

**The Corporation of the Town of Deep River**  
**REPORT**  
**2023-FIN-009**

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**Council Meeting Date: May 24<sup>th</sup>, 2023**  
**Council Meeting Time: 6:00 PM**  
**Council Meeting Place: Council Chambers**

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**Subject: 2023 Final Budget Report**  
**Author: Christine Leon, Treasurer**

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**RECOMMENDATION(S):**

**BE IT RESOLVED THAT** report number 2023-FIN-009 “**2023 Final Budget Report**” be received,

**THAT** the 2023 Capital & Operating Budgets be approved,

**THAT** the 2023 Water & Wastewater Budgets be approved, and

**THAT** staff be directed to present the 2023 Tax Rate By-law to Council at the next Regular Council Meeting.

**BACKGROUND:**

The following motion was passed at the April 19<sup>th</sup>, 2023 Council meeting:

***BE IT RESOLVED THAT*** report number 2023-FIN-006 “**2023 Budget Report**” be received, and

***THAT*** the May 10<sup>th</sup>, 2023 Regular Meeting of Council be advertised as a Public Meeting for the purpose of gathering public input related to the 2023 proposed budgets,

***THAT*** a proposed 2023 Capital and Operating Budget which reflects potential revisions arising from Council direction following the May 10<sup>th</sup>, 2023, public meeting be presented to Council for approval at the May 24<sup>th</sup>, 2023 Regular Meeting of Council,

***THAT*** the 2023 Water and Wastewater Budgets be presented at the same meeting, and

***THAT*** staff be directed to present the 2023 Tax Rate By-law to Council for approval at a Regular Council Meeting in Q2, 2023.

The following resolution was passed at the May 10<sup>th</sup>, 2023 Council meeting:

***BE IT RESOLVED THAT*** report number 2023-FIN-007 “**2023 Budget Report Update**” be received, and

***THAT*** a proposed 2023 Capital and Operating Budget be presented to Council for approval at the May 24<sup>th</sup>, 2023 Regular Meeting of Council,

***THAT*** the 2023 Water and Wastewater Budgets be presented at the same meeting, and

***THAT*** staff be directed to present the 2023 Tax Rate By-law to Council for approval at a Regular Council Meeting in Q2, 2023.

Notices of the Public Meeting held on May 10<sup>th</sup>, 2023, were placed on the Town’s website and in the North Renfrew Times. No public comments or written comments from the public were received at the May 10<sup>th</sup> meeting.

**RATIONALE:**

This recommendation will ensure compliance with the Town of Deep River annual Budget Policy, The Ontario Municipal Act and Council direction related to Capital and Operating Municipal budgets. Adoption of the proposed budgets will enhance the Town of Deep River’s overall financial position consistent with the Town of Deep River plans

**OTHER ALTERNATIVES CONSIDERED:**

Many alternatives were considered in the preparation of this report but have not been recommended as the Town of Deep River Staff Team believe that this recommendation is consistent with Council direction and our identified Strategic Goals.

**FINANCIAL CONSIDERATIONS:**

No changes to the proposed budgets have occurred since the May 10<sup>th</sup> Council meeting. The resulting approval of the budget is a 3.5% increase on the average residential and small commercial property. All sums required for the 2023 year is an estimated total of \$14,424,272. And the estimates show revenues derived from sources other than taxation to be in the amount of \$6,132,611 so that the sum of \$8,297,655 remains to be raised by taxation.

Any other requests for budgetary spending will be brought to Council by staff with consideration to impact on reserves and reserve funds and year-to-date costs incurred compared to budgeted amounts.

**STRATEGIC AREAS OF FOCUS:**

The budget process addresses all of Council's strategic areas of focus.

**CONSULTATIONS:**

None.

**ATTACHMENTS:**

1. Management Analysis and Discussion
2. Detailed Budget Package

# 2023 BUDGET

Management Discussion & Analysis



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# 1 Introduction

## 1.1 Purpose and structure of this report

This report provides a high-level summary and overview of the proposed 2023 Operating and Capital Budgets, to be tabled at Council for discussion on April 19<sup>th</sup>, 2023. It contains:

- A description of the impact of the proposed budget on the property tax rate, tax levy and ultimately **the tax bill**
- An overview of the capital budget
- An overview of the operating budget, including a description of revenue sources and expense categories.
- A description of the factors that have been considered during the development of this budget:
  - External events that have impacted Deep River
  - Internal considerations and significant changes
  - Significant assumptions
- A description of the impact of the proposed budget on reserves

## 1.2 Background

Historically, staff have requested, and Council have provided, guidance on a “target” or “mandated” maximum increase in the tax levy before the Operating budgets are developed. For 2023, however, staff adopted a modified approach, given the lasting effects of the pandemic, volatility in inflation, changes to the availability and cost of materials and services, and significant changes in the Town’s revenue streams. Staff used a hybrid zero-based budgeting approach to test the underlying assumptions of revenues and expenses, while considering historical trends.

Council adopted a proposed set of User Fees on December 21<sup>st</sup>, 2022, and directed staff to increase building permitting and related fees on March 15<sup>th</sup>, 2023. These adjusted fees have been included in the 2023 Operating Budget.

As is usual for the new term of Council, a review and update of the four-year strategic plan is underway. The proposed 2023 Operating and Capital Budgets account for the discussions held so far, as well as furthering the existing strategic objectives reflected in the 2019 to 2022 Strategic Plan.

## 2 Illustrative Impact on a Typical Tax Bill

Deep River ratepayers pay a combined property tax that is comprised of municipal, county, and education portions.

The tax paid by each property is dependent on that property's tax class (residential, commercial, industrial, etc.), and its assessment value relative to the overall assessment value of the Town. Deep River also receives payments in lieu of tax (PILT) from AECL and other agencies with federally owned land in Deep River. As required by provincial legislation, property values are assessed by the Municipal Property Assessment Corporation, a provincial agency.

**The 2023 Capital and Operating budgets proposed in this document will result in an increase of approximately 3.5% in the average residential property tax bill.**

Table 1 shows illustrative examples of the impact of the proposed budget for a typical residential and commercial property in Deep River.

The municipal portion of the property tax on the median single-family home in Deep River will increase by approximately \$74, and by \$91 for the median small / retail commercial property.

*Table 1: Impact of taxation increase on a typical tax bill*

Property tax on average properties		2022 Taxation	2023 Taxation	Total \$ Change	% Change
<b>Single family home</b> Median assessed value of \$204,000	<b>Combined property tax</b>	<b>3,206</b>	<b>3300</b>	<b>94</b>	<b>2.93%</b>
	Municipal	2,115	2189	74	3.5%
	County*	779	799	20	2.6%
	Education*	312	312	0	0.0%
<b>Small / retail commercial property</b> Median assessed value of \$138,000	<b>Combined property tax</b>	<b>4,765</b>	<b>4,881</b>	<b>116</b>	<b>2.43%</b>
	Municipal	2,596	2,687	91	3.5%
	County*	955	980	25	2.6%
	Education*	1,214	1,214	0	0.0%

\* County of Renfrew and education tax rates set for 2023

### 3 External Factors and Considerations

The following externally driven factors were considered in the preparation of the 2023 Capital and Operating budgets.

#### 3.1 High and prolonged inflation rates

Inflation levels remained high in 2022 (CPI for Canada was 6.3% in December 2022), and, while projected to decrease in 2023, inflationary costs have had a significant impact on the pricing of most products, materials, and services purchased by the municipality.

Furthermore, inflation in building and construction costs remains high, affecting most of the Town's capital projects (the local Building Price Index for non-residential buildings was 11.4% in Q4, 2022).

#### 3.2 AECL / CNL PILT Agreement and property assessment

The Financial Master Plan highlighted the importance of AECL / CNL as the Town's largest ratepayer. As reported in the 2021 and 2022 budget process the historical assessment values for the Chalk River Laboratories did not appear to accurately reflect the significant capital investments made. With agreement from AECL and CNL, MPAC (the Municipal Property Assessment Corporation) conducted a re-assessment of the Chalk River Laboratories in 2021. The results of this re-assessment are yet to be finalized and made public but initial indications are that an increase in PILT payments will be made.

Since 2021, several new AECL buildings have been commissioned. These are reflected in an increased assessment value, resulting in increased PILT. PILT and related revenue now accounts for approximately 44% of the Town's overall revenue.

More detail on how this has been incorporated in the 2023 Operating Budget can be found in Section 5.2.2.

#### 3.3 Return to new-normal service levels

The COVID-19 pandemic significantly impacted the Town's operations and the services delivered to the community between 2020 and 2022. Municipal revenues from user fees were well below pre-pandemic levels and expenses for cleaning and PPE were increased. These losses were partially off-set by reduced staffing for recreational programming, and funding assistance from provincial government.

2022 saw the Town's services and programs to residents shift towards pre-pandemic levels, albeit not operating at 100%. For the 2023 budget, "new normal" operations and service levels have been assumed. Any changes to processes and services related to enhanced cleaning and better infection-prevention protocols, as well as the impact on recreational programming participation have been incorporated into normal operations. For example, in 2022, the Town



saw some increased use of the marina facilities (although operations were affected by high water levels), but reduced participation in some summer programs.

### **3.4 Delayed update of assessment values**

In 2020, the Provincial government postponed the regular four-year update to assessment values and indicated that property taxation in 2021 would be based on the 2016 assessments. In the 2021 Fall Economic Outlook statement, the Provincial government extended this delay further to the end of 2023. Since then, there have been no announcements as to when assessments will be updated. At the earliest, these would resume in 2025.

Only new developments, therefore, have contributed to growth in the tax base (previously, the tax base would have grown through a combination of assessed value growth and new developments).

Note that the update to assessment values would not directly impact the municipal budget, only the relative proportion of taxation paid by each household.

### **3.5 Significant increase in development activity**

A key objective of the 2019 to 2022 Strategic Plan is the growth of new housing opportunities in Deep River. Over the last three years, Deep River has seen growing interest and activity from developers; for example, a new apartment block opening with the potential for additional phases, two new sub-division concepts in planning, and the conversion of the former Morrison school into a mixed use commercial and residential development.

The development at the Deep River and District Hospital campus has been expanded to include a new Family Health Team facility, in addition to the long-term care facility. The expansion in scope resulted in some delays, with final design work been carried over from 2022 to 2023. The 2023 Operating Budget includes expected revenues from building permitting in 2023.

Staff expect a significant increase in planning and building permitting activity as these developments progress. Related revenues in the 2023 Operating Budget have therefore been increased, and additional staff time has been allocated to the planning and development portfolio.

The 2022 Operating Budget included revenues and transfers to reserve from the sale of town-owned land. The sale of these properties was delayed to 2023, and the associated revenues and transfers carried over into the 2023 Operating Budget.

Staff are in ongoing discussions with several developers regarding other potential projects; These projects, however, are exploratory and conceptual in nature and too early for consideration in the municipal budgets.

## 4 Organizational Factors and Considerations

The following significant and atypical changes to the municipality's operations impacted the 2023 operating budget.

### 4.1 New Fire Service delivery model

A new Fire Service model was introduced in 2022, based on a hybrid of professional firefighters operating during business hours and a large complement of volunteer firefighters joining them in an on-call system during non-business hours. The new model has resulted in an enhanced emergency response while providing for significant net savings in operating budget, although there are some increases in specific budget lines.

The new service model allows for an increased focus on fire prevention activities such as public awareness and education, and fire inspections of buildings and infrastructure. The 2023 Operating Budget includes separate budget lines for Prevention, with increased funding for these activities.

An annual expense of ~~\$200,000~~ \$180,000 has been included in the proposed 2023 budget to account for transition costs, consistent with the ten-year Fire Model transition strategy adopted by Council.

Note that recent legislation has increased the level of training and certification required for firefighters in Ontario, which has increased training costs. These costs would have impacted the Fire Service budget regardless of the service delivery model.

### 4.2 Organizational capacity and structure

Several operational changes occurred in 2022, or are anticipated for 2023, which have impacted the operating budget for 2023. These include:

- In 2021, the Town retained the services of a part-time HR consultant to provide services that were no longer available from the County at the time. This practice is proposed to be continued in 2023. Additional administrative payroll and human resources support will be provided through a restructuring of roles within the Finance department (note that this work was proposed in 2022 but delayed).
- The 2023 Operating Budget includes one additional full-time staff member to increase administrative support capacity for infrastructure, public works, planning, and recreation operations. In addition, roles and departmental reporting structures will be adjusted to better reflect operational needs and priorities.
- Salary allocations between departments have been adjusted to better reflect the level of responsibility associated with assigned workloads and a shift in workload between services

### 4.3 Utility service delivery and rates

A 10-year utility rate study was completed in early 2021 for the delivery of water and wastewater services. Scenario 2 from the utility rate study was adopted by Council to be used in our five-year water and wastewater financial plan submitted for license renewal. As a result, the recommended combined 8.4% increase in water and sewer rates have been included in the 2023 operating budget.

During 2023, a review of the assumptions made in Scenario 2 of the Utility Rate Study will be performed to incorporate the impact of new asset rehabilitation projects (e.g., the water tower rehabilitation, addressing THM and water quality issues, mains relining, etc.), and the implementation of development charges.

In addition, a comprehensive review of the model and rates charged to CNL for water services will be performed. The 2023 Water and Wastewater Operating Budgets include a preliminary and conservative increase in revenue as result of the work staff has performed to date.

In 2023, staff will complete the review of water and wastewater service delivery models. The review includes comparing outsourcing of utility operations and maintenance functions (our existing model) to providing these functions within the municipal organization (an in-sourced model). Additionally, since the O&M contract with OCWA expires at the end of 2023, an open RFP process has been conducted to evaluate alternative service providers.

***No expenses have been included in the 2023 budget for any transition costs*** should OCWA not be selected as the future service provider. These will be included in the financial analyses and presented to Council in detail as part of the selection process.

### 4.4 Implementation of a new ERP software solution

In early 2021, the development of a long-term Financial Master Plan was completed. Several recommendations were made; some of which have been included in this budget. One of the recommendations that was undertaken in 2022, and has continued through 2023, is the *“financial system and related software can be brought up to today’s standards.”*

As part of this implementation, a new Chart of Accounts structure has been designed. The new general ledger codes better reflect the programs and services the Town offers, as well as consolidate certain accounts that were repetitive, redundant, or not in use. The detailed listing of GL code line items (contained in the attached budget book), however, is presented using the previous chart of accounts. This is to allow easier comparison with previous years, and because the transition occurred part way through 2022. All 2023 financial reporting, however, will be presented using the new chart of accounts.

Note that all revenues are presented as negative numbers, and expenses as positive numbers; in the past, both revenues and expenses were shown as positive.

## 4.5 Major projects for 2023

The following major projects are proposed for 2023 in support of the Town's Strategic Plan:

### ***Projects related to improvements in governance, administrative efficiencies, and customer service***

- Extending and updating the Financial Master Plan, focusing on updates to Procurement and Purchasing policies, and developing a thorough Reserve and Reserve Fund policy.
- Continuation of the general by-laws and policies review.
- Leveraging the upgraded financial software system to improve services to residents and internal efficiencies.
- Continuation of improvements to internal performance measurement and workplace culture program.
- Training and development of staff to build organizational capabilities and support succession planning for critical roles.
- Develop initial design for property tax fairness audit process.

### ***Projects related to increased population and vibrant economic sector***

- Policy updates to support and guide further development, including the finalization of the West-End Secondary Plan, the initiation of a secondary plan for the Keys property and marina area, and the updating of the Town's Official Plan and Zoning Bylaw to align with new provincial legislation.
- Continued implementation of the Community Improvement Plan (some streetscape improvements, implementation of the CIP Grant program).
- Continued interactions with local developers.
- Investigating further partnerships to create new housing opportunities.

### ***Projects related to quality and reliable infrastructure and facilities***

- Continued work on the Ministry application for a re-rating of the wastewater treatment plant capacity.
- Completion of the water and wastewater service delivery Request for Proposal, and the execution of any changes that may result.
- Road and sidewalk rehabilitation projects, and the design work for future road reconstruction projects.
- Relining of water and wastewater mains to test the feasibility of evolving relining technologies.
- Various improvements and capital upgrades to water and wastewater treatment plants.
- Continued updates to the Town's asset management plans, and rebuilding of our asset management capabilities.
- Necessary repairs to the Community Swimming Pool equipment, **and a structural analysis of the building's walls.**

- Completion of the accessibility upgrades to the Deep River Arena.
- Continuation of the Marina docks replacement and rehabilitation project (contingent on grant funding).
- A capital contingency budget to allow for short notice small infrastructure repair and or replacement.

#### ***Projects related to improvements in recreational opportunities***

- Initiating the development of a formal medium-to-long term Recreation and Culture Plan (initial research and scoping in 2023; execution and spending to occur in 2024).
- Revisions to recreational programming, including new programs.
- Implementation of an Off-road vehicle by-law with an accompanying awareness and communication plan.

## **4.6 Assumptions**

The primary assumptions made during the development of this budget include:

- A return to full operations after the pandemic will occur during 2023. As a result, revenues for recreational programs, facilities and events have been increased, but to “new-normal” levels. Related expenses have increased to service those levels, in addition to increases to minimum wage in 2022 and 2023, and inflationary costs for supplies.
- No new “non-resident” user fees have been included in the 2023 operating budget. A review of non-resident fees is planned for 2023.
- The Marina will operate as usual (seasonal dates, operating times, services available).
- As a result of the pandemic, conferences, seminars, and trainings are continuing the trend of offering options to attend in-person, or virtually. It has been assumed that key conferences will be attended in person (ex. ROMA, AMCTO, CNA, etc.) while others will be attended virtually to minimize the impact on budgetary spending.
- The revenue generated from the sale of the four Town-owned property parcels (Avon Street, Hammond Court x 2, MacDonald Street) has been included in the proposed budget. Although not required by legislative or policy regulations, all proceeds from this sale have been budgeted as transfers to reserves. If there are differences between the anticipated and actual sales revenues, adjustments will be made to the transfers to reserve.
- Revenues from building permit reviews of the new long-term care and family health team facilities at the DRDH campus have been included in the 2023 Operating budget.
- No revenue from Development Charges have been included in the 2023 budget. Note that all Development Charge fees must be placed into an obligatory reserve fund.
- The short-term contract with Laurentian Hills for Chief Building Official/Inspection services will continue through 2023. Revenues consistent with the short-term agreement have been included in the 2023 Operating Budget



- The Water Tower Rehabilitation and Lasalle Reconstruction projects completed in 2022 will be financed with debt; the long-term debt costs are estimated, and will be updated once the debt terms are approved by Council.
- An increased grant amount of \$20,000 for North Renfrew Family Services has been included in the operating budget.
- Deep River's portion of the Pembroke Airport & North Renfrew Landfill Operations Board operating budget has been included in the budget.
- A transfer of \$5,000 to the Airport Runway reserve has been included in the operating budget. This reserve was used to fund the purchase and installation of new gas tanks and pumps in 2022.
- A transfer of \$15,000 from the Cemetery Trust has been made to fund care and maintenance of the cemetery.

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## 5 2023 Municipal Budget at a Glance

### 5.1 Capital budget for 2023

Table 2 outlines the proposed capital projects for 2023, the associated costs, and sources of funding. A total of ~~\$2,597,500~~ \$3,307,500 in capital spending (excluding water and wastewater) is recommended, with ~~18.9%~~ 38% of the funds to be drawn from reserves. Approximately ~~20%~~ 10% will be sourced from grants and other funding, and ~~26% (\$680,653)~~ 20% (\$645,653) from taxation revenue received in 2023.

At this time, ~~\$911,000~~ \$715,000 in debt financing is proposed for 2023, ~~primarily~~ for the purchase of a new Fire pumper truck ~~and accessibility upgrades to the arena (installation of an elevator; carried over from 2022)~~. Note that the purchase of the Fire pumper truck requires Council approval in 2023 in order to place an order for the vehicle, but the actual payment, and therefore debt burden, is not expected until 2025.

Council must approve any new debt on a case-by-case basis and staff will make further presentations for each new arrangement. Further, should funding any project through debt become the more favourable option, staff will make this recommendation to Council for approval.

Historically, capital projects have typically been funded primarily from a combination of reserves, grants, and debt, with a relatively small contribution from taxation revenues received in that year. In some cases, this allowed for a greater “transfer to reserves” within the operating budget, partially offsetting the reserve funds used in that year. For 2023, the approach that has been proposed is to provide for a larger portion of capital funding directly from taxation which results in a reduced transfer to reserves. Section 5.3 below contains more details on the impact of this budget on reserve levels.

It should be noted that projects requiring grant funding are conditional on that funding being received. Staff will continue to research and apply for all appropriate grants in relation to all Capital projects.

All potential changes to the current proposed Capital funding model will be presented to Council for approval.

Note that all *significant projects* have been included in the 2023 Capital Budget, including those which may not be “capitalized” and which were historically included in the operating budget. This is to improve monitoring and budget tracking, and better align with accounting good practices. *Significant projects* are those which have high complexity, high cost, long timeframes, and/or require multiple service providers.

Table 2: Capital budget for Municipal Operations and Infrastructure

2023 Capital Budget	2023 Budget	Reserve	2023 Operating Budget	Debt Financing	Grant Funding	Other Funding
<b>Council</b>	<b>100,000</b>	-	<b>100,000</b>	-	-	-
Annual capital contingency	100,000	-	100,000	-	-	-
<b>Finance and Administration</b>	<b>131,500</b>	<b>64,000</b>	<b>50,550</b>	-	<b>13,950</b>	<b>2,000</b>
ERP Implementation	40,000	40,000	-	-	-	-
Downtown revitalization	46,500	-	30,550	-	13,950	2,000 <sup>1</sup>
Planning policy review/development <sup>‡</sup>	35,000	25,000	10,000	-	-	-
Technology replacement	10,000	-	10,000	-	-	-
<b>Facilities</b>	<b>425,000</b>	<b>189,700</b>	<b>141,000</b>	<b>0</b>	<b>65,500</b>	<b>28,800</b>
Library – improvements	8,700	3,700	5,000	-	-	-
Town Hall – clock <sup>‡</sup>	37,800	-	9,000	-	-	28,800 <sup>2</sup>
Town Hall – improvements	67,500	-	67,500	-	-	-
Cemetery – upgrades (phase 2)	15,000	-	15,000	-	-	-
Marina – dock upgrades (phase 4)	80,000	40,000	40,000	-	40,000	-
Community Pool – Dectron refurb.	70,000	-	44,500	-	25,500	-
<b>Community Pool – Structural audit</b>	<b>100,000</b>	<b>100,000</b>	-	-	-	-
Arena – improvements	46,000	46,000	-	196,000	-	-
<b>Fleet</b>	<b>1,441,000</b>	<b>486,000</b>	<b>50,000</b>	<b>715,000</b>	-	<b>190,000</b>
Police Cruiser <sup>‡</sup>	86,000	86,000	-	-	-	-
Dump truck (replace 2008 vehicle)	330,000	140,000	-	-	-	190,000 <sup>3</sup>
Water truck (replace vehicle #30)	90,000	90,000	-	-	-	-
Olympia ice re-surfacer <sup>‡</sup>	170,000	170,000	-	-	-	-
Fire Pumper	715,000	-	-	715,000 <sup>4</sup>	-	-
PW half ton truck	50,000	-	50,000	-	-	-
<b>Infrastructure</b>	<b>1,080,000</b>	<b>514,016</b>	<b>174,103</b>	-	<b>255,897</b>	<b>135,984</b>
Road resurfacing - Rutherford	350,000	-	94,103	-	255,897	-
<b>Road resurfacing - Summit</b>	<b>650,000</b>	<b>514,016</b>	-	-	-	<b>135,984</b>
Asphalt crushing	60,000	-	60,000	-	-	-
Catch basin repair program	20,000	-	20,000	-	-	-
<b>Fire Service</b>	<b>130,000</b>	-	<b>130,000</b>	-	-	-
Auto extrication equipment	50,000	-	50,000	-	-	-
Emergency response equipment	50,000	-	50,000	-	-	-
Personal protective equipment	30,000	-	30,000	-	-	-
<b>Total Capital Budget for Municipal Operations</b>	<b>3,307,500</b>	<b>1,254,716</b>	<b>645,653</b>	<b>715,000</b>	<b>335,347</b>	<b>356,784</b>

<sup>‡</sup> Preapproved capital projects

**Notes**

<sup>1.</sup> Contribution from the UOV Chamber of Commerce

<sup>2.</sup> Contributions from community donations

<sup>3.</sup> Contribution from the sale of the grader

<sup>4.</sup> Payment only required in 2025



Table 2 shows the projected capital budgets for 2024 to 2027. These are provided for information only, and will change as the planning horizon shortens.

Table 3: Projected capital plan for 2024 to 2027

Capital Plan 2024 to 2027	Total	2024	2025	2026	2027
Contingency	400,000	100,000	100,000	100,000	100,000
Finance and Administration	140,000	80,000	20,000	20,000	20,000
Facilities	209,100	40,000	169,100	0	0
Fleet	600,000	260,000	90,000	250,000	0
Roads	623,936	291,968	20,000	291,968	20,000
Fire	275,000	20,000	0	30,000	225,000
Water and Wastewater	10,860,000	5,215,000	3,165,000	1,240,000	1,240,000
<b>Total Capital Budget</b>	<b>13,108,036</b>	<b>6,006,968</b>	<b>3,564,100</b>	<b>1,931,968</b>	<b>1,605,000</b>

### 5.1.1 Considerations from the Asset Management Plan

In 2022, Council adopted an Asset Management Plan (AMP) for the Town’s core assets (transportation, stormwater, water, and wastewater assets). The plan outlined the lifecycle activities and estimated funding required to maintain the current levels of service delivered by these assets for the next twenty years.

The 2023 Operating and Capital Budgets show increases in infrastructure rehabilitation and maintenance activity over previous years, but these are still below the levels described in the Asset Management Plan. This is due to limitations in reserves and funding available, in addition to the limited capacity of staff and suppliers.

Asset management is an ongoing effort, and staff continue to develop the AMP. This includes updating the asset inventory (extending it to include facilities and fleet assets), developing rolling five-year plans identifying specific repair/rehabilitate projects, and ongoing updates to data accuracy. Additional proactive and preventative maintenance activities are included in the 2023 Operating Budget.

Further, some of the 2023 capital projects include pilot projects (e.g., water and sewer main relining; expanded use of asphalt instead of concrete for sidewalks). If successful, these programs will be expanded in future years.

## 5.2 Operating Budget for 2023

The proposed 2023 Operating and Capital budget requires that **\$8,297,656** be raised from municipal taxation, an **increase of 15.4%** compared to the 2022 operating and capital budgets.

- **Operating expenses (excluding Water & Wastewater) will total \$10,777,504 \$10,815,297**, an increase of **4.5% 4.8%** compared to Budget 2022. This includes approximately \$860,000 in transfers to reserves and reserve funds.
- **Non-tax revenues (excluding Water & Wastewater) have decreased by 20.7% 19.5% to a total of \$2,479,849 \$2,517,643.**

The following table and figures show the breakdown of the municipal operating budget, and Sections 5.2.1 and 5.2.2 describe significant changes to operating expenses and revenues respectively.

The Capital and Operating budgets for Water and Wastewater services are listed separately in section 3 below.

*Note that the 15.4% increase in the amount to be raised from taxation does not result in an equivalent increase in individual non-PILT property tax bills. The property tax paid by each property is dependent on that property's assessment value relative to the overall assessment value of the Town.*

*As described in Section 3.2, several new AECL buildings have been commissioned recently, resulting in a change in the Town's overall assessment value.*

*The impact of this budget on a typical property's tax bill is described in Section 1.2 above.*

Table 4: Operating budget summary

Operating budget by department		Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022	Budget 2023	\$ change	% Change
<b>Administration</b>		<b>1,104,049</b>	<b>1,346,622</b>	<b>1,100,516</b>	<b>1,758,170</b>	<b>1,873,582</b>	<b>2,245,018</b>	<b>155,677</b>	<b>7.5% ▲</b>
GL codes 120, 130, 140, 150, 250	Revenue	174,248	51,200	172,160	62,734	140,225	51,450	-11,284	-18.0% ▼
	Expense	1,278,297	1,397,822	1,282,676	1,820,904	2,013,807	2,296,468	144,393	6.7% ▲
<b>Recreational Services</b>		<b>955,577</b>	<b>1,005,801</b>	<b>1,096,641</b>	<b>1,027,012</b>	<b>1,141,855</b>	<b>995,287</b>	<b>-31,725</b>	<b>-3.1% ▼</b>
GL code 700	Revenue	348,687	431,608	386,460	510,489	475,049	575,985	65,496	12.8% ▲
	Expense	1,304,264	1,437,409	1,483,101	1,537,501	1,616,905	1,571,272	33,771	4.7% ▲
<b>Transportation (Public Works)</b>		<b>885,263</b>	<b>832,508</b>	<b>623,574</b>	<b>832,406</b>	<b>858,611</b>	<b>848,420</b>	<b>16,013</b>	<b>1.9% ▲</b>
GL code 300	Revenue	61,105	355,378	346,080	379,406	415,963	-579,191	-199,785	52.7% ▲
	Expense	946,368	1,187,886	969,655	1,211,812	1,275,574	1,427,611	215,798	17.8% ▲
<b>Environmental Services</b>		<b>362,622</b>	<b>444,003</b>	<b>369,648</b>	<b>487,002</b>	<b>433,782</b>	<b>519,567</b>	<b>32,566</b>	<b>6.7% ▲</b>
GL code 400	Revenue	231,665	179,593	257,709	220,593	221,125	236,000	15,407	7.0% ▲
	Expense	594,286	623,596	627,357	707,595	654,908	755,567	47,973	6.8% ▲
<b>Planning and Development</b>		<b>-3,600</b>	<b>35,885</b>	<b>15,562</b>	<b>194,126</b>	<b>160,657</b>	<b>116,518</b>	<b>-77,608</b>	<b>-40.0% ▼</b>
GL code 800	Revenue	10,743	69,100	64,771	275,000	52,073	251,400	-23,600	-8.6% ▼
	Expense	7,143	104,985	80,332	469,126	212,730	367,918	-101,208	-21.6% ▼
<b>Health Services (Cemetery / Physician recruitment)</b>		<b>18,791</b>	<b>17,821</b>	<b>31,398</b>	<b>8,575</b>	<b>6,807</b>	<b>68,434</b>	<b>59,859</b>	<b>698% ▲</b>
GL code 500	Revenue	13,057	13,775	13,156	55,525	60,262	35,250	20,275	-36.5% ▼
	Expense	31,848	31,596	44,554	64,100	67,068	103,684	39,584	61.8% ▲
<b>Bylaw enforcement and Building inspection</b>		<b>59,757</b>	<b>88,461</b>	<b>86,432</b>	<b>14,475</b>	<b>104,758</b>	<b>30,134</b>	<b>15,659</b>	<b>108.2% ▲</b>
GL code 240	Revenue	-50,337	28,300	28,981	109,540	51,623	129,685	20,145	18.4% ▲
	Expense	110,094	116,761	115,413	124,015	156,381	159,819	35,804	28.9% ▲
<b>Solar Program</b>		<b>0</b>	<b>0</b>	<b>-1,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0% ►</b>
GL code 050	Revenue	17,600	24,000	18,210	20,000	13,827	20,000	0	0.0% ►
	Expense	17,600	24,000	16,886	20,000	13,827	20,000	0	0.0% ►
<b>Council and Mayor</b>		<b>98,191</b>	<b>108,751</b>	<b>96,599</b>	<b>116,294</b>	<b>108,167</b>	<b>171,865</b>	<b>55,571</b>	<b>47.8% ▲</b>
GL code 110	Revenue	0	0	0	0	0	0	0	0.0% ►
	Expense	98,191	108,751	96,599	116,294	108,167	171,865	55,571	47.8% ▲

Continued on next page

Operating budget by department		Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022	Budget 2023	\$ change	% Change
<b>Emergency Services</b>		<b>3,134,636</b>		<b>3,417,226</b>	<b>3,305,267</b>	<b>3,493,501</b>	<b>3,256,269</b>	<b>-48,998</b>	<b>-1.5% ▼</b>
<b>Fire Service</b>		<b>1,690,857</b>	<b>1,639,716</b>	<b>1,941,534</b>	<b>1,728,393</b>	<b>1,838,315</b>	<b>1,593,778</b>	<b>-134,615</b>	<b>-7.8% ▼</b>
GL codes 210, 211	<i>Revenue</i>	2,840	8,600	10,385	4,500	5,170	10,000	5,500	122.2% ▲
	<i>Expense</i>	1,693,697	1,648,316	1,951,920	1,732,893	1,843,485	1,603,778	-129,115	-7.5% ▼
<b>Police Service</b>		<b>1,443,779</b>	<b>1,520,415</b>	<b>1,475,692</b>	<b>1,576,873</b>	<b>1,655,186</b>	<b>1,677,763</b>	<b>100,890</b>	<b>6.4% ▲</b>
GL codes 220, 221	<i>Revenue</i>	150,095	159,372	170,574	173,322	126,070	159,182	-14,140	-8.2% ▼
	<i>Expense</i>	1,593,874	1,679,787	1,646,265	1,750,195	1,781,256	1,836,945	86,750	5.0% ▲
<b>Library</b>		<b>340,090</b>	<b>399,305</b>	<b>367,433</b>	<b>414,449</b>	<b>414,568</b>	<b>450,172</b>	<b>35,723</b>	<b>7.2% ▲</b>
GL code 780	<i>Revenue</i>	31,738	19,781	32,659	18,081	33,616	50,200	-32,119	177.6% ▲
	<i>Expense</i>	371,828	419,086	400,092	432,530	448,184	500,372	67,842	14.6% ▲
<b>Less Non-tax Revenue (OMPF, PILT, Supp, &amp; Other)</b>			<b>406,556</b>		<b>1,297,926</b>		<b>420,556</b>	<b>-877,370</b>	<b>-67.6% ▼</b>
<b>Revenue to be collected from tax</b>			<b>7,040,732</b>		<b>7,191,020</b>		<b>8,297,656</b>	<b>1,106,636</b>	<b>15.4% ▲</b>

### 2023 Operating Budget summary

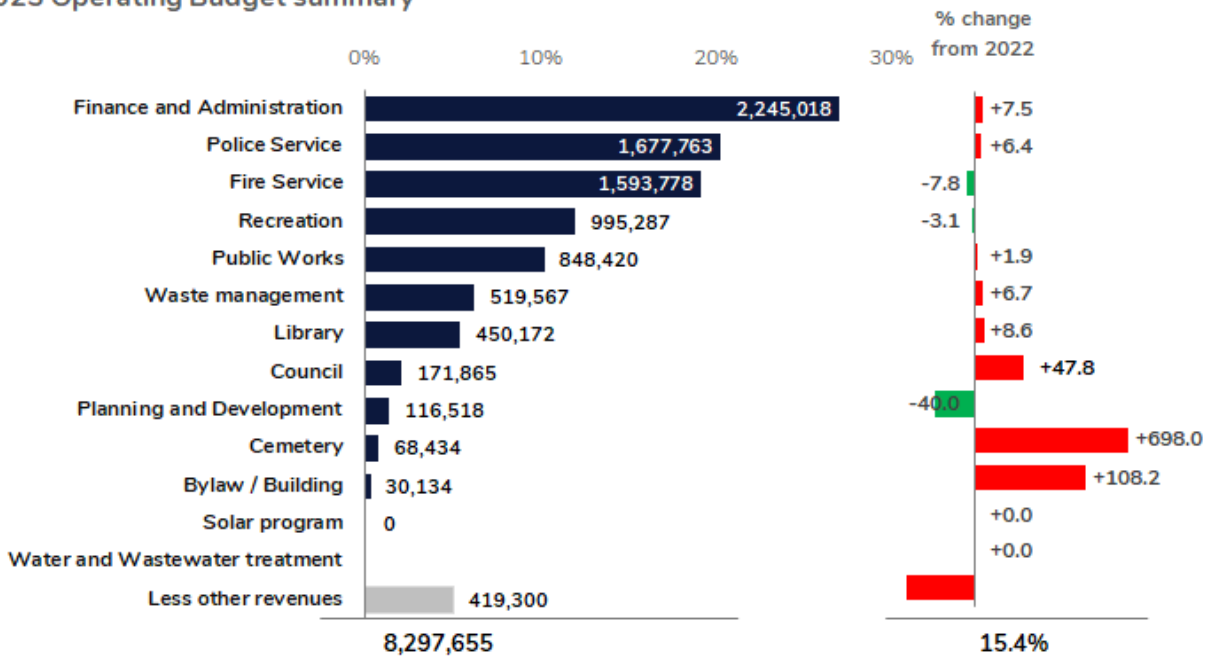


Figure 1: Departmental net operating expenses

## 5.2.1 Operating expenses

**Operating expenses (excluding water & wastewater) total \$10,777,504 \$10,815,297**, an increase of **4.5%** **4.8%** compared to Budget 2022.

The following significant changes in expenses should be noted:

### ***Compensation and staffing costs***

The overall net increase of combined salaries, wages and benefits is just under \$600,000 (18.2%) (excluding Police Services and the Library). This increase is driven by:

- Increased staffing for Fire Services, including the new Fire Chief and volunteer firefighters. Note that these expenses were previously included in the CNL Fire Service Agreement budget (approximately \$730,000 in 2022), which is no longer required.
- Wage increases for unionized staff as required by contracted obligations.
- Non-union wage increases linked to CPI (6.9% as per By-law 33-2020 & employment contracts).
- Increases to minimum wage levels.
- Salary changes resulting from the realignment of roles and reporting structures.
- The addition of one full-time position to provide administrative support to the Public Works, Recreation, and Infrastructure/asset management areas.
- An increase in the cost of insured benefits (this is an industry trend; the Town of Deep River is part of a group benefits program through the County of Renfrew).
- Increases in legislated deductions, especially the extension of OMERS to part-time staff, and increases in CPP, EI, and EHT.

The Operating Budget also contains a significant increase of 15.1% for training and professional development across the organisation. This is driven by:

- Increased training requirements for professional and volunteer firefighters. Note that while the new Fire Service model does envision increased certifications for the professional firefighters, recent changes to legislation increased the required certifications for professional and volunteer firefighters.
- Skills development as part of succession planning in several departments.
- Skills development across the organization to improve organizational capabilities.

### ***Workplace Safety and Insurance Board (WSIB) costs***

WSIB budgeted costs have increased significantly from prior years as a result of the increased claims trend the Town has experienced since 2017. The Town is a Schedule II employer with WSIB, which means that the Town reimburses WSIB for all claims paid, with an 18% administrative fee charged. While there is no insurance premium payable to WSIB, the Town does have additional workers compensation insurance for excess claims.

It is the Town's responsibility to ensure financial reserves for WSIB claims are sufficient. The Town has an existing WSIB reserve, with a balance of approximately \$72,000 as at 2022.

The 2023 Operating Budget has total WSIB and workers compensation costs budgeted at approximately \$200,000 comprising committed payments, expected claims, workers compensation insurance, and a transfer to reserve. Any unused amount will be transferred to the WSIB reserve at the end of the year to increase the balance available for future fluctuations.

### ***Other significant changes to expenses***

In addition to the items listed above, other significant changes to expenses include

- A slight decrease in transfers to reserves and reserve funds from approximately \$944,000 to approximately ~~\$860,000~~ \$855,500. (Note that the 2022 transfers were reflective of the additional PILT payments – see Section 5.2.2 below for further detail).
- Increased funding for capital projects from operating budgets rather than reserves (~~\$680,653~~ \$645,653 from operating revenue will be transferred to capital projects, compared to \$202,500 in 2022). (Note further that, to improve project monitoring and reporting, each department's transfers to capital are reflected separately in the detailed GL level budget books attached to this report).
- Property and liability insurance premiums for the Town are expected to increase by 19% for 2023, from approximately \$137,000 to \$163,000. This is an industry-wide trend which has affected many municipalities. The allocation of insurance costs across departments has been updated to better reflect risk and usage levels, based on guidance provided by the insurance provider.
- General increases in most areas related to high inflation rates.
- Decreases resulting from the introduction of the new Fire Service model
- The allocation of organization-wide costs such as insurance, WSIB, and salaries has been reviewed with a new lens; that is, more detailed analysis has been performed to allocate these costs to the appropriate department and categories for 2023.

### **5.2.2 Operating revenues**

Non-tax revenues (excluding water & wastewater) have decreased by ~~20.7%~~ 19.5% to a total of ~~\$2,479,849~~ \$2,517,643. The following significant changes in expenses should be noted:

#### ***Supplementary assessment increase for AECL properties***

When developing the 2022 Operating Budget, staff noted that MPAC had included a supplementary assessment increase for the AECL properties which resulted in a \$900,000 increase in PILT payments to Deep River. This increase was included as a non-tax revenue line in the 2022 Operating Budget. For 2023, the increased assessment value is now incorporated into the total assessment value for AECL properties and is not reflected separately in the Operating Budget. This is the primary cause for the significant decrease in non-taxation revenue in the 2023 budget.



### **Impact of the AECL/CNL PILT agreement**

The 2021 PILT agreement contained a two-year payment totalling \$1.7 million for potential historical inaccuracies in assessment values to be reconciled at the end of the MPAC review. As in previous years, this payment has not been included as revenue in the Operating Budgets, and held as deferred revenue as per Public Sector Accounting Board requirements until the reconciliation has been finalized, which is expected in 2023.

The Town is continuing to work with AECL, CNL, and MPAC to finalize the re-assessment and reconciliation program. Some further adjustments to overall PILT payments may, therefore, still occur.

### **Other significant changes to non-taxation revenues**

In addition to the above points, other significant changes to non-taxation revenue include:

- Revenue from sale of Town owned land (carried over from 2022).
- Revenue from building permit fees related to the new long-term care and family health team facilities at the DRDH campus (carried over from 2022).
- Increases in general user fees to better reflect costs.

## **5.3 Impact of the Capital and Operating Budgets on Reserves**

Table 5 outlines the changes to reserve levels as a result of the Capital and Operating budgets described above. No anticipated changes resulting from the PILT Agreement are included in this table.

Note that the 2022 surplus amounts are based on preliminary results, and may be updated once the audited financial results are finalized.

*Table 5: Changes to Municipal Reserves*

Changes to reserves	2022 Opening Balance	2022 Estimated Closing Balance	2023 Proposed Capital Reserve Funding	2023 Proposed Transfer to Reserves	2023 Projected Closing Balances
Reserves	1,462,958	2,382,876	1,254,716	862,559	1,990,719
Reserve Funds	713,486	956,539	256,000	17,985	718,524
Obligatory Reserve Funds	16,885	0	135,984	0	0
<b>Totals</b>	<b>2,193,329</b>	<b>3,339,415</b>	<b>1,646,700</b>	<b>880,544</b>	<b>2,709,243</b>

## 6 2023 Water and Wastewater Budgets

The Water and Wastewater budgets are self-contained, in that they are not funded from taxation, but through user fees as per the Water and Sewer Sustainability Act, 2002. Per legislation, the revenues and expenses must net to zero in each year. This is typically achieved by transferring any surplus revenue to reserves. In 2023, a significant portion of the expected surplus revenue has been allocated to fund capital projects (\$390,000 across water and wastewater).

A combined increase in user fees of 8.4% has been proposed consistent with the 2021 Utility Rate Study. An increase of 8.5% in contracted services to operate the water and wastewater systems has been included, consistent with the OCWA Agreement.

The following tables show the breakdown of the capital and operating budgets for Water and Wastewater operations.

Table 6: Capital budget for Water and Wastewater Operations and Infrastructure

2023 Capital Budget	2023 Budget	Reserve	2023 Operating Budget <sup>1</sup>	Debt Financing	Grant Funding	Other Funding
<b>Water Infrastructure</b>	<b>1,045,000</b>	<b>200,000</b>	<b>295,000</b>	<b>284,000</b>	<b>266,000</b>	-
General capital work (OCWA)	75,000	-	75,000	-	-	-
Water Main Relining	600,000	200,000	200,000	200,000	-	-
Water Valve Replacement Program	20,000	-	20,000	-	-	-
THM Remediation	350,000	-	-	84,000	266,000	-
<b>Wastewater Infrastructure</b>	<b>695,000</b>	<b>587,800</b>	<b>95,000</b>	-	<b>12,200</b>	-
General capital work (OCWA)	75,000	-	75,000	-	-	-
Sewer Main Relining	600,000	587,800	-	-	12,200	-
Manhole Repair Program	20,000	-	20,000	-	-	-
<b>Total Capital Budget for Water and Wastewater</b>	<b>1,740,000</b>	<b>787,800</b>	<b>390,000</b>	<b>284,000</b>	<b>278,200</b>	-

Notes:

<sup>1</sup> Funded from revenue generated during 2023



Table 7: Operating budget for Water and Wastewater operations

Operating budget by department	Actual 2020	Budget 2021	Actual 2021	Budget 2022	Actual 2022	Budget 2023	\$ change	% Change
<b>Water Treatment and Distribution</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0% ▶</b>
GL code 780								
<i>Revenue</i>	1,684,561	1,849,509	1,891,522	2,112,349	1,961,238	2,367,346	254,996	12.1% ▲
<i>Expense</i>	1,684,561	1,849,509	1,891,522	2,112,349	1,961,238	2,367,346	254,996	12.1% ▲
<b>Wastewater Collection and Treatment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0% ▶</b>
GL code 041, 043								
<i>Revenue</i>	978,458	1,065,081	1,065,174	1,150,336	1,162,099	1,241,629	91,293	7.9% ▲
<i>Expense</i>	978,458	1,065,081	1,065,174	1,150,336	1,162,099	1,241,629	91,293	7.9% ▲
<b>Total expenses</b>	<b>2,663,019</b>	<b>2,914,590</b>	<b>2,956,695</b>	<b>3,262,685</b>	<b>3,123,337</b>	<b>3,608,975</b>	<b>346,290</b>	<b>10.6% ▲</b>

Table 8 below outlines the changes to reserve levels as a result of the Water and Wastewater Capital and Operating budgets described above.

Table 8: Changes to Water and Sewer Reserves

Changes to reserves	2022 Opening Balance	2022 Estimated Closing Balance	2023 Proposed Capital Reserve Funding	2023 Proposed Transfer to Reserves	2023 Projected Closing Balance
Reserve – Water	88,003	292,380	200,000	140,747	233,127
Reserve - Wastewater	651,038	722,804	587,800	30,926	165,931

G-010: Taxation

G-020: Payments in Lieu

County	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>County</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50</b>	<b>0</b>	<b>-307,309</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>0</b>	<b>-2,200,146</b>	<b>0</b>	<b>-2,615,129</b>	<b>0</b>	<b>-2,443,952</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0120-4100: Residential / Farm	0	-1,375,008	0	-1,412,697	0	-1,445,176	0	0	-	
G-010-0120-4110: Commercial	0	-166,354	0	-170,492	0	-169,538	0	0	-	
G-010-0120-4112: New Multi-Residential	0	0	0	0	0	-16,101	0	0	-	
G-010-0120-4115: Multi-Residential	0	-40,498	0	-41,501	0	-42,019	0	0	-	
G-010-0120-4120: Industrial	0	-5,746	0	-5,861	0	-5,734	0	0	-	
G-010-0120-4125: Pipeline	0	-10,351	0	-10,598	0	-10,869	0	0	-	
G-010-0120-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0120-4135: Managed Forests	0	-138	0	-141	0	-139	0	0	-	
G-010-0120-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0120-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0120-4300: Tax Write Off - Residential / Farm	0	3,238	0	1,577	0	0	0	0	-	
G-010-0120-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0120-4312: Tax Write Off - New Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0120-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0120-4320: Tax Write Off - Industrial	0	3,480	0	0	0	0	0	0	-	
G-010-0120-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0120-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0120-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0120-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0120-4400: Supplementary - Residential	0	-5,170	0	-4,841	0	-13	0	0	-	
G-010-0120-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0120-4412: Supplementary - New Multi-Residential	0	0	0	-5,289	0	0	0	0	-	
G-010-0120-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0120-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0120-4425: Supplementary - Pipeline	0	0	0	-109	0	0	0	0	-	
G-010-0120-4430: Supplementary - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0120-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0120-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
G-020-0120-4141: Landfill	0	-923	0	-946	0	-40	0	0	-	
G-020-0120-4200: AECL Payment in Lieu	0	-545,569	0	-588,972	0	-216,163	0	0	-	
G-020-0120-4202: Payment in Lieu - Canada Post	0	-1,023	0	-1,048	0	0	0	0	-	
G-020-0120-4206: Payment in Lieu - CBC	0	-259	0	-265	0	0	0	0	-	
G-020-0120-4208: Payment in Lieu - Deep River Hospital	0	-844	0	-844	0	-844	0	0	-	
G-020-0120-4210: Payment in Lieu - Ontario Hydro	0	-1,698	0	-1,739	0	-1,760	0	0	-	
G-020-0120-4240: Other PIL Revenue	0	0	0	0	0	-658,990	0	0	-	
G-020-0120-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-020-0120-4410: Supplementary - Commercial	0	-41,222	0	-358,184	0	123,433	0	0	-	
G-020-0120-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
G-020-0120-4500: Sanitary Sewer Activities	0	2,664	0	-4,176	0	0	0	0	-	
G-020-0120-4550: Water Works Activities	0	-14,726	0	-9,002	0	0	0	0	-	
<b>Expense</b>	<b>0</b>	<b>2,200,146</b>	<b>0</b>	<b>2,615,079</b>	<b>0</b>	<b>2,136,644</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0120-7600: Levy Requisition Paid	0	2,200,146	0	2,615,079	0	2,136,644	0	0	-	
G-020-0120-7600: Levy Requisition Paid	0	0	0	0	0	0	0	0	-	
<b>Education - Commercial, Industrial, Pipeline</b>	<b>0</b>	<b>-325,099</b>	<b>0</b>	<b>-243,619</b>	<b>0</b>	<b>-264,065</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>0</b>	<b>-325,099</b>	<b>0</b>	<b>-243,619</b>	<b>0</b>	<b>-264,065</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0250-4100: Residential / Farm	0	0	0	0	0	0	0	0	-	
G-010-0250-4110: Commercial	0	-301,738	0	-220,433	0	-240,354	0	0	-	
G-010-0250-4115: Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4120: Industrial	0	-6,926	0	-4,905	0	-4,905	0	0	-	
G-010-0250-4125: Pipeline	0	-20,796	0	-18,656	0	-18,806	0	0	-	
G-010-0250-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0250-4135: Managed Forests	0	0	0	0	0	0	0	0	-	

G-010: Taxation

G-020: Payments in Lieu

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-010-0250-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0250-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0250-4300: Tax Write Off - Residential / Farm	0	0	0	0	0	0	0	0	-	
G-010-0250-4310: Tax Write Off - Commercial	0	0	0	574	0	0	0	0	-	
G-010-0250-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4320: Tax Write Off - Industrial	0	4,360	0	0	0	0	0	0	-	
G-010-0250-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0250-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0250-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0250-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0250-4400: Supplementary - Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0250-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0250-4425: Supplementary - Pipeline	0	0	0	-199	0	0	0	0	-	
G-010-0250-4430: Supplementary - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0250-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0250-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0250-7600: Levy Requisition Paid	0	0	0	0	0	0	0	0	-	
<b>Education - English Public</b>	<b>0</b>	<b>195,251</b>	<b>0</b>	<b>145,015</b>	<b>0</b>	<b>127,385</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>0</b>	<b>-499,452</b>	<b>0</b>	<b>-508,596</b>	<b>0</b>	<b>-519,764</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0210-4100: Residential / Farm	0	-489,476	0	-495,742	0	-504,233	0	0	-	
G-010-0210-4110: Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4112: New Multi-Residential	0	0	0	0	0	-6,455	0	0	-	
G-010-0210-4115: Multi-Residential	0	-8,208	0	-8,207	0	-8,123	0	0	-	
G-010-0210-4120: Industrial	0	-892	0	-892	0	-892	0	0	-	
G-010-0210-4125: Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0210-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0210-4135: Managed Forests	0	-58	0	-58	0	-56	0	0	-	
G-010-0210-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0210-4300: Tax Write Off - Residential / Farm	0	1,360	0	416	0	0	0	0	-	
G-010-0210-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4312: Tax Write Off - New Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4320: Tax Write Off - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0210-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0210-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0210-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0210-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0210-4400: Supplementary - Residential	0	-2,179	0	-1,957	0	-5	0	0	-	
G-010-0210-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4412: Supplementary - New Multi-Residential	0	0	0	-2,158	0	0	0	0	-	
G-010-0210-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0210-4425: Supplementary - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0210-4430: Supplementary - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0210-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0210-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>0</b>	<b>694,703</b>	<b>0</b>	<b>653,612</b>	<b>0</b>	<b>647,149</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0210-7600: Levy Requisition Paid	0	694,703	0	653,612	0	647,149	0	0	-	
<b>Education - English Separate</b>	<b>0</b>	<b>104,412</b>	<b>0</b>	<b>79,850</b>	<b>0</b>	<b>71,641</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>0</b>	<b>-79,142</b>	<b>0</b>	<b>-74,455</b>	<b>0</b>	<b>-70,420</b>	<b>0</b>	<b>0</b>	<b>-</b>	

G-010: Taxation

G-020: Payments in Lieu

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-010-0220-4100: Residential / Farm	0	-78,647	0	-74,178	0	-69,893	0	0	-	
G-010-0220-4110: Commercial	0	0	0	0	0	0	0	0	-	
G-010-0220-4115: Multi-Residential	0	-494	0	-495	0	-527	0	0	-	
G-010-0220-4120: Industrial	0	0	0	0	0	0	0	0	-	
G-010-0220-4125: Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0220-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0220-4135: Managed Forests	0	0	0	0	0	0	0	0	-	
G-010-0220-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0220-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0220-4300: Tax Write Off - Residential / Farm	0	0	0	229	0	0	0	0	-	
G-010-0220-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0220-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0220-4320: Tax Write Off - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0220-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0220-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0220-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0220-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0220-4400: Supplementary - Residential	0	0	0	-10	0	0	0	0	-	
G-010-0220-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0220-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0220-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0220-4425: Supplementary - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0220-4430: Supplementary - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0220-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0220-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>0</b>	<b>183,553</b>	<b>0</b>	<b>154,305</b>	<b>0</b>	<b>142,062</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0220-7600: Levy Requisition Paid	0	183,553	0	154,305	0	142,062	0	0	-	
<b>Education - French Public</b>	<b>0</b>	<b>7,780</b>	<b>0</b>	<b>6,134</b>	<b>0</b>	<b>5,837</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>0</b>	<b>-1,638</b>	<b>0</b>	<b>-1,320</b>	<b>0</b>	<b>-1,320</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0230-4100: Residential / Farm	0	-1,635	0	-1,320	0	-1,320	0	0	-	
G-010-0230-4110: Commercial	0	0	0	0	0	0	0	0	-	
G-010-0230-4115: Multi-Residential	0	-3	0	0	0	0	0	0	-	
G-010-0230-4120: Industrial	0	0	0	0	0	0	0	0	-	
G-010-0230-4125: Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0230-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0230-4135: Managed Forests	0	0	0	0	0	0	0	0	-	
G-010-0230-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0230-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0230-4300: Tax Write Off - Residential / Farm	0	0	0	0	0	0	0	0	-	
G-010-0230-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0230-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0230-4320: Tax Write Off - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0230-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0230-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0230-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0230-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0230-4400: Supplementary - Residential	0	0	0	0	0	0	0	0	-	
G-010-0230-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0230-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0230-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0230-4425: Supplementary - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0230-4430: Supplementary - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0230-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0230-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	

G-010: Taxation

G-020: Payments in Lieu

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Expense</b>	<b>0</b>	<b>9,418</b>	<b>0</b>	<b>7,454</b>	<b>0</b>	<b>7,157</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0230-7600: Levy Requisition Paid	0	9,418	0	7,454	0	7,157	0	0	-	
<b>Education - French Separate</b>	<b>0</b>	<b>17,656</b>	<b>0</b>	<b>13,609</b>	<b>0</b>	<b>12,719</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>0</b>	<b>-5,046</b>	<b>0</b>	<b>-5,057</b>	<b>0</b>	<b>-4,435</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0240-4100: Residential / Farm	0	-5,040	0	-5,040	0	-4,417	0	0	-	
G-010-0240-4110: Commercial	0	0	0	0	0	0	0	0	-	
G-010-0240-4115: Multi-Residential	0	-6	0	-9	0	-18	0	0	-	
G-010-0240-4120: Industrial	0	0	0	0	0	0	0	0	-	
G-010-0240-4125: Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0240-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0240-4135: Managed Forests	0	0	0	0	0	0	0	0	-	
G-010-0240-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0240-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0240-4300: Tax Write Off - Residential / Farm	0	0	0	0	0	0	0	0	-	
G-010-0240-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0240-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0240-4320: Tax Write Off - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0240-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0240-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0240-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0240-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0240-4400: Supplementary - Residential	0	0	0	-9	0	0	0	0	-	
G-010-0240-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0240-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0240-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0240-4425: Supplementary - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0240-4430: Supplementary -Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0240-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0240-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>0</b>	<b>22,702</b>	<b>0</b>	<b>18,666</b>	<b>0</b>	<b>17,154</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-010-0240-7600: Levy Requisition Paid	0	22,702	0	18,666	0	17,154	0	0	-	
<b>Own purposes revenue</b>	<b>66,256</b>	<b>-7,066,865</b>	<b>86,156</b>	<b>-8,415,164</b>	<b>-977,426</b>	<b>-7,921,998</b>	<b>-90,000</b>	<b>887,426</b>	<b>-90.8%</b>	
<b>Revenue</b>	<b>66,256</b>	<b>-7,066,865</b>	<b>86,156</b>	<b>-8,415,164</b>	<b>-977,426</b>	<b>-7,921,998</b>	<b>-90,000</b>	<b>887,426</b>	<b>-90.8%</b>	
G-010-0110-4100: Residential / Farm	0	-3,738,262	0	-3,785,477	0	-3,928,980	0	0	-	
G-010-0110-4110: Commercial	0	-452,269	0	-456,853	0	-460,555	0	0	-	
G-010-0110-4112: New Multi-Residential	0	0	0	0	0	-43,738	0	0	-	
G-010-0110-4115: Multi-Residential	0	-110,104	0	-111,207	0	-114,146	0	0	-	
G-010-0110-4120: Industrial	0	-15,342	0	-15,811	0	-15,554	0	0	-	
G-010-0110-4125: Pipeline	0	-28,142	0	-28,397	0	-29,527	0	0	-	
G-010-0110-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0110-4135: Commercial Excess	0	0	0	0	0	0	0	0	-	
G-010-0110-4135: Managed Forests	0	-375	0	-379	0	-378	0	0	-	
G-010-0110-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0110-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0110-4200: AECL Grant in Lieu	0	0	0	0	0	0	0	0	-	
G-010-0110-4300: Tax Write Off - Residential / Farm	0	8,769	0	4,231	0	0	0	0	-	
G-010-0110-4310: Tax Write Off - Commercial	-15,000	0	-15,000	0	15,000	35,676	15,000	0	0.0%	Estimated tax write-offs during the year
G-010-0110-4312: Tax Write Off - New Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0110-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0110-4320: Tax Write Off - Industrial	0	9,130	0	0	0	0	0	0	-	
G-010-0110-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0110-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0110-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0110-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	

G-010: Taxation

G-020: Payments in Lieu

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-010-0110-4400: Supplementary - Residential	10,000	-13,963	10,000	-12,974	-10,000	-34	-15,000	-5,000	50.0%	Estimated new assessments for the year
G-010-0110-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0110-4412: Supplementary - New Multi-Residential	0	0	0	-14,173	0	0	0	0	-	
G-010-0110-4415: Supplementary - Multi-Residential	0	0	19,900	0	0	0	0	0	-	
G-010-0110-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0110-4425: Supplementary - Pipeline	0	0	0	-294	0	0	0	0	-	
G-010-0110-4430: Supplementary - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0110-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0110-4440: Historical Billed Amounts	0	0	0	0	0	0	0	0	-	
G-010-0110-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0110-4720: Penalties & Interest	50,000	-50,962	50,000	-34,727	-50,000	-60,371	-50,000	0	0.0%	
G-020-0110-4100: Residential / Farm	0	0	0	0	0	0	0	0	-	
G-020-0110-4141: Landfill	0	-2,509	0	-2,534	0	-108	0	0	-	
G-020-0110-4200: AECL Grant in Lieu	0	-1,478,468	0	-1,580,061	0	-586,425	0	0	-	
G-020-0110-4202: Payment in Lieu - Canada Post	0	-2,781	0	-2,809	0	0	0	0	-	
G-020-0110-4204: Payment in Lieu - Long Term Care	0	0	0	0	0	0	0	0	-	
G-020-0110-4206: Payment in Lieu - CBC	0	-704	0	-711	0	0	0	0	-	
G-020-0110-4208: Payment in Lieu - Deep River Hospital	1,256	-1,256	1,256	-1,256	-1,256	-1,256	0	1,256	-100.0%	
G-020-0110-4210: Payment in Lieu - Ontario Hydro	0	-4,605	0	-4,663	0	-4,781	0	0	-	
G-020-0110-4230: Education portion- PIL	0	-963,061	0	-1,017,411	0	-1,599,128	0	0	-	
G-020-0110-4240: Other PIL Revenue	0	0	0	0	0	-1,611,593	0	0	-	
G-020-0110-4310: Tax Write Off - Commercial	0	0	0	0	0	164,059	0	0	-	
G-020-0110-4410: Supplementary - Commercial	20,000	-189,169	20,000	-1,314,347	-931,170	334,838	-40,000	891,170	-95.7%	Estimated new PILT additions
G-020-0110-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
G-020-0110-4500: Sanitary Sewer Activities	0	7,243	0	-11,189	0	0	0	0	-	
G-020-0110-4550: Water Works Activities	0	-40,036	0	-24,122	0	0	0	0	-	
G-020-0110-4556: Commercial PIL Shared	0	0	0	0	0	0	0	0	-	
<b>Grand Total</b>	<b>66,256</b>	<b>-7,066,865</b>	<b>86,156</b>	<b>-8,414,224</b>	<b>-977,426</b>	<b>-8,275,790</b>	<b>-90,000</b>	<b>887,426</b>	<b>-90.8%</b>	

G-030: Ontario Unconditional Grants

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
Own purposes revenue	320,300	-320,300	320,400	-320,400	-320,500	-320,500	-329,300	-8,800	2.7%	
Revenue	320,300	-320,300	320,400	-320,400	-320,500	-320,500	-329,300	-8,800	2.7%	
G-030-0110-4610: Grant Revenue-OMPF	320,300	-320,300	320,400	-320,400	-320,500	-320,500	-329,300	-8,800	2.7%	OMPF Grant allocation
<b>Grand Total</b>	<b>320,300</b>	<b>-320,300</b>	<b>320,400</b>	<b>-320,400</b>	<b>-320,500</b>	<b>-320,500</b>	<b>-329,300</b>	<b>-8,800</b>	<b>2.7%</b>	

S-041: Wastewater

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Sewer</b>	<b>435,174</b>	<b>289,780</b>	<b>434,692</b>	<b>556,952</b>	<b>440,339</b>	<b>499,343</b>	<b>479,086</b>	<b>38,747</b>	<b>8.8%</b>	
<b>Revenue</b>	<b>1,500</b>	<b>-3,620</b>	<b>2,153</b>	<b>-1,193</b>	<b>-2,267</b>	<b>-2,248</b>	<b>-2,200</b>	<b>67</b>	<b>-3.0%</b>	
S-041-1115-4610: Grant Revenue	-	-	-	-	-	-	-	-	-	
S-041-1115-4630: Permits & fees	1,500	-3,620	2,153	-1,193	-2,267	-2,248	-2,200	67	-3.0%	Sewer Clearing Fees - 3 year actual average
<b>Expense</b>	<b>433,674</b>	<b>293,400</b>	<b>432,539</b>	<b>558,146</b>	<b>442,606</b>	<b>501,591</b>	<b>481,286</b>	<b>38,680</b>	<b>8.7%</b>	
S-041-1115-5010: Regular Salaries	30,676	-	35,622	30,000	36,131	59,322	103,530	67,399	186.5%	Reallocation of staff costs based on 2023 projects
S-041-1115-5020: Overtime	-	-	-	-	-	-	-	-	-	
S-041-1115-5060: Public Holiday	-	-	-	-	-	394	-	-	-	
S-041-1115-5070: Sick Time	-	-	-	-	-	-	-	-	-	
S-041-1115-5090: Vacation	-	-	-	-	-	-	-	-	-	
S-041-1115-5110: Insured Benefits	-	-231	-	-	-	1,744	11,800	11,800	-	
S-041-1115-5150: Employment Insurance	-	-	-	-	-	211	1,231	1,231	-	
S-041-1115-5160: CPP	-	-	-	-	-	504	6,080	6,080	-	
S-041-1115-5170: OMERS	-	-	-	-	-	861	10,576	10,576	-	
S-041-1115-5180: EHT	-	-	-	-	-	186	1,901	1,901	-	
S-041-1115-5191: Workers Compensation Insurance	-	165	-	26	-	-	-	-	-	
S-041-1115-6110: Fuel - Diesel	-	-	-	-	-	-	-	-	-	
S-041-1115-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	
S-041-1115-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
S-041-1115-7140: Accounting /Audit Fees	575	575	587	587	-	-	-	-	-	
S-041-1115-7145: Other Professional Fees	-	-	-	-	25,000	20,847	25,000	-	0.0%	50% of service delivery review
S-041-1115-7200: Interest - Long Term Debt	60,154	40,564	46,562	26,058	41,124	48,242	51,143	10,019	24.4%	
S-041-1115-7205: Debt Payments	204,483	226,264	218,076	237,860	223,513	234,046	239,097	15,584	7.0%	
S-041-1115-7210: Interest - penalties	-	-	-	-	-	-	-	-	-	
S-041-1115-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
S-041-1115-7400: Bad Debt Expense	-	-	-	-	-	-	-	-	-	
S-041-1115-7420: Insurance	2,638	2,730	3,000	6,170	3,486	24,119	-	-3,486	-100.0%	
S-041-1115-7430: Licences	-	-	-	-	-	-	-	-	-	
S-041-1115-7500: Contract Services	-	-	-	-	-	-	-	-	-	
S-041-1115-7525: Administrative Fee	6,000	6,000	6,000	6,000	6,600	-	-	-6,600	-100.0%	Now budgeted for thorough salary lines allocation
S-041-1115-8050: Transfer to Capital	-	-	-	-	-	-	-	-	-	0
S-041-1115-8060: Transfer to Reserve	129,147	17,333	122,692	251,445	106,751	111,114	30,926	-75,825	-71.0%	
<b>Capital - sewer</b>	<b>65,255</b>	<b>81,037</b>	<b>62,500</b>	<b>62,498</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-50,000</b>	<b>-100.0%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
S-041-9600-4960: Transfer from Reserves	-	-	-	-	-	-	-	-	-	
S-041-9600-4970: Debenture proceeds	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>65,255</b>	<b>81,037</b>	<b>62,500</b>	<b>62,498</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-50,000</b>	<b>-100.0%</b>	
S-041-9600-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
S-041-9600-6230: Equipment & Material	65,255	81,037	62,500	62,498	50,000	50,000	-	-50,000	-100.0%	In Capital budget now
S-041-9600-7145: Other Professional Fees	-	-	-	-	-	-	-	-	-	
S-041-9600-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
S-041-9600-7160: Advertising	-	-	-	-	-	-	-	-	-	
<b>Facility ops - Sewer</b>	<b>408,127</b>	<b>487,271</b>	<b>428,650</b>	<b>316,272</b>	<b>512,069</b>	<b>491,140</b>	<b>549,210</b>	<b>37,140</b>	<b>7.3%</b>	
<b>Expense</b>	<b>408,127</b>	<b>487,271</b>	<b>428,650</b>	<b>316,272</b>	<b>512,069</b>	<b>491,140</b>	<b>549,210</b>	<b>37,140</b>	<b>7.3%</b>	
S-041-9115-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
S-041-9115-5020: Overtime	-	-	-	-	-	-	-	-	-	
S-041-9115-5070: Sick Time	-	-	-	-	-	-	-	-	-	
S-041-9115-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
S-041-9115-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
S-041-9115-5160: CPP	-	-	-	-	-	-	-	-	-	
S-041-9115-5170: OMERS	-	-	-	-	-	-	-	-	-	
S-041-9115-5180: EHT	-	-	-	-	-	-	-	-	-	
S-041-9115-6110: Fuel - Diesel	600	346	600	-	600	1,715	630	30	5.0%	
S-041-9115-6125: Hydro	111,488	111,000	113,160	110,999	116,781	90,826	122,620	5,839	5.0%	
S-041-9115-6130: Water & Sewer	1,080	-	1,085	1,085	1,307	1,307	1,464	157	12.0%	Based on Utility Rate Study



S-041: Wastewater

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
S-041-9115-6135: Natural Gas	6,240	6,000	6,334	5,999	6,537	7,473	6,864	327	5.0%	
S-041-9115-6145: Property tax	22,908	22,822	23,279	23,572	23,990	11,517	23,990	-	0.0%	
S-041-9115-6200: Repairs & maintenance	-	78	-	-	-	-	-	-	-	
S-041-9115-6210: Small Tools	-	-	-	-	-	-	-	-	-	
S-041-9115-6220: Other Trades & Services	-	535	500	622	650	212	650	-	0.0%	
S-041-9115-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
S-041-9115-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
S-041-9115-7145: Other Professional Fees	-	-	-	-	-	-	-	-	-	
S-041-9115-7500: Contract Services	265,811	346,490	283,692	173,995	362,205	378,092	392,992	30,787	8.5%	
<b>Facility ops / maintenance</b>	<b>7,059</b>	<b>-</b>	<b>-</b>	<b>854</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expense</b>	<b>7,059</b>	<b>-</b>	<b>-</b>	<b>854</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	
S-041-9100-5010: Regular Salaries	-	-	-	601	-	23	-	-	-	
S-041-9100-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
S-041-9100-5110: Insured Benefits	-	-	-	30	-	6	-	-	-	
S-041-9100-5150: Employment Insurance	-	-	-	13	-	1	-	-	-	
S-041-9100-5160: CPP	-	-	-	31	-	1	-	-	-	
S-041-9100-5170: OMERS	-	-	-	49	-	2	-	-	-	
S-041-9100-5180: EHT	-	-	-	12	-	0	-	-	-	
S-041-9100-7500: Contract Services	7,059	-	-	117	-	-	-	-	-	
<b>Sanitary Sewer Fund Revenue</b>	<b>1,054,762</b>	<b>-974,838</b>	<b>1,062,928</b>	<b>-1,063,981</b>	<b>-1,148,017</b>	<b>-1,159,851</b>	<b>-1,239,429</b>	<b>-91,412</b>	<b>8.0%</b>	
<b>Revenue</b>	<b>1,054,762</b>	<b>-974,838</b>	<b>1,062,928</b>	<b>-1,063,981</b>	<b>-1,148,017</b>	<b>-1,159,851</b>	<b>-1,239,429</b>	<b>-91,412</b>	<b>8.0%</b>	
S-041-0410-4558: Water/sewer off discount	-2,394	4,225	-4,540	5,244	4,890	6,078	5,000	110	2.2%	
S-041-0410-4559: Discount	-1,824	-	-	-	-	-	-	-	-	
S-041-0410-4560: Residential Billing	799,637	-737,636	807,712	-795,873	-869,100	-858,541	-915,400	-46,300	5.3%	Based on Utility Rate Study
S-041-0410-4563: Multi-Residential Billing	116,339	-109,750	119,179	-132,537	-132,614	-154,619	-166,436	-33,823	25.5%	Sewer rate increase, and additional Montcalm revenue
S-041-0410-4565: Commercial Billing	131,606	-118,936	128,027	-128,026	-137,760	-137,982	-148,345	-10,585	7.7%	
S-041-0410-4567: Town Properties	7,178	-7,736	8,327	-8,847	-8,991	-8,682	-9,648	-657	7.3%	
S-041-0410-4590: Reserve Levy	-	-	-	-	-	-	-	-	-	
S-041-0410-4630: Sewage Disposal Fees	1,720	-1,736	1,532	-632	-1,532	-1,932	-1,100	432	-28.2%	
S-041-0410-4720: Penalties & Interest	2,500	-3,269	2,691	-3,310	-2,910	-4,174	-3,500	-590	20.3%	
<b>Training - Sewer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	
S-041-1240-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
S-041-1240-7300: Training & Seminars	-	-	-	-	-	-	-	-	-	
S-041-1240-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	
S-041-1240-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
S-041-1240-7325: Subscriptions	-	-	-	-	-	-	-	-	-	
S-041-1240-7340: Personal Vehicle Mileage / Travel	-	-	-	-	-	-	-	-	-	
S-041-1240-7345: Hotel	-	-	-	-	-	-	-	-	-	
S-041-1240-7350: Meals	-	-	-	-	-	20	-	-	-	
<b>Wastewater collection</b>	<b>76,147</b>	<b>56,750</b>	<b>81,393</b>	<b>67,406</b>	<b>85,660</b>	<b>64,254</b>	<b>146,033</b>	<b>60,373</b>	<b>70.5%</b>	
<b>Expense</b>	<b>76,147</b>	<b>56,750</b>	<b>81,393</b>	<b>67,406</b>	<b>85,660</b>	<b>64,254</b>	<b>146,033</b>	<b>60,373</b>	<b>70.5%</b>	
S-041-4100-5010: Regular Salaries	42,138	8,405	31,141	12,687	32,044	4,090	-	-32,044	-100.0%	
S-041-4100-5015: Part Time Salaries	-	224	-	78	-	15	-	-	-	
S-041-4100-5020: Overtime	3,060	742	1,750	868	797	280	-	-797	-100.0%	
S-041-4100-5070: Sick Time	-	-	-	-	-	-	-	-	-	
S-041-4100-5090: Vacation	-	-	-	-	-	-	-	-	-	
S-041-4100-5096: Meal Allowance	-	-	-	12	-	-	-	-	-	
S-041-4100-5110: Insured Benefits	-	788	-	1,582	-	454	-	-	-	
S-041-4100-5150: Employment Insurance	-	205	-	280	-	108	-	-	-	
S-041-4100-5160: CPP	-	455	-	688	-	261	-	-	-	
S-041-4100-5170: OMERS	-	771	-	1,110	-	413	-	-	-	
S-041-4100-5180: EHT	-	181	-	263	-	95	-	-	-	
S-041-4100-6105: Lubrication	-	-	-	-	-	-	-	-	-	
S-041-4100-6200: Repairs & maintenance	6,000	6,000	8,000	11,433	10,000	19,900	10,000	-	0.0%	

S-041: Wastewater

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
S-041-4100-6210: Small Tools	-	-	-	-	-	-	-	-	-	-
S-041-4100-6220: Other Trades & Services	-	458	1,500	642	1,500	413	-	-1,500	-100.0%	
S-041-4100-6230: Equipment & Material	2,500	3,544	3,500	2,051	3,500	384	-	-3,500	-100.0%	
S-041-4100-7500: Contract Services	22,449	34,977	35,502	35,711	37,819	37,841	41,033	3,215	8.5%	
S-041-4100-8050: Transfer to Capital	-	-	-	-	-	-	95,000	95,000	-	Manhole repair
<b>Wastewater treatment</b>	<b>66,000</b>	<b>60,000</b>	<b>60,000</b>	<b>59,999</b>	<b>60,000</b>	<b>55,059</b>	<b>65,100</b>	<b>5,100</b>	<b>8.5%</b>	
<b>Expense</b>	<b>66,000</b>	<b>60,000</b>	<b>60,000</b>	<b>59,999</b>	<b>60,000</b>	<b>55,059</b>	<b>65,100</b>	<b>5,100</b>	<b>8.5%</b>	
S-041-4110-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	-
S-041-4110-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	-
S-041-4110-5020: Overtime	-	-	-	-	-	-	-	-	-	-
S-041-4110-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	-
S-041-4110-5160: CPP	-	-	-	-	-	-	-	-	-	-
S-041-4110-5170: OMERS	-	-	-	-	-	-	-	-	-	-
S-041-4110-5180: EHT	-	-	-	-	-	-	-	-	-	-
S-041-4110-6105: Lubrication	-	-	-	-	-	-	-	-	-	-
S-041-4110-6200: Repairs & maintenance	-	-	-	-	-	-	-	-	-	-
S-041-4110-6210: Small Tools	-	-	-	-	-	59	-	-	-	-
S-041-4110-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	-
S-041-4110-7500: Contract Services	66,000	60,000	60,000	59,999	60,000	55,000	65,100	5,100	8.5%	
<b>Grand Total</b>	<b>2,112,524</b>	<b>0</b>	<b>2,130,162</b>	<b>0</b>	<b>51</b>	<b>-0</b>	<b>-0</b>	<b>-51</b>	<b>0.0%</b>	

W-043: Water

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Corporate</b>	<b>10,000</b>	-	-	<b>869</b>	-	-	-	-	-	-
<b>Expense</b>	<b>10,000</b>	-	-	<b>869</b>	-	-	-	-	-	-
W-043-1110-7150: Legal Fees	10,000	-	-	869	-	-	-	-	-	-
<b>Admin. - Water</b>	<b>579,266</b>	<b>393,798</b>	<b>582,345</b>	<b>583,691</b>	<b>780,595</b>	<b>739,452</b>	<b>1,118,326</b>	<b>337,732</b>	<b>43.3%</b>	
<b>Revenue</b>	<b>1,268</b>	<b>-20,979</b>	<b>4,000</b>	<b>-7,452</b>	<b>-5,400</b>	<b>-5,245</b>	<b>-4,975</b>	<b>425</b>	<b>-7.9%</b>	
W-043-1120-4610: Grant Revenue	-	-	-	-	-	-	-	-	-	-
W-043-1120-4630: Permits & fees	-	-15,780	600	-1,356	-1,000	-	-	1,000	-100.0%	
W-043-1120-4710: Administrative Fees	868	-419	400	-375	-400	-1,085	-1,975	-1,575	393.7%	
W-043-1120-4713: Water/sewer certificate fee	400	-4,780	3,000	-5,720	-4,000	-4,160	-3,000	1,000	-25.0%	
<b>Expense</b>	<b>577,998</b>	<b>414,777</b>	<b>578,345</b>	<b>591,143</b>	<b>785,995</b>	<b>744,697</b>	<b>1,123,301</b>	<b>337,307</b>	<b>42.9%</b>	
W-043-1120-5010: Regular Salaries	30,676	-	38,948	30,000	39,484	84,739	103,530	64,046	162.2%	Reallocation of staff costs based on 2023 projects
W-043-1120-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	-
W-043-1120-5060: Public Holiday	-	-	-	-	-	394	-	-	-	-
W-043-1120-5070: Sick Time	-	-	-	-	-	-	-	-	-	-
W-043-1120-5090: Vacation	-	-	-	-	-	-	-	-	-	-
W-043-1120-5110: Insured Benefits	-	-330	-	-	-	1,744	11,800	11,800	-	-
W-043-1120-5150: Employment Insurance	-	-	-	-	-	212	1,231	1,231	-	-
W-043-1120-5160: CPP	-	-	-	-	-	504	6,080	6,080	-	-
W-043-1120-5170: OMERS	-	-	-	-	-	861	10,576	10,576	-	-
W-043-1120-5180: EHT	-	-	-	-	-	186	1,901	1,901	-	-
W-043-1120-5191: Workers Compensation Insurance	-	165	-	26	-	-	-	-	-	-
W-043-1120-6105: Lubrication	-	-	-	-	-	-	-	-	-	-
W-043-1120-6110: Fuel - Diesel	-	-	-	-	-	-	-	-	-	-
W-043-1120-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	-
W-043-1120-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	-
W-043-1120-7120: Computer Support Services	-	-	-	-	-	-	-	-	-	-
W-043-1120-7125: Office Supplies	-	-	-	-	-	-	-	-	-	-
W-043-1120-7140: Accounting /Audit Fees	2,100	2,100	2,142	2,142	-	-	-	-	-	-
W-043-1120-7145: Other Professional Fees	-	17,076	-	4,090	40,000	21,653	40,000	-	0.0%	CNL Rate review (\$15k) and 50% of service delivery review
W-043-1120-7150: Legal Fees	-	-	-	-	-	-	-	-	-	-
W-043-1120-7160: Advertising	400	-	-	-	-	-	-	-	-	-
W-043-1120-7200: Interest - Long Term Debt	244,416	244,852	245,531	240,123	233,980	233,980	327,950	93,970	40.2%	Includes Estimate of Water Tower Debt costs
W-043-1120-7205: Debt Payments	133,213	133,213	133,213	135,518	140,883	140,883	175,019	34,136	24.2%	Includes Estimate of Water Tower Debt costs
W-043-1120-7210: Interest - penalties	-	-	-	-	-	-	-	-	-	-
W-043-1120-7320: Membership Dues	-	-	-	-	-	-	-	-	-	-
W-043-1120-7340: Personal Vehicle Mileage / Travel	-	-	-	-	-	-	-	-	-	-
W-043-1120-7345: Hotel	-	-	-	-	-	-	-	-	-	-
W-043-1120-7350: Meals	-	-	-	-	-	-	-	-	-	-
W-043-1120-7400: Bad Debt Expense	-	-	-	-	-	-	-	-	-	-
W-043-1120-7420: Insurance	2,638	2,730	3,100	55,585	3,486	55,585	8,266	4,780	137.1%	
W-043-1120-7430: Licences	-	1,143	1,200	2,698	1,200	-	1,200	-	0.0%	QMI-SAI Drinking Water Audit
W-043-1120-7500: Contract Services	-	-	-	-	-	-	-	-	-	-
W-043-1120-7510: Grants Paid	-	-	-	-	-	-	-	-	-	-
W-043-1120-7525: Administrative Fee	6,000	6,000	6,000	6,000	6,600	-421	-	-6,600	-100.0%	Salary allocation done through regular salaries line
W-043-1120-7590: Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-
W-043-1120-8050: Transfer to Capital	-	-	-	-	-	-	295,000	295,000	-	Capital Budget costs (water main, OCWA, and water valve repairs)
W-043-1120-8060: Transfer to Reserve	158,556	7,827	148,212	114,961	320,362	204,377	140,747	-179,615	-56.1%	Ending anticipated surplus
<b>Capital - water</b>	<b>65,255</b>	<b>129,491</b>	<b>112,500</b>	<b>119,564</b>	<b>100,000</b>	<b>50,000</b>	-	<b>-100,000</b>	<b>-100.0%</b>	
<b>Expense</b>	<b>65,255</b>	<b>129,491</b>	<b>112,500</b>	<b>119,564</b>	<b>100,000</b>	<b>50,000</b>	-	<b>-100,000</b>	<b>-100.0%</b>	
W-043-9500-6230: Equipment & Material	65,255	129,491	112,500	119,564	100,000	50,000	-	-100,000	-100.0%	Now in Capital Budget
<b>Facility ops - Water</b>	<b>240,948</b>	<b>263,885</b>	<b>254,585</b>	<b>254,255</b>	<b>261,144</b>	<b>214,308</b>	<b>271,651</b>	<b>10,507</b>	<b>4.0%</b>	
<b>Expense</b>	<b>240,948</b>	<b>263,885</b>	<b>254,585</b>	<b>254,255</b>	<b>261,144</b>	<b>214,308</b>	<b>271,651</b>	<b>10,507</b>	<b>4.0%</b>	
W-043-9120-5010: Regular Salaries	-	1,084	-	150	-	1,102	-	-	-	-
W-043-9120-5015: Part Time Salaries	-	28	-	114	-	53	-	-	-	-
W-043-9120-5020: Overtime	-	-	-	-	-	-	-	-	-	-

W-043: Water

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
W-043-9120-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
W-043-9120-5070: Sick Time	-	-	-	-	-	-	-	-	-	
W-043-9120-5110: Insured Benefits	-	50	-	18	-	255	-	-	-	
W-043-9120-5150: Employment Insurance	-	25	-	6	-	26	-	-	-	
W-043-9120-5160: CPP	-	55	-	13	-	62	-	-	-	
W-043-9120-5170: OMERS	-	95	-	13	-	95	-	-	-	
W-043-9120-5180: EHT	-	22	-	5	-	23	-	-	-	
W-043-9120-6110: Fuel - Diesel	1,000	6,412	1,000	1,874	1,000	5,459	1,050	50	5.0%	
W-043-9120-6125: Hydro	167,232	171,970	173,000	173,256	178,536	147,578	187,463	8,927	5.0%	
W-043-9120-6130: Water & Sewer	610	-	651	651	709	709	795	85	12.0%	
W-043-9120-6135: Natural Gas	24,960	27,114	28,000	27,145	28,896	32,508	30,341	1,445	5.0%	
W-043-9120-6145: Property tax	47,146	53,665	50,184	49,947	50,003	24,412	50,003	-	0.0%	
W-043-9120-6200: Repairs & maintenance	-	1,499	-	-	-	601	-	-	-	
W-043-9120-6220: Other Trades & Services	-	1,866	1,750	1,062	2,000	823	2,000	-	0.0%	Fire alarm and extinguisher
W-043-9120-6230: Equipment & Material	-	-	-	-	-	601	-	-	-	
W-043-9120-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
W-043-9120-7500: Contract Services	-	-	-	-	-	-	-	-	-	
<b>Facility ops / maintenance</b>	<b>14,542</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expense</b>	<b>14,542</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
W-043-9100-7500: Contract Services	14,542	156	-	-	-	-	-	-	-	
<b>Training - Water</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
W-043-1245-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
W-043-1245-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	
W-043-1245-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
W-043-1245-7340: Personal Vehicle Mileage / Travel	-	-	-	-	-	-	-	-	-	
W-043-1245-7345: Hotel	-	-	-	-	-	-	-	-	-	
W-043-1245-7350: Meals	-	-	-	-	-	-	-	-	-	
<b>Water distribution</b>	<b>377,751</b>	<b>163,622</b>	<b>215,924</b>	<b>171,312</b>	<b>235,210</b>	<b>204,599</b>	<b>180,343</b>	<b>-54,867</b>	<b>-23.3%</b>	
<b>Expense</b>	<b>377,751</b>	<b>163,622</b>	<b>215,924</b>	<b>171,312</b>	<b>235,210</b>	<b>204,599</b>	<b>180,343</b>	<b>-54,867</b>	<b>-23.3%</b>	
W-043-4310-5010: Regular Salaries	57,198	9,055	62,281	19,399	64,087	8,895	-	-64,087	-100.0%	
W-043-4310-5015: Part Time Salaries	-	142	-	741	-	150	-	-	-	
W-043-4310-5020: Overtime	4,794	1,706	1,600	1,382	1,480	1,995	-	-1,480	-100.0%	
W-043-4310-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
W-043-4310-5070: Sick Time	-	-	-	-	-	-	-	-	-	
W-043-4310-5090: Vacation	-	-	-	-	-	-	-	-	-	
W-043-4310-5096: Meal Allowance	-	-	-	-	-	-	-	-	-	
W-043-4310-5110: Insured Benefits	-	1,087	-	2,008	-	1,571	-	-	-	
W-043-4310-5150: Employment Insurance	-	246	-	414	-	274	-	-	-	
W-043-4310-5160: CPP	-	558	-	1,012	-	667	-	-	-	
W-043-4310-5170: OMERS	-	864	-	1,643	-	999	-	-	-	
W-043-4310-5180: EHT	-	221	-	395	-	243	-	-	-	
W-043-4310-6125: Hydro	-	-	-	-	-	-	-	-	-	
W-043-4310-6200: Repairs & maintenance	9,000	9,000	12,000	26,576	20,000	34,133	20,000	-	0.0%	For road restoration
W-043-4310-6220: Other Trades & Services	2,000	351	1,000	3,529	1,000	10,319	-	-1,000	-100.0%	
W-043-4310-6230: Equipment & Material	6,000	10,381	10,000	11,161	11,000	4,377	11,000	-	0.0%	Pipe, fittings, valves, hydrants
W-043-4310-7500: Contract Services	45,813	130,011	90,360	95,478	95,818	87,833	103,962	8,144	8.5%	OCWA contract
W-043-4310-7505: CNL Metered Waterline	252,945	-	38,683	7,574	41,826	53,141	45,381	3,555	8.5%	OCWA contract
<b>Water treatment</b>	<b>532,285</b>	<b>712,631</b>	<b>688,154</b>	<b>754,377</b>	<b>730,000</b>	<b>747,634</b>	<b>792,050</b>	<b>62,050</b>	<b>8.5%</b>	
<b>Expense</b>	<b>532,285</b>	<b>712,631</b>	<b>688,154</b>	<b>754,377</b>	<b>730,000</b>	<b>747,634</b>	<b>792,050</b>	<b>62,050</b>	<b>8.5%</b>	
W-043-4300-5010: Regular Salaries	-	22	-	-	-	-	-	-	-	
W-043-4300-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
W-043-4300-5150: Employment Insurance	-	1	-	-	-	-	-	-	-	
W-043-4300-5160: CPP	-	1	-	-	-	-	-	-	-	
W-043-4300-5170: OMERS	-	2	-	-	-	-	-	-	-	

W-043: Water

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
W-043-4300-5180: EHT	-	0	-	-	-	-	-	-	-	-
W-043-4300-6100: Supplies	107,474	-	-	-	-	-	-	-	-	-
W-043-4300-6200: Repairs & maintenance	-	4,248	-	-	-	601	-	-	-	-
W-043-4300-6210: Small Tools	-	-	-	-	-	-	-	-	-	-
W-043-4300-6220: Other Trades & Services	-	-	-	-	-	68,818	-	-	-	-
W-043-4300-6230: Equipment & Material	-	-	-	-	-	601	-	-	-	-
W-043-4300-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	-
W-043-4300-7345: Hotel	-	-	-	-	-	-	-	-	-	-
W-043-4300-7500: Contract Services	424,810	708,357	688,154	754,377	730,000	677,614	792,050	62,050	8.5%	
<b>Water works direct billing</b>	<b>1,817,510</b>	<b>-1,663,583</b>	<b>1,845,509</b>	<b>-1,884,070</b>	<b>-2,106,949</b>	<b>-1,955,994</b>	<b>-2,362,371</b>	<b>-255,421</b>	<b>12.1%</b>	
<b>Revenue</b>	<b>1,817,510</b>	<b>-1,663,583</b>	<b>1,845,509</b>	<b>-1,884,070</b>	<b>-2,106,949</b>	<b>-1,955,994</b>	<b>-2,362,371</b>	<b>-255,421</b>	<b>12.1%</b>	
W-043-0430-4555: Water on/off charge	700	-740	714	-860	-780	-1,018	-597	183	-23.5%	
W-043-0430-4558: Water/sewer off discount	-3,478	9,502	-6,000	9,945	10,000	9,961	9,500	-500	-5.0%	
W-043-0430-4560: Residential Billing	1,011,075	-1,026,327	1,136,378	-1,121,421	-1,238,650	-1,225,621	-1,323,271	-84,621	6.8%	Based on Utility Rate Study
W-043-0430-4563: Multi-Residential Billing	137,506	-142,654	156,860	-174,439	-170,980	-206,068	-224,614	-53,634	31.4%	Based on Utility Rate Study
W-043-0430-4565: Commercial Billing	162,394	-161,076	176,039	-175,987	-191,880	-191,862	-209,152	-17,272	9.0%	Based on Utility Rate Study
W-043-0430-4566: Commercial Billing - CRL	459,900	-289,694	318,664	-361,823	-453,567	-278,536	-546,591	-93,024	20.5%	Increase in consumption and rate
W-043-0430-4567: Town Properties	10,919	-13,197	20,146	-15,755	-14,746	-15,187	-17,090	-2,344	15.9%	Amounts per Utility Rate Study
W-043-0430-4570: Hydrant Rental	26,670	-26,670	30,100	-30,100	-31,687	-31,687	-34,538	-2,851	9.0%	Per Utility Rate Study
W-043-0430-4575: Fire Hose (Standpipe) Charge	7,275	-7,883	7,930	-8,771	-9,560	-10,195	-10,846	-1,286	13.4%	Based on Utility Rate Study
W-043-0430-4580: Sprinkler Head Charge	-	-	-	-	-	-	-	-	-	-
W-043-0430-4585: Non-resident Surcharge	549	-566	598	-617	-652	-672	-672	-20	3.1%	Based on Utility Rate Study
W-043-0430-4720: Penalties & Interest	4,000	-4,278	4,080	-4,243	-4,447	-5,109	-4,500	-53	1.2%	
<b>Grand Total</b>	<b>3,637,556</b>	<b>-0</b>	<b>3,699,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>	<b>0.0%</b>	

G-050: Solar Program

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Hydro revenues</b>	-	-	-	-	-	68	-	-	-	
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	
G-050-0500-4700: Hydro Revenue	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	-	-	-	-	-	68	-	-	-	
G-050-0500-7100: Postage and shipping	-	-	-	-	-	-	-	-	-	
G-050-0500-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-050-0500-7200: Interest - Long Term Debt	-	-	-	-	-	-	-	-	-	
G-050-0500-7205: Debt Payments	-	-	-	-	-	-	-	-	-	
G-050-0500-7525: Administrative Fee	-	-	-	-	-	68	-	-	-	
G-050-0500-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	
<b>MicroFIT program revenues</b>	49,973	-	48,000	-1,324	-	-68	0	0	-	
<b>Revenue</b>	25,000	-17,600	24,000	-18,210	-20,000	-13,827	-20,000	-	0.0%	
G-050-0510-4700: Hydro Revenue	25,000	-17,600	24,000	-18,210	-20,000	-13,827	-20,000	-	0.0%	Revenue from Solar Panels on buildings
<b>Expense</b>	24,973	17,600	24,000	16,886	20,000	13,759	20,000	0	0.0%	
G-050-0510-6220: Other Trades & Services	1,000	3,715	1,000	-	1,000	-	1,000	-	0.0%	Preventative maintenance
G-050-0510-7100: Postage and shipping	-	-	-	-	-	-	-	-	-	
G-050-0510-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-050-0510-7205: Debt Payments	-	-	-	-	-	-	-	-	-	
G-050-0510-7210: Interest - penalties	-	-	-	-	-	-	-	-	-	
G-050-0510-7420: Insurance	387	373	500	1,241	1,402	1,324	515	-887	-63.3%	Increase from insurance
G-050-0510-7525: Administrative Fee	400	496	540	414	500	339	500	-	0.0%	
G-050-0510-8060: Transfer to Reserve	23,185	13,016	21,960	15,231	17,098	12,096	17,985	887	5.2%	
<b>Grand Total</b>	49,973	-	48,000	-1,324	-	-0	0	0	-	

G-110: Council Operations

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Councillors' Office</b>	<b>74,758</b>	<b>69,258</b>	<b>75,233</b>	<b>66,210</b>	<b>79,692</b>	<b>97,308</b>	<b>156,961</b>	<b>77,269</b>	<b>97.0%</b>	
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	
G-110-1515-4700: Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>74,758</b>	<b>69,258</b>	<b>75,233</b>	<b>66,210</b>	<b>79,692</b>	<b>97,308</b>	<b>156,961</b>	<b>77,269</b>	<b>97.0%</b>	
G-110-1515-5010: Regular Salaries	66,058	63,353	68,983	61,829	71,192	91,240	139,113	67,921	95.4%	Increase in salary for all of council; consolidated to one line for new financial system
G-110-1515-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
G-110-1515-5160: CPP	-	2,107	-	2,094	-	3,020	6,288	6,288	-	
G-110-1515-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-110-1515-5180: EHT	-	1,191	-	1,200	-	618	2,061	2,061	-	
G-110-1515-7110: Telephone - Land line	-	-	-	-	-	-	-	-	-	
G-110-1515-7125: Office Supplies	200	-	-	-	-	-	-	-	-	
G-110-1515-7180: Computer Equipment	-	-	-	-	-	-	1,000	1,000	-	
G-110-1515-7300: Training & Seminars	1,000	-	1,000	-	1,000	-	1,000	-	0.0%	
G-110-1515-7310: Conference / Trade Shows	3,000	626	3,000	1,087	3,000	1,221	3,000	-	0.0%	
G-110-1515-7340: Personal Vehicle Mileage	1,500	639	750	-	1,500	223	1,500	-	0.0%	
G-110-1515-7345: Hotel	2,000	1,220	1,000	-	2,000	746	2,000	-	0.0%	
G-110-1515-7350: Meals	1,000	122	500	-	1,000	240	1,000	-	0.0%	
<b>Mayor's Office</b>	<b>34,762</b>	<b>28,933</b>	<b>33,518</b>	<b>30,390</b>	<b>36,602</b>	<b>10,859</b>	<b>14,904</b>	<b>-21,698</b>	<b>-59.3%</b>	
<b>Expense</b>	<b>34,762</b>	<b>28,933</b>	<b>33,518</b>	<b>30,390</b>	<b>36,602</b>	<b>10,859</b>	<b>14,904</b>	<b>-21,698</b>	<b>-59.3%</b>	
G-110-1510-5010: Regular Salaries	24,962	21,598	26,068	23,370	26,902	-	-	-26,902	-100.0%	
G-110-1510-5015: Per Diem	-	-	-	-	-	-	-	-	-	
G-110-1510-5030: Honoraria	-	2,360	-	2,376	-	1,226	1,226	1,226	-	
G-110-1510-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
G-110-1510-5160: CPP	-	1,153	-	1,207	-	651	1,990	1,990	-	
G-110-1510-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-110-1510-5180: EHT	-	496	-	500	-	258	652	652	-	
G-110-1510-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-110-1510-7115: Telephone - Cell	-	-	-	-	-	-	-	-	-	
G-110-1510-7125: Office Supplies	200	-	100	41	100	-	100	-	0.0%	
G-110-1510-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-110-1510-7180: Computer Equipment	-	-	-	-	-	3,405	-	-	-	
G-110-1510-7310: Conference / Trade Shows	2,500	626	2,500	1,355	2,500	2,000	2,500	-	0.0%	ROMA
G-110-1510-7325: Subscriptions	100	-	100	122	100	-	100	-	0.0%	
G-110-1510-7340: Personal Vehicle Mileage	2,000	181	1,000	-	2,000	238	2,000	-	0.0%	
G-110-1510-7345: Hotel	2,000	468	1,000	-	2,000	1,722	2,000	-	0.0%	
G-110-1510-7350: Meals	500	189	250	-	500	-	500	-	0.0%	
G-110-1510-7420: Insurance	-	-	-	-	-	-	1,336	1,336	-	Insurance costs reallocated across departments to reflect service provider recommendations
G-110-1510-7540: Mayor's Public Relations Fund	2,500	1,863	2,500	1,418	2,500	1,360	2,500	-	0.0%	
G-110-1510-7590: Committee Fund	-	-	-	-	-	-	-	-	-	
G-110-1510-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	
<b>Grand Total</b>	<b>109,520</b>	<b>98,191</b>	<b>108,751</b>	<b>96,599</b>	<b>116,294</b>	<b>108,167</b>	<b>171,865</b>	<b>55,571</b>	<b>47.8%</b>	

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emeraencv Plannina

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Corporate</b>	<b>1,292,578</b>	<b>944,709</b>	<b>1,304,843</b>	<b>930,847</b>	<b>1,932,043</b>	<b>1,712,748</b>	<b>1,992,503</b>	<b>60,459</b>	<b>3.1%</b>	
<b>Revenue</b>	<b>70,117</b>	<b>-174,948</b>	<b>51,200</b>	<b>-171,256</b>	<b>-61,834</b>	<b>-139,114</b>	<b>-51,450</b>	<b>10,384</b>	<b>-16.8%</b>	
G-120-1110-4445: Reimbursable Exp Revenue	1,000	-	-	-	-	-	-	-	-	
G-120-1110-4460: Tax Certificates	2,200	-8,820	5,000	-10,520	-7,500	-5,600	-7,500	-	0.0%	Increase due to 2023 User Fees increases
G-120-1110-4620: Lottery Licences	2,200	-343	500	-	-250	-787	-750	-500	200.0%	
G-120-1110-4622: Marriage Licences	2,200	-1,729	1,500	-1,661	-1,500	-3,919	-2,000	-500	33.3%	
G-120-1110-4624: Business Licences	-	-	-	-	-	-	-	-	-	
G-120-1110-4626: Taxi Licences	-	-	-	-	-	-	-	-	-	
G-120-1110-4628: Transient Trader Licences	-	-	-	-	-	-525	-	-	-	
G-120-1110-4700: Miscellaneous Revenue	100	904	-	-5,038	-	-378	-	-	-	
G-120-1110-4710: Administrative Fees	12,000	-12,095	12,000	-12,140	-12,384	-49	-	12,384	-100.0%	Allocation of expenses are done through salary lines now
G-120-1110-4960: Transfer from Reserves	-	-	-	-	-	-	-	-	-	
G-130-1110-4610: Grant Revenue	-	-120,900	-	-70,783	-	-3,689	-	-	-	
G-130-1110-4700: Miscellaneous Revenue	5,317	-5,179	5,500	-3,022	-5,000	-52,617	-10,000	-5,000	100.0%	
G-130-1110-4705: Donation Revenue	-	-	-	-40,089	-	-2,623	-	-	-	
G-130-1110-4715: Bank Interest Revenue	45,000	-25,090	25,000	-22,905	-25,000	-55,320	-25,000	-	0.0%	
G-130-1110-4720: Penalties & Interest	100	-262	200	-135	-200	-117	-200	-	0.0%	
G-130-1110-4725: Loan Interest	-	-1,434	1,500	-4,963	-10,000	-13,490	-6,000	4,000	-40.0%	
G-130-1110-4950: Transfer from General Fund	-	-	-	-	-	-	-	-	-	
G-130-1110-4960: Transfer from Reserves	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>1,222,461</b>	<b>1,119,658</b>	<b>1,253,643</b>	<b>1,102,103</b>	<b>1,993,877</b>	<b>1,851,863</b>	<b>2,043,953</b>	<b>50,075</b>	<b>2.5%</b>	
G-120-1110-5010: Regular Salaries	245,809	176,119	262,608	110,541	293,147	-	167,112	-126,035	-43.0%	
G-120-1110-5015: Part Time Salaries	-	-	-	4,715	-	73,253	20,000	20,000	-	
G-120-1110-5020: Overtime	-	-	-	-	440	118	5,000	4,560	1036.4%	
G-120-1110-5060: Public Holiday	-	9,173	-	10,054	-	-	-	-	-	
G-120-1110-5070: Sick Time	-	1,116	-	1,239	-	-	-	-	-	
G-120-1110-5080: Lump sum / Retro Pay	-	-	-	-	-	-	-	-	-	
G-120-1110-5090: Vacation	-	3,366	-	4,693	-	-	-	-	-	
G-120-1110-5110: Insured Benefits	-	16,153	-	14,525	-	-	28,300	28,300	-	
G-120-1110-5150: Employment Insurance	-	3,212	-	3,236	-	-	2,289	2,289	-	
G-120-1110-5160: CPP	-	7,340	-	7,701	-	-	8,491	8,491	-	
G-120-1110-5170: OMERS	-	19,218	-	18,866	-	-	16,407	16,407	-	
G-120-1110-5180: EHT	-	3,691	-	3,773	-	-	3,259	3,259	-	
G-120-1110-5191: Workers Compensation Insurance	-	1,105	-	1,894	-	-	-	-	-	
G-120-1110-7100: Postage & Freight	-	49	-	-	-	-	-	-	-	
G-120-1110-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-120-1110-7115: Telephone - Cell	-	-	-	-	-	520	300	300	-	
G-120-1110-7120: Computer Support Services	8,000	8,091	8,250	8,135	35,800	17,448	56,800	21,000	58.7%	ERP Software & Resident Portal & Cloud hosting
G-120-1110-7125: Office Supplies	500	647	300	44	-	665	1,000	1,000	-	
G-120-1110-7130: Copying Expense	4,000	5,682	5,500	2,631	3,500	-	3,500	-	0.0%	
G-120-1110-7135: Forms & Stationery	1,000	1,529	1,500	623	1,500	1,059	1,500	-	0.0%	
G-120-1110-7160: Advertising	500	-	-	-	-	-	-	-	-	
G-120-1110-7180: Computer Equipment	-	-	-	-	-	-	1,800	1,800	-	
G-120-1110-7190: Reimbursable Expenses	1,000	-	-	-	-	-	-	-	-	
G-120-1110-7210: Interest - penalties	-	-	-	-	-	-	-	-	-	
G-120-1110-7310: Conference / Trade Shows	-	-	-	-	-	-	1,500	1,500	-	
G-120-1110-7320: Membership Dues	2,000	1,764	2,300	2,684	2,300	802	1,600	-700	-30.4%	
G-120-1110-7325: Subscriptions	-	-	-	-	-	-	-	-	-	
G-120-1110-7340: Personal Vehicle Mileage	200	-	-	-	-	-	-	-	-	
G-120-1110-7345: Hotel	-	-	-	-	-	-	-	-	-	



G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emeraencv Plannina

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-120-1110-7350: Meals	100	-	-	77	-	293	400	400	-	
G-120-1110-7500: Contract Services	-	-	-	-	-	-	-	-	-	
G-130-1110-5010: Regular Salaries	454,782	336,126	481,536	433,461	480,769	599,601	438,992	-41,778	-8.7%	Admin staff & partial allocation of other FT employees
G-130-1110-5015: Part Time Salaries	-	-	22,000	23,195	22,674	-	27,244	4,570	20.2%	HR
G-130-1110-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-130-1110-5050: Shift Premium	-	-	-	-	-	-	-	-	-	
G-130-1110-5060: Public Holiday	-	11,824	-	20,973	-	-	-	-	-	
G-130-1110-5070: Sick Time	-	27,598	-	565	-	-	-	-	-	
G-130-1110-5075: Banked time	-	-	-	-	-	-	-	-	-	
G-130-1110-5090: Vacation	-	6,566	-	9,510	-	-	-	-	-	
G-130-1110-5110: Insured Benefits	2,500	23,732	-	42,041	-	178,066	56,035	56,035	-	
G-130-1110-5125: Retiree Benefits	-	2,570	2,380	2,482	5,610	2,844	13,429	7,819	139.4%	
G-130-1110-5150: Employment Insurance	-	4,954	-	7,884	-	-	21,913	21,913	-	
G-130-1110-5160: CPP	-	11,239	-	19,494	-	-	33,026	33,026	-	
G-130-1110-5170: OMERS	-	28,293	-	46,505	-	-	61,708	61,708	-	
G-130-1110-5180: EHT	-	5,886	-	9,843	-	-	25,706	25,706	-	
G-130-1110-5190: WSIB	-	200	5,500	649	-	-	39,237	39,237	-	\$25k for transfer to WSIB reserve
G-130-1110-5191: Workers Compensation Insurance	3,500	2,799	3,570	2,939	3,680	6,036	6,946	3,266	88.7%	Workers Compensation Insurance (beyond WSIB)
G-130-1110-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	
G-130-1110-6200: Repairs & maintenance	-	255	-	701	-	-	-	-	-	
G-130-1110-7100: Postage & Freight	7,000	9,361	10,000	10,963	6,000	12,969	10,000	4,000	66.7%	
G-130-1110-7110: Telephone - Land Line	20,000	22,088	22,000	22,856	22,500	26,083	22,500	-	0.0%	
G-130-1110-7112: Internet	6,000	6,156	6,200	6,133	6,200	7,492	6,500	300	4.8%	
G-130-1110-7115: Telephone - Cell	1,200	934	1,200	447	1,000	892	1,000	-	0.0%	
G-130-1110-7120: Computer Support Services	45,000	33,644	35,000	36,825	37,620	40,348	48,000	10,380	27.6%	IT Support Services & Software Subscriptions
G-130-1110-7125: Office Supplies	4,000	2,403	3,000	3,541	3,000	7,339	5,000	2,000	66.7%	
G-130-1110-7130: Copying Expense	4,000	1,111	1,500	2,034	1,500	9,722	4,000	2,500	166.7%	
G-130-1110-7135: Forms & Stationery	3,000	2,660	2,750	2,026	2,500	3,326	3,000	500	20.0%	
G-130-1110-7140: Accounting /Audit Fees	40,000	43,149	45,000	38,484	50,000	42,899	50,000	-	0.0%	Audit & Actuarial valuation
G-130-1110-7145: Other Professional Fees	-	4,007	-	1,435	-	-	-	-	-	
G-130-1110-7150: Legal Fees	30,000	34,965	30,000	8,107	30,000	4,321	20,000	-10,000	-33.3%	
G-130-1110-7151: Integrity Commissioner Services	-	-	-	92	-	3,328	2,000	2,000	-	
G-130-1110-7160: Advertising	12,000	18,574	14,000	12,422	15,500	14,611	15,000	-500	-3.2%	Marketing/Social Media, along with Town NRT page
G-130-1110-7170: Minor Equipment	-	-	-	-	-	283	-	-	-	
G-130-1110-7180: Computer Equipment	10,000	32,890	10,500	2,519	10,836	19,957	12,000	1,164	10.7%	
G-130-1110-7205: Debt Payments	-	-	-	-	-	-	-	-	-	
G-130-1110-7210: Interest - penalties	-	237	-	664	-	1,323	500	500	-	
G-130-1110-7220: Bank charges	1,000	1,633	1,750	1,144	1,250	1,709	1,600	350	28.0%	
G-130-1110-7250: Lease cost	5,000	6,001	6,000	6,454	6,000	5,783	6,000	-	0.0%	
G-130-1110-7320: Membership Dues	4,600	3,522	4,000	4,879	5,000	4,569	5,000	-	0.0%	AMO, AMCTO, etc.
G-130-1110-7325: Subscriptions	600	211	600	853	700	1,035	1,000	300	42.9%	
G-130-1110-7330: Health & Safety Materials	-	-	1,500	-	-	-	-	-	-	
G-130-1110-7400: Bad Debt Expense	-	-	-	-	-	-	-	-	-	
G-130-1110-7420: Insurance	38,034	38,920	43,200	41,752	47,180	49,895	50,954	3,774	8.0%	Increase from insurance
G-130-1110-7430: Licences	-	20	-	923	-	1,200	-	-	-	
G-130-1110-7500: Contract Services	-	1,293	5,000	40,958	5,000	1,247	2,500	-2,500	-50.0%	
G-130-1110-7530: Contingency Fee	-	-	-	-	-	-	-	-	-	
G-130-1110-7590: Miscellaneous Expense	-	10,431	-	-54	-	1,053	-	-	-	
G-130-1110-8040: Expenditures against prior year encumbrances	-	-	-	-	-	-	-	-	-	
G-130-1110-8050: Transfer to Capital	154,336	100,850	190,000	40,563	202,500	139,068	150,550	-51,950	-25.7%	Council & Corp/Admin Capital Requests

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emeraency Plannina

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-130-1110-8060: Transfer to Reserve	-	-	-	-	665,171	561,982	558,356	-106,815	-16.1%	
G-130-1110-8070: Contingency Working Reserve	112,800	24,302	25,000	407	25,000	8,724	25,000	-	0.0%	
<b>Decorations</b>	<b>2,000</b>	<b>141</b>	<b>2,000</b>	<b>1,759</b>	<b>2,000</b>	<b>1,509</b>	<b>-</b>	<b>-2,000</b>	<b>-100.0%</b>	
<b>Expense</b>	<b>2,000</b>	<b>141</b>	<b>2,000</b>	<b>1,759</b>	<b>2,000</b>	<b>1,509</b>	<b>-</b>	<b>-2,000</b>	<b>-100.0%</b>	
G-140-1350-6100: Supplies	-	-	-	-	-	1,509	-	-	-	
G-140-1350-6230: Equipment & Material	2,000	141	2,000	1,759	2,000	-	-	-2,000	-100.0%	
<b>Emergency Measures</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>482</b>	<b>1,200</b>	<b>137</b>	<b>1,500</b>	<b>300</b>	<b>25.0%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-250-2300-4610: Grant Revenue	-	-	-	-	-	-	-	-	-	
G-250-2300-4700: Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	
G-250-2300-4705: Donation Revenue	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>482</b>	<b>1,200</b>	<b>137</b>	<b>1,500</b>	<b>300</b>	<b>25.0%</b>	
G-250-2300-6230: Equipment & Material	-	-	1,200	-	1,200	-	-	-1,200	-100.0%	
G-250-2300-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-250-2300-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-250-2300-7300: Training & Seminars	-	-	-	-	-	-	1,500	1,500	-	
G-250-2300-7500: Contract Services	1,200	-	-	482	-	137	-	-	-	
<b>Facility ops - Keyes Property</b>	<b>2,085</b>	<b>3,354</b>	<b>1,698</b>	<b>1,467</b>	<b>1,299</b>	<b>970</b>	<b>2,953</b>	<b>1,654</b>	<b>127.3%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-150-9130-4635: Leases and Rent	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>2,085</b>	<b>3,354</b>	<b>1,698</b>	<b>1,467</b>	<b>1,299</b>	<b>970</b>	<b>2,953</b>	<b>1,654</b>	<b>127.3%</b>	
G-150-9130-5010: Regular Salaries	-	22	-	-	-	-	-	-	-	
G-150-9130-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-150-9130-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-150-9130-5075: Banked time	-	-	-	-	-	-	-	-	-	
G-150-9130-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-150-9130-5120: Statutory Benefits	-	-	-	-	-	-	-	-	-	
G-150-9130-5150: Employment Insurance	-	1	-	-	-	-	-	-	-	
G-150-9130-5160: CPP	-	1	-	-	-	-	-	-	-	
G-150-9130-5170: OMERS	-	2	-	-	-	-	-	-	-	
G-150-9130-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-150-9130-5180: EHT	-	0	-	-	-	-	-	-	-	
G-150-9130-5190: WSIB	-	-	-	-	-	-	-	-	-	
G-150-9130-6100: Supplies	-	-	-	-	-	-	-	-	-	
G-150-9130-6125: Hydro	800	644	250	298	-	-	-	-	-	
G-150-9130-6130: Water & Sewer	510	503	548	548	597	-	669	72	12.0%	
G-150-9130-6200: Repairs & maintenance	100	-	100	-	-	290	-	-	-	
G-150-9130-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-150-9130-6230: Equipment & Material	-	-	-	-	-	-	1,500	1,500	-	Security Measures for Keys Conference: Plywood, Lights, etc
G-150-9130-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-150-9130-7420: Insurance	675	655	800	621	702	680	784	82	11.7%	Increase from insurance
G-150-9130-7500: Contract Services	-	1,526	-	-	-	-	-	-	-	
G-150-9130-7590: Miscellaneous Expense	-	-	-	-	-	-	-	-	-	
<b>Facility ops - Town Hall</b>	<b>81,632</b>	<b>102,906</b>	<b>93,031</b>	<b>109,595</b>	<b>91,523</b>	<b>121,136</b>	<b>198,812</b>	<b>107,289</b>	<b>117.2%</b>	
<b>Revenue</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-904</b>	<b>-900</b>	<b>-1,111</b>	<b>-</b>	<b>900</b>	<b>-100.0%</b>	
G-140-9125-4635: Leases and Rent	-	700	-	-904	-900	-1,111	-	900	-100.0%	
G-140-9125-4735: Distributed Wages	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>81,632</b>	<b>102,206</b>	<b>93,031</b>	<b>110,499</b>	<b>92,423</b>	<b>122,247</b>	<b>198,812</b>	<b>106,389</b>	<b>115.1%</b>	
G-140-9125-5010: Regular Salaries	22,181	23,799	28,025	25,283	24,045	20,139	36,256	12,211	50.8%	Reallocation of staff costs based on 2023 projects
G-140-9125-5015: Part Time Salaries	-	3,243	-	4,902	4,306	6,733	-	-4,306	-100.0%	

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emeraencv Plannina

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-140-9125-5020: Overtime	-	-	-	-	-	4,516	-	-	-	
G-140-9125-5060: Public Holiday	-	889	-	994	-	-	-	-	-	
G-140-9125-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-140-9125-5090: Vacation	-	-	-	1,689	-	-	-	-	-	
G-140-9125-5110: Insured Benefits	-	3,641	-	4,026	-	2,346	7,490	7,490	-	
G-140-9125-5150: Employment Insurance	-	622	-	699	-	329	591	591	-	
G-140-9125-5160: CPP	-	1,339	-	1,553	-	756	2,157	2,157	-	
G-140-9125-5170: OMERS	-	2,208	-	2,390	-	1,057	2,915	2,915	-	
G-140-9125-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-140-9125-5180: EHT	-	551	-	638	-	292	707	707	-	
G-140-9125-5190: WSIB	-	-	-	-	-	-	-	-	-	
G-140-9125-6100: Supplies	2,500	4,956	3,000	4,148	3,000	9,526	15,000	12,000	400.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-140-9125-6120: Fuel - Heating	-	-	-	-	-	5,205	-	-	-	
G-140-9125-6125: Hydro	30,000	27,018	29,000	30,698	29,000	33,835	30,450	1,450	5.0%	
G-140-9125-6130: Water & Sewer	1,120	1,112	1,205	1,205	1,307	1,904	1,464	157	12.0%	
G-140-9125-6135: Natural Gas	11,000	11,017	11,300	9,966	11,300	11,722	11,865	565	5.0%	
G-140-9125-6200: Repairs & maintenance	3,000	2,791	3,000	2,744	3,000	6,329	3,500	500	16.7%	
G-140-9125-6210: Small Tools	200	32	200	31	200	356	200	-	0.0%	
G-140-9125-6220: Other Trades & Services	4,000	10,430	5,000	8,609	5,000	6,424	5,500	500	10.0%	
G-140-9125-6230: Equipment & Material	-	-	3,400	2,055	2,000	2,973	2,000	-	0.0%	Normal replacement of flags, banners, etc.
G-140-9125-7145: Other Professional Fees	-	-	-	-	-	-	-	-	-	
G-140-9125-7170: Minor Equipment	500	388	500	595	600	490	600	-	0.0%	
G-140-9125-7420: Insurance	2,131	2,076	2,400	2,358	2,665	2,567	4,616	1,951	73.2%	Increase from insurance
G-140-9125-7500: Contract Services	5,000	6,095	6,000	5,918	6,000	4,747	6,000	-	0.0%	
G-140-9125-7530: Contingency Fee	-	-	-	-	-	-	-	-	-	
G-140-9125-8050: Transfer to Capital	-	-	-	-	-	-	67,500	67,500	-	Town Hall improvements capital budget
<b>Labour Relations</b>	<b>62,000</b>	<b>16,317</b>	<b>35,000</b>	<b>2,928</b>	<b>45,000</b>	<b>24,047</b>	<b>27,500</b>	<b>-17,500</b>	<b>-38.9%</b>	
<b>Expense</b>	<b>62,000</b>	<b>16,317</b>	<b>35,000</b>	<b>2,928</b>	<b>45,000</b>	<b>24,047</b>	<b>27,500</b>	<b>-17,500</b>	<b>-38.9%</b>	
G-130-1220-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-130-1220-5195: Employee Recognition	5,000	2,374	5,000	1,793	5,000	2,923	7,500	2,500	50.0%	Marketing/Social Media, along with Town NRT page
G-130-1220-7150: Legal Fees	50,000	13,781	30,000	1,007	40,000	20,097	20,000	-20,000	-50.0%	Transfer to Reserve in preparation for 2024 CBA negotiations
G-130-1220-7160: Advertising	2,000	-	-	-	-	848	-	-	-	
G-130-1220-7340: Personal Vehicle Mileage / Travel	1,000	-	-	-	-	-	-	-	-	
G-130-1220-7345: Hotel	500	102	-	-	-	-	-	-	-	
G-130-1220-7350: Meals	500	60	-	63	-	175	-	-	-	
G-130-1220-7500: Contract Services	3,000	-	-	65	-	-	-	-	-	
G-130-1220-7590: Miscellaneous Expense	-	-	-	-	-	4	-	-	-	
<b>Municipal Elections</b>	<b>5,250</b>	<b>33,500</b>	<b>5,250</b>	<b>6,495</b>	<b>7,275</b>	<b>0</b>	<b>5,250</b>	<b>-2,025</b>	<b>-27.8%</b>	
<b>Expense</b>	<b>5,250</b>	<b>33,500</b>	<b>5,250</b>	<b>6,495</b>	<b>7,275</b>	<b>0</b>	<b>5,250</b>	<b>-2,025</b>	<b>-27.8%</b>	
G-130-1130-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-130-1130-7110: Office Supplies	-	-	-	-	-	-	-	-	-	
G-130-1130-7120: Computer Support Services	1,250	1,221	1,250	1,221	19,275	11,655	1,250	-18,025	-93.5%	VoterView
G-130-1130-7135: Forms & Stationery	-	-	-	-	-	-	-	-	-	
G-130-1130-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-130-1130-7180: Computer Equipment	-	-	-	-	-	-	-	-	-	
G-130-1130-7300: Training & Seminars	-	-	-	1,274	-	56	-	-	-	
G-130-1130-8060: Transfer to Reserve	4,000	32,279	4,000	4,000	-12,000	-11,711	4,000	16,000	-133.3%	Annual contribution to fund election costs
<b>Nuclear Preparedness</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>678</b>	<b>-</b>	<b>1,249</b>	<b>500</b>	<b>500</b>	<b>-</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-250-2310-4610: Grant Revenue	-	-	-	-	-	-	-	-	-	

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emeraency Plannina

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-250-2310-4700: Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
<b>Expense</b>	-	-	-	678	-	1,249	500	500	-	-
G-250-2310-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	-
G-250-2310-7125: Office Supplies	-	-	-	-	-	-	-	-	-	-
G-250-2310-7160: Advertising	-	-	-	-	-	-	500	500	-	-
G-250-2310-7500: Contract Services	-	-	-	678	-	1,249	-	-	-	-
<b>Public Relations</b>	4,000	265	250	54,079	250	3,536	2,000	1,750	700.0%	-
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	-
G-130-1300-4705: Donation Revenue	-	-	-	-	-	-	-	-	-	-
G-130-1300-4960: Transfer from Reserves - Canada 150	-	-	-	-	-	-	-	-	-	-
<b>Expense</b>	4,000	265	250	54,079	250	3,536	2,000	1,750	700.0%	-
G-130-1300-7100: Postage	-	-	-	-	-	-	-	-	-	-
G-130-1300-7110: Office Supplies	-	-	-	-	-	-	-	-	-	-
G-130-1300-7130: Copying Expense	-	-	-	-	-	-	-	-	-	-
G-130-1300-7160: Advertising	-	-	-	-	-	-	-	-	-	-
G-130-1300-7310: Conference / Trade Shows	-	-	-	51	-	-	-	-	-	-
G-130-1300-7340: Personal Vehicle Mileage	-	-	-	-	-	-	-	-	-	-
G-130-1300-7345: Hotel	-	-	-	-	-	-	-	-	-	-
G-130-1300-7350: Meals	-	-	-	40	-	36	-	-	-	-
G-130-1300-7500: Contract Services	-	-	-	-	-	-	-	-	-	-
G-130-1300-7510: Grants Paid (incl.fireworks)	-	-	-	53,987	-	3,500	-	-	-	-
G-130-1300-7511: Committee Expenses	4,000	125	250	-	250	-	2,000	1,750	700.0%	-
G-130-1300-7512: Accessibility Advisory Committee	-	-	-	-	-	-	-	-	-	-
G-130-1300-7513: Economic Development Advisory Committee	-	-	-	-	-	-	-	-	-	-
G-130-1300-7514: Environmental Advisory Committee	-	-	-	-	-	-	-	-	-	-
G-130-1300-7515: Housing Advisory Committee	-	140	-	-	-	-	-	-	-	-
G-130-1300-7590: Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-
G-130-1300-8050: Transfer to Capital	-	-	-	-	-	-	-	-	-	-
<b>Training - Corporate</b>	10,500	2,856	5,750	2,188	8,750	8,248	14,000	5,250	60.0%	-
<b>Expense</b>	10,500	2,856	5,750	2,188	8,750	8,248	14,000	5,250	60.0%	-
G-120-1210-7300: Training & Seminars	1,000	1,170	1,500	747	1,500	1,139	3,000	1,500	100.0%	-
G-120-1210-7310: Conference / Trade Shows	1,000	-	-	-	-	2,855	-	-	-	-
G-120-1210-7340: Personal Vehicle Mileage	500	-	-	-	-	428	500	500	-	-
G-120-1210-7345: Hotel	-	-	-	-	-	650	1,000	1,000	-	-
G-120-1210-7350: Meals	-	-	-	-	-	171	-	-	-	-
G-130-1210-7300: Training & Seminars	4,000	1,686	3,000	1,201	5,000	1,716	5,000	-	0.0%	-
G-130-1210-7340: Personal Vehicle Mileage	1,500	-	250	196	250	340	1,000	750	300.0%	-
G-130-1210-7345: Hotel	2,000	-	-	-	1,000	433	2,000	1,000	100.0%	-
G-130-1210-7350: Meals	500	-	1,000	44	1,000	517	1,500	500	50.0%	-
<b>Vehicles - Admin</b>	-	-	-	-	-	-	-	-	-	-
<b>Expense</b>	-	-	-	-	-	-	-	-	-	-
G-130-9210-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	-
G-130-9210-6200: Repairs & maintenance	-	-	-	-	-	-	-	-	-	-
G-130-9210-7205: Debt Payments	-	-	-	-	-	-	-	-	-	-
G-130-9210-7250: Lease cost	-	-	-	-	-	-	-	-	-	-
G-130-9210-7420: Insurance	-	-	-	-	-	-	-	-	-	-
G-130-9210-7430: Licences	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,461,246</b>	<b>1,104,049</b>	<b>1,449,022</b>	<b>1,110,516</b>	<b>2,089,341</b>	<b>1,873,582</b>	<b>2,245,018</b>	<b>155,677</b>	<b>7.5%</b>	

G-210: Firefighting Service

G-211: Vehicles Fire

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Fire</b>	<b>741325.37</b>	<b>943,927</b>	<b>795,649</b>	<b>899,938</b>	<b>828,257</b>	<b>911,425</b>	<b>445,300</b>	<b>-382,957</b>	<b>-46%</b>	
<b>Revenue</b>	<b>\$ -</b>	<b>-2,840</b>	<b>8,600</b>	<b>-10,385</b>	<b>-4,500</b>	<b>-5,170</b>	<b>-10,000</b>	<b>-5,500</b>	<b>122%</b>	
G-210-1125-4610: Grant Revenue	0	0	5,600	-5,600	0	0	0	0	-	
G-210-1125-4630: Permits & fees	0	-2,840	3,000	-4,503	-4,500	-3,640	-4,000	500	-11%	Fire/burn permits
G-210-1125-4700: Miscellaneous Revenue	0	0	0	-283	-1,530	-1,530	-6,000	-6,000	-	MTO Claims
<b>Expense</b>	<b>\$ 741,325.37</b>	<b>946,767</b>	<b>787,049</b>	<b>910,323</b>	<b>832,757</b>	<b>916,594</b>	<b>455,300</b>	<b>-377,457</b>	<b>-45%</b>	
G-210-1125-5010: Regular Salaries	0	0	0	0	0	0	149,659	149,659	-	
G-210-1125-5015: Part Time Salaries	0	0	0	0	0	6,545	0	0	-	
G-210-1125-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-210-1125-5080: Transition Costs	0	0	0	0	0	0	0	0	-	
G-210-1125-5110: Insured Benefits	0	0	0	0	0	0	9,360	9,360	-	
G-210-1125-5150: Employment Insurance	0	0	0	0	0	0	1,002	1,002	-	
G-210-1125-5160: CPP	0	0	0	0	0	0	3,963	3,963	-	
G-210-1125-5170: OMERS	0	0	0	0	0	0	18,121	18,121	-	
G-210-1125-5180: EHT	0	0	0	0	0	0	2,918	2,918	-	
G-210-1125-5190: WSIB Claims	0	196,542	30,000	114,150	50,000	131,280	75,800	25,800	52%	2023 WSIB Review
G-210-1125-5191: Workers Compensation Insurance	0	5,657	0	5,126	0	0	0	0	-	
G-210-1125-6100: Supplies	500	285	1,000	0	1,000	57	1,000	0	0%	
G-210-1125-6130: Water & Sewer	1120	1,112	1,205	1,205	1,307	1,307	1,464	157	12%	
G-210-1125-6220: Other Trades & Services	0	0	0	0	0	0	0	0	-	
G-210-1125-6230: Equipment & Material	2000	1,294	2,000	596	2,000	3,092	0	-2,000	-100%	Moved to Prevention Program Supplies GL
G-210-1125-7100: Postage and shipping	0	14	100	309	300	430	500	200	67%	
G-210-1125-7110: Telephone - Land Line	0	0	0	0	0	0	0	0	-	
G-210-1125-7115: Telephone - Cell	1200	240	300	232	300	595	750	450	150%	
G-210-1125-7120: Computer Support Services	1500	1,272	0	0	0	0	0	0	-	
G-210-1125-7125: Office Supplies	500	248	500	27	300	1,102	1,000	700	233%	
G-210-1125-7130: Copying Expense	400	170	400	273	300	145	300	0	0%	
G-210-1125-7150: Legal Fees	0	0	0	0	0	0	0	0	-	
G-210-1125-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-210-1125-7180: Computer Equipment	0	0	0	0	0	0	0	0	-	
G-210-1125-7250: Lease cost	750	929	800	865	950	865	1,100	150	16%	
G-210-1125-7300: Training/Seminar	0	0	0	0	0	0	0	0	-	
G-210-1125-7310: Conference / Trade Shows	0	0	0	0	0	0	1,000	1,000	-	
G-210-1125-7320: Membership Dues	500	459	500	100	500	359	500	0	0%	O AFC
G-210-1125-7325: Subscriptions	0	0	0	0	0	0	500	500	-	Fire industry subscriptions
G-210-1125-7345: Hotel	0	0	0	0	0	0	1,000	1,000	-	
G-210-1125-7420: Insurance	3507.97	3,285	4,000	4,663	5,269	5,025	6,325	1,056	20%	Increase from insurance
G-210-1125-7430: Licences	0	0	0	0	0	0	4,500	4,500	-	Moved from Operations to here; FirePro licenses & Radio Canada increase
G-210-1125-7500: Contract Services	0	6,446	6,500	0	6,700	2,188	10,000	3,300	49%	COR dispatch & Paging App
G-210-1125-7501: CNL Fire Services Agreement	702144	702,144	709,644	752,675	732,144	731,915	0	-732,144	-100%	
G-210-1125-8020: Transfer to Other fund - Hydrant Rent	27203.4	26,670	30,100	30,100	31,687	31,687	34,538	2,851	9%	Rate based on Utility Study
G-210-1125-8050: Transfer to Capital	0	0	0	0	0	0	130,000	130,000	-	Capital Budget costs
G-210-1125-8060: Transfer to Reserve - NREU	0	0	0	0	0	0	0	0	-	
<b>Operations - Fire</b>	<b>775595.36</b>	<b>746,291</b>	<b>856,266</b>	<b>1,036,129</b>	<b>895,136</b>	<b>922,460</b>	<b>1,116,478</b>	<b>221,342</b>	<b>25%</b>	
<b>Revenue</b>	<b>\$ -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-210-2110-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0	-	
G-210-2110-4710: Administrative Fees	0	0	0	0	0	0	0	0	-	
G-210-2110-4730: Vehicle Use Charge	0	0	0	0	0	0	0	0	-	
G-210-2110-4960: Transfer from Reserves	0	0	0	0	0	0	0	0	-	
G-210-2110-4965: Transfer from Trust Fund	0	0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>\$ 775,595.36</b>	<b>746,291</b>	<b>856,266</b>	<b>1,036,129</b>	<b>895,136</b>	<b>922,460</b>	<b>1,116,478</b>	<b>221,342</b>	<b>25%</b>	
G-210-2110-5010: Regular Salaries	632268	460,753	711,831	622,329	667,998	636,960	411,191	-256,807	-38%	
G-210-2110-5015: Part Time Salaries	61327.36	11,560	44,070	17,935	88,750	88,750	181,528	92,778	105%	Includes on-call stipend for all Firefighters

G-210: Firefighting Service

G-211: Vehicles Fire

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-210-2110-5020: Overtime	20000	24,116	30,000	79,867	60,000	35,072	15,000	-45,000	-75%	
G-210-2110-5060: Public Holiday	0	19,415	0	65,279			0	0	-	
G-210-2110-5070: Sick Time	0	17,590	0	21,099			0	0	-	
G-210-2110-5072: Fire Transition Costs	0	0	0	0		0	180,000	180,000	-	Annual budget for transition costs approved in 2022 by Council
G-210-2110-5090: Vacation	0	25,831	0	34,163			0	0	-	
G-210-2110-5092: Cleaning Allowance				0		0	1,000	1,000	-	
G-210-2110-5096: Meal Allowance	0	60	100	26		0	0	0	-	
G-210-2110-5110: Insured Benefits	0	27,920	0	30,146		13,021	56,160	56,160	-	
G-210-2110-5125: Retiree Benefits	23300	23,290	21,565	23,512	29,150	46,777	37,047	7,897	27%	
G-210-2110-5150: Employment Insurance	0	6,528	0	7,013		7,962	7,578	7,578	-	
G-210-2110-5160: CPP	0	15,048	0	16,918		19,635	28,572	28,572	-	
G-210-2110-5170: OMERS	0	55,907	0	60,999		-1,377	79,966	79,966	-	
G-210-2110-5180: EHT	0	10,525	0	12,485		9,334	12,112	12,112	-	
G-210-2110-5191: Workers Compensation Insurance				0		0	0	0	-	
G-210-2110-5195: Empl. Recognition				0		0	500	500	-	
G-210-2110-5196: Medical Exams				0		0	1,050	1,050	-	
G-210-2110-6100: Cleaning Supplies				0		0	2,000	2,000	-	
G-210-2110-6100: Supplies				0		556	10,000	10,000	-	Automotive supplies
G-210-2110-6105: Lubrication	200	0	0	0		0	0	0	-	
G-210-2110-6110: Fuel - Diesel	3000	2,928	3,000	3,631	3,300	4,565	4,000	700	21%	
G-210-2110-6115: Fuel - Gasoline	1000	503	500	1,030	738	2,388	775	37	5%	2022 coding error; 2023 budget reflects actuals
G-210-2110-6200: Repairs & maintenance	10000	16,473	15,000	5,356	15,000	23,858	37,000	22,000	147%	Consolidated GL accounts (6230 & 6220) due to financial system change; included in this line is Other Trades & Equipment and material GL lines (6220 & 6230)
G-210-2110-6210: Small Tools/Equipment				0		146	10,000	10,000	-	Hose and appliances
G-210-2110-6220: Other Trades & Services	5000	9,551	10,000	17,971	10,000	17,950	0	-10,000	-100%	Consolidated GL accounts (6230 & 6220) due to financial system change
G-210-2110-6230: Equipment & Material	7500	9,224	9,000	9,484	9,000	0	0	-9,000	-100%	Consolidated GL accounts - moved to Repairs & Maint (6230 & 6220) due to financial system change
G-210-2110-6300: Clothing	6300	4,801	6,500	3,585	6,500	13,902	19,500	13,000	200%	
G-210-2110-7225: Volunteer Fire Fighter Admin Cost	0	0	0	0		0	0	0	-	
G-210-2110-7330: Health And Safety Materials				0		0	1,000	1,000	-	
G-210-2110-7340: Personal Vehicle Mileage	200	36	200	0	200	0	0	-200	-100%	
G-210-2110-7350: Hotel	0	0	0	0		0	0	0	-	
G-210-2110-7350: Meals				0		0	500	500	-	
G-210-2110-7420: Insurance	0	0	0	0		0	0	0	-	
G-210-2110-7430: Licences	5500	4,234	4,500	3,303	4,500	3,022	0	-4,500	-100%	Moved to Fire Admin from Operations; Fire Pro Licenses and Radio Canada
G-210-2110-7500: Contract Services				0		0	20,000	20,000	-	Inspection, testing and maintenance of apparatus, PPE, equipment, MTO insp. Increase due to staff size increase
<b>Prevention - Fire</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	
<b>Expense</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	
G-210-2115-5010: Regular Salaries				0		0	0	0	-	
G-210-2115-5015: P/T Salaries				0		0	0	0	-	
G-210-2115-5020: Overtime				0		0	0	0	-	
G-210-2115-5030: Honoraria				0		0	0	0	-	
G-210-2115-5080: Lump sum/Retro				0		0	0	0	-	
G-210-2115-5096: Meal Allowance				0		0	0	0	-	
G-210-2115-5110: Insured Benefits				0		0	0	0	-	
G-210-2115-5125: Retiree Benefits				0		0	0	0	-	
G-210-2115-5175: Employee Assistance Program				0		0	0	0	-	
G-210-2115-5191: Workers Compensation Insurance				0		0	0	0	-	
G-210-2115-5195: Empl Recognition				0		0	0	0	-	
G-210-2115-5196: Medical Exams				0		0	0	0	-	
G-210-2115-6100: Supplies				0		0	5,000	5,000	-	Moved from Fire Admin
G-210-2115-6110: Fuel - Diesel				0		0	0	0	-	

G-210: Firefighting Service

G-211: Vehicles Fire

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-210-2115-6115: Fuel - Gasoline				0	0	0	0	0	-	
G-210-2115-6200: Repair/Maintenance				0	0	0	0	0	-	
G-210-2115-6210: Small Tools/Equip				0	0	0	0	0	-	
G-210-2115-6300: Clothing				0	0	0	0	0	-	
G-210-2115-7100: Postage and shipping				0	0	0	500	500	-	
G-210-2115-7300: Training & Seminars				0	0	0	0	0	-	
G-210-2115-7310: Conference / Trade Shows				0	0	0	0	0	-	
G-210-2115-7320: Membership Dues				0	0	0	500	500	-	Ontario Fire Prevention Officers Membership
G-210-2115-7325: Subscriptions				0	0	0	0	0	-	
G-210-2115-7330: Health & Safety Materials				0	0	0	0	0	-	
G-210-2115-7340: Personal Vehicle Mileage				0	0	0	0	0	-	
G-210-2115-7345: Hotel				0	0	0	0	0	-	
G-210-2115-7350: Meals				0	0	0	0	0	-	
G-210-2115-7500: Contract Services				0	0	0	0	0	-	
G-210-2115-7590: Miscellaneous Expense				0	0	0	0	0	-	
<b>Training - Fire</b>	<b>5500</b>	<b>639</b>	<b>5,000</b>	<b>5,468</b>	<b>5,000</b>	<b>4,423</b>	<b>26,000</b>	<b>21,000</b>	<b>420%</b>	
<b>Revenue</b>	<b>\$ -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-210-1215-4700: Miscellaneous Revenue		0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>\$ 5,500.00</b>	<b>639</b>	<b>5,000</b>	<b>5,468</b>	<b>5,000</b>	<b>4,423</b>	<b>26,000</b>	<b>21,000</b>	<b>420%</b>	
G-210-1215-5010: Regular Salaries		0	0	0	0	0	0	0	-	
G-210-1215-5090: Vacation		0	0	0	0	0	0	0	-	
G-210-1215-5110: Insured Benefits		0	0	0	0	0	0	0	-	
G-210-1215-5150: Employment Insurance		0	0	0	0	0	0	0	-	
G-210-1215-5160: CPP		0	0	0	0	0	0	0	-	
G-210-1215-5170: OMERS		0	0	0	0	0	0	0	-	
G-210-1215-5175: Employee Assistance Program		0	0	0	0	0	0	0	-	
G-210-1215-5180: EHT		0	0	0	0	0	0	0	-	
G-210-1215-5190: WSIB		0	0	0	0	0	0	0	-	
G-210-1215-6100: Supplies				0	0	0	2,000	2,000	-	Books/learning materials
G-210-1215-6210: Small Tools/Equipment				0	0	0	0	0	-	
G-210-1215-7300: Training & Seminars	3000	130	4,000	4,785	4,000	4,325	14,000	10,000	250%	Full-time firefighters training
G-210-1215-7310: Conference / Trade Shows	1500	509	0	0	0	0	0	0	-	
G-210-1215-7325: Subscriptions	0	0	0	0	0	0	0	0	-	
G-210-1215-7340: Personal Vehicle Mileage / Travel	0	0	0	0	0	0	2,000	2,000	-	Full-time firefighters training
G-210-1215-7345: Hotel	750	0	750	551	750	0	4,000	3,250	433%	Full-time firefighters training
G-210-1215-7350: Meals	250	0	250	132	250	98	2,000	1,750	700%	Full-time firefighters training
G-210-1215-7500: Contract Services				0	0	0	2,000	2,000	-	
<b>Vehicles - Fire</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>-</b>	
<b>Revenue</b>	<b>\$ -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-211-9215-4610: Grant Revenue		0	0	0	0	0	0	0	-	
G-211-9215-4730: Vehicle Use Charge		0	0	0	0	0	0	0	-	
G-211-9215-4960: Transfer from Reserves		0	0	0	0	0	0	0	-	
<b>Expense</b>	<b>\$ -</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>-</b>	
G-211-9215-6110: Fuel - Diesel		0	0	0	0	0	0	0	-	
G-211-9215-6200: Repairs & maintenance		0	0	0	0	7	0	0	-	
G-211-9215-7420: Insurance		0	0	0	0	0	0	0	-	
G-211-9215-7590: Miscellaneous Expense		0	0	0	0	0	0	0	-	
G-211-9215-8020: Transfer to Fire Function 210		0	0	0	0	0	0	0	-	
G-211-9215-8060: Transfer to Reserve		0	0	0	0	0	0	0	-	
<b>Grand Total</b>	<b>1522420.73</b>	<b>1,690,857</b>	<b>1,656,916</b>	<b>1,941,534</b>	<b>1,728,393</b>	<b>1,838,315</b>	<b>1,593,778</b>	<b>-134,615</b>	<b>-8%</b>	

G-220: Police Service

G-221: Police Service Board

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Police</b>	<b>537,306</b>	<b>327,175</b>	<b>530,411</b>	<b>258,591</b>	<b>308,911</b>	<b>347,791</b>	<b>351,534</b>	<b>42,623</b>	<b>13.8%</b>	
<b>Revenue</b>	<b>116,215</b>	<b>-131,037</b>	<b>126,350</b>	<b>-135,058</b>	<b>-130,100</b>	<b>-99,450</b>	<b>-120,500</b>	<b>9,600</b>	<b>-7.4%</b>	
G-220-1135-4445: Reimbursable Exp Revenue	395	-92	100	-	-	-170	-	-	-	
G-220-1135-4610: Grant Revenue	-	-	-	-	-	-	-	-	-	
G-220-1135-4615: POA Revenue	-200	-85	100	-370	-	-215	-200	-200	-	
G-220-1135-4618: Fines	708	-230	150	-71	-100	-284	-300	-200	200.0%	
G-220-1135-4700: Miscellaneous Revenue	115,311	-130,630	126,000	-134,617	-130,000	-98,781	-120,000	10,000	-7.7%	Criminal Record Checks
<b>Expense</b>	<b>421,092</b>	<b>458,212</b>	<b>404,061</b>	<b>393,650</b>	<b>439,011</b>	<b>447,241</b>	<b>472,034</b>	<b>33,023</b>	<b>7.5%</b>	
G-220-1135-5010: Regular Salaries	171,083	213,156	177,302	180,783	212,156	215,531	229,787	17,631	8.3%	
G-220-1135-5015: Part Time Salaries	25,875	13,286	8,859	5,489	7,104	11,350	10,000	2,896	40.8%	
G-220-1135-5020: Overtime	10,699	5,863	1,000	-	1,000	-	1,000	-	0.0%	
G-220-1135-5050: Shift Premium	-	625	-	250	-	250	-	-	-	
G-220-1135-5060: Public Holiday	7,046	8,662	9,308	10,613	-	-	-	-	-	
G-220-1135-5070: Sick Time	12,581	32,662	-	2,558	-	-	-	-	-	
G-220-1135-5090: Vacation	15,198	7,941	22,773	9,592	-	-	-	-	-	
G-220-1135-5092: Cleaning Allowance	278	-	500	225	500	-	500	-	0.0%	
G-220-1135-5096: Meal Allowance	511	170	-	-	-	-	250	250	-	
G-220-1135-5110: Insured Benefits	9,720	13,628	9,280	10,510	15,160	54,441	19,510	4,350	28.7%	
G-220-1135-5125: Retiree Benefits	-	-	6,265	-	6,690	-	7,985	1,295	19.4%	
G-220-1135-5150: Employment Insurance	3,733	5,039	1,930	2,628	1,919	-	2,005	86	4.5%	
G-220-1135-5160: CPP	7,789	11,657	6,835	6,532	7,666	-	7,856	190	2.5%	
G-220-1135-5170: OMERS	20,367	25,559	22,550	22,747	23,720	-	25,081	1,361	5.7%	
G-220-1135-5175: Employee Assistance Program	-	642	-	636	-	-	-	-	-	
G-220-1135-5180: EHT	4,749	5,041	3,940	4,078	4,259	-	4,337	78	1.8%	
G-220-1135-5190: WSIB Claims	322	119	-	-	-	161	1,000	1,000	-	
G-220-1135-5191: Workers Compensation Insurance	5,220	5,310	5,564	7,313	5,980	6,723	5,683	-297	-5.0%	Workers Compensation Insurance (beyond WSIB)
G-220-1135-6100: Supplies	135	200	-	-	-	-	-	-	-	
G-220-1135-6130: Water & Sewer	1,213	1,112	1,205	1,205	1,307	1,307	1,463	156	12.0%	
G-220-1135-6230: Equipment & Material	200	94	-	67	-	1,185	-	-	-	
G-220-1135-6300: Clothing	556	-	1,000	248	1,000	250	250	-750	-75.0%	
G-220-1135-7100: Postage and shipping	417	362	500	811	600	751	750	150	25.0%	
G-220-1135-7110: Telephone - Land Line	3,132	3,136	3,200	2,940	3,200	1,098	1,500	-1,700	-53.1%	
G-220-1135-7115: Telephone - Cell	1,004	2,186	1,300	1,174	1,000	1,566	1,500	500	50.0%	
G-220-1135-7120: Computer Support Services	20,000	10,605	15,000	30,854	17,000	33,737	15,000	-2,000	-11.8%	
G-220-1135-7125: Office Supplies	1,584	1,494	2,000	811	2,000	1,177	2,000	-	0.0%	
G-220-1135-7130: Copying Expense	2,201	505	2,200	277	2,000	419	2,000	-	0.0%	
G-220-1135-7150: Legal Fees	-	-	500	-	-	-	-	-	-	
G-220-1135-7160: Advertising	556	784	500	-	500	110	500	-	0.0%	
G-220-1135-7180: Computer Equipment	-	-	-	-	7,000	2,777	5,000	-2,000	-28.6%	
G-220-1135-7190: Reimbursable Expenses	-	-	-	76	-	-	-	-	-	
G-220-1135-7250: Lease cost	-	929	-	865	-	865	-	-	-	
G-220-1135-7255: Rent	-	-	-	-	-	53	-	-	-	
G-220-1135-7300: Training & Seminars	826	25	2,000	2,071	2,500	3,116	3,000	500	20.0%	
G-220-1135-7320: Membership Dues	835	1,134	1,300	1,910	2,000	3,685	2,000	-	0.0%	
G-220-1135-7325: Subscriptions	-	49	50	-	50	183	200	150	300.0%	
G-220-1135-7340: Personal Vehicle Mileage / Travel	212	143	500	-	500	153	500	-	0.0%	
G-220-1135-7345: Hotel	-	-	1,000	156	1,000	-	500	-500	-50.0%	
G-220-1135-7350: Meals	-	-	400	93	400	80	400	-	0.0%	
G-220-1135-7420: Insurance	2,436	2,537	2,850	5,269	3,300	8,572	3,977	677	20.5%	Increase from insurance
G-220-1135-7430: Licences	483	546	450	1,489	500	667	1,500	1,000	200.0%	
G-220-1135-7500: Contract Services	90,131	83,012	92,000	79,379	107,000	97,034	115,000	8,000	7.5%	Dispatch & Alarm Monitoring
G-220-1135-7525: Administrative Fee	-	-	-	-	-	-	-	-	-	
G-220-1135-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	
G-220-1135-8065: Transfer to Sick Leave Reserve	-	-	-	-	-	-	-	-	-	



G-220: Police Service

G-221: Police Service Board

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Police Board</b>	<b>25,487</b>	<b>10,619</b>	<b>25,246</b>	<b>9,134</b>	<b>25,512</b>	<b>14,760</b>	<b>32,169</b>	<b>6,658</b>	<b>26.1%</b>	
<b>Expense</b>	<b>25,487</b>	<b>10,619</b>	<b>25,246</b>	<b>9,134</b>	<b>25,512</b>	<b>14,760</b>	<b>32,169</b>	<b>6,658</b>	<b>26.1%</b>	
G-221-1140-4965: Transfer to Reserve	-	-	-	-	-	-	3,000	3,000	-	Transfer to reserve for stabilization
<b>G-221-1140-5010: Regular Salaries</b>	-	<b>66</b>	-	<b>50</b>	-	-	-	-	-	
G-221-1140-5015: Part Time Salaries	2,400	1,744	2,260	1,238	2,332	-	2,120	-212	-9.1%	
G-221-1140-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-221-1140-5030: Honoraria	8,005	5,669	9,136	5,708	9,280	7,702	8,534	-746	-8.0%	
G-221-1140-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-221-1140-5090: Vacation	20	4	-	-	-	-	-	-	-	
G-221-1140-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-221-1140-5120: Statutory Benefits	-	-	-	-	-	-	-	-	-	
G-221-1140-5150: Employment Insurance	20	40	-	28	-	-	174	174	-	
G-221-1140-5160: CPP	20	76	-	63	-	-	634	634	-	
G-221-1140-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-221-1140-5180: EHT	-	146	-	136	-	391	208	208	-	
G-221-1140-5195: Employee Recognition	-	-	-	250	-	-	-	-	-	
G-221-1140-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-221-1140-7145: Other Professional Fees	7,500	916	7,500	-	5,500	5,384	5,500	-	0.0%	
G-221-1140-7150: Legal Fees	1,000	-	1,000	-	1,000	-	5,000	4,000	400.0%	
G-221-1140-7160: Advertising	1,000	478	500	40	500	70	250	-250	-50.0%	
G-221-1140-7180: Computer Equipment	-	-	200	-	200	-	-	-200	-100.0%	
G-221-1140-7310: Conference / Trade Shows	2,000	-	1,000	407	3,000	-	3,000	-	0.0%	
G-221-1140-7320: Membership Dues	1,322	1,290	1,450	1,214	1,500	1,214	1,550	50	3.3%	
G-221-1140-7340: Personal Vehicle Mileage / Travel	1,200	-	1,200	-	1,200	-	1,200	-	0.0%	
G-221-1140-7345: Hotel	500	153	500	-	500	-	500	-	0.0%	
G-221-1140-7350: Meals	500	37	500	-	500	-	500	-	0.0%	
Community Policing	22,500	-	-	-	-	5,634	-	-	-	
<b>Revenue</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>G-220-2230-4610: Grant Revenue</b>	<b>22,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Community Safety Policing Grant	-	27,970	22,500	-1,689	-23,000	-15,018	-	23,000	-100.0%	
<b>Revenue</b>	<b>-</b>	<b>-8,332</b>	<b>22,500</b>	<b>-15,148</b>	<b>-32,500</b>	<b>-28,424</b>	<b>-28,104</b>	<b>4,396</b>	<b>-13.5%</b>	
<b>G-220-2255-4610: Grant Revenue</b>	<b>-</b>	<b>-8,332</b>	<b>22,500</b>	<b>-15,148</b>	<b>-32,500</b>	<b>-28,424</b>	<b>-28,104</b>	<b>4,396</b>	<b>-13.5%</b>	<b>Community Safety Policing Grant</b>
<b>Expense</b>	<b>-</b>	<b>36,302</b>	<b>-</b>	<b>13,459</b>	<b>9,500</b>	<b>13,406</b>	<b>28,104</b>	<b>18,604</b>	<b>195.8%</b>	
<b>G-220-2255-5010: Regular Salaries</b>	<b>-</b>	<b>14,857</b>	<b>-</b>	<b>769</b>	<b>-</b>	<b>7,490</b>	<b>14,052</b>	<b>14,052</b>	<b>-</b>	<b>CSP Grant</b>
G-220-2255-5015: Part Time Salaries	-	144	-	292	-	690	-	-	-	
G-220-2255-5020: Overtime	-	5,833	-	1,873	-	2,427	-	-	-	
G-220-2255-5090: Vacation	-	3,699	-	-	-	-	-	-	-	
G-220-2255-5110: Insured Benefits	-	1,605	-	334	-	1,318	-	-	-	
G-220-2255-5150: Employment Insurance	-	328	-	58	-	-	-	-	-	
G-220-2255-5160: CPP	-	760	-	139	-	-	-	-	-	
G-220-2255-5170: OMERS	-	2,769	-	282	-	-	-	-	-	
G-220-2255-5180: EHT	-	475	-	57	-	-	-	-	-	
G-220-2255-6230: Equipment & Material	-	5,786	-	9,655	9,500	1,481	14,052	4,552	47.9%	GSP Grant
G-220-2255-7125: Office Supplies	-	45	-	-	-	-	-	-	-	
Court Security	-	-	-	-	-	3,278	-	-	-	
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>G-220-2210-6200: Repairs &amp; maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Expenses specific to Court Security, previously included in Police</b>
G-220-2210-6210: Small Tools	-	-	-	-	-	47	-	-	-	Expenses specific to Court Security, previously included in Police Operations budget
G-220-2210-7350: Meals	-	-	-	-	-	39	-	-	-	
Police Service	1,115,131	1,055,255	1,199,542	1,174,990	1,211,091	1,250,981	1,250,009	38,918	3.2%	
<b>Revenue</b>	<b>2,930</b>	<b>-3,747</b>	<b>3,822</b>	<b>-13,053</b>	<b>-3,500</b>	<b>-3,830</b>	<b>-3,500</b>	<b>-</b>	<b>0.0%</b>	

G-220: Police Service

G-221: Police Service Board

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>G-220-2210-4610: Grant Revenue</b>	<b>2,647</b>	<b>-3,747</b>	<b>3,822</b>	<b>-12,375</b>	<b>-3,500</b>	<b>-3,830</b>	<b>-3,500</b>	-	0.0%	<b>Court Security/Transport Grant</b>
G-220-2210-4700: Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	
G-220-2210-4735: Paid Duty Revenue	283	-	-	-678	-	-	-	-	-	
Expense	1,112,200	1,059,002	1,195,720	1,188,044	1,214,591	1,254,811	1,253,509	38,918	3.2%	
<b>G-220-2210-5010: Regular Salaries</b>	<b>673,734</b>	<b>660,280</b>	<b>749,255</b>	<b>761,855</b>	<b>864,337</b>	<b>926,554</b>	<b>903,899</b>	<b>39,562</b>	<b>4.6%</b>	
G-220-2210-5015: Part Time Salaries	-	14,039	21,884	13,793	15,186	26,466	25,000	9,814	64.6%	
G-220-2210-5020: Overtime	14,279	9,985	20,000	6,036	20,000	6,551	10,000	-10,000	-50.0%	
G-220-2210-5050: Shift Premium	8,197	7,292	7,500	7,775	7,500	6,900	5,600	-1,900	-25.3%	
G-220-2210-5060: Public Holiday	33,629	45,500	35,340	33,337	-	-	-	-	-	
G-220-2210-5065: Court Time	-	-	-	-	-	-	3,500	3,500	-	
G-220-2210-5070: Sick Time	73,928	30,501	-	71,437	-	-	-	-	-	
G-220-2210-5090: Vacation	69,863	63,443	73,340	62,619	-	-	-	-	-	
G-220-2210-5092: Cleaning Allowance	-	-	2,000	-	2,000	-	2,000	-	0.0%	
G-220-2210-5094: Stat Payout	4,052	6,614	15,000	4,221	15,000	2,857	15,000	-	0.0%	
G-220-2210-5096: Meal Allowance	614	143	800	97	500	17	500	-	0.0%	
G-220-2210-5110: Insured Benefits	55,343	45,158	58,109	57,412	61,680	247,864	78,720	17,040	27.6%	
G-220-2210-5120: Statutory Benefits	-	-	-	-	28,245	-	-	-28,245	-100.0%	
G-220-2210-5125: Retiree Benefits	7,691	14,138	9,360	14,596	12,411	24,013	16,342	3,931	31.7%	
G-220-2210-5150: Employment Insurance	10,111	8,731	7,462	10,957	7,579	-	8,020	441	5.8%	
G-220-2210-5160: CPP	23,126	21,110	26,524	27,595	30,307	-	31,702	1,395	4.6%	
G-220-2210-5170: OMERS	105,632	95,989	110,146	90,087	107,684	-	116,456	8,772	8.1%	
G-220-2210-5180: EHT	17,103	15,136	17,442	17,413	17,196	-	17,769	573	3.3%	
G-220-2210-5185: Paid Duty	-	1,083	-	-	-	368	-	-	-	
G-220-2210-5191: Workers Compensation Insurance	-	-	21,593	-	-	-	-	-	-	Workers Compensation Insurance (beyond WSIB)
G-220-2210-6230: Equipment & Material	9,519	12,564	10,000	1,718	15,000	4,988	10,000	-5,000	-33.3%	Kit/Annual Requalification
G-220-2210-6300: Clothing	4,750	7,105	8,800	6,405	8,800	7,474	7,000	-1,800	-20.5%	
G-220-2210-7110: Telephone - Landline	-	-	-	-	-	-	-	-	-	
G-220-2210-7125: Office Supplies	63	56	-	118	-	-	-	-	-	
G-220-2210-7340: Personal Vehicle Mileage / Travel	478	110	500	504	500	593	1,000	500	100.0%	
G-220-2210-7345: Hotel	-	-	-	-	-	-	-	-	-	
G-220-2210-7350: Meals	88	25	-	68	-	40	-	-	-	
G-220-2210-7500: Contract Services	-	-	666	-	666	125	1,000	334	50.2%	
RIDE Program	6,873	-6,979	13,400	-3,673	-	-	-	-	-	
<b>Revenue</b>	<b>6,873</b>	<b>-6,979</b>	<b>6,700</b>	<b>-7,315</b>	<b>-7,222</b>	<b>-</b>	<b>-7,078</b>	<b>144</b>	<b>-2.0%</b>	
<b>G-220-2220-4610: Grant Revenue</b>	<b>6,873</b>	<b>-6,979</b>	<b>6,700</b>	<b>-7,315</b>	<b>-7,222</b>	<b>-</b>	<b>-7,078</b>	<b>144</b>	<b>-2.0%</b>	<b>RIDE Grant</b>
Expense	-	-	6,700	3,642	7,222	-	7,078	-144	-2.0%	
<b>G-220-2220-5010: Regular Salaries</b>	<b>-</b>	<b>-</b>	<b>6,700</b>	<b>1,806</b>	<b>7,222</b>	<b>-</b>	<b>7,078</b>	<b>-144</b>	<b>-2.0%</b>	<b>RIDE Program</b>
G-220-2220-5015: Part Time Salaries	-	-	-	722	-	-	-	-	-	
G-220-2220-5110: Insured Benefits	-	-	-	247	-	-	-	-	-	
G-220-2220-5150: Employment Insurance	-	-	-	64	-	-	-	-	-	
G-220-2220-5160: CPP	-	-	-	149	-	-	-	-	-	
G-220-2220-5170: OMERS	-	-	-	236	-	-	-	-	-	
G-220-2220-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-220-2220-5180: EHT	-	-	-	57	-	-	-	-	-	
G-220-2220-5185: Paid Duty	-	-	-	361	-	-	-	-	-	
Training - Police	16,691	5,773	20,000	6,608	20,000	17,201	12,300	-7,700	-38.5%	
<b>Expense</b>	<b>16,691</b>	<b>5,773</b>	<b>20,000</b>	<b>6,608</b>	<b>20,000</b>	<b>17,201</b>	<b>12,300</b>	<b>-7,700</b>	<b>-38.5%</b>	
<b>G-220-1225-5020: Overtime</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-220-1225-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-220-1225-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-220-1225-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
G-220-1225-5160: CPP	-	-	-	-	-	-	-	-	-	
G-220-1225-5170: OMERS	-	-	-	-	-	-	-	-	-	

G-220: Police Service

G-221: Police Service Board

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-220-1225-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	-
G-220-1225-5180: EHT	-	-	-	-	-	-	-	-	-	-
G-220-1225-7300: Training & Seminars	16,691	5,773	20,000	6,419	20,000	16,891	12,000	-8,000	-40.0%	
G-220-1225-7350: Meals	-	-	-	189	-	310	300	300	-	-
Vehicles - Police	35,653	23,965	28,060	31,730	34,360	30,559	31,752	-2,608	-7.6%	
<b>Expense</b>	<b>35,653</b>	<b>23,965</b>	<b>28,060</b>	<b>31,730</b>	<b>34,360</b>	<b>30,559</b>	<b>31,752</b>	<b>-2,608</b>	<b>-7.6%</b>	
G-220-9220-6115: Fuel - Gasoline	20,400	14,217	15,000	17,378	16,000	18,914	17,000	1,000	6.3%	
G-220-9220-6200: Repairs & maintenance	12,135	7,368	10,000	13,601	15,000	11,645	10,000	-5,000	-33.3%	
G-220-9220-7420: Insurance	2,718	2,380	2,700	-	3,000	-	4,752	1,752	58.4%	Increase from insurance
G-220-9220-7430: Licences	401	-	360	752	360	-	-	-360	-100.0%	
Grand Total	1,759,640	1,443,779	1,839,159	1,475,692	1,576,873	1,655,186	1,677,763	100,890	6.4%	
<b>Grand Total</b>	<b>1,759,640</b>	<b>1,443,779</b>	<b>1,839,159</b>	<b>1,475,692</b>	<b>1,576,873</b>	<b>1,655,186</b>	<b>1,662,491</b>	<b>85,618</b>	<b>5.4%</b>	

G-240: Bylaw enforcement and Building inspection

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Animal Welfare</b>	<b>6,949</b>	<b>6,745</b>	<b>6,990</b>	<b>6,856</b>	<b>6,990</b>	<b>7,255</b>	<b>7,000</b>	<b>10</b>	<b>0.1%</b>	
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	
G-240-2245-4630: Permits & fees	-	-	-	-	-	-	-	-	-	
G-240-2245-4632: Dog & Cat Tags	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>6,949</b>	<b>6,745</b>	<b>6,990</b>	<b>6,856</b>	<b>6,990</b>	<b>7,255</b>	<b>7,000</b>	<b>10</b>	<b>0.1%</b>	
G-240-2245-6230: Equipment & Material	100	-	-	-	-	-	-	-	-	
G-240-2245-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-240-2245-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-240-2245-7500: Contract Services	6,849	6,745	6,990	6,856	6,990	7,255	7,000	10	0.1%	RSPCA contract
<b>Building Inspection</b>	<b>134,616</b>	<b>54,014</b>	<b>136,151</b>	<b>80,735</b>	<b>6,665</b>	<b>98,245</b>	<b>21,981</b>	<b>15,316</b>	<b>229.8%</b>	
<b>Revenue</b>	<b>27,000</b>	<b>-49,335</b>	<b>27,000</b>	<b>-27,581</b>	<b>-108,240</b>	<b>-49,757</b>	<b>-128,240</b>	<b>-20,000</b>	<b>18.5%</b>	
G-240-2235-4630: Permits & fees	27,000	-49,335	27,000	-23,101	-50,000	-18,877	-70,000	-20,000	40.0%	Assume LTC building permit will be issued
G-240-2235-4710: Administrative Fees	-	-	-	-4,480	-58,240	-30,880	-58,240	-	0.0%	Shared services agreement for Building Official and Inspection services
<b>Expense</b>	<b>107,616</b>	<b>103,349</b>	<b>109,151</b>	<b>108,317</b>	<b>114,905</b>	<b>148,001</b>	<b>150,221</b>	<b>35,316</b>	<b>30.7%</b>	
G-240-2235-5010: Regular Salaries	100,246	69,263	102,976	64,799	107,180	124,907	103,816	-3,364	-3.1%	
G-240-2235-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-240-2235-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-240-2235-5060: Public Holiday	-	3,262	-	4,558	-	2,269	-	-	-	
G-240-2235-5070: Sick Time	-	1,894	-	3,587	-	913	-	-	-	
G-240-2235-5090: Vacation	-	5,051	-	8,748	-	2,786	-	-	-	
G-240-2235-5110: Insured Benefits	-	5,483	-	6,029	-	3,158	8,100	8,100	-	
G-240-2235-5150: Employment Insurance	-	1,199	-	1,245	-	1,058	1,002	1,002	-	
G-240-2235-5160: CPP	-	2,898	-	3,166	-	2,640	3,963	3,963	-	
G-240-2235-5170: OMERS	-	8,268	-	8,396	-	5,313	9,238	9,238	-	
G-240-2235-5180: EHT	-	1,543	-	1,582	-	940	1,732	1,732	-	
G-240-2235-5191: Workers Compensation Insurance	-	422	-	65	-	-	-	-	-	
G-240-2235-6115: Fuel - Gasoline	1,500	516	1,000	831	1,000	1,816	1,000	-	0.0%	
G-240-2235-6220: Other Trades & Services	-	-	-	1,548	-	-	5,970	5,970	-	Contract services for LTC
G-240-2235-6300: Clothing	220	222	225	222	225	244	250	25	11.1%	
G-240-2235-7115: Telephone - Cell	450	573	750	848	800	229	400	-400	-50.0%	
G-240-2235-7125: Office Supplies	2,000	1,663	2,000	2,020	2,000	1,438	2,000	-	0.0%	
G-240-2235-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-240-2235-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-240-2235-7300: Training & Seminars	500	45	500	-	2,000	-	10,000	8,000	400.0%	Training as part of succession planning
G-240-2235-7310: Conference / Trade Shows	1,000	661	1,000	203	1,000	-	1,000	-	0.0%	
G-240-2235-7320: Membership Dues	500	356	500	448	500	278	600	100	20.0%	
G-240-2235-7325: Subscriptions	-	-	-	-	-	-	-	-	-	
G-240-2235-7340: Personal Vehicle Mileage	-	-	-	-	-	-	-	-	-	
G-240-2235-7345: Hotel	1,000	-	-	-	-	-	1,000	1,000	-	
G-240-2235-7350: Meals	200	29	200	20	200	14	150	-50	-25.0%	
<b>By-law enforcement</b>	<b>5,200</b>	<b>-1,001</b>	<b>1,800</b>	<b>-1,400</b>	<b>700</b>	<b>-742</b>	<b>-445</b>	<b>-1,145</b>	<b>-163.5%</b>	
<b>Revenue</b>	<b>4,700</b>	<b>-1,001</b>	<b>1,300</b>	<b>-1,400</b>	<b>-1,300</b>	<b>-1,866</b>	<b>-1,445</b>	<b>-145</b>	<b>11.1%</b>	
G-240-2240-4618: Fines	-	-	-	-	-	-50	-100	-100	-	
G-240-2240-4626: Taxi Licences	-	-	-	-	-	-	-	-	-	
G-240-2240-4628: Transient Trader Licences	3,900	-179	500	-390	-500	-525	-545	-45	8.9%	
G-240-2240-4630: Permits & fees	-	-	-	-450	-	-400	-	-	-	
G-240-2240-4632: Dog & Cat Tags	800	-822	800	-559	-800	-891	-800	-	0.0%	
<b>Expense</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>2,000</b>	<b>1,124</b>	<b>1,000</b>	<b>-1,000</b>	<b>-50.0%</b>	
G-240-2240-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
G-240-2240-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-240-2240-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-240-2240-5030: Honoraria	-	-	-	-	-	-	-	-	-	
G-240-2240-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-240-2240-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-240-2240-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	

G-240: Bylaw enforcement and Building inspection

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-240-2240-5160: CPP	-	-	-	-	-	-	-	-	-	-
G-240-2240-5170: OMERS	-	-	-	-	-	-	-	-	-	-
G-240-2240-5180: EHT	-	-	-	-	-	-	-	-	-	-
G-240-2240-7125: Office Supplies	-	-	-	-	-	-	-	-	-	-
G-240-2240-7150: Legal Fees	-	-	-	-	-	-	-	-	-	-
G-240-2240-7300: Training & Seminars	-	-	-	-	2,000	-	1,000	-1,000	-50.0%	Training as part of succession planning
G-240-2240-7310: Conference / Trade Shows	500	-	500	-	-	1,124	-	-	-	-
G-240-2240-7340: Personal Vehicle Mileage	-	-	-	-	-	-	-	-	-	-
G-240-2240-7345: Hotel	-	-	-	-	-	-	-	-	-	-
G-240-2240-7350: Meals	-	-	-	-	-	-	-	-	-	-
<b>Vehicles - Bylaw / Building</b>	<b>220</b>	<b>-</b>	<b>120</b>	<b>240</b>	<b>120</b>	<b>-</b>	<b>1,598</b>	<b>1,478</b>	<b>1231.7%</b>	
<b>Expense</b>	<b>220</b>	<b>-</b>	<b>120</b>	<b>240</b>	<b>120</b>	<b>-</b>	<b>1,598</b>	<b>1,478</b>	<b>1231.7%</b>	
G-240-9225-6105: Lubrication	-	-	-	-	-	-	-	-	-	-
G-240-9225-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	-
G-240-9225-6200: Repairs & maintenance	100	-	-	-	-	-	-	-	-	-
G-240-9225-7420: Insurance	-	-	-	-	-	-	1,598	1,598	-	Insurance
G-240-9225-7430: Licences	120	-	120	240	120	-	-	-120	-100.0%	
<b>Grand Total</b>	<b>146,985</b>	<b>59,757</b>	<b>145,061</b>	<b>86,432</b>	<b>14,475</b>	<b>104,758</b>	<b>30,134</b>	<b>15,659</b>	<b>108.2%</b>	

G-300: Transportation

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Transportation</b>	<b>842,435</b>	<b>419,042</b>	<b>632,552</b>	<b>296,247</b>	<b>608,989</b>	<b>469,516</b>	<b>833,236</b>	<b>224,248</b>	<b>36.8%</b>	
<b>Revenue</b>	<b>5,000</b>	<b>-3,546</b>	<b>14,500</b>	<b>-12,524</b>	<b>-14,500</b>	<b>-48,074</b>	<b>-204,500</b>	<b>-190,000</b>	<b>1310.3%</b>	
G-300-1145-4445: Reimbursable Exp Revenue	-	-	-	-334	-	-	-	-	-	
G-300-1145-4700: Miscellaneous Revenue	5,000	-3,546	14,500	-12,190	-14,500	-4,124	-204,500	-190,000	1310.3%	Property Locates, Scrap Steel & Surplus Sales (\$14.5k) + \$190k for sale of
G-300-1145-4735: Distributed Wages	-	-	-	-	-	-	-	-	-	
G-300-3600-4960: Transfer from Reserve	-	-	-	-	-	-43,950	-	-	-	
<b>Expense</b>	<b>837,435</b>	<b>422,589</b>	<b>618,052</b>	<b>308,772</b>	<b>623,489</b>	<b>517,591</b>	<b>1,037,736</b>	<b>414,248</b>	<b>66.4%</b>	
G-300-1145-5010: Regular Salaries	640,030	232,980	516,598	154,087	516,222	406,356	363,774	-152,448	-29.5%	Reallocation of staff costs based on 2023 projects
G-300-1145-5015: Part Time Salaries	102,514	364	51,311	10,880	54,020	57,339	94,608	40,588	75.1%	Students
G-300-1145-5020: Overtime	14,400	9,290	9,500	8,701	9,500	4,330	9,500	-	0.0%	
G-300-1145-5050: Shift Premium	-	-	-	-	-	-	-	-	-	
G-300-1145-5060: Public Holiday	-	20,494	-	21,381	-	-	-	-	-	
G-300-1145-5070: Sick Time	-	39,443	-	1,935	-	-	-	-	-	
G-300-1145-5075: Banked time	-	-	-	-	-	-	-	-	-	
G-300-1145-5090: Vacation	-	11,158	-	12,267	-	-	-	-	-	
G-300-1145-5096: Meal Allowance	-	432	400	544	400	270	400	-	0.0%	
G-300-1145-5110: Insured Benefits	-	17,565	-	15,582	-	1,489	36,730	36,730	-	Reallocation of staff costs based on 2023 projects
G-300-1145-5125: Retiree Benefits	54,022	10,281	11,218	10,845	11,220	13,735	7,174	-4,046	-36.1%	
G-300-1145-5150: Employment Insurance	-	4,428	-	4,077	-	-	6,846	6,846	-	Reallocation of staff costs based on 2023 projects
G-300-1145-5160: CPP	-	10,480	-	9,894	-	-	25,323	25,323	-	Reallocation of staff costs based on 2023 projects
G-300-1145-5170: OMERS	-	28,174	-	17,192	-	-	40,058	40,058	-	
G-300-1145-5180: EHT	-	5,502	-	4,015	-	-	8,938	8,938	-	
G-300-1145-5190: WSIB Claims	-	130	-	-	-	-	500	500	-	
G-300-1145-5191: Workers Compensation Insurance	-	2,499	-	5,670	-	5,546	5,683	5,683	-	Workers Compensation Insurance (beyond WSIB)
G-300-1145-6200: Repairs & maintenance	-	-	-	-	-	1,304	-	-	-	Reallocated to 6300
G-300-1145-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-300-1145-6230: Equipment & Material	-	-	-	76	-	224	-	-	-	Reallocated to 6300
G-300-1145-6300: Clothing	5,000	5,633	5,600	7,340	5,600	3,476	5,600	-	0.0%	
G-300-1145-7110: Telephone - Land Line	-	488	250	244	250	244	250	-	0.0%	
G-300-1145-7115: Telephone - Cell	1,100	3,225	1,500	1,098	1,500	962	900	-600	-40.0%	
G-300-1145-7125: Office Supplies	-	812	200	154	200	1,136	1,200	1,000	500.0%	
G-300-1145-7145: Other Professional Fees	-	-	-	-	-	-	-	-	-	
G-300-1145-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-300-1145-7180: Computer Equipment	100	3,091	-	-	-	74	-	-	-	
G-300-1145-7190: Reimbursable Expenses	-	-	-	86	-	-	-	-	-	
G-300-1145-7310: Conference / Trade Shows	2,000	-	2,500	3,204	2,600	-	2,600	-	0.0%	
G-300-1145-7320: Membership Dues	850	911	1,000	925	1,000	150	1,000	-	0.0%	
G-300-1145-7325: Subscriptions	-	-	-	-	-	795	-	-	-	
G-300-1145-7330: Health & Safety Materials	50	-	-	-	-	185	9,000	9,000	-	
G-300-1145-7340: Personal Vehicle Mileage / Travel	200	-	-	-	-	76	-	-	-	
G-300-1145-7345: Hotel	1,000	-	-	-	-	-	-	-	-	
G-300-1145-7350: Meals	375	145	250	160	250	36	250	-	0.0%	
G-300-1145-7420: Insurance	15,495	14,761	17,400	18,055	20,402	19,501	22,975	2,573	12.6%	Increase from insurance
G-300-1145-7422: Insurance Deductible / Claims	-	-	-	-	-	-	-	-	-	
G-300-1145-7430: Licences	300	303	325	360	325	362	325	-	0.0%	
G-300-1145-8050: Transfer to Capital	-	-	-	-	-	-	394,103	394,103	-	Proceeds from sale of grader to fund capital purchase of new vehicle(\$190k), plus asphalt (\$60k) & road resurface(\$94k), and half ton from capital budget (\$50k)
<b>Crossing Guards</b>	<b>21,972</b>	<b>7,173</b>	<b>22,290</b>	<b>9,008</b>	<b>15,255</b>	<b>16,726</b>	<b>16,786</b>	<b>1,531</b>	<b>10.0%</b>	
<b>Revenue</b>	<b>4,000</b>	<b>-2,304</b>	<b>4,000</b>	<b>-2,938</b>	<b>-4,000</b>	<b>-2,506</b>	<b>-2,500</b>	<b>1,500</b>	<b>-37.5%</b>	
G-300-3190-4610: Grant Revenue	4,000	-2,304	4,000	-2,938	-4,000	-2,506	-2,500	1,500	-37.5%	
<b>Expense</b>	<b>17,972</b>	<b>9,478</b>	<b>18,290</b>	<b>11,945</b>	<b>19,255</b>	<b>19,233</b>	<b>19,286</b>	<b>31</b>	<b>0.2%</b>	
G-300-3190-5010: Regular Salaries	-	580	-	414	-	-190	-	-	-	
G-300-3190-5015: Part Time Salaries	17,972	8,186	18,290	10,092	19,255	18,306	17,608	-1,647	-8.6%	Crossing Guards
G-300-3190-5020: Overtime	-	-	-	-	-	-	-	-	-	

G-300: Transportation

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-300-3190-5060: Public Holiday	-	129	-	555	-	-	-	-	-	
G-300-3190-5090: Vacation	-	36	-	217	-	-	-	-	-	
G-300-3190-5110: Insured Benefits	-	-	-	-	-	1,117	-	-	-	
G-300-3190-5150: Employment Insurance	-	192	-	251	-	-	287	287	-	
G-300-3190-5160: CPP	-	185	-	197	-	-	1,048	1,048	-	
G-300-3190-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-300-3190-5180: EHT	-	169	-	221	-	-	343	343	-	
G-300-3190-5190: WSIB	-	-	-	-	-	-	-	-	-	
<b>Equipment</b>	<b>46,600</b>	<b>67,224</b>	<b>48,000</b>	<b>72,699</b>	<b>49,100</b>	<b>72,058</b>	<b>51,100</b>	<b>2,000</b>	<b>4.1%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-300-9300-4730: Vehicle Use Charge	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>46,600</b>	<b>67,224</b>	<b>48,000</b>	<b>72,699</b>	<b>49,100</b>	<b>72,058</b>	<b>51,100</b>	<b>2,000</b>	<b>4.1%</b>	
G-300-9300-5010: Regular Salaries	-	17,586	-	23,754	-	11,051	-	-	-	
G-300-9300-5015: Part Time Salaries	-	28	-	-	-	120	-	-	-	
G-300-9300-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-9300-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-300-9300-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-9300-5110: Insured Benefits	-	1,246	-	1,882	-	1,366	-	-	-	
G-300-9300-5150: Employment Insurance	-	353	-	434	-	267	-	-	-	
G-300-9300-5160: CPP	-	818	-	1,156	-	650	-	-	-	
G-300-9300-5170: OMERS	-	1,519	-	1,972	-	1,007	-	-	-	
G-300-9300-5180: EHT	-	342	-	454	-	237	-	-	-	
G-300-9300-5200: PW Vehicle charge	-	-	-	-	-	-	-	-	-	
G-300-9300-6105: Lubrication	-	55	-	-	-	289	-	-	-	
G-300-9300-6110: Fuel - Diesel	24,600	25,788	26,000	22,309	27,000	22,113	27,000	-	0.0%	
G-300-9300-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	
G-300-9300-6140: Propane	1,000	686	1,000	904	1,100	1,187	1,100	-	0.0%	
G-300-9300-6200: Repairs & maintenance	10,000	16,571	10,000	14,498	10,000	25,373	15,000	5,000	50.0%	
G-300-9300-6220: Other Trades & Services	11,000	2,233	11,000	5,337	11,000	8,399	8,000	-3,000	-27.3%	
G-300-9300-7420: Insurance	-	-	-	-	-	-	-	-	-	
G-300-9300-7430: Licences	-	-	-	-	-	-	-	-	-	
<b>Facility ops / maintenance</b>	<b>29,220</b>	<b>55,317</b>	<b>47,305</b>	<b>40,082</b>	<b>-18,893</b>	<b>-18,983</b>	<b>-18,261</b>	<b>632</b>	<b>-3.3%</b>	
<b>Revenue</b>	<b>500</b>	<b>-15,838</b>	<b>21,000</b>	<b>-20,865</b>	<b>-45,000</b>	<b>-44,159</b>	<b>-45,000</b>	<b>-</b>	<b>0.0%</b>	
G-300-9100-4660: Retail sales revenue	500	-838	1,000	-865	-1,000	-159	-1,000	-	0.0%	Hydraulic hoses
G-300-9100-4700: Miscellaneous Revenue	-	-15,000	20,000	-20,000	-44,000	-44,000	-44,000	-	0.0%	Transfer from water, wastewater, cemetery
<b>Expense</b>	<b>28,720</b>	<b>71,155</b>	<b>26,305</b>	<b>60,947</b>	<b>26,107</b>	<b>25,176</b>	<b>26,739</b>	<b>632</b>	<b>2.4%</b>	
G-300-9100-5010: Regular Salaries	-	33,725	-	26,571	-	-	-	-	-	
G-300-9100-5015: Part Time Salaries	-	3,494	-	1,938	-	-	-	-	-	
G-300-9100-5020: Overtime	-	-	-	220	-	-	-	-	-	
G-300-9100-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-300-9100-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-9100-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-300-9100-5110: Insured Benefits	-	3,243	-	2,291	-	-	-	-	-	
G-300-9100-5150: Employment Insurance	-	795	-	625	-	-	-	-	-	
G-300-9100-5160: CPP	-	1,789	-	1,467	-	-	-	-	-	
G-300-9100-5170: OMERS	-	2,912	-	2,278	-	-	-	-	-	
G-300-9100-5180: EHT	-	731	-	563	-	-	-	-	-	
G-300-9100-6100: Works Yard Cleaning Supplies	1,500	2,043	1,500	1,178	1,500	210	-	-1,500	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-300-9100-6105: Lubrication	3,800	795	2,800	2,384	2,800	3,539	4,500	1,700	60.7%	
G-300-9100-6120: Fuel - Heating	-	-	-	58	-	-	-	-	-	
G-300-9100-6125: Hydro	1,800	2,319	1,800	543	1,000	759	1,000	-	0.0%	
G-300-9100-6130: Water & Sewer	1,120	1,178	1,205	1,205	1,307	1,307	1,464	157	12.0%	
G-300-9100-6135: Natural Gas	5,000	5,642	5,000	6,102	5,500	8,719	5,775	275	5.0%	
G-300-9100-6140: Propane	-	43	-	117	-	128	-	-	-	

G-300: Transportation

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-300-9100-6200: Repairs & maintenance	14,000	12,105	13,000	12,517	13,000	9,592	13,000	-	0.0%	
G-300-9100-6220: Other Trades & Services	1,500	342	1,000	888	1,000	923	1,000	-	0.0%	
G-300-9100-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-300-9100-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-300-9100-7420: Insurance	-	-	-	-	-	-	-	-	-	
<b>Parking</b>	<b>3,000</b>	<b>2,596</b>	<b>3,000</b>	<b>7</b>	<b>3,000</b>	<b>5,269</b>	<b>5,000</b>	<b>2,000</b>	<b>66.7%</b>	
<b>Expense</b>	<b>3,000</b>	<b>2,596</b>	<b>3,000</b>	<b>7</b>	<b>3,000</b>	<b>5,269</b>	<b>5,000</b>	<b>2,000</b>	<b>66.7%</b>	
G-300-3400-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
G-300-3400-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-3400-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3400-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-300-3400-5120: Statutory Benefits	-	-	-	-	-	-	-	-	-	
G-300-3400-5125: Retiree Benefits	-	-	-	-	-	-	-	-	-	
G-300-3400-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
G-300-3400-5160: CPP	-	-	-	-	-	-	-	-	-	
G-300-3400-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-300-3400-5180: EHT	-	-	-	-	-	-	-	-	-	
G-300-3400-6200: Repairs & maintenance	-	-	-	7	-	-	-	-	-	
G-300-3400-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-300-3400-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-300-3400-6230: Equipment & Material	3,000	2,596	3,000	-	3,000	5,269	5,000	2,000	66.7%	Line painting
G-300-3400-6300: Clothing	-	-	-	-	-	-	-	-	-	
<b>Pembroke Airport</b>	<b>11,900</b>	<b>11,945</b>	<b>7,050</b>	<b>12,270</b>	<b>7,410</b>	<b>51,931</b>	<b>13,330</b>	<b>5,920</b>	<b>79.9%</b>	
<b>Expense</b>	<b>11,900</b>	<b>11,945</b>	<b>7,050</b>	<b>12,270</b>	<b>7,410</b>	<b>51,931</b>	<b>13,330</b>	<b>5,920</b>	<b>79.9%</b>	
G-300-3600-7320: Membership Dues	6,900	6,945	7,050	7,270	7,410	51,931	8,330	920	12.4%	Pembroke Airport fees
G-300-3600-8060: Transfer to Reserve	5,000	5,000	-	5,000	-	-	5,000	5,000	-	Buidling Airport reserve back up as 2022 YE balance is \$0.
<b>Roads - Bridges and Culverts</b>	<b>2,000</b>	<b>1,728</b>	<b>5,000</b>	<b>3,368</b>	<b>5,000</b>	<b>-4</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Expense</b>	<b>2,000</b>	<b>1,728</b>	<b>5,000</b>	<b>3,368</b>	<b>5,000</b>	<b>-4</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>	
G-300-3110-5010: Regular Salaries	-	45	-	54	-	35	-	-	-	
G-300-3110-5015: Part Time Salaries	-	63	-	-	-	-	-	-	-	
G-300-3110-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-3110-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-300-3110-5150: Employment Insurance	-	2	-	1	-	1	-	-	-	
G-300-3110-5160: CPP	-	5	-	3	-	2	-	-	-	
G-300-3110-5170: OMERS	-	3	-	5	-	3	-	-	-	
G-300-3110-5180: EHT	-	2	-	1	-	1	-	-	-	
G-300-3110-6200: Repairs & maintenance	-	-	-	-	-	-	-	-	-	
G-300-3110-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-300-3110-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-300-3110-6230: Equipment & Material	2,000	1,607	5,000	3,305	5,000	-44	5,000	-	0.0%	Culverts
<b>Roads - Paved</b>	<b>277,980</b>	<b>88,160</b>	<b>470,701</b>	<b>-85,288</b>	<b>-46,323</b>	<b>-40,301</b>	<b>-258,227</b>	<b>-211,904</b>	<b>457.5%</b>	
<b>Revenue</b>	<b>168,703</b>	<b>-4,691</b>	<b>288,212</b>	<b>-282,340</b>	<b>-290,904</b>	<b>-290,424</b>	<b>-296,504</b>	<b>-5,600</b>	<b>1.9%</b>	
G-300-3100-4445: Reimbursable Exp Revenue	-	-3,374	-	-	-	-	-	-	-	
G-300-3100-4610: Grant Revenue	167,703	-	286,212	-282,220	-290,304	-290,304	-296,324	-6,020	2.1%	OCIF Grant
G-300-3100-4630: Permits & fees	1,000	-1,317	2,000	-120	-600	60	-180	420	-70.0%	
G-300-3100-4660: Retail sales revenue	-	-	-	-	-	-180	-	-	-	
<b>Expense</b>	<b>109,277</b>	<b>92,851</b>	<b>182,489</b>	<b>197,052</b>	<b>244,581</b>	<b>250,123</b>	<b>38,277</b>	<b>-206,304</b>	<b>-84.3%</b>	
G-300-3100-5010: Regular Salaries	-	27,098	-	30,165	-	9,041	-	-	-	
G-300-3100-5015: Part Time Salaries	-	581	-	777	-	53	-	-	-	
G-300-3100-5020: Overtime	-	-	-	148	-	-	-	-	-	
G-300-3100-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3100-5110: Insured Benefits	-	3,181	-	4,231	-	1,123	-	-	-	
G-300-3100-5150: Employment Insurance	-	603	-	689	-	201	-	-	-	
G-300-3100-5160: CPP	-	1,362	-	1,598	-	489	-	-	-	
G-300-3100-5170: OMERS	-	2,367	-	2,578	-	767	-	-	-	



**G-300: Transportation**

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-300-3100-5180: EHT	-	543	-	610	-	178	-	-	-	
G-300-3100-6200: Repairs & maintenance	10,000	2,463	10,000	10,634	15,000	14,217	15,000	-	0.0%	
G-300-3100-6210: Small Tools	600	76	600	590	600	105	600	-	0.0%	
G-300-3100-6220: Other Trades & Services	76,000	35,937	149,212	125,181	196,304	201,684	-	-196,304	-100.0%	OCIF moved to Capital Budget
G-300-3100-6230: Equipment & Material	10,000	5,981	10,000	7,192	20,000	9,587	10,000	-10,000	-50.0%	Potholes
G-300-3100-7190: Reimbursable Expenses	-	-	-	-	-	-	-	-	-	
G-300-3100-7200: Interest - Long Term Debt	2,649	2,632	2,649	2,213	1,797	1,797	1,344	-453	-25.2%	
G-300-3100-7205: Debt Payments	10,028	10,028	10,028	10,445	10,880	10,880	11,333	453	4.2%	
G-300-3100-7255: Rent	-	-	-	-	-	-	-	-	-	
<b>Roads - Sidewalks</b>	<b>48,000</b>	<b>3,036</b>	<b>88,000</b>	<b>27,747</b>	<b>42,000</b>	<b>49,890</b>	<b>27,800</b>	<b>-14,200</b>	<b>-33.8%</b>	
<b>Expense</b>	<b>48,000</b>	<b>3,036</b>	<b>88,000</b>	<b>27,747</b>	<b>42,000</b>	<b>49,890</b>	<b>27,800</b>	<b>-14,200</b>	<b>-33.8%</b>	
G-300-3130-5010: Regular Salaries	-	2,339	-	9,773	-	1,663	-	-	-	
G-300-3130-5015: Part Time Salaries	-	-	-	1,525	-	-	-	-	-	
G-300-3130-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-3130-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3130-5110: Insured Benefits	-	239	-	923	-	78	-	-	-	
G-300-3130-5120: Statutory Benefits	-	-	-	-	-	-	-	-	-	
G-300-3130-5125: Retiree Benefits	-	-	-	-	-	-	-	-	-	
G-300-3130-5150: Employment Insurance	-	52	-	250	-	37	-	-	-	
G-300-3130-5160: CPP	-	115	-	574	-	89	-	-	-	
G-300-3130-5170: OMERS	-	205	-	855	-	140	-	-	-	
G-300-3130-5180: EHT	-	46	-	221	-	33	-	-	-	
G-300-3130-6200: Repairs & maintenance	2,000	-	2,000	141	2,000	2,182	2,000	-	0.0%	
G-300-3130-6210: Small Tools	-	-	-	-	-	32	-	-	-	
G-300-3130-6220: Other Trades & Services	10,000	-	50,000	10,489	30,000	33,159	24,800	-5,200	-17.3%	
G-300-3130-6230: Equipment & Material	36,000	40	36,000	2,995	10,000	12,477	1,000	-9,000	-90.0%	
<b>Roads - Unpaved</b>	<b>11,625</b>	<b>15,426</b>	<b>10,650</b>	<b>9,872</b>	<b>3,350</b>	<b>8,347</b>	<b>6,000</b>	<b>2,650</b>	<b>79.1%</b>	
<b>Revenue</b>	<b>125</b>	<b>-608</b>	<b>650</b>	<b>-1,121</b>	<b>-650</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>-100.0%</b>	
G-300-3120-4610: Grant Revenue	125	-608	650	-1,121	-650	-	-	650	-100.0%	
<b>Expense</b>	<b>11,500</b>	<b>16,034</b>	<b>10,000</b>	<b>10,993</b>	<b>4,000</b>	<b>8,347</b>	<b>6,000</b>	<b>2,000</b>	<b>50.0%</b>	
G-300-3120-5010: Regular Salaries	-	10,834	-	6,813	-	1,952	-	-	-	
G-300-3120-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-300-3120-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-3120-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3120-5110: Insured Benefits	-	872	-	678	-	397	-	-	-	
G-300-3120-5150: Employment Insurance	-	222	-	168	-	43	-	-	-	
G-300-3120-5160: CPP	-	495	-	390	-	106	-	-	-	
G-300-3120-5170: OMERS	-	882	-	662	-	169	-	-	-	
G-300-3120-5180: EHT	-	196	-	149	-	38	-	-	-	
G-300-3120-6200: Repairs & maintenance	-	77	-	1,039	-	-	-	-	-	
G-300-3120-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-300-3120-6220: Other Trades & Services	10,000	1,457	10,000	1,094	4,000	5,642	6,000	2,000	50.0%	Gravel
G-300-3120-6230: Equipment & Material	1,500	1,000	-	-	-	-	-	-	-	
<b>Street Lighting</b>	<b>31,000</b>	<b>21,798</b>	<b>31,000</b>	<b>39,083</b>	<b>32,000</b>	<b>33,960</b>	<b>33,200</b>	<b>1,200</b>	<b>3.8%</b>	
<b>Expense</b>	<b>31,000</b>	<b>21,798</b>	<b>31,000</b>	<b>39,083</b>	<b>32,000</b>	<b>33,960</b>	<b>33,200</b>	<b>1,200</b>	<b>3.8%</b>	
G-300-3500-5010: Regular Salaries	-	844	-	1,729	-	1,511	-	-	-	
G-300-3500-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-300-3500-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-3500-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3500-5110: Insured Benefits	-	60	-	178	-	240	-	-	-	
G-300-3500-5150: Employment Insurance	-	17	-	30	-	33	-	-	-	
G-300-3500-5160: CPP	-	42	-	86	-	82	-	-	-	
G-300-3500-5170: OMERS	-	75	-	151	-	128	-	-	-	
G-300-3500-5180: EHT	-	17	-	34	-	30	-	-	-	
G-300-3500-6125: Hydro	24,000	18,430	24,000	24,294	24,000	20,739	25,200	1,200	5.0%	

G-300: Transportation

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-300-3500-6200: Repairs & maintenance	-	24	-	566	-	2,786	-	-	-	
G-300-3500-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-300-3500-6220: Other Trades & Services	6,000	2,290	6,000	12,006	7,000	7,814	7,000	-	0.0%	
G-300-3500-6230: Equipment & Material	1,000	-	1,000	9	1,000	597	1,000	-	0.0%	
G-300-3500-7500: Contract Services	-	-	-	-	-	-	-	-	-	
G-300-3500-7530: Contingency Fee - enegy savings	-	-	-	-	-	-	-	-	-	
G-300-3500-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	
<b>Training - Transportation</b>	<b>3,800</b>	<b>4,788</b>	<b>3,200</b>	<b>6,234</b>	<b>5,370</b>	<b>3,670</b>	<b>5,370</b>	<b>-</b>	<b>0.0%</b>	
<b>Expense</b>	<b>3,800</b>	<b>4,788</b>	<b>3,200</b>	<b>6,234</b>	<b>5,370</b>	<b>3,670</b>	<b>5,370</b>	<b>-</b>	<b>0.0%</b>	
G-300-1230-5010: Regular Salaries	-	2,208	-	2,587	-	-	-	-	-	
G-300-1230-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-300-1230-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-1230-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-300-1230-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-1230-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-300-1230-5110: Insured Benefits	-	370	-	56	-	-	-	-	-	
G-300-1230-5150: Employment Insurance	-	32	-	39	-	-	-	-	-	
G-300-1230-5160: CPP	-	71	-	128	-	-	-	-	-	
G-300-1230-5170: OMERS	-	197	-	229	-	-	-	-	-	
G-300-1230-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-300-1230-5180: EHT	-	43	-	51	-	-	-	-	-	
G-300-1230-7300: Training & Seminars	3,000	1,867	3,000	3,144	5,370	3,670	5,370	-	0.0%	OGRA courses
G-300-1230-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	
G-300-1230-7340: Personal Vehicle Mileage / Travel	-	-	-	-	-	-	-	-	-	
G-300-1230-7345: Hotel	600	-	-	-	-	-	-	-	-	
G-300-1230-7350: Meals	200	-	200	-	-	-	-	-	-	
<b>Vehicles - PW</b>	<b>57,800</b>	<b>51,635</b>	<b>56,500</b>	<b>65,502</b>	<b>57,000</b>	<b>76,109</b>	<b>60,772</b>	<b>3,772</b>	<b>6.6%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-300-9200-4730: Vehicle Use Charge	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>57,800</b>	<b>51,635</b>	<b>56,500</b>	<b>65,502</b>	<b>57,000</b>	<b>76,109</b>	<b>60,772</b>	<b>3,772</b>	<b>6.6%</b>	
G-300-9200-5010: Regular Salaries	-	2,959	-	3,414	-	2,693	-	-	-	
G-300-9200-5015: Part Time Salaries	-	14	-	200	-	-	-	-	-	
G-300-9200-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-300-9200-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-9200-5110: Insured Benefits	-	382	-	341	-	297	-	-	-	
G-300-9200-5150: Employment Insurance	-	64	-	71	-	66	-	-	-	
G-300-9200-5160: CPP	-	143	-	171	-	160	-	-	-	
G-300-9200-5170: OMERS	-	260	-	270	-	252	-	-	-	
G-300-9200-5180: EHT	-	59	-	65	-	58	-	-	-	
G-300-9200-5200: PW Vehicle charge	-	-	-	-	-	-	-	-	-	
G-300-9200-6105: Lubrication	-	368	-	915	-	1,097	-	-	-	
G-300-9200-6110: Fuel - Diesel	11,800	9,452	13,000	16,667	13,000	26,468	13,000	-	0.0%	
G-300-9200-6115: Fuel - Gasoline	15,400	12,119	14,500	18,206	15,000	20,924	15,000	-	0.0%	
G-300-9200-6140: Propane	-	-	-	-	-	-	-	-	-	
G-300-9200-6200: Repairs & maintenance	10,000	4,781	10,000	9,184	10,000	9,112	10,000	-	0.0%	
G-300-9200-6220: Other Trades & Services	15,000	20,985	15,000	12,530	15,000	14,922	15,000	-	0.0%	
G-300-9200-7250: Lease cost	-	-	-	-	-	-	-	-	-	
G-300-9200-7420: Insurance	-	-	-	-	-	-	-	-	-	
G-300-9200-7430: Licences	5,600	51	4,000	3,468	4,000	59	7,772	3,772	94.3%	Increase due to 2020 deferral of renewals permitted by MTO due to COVID. 2023 budget includes 2023 cost + 2020
<b>Winter Control - roads</b>	<b>131,605</b>	<b>110,814</b>	<b>115,016</b>	<b>107,072</b>	<b>66,648</b>	<b>100,358</b>	<b>67,313</b>	<b>665</b>	<b>1.0%</b>	
<b>Revenue</b>	<b>31,500</b>	<b>-34,118</b>	<b>27,016</b>	<b>-26,292</b>	<b>-24,352</b>	<b>-30,799</b>	<b>-30,687</b>	<b>-6,335</b>	<b>26.0%</b>	
G-300-3200-4605: Grants - other municipal	18,500	-17,546	18,016	-17,882	-18,352	-18,217	-18,687	-335	1.8%	County of Renfrew Winter Agreement
G-300-3200-4660: Salt sale revenue	13,000	-16,572	9,000	-8,410	-6,000	-12,581	-12,000	-6,000	100.0%	
<b>Expense</b>	<b>100,105</b>	<b>144,932</b>	<b>88,000</b>	<b>133,364</b>	<b>91,000</b>	<b>131,157</b>	<b>98,000</b>	<b>7,000</b>	<b>7.7%</b>	

**G-300: Transportation**

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-300-3200-5010: Regular Salaries	-	42,794	-	34,689	-	25,156	-	-	-	
G-300-3200-5015: Part Time Salaries	-	29	-	-	-	-	-	-	-	
G-300-3200-5020: Overtime	28,000	4,809	10,000	6,417	8,000	4,356	-	-8,000	-100.0%	
G-300-3200-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-300-3200-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3200-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-300-3200-5110: Insured Benefits	-	4,801	-	4,542	-	5,239	-	-	-	
G-300-3200-5150: Employment Insurance	-	906	-	810	-	789	-	-	-	
G-300-3200-5160: CPP	-	2,097	-	2,109	-	1,919	-	-	-	
G-300-3200-5170: OMERS	-	3,387	-	3,173	-	2,815	-	-	-	
G-300-3200-5180: EHT	-	837	-	812	-	699	-	-	-	
G-300-3200-6200: Repairs & maintenance	-	-	-	17	-	-	-	-	-	
G-300-3200-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-300-3200-6220: Other Trades & Services	-	2,030	-	-	-	-	-	-	-	
G-300-3200-6230: Equipment & Material	6,000	1,596	8,000	9,378	8,000	6,990	8,000	-	0.0%	
G-300-3200-6400: Sand and salt	66,105	81,645	70,000	71,417	75,000	83,194	90,000	15,000	20.0%	Inflationary costs/price increases
<b>Winter Control - sidewalks / parking</b>	<b>12,225</b>	<b>24,580</b>	<b>3,000</b>	<b>19,672</b>	<b>2,500</b>	<b>30,063</b>	<b>-</b>	<b>-2,500</b>	<b>-100.0%</b>	
<b>Expense</b>	<b>12,225</b>	<b>24,580</b>	<b>3,000</b>	<b>19,672</b>	<b>2,500</b>	<b>30,063</b>	<b>-</b>	<b>-2,500</b>	<b>-100.0%</b>	
G-300-3210-5010: Regular Salaries	-	18,554	-	15,013	-	22,493	-	-	-	
G-300-3210-5015: Part Time Salaries	-	128	-	-	-	-	-	-	-	
G-300-3210-5020: Overtime	12,225	832	3,000	202	2,500	295	-	-2,500	-100.0%	
G-300-3210-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-300-3210-5110: Insured Benefits	-	1,982	-	1,431	-	2,795	-	-	-	
G-300-3210-5150: Employment Insurance	-	383	-	351	-	555	-	-	-	
G-300-3210-5160: CPP	-	856	-	812	-	1,338	-	-	-	
G-300-3210-5170: OMERS	-	1,448	-	1,303	-	2,095	-	-	-	
G-300-3210-5180: EHT	-	341	-	311	-	491	-	-	-	
G-300-3210-6200: Repairs & maintenance	-	54	-	49	-	-	-	-	-	
G-300-3210-6210: Small Tools	-	-	-	201	-	-	-	-	-	
G-300-3210-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-300-3210-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-300-3210-6400: Sand and salt	-	-	-	-	-	-	-	-	-	
<b>Grand Total</b>	<b>1,531,162</b>	<b>885,263</b>	<b>1,543,264</b>	<b>623,574</b>	<b>832,406</b>	<b>858,611</b>	<b>848,420</b>	<b>16,013</b>	<b>1.9%</b>	

G-400: Environmental Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Solid waste collection</b>	<b>178,580</b>	<b>179,252</b>	<b>179,280</b>	<b>179,335</b>	<b>202,905</b>	<b>179,568</b>	<b>202,905</b>	-	0.0%	
<b>Expense</b>	<b>178,580</b>	<b>179,252</b>	<b>179,280</b>	<b>179,335</b>	<b>202,905</b>	<b>179,568</b>	<b>202,905</b>	-	0.0%	
G-400-4400-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
G-400-4400-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-400-4400-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-400-4400-6230: Equipment & Material	500	1,172	1,200	1,224	1,200	1,720	1,200	-	0.0%	
G-400-4400-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-400-4400-7500: Contract Services	178,080	178,080	178,080	178,111	201,705	177,848	201,705	-	0.0%	Garbage Collection Contract - Increase expected of 13% after three years of flat fees
<b>Spring / Fall pickup</b>	<b>250</b>	<b>13,201</b>	<b>-</b>	<b>12,044</b>	<b>-</b>	<b>10,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-400-4450-4700: Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>250</b>	<b>13,201</b>	<b>-</b>	<b>12,044</b>	<b>-</b>	<b>10,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-400-4450-5010: Regular Salaries	-	6,488	-	7,205	-	6,646	-	-	-	
G-400-4450-5015: Part Time Salaries	-	4,259	-	2,059	-	1,133	-	-	-	
G-400-4450-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-400-4450-5110: Insured Benefits	-	831	-	1,293	-	1,176	-	-	-	
G-400-4450-5150: Employment Insurance	-	237	-	206	-	173	-	-	-	
G-400-4450-5160: CPP	-	513	-	461	-	411	-	-	-	
G-400-4450-5170: OMERS	-	582	-	637	-	571	-	-	-	
G-400-4450-5180: EHT	-	210	-	182	-	153	-	-	-	
G-400-4450-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-400-4450-7160: Advertising	250	81	-	-	-	-	-	-	-	
G-400-4450-7500: Contract Services	-	-	-	-	-	-	-	-	-	
<b>Storm system - rural</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,217</b>	<b>13,217</b>	<b>-</b>	
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,217</b>	<b>13,217</b>	<b>-</b>	
G-400-4210-5010: Regular Salaries	-	-	-	-	-	-	10,540	10,540	-	Allocation of staff time
G-400-4210-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-400-4210-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
G-400-4210-5160: CPP	-	-	-	-	-	-	2,678	2,678	-	
G-400-4210-5180: EHT	-	-	-	-	-	-	-	-	-	
G-400-4210-6200: Repairs & maintenance	-	-	-	-	-	-	-	-	-	
<b>Storm system - urban</b>	<b>6,000</b>	<b>23,866</b>	<b>8,000</b>	<b>21,609</b>	<b>10,000</b>	<b>7,910</b>	<b>28,000</b>	<b>18,000</b>	<b>180.0%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-400-4200-4960: Transfer from Reserves	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>6,000</b>	<b>23,866</b>	<b>8,000</b>	<b>21,609</b>	<b>10,000</b>	<b>7,910</b>	<b>28,000</b>	<b>18,000</b>	<b>180.0%</b>	
G-400-4200-5010: Regular Salaries	-	13,089	-	11,271	-	3,919	-	-	-	
G-400-4200-5015: Part Time Salaries	-	298	-	463	-	23	-	-	-	
G-400-4200-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-400-4200-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-400-4200-5090: Vacation	-	125	-	-	-	-	-	-	-	
G-400-4200-5110: Insured Benefits	-	1,487	-	1,184	-	327	-	-	-	
G-400-4200-5150: Employment Insurance	-	296	-	256	-	87	-	-	-	
G-400-4200-5160: CPP	-	667	-	602	-	212	-	-	-	
G-400-4200-5170: OMERS	-	1,159	-	970	-	323	-	-	-	
G-400-4200-5180: EHT	-	266	-	230	-	77	-	-	-	
G-400-4200-6200: Repairs & maintenance	-	2,142	2,000	1,099	4,000	1,690	2,000	-2,000	-50.0%	
G-400-4200-6230: Equipment & Material	6,000	4,337	6,000	5,534	6,000	1,252	6,000	-	0.0%	
G-400-4200-8050: Transfer to Capital	-	-	-	-	-	-	20,000	20,000	-	Capital Project transfer for catch basins
<b>Waste - Baggs Road</b>	<b>172,850</b>	<b>89,773</b>	<b>177,125</b>	<b>114,365</b>	<b>146,275</b>	<b>119,185</b>	<b>153,740</b>	<b>7,465</b>	<b>5.1%</b>	
<b>Revenue</b>	<b>16,200</b>	<b>-14,873</b>	<b>15,000</b>	<b>-21,182</b>	<b>-16,000</b>	<b>-17,647</b>	<b>-16,000</b>	<b>-</b>	<b>0.0%</b>	
G-400-4420-4630: Permits & fees	12,200	-13,429	13,000	-19,222	-14,000	-15,654	-14,000	-	0.0%	NRLOB revenue
G-400-4420-4700: Miscellaneous Revenue	4,000	-1,444	2,000	-1,960	-2,000	-1,993	-2,000	-	0.0%	NRLOB revenue
<b>Expense</b>	<b>156,650</b>	<b>104,646</b>	<b>162,125</b>	<b>135,547</b>	<b>162,275</b>	<b>136,832</b>	<b>169,740</b>	<b>7,465</b>	<b>4.6%</b>	
G-400-4420-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	

G-400: Environmental Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-400-4420-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	-
G-400-4420-5160: CPP	-	-	-	-	-	-	-	-	-	-
G-400-4420-5170: OMERS	-	-	-	-	-	-	-	-	-	-
G-400-4420-5180: EHT	-	-	-	-	-	-	-	-	-	-
G-400-4420-6145: Property tax	2,900	5,184	5,300	5,354	5,450	2,616	5,450	-	0.0%	
G-400-4420-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	-
G-400-4420-7160: Advertising	-	-	-	-	-	-	-	-	-	-
G-400-4420-7250: Lease cost	-	-	-	-	-	-	-	-	-	-
G-400-4420-7420: Insurance	-	-	-	-	-	-	-	-	-	-
G-400-4420-7500: Contract Services	153,750	99,462	156,825	130,193	156,825	134,217	164,290	7,465	4.8%	DR's portion of NRLOB expenses per 2023 budget
G-400-4420-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	-
<b>Waste - Millers Road</b>	<b>172,901</b>	<b>-42,019</b>	<b>186,111</b>	<b>-67,656</b>	<b>710</b>	<b>7,217</b>	<b>-</b>	<b>-710</b>	<b>-100.0%</b>	
<b>Revenue</b>	<b>75,000</b>	<b>-137,261</b>	<b>90,000</b>	<b>-168,399</b>	<b>-130,000</b>	<b>-113,085</b>	<b>-140,000</b>	<b>-10,000</b>	<b>7.7%</b>	
G-400-4410-4630: Permits & fees	75,000	-137,261	90,000	-168,399	-130,000	-113,085	-140,000	-10,000	7.7%	Increase due to 2023 User Fees increases
G-400-4410-4660: Retail sales revenue	-	-	-	-	-	-	-	-	-	-
G-400-4410-4700: Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-
<b>Expense</b>	<b>97,901</b>	<b>95,242</b>	<b>96,111</b>	<b>100,743</b>	<b>130,710</b>	<b>120,302</b>	<b>140,000</b>	<b>9,290</b>	<b>7.1%</b>	
G-400-4410-6230: Equipment & Material	250	214	250	369	250	157	-	-250	-100.0%	
G-400-4410-7145: Other Professional Fees	31,037	27,194	28,000	31,318	32,563	43,163	33,950	1,387	4.3%	Miller Rd. Site Monitoring
G-400-4410-7160: Advertising	-	-	-	-	-	-	-	-	-	-
G-400-4410-7250: Lease cost	1	1	1	1	1	1	1	-0	-2.0%	
G-400-4410-7430: Licences	-	-	-	-	-	-	-	-	-	-
G-400-4410-7500: Contract Services	66,613	67,833	67,860	69,054	69,796	67,079	85,200	15,404	22.1%	New Contract Price
G-400-4410-8060: Transfer to Reserve	-	-	-	-	28,100	9,903	20,849	-7,251	-25.8%	
<b>Waste diversion</b>	<b>253,373</b>	<b>98,549</b>	<b>252,673</b>	<b>109,952</b>	<b>127,112</b>	<b>109,640</b>	<b>121,705</b>	<b>-5,407</b>	<b>-4.3%</b>	
<b>Revenue</b>	<b>74,793</b>	<b>-79,531</b>	<b>74,593</b>	<b>-68,128</b>	<b>-74,593</b>	<b>-90,393</b>	<b>-80,000</b>	<b>-5,407</b>	<b>7.2%</b>	
G-400-4430-4610: Grant Revenue	74,443	-79,407	74,443	-67,955	-74,443	-90,315	-80,000	-5,557	7.5%	Data Call
G-400-4430-4660: Retail sales revenue	350	-123	150	-173	-150	-78	-	150	-100.0%	
<b>Expense</b>	<b>178,580</b>	<b>178,080</b>	<b>178,080</b>	<b>178,080</b>	<b>201,705</b>	<b>200,033</b>	<b>201,705</b>	<b>-</b>	<b>0.0%</b>	
G-400-4430-6500: Cost of Goods Sold	-	-	-	-	-	6,843	-	-	-	-
G-400-4430-7160: Advertising	500	-	-	-	-	-	-	-	-	-
G-400-4430-7300: Training & Seminars	-	-	-	-	-	-	-	-	-	-
G-400-4430-7500: Contract Services	178,080	178,080	178,080	178,080	201,705	193,190	201,705	-	0.0%	Recycling Contract
G-400-4430-7590: Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>783,954</b>	<b>362,622</b>	<b>803,189</b>	<b>369,648</b>	<b>487,002</b>	<b>433,782</b>	<b>519,567</b>	<b>32,566</b>	<b>6.7%</b>	

**G-500: Health Services (Cemetery / Physician recruitment)**

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Cemeteries</b>	<b>17,500</b>	<b>1,946</b>	<b>17,296</b>	<b>3,323</b>	<b>-19,500</b>	<b>-21,268</b>	<b>55,359</b>	<b>74,859</b>	<b>-383.9%</b>	
<b>Revenue</b>	<b>12,700</b>	<b>-13,057</b>	<b>13,775</b>	<b>-13,156</b>	<b>-55,525</b>	<b>-60,262</b>	<b>-20,250</b>	<b>35,275</b>	<b>-63.5%</b>	
G-500-5200-4634: Internment Right Sales	5,000	-4,605	5,000	-7,200	-7,500	-13,594	-7,500	-	0.0%	
G-500-5200-4636: Internment fees	7,500	-8,210	8,500	-5,685	-12,750	-11,393	-12,750	-	0.0%	
G-500-5200-4700: Miscellaneous Revenue	200	-242	275	-271	-35,275	-35,275	-	35,275	-100.0%	
<b>Expense</b>	<b>4,800</b>	<b>15,003</b>	<b>3,521</b>	<b>16,479</b>	<b>36,025</b>	<b>38,993</b>	<b>75,609</b>	<b>39,584</b>	<b>109.9%</b>	
G-500-5100-8050: Transfer to Capital	-	-	-	-	-	-	15,000	15,000	-	Capital Budget project for sign
G-500-5200-5010: Regular Salaries	-	7,959	-	5,670	18,000	17,063	17,135	-865	-4.8%	For staff time
G-500-5200-5015: Part Time Salaries	-	348	-	6,455	-	7,640	14,000	14,000	-	For staff time
G-500-5200-5020: Overtime	-	144	-	-	-	-	-	-	-	
G-500-5200-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-500-5200-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-500-5200-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-500-5200-5110: Insured Benefits	-	1,082	-	560	-	554	3,745	3,745	-	
G-500-5200-5150: Employment Insurance	-	178	-	277	-	126	279	279	-	
G-500-5200-5160: CPP	-	398	-	610	-	297	1,020	1,020	-	
G-500-5200-5170: OMERS	-	651	-	512	-	266	1,542	1,542	-	
G-500-5200-5180: EHT	-	158	-	244	-	112	334	334	-	
G-500-5200-6130: Water & Sewer	420	408	445	445	485	485	544	58	12.0%	Allocated based on utility rate study & prior year allocations
G-500-5200-6200: Repairs & maintenance	1,000	154	2,000	1,363	6,000	951	6,000	-	0.0%	Soil
G-500-5200-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-500-5200-6230: Equipment & Material	2,000	2,110	-	41	10,000	10,000	14,000	4,000	40.0%	
G-500-5200-7140: Accounting /Audit Fees	663	663	676	-	700	700	1,000	300	42.9%	Audit fees
G-500-5200-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-500-5200-7320: Membership Dues	-	-	-	-	-	173	-	-	-	
G-500-5200-7420: Insurance	258	266	400	301	340	336	405	65	19.1%	Increase from insurance
G-500-5200-7430: Licences	459	483	-	-	500	291	605	105	21.0%	
G-500-5200-7520: Refunds	-	-	-	-	-	-	-	-	-	
<b>Primary Care building</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-500-5120-4635: Leases and Rent	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-500-5120-7200: Interest - Long Term Debt	-	-	-	-	-	-	-	-	-	
G-500-5120-7205: Debt Payments	-	-	-	-	-	-	-	-	-	
G-500-5120-7500: Contract Services	-	-	-	-	-	-	-	-	-	
<b>Public Health Services</b>	<b>16,900</b>	<b>16,845</b>	<b>28,075</b>	<b>28,075</b>	<b>28,075</b>	<b>28,075</b>	<b>13,075</b>	<b>-15,000</b>	<b>-53.4%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-15,000</b>	<b>-15,000</b>	<b>-</b>	
G-500-5100-4960: Transfer from Trust Fund	-	-	-	-	-	-	-15,000	-15,000	-	Trust fund investment income to offset care and maintenance within cemetery operating
<b>Expense</b>	<b>16,900</b>	<b>16,845</b>	<b>28,075</b>	<b>28,075</b>	<b>28,075</b>	<b>28,075</b>	<b>28,075</b>	<b>-</b>	<b>0.0%</b>	
G-500-5100-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	
G-500-5100-7500: Contract Services	16,900	16,845	28,075	28,075	28,075	28,075	28,075	-	0.0%	DRFA physician recruitment
<b>Grand Total</b>	<b>34,400</b>	<b>18,791</b>	<b>45,371</b>	<b>31,398</b>	<b>8,575</b>	<b>6,807</b>	<b>68,434</b>	<b>59,859</b>	<b>698.0%</b>	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Corporate</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>54,378</b>	<b>44,378</b>	<b>443.8%</b>	
<b>Expense</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>54,378</b>	<b>44,378</b>	<b>443.8%</b>	
G-700-1110-5010: Regular Salaries	-	-	-	-	-	-	32,507	32,507	-	Reallocation of staff costs based on 2023 projects
G-700-1110-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	
G-700-1110-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-700-1110-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-700-1110-5150: Employment Insurance	-	-	-	-	-	-	280	280	-	
G-700-1110-5160: CPP	-	-	-	-	-	-	1,084	1,084	-	
G-700-1110-5180: EHT	-	-	-	-	-	-	507	507	-	
G-700-1110-7510: Grants Paid	10,000	-	10,000	10,000	10,000	10,000	20,000	10,000	100.0%	NRFS Grant
<b>Admin. - Recreation</b>	<b>279,663</b>	<b>148,854</b>	<b>170,113</b>	<b>108,826</b>	<b>137,426</b>	<b>154,020</b>	<b>249,033</b>	<b>111,607</b>	<b>81.2%</b>	
<b>Revenue</b>	<b>6,400</b>	<b>-60</b>	<b>28,835</b>	<b>-28,176</b>	<b>-5,100</b>	<b>-6,682</b>	<b>-8,500</b>	<b>-3,400</b>	<b>66.7%</b>	
G-700-1150-4610: Grant Revenue	-	-60	-	-27,972	-	-	-	-	-	
G-700-1150-4700: Recreation Equipment Rental	100	-	-	-204	-100	-454	-500	-400	400.0%	
G-700-1150-4705: Donation Revenue	6,300	-	-	-	-5,000	-6,228	-8,000	-3,000	60.0%	Fireworks
G-700-1150-4735: Distributed Wages	-	-	-	-	-	-	-	-	-	
G-700-1150-4950: Transfer from General Fund	-	-	-	-	-	-	-	-	-	
G-700-1150-4960: Transfer from Reserves	-	-	28,835	-	-	-	-	-	-	
<b>Expense</b>	<b>273,263</b>	<b>148,914</b>	<b>141,278</b>	<b>137,002</b>	<b>142,526</b>	<b>160,702</b>	<b>257,533</b>	<b>115,007</b>	<b>80.7%</b>	
G-700-1150-5010: Regular Salaries	220,333	57,300	69,306	56,826	71,926	57,212	78,882	6,956	9.7%	
G-700-1150-5015: Part Time Salaries	-	6,069	1,127	3,453	5,119	9,589	6,132	1,013	19.8%	Additional programs, minimum wage increases
G-700-1150-5020: Overtime	-	-	-	783	-	555	-	-	-	
G-700-1150-5060: Public Holiday	-	3,295	-	4,007	-	-	-	-	-	
G-700-1150-5070: Sick Time	-	236	-	973	-	-	-	-	-	
G-700-1150-5090: Vacation	-	4,134	-	3,557	-	-	-	-	-	
G-700-1150-5110: Insured Benefits	-	8,353	-	10,083	-	22,977	14,460	14,460	-	
G-700-1150-5150: Employment Insurance	-	1,559	-	1,521	-	-	1,243	1,243	-	
G-700-1150-5160: CPP	-	3,410	-	3,461	-	-	4,597	4,597	-	
G-700-1150-5170: OMERS	-	5,717	-	5,774	-	-	7,534	7,534	-	
G-700-1150-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-700-1150-5180: EHT	-	1,383	-	1,350	-	-	1,658	1,658	-	
G-700-1150-5190: WSIB	-	-	-	85	-	-	-	-	-	
G-700-1150-5191: Workers Compensation Insurance	-	9,300	-	3,195	-	1,949	2,526	2,526	-	Workers Compensation Insurance (beyond WSIB)
G-700-1150-5195: Employee Recognition	-	-	-	-	-	-	-	-	-	
G-700-1150-6100: Supplies	-	685	500	-	500	-	-	-500	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-700-1150-6230: Equipment & Material	-	-	10,135	7,417	2,718	144	500	-2,218	-81.6%	Lending Hub
G-700-1150-6235: Special Community Events	22,000	9,865	11,220	5,663	22,000	21,658	22,000	-	0.0%	Canada Day, XMAS Tree Lighting, Parade
G-700-1150-7100: Postage and shipping	-	4	-	-	-	-	-	-	-	
G-700-1150-7115: Telephone - Cell	1,000	1,710	1,200	663	1,000	772	1,000	-	0.0%	
G-700-1150-7120: Computer Support Services	6,720	6,853	6,880	6,879	7,052	13,105	7,940	888	12.6%	BookKing contract
G-700-1150-7125: Office Supplies	-	54	-	-	50	12	-	-50	-100.0%	
G-700-1150-7135: Forms & Stationery	-	-	-	-	-	-	-	-	-	
G-700-1150-7160: Advertising	-	-	-	253	-	-	-	-	-	
G-700-1150-7180: Computer Equipment	-	-	-	-	-	-	-	-	-	
G-700-1150-7220: Elavon Monthly Service Charge	1,500	1,221	1,500	1,753	1,500	2,350	2,500	1,000	66.7%	Arena / Marina Point of Sale
G-700-1150-7310: Conference / Trade Shows	1,000	-	-	-	-	128	500	500	-	
G-700-1150-7320: Membership Dues	650	365	650	553	600	202	450	-150	-25.0%	OFRA
G-700-1150-7325: Subscriptions	60	49	60	49	60	49	50	-10	-16.7%	
G-700-1150-7420: Insurance	-	-	-	-	-	-	25,134	25,134	-	Re-allocation of insurance costs to appropriate departments
G-700-1150-7510: Grants Paid	20,000	27,351	38,700	18,700	30,000	30,000	35,000	5,000	16.7%	Community Grants
G-700-1150-8050: Transfer to Capital	-	-	-	-	-	-	45,428	45,428	-	Pool Capital Budget Contribution
G-700-1150-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	
<b>Adult Programs</b>	<b>19,206</b>	<b>4,833</b>	<b>16,076</b>	<b>-415</b>	<b>1,302</b>	<b>-478</b>	<b>8</b>	<b>-1,294</b>	<b>-99.4%</b>	
<b>Revenue</b>	<b>7,875</b>	<b>-</b>	<b>7,825</b>	<b>-979</b>	<b>-10,160</b>	<b>-12,420</b>	<b>-14,100</b>	<b>-3,940</b>	<b>38.8%</b>	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7200-4630: Permits & fees	-	-	-	-979	-2,160	-5,109	-6,100	-3,940	182.4%	Adult Programming
G-700-7200-4705: Triathlon Donation Revenue	1,675	-	1,500	-	-1,675	-1,955	-1,675	-	0.0%	
G-700-7200-4800: 6 x 1 Relay Registration	-	-	-	-	-	-	-	-	-	
G-700-7200-4810: Triathlon Registration	6,200	-	6,325	-	-6,325	-5,356	-6,325	-	0.0%	
<b>Expense</b>	<b>11,331</b>	<b>4,833</b>	<b>8,251</b>	<b>564</b>	<b>11,462</b>	<b>11,942</b>	<b>14,108</b>	<b>2,646</b>	<b>23.1%</b>	
G-700-7200-5010: Regular Salaries	2,531	-	-	182	-	653	-	-	-	
G-700-7200-5015: Part Time Salaries	-	-	2,101	-	2,212	2,813	2,472	260	11.8%	Canada Day/Triathlon staff
G-700-7200-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7200-5060: Public Holiday	-	-	-	333	-	-	-	-	-	
G-700-7200-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-700-7200-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-700-7200-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-700-7200-5150: Employment Insurance	-	-	-	11	-	-	40	40	-	
G-700-7200-5160: CPP	-	-	-	13	-	-	147	147	-	
G-700-7200-5170: OMERS	-	-	-	15	-	-	-	-	-	
G-700-7200-5180: EHT	-	-	-	10	-	-	48	48	-	
G-700-7200-6220: Other Trades & Services	-	117	150	-	150	76	200	50	33.3%	
G-700-7200-6230: Equipment & Material	-	2,561	-	-	100	432	400	300	300.0%	
G-700-7200-6232: Winter Carnival Supplies	3,000	2,156	-	-	3,000	743	3,500	500	16.7%	Winter Carnival
G-700-7200-6233: 6 x 1 Relay - Adult Program	-	-	-	-	-	14	-	-	-	
G-700-7200-6234: Triathlon - Adult Program	5,800	-	6,000	-	6,000	7,210	7,300	1,300	21.7%	
G-700-7200-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-700-7200-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-700-7200-7300: Training & Seminars	-	-	-	-	-	-	-	-	-	
G-700-7200-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
G-700-7200-7325: Subscriptions	-	-	-	-	-	-	-	-	-	
G-700-7200-7340: Personal Vehicle Mileage	-	-	-	-	-	-	-	-	-	
G-700-7200-7345: Hotel	-	-	-	-	-	-	-	-	-	
G-700-7200-7350: Meals	-	-	-	-	-	-	-	-	-	
G-700-7200-7430: Licences	-	-	-	-	-	-	-	-	-	
G-700-7200-7500: Contract Services	-	-	-	-	-	-	-	-	-	
G-700-7200-7510: Grants Paid	-	-	-	-	-	-	-	-	-	
<b>Arena</b>	<b>525,066</b>	<b>226,030</b>	<b>529,203</b>	<b>341,837</b>	<b>284,186</b>	<b>446,615</b>	<b>128,025</b>	<b>-156,161</b>	<b>-55.0%</b>	
<b>Revenue</b>	<b>167,300</b>	<b>-113,882</b>	<b>127,000</b>	<b>-103,782</b>	<b>-151,465</b>	<b>-131,680</b>	<b>-178,200</b>	<b>-26,735</b>	<b>17.7%</b>	
G-700-7300-4610: Grant Revenue	-	-	-	-	-	-	-	-	-	
G-700-7300-4630: Permits & fees	2,300	-2,243	2,000	-2,076	-3,000	-5,107	-3,200	-200	6.7%	
G-700-7300-4635: Leases and Rent	140,000	-102,883	105,000	-94,029	-128,465	-116,475	-155,000	-26,535	20.7%	Ice rental - Q1 2023 booked ice time contributes to majority of increase
G-700-7300-4638: Advertising revenue	10,000	-354	10,000	-	-10,000	-1,106	-10,000	-	0.0%	
G-700-7300-4660: Retail sales revenue	15,000	-8,402	10,000	-7,677	-10,000	-8,992	-10,000	-	0.0%	
<b>Expense</b>	<b>357,766</b>	<b>339,912</b>	<b>402,203</b>	<b>445,619</b>	<b>435,651</b>	<b>578,294</b>	<b>306,225</b>	<b>-129,426</b>	<b>-29.7%</b>	
G-700-7300-5010: Regular Salaries	169,046	58,357	140,525	107,690	141,128	113,773	22,815	-118,313	-83.8%	Reallocation of staff costs based on 2023 projects
G-700-7300-5015: Part Time Salaries	-	68,847	84,182	70,436	88,626	138,323	76,339	-12,287	-13.9%	Students
G-700-7300-5020: Overtime	-	3,971	-	3,455	-	1,688	4,000	4,000	-	
G-700-7300-5050: Shift Premium	-	-	-	-	-	-	-	-	-	
G-700-7300-5060: Public Holiday	-	10,053	-	14,720	-	-	-	-	-	
G-700-7300-5070: Sick Time	-	1,137	-	1,212	-	-	-	-	-	
G-700-7300-5090: Vacation	-	6,246	-	8,032	-	-	-	-	-	
G-700-7300-5096: Meal Allowance	-	84	-	108	-	72	-	-	-	
G-700-7300-5110: Insured Benefits	-	5,792	-	9,701	-	44,838	-	-	-	
G-700-7300-5150: Employment Insurance	-	3,009	-	3,849	-	-	1,244	1,244	-	
G-700-7300-5160: CPP	-	5,008	-	7,764	-	-	4,542	4,542	-	
G-700-7300-5170: OMERS	-	6,035	-	10,133	-	-	-	-	-	
G-700-7300-5180: EHT	-	2,821	-	3,917	-	-	1,489	1,489	-	
G-700-7300-6100: Supplies	2,500	3,656	4,000	3,287	4,000	3,347	-	-4,000	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage



G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7300-6125: Hydro	75,000	55,657	60,000	66,526	75,000	67,310	78,750	3,750	5.0%	
G-700-7300-6130: Water & Sewer	3,360	3,336	3,616	3,616	3,921	3,921	4,392	471	12.0%	
G-700-7300-6135: Natural Gas	8,500	8,307	8,500	10,078	8,750	14,125	9,188	438	5.0%	
G-700-7300-6140: Propane	4,500	4,835	5,000	5,649	7,000	4,519	3,500	-3,500	-50.0%	Decrease due to assumption that electric Olympia will be operational in 2023
G-700-7300-6200: Repairs & maintenance	10,000	17,145	15,000	19,544	15,000	52,373	22,000	7,000	46.7%	New Arena nets & upstairs reno completion
G-700-7300-6210: Small Tools	500	265	500	648	500	928	750	250	50.0%	
G-700-7300-6220: Other Trades & Services	20,000	16,681	20,000	31,025	20,640	62,292	25,000	4,360	21.1%	
G-700-7300-6230: Equipment & Material	-	51	-	570	5,000	131	5,000	-	0.0%	Hot Water Tank Replacement
G-700-7300-6240: Tree planting & removal	-	-	-	-	-	-	-	-	-	
G-700-7300-6300: Clothing	1,000	366	500	-52	500	860	500	-	0.0%	
G-700-7300-6500: Cost of Goods Sold	10,800	5,910	7,000	8,426	7,000	10,363	7,000	-	0.0%	
G-700-7300-7110: Telephone - Land Line	700	539	275	543	-	595	-	-	-	
G-700-7300-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-700-7300-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-700-7300-7200: Interest - Long Term Debt	11,087	11,098	11,078	10,558	10,019	10,105	9,465	-553	-5.5%	
G-700-7300-7205: Debt Payments	18,032	18,032	17,877	18,558	18,936	19,101	19,490	553	2.9%	
G-700-7300-7220: Bank charges	-	429	300	457	300	1,932	750	450	150.0%	
G-700-7300-7300: Training & Seminars	2,200	1,099	-	962	2,200	900	2,200	-	0.0%	
G-700-7300-7320: Membership Dues	-	163	-	168	-	-	330	330	-	
G-700-7300-7420: Insurance	20,291	20,738	23,600	23,788	26,881	26,540	7,481	-19,400	-72.2%	Increase from insurance/reallocation of costs to appropriate departments
G-700-7300-7430: Licences	250	246	250	251	250	259	-	-250	-100.0%	
<b>Children Programs</b>	<b>97,514</b>	<b>16,780</b>	<b>70,696</b>	<b>-5,444</b>	<b>817</b>	<b>-10,713</b>	<b>71</b>	<b>-747</b>	<b>-91.4%</b>	
<b>Revenue</b>	<b>39,211</b>	<b>-13,854</b>	<b>26,753</b>	<b>-32,523</b>	<b>-49,763</b>	<b>-62,408</b>	<b>-50,175</b>	<b>-412</b>	<b>0.8%</b>	
G-700-7210-4610: Grant Revenue	3,658	-	-	-	-	-	-	-	-	
G-700-7210-4630: Permits & fees	500	-	-	-4,418	-6,221	-13,290	-4,000	2,221	-35.7%	New Programs
G-700-7210-4820: Baseball Registration	-	-	-	-	-	-130	-	-	-	
G-700-7210-4830: Parent & Tot Soccer Registration	1,645	-	657	-	-1,730	-1,581	-1,800	-71	4.1%	
G-700-7210-4835: Ball Hockey Registration	1,240	-	816	-	-1,760	-	-	1,760	-100.0%	
G-700-7210-4840: Playground Camp Registration	14,200	-6,620	15,232	-11,819	-16,104	-24,331	-18,000	-1,896	11.8%	
G-700-7210-4850: Sport Camp Registration	10,460	-4,237	6,093	-8,854	-12,883	-11,379	-14,400	-1,517	11.8%	
G-700-7210-4860: Arts Camp Registration	4,128	-1,647	1,978	-3,867	-6,111	-7,435	-6,475	-364	6.0%	
G-700-7210-4865: Science Camp Registration	3,380	-1,350	1,978	-3,565	-4,955	-4,263	-5,500	-546	11.0%	
<b>Expense</b>	<b>58,303</b>	<b>30,634</b>	<b>43,943</b>	<b>27,079</b>	<b>50,580</b>	<b>51,694</b>	<b>50,246</b>	<b>-334</b>	<b>-0.7%</b>	
G-700-7210-5010: Regular Salaries	50,703	131	-	-	-	-	-	-	-	
G-700-7210-5015: Part Time Salaries	-	23,369	40,443	20,925	42,341	41,307	36,890	-5,451	-12.9%	Summer program staff
G-700-7210-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7210-5060: Public Holiday	-	919	-	773	-	-	-	-	-	
G-700-7210-5090: Vacation	-	1,278	-	997	-	-	-	-	-	
G-700-7210-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-700-7210-5150: Employment Insurance	-	568	-	502	-	-	601	601	-	
G-700-7210-5160: CPP	-	921	-	667	-	-	2,195	2,195	-	
G-700-7210-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-700-7210-5180: EHT	-	501	-	443	-	-	719	719	-	
G-700-7210-6220: Other Trades & Services	600	-	-	-	-	-	-	-	-	
G-700-7210-6230: Equipment & Material	7,000	2,946	3,500	2,773	7,000	6,419	7,000	-	0.0%	
G-700-7210-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-700-7210-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-700-7210-7300: Training & Seminars	-	-	-	-	-	-	-	-	-	
G-700-7210-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
G-700-7210-7325: Subscriptions	-	-	-	-	-	-	-	-	-	
G-700-7210-7340: Personal Vehicle Mileage	-	-	-	-	-	-	-	-	-	
G-700-7210-7345: Hotel	-	-	-	-	-	-	-	-	-	
G-700-7210-7350: Meals	-	-	-	-	-	-	-	-	-	
G-700-7210-7420: Insurance	-	-	-	-	-	-	-	-	-	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7210-7430: Licences	-	-	-	-	-	-	-	-	-	-
G-700-7210-7500: Contract Services	-	-	-	-	1,239	3,968	2,840	1,601	129.2%	Marketing/Social Media, along with Town NRT page
G-700-7210-7510: Grants Paid	-	-	-	-	-	-	-	-	-	-
<b>Community Centre</b>	<b>9,591</b>	<b>13,824</b>	<b>11,265</b>	<b>11,002</b>	<b>11,612</b>	<b>9,908</b>	<b>14,227</b>	<b>2,616</b>	<b>22.5%</b>	
<b>Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
G-700-7335-4635: Leases and Rent	-	-	-	-	-	-	-	-	-	-
<b>Expense</b>	<b>9,591</b>	<b>13,824</b>	<b>11,265</b>	<b>11,002</b>	<b>11,612</b>	<b>9,908</b>	<b>14,227</b>	<b>2,616</b>	<b>22.5%</b>	
G-700-7335-5010: Regular Salaries	-	111	-	122	-	-	-	-	-	-
G-700-7335-5110: Insured Benefits	-	-	-	19	-	-	-	-	-	-
G-700-7335-5150: Employment Insurance	-	2	-	3	-	-	-	-	-	-
G-700-7335-5160: CPP	-	6	-	6	-	-	-	-	-	-
G-700-7335-5170: OMERS	-	8	-	11	-	-	-	-	-	-
G-700-7335-5180: EHT	-	2	-	2	-	-	-	-	-	-
G-700-7335-6200: Repairs & maintenance	200	900	200	176	200	246	200	-	0.0%	
G-700-7335-6220: Other Trades & Services	3,000	6,442	4,000	3,931	4,000	2,684	4,000	-	0.0%	
G-700-7335-7150: Legal Fees	-	-	-	-	-	-	-	-	-	-
G-700-7335-7200: Interest - Long Term Debt	1,840	1,842	2,014	1,752	1,822	1,677	1,721	-101	-5.5%	
G-700-7335-7205: Debt Payments	2,993	2,993	3,250	3,080	3,443	3,170	3,544	101	2.9%	
G-700-7335-7420: Insurance	1,559	1,519	1,800	1,900	2,147	2,131	4,763	2,616	121.8%	Increase from insurance
G-700-7335-7430: Licences	-	-	-	-	-	-	-	-	-	-
<b>Community Pool</b>	<b>590,677</b>	<b>314,711</b>	<b>503,636</b>	<b>326,388</b>	<b>316,053</b>	<b>296,802</b>	<b>333,049</b>	<b>16,997</b>	<b>5.4%</b>	
<b>Revenue</b>	<b>161,000</b>	<b>-67,016</b>	<b>81,950</b>	<b>-52,647</b>	<b>-118,000</b>	<b>-109,066</b>	<b>-143,000</b>	<b>-25,000</b>	<b>21.2%</b>	
G-700-7310-4630: Fees	-	-	-	-	-	-5,058	-	-	-	-
G-700-7310-4635: Leases and Rent	33,000	-6,753	10,000	-8,848	-16,000	-6,519	-15,000	1,000	-6.3%	Return to pre-COVID usage
G-700-7310-4638: Advertising revenue	-	-	-	-	-	-	-	-	-	-
G-700-7310-4660: Retail sales revenue	-	-	-	-	-	-	-	-	-	-
G-700-7310-4870: Admission & Membership fees	33,000	-19,281	17,000	-7,144	-25,000	-27,439	-33,000	-8,000	32.0%	Normal Operations
G-700-7310-4880: Children - Permits & Fees	60,000	-15,645	27,450	-19,029	-45,000	-42,596	-60,000	-15,000	33.3%	Swim Lessons
G-700-7310-4890: Adult - Permits & Fees	35,000	-25,337	27,500	-17,625	-32,000	-27,454	-35,000	-3,000	9.4%	Pool Adult Lessons/Leadership
<b>Expense</b>	<b>429,677</b>	<b>381,727</b>	<b>421,686</b>	<b>379,035</b>	<b>434,053</b>	<b>405,868</b>	<b>476,049</b>	<b>41,997</b>	<b>9.7%</b>	
G-700-7310-5010: Regular Salaries	204,131	58,218	91,609	54,495	88,671	64,664	90,548	1,877	2.1%	Reallocation of staff costs based on 2023 projects
G-700-7310-5015: Part Time Salaries	-	89,728	106,303	75,335	117,254	108,002	99,442	-17,812	-15.2%	
G-700-7310-5020: Overtime	180	231	180	985	186	975	1,000	814	437.6%	
G-700-7310-5060: Public Holiday	-	5,940	-	7,369	-	-	-	-	-	-
G-700-7310-5070: Sick Time	-	-	-	-	-	-	-	-	-	-
G-700-7310-5090: Vacation	-	5,276	-	6,545	-	-	-	-	-	-
G-700-7310-5110: Insured Benefits	-	8,178	-	8,999	-	35,229	18,725	18,725	-	-
G-700-7310-5150: Employment Insurance	-	3,497	-	3,135	-	-	3,097	3,097	-	-
G-700-7310-5160: CPP	-	5,430	-	4,930	-	-	11,304	11,304	-	-
G-700-7310-5170: OMERS	-	7,640	-	7,265	-	-	7,888	7,888	-	-
G-700-7310-5180: EHT	-	3,091	-	2,782	-	-	3,705	3,705	-	-
G-700-7310-6100: Supplies	1,000	187	1,000	1,123	1,000	904	-	-1,000	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-700-7310-6125: Hydro	80,000	57,353	90,000	65,985	80,000	31,266	84,000	4,000	5.0%	
G-700-7310-6130: Water & Sewer	5,590	5,560	6,027	6,027	6,534	6,534	7,320	786	12.0%	
G-700-7310-6135: Natural Gas	20,000	12,429	15,000	18,371	14,000	28,267	16,000	2,000	14.3%	
G-700-7310-6140: Propane	-	-	-	-	-	-	-	-	-	-
G-700-7310-6200: Repairs & maintenance	8,000	8,244	8,000	8,387	8,400	14,829	8,400	-	0.0%	Pool repairs
G-700-7310-6210: Small Tools	150	117	150	328	150	76	150	-	0.0%	
G-700-7310-6220: Other Trades & Services	10,000	19,210	10,000	15,156	10,600	11,824	10,600	-	0.0%	Pool repairs
G-700-7310-6230: Equipment & Material	16,500	11,932	13,000	11,708	13,000	14,223	16,500	3,500	26.9%	Pool Chemicals
G-700-7310-6300: Clothing	700	742	700	594	700	475	900	200	28.6%	
G-700-7310-6500: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-
G-700-7310-6510: Program Supplies - Admissions & Memberships	1,200	593	800	723	1,000	1,137	1,800	800	80.0%	
G-700-7310-6520: Program Supplies - Children	3,000	1,065	2,000	1,816	3,000	1,950	3,000	-	0.0%	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7310-6530: Program Supplies - Adults	4,500	3,254	3,000	2,785	4,500	3,046	4,500	-	0.0%	
G-700-7310-6540: Program Supplies - Leases & Rent	600	120	200	24	200	655	150	-50	-25.0%	
G-700-7310-7110: Telephone - Land Line	550	539	550	543	550	599	550	-	0.0%	
G-700-7310-7125: Office Supplies	400	552	400	223	400	104	1,150	750	187.5%	
G-700-7310-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-700-7310-7200: Interest - Long Term Debt	42,007	42,083	42,152	41,452	40,177	40,324	39,004	-1,174	-2.9%	
G-700-7310-7205: Debt Payments	28,303	28,303	28,041	28,847	30,015	30,292	31,189	1,174	3.9%	
G-700-7310-7300: Training & Seminars	1,000	520	550	1,227	1,500	1,234	1,500	-	0.0%	
G-700-7310-7320: Membership Dues	225	200	225	204	225	220	225	-	0.0%	
G-700-7310-7340: Personal Vehicle Mileage	200	94	100	-	100	95	100	-	0.0%	
G-700-7310-7345: Hotel	-	-	-	-	-	-	250	250	-	
G-700-7310-7350: Meals	-	-	-	-	-	-	-	-	-	
G-700-7310-7420: Insurance	1,441	1,402	1,700	1,673	1,890	1,826	3,052	1,162	61.5%	Increase from insurance
G-700-7310-7500: Contract Services	-	-	-	-	10,000	7,118	10,000	-	0.0%	UV Service
<b>East end lands</b>	-	-	-	<b>1,328</b>	-	<b>5</b>	-	-	-	
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	
G-700-7330-4630: Permits & fees	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	-	-	-	<b>1,328</b>	-	<b>5</b>	-	-	-	
G-700-7330-5010: Regular Salaries	-	-	-	1,007	-	-	-	-	-	
G-700-7330-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7330-5110: Insured Benefits	-	-	-	144	-	-	-	-	-	
G-700-7330-5150: Employment Insurance	-	-	-	22	-	1	-	-	-	
G-700-7330-5160: CPP	-	-	-	52	-	2	-	-	-	
G-700-7330-5170: OMERS	-	-	-	83	-	2	-	-	-	
G-700-7330-5180: EHT	-	-	-	20	-	1	-	-	-	
G-700-7330-6200: Repairs & maintenance	-	-	-	-	-	-	-	-	-	
G-700-7330-6210: Small Tools	-	-	-	-	-	-	-	-	-	
G-700-7330-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-700-7330-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-700-7330-6240: Tree planting & removal	-	-	-	-	-	-	-	-	-	
<b>Grouse Park</b>	<b>13,866</b>	<b>16,615</b>	<b>10,384</b>	<b>42,489</b>	<b>6,547</b>	<b>51,207</b>	<b>49,099</b>	<b>42,551</b>	<b>649.9%</b>	
<b>Revenue</b>	<b>5,100</b>	<b>-1,468</b>	<b>2,500</b>	<b>-2,361</b>	<b>-5,200</b>	<b>-4,284</b>	<b>-4,100</b>	<b>1,100</b>	<b>-21.2%</b>	
G-700-7320-4630: Permits & fees	-	-	-	-	-	-	-	-	-	
G-700-7320-4635: Leases and Rent	5,100	-1,468	2,500	-2,361	-5,200	-3,970	-4,100	1,100	-21.2%	
G-700-7320-4638: Advertising revenue	-	-	-	-	-	-	-	-	-	
G-700-7320-4660: Retail sales revenue	-	-	-	-	-	-314	-	-	-	
<b>Expense</b>	<b>8,766</b>	<b>18,083</b>	<b>7,884</b>	<b>44,851</b>	<b>11,747</b>	<b>55,491</b>	<b>53,199</b>	<b>41,451</b>	<b>352.9%</b>	
G-700-7320-5010: Regular Salaries	-	7,540	-	20,723	-	10,523	22,815	22,815	-	Reallocation of staff costs based on 2023 projects
G-700-7320-5015: Part Time Salaries	-	176	-	2,659	-	11,919	-	-	-	
G-700-7320-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7320-5060: Public Holiday	-	320	-	383	-	-	-	-	-	
G-700-7320-5065: Court Time	-	-	-	-	-	-	-	-	-	
G-700-7320-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-700-7320-5090: Vacation	-	424	-	46	-	-	-	-	-	
G-700-7320-5110: Insured Benefits	-	699	-	2,223	-	1,728	4,815	4,815	-	
G-700-7320-5150: Employment Insurance	-	154	-	416	-	593	372	372	-	
G-700-7320-5160: CPP	-	336	-	974	-	1,417	1,357	1,357	-	
G-700-7320-5170: OMERS	-	527	-	1,553	-	1,213	2,190	2,190	-	
G-700-7320-5180: EHT	-	136	-	411	-	524	445	445	-	
G-700-7320-6100: Supplies	200	-	200	200	200	-	-	-200	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-700-7320-6125: Hydro	1,300	935	1,300	3,391	2,000	6,428	6,500	4,500	225.0%	Skate Trail
G-700-7320-6130: Water & Sewer	730	723	784	784	849	849	952	102	12.0%	
G-700-7320-6135: Natural Gas	-	-	-	-	-	-	-	-	-	
G-700-7320-6140: Propane	-	-	-	-	-	-	-	-	-	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7320-6200: Repairs & maintenance	4,000	4,305	4,000	5,242	6,000	17,697	12,000	6,000	100.0%	Skate Trail
G-700-7320-6210: Small Tools	100	-	100	356	100	117	-	-100	-100.0%	
G-700-7320-6220: Other Trades & Services	-	290	-	208	1,000	813	1,000	-	0.0%	
G-700-7320-6230: Equipment & Material	2,000	1,094	1,000	4,753	1,000	609	-	-1,000	-100.0%	
G-700-7320-6500: Cost of Goods Sold	-	-	-	-	-	468	-	-	-	
G-700-7320-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-700-7320-7420: Insurance	436	424	500	529	598	593	753	155	25.9%	Increase from insurance
<b>Lamure Beach</b>	<b>29,279</b>	<b>25,993</b>	<b>32,045</b>	<b>24,220</b>	<b>36,767</b>	<b>38,400</b>	<b>53,670</b>	<b>16,903</b>	<b>46.0%</b>	
<b>Revenue</b>	<b>2,050</b>	<b>-1,158</b>	<b>1,700</b>	<b>-597</b>	<b>-1,800</b>	<b>-1,355</b>	<b>-2,000</b>	<b>-200</b>	<b>11.1%</b>	
G-700-7315-4635: Leases and Rent	1,100	-	500	-	-1,000	-363	-1,000	-	0.0%	
G-700-7315-4660: Retail sales revenue	950	-1,158	1,200	-597	-800	-992	-1,000	-200	25.0%	SUP and Kayak Rentals
<b>Expense</b>	<b>27,229</b>	<b>27,152</b>	<b>30,345</b>	<b>24,817</b>	<b>38,567</b>	<b>39,755</b>	<b>55,670</b>	<b>17,103</b>	<b>44.3%</b>	
G-700-7315-5010: Regular Salaries	23,683	2,023	-	1,259	-	52	15,210	15,210	-	Reallocation of staff costs based on 2023 projects
G-700-7315-5015: Part Time Salaries	-	18,731	26,043	16,584	27,998	28,932	24,103	-3,896	-13.9%	
G-700-7315-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7315-5060: Public Holiday	-	731	-	342	-	-	-	-	-	
G-700-7315-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-700-7315-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-700-7315-5110: Insured Benefits	-	379	-	132	-	2,084	3,210	3,210	-	
G-700-7315-5150: Employment Insurance	-	475	-	400	-	-	641	641	-	
G-700-7315-5160: CPP	-	600	-	514	-	-	2,339	2,339	-	
G-700-7315-5170: OMERS	-	181	-	108	-	-	1,369	1,369	-	
G-700-7315-5180: EHT	-	419	-	353	-	-	767	767	-	
G-700-7315-6100: Supplies	350	184	200	-	200	97	-	-200	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-700-7315-6130: Water & Sewer	560	556	603	603	653	653	732	79	12.0%	
G-700-7315-6200: Repairs & maintenance	1,500	2,043	1,500	2,338	1,500	920	1,500	-	0.0%	
G-700-7315-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-700-7315-6230: Equipment & Material	1,000	695	1,800	1,817	1,800	940	4,800	3,000	166.7%	Replacement of lifeguard rescue board (\$3k)
G-700-7315-6500: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	
G-700-7315-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-700-7315-7170: Minor Equipment	-	-	-	-	6,000	5,669	1,000	-5,000	-83.3%	Buoy line replacement
G-700-7315-7420: Insurance	137	134	200	367	415	408	-	-415	-100.0%	
<b>Marina</b>	<b>295,697</b>	<b>29,548</b>	<b>291,591</b>	<b>37,896</b>	<b>4,925</b>	<b>40,235</b>	<b>54,286</b>	<b>49,361</b>	<b>1002.3%</b>	
<b>Revenue</b>	<b>144,295</b>	<b>-142,376</b>	<b>145,545</b>	<b>-155,390</b>	<b>-157,600</b>	<b>-139,330</b>	<b>-163,770</b>	<b>-6,170</b>	<b>3.9%</b>	
G-700-7325-4630: Launch & other fees	13,000	-13,487	15,000	-15,033	-15,500	-10,906	-11,300	4,200	-27.1%	
G-700-7325-4635: Marina slip rental	73,250	-82,007	82,000	-78,932	-84,600	-59,487	-86,000	-1,400	1.7%	
G-700-7325-4638: Advertising revenue	-	-	500	-	-500	-	-500	-	0.0%	
G-700-7325-4660: Retail sales revenue - gasoline	50,000	-38,143	40,000	-54,801	-50,000	-58,319	-55,000	-5,000	10.0%	
G-700-7325-4665: Retail sales - other	7,000	-7,699	7,000	-5,558	-7,000	-10,618	-10,000	-3,000	42.9%	
G-700-7325-4705: Donation Revenue	-	-	-	-	-	-	-	-	-	
G-700-7325-4710: Winter Boat Parking	1,045	-1,040	1,045	-1,066	-	-	-970	-970	-	
G-700-7325-4960: Transfer from Reserves	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>151,402</b>	<b>171,924</b>	<b>146,046</b>	<b>193,286</b>	<b>162,525</b>	<b>179,565</b>	<b>218,056</b>	<b>55,531</b>	<b>34.2%</b>	
G-700-7325-5010: Regular Salaries	20,091	12,043	-	13,451	-	2,323	22,815	22,815	-	
G-700-7325-5015: Part Time Salaries	-	18,618	21,383	19,568	27,120	17,728	23,360	-3,760	-13.9%	Marina students
G-700-7325-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7325-5060: Public Holiday	-	601	-	2,029	-	90	-	-	-	
G-700-7325-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-700-7325-5090: Vacation	-	627	-	802	-	59	-	-	-	
G-700-7325-5110: Insured Benefits	-	1,306	-	1,613	-	20	4,815	4,815	-	
G-700-7325-5150: Employment Insurance	-	701	-	792	-	29	753	753	-	
G-700-7325-5160: CPP	-	1,000	-	1,298	-	68	2,747	2,747	-	
G-700-7325-5170: OMERS	-	1,088	-	1,212	-	105	2,053	2,053	-	
G-700-7325-5180: EHT	-	619	-	704	-	26	900	900	-	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7325-6100: Supplies	150	371	200	-	200	243	-	-200	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be allocated at year end across different facilities based on usage
G-700-7325-6115: Fuel - Gasoline	45,000	29,564	30,000	49,344	37,500	51,235	50,000	12,500	33.3%	
G-700-7325-6125: Hydro	1,200	1,099	1,200	1,129	1,200	1,390	1,260	60	5.0%	
G-700-7325-6130: Water & Sewer	420	408	445	445	485	485	544	58	12.0%	
G-700-7325-6200: Repairs & maintenance	2,000	7,508	2,000	2,537	4,000	5,964	5,000	1,000	25.0%	
G-700-7325-6220: Other Trades & Services	3,200	12,860	4,000	14,170	7,000	11,221	10,000	3,000	42.9%	Fuel connections and maintenance; increased annual costs
G-700-7325-6230: Equipment & Material	-	29	2,000	1,604	-	-	2,000	2,000	-	Dock Repairs
G-700-7325-6300: Clothing	400	-	200	312	300	-	300	-	0.0%	
G-700-7325-6500: Cost of Goods Sold	5,250	5,017	5,000	3,580	5,000	6,115	6,000	1,000	20.0%	
G-700-7325-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-700-7325-7112: Internet	440	487	440	394	440	-	440	-	0.0%	
G-700-7325-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-700-7325-7150: Legal Fees	-	-	-	-	-	-	-	-	-	
G-700-7325-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-700-7325-7200: Interest - Long Term Debt	18,222	18,240	18,464	17,353	16,698	16,609	15,776	-922	-5.5%	
G-700-7325-7205: Debt Payments	29,636	29,636	29,795	30,502	31,561	31,393	32,483	922	2.9%	
G-700-7325-7220: Monthly Debit Machine Service Charge	700	1,038	800	1,207	800	577	800	-	0.0%	
G-700-7325-7250: Lease cost	18,000	18,522	18,500	19,099	19,000	22,693	23,000	4,000	21.1%	DFO lease
G-700-7325-7300: Training & Seminars	320	-	320	-	320	432	450	130	40.6%	
G-700-7325-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
G-700-7325-7420: Insurance	6,092	6,186	7,000	5,842	6,601	6,530	7,906	1,305	19.8%	Increase from insurance
G-700-7325-7430: Licences	280	300	300	245	300	44	300	-	0.0%	
G-700-7325-7510: Grants Paid	-	-	-	-	-	-	-	-	-	
G-700-7325-8060: Transfer to Reserve	-	4,057	4,000	4,057	4,000	4,187	4,354	354	8.9%	Capital Contribution increased in User Fees By-law
<b>Other Programs</b>	-	-	-	-	-	-	-	-	-	
<b>Revenue</b>	-	-	-	-	-	-	-	-	-	
G-700-7220-4630: Permits & fees	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	-	-	-	-	-	-	-	-	-	
G-700-7220-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-700-7220-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-700-7220-7160: Advertising	-	-	-	-	-	-	-	-	-	
<b>Other Rec Facilities</b>	<b>11,341</b>	<b>4,279</b>	<b>6,700</b>	<b>22,255</b>	<b>6,532</b>	<b>10,308</b>	<b>8,610</b>	<b>2,078</b>	<b>31.8%</b>	
<b>Revenue</b>	<b>1,820</b>	-	-	-90	-1,889	-2,342	-2,390	-501	26.6%	
G-700-7350-4630: Permits & fees	-	-	-	-	-	-	-	-	-	
G-700-7350-4635: Leases and Rent	1,820	-	-	-90	-1,889	-2,342	-2,390	-501	26.6%	
<b>Expense</b>	<b>9,521</b>	<b>4,279</b>	<b>6,700</b>	<b>22,345</b>	<b>8,421</b>	<b>12,650</b>	<b>11,000</b>	<b>2,579</b>	<b>30.6%</b>	
G-700-7350-5010: Regular Salaries	-	-	-	7,795	-	-	-	-	-	
G-700-7350-5015: Part Time Salaries	-	-	-	1,123	-	1,180	-	-	-	
G-700-7350-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-700-7350-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-700-7350-5110: Insured Benefits	-	-	-	1,143	-	20	-	-	-	
G-700-7350-5150: Employment Insurance	-	-	-	186	-	33	-	-	-	
G-700-7350-5160: CPP	-	-	-	444	-	79	-	-	-	
G-700-7350-5170: OMERS	-	-	-	674	-	29	-	-	-	
G-700-7350-5180: EHT	-	-	-	175	-	29	-	-	-	
G-700-7350-6200: Repairs & maintenance	2,500	3,205	2,500	3,547	3,000	3,068	4,500	1,500	50.0%	
G-700-7350-6210: Small Tools	-	79	-	-	-	-	-	-	-	
G-700-7350-6220: Other Trades & Services	6,000	-	3,000	6,003	4,000	6,796	6,500	2,500	62.5%	Port-A-Potties
G-700-7350-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-700-7350-7145: Other Professional Fees	-	-	-	-	-	-	-	-	-	
G-700-7350-7420: Insurance	1,021	995	1,200	1,257	1,421	1,416	-	-1,421	-100.0%	
<b>Parks</b>	<b>21,020</b>	<b>154,262</b>	<b>215,308</b>	<b>176,568</b>	<b>211,345</b>	<b>95,689</b>	<b>51,582</b>	<b>-159,763</b>	<b>-75.6%</b>	
<b>Revenue</b>	-	-7,987	8,500	-7,776	-8,013	-4,002	-8,000	13	-0.2%	
G-700-7100-4635: Leases and Rent	-	-7,987	8,500	-7,776	-8,013	-4,002	-8,000	13	-0.2%	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Expense</b>	<b>21,020</b>	<b>162,250</b>	<b>206,808</b>	<b>184,344</b>	<b>219,358</b>	<b>99,691</b>	<b>59,582</b>	<b>-159,776</b>	<b>-72.8%</b>	
G-700-7100-5010: Regular Salaries	-	49,772	103,516	62,243	104,058	21,250	15,210	-88,848	-85.4%	PW and other staff allocation
G-700-7100-5015: Part Time Salaries	-	62,657	62,597	55,350	65,902	23,920	-	-65,902	-100.0%	
G-700-7100-5020: Overtime	-	352	-	256	-	143	-	-	-	
G-700-7100-5050: Shift Premium	-	-	-	-	-	-	-	-	-	
G-700-7100-5060: Public Holiday	-	-	-	-	-	-	-	-	-	
G-700-7100-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-700-7100-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-700-7100-5110: Insured Benefits	-	4,792	-	6,279	-	-	3,210	3,210	-	
G-700-7100-5150: Employment Insurance	-	2,482	-	2,588	-	932	248	248	-	
G-700-7100-5160: CPP	-	5,349	-	5,830	-	2,153	905	905	-	
G-700-7100-5170: OMERS	-	4,334	-	5,369	-	1,565	1,369	1,369	-	
G-700-7100-5180: EHT	-	2,205	-	2,304	-	823	297	297	-	
G-700-7100-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	
G-700-7100-6125: Hydro	8,000	10,253	10,000	9,915	10,000	9,612	10,500	500	5.0%	
G-700-7100-6130: Water & Sewer	420	408	450	445	485	485	544	58	12.0%	
G-700-7100-6145: Property tax	-	2,678	445	2,664	2,613	1,302	-	-2,613	-100.0%	
G-700-7100-6200: Repairs & maintenance	1,000	3,281	2,000	4,093	3,000	4,354	4,000	1,000	33.3%	PW topsoil / grass seed / etc.
G-700-7100-6210: Small Tools	600	-	300	73	300	-	300	-	0.0%	
G-700-7100-6220: Other Trades & Services	-	-	-	-	-	-	-	-	-	
G-700-7100-6230: Equipment & Material	2,000	2,859	3,500	3,312	3,000	3,135	3,000	-	0.0%	
G-700-7100-6240: Tree planting & removal	9,000	10,827	24,000	23,623	30,000	30,016	20,000	-10,000	-33.3%	Tree removal
G-700-7100-6300: Clothing	-	-	-	-	-	-	-	-	-	
G-700-7100-7200: Interest - Long Term Debt	-	-	-	-	-	-	-	-	-	
G-700-7100-7205: Debt Payments	-	-	-	-	-	-	-	-	-	
G-700-7100-7420: Insurance	-	-	-	-	-	-	-	-	-	
G-700-7100-7500: Contract Services	-	-	-	-	-	-	-	-	-	
<b>Vehicles - PW</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
G-700-9200-5010: Regular Salaries	-	-	-	28	-	-	-	-	-	
G-700-9200-5150: Employment Insurance	-	-	-	1	-	-	-	-	-	
G-700-9200-5160: CPP	-	-	-	1	-	-	-	-	-	
G-700-9200-5170: OMERS	-	-	-	3	-	-	-	-	-	
G-700-9200-5180: EHT	-	-	-	1	-	-	-	-	-	
<b>Vehicles - Recreation</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
G-700-9230-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
G-700-9230-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	
G-700-9230-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	
G-700-9230-5160: CPP	-	-	-	-	-	-	-	-	-	
G-700-9230-5170: OMERS	-	-	-	-	-	-	-	-	-	
G-700-9230-6105: Lubrication	-	-	-	-	-	-	-	-	-	
G-700-9230-6115: Fuel - Gasoline	-	-	-	-	-	-	-	-	-	
G-700-9230-6140: Propane	-	-	-	-	-	-	-	-	-	
G-700-9230-6200: Repairs & maintenance	-	-	-	-	-	-	-	-	-	
G-700-9230-7420: Insurance	-	-	-	-	-	-	-	-	-	
G-700-9230-7430: Licences	126	-	-	240	-	-	-	-	-	
<b>Waterfront Park</b>	<b>2,500</b>	<b>-151</b>	<b>2,000</b>	<b>-581</b>	<b>-500</b>	<b>-142</b>	<b>-750</b>	<b>-250</b>	<b>50.0%</b>	
<b>Revenue</b>	<b>1,000</b>	<b>-884</b>	<b>1,000</b>	<b>-2,137</b>	<b>-1,500</b>	<b>-1,480</b>	<b>-1,750</b>	<b>-250</b>	<b>16.7%</b>	
G-700-7340-4700: Miscellaneous Revenue	500	-584	500	-1,437	-750	-1,080	-1,000	-250	33.3%	
G-700-7340-4705: Waterfront Stone Donation Revenue	500	-300	500	-700	-750	-400	-750	-	0.0%	
G-700-7340-4960: Transfer from Reserves	-	-	-	-	-	-	-	-	-	
<b>Expense</b>	<b>1,500</b>	<b>733</b>	<b>1,000</b>	<b>1,557</b>	<b>1,000</b>	<b>1,338</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>	
G-700-7340-5010: Regular Salaries	-	-	-	-	-	-	-	-	-	
G-700-7340-5015: Part Time Salaries	-	-	-	-	-	-	-	-	-	

G-700: Recreation and Cultural Services

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-700-7340-5070: Sick Time	-	-	-	-	-	-	-	-	-	-
G-700-7340-5110: Insured Benefits	-	-	-	-	-	-	-	-	-	-
G-700-7340-5150: Employment Insurance	-	-	-	-	-	-	-	-	-	-
G-700-7340-5160: CPP	-	-	-	-	-	-	-	-	-	-
G-700-7340-5170: OMERS	-	-	-	-	-	-	-	-	-	-
G-700-7340-5180: EHT	-	-	-	-	-	-	-	-	-	-
G-700-7340-6200: Repairs & maintenance	1,000	-	-	-	-	-	-	-	-	-
G-700-7340-6220: Other Trades & Services	500	733	1,000	1,557	1,000	1,338	1,000	-	0.0%	
G-700-7340-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	-
G-700-7340-7520: Refunds	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,905,547</b>	<b>955,577</b>	<b>1,869,017</b>	<b>1,096,641</b>	<b>1,027,012</b>	<b>1,141,855</b>	<b>995,287</b>	<b>-31,725</b>	<b>-3.1%</b>	

G-780: Library

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Admin. - Library</b>	<b>311,609</b>	<b>246,818</b>	<b>327,178</b>	<b>273,044</b>	<b>305,661</b>	<b>316,752</b>	<b>325,086</b>	<b>19,425</b>	<b>6.4%</b>	
<b>Revenue</b>	<b>16,581</b>	<b>-23,149</b>	<b>16,781</b>	<b>-23,368</b>	<b>-15,581</b>	<b>-27,413</b>	<b>-41,100</b>	<b>-25,519</b>	<b>163.8%</b>	
G-780-1155-4445: Fundraising Revenue	-	-	-	-3,819	-	-1,226	-	-	-	
G-780-1155-4610: Grant Revenue	9,581	-14,764	10,781	-14,644	-9,581	-17,698	-31,300	-21,719	226.7%	Provincial grants: standard operating grant, as well as interlibrary loan and internet supports. New Horizons for Seniors grant funding for local history project ending March
G-780-1155-4635: Leases and Rent	5,500	-5,972	4,500	-3,903	-4,500	-6,665	-8,000	-3,500	77.8%	Program room rentals; assuming no COVID restrictions.
G-780-1155-4700: Miscellaneous Revenue	1,500	-2,413	1,500	-1,003	-1,500	-1,824	-1,800	-300	20.0%	Photocopier and fax.
<b>Expense</b>	<b>295,028</b>	<b>269,967</b>	<b>310,397</b>	<b>296,412</b>	<b>321,242</b>	<b>344,165</b>	<b>366,186</b>	<b>44,944</b>	<b>14.0%</b>	
G-780-1155-5010: Regular Salaries	268,606	180,274	249,954	196,082	257,519	143,877	238,498	-19,022	-7.4%	
G-780-1155-5015: Part Time Salaries	-	9,728	13,653	11,897	14,374	92,109	13,144	-1,230	-8.6%	
G-780-1155-5020: Overtime	-	-	-	-	-	-	-	-	-	
G-780-1155-5030: Honoraria	-	-	-	-	-	-	-	-	-	
G-780-1155-5050: Shift Premium	-	-	-	-	-	-	-	-	-	
G-780-1155-5060: Public Holiday	-	10,327	-	12,278	-	-	-	-	-	
G-780-1155-5065: Court Time	-	-	-	-	-	-	-	-	-	
G-780-1155-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-780-1155-5090: Vacation	-	1,064	-	494	-	-	-	-	-	
G-780-1155-5110: Insured Benefits	-	1,581	-	2,913	-	41,133	8,100	8,100	-	
G-780-1155-5120: Statutory Benefits	-	-	-	-	-	-	-	-	-	
G-780-1155-5125: Retiree Benefits	-	5,503	6,200	4,127	5,610	-	-	-5,610	-100.0%	No longer required
G-780-1155-5130: Long term disability	-	-	-	-	-	-	-	-	-	
G-780-1155-5150: Employment Insurance	-	3,969	-	4,351	-	-	3,580	3,580	-	
G-780-1155-5160: CPP	-	8,125	-	9,312	-	-	13,371	13,371	-	
G-780-1155-5170: OMERS	-	16,888	-	19,507	-	-	9,131	9,131	-	
G-780-1155-5175: Employee Assistance Program	-	-	-	-	-	-	-	-	-	
G-780-1155-5180: EHT	-	3,708	-	4,271	-	-	4,801	4,801	-	
G-780-1155-5191: Workers Compensation Insurance	-	2,535	-	1,849	-	1,534	2,394	2,394	-	Workers Compensation Insurance (beyond WSIB)
G-780-1155-5195: Employee Recognition	900	212	900	671	900	682	900	-	0.0%	
G-780-1155-6230: Equipment & Material	3,800	3,615	3,800	4,438	4,450	4,576	4,600	150	3.4%	
G-780-1155-7100: Postage and shipping	1,500	439	1,200	1,183	1,600	1,478	1,600	-	0.0%	Interlibrary loan postage budget.
G-780-1155-7110: Telephone - Land Line	2,000	1,467	780	272	325	350	396	71	21.8%	Fax line
G-780-1155-7112: Internet	-	549	1,680	1,517	1,680	1,485	1,680	-	0.0%	Internet and Zoom subscription.
G-780-1155-7125: Office Supplies	5,500	4,590	5,000	4,675	5,150	5,825	5,700	550	10.7%	Rising costs due to inflation.
G-780-1155-7127: Library Program Supplies	-	295	1,500	762	4,500	3,208	12,715	8,215	182.6%	New Horizon's local history grant workshops and presentations.
G-780-1155-7130: Copying Expense	-	408	720	1,045	720	566	620	-100	-13.9%	
G-780-1155-7140: Accounting /Audit Fees	1,900	1,900	1,900	-	1,900	1,605	1,900	-	0.0%	
G-780-1155-7160: Advertising	500	123	500	86	500	246	500	-	0.0%	
G-780-1155-7180: Computer Equipment	1,455	99	8,500	4,271	5,500	7,349	8,187	2,687	48.9%	Essential upgrades required for several staff computers and server/networking hardware. Includes key software upgrades for security.
G-780-1155-7220: Bank charges	-	78	-	78	80	84	85	5	6.3%	
G-780-1155-7250: Lease cost	2,000	1,671	1,680	1,511	1,680	1,511	1,512	-168	-10.0%	
G-780-1155-7300: Training & Seminars	450	509	1,500	1,507	1,500	396	2,500	1,000	66.7%	Includes core library training, new Board orientation, and in-person conferences for first time since 2019.
G-780-1155-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	
G-780-1155-7320: Membership Dues	100	241	290	240	290	50	265	-25	-8.6%	
G-780-1155-7325: Subscriptions	-	5,088	2,090	49	2,200	1,678	2,200	-	0.0%	Content management system for library; to include digital archives module in 2023.
G-780-1155-7340: Personal Vehicle Mileage / Travel	400	-	300	53	400	200	940	540	135.0%	In-person training opportunities available in Ottawa Valley: new Board orientation, Rural Roots conference. Also includes a trip for archival research through New Horizons project.
G-780-1155-7345: Hotel	-	-	-	-	-	214	600	600	-	Accommodation for Amprrior conference.
G-780-1155-7350: Meals	1,800	964	1,800	550	1,800	588	1,950	150	8.3%	First in-person volunteer recognition party since 2019.
G-780-1155-7420: Insurance	4,117	4,018	4,950	4,924	5,564	5,494	7,517	1,953	35.1%	35% increase over 2022, as per industry.



G-780: Library

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-780-1155-7500: Contract Services	-	-	-	-	1,000	780	9,800	8,800	880.0%	Planning for managed technology supports, and filming/editing for New Horizons for Seniors project.
G-780-1155-8000: Transfer to Capital	-	-	-	-	-	-	5,000	5,000	-	To fund facility upgrades in 2023 Capital Budget
<b>G-780-1155-8060: Transfer to Reserve</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>	<b>27,149</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>	<b>To develop stabilization and capital reserves, as per library policy.</b>
<b>Facility ops - Library</b>	<b>50,776</b>	<b>61,933</b>	<b>55,630</b>	<b>55,371</b>	<b>56,678</b>	<b>56,980</b>	<b>78,725</b>	<b>22,047</b>	<b>38.9%</b>	
Revenue	-	-	-	-	-	-	-	-	-	
<b>G-780-9135-4635: Leases and Rent</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Expense	50,776	61,933	55,630	55,371	56,678	56,980	78,725	22,047	38.9%	
G-780-9135-5010: Regular Salaries	16,636	16,267	21,019	13,472	18,034	17,210	30,995	12,961	71.9%	
G-780-9135-5015: Part Time Salaries	-	6,021	-	3,496	3,230	3,192	-	-3,230	-100.0%	
G-780-9135-5020: Overtime	-	-	-	-	-	47	-	-	-	
G-780-9135-5060: Public Holiday	-	951	-	746	-	-	-	-	-	
G-780-9135-5070: Sick Time	-	-	-	-	-	-	-	-	-	
G-780-9135-5090: Vacation	-	159	-	-	-	-	-	-	-	
G-780-9135-5110: Insured Benefits	-	2,610	-	2,625	-	6,291	6,420	6,420	-	
G-780-9135-5150: Employment Insurance	-	477	-	422	-	-	505	505	-	
G-780-9135-5160: CPP	-	970	-	924	-	-	1,844	1,844	-	
G-780-9135-5170: OMERS	-	1,376	-	1,323	-	-	2,529	2,529	-	
G-780-9135-5180: EHT	-	422	-	377	-	-	604	604	-	
G-780-9135-6100: Supplies	1,500	319	1,500	69	1,500	41	-	-1,500	-100.0%	Cleaning supplies all budgeted under Town Hall (\$15k) - actuals will be
G-780-9135-6125: Hydro	15,000	16,435	16,000	15,054	16,000	15,647	17,000	1,000	6.3%	
G-780-9135-6130: Water & Sewer	2,240	2,224	2,411	2,411	2,614	2,614	2,928	314	12.0%	
G-780-9135-6135: Natural Gas	4,000	2,838	3,600	3,021	3,600	4,756	4,800	1,200	33.3%	
G-780-9135-6200: Repairs & maintenance	2,500	2,745	2,500	2,530	2,500	2,224	2,500	-	0.0%	
G-780-9135-6210: Small Tools	200	1	200	737	800	714	200	-600	-75.0%	
G-780-9135-6220: Other Trades & Services	3,500	2,725	3,000	3,595	3,000	963	3,000	-	0.0%	Installation of new stair treads to improve accessibility, as per Town's
G-780-9135-6230: Equipment & Material	-	-	-	-	-	-	-	-	-	
G-780-9135-7420: Insurance	-	-	-	-	-	-	-	-	-	
G-780-9135-7430: Licences	200	-	-	-	-	-	-	-	-	
<b>G-780-9135-7500: Contract Services</b>	<b>5,000</b>	<b>5,393</b>	<b>5,400</b>	<b>4,570</b>	<b>5,400</b>	<b>3,281</b>	<b>5,400</b>	<b>-</b>	<b>0.0%</b>	
<b>Library Collection</b>	<b>61,760</b>	<b>31,340</b>	<b>56,060</b>	<b>39,018</b>	<b>52,110</b>	<b>40,836</b>	<b>49,160</b>	<b>-2,950</b>	<b>-5.7%</b>	
Revenue	8,500	-8,589	3,000	-9,291	-2,500	-6,204	-6,300	-3,800	152.0%	
G-780-1155-4960: Transfer from Capital Asset Reserve	-	-	-	-	-	-	-2,800	-2,800	-	Use of reserves for specific capital asset requirements: technology upgrades
G-780-1155-4960: Transfer from Stabilization Reserve	-	-	-	-	-	-	-	-	-	Use of reserves for specific capital asset requirements: technology upgrades
G-780-7810-4618: Fines	6,500	-1,137	1,000	-128	-	-593	-	-	-	
<b>G-780-7810-4700: Miscellaneous Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
G-780-7810-4705: Donation Revenue	2,000	-7,452	2,000	-8,776	-2,500	-5,611	-3,500	-1,000	40.0%	Increased to help offset increased expenses. Traditionally fundraise for
Expense	53,260	39,928	53,060	48,309	54,610	47,039	55,460	850	1.6%	
G-780-7810-6230: Equipment & Material	200	115	200	1,363	500	366	500	-	0.0%	Library of Things
G-780-7810-7810: Reference Books	4,000	3,491	4,000	5,050	4,000	4,034	4,500	500	12.5%	New eResource, Niche Academy (online learning), added in response to
G-780-7810-7815: Serial Books	5,200	4,737	5,000	3,657	5,450	5,342	5,450	-	0.0%	Newspaper subscriptions
G-780-7810-7820: Adult Books	24,600	16,094	24,600	20,642	24,600	22,710	24,600	-	0.0%	
G-780-7810-7825: Junior Books	7,800	5,869	7,800	7,568	8,600	6,247	8,600	-	0.0%	
G-780-7810-7830: Young Adult Books	1,000	1,016	1,000	1,451	1,000	1,225	1,350	350	35.0%	
G-780-7810-7832: CD	2,400	974	2,400	1,186	2,400	966	2,400	-	0.0%	
<b>G-780-7810-7834: Talking Books</b>	<b>3,000</b>	<b>2,929</b>	<b>3,000</b>	<b>3,695</b>	<b>3,000</b>	<b>2,696</b>	<b>3,000</b>	<b>-</b>	<b>0.0%</b>	
G-780-7810-7836: DVD	5060	4703.08	5060	3696.32	5060	3454.9	5060	0	0	
(blank)							0	-2800	-2800	
Revenue							0	-2800	-2800	
G-780-1155-4960: Transfer from Reserve							0	-2800	-2800	
<b>Grand Total</b>	<b>424144.95</b>	<b>340090.46</b>	<b>438867.166</b>	<b>367432.9</b>	<b>414448.672</b>	<b>414567.79</b>	<b>450171.601</b>	<b>35722.929</b>	<b>0.08619386</b>	

G-800: Planning and Development

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
<b>Committee of adjustment</b>	<b>1,700</b>	<b>-</b>	<b>500</b>	<b>-290</b>	<b>500</b>	<b>-290</b>	<b>100</b>	<b>-400</b>	<b>-80.0%</b>	
<b>Revenue</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-400</b>	<b>-</b>	<b>-400</b>	<b>-400</b>	<b>-400</b>	<b>-</b>	
G-800-8150-4630: Permits & fees	1,200	-	-	-400	-	-400	-400	-400	-	Committee of Adjustment applications
<b>Expense</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>110</b>	<b>500</b>	<b>110</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>	
G-800-8150-5030: Honoraria	500	-	500	110	500	110	500	-	0.0%	
G-800-8150-7320: Membership Dues	-	-	-	-	-	-	-	-	-	
<b>Economic Development</b>	<b>121,200</b>	<b>-8,564</b>	<b>166,275</b>	<b>-4,666</b>	<b>86,275</b>	<b>85,301</b>	<b>62,109</b>	<b>-24,166</b>	<b>-28.0%</b>	
<b>Revenue</b>	<b>60,000</b>	<b>-9,862</b>	<b>69,000</b>	<b>-62,238</b>	<b>-273,000</b>	<b>-43,892</b>	<b>-245,000</b>	<b>28,000</b>	<b>-10.3%</b>	
G-800-8200-4605: Grants - other municipal	-	-	-	-	-	-	-	-	-	
G-800-8200-4610: Grant Revenue	-	-3,436	9,000	-	-30,000	-47,204	-	30,000	-100.0%	
G-800-8200-4638: Advertising revenue	-	-	-	-	-	-	-	-	-	
G-800-8200-4665: Retail Sales - Other	-	-	-	-	-3,000	5,442	-5,000	-2,000	66.7%	Sale of merchandise
G-800-8200-4700: Land sales	-	-	-	-2,238	-240,000	-2,131	-240,000	-	0.0%	Sale of town-owned land (carried over from 2022)
G-800-8200-4960: Transfer from Reserves	60,000	-6,426	60,000	-60,000	-	-	-	-	-	
<b>Expense</b>	<b>61,200</b>	<b>1,298</b>	<b>97,275</b>	<b>57,572</b>	<b>359,275</b>	<b>129,193</b>	<b>307,109</b>	<b>-52,166</b>	<b>-14.5%</b>	
G-800-8100-8050: Transfer to Capital	-	-	-	-	-	-	-	-	-	
G-800-8200-5010: Regular Salaries	-	-	-	-	-	-	29,823	29,823	-	
G-800-8200-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-800-8200-5150: Employment Insurance	-	-	-	-	-	-	301	301	-	
G-800-8200-5160: CPP	-	-	-	-	-	-	3,619	3,619	-	
G-800-8200-5170: OMERS	-	-	-	-	-	-	3,235	3,235	-	
G-800-8200-5180: EHT	-	-	-	-	-	-	582	582	-	
G-800-8200-5190: WSIB	-	-	-	-	-	-	-	-	-	
G-800-8200-6125: Hydro	1,000	773	750	870	750	1,246	900	150	20.0%	Hydro for highway signs
G-800-8200-6245: Landscaping	-	-	-	-	104,000	55,393	-	-104,000	-100.0%	Now in Capital Budget; funded from PY reserves
G-800-8200-6500: Cost of goods sold	-	-	-	-	2,000	8,467	2,000	-	0.0%	Cost of merchandise
G-800-8200-7100: Postage	-	-	-	-	-	-	-	-	-	
G-800-8200-7110: Telephone - Land Line	-	-	-	-	-	-	-	-	-	
G-800-8200-7125: Office Supplies	-	-	-	-	-	-	-	-	-	
G-800-8200-7160: Advertising	-	-	-	-	-	-	-	-	-	
G-800-8200-7255: Rent	200	200	200	200	200	200	250	50	25.0%	Highway sign rental
G-800-8200-7310: Conference / Trade Shows	-	-	-	-	-	-	-	-	-	
G-800-8200-7320: Membership Dues	-	325	325	325	325	320	400	75	23.1%	UOV Chamber of Commerce
G-800-8200-7340: Personal Vehicle Mileage	-	-	-	-	-	-	-	-	-	
G-800-8200-7345: Hotel	-	-	-	-	-	-	-	-	-	
G-800-8200-7350: Meals	-	-	-	-	-	36	-	-	-	
G-800-8200-7500: Contract Services	60,000	-	96,000	56,177	2,000	63,531	1,000	-1,000	-50.0%	
G-800-8200-7510: Grants Paid	-	-	-	-	10,000	-	25,000	15,000	150.0%	CIP grants
G-800-8200-8060: Transfer to Reserve	-	-	-	-	240,000	-	240,000	-	0.0%	Proceeds from sale of town-owned land. Carried over from 2022. To be added to the working funds reserve.
<b>Planning and Zoning</b>	<b>11,000</b>	<b>4,761</b>	<b>7,000</b>	<b>20,530</b>	<b>107,141</b>	<b>76,746</b>	<b>53,059</b>	<b>-54,082</b>	<b>-50.5%</b>	
<b>Revenue</b>	<b>4,000</b>	<b>-880</b>	<b>-</b>	<b>-2,120</b>	<b>-2,000</b>	<b>-6,680</b>	<b>-6,000</b>	<b>-4,000</b>	<b>200.0%</b>	
G-800-8100-4630: Permits & fees	4,000	-880	-	-2,120	-2,000	-6,680	-6,000	-4,000	200.0%	Zoning bylaw enquiries; official plan and zoning bylaw amendments; subdivision applications.
<b>Expense</b>	<b>7,000</b>	<b>5,641</b>	<b>7,000</b>	<b>22,650</b>	<b>109,141</b>	<b>83,426</b>	<b>59,059</b>	<b>-50,082</b>	<b>-45.9%</b>	
G-800-8100-5010: Regular Salaries	-	688	-	12,649	42,641	31,750	29,823	-12,818	-30.1%	Reallocation of Admin costs
G-800-8100-5015: Part Time Salaries	-	4,378	-	1,715	-	-	-	-	-	
G-800-8100-5060: Public Holiday	-	68	-	220	-	-	-	-	-	
G-800-8100-5090: Vacation	-	-	-	-	-	-	-	-	-	
G-800-8100-5110: Insured Benefits	-	68	-	1,726	-	6,995	2,430	2,430	-	
G-800-8100-5150: Employment Insurance	-	110	-	327	-	-	301	301	-	
G-800-8100-5160: CPP	-	203	-	677	-	-	1,189	1,189	-	
G-800-8100-5170: OMERS	-	29	-	1,112	-	-	3,235	3,235	-	
G-800-8100-5180: EHT	-	97	-	289	-	-	582	582	-	
G-800-8100-7100: Postage	-	-	-	-	-	55	-	-	-	

**G-800: Planning and Development**

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	\$ Change	% Change	Comments
G-800-8100-7125: Office Supplies	-	-	-	-	-	-	-	-	-	-
G-800-8100-7150: Legal Fees	5,000	-	5,000	2,587	15,000	-	15,000	-	0.0%	Assistance required for property sales and development agreements
G-800-8100-7160: Advertising	-	-	-	-	-	-	-	-	-	-
G-800-8100-7300: Training & Seminars	-	-	-	-	1,500	-	1,500	-	0.0%	Planning and Economic Development courses
G-800-8100-7500: Contract Services	2,000	-	2,000	1,349	50,000	44,626	5,000	-45,000	-90.0%	Surveys, appraisals, planning support related to development; amendments to OP and ZBA as a result of Bills 23 and 109
<b>Tourism</b>	<b>810</b>	<b>203</b>	<b>310</b>	<b>-12</b>	<b>210</b>	<b>-1,100</b>	<b>1,250</b>	<b>1,040</b>	<b>495.2%</b>	
<b>Revenue</b>	<b>600</b>	<b>-1</b>	<b>100</b>	<b>-12</b>		<b>-1,100</b>				
G-800-8220-4605: Grants - other municipal	-	-	-	-	-	-	-	-	-	-
G-800-8220-4630: Permits & fees	-	-	-	-	-	-1,100	-	-	-	-
G-800-8220-4710: Administrative Fees	-	-	-	-	-	-	-	-	-	-
G-800-8220-4715: Bank Interest Revenue	600	-1	100	-12		-0				
<b>Expense</b>	<b>210</b>	<b>203</b>	<b>210</b>	<b>-</b>	<b>210</b>	<b>-</b>	<b>1,250</b>	<b>1,040</b>	<b>495.2%</b>	
G-800-8220-7160: Advertising	-	-	-	-	-	-	1,000	1,000	-	Advertising
G-800-8220-7320: Membership Dues	210	-	210	-	210	-	250	40	19.0%	OVTA
G-800-8220-7500: Contract Services	-	203	-	-	-	-	-	-	-	-
G-800-8220-8060: Transfer to Reserve	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>134,710</b>	<b>-3,600</b>	<b>174,085</b>	<b>15,562</b>	<b>194,126</b>	<b>160,657</b>	<b>116,518</b>	<b>-77,608</b>	<b>-40.0%</b>	