debt Management -Principal	568,528	751,618	(183,090)	(24.4%) 5)
External Transfers	732,762	535,664	197,098	36.8% 6)
Interest on Long-Term Debt	200,886	295,980	(95,094)	(32.1%) 5)
Materials & Supplies	232,622	219,014	13,608	6.2% 7)
Net Chargebacks/(Recoveries)	(662,572)	(940,618)	278,046	(29.6%) 8)
Rent and Financial Expenses	30,000	13,000	17,000	130.8% 9)
Salaries Wages & Benefits	9,358	69,876	(60,517)	(86.6%) 10)
Tax Write-off's & Rebates	108,000	108,000	0	0.0%
Transfer to Reserves	4,386,471	4,396,068	(9,597)	(0.2%) 11)
Expenses Total	7,484,587	7,026,257	458,331	6.5%
100 - Municipal Purposes Net Levy	14,890,064	13,638,744	1,251,320	9.2%

Prepared by staff without Council Input

Municipal Purposes - Main Change Drivers:

- 1) Allocation reductions in OCIF and OMPF grants of \$204k and \$55k respectively
- 2) Adjusted investment income by \$287.5k to reflect closer to expected actuals (high market interest rates)
- 3) Mainly driven by a transfer from the Parking Reserve to fund increases related to Community Partners and Discretionary Grants (\$256k) as well as an increase in Transfer from various reserves to support Studies (\$238k) and update of Procurement Policy (grant-funded) (\$50k); Offset by revenue reductions related to the elimination of one-time reserve transfers in 2022 to lessen the levy increase in year (\$208k - OMB, Tax Rate Stabilization and Election Reserves) correlated with note 4.
- 4) Update Procurement Policy (grant-funded) (\$50k), Studies (net \$355k increase where \$70k impact is on the levy) - Various Business Cases included within (BC2023-17/18/26); Please see Business Case Summaries for details; correlated with note 3.
- 5) Mainly driven by debt payments completing in 2022 (\$60k - Prideaux St - Watermain and Streetlight), as well as various other adjustments to debt previously estimated in the 2022 budget (i.e. half payments or deferrals to 2024 to align with expected project completions, at which point the debentures will be obtained - \$138k). Debt is allocated to various Town programs through chargebacks with a corresponding chargeback/recovery.
- 6) Increases related to Discretionary Grants (\$102k) and Community Partners (\$95k), all of which are funded by Parking Revenue
- 7) Increase in insurance expense (\$29k)
- 8) Chargebacks are expense allocations (offsets) to other areas of the budget. Decrease in Debt recovery related to extinguished debt and other adjustments to estimated debt in prior year (as described above in #5)
- 9) Increased exchange expense by \$17k to align closer to expected actuals (exchange rates have heightened based on market conditions)
- 10) Decreased staffing support associated with 2022 Elections for temporary election staff (Elections Coordinator)
- 11) BC2023-24 Transfer to Capital - additional \$150k is within - Please see Business Case Summaries for details

2023 Proposed Budget - Council & Administration				
120 - Council and Administration	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Expenses				
Contracted Services	15,000	15,000	0	0.0%
Materials & Supplies	37,062	25,927	11,135	42.9% 1)
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	614,350	542,451	71,899	13.3% 2)
Expenses Total	669,412	586,378	83,034	14.2%
120 - Council and Administration Net Levy	(669,412)	(586,378)	(83,034)	14.2%

Main Change Drivers:

- 1) Added budget for meals for return to meetings in person
- 2) Standard bargaining unit increase of 2.5%, along with changes in steps within the payband

2023 Proposed Budget - Corporate Services				
130 - Corporate Services	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	16,745	(16,745)	(100.0%) 1)
Licenses, Permits, Rents, etc.	264,621	220,756	43,864	19.9% 2)
Transfer from Reserves	197,300	382,746	(185,446)	(48.5%) 3)
User Fees & Penalties	76,400	75,400	1,000	1.3%
Revenues Total	538,321	695,647	(157,327)	(22.6%)
Expenses				
Contracted Services	239,800	266,800	(27,000)	(10.1%) 4)
Materials & Supplies	550,996	423,026	127,970	30.3% 5)
Net Chargebacks/(Recoveries)	(75,000)	(75,000)	0	0.0%
Other Personnel Expenses	68,600	68,600	0	0.0%
Rent and Financial Expenses	17,000	20,000	(3,000)	(15.0%)
Salaries Wages & Benefits	2,864,841	2,128,759	736,082	34.6% 6)
Expenses Total	3,666,237	2,832,185	834,052	29.4%
130 - Corporate Services Net Levy	(3,127,916)	(2,136,538)	(991,378)	46.4%

Corporate Services - Main Change Drivers:

- 1) One-time funding for salaries in 2022 is removed: RED grant for Project Liason position
 - 2) Introduced new cost centre for Short Term Rental revenue and expenses - increased licensing revenue (includes cost of new Fire Inspector proposed in BC2023-11)
 - 3) Removed one-time reserve transfers from 2022 related to Provincial Modernization funding (net \$185k reduction)
 - 4) Granicus changed from contract to licences account within materials and supplies
- 5) Increases driven by various items including new IT licenses to support more users, as well as the Business Case proposal for Cybersecurity (BC2023-27; \$27.5k which is half of the annualized amount); Further, Adobe budgets across all departments were consolidated to the IT segment (15k); Further drivers include new budget for corporate wide training \$6.75k, along with various other new licences (including the Granicus re-allocation from Contracts above)
- 6) Aside from standard bargaining unit increases (rates 2.5%) and step progressions, various new Business Cases proposed are included here, approximately \$464k, where \$380k is funded with the levy (BC2023-10/11/13/21/22/24/25/28/30: represents 65% of annualized budget given timeline with recruitment in 2023); Please see Business Case and Salary summaries for detail. Short Term Rental costs and related salaries consolidated under Corporate Services.

2023 Proposed Budget - Fire & Emergency Services				
250 - Fire & Emergency Services	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	120,439	252,679	(132,240)	(52.3%) 1)
User Fees & Penalties	146,522	116,125	30,397	26.2% 2)
Revenues Total	266,961	368,804	(101,843)	(27.6%)
Expenses				
Contracted Services	6,000	6,000	0	0.0%
Materials & Supplies	515,838	425,815	90,023	21.1% 3)
Net Chargebacks/(Recoveries)	229,438	276,144	(46,706)	(16.9%) 4)
Other Personnel Expenses	34,500	51,500	(17,000)	(33.0%) 5)
Salaries Wages & Benefits	1,584,336	1,547,796	36,539	2.4%
Expenses Total	2,370,112	2,307,255	62,857	2.7%
250 - Fire & Emergency Services Net Levy	(2,103,151)	(1,938,451)	(164,700)	8.5%

Fire & Emergency Services - Main Change Drivers:

- 1) Reduced Transfer from Debt reduction and DC reserves to align with the timing of expected project completion and corresponding debenture payments (Tanker Truck projects forecasted to have only 1 payment in 2023, and 2 in 2024 and beyond)
- 2) Increases attributed to adjustments to current MTO fees and corresponding revenue (approval forthcoming)
- 3) Driven by increases within various line items including insurance (16k), Licences (\$8.1k), Building & Vehicle maintenance (\$20k), and Recruitment expenses (\$22.5k). Also includes reallocation between account categories with note 5, creating an offsetting reduction in that category
- 4) Reduction in debt chargebacks associated with note 1
- 5) Decrease related to reallocation between account categories with note 3 (\$20k)

2023 Proposed Budget - Public Works - Roads & Irrigation				
300/310/320 - Operations - Public Works - Roads	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	20,000	20,000	0	0.0%
Licenses, Permits, Rents, etc.	377,538	371,576	5,963	1.6% 1)
Transfer from Reserves	104,302	159,050	(54,748)	(34.4%) 2)
User Fees & Penalties	212,300	212,300	0	0.0%
Revenues Total	714,140	762,926	(48,785)	(6.4%)
Expenses				
Contracted Services	1,175,800	1,019,250	156,550	15.4% 3)
Materials & Supplies	823,244	777,315	45,929	5.9% 4)
Net Chargebacks/(Recoveries)	(245,077)	(178,763)	(66,314)	37.1% 5)
Other Personnel Expenses	19,800	17,225	2,575	14.9%
Salaries Wages & Benefits	2,472,550	2,317,230	155,320	6.7% 6)
Transfer to Reserves	211,100	211,100	0	0.0%
Expenses Total	4,457,417	4,163,357	294,061	7.1%
300/310/320 - Operations - Public Works - Roads Net Levy	(3,743,277)	(3,400,431)	(342,846)	10.1%

Roads & Irrigation Main Change Drivers:

- 1) Slight increase in Irrigation permit billings (\$6k)
- 2) Removed one-time Winter Maintenance reserve transfers from 2022 that were used to mitigate tax burden (\$76.5k)
- 3) Various inflationary increases existing contracts to support existing service level; Includes: Tree Trimming (\$29.5k), Traffic Studies & Software (\$29k), Surface Treatment (\$20k), Patching and Spraying (\$20k), Sweeping and Flushing (\$15k), Catchbasins (\$15k), Sanding and Salting (\$10k), Shoulder Patching/Grading and Curb repairs (\$20k), and Sidewalk repairs and maintenance (\$10k).
- 4) New Annual Winter Control Software license (\$20k)
- 5) Reduction in debt chargebacks to align with the timing of expected project completion and corresponding debenture payments
- 6) Aside from standard bargaining unit increases (rates 2.5%) and step progressions, Business Case 2023-33 proposes a new/additional Mechanic of approx. \$60k (represents 65% of annualized budget given the timeline with recruitment in 2023)

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2023 Proposed Budget - Public Works - Public Works - Agriculture and Reforestation (Drains)				
325 - Operations - Public Works - Agriculture & Reforestation	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	43,472	43,472	0	0.0%
User Fees & Penalties	83,971	65,884	18,088	27.5% 1)
Revenues Total	127,443	109,356	18,088	16.5%
Expenses				
Contracted Services	22,500	22,500	0	0.0%
Materials & Supplies	8,500	8,500	0	0.0%
Net Chargebacks/(Recoveries)	19,567	19,353	214	1.1%
Salaries Wages & Benefits	76,876	59,003	17,873	30.3% 2)
Expenses Total	127,443	109,356	18,088	16.5%
325 - Operations - Public Works - Agriculture & Reforestation Net	0	(0)	0	0.0%

Agriculture and Reforestation (Drains) - Main Change Drivers:

1) Reflects increase in billings required to offset increased expenses

2) Aside from standard bargaining unit increases (rates 2.5%) and step progressions, in addition to Business Case 2023-37 which proposes conversion of Contract to FTE for this position

2023 Proposed Budget - Parking Operations				
330 - Parking Operations	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	35,000	50,000	(15,000)	(30.0%) 1)
User Fees & Penalties	2,345,400	2,126,100	219,300	10.3% 1)
Revenues Total	2,380,400	2,176,100	204,300	9.4%
Expenses				
Contracted Services	23,600	23,200	400	1.7%
Materials & Supplies	182,966	139,761	43,205	30.9% 2)
Net Chargebacks/(Recoveries)	2,800	2,800	0	0.0%
Other Personnel Expenses	5,200	5,200	0	0.0%
Rent and Financial Expenses	80,000	45,000	35,000	77.8% 3)
Salaries Wages & Benefits	459,678	449,632	10,046	2.2% 4)
Transfer to Reserves	1,626,156	1,510,507	115,649	7.7%
Expenses Total	2,380,400	2,176,100	204,300	9.4%
330 - Parking Operations Net Levy	(0)	0	(0)	0.0%

Parking - Main Change Drivers:

- 1) Adjusted closer to reflect actuals
- 2) Adjusted to reflect actual costs associated with Honk Mobile Fees and Pay and Display charges
- 3) Increase in Transfer to Parking reserve (Net surplus budgeted within segment)
- 4) Includes Business Cases 2023-23 By-law and Building Admin Assistant (represents 65% of annualized budget given timeline with recruitment in 2023); Please see Business Cases and Salary summaries for details

2023 Proposed Budget - Public Transit/Fort George Operations				
350 - Public Transit	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	126,565	(126,565)	(100.0%) 1)
Transfer from Reserves	1,000,000	859,888	140,112	16.3% 2)
User Fees & Penalties	300,000	240,000	60,000	25.0% 3)
Revenues Total	1,300,000	1,226,453	73,547	6.0%
Expenses				
Contracted Services	146,000	982,900	(836,900)	(85.1%) 4)
Heritage Shuttle	285,000	175,000	110,000	62.9% 5)
Materials & Supplies	500	0	500	0.0%
Net Chargebacks/(Recoveries)	7,500	8,000	(500)	(6.3%)
Salaries Wages & Benefits	0	60,553	(60,553)	100.0% 6)
Expenses Total	439,000	1,226,453	(787,453)	(64.2%)
350 - Public Transit Net Levy	861,000	0	861,000	100.0%

Public Transit/Fort George Operations Main Change Drivers:

- 1) Elimination of Provincial Gas Tax with the uploading of Transit to Upper Tier (Region of Niagara)
- 2) Increase in transfer from the Parking Reserve to supplement for the cost of the Transit Service being uploaded to the Region and billed to the Residents as a separate levy within the Regional levy. The intent is to offset the overall tax burden by keeping the Transit funding in the Town's operating budget to mitigate the increase with the Regions portion of the levy (Decrease in Town levy to offset increase in Region levy).
- 3) Adjusted Fort George Bus revenue to reflect closer to projected actual given normal operations expected to resume in 2023
- 4) Removed budget for On-Demand Transit service with the uploading of the program to the Region of Niagara (Upper Tier)
- 5) Increase for shuttle bus contract for projected costs to run service
- 6) Removed salary allocation as responsibilities are uploaded to the Region with the service

2023 Proposed Budget - Community & Development				
450 - Community and Development	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	35,000	35,000	0	0.0%
Licenses, Permits, Rents, etc.	115,450	115,450	0	0.0%
Transfer from Reserves	85,000	85,000	0	0.0%
User Fees & Penalties	451,100	421,100	30,000	7.1% 1)
Revenues Total	686,550	656,550	30,000	4.6%
Expenses				
Contracted Services	206,886	181,886	25,000	13.7% 2)
External Transfers	70,000	70,000	0	0.0%
Materials & Supplies	43,300	40,550	2,750	6.8%
Other Personnel Expenses	20,800	18,950	1,850	9.8%
Rent and Financial Expenses	0	0	0	0.0%
Salaries Wages & Benefits	1,266,764	1,039,002	227,762	21.9% 3)
Transfer to Reserves	20,000	20,000	0	0.0%
Expenses Total	1,627,750	1,370,388	257,362	18.8%
450 - Community and Development Net Levy	(941,200)	(713,838)	(227,362)	31.9%

Community & Development - Main Change Drivers:

- 1) Increased revenues projected associated with consent and minor variance application fees
- 2) Increases related to BC2023-18 Planning Studies- Heritage Designations (\$15k) and hiring of a consultant for planning application review to ensure planning act timelines are met as per new legislation (\$10k)
- 3) Business Cases 2023-09: New Heritage Planner and BC2023-29: New Planner 2 (represents 65% of annualized budget given timeline with recruitment in 2023); Please see Business Cases and Salary summaries for detail

2023 Proposed Budget - By-law Enforcement				
450 - By-Law Enforcement	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	3,500	3,500	0	0.0%
Transfer from Reserves	0	37,875	(37,875)	(100.0%) 1)
User Fees & Penalties	35,500	35,500	0	0.0%
Revenues Total	39,000	76,875	(37,875)	(49.3%)
Expenses				
Contracted Services	11,000	11,000	0	0.0%
Materials & Supplies	12,136	11,139	997	9.0%
Net Chargebacks/(Recoveries)	0	0	0	0.0%
Other Personnel Expenses	4,750	4,750	0	0.0%
Salaries Wages & Benefits	265,501	303,670	(38,169)	(12.6%) 2)
Transfer to Reserves	14,125	14,125	0	0.0%
Expenses Total	307,512	344,684	(37,172)	(10.8%)
450 - By-Law Enforcement Net Levy	(268,512)	(267,809)	(703)	0.3%

By-Law Enforcement - Main Change Drivers:

- 1) Removed one-time funding from 2022 associated with Provincial Modernization
- 2) Decrease associated with the removal of the Contract By-Law Officer identified in note 1

2023 Proposed Budget - Building Services - Rate Supported				
460 - Building Services	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	207,010	133,450	73,560	55.1% 1)
User Fees & Penalties	710,000	710,000	0	0.0%
Revenues Total	917,010	843,450	73,560	8.7%
Expenses				
Contracted Services	8,500	7,500	1,000	13.3%
Materials & Supplies	83,852	33,528	50,324	150.1% 2)
Other Personnel Expenses	9,500	8,800	700	8.0%
Salaries Wages & Benefits	806,158	784,622	21,536	2.7% 3)
Transfer to Reserves	9,000	9,000	0	0.0%
Expenses Total	917,010	843,450	73,560	8.7%
460 - Building Services Net Levy	0	(0)	0	0.0%

Building Services - Main Change Drivers:

- 1) Result of net increase in expenses to support segment
- 2) Increase driven by new licence cost for Online Building Permit applications (e-Permitting) (\$44k)
- 3) Includes Business Cases BC2023-08 New Building Inspector, BC2023-09 - New Heritage Planner (15% of position), and BC2023-23 By-Law and Building Admin (50%) - Please see business case and salary summaries for details

2023 Proposed Budget - Library Services				
550 - Library Services	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	43,276	43,276	0	0.0%
Licenses, Permits, Rents, etc.	300	250	50	20.0%
Other (Investment Income, Interest, Donations, etc.)	7,000	7,800	(800)	(10.3%)
Transfer from Reserves	16,380	16,380	0	0.0%
User Fees & Penalties	14,800	4,750	10,050	211.6% 1)
Revenues Total	81,756	72,456	9,300	12.8%
Expenses				
Contracted Services	23,126	32,000	(8,874)	(27.7%) 2)
Materials & Supplies	101,062	93,557	7,505	8.0%
Net Chargebacks/(Recoveries)	60,000	60,000	0	0.0%
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	706,785	653,027	53,758	8.2% 3)
Transfer to Reserves	27,250	17,150	10,100	58.9% 4)
Expenses Total	921,223	858,734	62,489	7.3%
550 - Library Services Net Levy	(839,467)	(786,278)	(53,189)	6.8%

Library Services - Main Change Drivers:

- 1) Mainly driven by anticipated increase in annual fundraising events and other program related revenues
- 2) Cancelled and removed Bibliotech and Intelligent Shelving Service contracts
- 3) Aside from standard bargaining unit increases (rates 2.5%) and step progressions, increased contract hours for Library Service Associates
- 4) Increase in transfers to various reserves to help fund capital projects in 2023 and beyond

2023 Proposed Budget - Parks & Recreation				
650 - Operations - Parks Recreation & Facilities	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	747,586	725,789	21,797	3.0%
Other (Investment Income, Interest, Donations, etc.)	21,000	34,000	(13,000)	(38.2%) 1)
Transfer from Reserves	245,013	462,089	(217,076)	(47.0%) 2)
User Fees & Penalties	521,723	478,947	42,776	8.9%
Revenues Total	1,535,322	1,700,825	(165,503)	(9.7%)
Expenses				
Contracted Services	101,460	74,600	26,860	36.0% 3)
External Transfers	950	950	0	0.0%
Interest on Long-Term Debt	61,161	61,161	0	0.0%
Materials & Supplies	1,550,514	1,431,418	119,096	8.3% 4)
Net Chargebacks/(Recoveries)	(67,387)	(49,989)	(17,398)	34.8% 5)
Other Personnel Expenses	10,550	9,950	600	6.0%
Rent and Financial Expenses	6,000	7,800	(1,800)	(23.1%)
Salaries Wages & Benefits	3,301,144	3,227,307	73,837	2.3% 6)
Transfer to Reserves	124,070	124,070	0	0.0%
Expenses Total	5,088,462	4,887,267	201,195	4.1%
650 - Operations - Parks Recreation & Facilities Net Levy	(3,553,140)	(3,186,442)	(366,699)	11.5%

Parks & Recreation - Main Change Drivers:

- 1) Slight decrease to reflect prior year revenue performance (\$20k)
- 2) Removed one-time reserve transfers from Safe-Restart Funding to fund COVID related implications including COVID Screeners (\$140k) and lost revenues (\$101k)
- 3) Various inflationary increases existing contracts to support existing service level; including GPS data for new tablets, cost and volume increases associated with tree contractor, a portable washroom, inspections and repairs on Queen St. and 176 Wellington (Former Hospital).
- 4) Increases in Insurance expense (\$45k), Cemetery foundation and marker costs (\$24k - offset by corresponding revenues), various supplies (\$21k), general and building maintenance (\$11k)
- 5) Reduction in debt chargebacks to align with the timing of expected project completion and corresponding debenture payments
- 6) Includes various position associated Business Cases 2023-01/03/04/32; Please see Business Cases and Salary summaries for details

2023 Proposed Budget - Storm Water Management				
730 - Storm Water Management	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	1,252,111	879,443	372,668	42.4%
Payment-in-lieu-of Taxes	6,000	0	6,000	100.0% 1)
Supplemental Taxation	8,000	0	8,000	100.0% 1)
Transfer from Reserves	4,028	0	4,028	100.0% 1)
Revenues Total	1,270,139	879,443	390,696	44.4%
Expenses				
Contracted Services	957,500	343,750	613,750	178.5% 2)
Materials & Supplies	15,200	8,500	6,700	78.8% 3)
Net Chargebacks/(Recoveries)	19,192	19,135	57	0.3%
Salaries Wages & Benefits	52,805	45,558	7,247	15.9%
Transfer to Reserves	225,442	462,500	(237,058)	(51.3%) 4)
Expenses Total	1,270,139	879,443	390,696	44.4%
730 - Storm Water Management Net Levy	0	0	(0)	0.0%

Storm Sewer - Main Change Drivers:

- 1) Adjust for actual revenues projected
- 2) Increase driven by BC2023-31 - Expedite two Storm Pond Cleanings \$500k, as well as an increase to contracted services line to complete partial cleanout of 3 ponds and cleanouts from 2022 carrying forward into 2023
- 3) Mainly driven by an increase in utilities associated with the setup of a new pond (\$2.5k), a new auto-cad license (\$5.2k), and construction materials
- 4) One-time reduction in transfer to Storm reserve to use for pond cleanings established in Business Case 2023-31 and mitigate a higher levy increase

2023 Proposed Budget - Street Lighting				
740 - Sreet Lighting	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	10,170	0	10,170	100.0% 1)
User Fees & Penalties	35,361	35,361	0	0.0%
Revenues Total	45,531	35,361	10,170	28.8%
Expenses				
Contracted Services	98,000	82,000	16,000	19.5% 2)
Materials & Supplies	247,500	352,500	(105,000)	(29.8%) 3)
Net Chargebacks/(Recoveries)	158,274	182,617	(24,343)	(13.3%) 4)
Salaries Wages & Benefits	46,748	40,826	5,922	14.5%
Expenses Total	550,522	657,942	(107,421)	(16.3%)
740 - Street Lighting Net Levy	(504,990)	(622,581)	117,591	(18.9%)

Street Lighting - Main Change Drivers:

- 1) Increase transfer from debt reduction reserve to align with debt payment schedules
- 2) Adjusted maintenance costs to reflect closer to projected actuals
- 3) Reduced utility costs to reflect closer to actuals as a result of the LED conversion implementation
- 4) Reduction in debt allocations to match expected debenture payments

2023 Proposed Budget - Environmental Services - Program Administration				
700 - Environmental Services - Program Administration	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Expenses				
Salaries Wages & Benefits	1,458,955	1,377,762	81,194	5.9% 1)
Expenses Total	1,458,955	1,377,762	81,194	5.9%
700 - Environmental Services - Program Administration Net Levy	(1,458,955)	(1,377,762)	(81,194)	5.9%

Environmental Services Program Administration - Main Change Drivers:

1) Aside from standard bargaining unit increases (rates 2.5%) and step progressions, includes position associated with Business Case 2023-37 (Total net impact \$9k); Please see Business Case and Salary summaries for details

2023 Proposed Budget - Environmental Services - Water				
710 - Environmental Services - Water	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	16,345	16,345	0	0.0%
User Fees & Penalties	6,418,260	5,831,145	587,115	10.1% 1)
Revenues Total	6,434,605	5,847,490	587,115	10.0%
Expenses				
Contracted Services	3,156,493	3,198,317	(41,824)	(1.3%)
Materials & Supplies	187,152	181,535	5,617	3.1%
Net Chargebacks/(Recoveries)	94,100	215,402	(121,302)	(56.3%) 2)
Other Personnel Expenses	16,850	15,640	1,210	7.7%
Rent and Financial Expenses	7,000	7,000	0	0.0%
Salaries Wages & Benefits	15,128	13,837	1,291	9.3%
Transfer to Reserves	2,019,641	429,415	1,590,225	370.3% 3)
Expenses Total	5,496,364	4,061,146	1,435,217	35.3%
710 - Environmental Services - Water Net Levy	938,241	1,786,344	(848,102)	(47.5%)

Water - Main Change Drivers:

- 1) Adjusted variable and fixed water revenues closer to expected actuals in alignment with volume and rate increases/projections. Water rate schedule is forthcoming to Council for approval.
- 2) Reduction in debt allocations due to debenture being paid off and changes in debt schedules
- 3) Adjusted transfer to water reserve closer to targeted actual as recommended by the 2020 Water Waste Water Rate Study

2023 Proposed Budget - Environmental Services - Waste Water				
720 - Environmental Services - Waste Water	2023 Proposed Budget	2022 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	1,841	1,841	0	0%
User Fees & Penalties	5,384,040	3,966,040	1,418,000	35.8% 1)
Revenues Total	5,385,881	3,967,881	1,418,000	35.7%
Expenses				
Contracted Services	3,968,503	4,051,759	(83,256)	(2.1%)
Materials & Supplies	74,462	69,716	4,746	6.8%
Net Chargebacks/(Recoveries)	48,300	48,300	0	0.0%
Other Personnel Expenses	8,350	6,000	2,350	39.2% 2)
Salaries Wages & Benefits	65,552	59,959	5,593	9.3%
Transfer to Reserves	700,000	140,729	559,271	397.4% 3)
Expenses Total	4,865,167	4,376,463	488,704	11.2%
720 - Environmental Services - Waste Water Net Levy	520,714	(408,582)	929,296	(227.4%)

Waste Water - Main Change Drivers:

- 1) Adjusted variable and fixed water revenues closer to expected actuals in alignment with volume and rate increases/projections. Wastewater rate schedule is forthcoming to Council for approval.
- 2) Added budget for safety footwear per negotiated EBG agreement
- 3) Adjusted transfer to water reserve closer to targeted actual as recommended by the 2020 Water Waste Water Rate Study