

Overall Summaries By Department				
REVENUES	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
100 - Municipal Purposes	(28,943,585)	(25,937,617)	(3,005,968)	11.6%
120 - Council and Administration	0	0	0	0.0%
130 - Corporate Services	(566,375)	(585,125)	18,750	(3.2%)
250 - Fire & Emergency Services	(226,135)	(278,978)	52,843	(18.9%)
300 - Operations - Public Works - Program Administration	0	0	0	0.0%
310 - Operations - Public Works - Roads	(817,846)	(776,525)	(41,321)	5.3%
320 - Operations - Public Works - Roads Maintenance	(27,300)	(27,300)	0	0.0%
325 - Operations - Public Works - Agriculture & Reforestation	(91,320)	(89,662)	(1,658)	1.8%
330 - Parking Operations	(2,356,400)	(2,341,400)	(15,000)	0.6%
350 - Public Transit	(1,200,000)	(1,300,000)	100,000	(7.7%)
450 - Community and Development	(600,800)	(636,800)	36,000	(5.7%)
460 - Building Services	(1,072,055)	(1,010,402)	(61,654)	6.1%
465 - By-Law Enforcement	(130,150)	(125,150)	(5,000)	4.0%
550 - Library Services	(102,576)	(87,126)	(15,450)	17.7%
650 - Operations - Parks Recreation & Facilities	(1,832,725)	(1,650,631)	(182,094)	11.0%
730 - Storm Water Management	(975,600)	(975,600)	0	0.0%
740 - Street Lighting	0	0	0	0.0%
750 - St. Davids Sewer	(68,771)	(70,391)	1,620	(2.3%)
Total Revenues	(39,011,638)	(35,892,706)	(3,118,932)	8.7%

Overall Summaries By Department				
EXPENSES	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
100 - Municipal Purposes	11,229,670	10,132,337	1,097,333	10.8%
120 - Council and Administration	937,211	739,651	197,560	26.7%
130 - Corporate Services	3,737,888	3,615,040	122,848	3.4%
250 - Fire & Emergency Services	2,729,912	2,491,861	238,050	9.6%
300 - Operations - Public Works - Program Administration	2,299,664	2,107,111	192,553	9.1%
310 - Operations - Public Works - Roads	1,181,409	1,236,845	(55,436)	(4.5%)
320 - Operations - Public Works - Roads Maintenance	1,509,852	1,393,260	116,592	8.4%
325 - Operations - Public Works - Agriculture & Reforestation	91,320	89,662	1,658	1.8%
330 - Parking Operations	2,356,400	2,341,400	15,000	0.6%
350 - Public Transit	528,013	457,663	70,350	15.4%
450 - Community and Development	2,023,564	1,724,356	299,208	17.4%
460 - Building Services	1,072,055	1,010,402	61,654	6.1%
465 - By-Law Enforcement	606,461	541,658	64,803	12.0%
550 - Library Services	1,039,085	955,874	83,211	8.7%
650 - Operations - Parks Recreation & Facilities	6,108,338	5,494,635	613,703	11.2%
730 - Storm Water Management	975,600	975,600	0	0.0%
740 - Street Lighting	516,427	514,960	1,467	0.3%
750 - St. Davids Sewer	68,771	70,391	(1,620)	(2.3%)
Total Expenses	39,011,638	35,892,706	3,118,932	8.7%
	(0)		(0)	0

Summary of Net Changes (Expenses less Revenues) - Levy Supported Departments					
	2025 Proposed	2024 Approved			% Impact
LEVY SUPPORTED (+ve = net expense/ -ve = net revenue)	Budget	Budget	\$ Change	% Change	on Levy
100 - Municipal Purposes	720,006	306,683	413,323	134.8%	2.6%
120 - Council and Administration	937,211	739,651	197,560	26.7%	1.2%
130 - Corporate Services	3,171,513	3,029,915	141,598	4.7%	0.9%
250 - Fire & Emergency Services	2,503,777	2,212,883	290,893	13.1%	1.8%
300 - Operations - Public Works - Program Administration	2,299,664	2,107,111	192,553	9.1%	1.2%
310 - Operations - Public Works - Roads	363,563	460,320	(96,757)	(21.0%)	(0.6%)
320 - Operations - Public Works - Roads Maintenance	1,482,552	1,365,960	116,592	8.5%	0.7%
350 - Public Transit	(671,988)	(842,338)	170,350	(20.2%)	1.1%
450 - Community and Development	1,422,764	1,087,556	335,208	30.8%	2.1%
465 - By-Law Enforcement	476,311	416,508	59,803	14.4%	0.4%
550 - Library Services	936,509	868,748	67,761	7.8%	0.4%
650 - Operations - Parks Recreation & Facilities	4,275,613	3,844,003	431,609	11.2%	2.7%
740 - Street Lighting	516,427	514,960	1,467	0.3%	0.0%
Net Tax Levy (before growth)	18,433,921	16,111,963	2,321,958	14.4%	14.41%
Growth			0		0.00%
Net Tax Levy (after growth)			2,321,958		14.41%

Summary of Changes - Rate Supported Departments				
	2025 Proposed	2024 Approved		
RATE SUPPORTED	Budget	Budget	\$ Change	% Change
325 - Operations - Public Works - Agriculture & Reforestation	91,320	89,662	1,658	1.8%
330 - Parking Operations	2,356,400	2,341,400	15,000	0.6%
460 - Building Services	1,072,055	1,010,402	61,654	6.1%
Total Rate Supported	3,519,775	3,441,463	78,312	2.3%

Summary of Changes - Special Levy: Storm Water Management				
	2025 Proposed	2024 Approved		
SPECIAL LEVY (+ve = net expense/ -ve = net revenue)	Budget	Budget	\$ Change	% Change
730 - Storm Water Management	975,600	975,600	0	0.0%

2025 Overall Budget Summary by Object/Category (Levy Supported)				
	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	(18,433,921)	(16,111,963)	(2,321,958)	14.4% *Growth TBD
Government Transfers (Grants)	(2,859,641)	(2,417,866)	(441,775)	18.3% 1)
Licenses, Permits, Rents, etc.	(1,664,890)	(1,524,753)	(140,137)	9.2% 2)
Municipal Accommodation Tax	(2,100,000)	(2,100,000)	0	0.0%
Other (Investment Income, Interest, Donations, etc.)	(1,768,756)	(1,769,686)	930	(0.1%)
Payment-in-lieu-of Taxes	(665,000)	(630,000)	(35,000)	5.6%
Supplemental Taxation	(200,000)	(200,000)	0	0.0%
Transfer from Reserves	(4,247,142)	(4,205,967)	(41,175)	1.0%
User Fees & Penalties	(2,576,913)	(2,515,408)	(61,505)	2.4%
Revenues Total	(34,516,263)	(31,475,643)	(3,040,620)	9.7%
Expenses				
Contracted Services	5,709,079	5,138,215	570,865	11.1% 3)
Debt Management -Principal	772,437	663,975	108,462	16.3% 4)
External Transfers	748,498	800,212	(51,714)	(6.5%)
Heritage Shuttle	330,000	300,000	30,000	10.0%
Interest on Long-Term Debt	486,645	381,141	105,504	27.7% 3)
Materials & Supplies	4,814,331	4,364,309	450,022	10.3% 5)
Net Chargebacks/(Recoveries)	(667,033)	(625,640)	(41,393)	6.6%
Other Personnel Expenses	168,645	162,155	6,490	4.0%
Rent and Financial Expenses	49,620	49,120	500	1.0%
Salaries Wages & Benefits	15,219,015	14,015,616	1,203,399	8.6% 6)
Tax Write-off's & Rebates	85,500	88,000	(2,500)	(2.8%)
Transfer to Reserves	6,799,526	6,138,541	660,985	10.8% 7)
Expenses Total	34,516,263	31,475,643	3,040,620	9.7%
Net Levy	0	0	0	0.0%

Main Change Drivers:

- 1) Increase driven by increase in OCIF funding - \$457k - reflected in 2025 Capital Budget
- 2) Increase driven by rental revenues (\$85k Arena and \$25k Court House)
- 3) Increase driven by Roads Maintenance (\$100k) and various new studies proposed (please see Studies Appendix 4.5 for further details)
- 4) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in 50% for 2025), in addition to changes from estimated debt to actual and debt allocation changes from 50% to 100% where previously phased in. See Debt Appendix 4.6 for further details
- 5) Increase driven by: Insurance claims and premiums (\$100k); Vehicle Maintenance (\$110k); Building Maintenance (\$25k); Conferences (\$32k), IT Licenses (\$25k), Economic Development Initiatives (\$25k), Advertising, Utilities, Health and Safety Programs, and various other Program Materials and Supplies
- 6) Increases driven by EBG (3.25%), new staffing previously approved in 2024 budgeted at 50% phase in now at 100%, Volunteer Fire Fighter Call Volume, 1 New Planning position approved during 2024, amongst other changes related to grade and steps within the pay grid.
- 7) Increase primarily driven by increase in OCIF funding mentioned in note 1 (\$457k) and previously approved motion to increase the transfer to Capital Reserve by \$150k

2025 Proposed Budget - Municipal Purposes				
100 - Municipal Purposes	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(2,779,665)	(2,354,590)	(425,075)	18.1% 1)
Municipal Accommodation Tax	(2,100,000)	(2,100,000)	0	0.0%
Other (Investment Income, Interest, Donations, etc.)	(1,705,213)	(1,726,143)	20,930	(1.2%)
Payment-in-lieu-of Taxes	(665,000)	(630,000)	(35,000)	5.6%
Supplemental Taxation	(200,000)	(200,000)	0	0.0%
Tax Levy	(18,433,921)	(16,111,963)	(2,321,958)	14.4% *Growth T
Transfer from Reserves	(2,415,339)	(2,236,252)	(179,087)	8.0% 2)
User Fees & Penalties	(644,447)	(578,669)	(65,778)	11.4% 3)
Revenues Total	(28,943,585)	(25,937,617)	(3,005,968)	11.6%
Expenses				
Contracted Services	3,581,799	3,140,867	440,932	14.0% 4)
Debt Management -Principal	772,437	663,975	108,462	16.3% 5)
External Transfers	637,529	689,243	(51,714)	(7.5%) 6)
Interest on Long-Term Debt	425,483	319,979	105,504	33.0% 5)
Materials & Supplies	373,479	316,356	57,123	18.1% 7)
Net Chargebacks/(Recoveries)	(1,090,206)	(877,517)	(212,689)	24.2% 8)
Rent and Financial Expenses	26,500	26,500	0	0.0%
Salaries Wages & Benefits	16,168	15,688	480	3.1%
Tax Write-off's & Rebates	85,500	88,000	(2,500)	(2.8%)
Transfer to Reserves	6,400,981	5,749,246	651,735	11.3% 9)
Expenses Total	11,229,670	10,132,337	1,097,333	10.8%
100 - Municipal Purposes Net Levy	(17,713,915)	(15,805,280)	(1,908,635)	12.1%

Main Change Drivers:

- 1) Increase driven by increase in OCIF funding - \$457k
- 2) Changes reflect increases in Transfer from Reserves required to support Community Partners and Studies, largely offset by a reduction in one time transfers committed during for the 2024 budget that have been removed for 2025.
- 3) Increase driven by higher projections associated with Taxation penalties and interest
- 4) Increase driven by various new Studies proposed for 2025, where \$85k of these are funded with the Tax Levy. Please see Studies Appendix for details.
- 5) Increase is attributed to new debt as proposed by the 2025 Capital program (phased in at 50% for 2025), in addition to changes from previously estimated debt to actual, and debt allocation changes from 50% to 100% where previously phased in. The overall net levy of debt is approximately \$240k after consideration of support from reserves (debt reduction and DC's).
- 6) Decrease associated with the removal of the Chamber of Commerce and Tourism NOTL budgets.
- 7) Increases driven by Insurance Premiums (8% increase for 2025), Insurance claims (increased \$25k to reflect closer to actual spending), and Advertising
- 8) Driven by increase in Debt recovery related to new debt expected to be obtained (as described above in #5)
- 9) Increase primarily driven by increase in OCIF funding mentioned in note 1 (\$457k) and previously approved motion to increase the transfer to Capital Reserve by \$150k

2025 Proposed Budget - Council & Administration				
120 - Council and Administration	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Expenses				
Contracted Services	30,000	15,000	15,000	100.0% 1)
Materials & Supplies	98,023	37,562	60,461	161.0% 2)
Other Personnel Expenses	3,000	3,000	0	0.0%
Salaries Wages & Benefits	806,188	684,089	122,099	17.8% 3)
Expenses Total	937,211	739,651	197,560	26.7%
120 - Council and Administration Net Levy	937,211	739,651	197,560	26.7%

Main Change Drivers:
1) Increase associated with Integrity Commissioner costs to reflect projected actual spending based on historical trends
2) Increases associated with Conference costs to reflect projected actual spending based on historical trends and creation of the new Economic Development Budget to support initiatives and program expenses such as conferences, memberships, business engagement, marketing, etc. (\$41k)
3) Reflective of changes in steps within payband and approved rate increase (3.25% for 2025). Also, the new Economic Development Officer position was previously budgeted under Corporate Services in 2024 and has since been moved under Administration, reflecting a presentation change and not a true increase to this segment (\$105k of the increase shown here)

2025 Proposed Budget - Corporate Services				
130 - Corporate Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	0	0	0.0%
Licenses, Permits, Rents, etc.	(282,675)	(282,675)	0	0.0%
Transfer from Reserves	(197,300)	(216,050)	18,750	(8.7%) 1)
User Fees & Penalties	(86,400)	(86,400)	0	0.0%
Revenues Total	(566,375)	(585,125)	18,750	(3.2%)
Expenses				
Contracted Services	192,225	193,225	(1,000)	(0.5%)
Materials & Supplies	641,418	602,702	38,716	6.4% 2)
Net Chargebacks/(Recoveries)	(170,000)	(170,000)	0	0.0%
Other Personnel Expenses	68,750	68,350	400	0.6%
Rent and Financial Expenses	16,500	16,500	0	0.0%
Salaries Wages & Benefits	2,988,995	2,904,263	84,732	2.9% 3)
Expenses Total	3,737,888	3,615,040	122,848	3.4%
130 - Corporate Services Net Levy	3,171,513	3,029,915	141,598	4.7%

Main Change Drivers:
1) Removal of one-time funding of Provincial Modernization funds for Clear Point Strategy platform
2) Increases mainly driven IT licences and the Corporate Telephone system to support more users (i.e. new staff) and higher costs
3) Reflective of changes in steps within the payband and approved rate increase per EBG (3.25% for 2025)

2025 Proposed Budget - Fire & Emergency Services				
250 - Fire & Emergency Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(116,135)	(136,478)	20,343	(14.9%) 1)
User Fees & Penalties	(110,000)	(142,500)	32,500	(22.8%) 2)
Revenues Total	(226,135)	(278,978)	52,843	(18.9%)
Expenses				
Contracted Services	8,000	6,000	2,000	33.3% 3)
Materials & Supplies	559,321	538,062	21,259	4.0% 4)
Net Chargebacks/(Recoveries)	348,890	268,531	80,359	29.9% 5)
Other Personnel Expenses	32,000	29,500	2,500	8.5%
Salaries Wages & Benefits	1,781,701	1,649,768	131,932	8.0% 6)
Expenses Total	2,729,912	2,491,861	238,050	9.6%
250 - Fire & Emergency Services Net Levy	2,503,777	2,212,883	290,893	13.1%

Main Change Drivers:
1) Removal of the transfer from Debt Reduction reserve for previously budgeted debt in prior year(s) that have since been fully utilized in 2024
2) Projected decrease in user fee revenue based on current trends of actual to budget targets. This signifies that the Fire Awareness and Prevention program is working successfully despite the declining revenues since less is being invoiced for infractions.
3) Increase in the contract associated with Mutual Aid Agreement
4) Increases mainly driven by Vehicle Maintenance (\$10k), and Insurance Expense (\$10k)
5) Driven by previously approved debt that has now been obtained (Two Tanker Trucks) and new debt as proposed by the 2025 Capital Program (C02360 - Pump 1 Replacement) which has been estimated and phased in at 50%
6) Reflective of changes in steps within payband and approved rate increase (3.25% for 2025); Also includes VFF honorarium increase of \$88k based on expected call volume

2025 Proposed Budget - Public Works - Roads & Irrigation				
300/310/320 - Operations - Public Works - Roads	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(35,000)	(20,000)	(15,000)	75.0% 1)
Licenses, Permits, Rents, etc.	(385,749)	(369,837)	(15,912)	4.3%
Transfer from Reserves	(212,097)	(201,688)	(10,409)	5.2%
User Fees & Penalties	(212,300)	(212,300)	0	0.0%
Revenues Total	(845,146)	(803,825)	(41,321)	5.1%
Expenses				
Contracted Services	1,270,000	1,170,500	99,500	8.5% 2)
External Transfers	50,000	50,000	0	0.0%
Materials & Supplies	707,480	851,054	(143,574)	(16.9%) 3)
Net Chargebacks/(Recoveries)	(23,451)	(121,866)	98,415	(80.8%) 4)
Other Personnel Expenses	21,100	17,050	4,050	23.8%
Salaries Wages & Benefits	2,754,695	2,559,378	195,318	7.6% 5)
Transfer to Reserves	211,100	211,100	0	0.0%
Expenses Total	4,990,924	4,737,216	253,709	5.4%
300/310/320 - Operations - Public Works - Roads Net Levy	4,145,779	3,933,391	212,388	5.4%

Main Change Drivers:
1) Increase in Drains Provincial Grant Allocation
2) Driven by various increases to Road Maintenance contracted services including Roads Surface Treatment (\$25k), Sidewalk Repairs (\$20k), Tree Trimming Removal (\$29k), Sanding and Salting (\$25k), amongst others.
3) The decrease is reflective of a presentation change and not a true reduction as \$218k was reallocated to the Operations Facilities cost centre. The true increase is closer to \$80k which is primarily driven by escalating Roads vehicle maintenance costs that have remained historically under funded based on needs.
4) Driven by previously approved debt that has now been obtained (C01960 - Niagara Stone Road Enhancements) and various new debt as proposed by the 2025 Capital Program (C02209 - Mississauga St. Reconstruction; C02359 - Line 2 Rd Culverts; and C02506 - McNab Rd Culverts). New debt has been phased in at 50% and rates/payments are estimated
5) Reflective of changes in steps within payband and approved rate increase per EBG (3.25% for 2025); Also, two (2) new positions were approved during the 2024 budget (Mechanic and Climate Change Coordinator), however, these were only budgeted at 50% of the total salary, resulting in an automatic increase of 50% for each of these positions in 2025, as reflected in the increase above (\$78k)

2025 Proposed Budget - Public Works - Public Works - Agriculture and Reforestation				
325 - Operations - Public Works - Agriculture & Reforestation	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(43,472)	(43,472)	0	0.0%
User Fees & Penalties	(47,848)	(46,190)	(1,658)	3.6%
Revenues Total	(91,320)	(89,662)	(1,658)	1.8%
Expenses				
Contracted Services	23,063	23,063	0	0.0%
Materials & Supplies	8,713	8,713	0	0.0%
Net Chargebacks/(Recoveries)	19,568	19,211	357	1.9%
Salaries Wages & Benefits	39,977	38,676	1,301	3.4%
Expenses Total	91,320	89,662	1,658	1.8%
325 - Operations - Public Works - Agriculture & Reforestation Net	0	(0)	0	0.0%

2025 Proposed Budget - Parking Operations				
330 - Parking Operations	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	(65,000)	(50,000)	(15,000)	30.0% 1)
User Fees & Penalties	(2,291,400)	(2,291,400)	0	0.0%
Revenues Total	(2,356,400)	(2,341,400)	(15,000)	0.6%
Expenses				
Contracted Services	4,000	4,000	0	0.0%
Materials & Supplies	217,451	218,742	(1,291)	(0.6%)
Net Chargebacks/(Recoveries)	2,800	2,800	0	0.0%
Other Personnel Expenses	3,500	4,700	(1,200)	(25.5%)
Rent and Financial Expenses	40,000	40,000	0	0.0%
Salaries Wages & Benefits	564,312	528,251	36,061	6.8% 2)
Transfer to Reserves	1,524,337	1,542,907	(18,570)	(1.2%)
Expenses Total	2,356,400	2,341,400	15,000	0.6%
330 - Parking Operations Net Levy	0	0	(0)	0.0%

Main Change Drivers:
1) Increase associated with parking permit revenues trending higher
2) Reflective of changes in grades and steps within payband and approved rate increase per EBG (3.25% for 2025)

2025 Proposed Budget - Public Transit				
350 - Public Transit	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(900,000)	(1,000,000)	100,000	(10.0%) 1)
User Fees & Penalties	(300,000)	(300,000)	0	0.0%
Revenues Total	(1,200,000)	(1,300,000)	100,000	(7.7%)
Expenses				
Contracted Services	190,000	149,650	40,350	27.0% 2)
Heritage Shuttle	330,000	300,000	30,000	10.0% 3)
Materials & Supplies	513	513	0	0.0%
Net Chargebacks/(Recoveries)	7,500	7,500	0	0.0%
Expenses Total	528,013	457,663	70,350	15.4%
350 - Public Transit Net Levy	(671,988)	(842,338)	170,350	100.0%

Main Change Drivers:

- 1) Phase in reduction of Transfer from Parking as mandated during 2023 budget deliberations to reconvene after being deferred in 2024 budget
- 2) Increases associated with Fort George Bus parking operations (Staffing/Kiosk \$28k and Revenue Sharing with Parks Canada \$12k)
- 3) Reflective of the increase in the contract agreement for the heritage shuttle

2025 Proposed Budget - Community & Development				
450 - Community and Development	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	0	0	0	0.0%
Licenses, Permits, Rents, etc.	(93,500)	(93,500)	0	0.0%
Transfer from Reserves	(110,000)	(110,000)	0	0.0%
User Fees & Penalties	(397,300)	(433,300)	36,000	(8.3%) 1)
Revenues Total	(600,800)	(636,800)	36,000	(5.7%)
Expenses				
Contracted Services	85,000	141,500	(56,500)	(39.9%) 2)
External Transfers	60,000	60,000	0	0.0%
Materials & Supplies	15,850	14,350	1,500	10.5%
Other Personnel Expenses	20,300	20,300	0	0.0%
Salaries Wages & Benefits	1,832,414	1,478,206	354,208	24.0% 3)
Transfer to Reserves	10,000	10,000	0	0.0%
Expenses Total	2,023,564	1,724,356	299,208	17.4%
450 - Community and Development Net Levy	1,422,764	1,087,556	335,208	30.8%

Main Change Drivers:
1) Align revenues closer to expected actuals based on current performance target trends
2) Decrease driven by a reduction in consultants since new staffing capacity can accommodate a portion of previously outsourced items, as well as a consolidation of legal expenses within Corporate Expenses
3) Reflective of changes in grades and steps within the payband and approved rate increase per EBG (3.25% for 2025); New manager of Policy and Heritage was approved during 2024 after budget deliberations (\$150k)

2025 Proposed Budget - Building Services				
460 - Building Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(362,055)	(300,402)	(61,654)	20.5% 1)
User Fees & Penalties	(710,000)	(710,000)	0	0.0%
Revenues Total	(1,072,055)	(1,010,402)	(61,654)	6.1%
Expenses				
Contracted Services	8,500	8,500	0	0.0%
Materials & Supplies	79,795	78,766	1,029	1.3%
Other Personnel Expenses	11,300	9,000	2,300	25.6%
Salaries Wages & Benefits	963,460	905,136	58,325	6.4% 2)
Transfer to Reserves	9,000	9,000	0	0.0%
Expenses Total	1,072,055	1,010,402	61,654	6.1%
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 grades and steps within payband and approved rate increase per EBG (3.25% for 2025)

2025 Proposed Budget - By-law Enforcement				
465 - By-Law Enforcement	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	(31,250)	(31,250)	0	0.0%
User Fees & Penalties	(98,900)	(93,900)	(5,000)	5.3%
Revenues Total	(130,150)	(125,150)	(5,000)	4.0%
Expenses				
Contracted Services	92,226	92,226	0	0.0%
Materials & Supplies	16,485	15,728	757	4.8%
Other Personnel Expenses	9,000	9,000	0	0.0%
Salaries Wages & Benefits	464,625	400,579	64,046	16.0% 1)
Transfer to Reserves	24,125	24,125	0	0.0%
Expenses Total	606,461	541,658	64,803	12.0%
465 - By-Law Enforcement Net Levy	476,311	416,508	59,803	14.4%

Main Change Drivers:

5) Reflective of changes in steps within payband and approved rate increase per EBG (3.25% for 2025); Also, two (2) new positions were approved during the 2024 budget (Municipal By Law Coordinator and a By Law Officer), however, these were only budgeted at 50% of the total salary, resulting in an automatic increase of 50% for each of these positions in 2025, as reflected in the increase above

2025 Proposed Budget - Library Services				
550 - Library Services	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Government Transfers (Grants)	(44,976)	(43,276)	(1,700)	3.9%
Licenses, Permits, Rents, etc.	0	0	0	0.0%
Other (Investment Income, Interest, Donations, etc.)	(7,000)	(7,000)	0	0.0%
Transfer from Reserves	(27,500)	(17,550)	(9,950)	56.7% 1)
User Fees & Penalties	(23,100)	(19,300)	(3,800)	19.7%
Revenues Total	(102,576)	(87,126)	(15,450)	17.7%
Expenses				
Contracted Services	24,803	22,431	2,372	10.6%
Materials & Supplies	127,921	111,683	16,238	14.5% 2)
Net Chargebacks/(Recoveries)	60,000	60,000	0	0.0%
Other Personnel Expenses	2,000	3,000	(1,000)	(33.3%)
Rent and Financial Expenses	500	0	500	0.0%
Salaries Wages & Benefits	794,611	738,760	55,851	7.6% 3)
Transfer to Reserves	29,250	20,000	9,250	46.3% 4)
Expenses Total	1,039,085	955,874	83,211	8.7%
550 - Library Services Net Levy	936,509	868,748	67,761	7.8%

Main Change Drivers:
1) Mainly attributed to Transfer from Library Donation Reserve to fund the Electronic Shared Collection program
2) Net increase driven by various program expenses and license fees
3) Reflective of changes in grades and steps within payband and approved rate increase per EBG (3.25% for 2025)
4) Transfer to Library Development Reserve to support Capital projects

2025 Proposed Budget - Parks & Recreation				
650 - Operations - Parks Recreation & Facilities	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Licenses, Permits, Rents, etc.	(871,716)	(747,491)	(124,225)	16.6% 1)
Other (Investment Income, Interest, Donations, etc.)	(56,543)	(36,543)	(20,000)	54.7% 2)
Transfer from Reserves	(200,000)	(217,558)	17,558	(8.1%)
User Fees & Penalties	(704,466)	(649,039)	(55,427)	8.5% 3)
Revenues Total	(1,832,725)	(1,650,631)	(182,094)	11.0%
Expenses				
Contracted Services	131,576	108,366	23,211	21.4% 4)
External Transfers	969	969	0	0.0%
Interest on Long-Term Debt	61,162	61,162	0	0.0%
Materials & Supplies	2,023,841	1,626,299	397,542	24.4% 5)
Net Chargebacks/(Recoveries)	(25,607)	(23,393)	(2,214)	9.5%
Other Personnel Expenses	12,495	11,955	540	4.5%
Rent and Financial Expenses	6,120	6,120	0	0.0%
Salaries Wages & Benefits	3,773,712	3,579,087	194,625	5.4% 6)
Transfer to Reserves	124,070	124,070	0	0.0%
Expenses Total	6,108,338	5,494,635	613,703	11.2%
650 - Operations - Parks Recreation & Facilities Net Levy	4,275,613	3,844,003	431,609	11.2%

Main Change Drivers:

1) Increases primarily driven by higher revenues associated with Court House Rental agreements and Ice rentals at the Arena

2) Increase in investment income based on market conditions

3) Increases in various user fees expected throughout (i.e. Pools, Recreation facilities, Cemetery, etc.)

4) Increases in various contracted services throughout

5) Increases in various materials and supplies throughout, however due to budget reallocations from Roads to Facilities, a substantial amount of this is reflective of a presentation change (\$237k). The true increase is closer to \$160k which includes: Building Maintenance (\$30k), Vehicle maintenance (\$23k), Utilities (\$16k), Insurance (\$52k), amongst various other program expenses and supplies throughout

6) Reflective of changes in steps within payband and approved rate increase per EBG (3.25% for 2025); Also, the Recreation Program Assistant was approved during the 2024 budget, however, this was only budgeted at 50% of the total salary, resulting in an automatic increase of 50% for this positions in 2025, as reflected in the increase (\$25k)

2025 Proposed Budget - Storm Water Management				
730 - Storm Water Management	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Tax Levy	(961,600)	(961,600)	0	0.0%
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	0	0	0.0%
Revenues Total	(975,600)	(975,600)	0	0.0%
Expenses				
Contracted Services	696,500	667,625	28,875	4.3% 1)
Materials & Supplies	18,330	15,330	3,000	19.6%
Net Chargebacks/(Recoveries)	60,135	19,098	41,037	214.9% 2)
Salaries Wages & Benefits	47,805	45,337	2,467	5.4%
Transfer to Reserves	152,830	228,209	(75,379)	(33.0%) 3)
Expenses Total	975,600	975,600	0	0.0%
730 - Storm Water Management Net Levy	0	(0)	0	0.0%

Main Change Drivers:

- 1) Mainly driven by increases in Storm main flushing and cleaning \$10k and Storm Water main installation \$10k to maintain service levels
- 2) Driven by new debt as proposed by the 2025 Capital Program C02519 - Mississauga St. Reconstruction; New debt has been phased in at 50% and rates/payments are estimated
- 3) Reflective of a reduction in budgeted surplus, reducing the transfer to reserve for year end

2025 Proposed Budget - Street Lighting				
740 - Street Lighting	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Expenses				
Contracted Services	103,450	98,450	5,000	5.1% 1)
Materials & Supplies	250,000	250,000	0	0.0%
Net Chargebacks/(Recoveries)	157,070	160,714	(3,644)	(2.3%)
Salaries Wages & Benefits	5,907	5,796	111	1.9%
Expenses Total	516,427	514,960	1,467	0.3%
740 - Street Lighting Net Levy	516,427	514,960	1,467	0.3%

Main Change Drivers:
1) Increase in maintenance contracted services to adjust closer to expected actual spending

2025 Proposed Budget - St. Davids Sewer				
750 - St. Davids Sewer	2025 Proposed Budget	2024 Approved Budget	\$ Change	% Change
Revenues				
Transfer from Reserves	(68,771)	(70,391)	1,620	(2.3%)
Revenues Total	(68,771)	(70,391)	1,620	(2.3%)
Expenses				
Net Chargebacks/(Recoveries)	68,771	70,391	(1,620)	(2.3%)
Expenses Total	68,771	70,391	(1,620)	(2.3%)
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.