

	*2022 Actuals (\$)	2023 Approved Budget	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Taxation & General Revenue/Expenses					
Revenue					
Draw from Reserve (Note 1)		- 700,000	- 619,158	80,842	-12%
Fees, Service Charges, and Rentals	- 1,319	-	-	-	
Fines and penalties	- 366,456	- 387,400	- 387,400	-	0%
Gain/Loss on Sale of Assets	- 98,826	-	-	-	
Grants & External Contributions (Note 2)	- 787,422	- 616,400	- 599,000	17,400	-3%
Interest and Investment Income (Note 3)	- 743,169	- 300,000	- 550,000	- 250,000	83%
Taxation (Note 4)	- 25,884,418	- 26,711,093	- 28,925,556	- 2,214,463	8%
Other Taxation (Note 5)	- 110,000	- 387,701	- 175,000	212,701	-55%
Revenue Total	- 27,991,610	- 29,102,594	- 31,256,114	- 2,153,520	7%
Expense					
Salaries & Benefits (Note 6)	-	- 200,000	-	200,000	-100%
Professional & Contracted Services	36,984	-	-	-	
Insurance			- 50,000	- 50,000	
Interdepartmental Transfers - S&B (Note 7)			188,251	188,251	
Materials & Supplies	22,878	-	-	-	
Organizational Changes (Note 8)	77,053	700,000	300,000	- 400,000	-57%
Charity Rebates	16,411	18,000	18,000	-	0%
Repairs & Maintenance	1,824	-	-	-	
Software Support & Licencing	6,568	-	-	-	
Support to BIA (Note 9)	110,000	110,000	175,000	65,000	59%
Training, travel, meetings, and conferences			-	-	
Transfer to Reserve (Note 10)	1,296,587	774,435	1,113,130	338,695	44%
Write-offs	349,877	100,000	100,000	-	0%
Expense Total	1,922,620	1,502,435	1,844,381	341,946	23%
Net Revenue	- 26,068,990	- 27,600,159	- 29,411,733	- 1,811,574	7%

* 2022 Actuals (\$) unaudited

Note 1: 2024 draw includes \$300,000 carry forward from 2023 organizational changes and \$219,158 to phase in the market/pay equity increases over this term of Council.

Note 2: Reduced 2024 funding received from the Ontario Municipal Partnership Fund

Note 3: Increased 2024 interest income budget due to increased interest rates and forecasted reserve balances.

Note 4: Includes assessment growth projection of 2.58% as reported by MPAC.

Note 5: Includes proposed levy to the BIA.

Note 6: Removed salary gapping for position vacancy.

Note 7: Interdepartmental transfers updated to include S&B costs for Taxation staff under Corporate Services.

Note 8: Estimated carry-over amount from 2023. Funding source remains in reserves (bank) until budget is spent.

Note 9: Increased support to BIA based on their 2024 budget request.

Note 10: Includes a \$100,000 contribution to the Contingency Reserve and an additional \$238,695 to the Sustainable Capital Reserve.

	*2022 Actuals (\$)	2023 Approved Budget	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Council & Committees					
Revenue					
Revenue Total	0	0	0	0	
Expense					
Salaries & Benefits (Note 1)	346,566	326,296	329,775	3,479	1%
Professional & Contracted Services (Note 2)	9,258	37,500	52,500	15,000	40%
Fees expense			-	-	
Grants & Donations	3,000	64,000	64,000	-	0%
Insurance	17,291	15,100	16,610	1,510	10%
Interdepartmental Transfers - S&B (Note 3)	70	-	61,628	61,628	#DIV/0!
Interdepartmental Transfers - Other (Note 4)	11,287	33,947	81,069	47,122	139%
Materials & Supplies	1,412	1,250	-	1,250	-100%
Printing, Advertising & Public Notices (Note 4)	-	1,000	1,000	-	0%
Program costs (Note 5)	485	5,500	-	5,500	-100%
Protective clothing, uniforms, subscriptions, and memberships	-	5,700	5,700	-	0%
Sundry Expense	2,200	-	-	-	
Telecommunications	5,194	6,225	6,225	-	0%
Training, travel, meetings, and conferences (Note 6)	22,286	30,750	40,500	9,750	32%
Transfer to Reserve	32,130	38,500	38,500	-	0%
Expense Total	451,179	565,768	697,507	131,739	23%
Net Expense	451,179	565,768	697,507	131,739	23%

* 2022 Actuals (\$) unaudited

Note 1: Distributed labour for Council & Committee support removed in 2024. Includes 1.35% blended COLA.

Note 2: Budget for Integrity Commissioner added.

Note 3: Interdepartmental transfers updated to include Council's proportional share of S&B costs for Corporate Services.

Note 3: Interdepartmental transfers updated to include Council's proportional share of other Corporate Service costs, including Town Hall.

Note 4: Materials and supplies budget consolidated with Corporate Services.

Note 4: Training budget increased based on training opportunities available.

Note 5: Budget for Council annual celebration moved to Corporate Services.

Note 6: Budget increased based on Council's anticipated attendance at conferences and Community events (symposiums etc.).

	*2022 Actuals (\$)	2023 Approved Budget	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Office of the CAO (includes CAO and Clerks)					
Revenue					
Draw from Reserve (Note 1)	-29,667	-	-	-	
Fees, Service Charges, and Rentals	- 4,164	-	350	350	
Licenses and permits (Note 2)	-25,531	-35,000	39,500	4,500	13%
Revenue Total	-59,362	-35,000	-39,850	-4,850	14%
Expense					
Salaries & Benefits (Note 3)	577,520	583,160	654,680	71,520	12%
Professional & Contracted Services	46,189	25,000	25,000	-	0%
Insurance (Note 4)	27,665	24,200	19,130	5,070	-21%
Interdepartmental Transfers - S&B (Note 5)	3,545	-	66,249	66,249	
Interdepartmental Transfers - Other (Note 6)	- 1,082	188	65,859	65,671	
Materials & Supplies	4,892	4,750	-	4,750	-100%
Printing, Advertising & Public Notices (Note 7)	4,618	8,000	4,000	4,000	-50%
Program costs	5,728		-	-	
Protective clothing, uniforms, subscriptions, and memberships	8,627	4,350	3,350	1,000	-23%
Repairs & Maintenance (Note 8)	15,009		2,500	2,500	
Software Support & Licensing	9,433	-	-	-	
Telecommunications	1,109	1,300	1,300	-	0%
Training, travel, meetings, and conferences (Note 9)	11,788	19,650	26,150	6,500	33%
Transfer to Reserve (Note 10)	32,130	47,500	52,500	5,000	11%
Vehicle, Equipment, and Facility Rentals					
Expense Total	747,171	718,098	920,718	202,620	28%
Net Expense	687,809	683,098	880,868	197,770	29%

* 2022 Actuals (\$) unaudited

Note 1: 2022 draw for Election costs.

Note 2: Reflects increased demand for services.

Note 3: 1/2 FTE temporarily converted from operations for contract Executive Assistant position. New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA

Note 4: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 5: Interdepartmental transfers updated to include the Office of the CAO's proportional share of S&B costs for Corporate Services.

Note 6: Interdepartmental transfers updated to include the Office of the CAO's proportional share of other Corporate Service costs, including Town Hall.

Note 7: Office supplies and advertising budgets consolidated with Corporate Services.

Note 8: Data Fix annual contract (Election software).

Note 9: Training budget increased based on staff training requests.

Note 10: Increased transfer to Election Reserve based on 2022 election costs.

Fire	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Revenue					
Draw from Reserve	-	-	- 230,010	- 230,010	
Fees, Service Charges, and Rentals (Note 1)	- 1,369	- 29,200	- 22,200	7,000	-24%
Grants & External Contributions	- 35,527	-	-	-	
Licenses and permits	- 27,280	- 30,000	- 30,000	-	0%
Sundry Revenue	- 103				
Revenue Total	- 64,279	- 59,200	- 282,210	- 223,010	377%
Expense					
Salaries & Benefits (Note 2)	2,681,285	2,755,452	3,375,785	620,333	23%
Professional & Contracted Services (Note 3)	10,029	12,600	16,700	4,100	33%
Fees expense (Note 4)	54,921	60,500	66,600	6,100	10%
Fines and penalties	106		-	-	
Fuel	21,966	19,000	20,500	1,500	8%
Insurance (Note 5)	58,805	50,500	113,600	63,100	125%
Interdepartmental Transfers - S&B (Note 6)	9,730	-	328,761	328,761	
Interdepartmental Transfers - Other (Note 7)	63,700	70,625	322,003	251,378	356%
Labour Relations (Note 8)	16,739	30,000	-	- 30,000	-100%
Licenses expense	496	500	600	100	20%
Materials & Supplies	35,108	27,200	28,700	1,500	6%
Printing, Advertising & Public Notices	863	1,375	1,200	- 175	-13%
Protective clothing, uniforms, subscriptions, and memberships (Note 9)	39,516	51,300	41,500	- 9,800	-19%
Repairs & Maintenance (Note 10)	107,012	69,500	78,500	9,000	13%
Software Support & Licensing	2,745	3,000	3,500	500	17%
Sundry Expense	907	1,000	1,000	-	0%
Telecommunications	2,989	2,620	4,000	1,380	53%
Training, travel, meetings, and conferences (Note 11)	54,122	45,350	52,050	6,700	15%
Transfer to Reserve (Note 12)	365,670	415,500	451,500	36,000	9%
Utilities	23,066	22,211	24,111	1,900	9%
Expense Total	3,549,775	3,638,233	4,930,610	1,292,377	36%
Net Expense	3,485,496	3,579,033	4,648,400	1,069,367	30%

* 2022 Actuals (\$) unaudited

Note 1: Cost recoveries from MTO and Fire Marque lowered to reflect prior years trend

Note 2: Career Firefighter OT budget increased by \$99,000 for MVC related call-outs. Shared service agreement with Penetanguishene ended for Coordinator, Fire ended in 2023. New MPFFA grid adopted in 2022, includes 2.10% COLA. New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA. Allowance included for Volunteer Firefighter (CLAC) negotiations.

Note 3: Public Education Messaging wrap on Bay doors.

Note 4: Increase in dispatching fees.

Note 5: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 6: Interdepartmental transfers updated to include Fire's proportional share of S&B costs for Corporate Services.

Note 7: Interdepartmental transfers updated to include Fire's proportional share of other Corporate Service costs.

Note 8: Labour relations budget moved to Human Resources (Corporate Services).

Note 9: 2023 budget included initial purchase of coveralls . Only replacements (as needed) included in 2024.

Note 10: Budget for routine maintenance and repairs increased to reflect aging building, vehicle and equipment.

Note 11: Increased training budget to meet legislative requirements.

Note 12: Contribution to reserves steadily increasing over the 10-year forecast period to cover identified replacement needs.

Corporate Services	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Revenue					
Draw from Reserve (Note 1)	- 195,191	- 355,000	- 337,000	18,000	-5%
Fees, Service Charges, and Rentals (Note 2)	- 41,581	- 93,500	- 103,500	10,000	11%
Grants & External Contributions (Note 3)	- 40,583	- 57,975	-	57,975	-100%
Interest and Investment Income (Note 4)	7,646	6,000	-	6,000	-100%
Sundry Revenue	50	-	-	-	
Revenue Total	-269,759	-512,475	-440,500	71,975	-14%
Expense					
Salaries & Benefits (Note 5)	1,889,803	2,517,965	3,061,120	543,155	22%
Professional & Contracted Services (Note 6)	293,940	497,400	511,500	14,100	3%
Fees expense	111	4,000	-	4,000	-100%
Fines and penalties	391	-	-	-	
Grounds Maintenance	-	-	-	-	
Insurance (Note 7)	58,399	139,800	203,400	63,600	45%
Interdepartmental Transfers - S&B (Note 8)	- 75,570	- 72,176	- 3,061,119	2,988,943	4141%
Interdepartmental Transfers - Other (Note 9)	12,338	37,937	1,342,506	1,380,443	-3639%
Labour Relations	20,438	50,000	50,000	-	0%
Materials & Supplies (Note 10)	27,670	40,275	67,950	27,675	69%
Printing, Advertising & Public Notices	58,683	86,200	83,700	2,500	-3%
Protective clothing, uniforms, subscriptions, and memberships (Note 11)	27,578	27,950	35,355	7,405	26%
Purchases for resale	378	-	-	-	
Repairs & Maintenance (Note 12)	6,255	23,000	12,000	11,000	-48%
Security	3,031	-	4,000	4,000	
Software Support & Licensing (Note 13)	452,171	373,000	423,000	50,000	13%
Sundry Expense (Note 14)	17,381	27,100	39,100	12,000	44%
Telecommunications	65,115	85,700	81,910	3,790	-4%
Training, travel, meetings, and conferences (Note 15)	39,296	160,500	169,090	8,590	5%
Transfer to Reserve (Note 16)	85,680	91,000	102,000	11,000	12%
Expense Total	2,983,088	4,089,651	440,500	3,649,151	-89%
Net Expense	2,713,329	3,577,176	-	3,577,176	-100%

* 2022 Actuals (\$) unaudited

Includes: Finance, IT, Legal, Procurement, CXO and HR

Note 1: Draw from IT Reserve to fund operations. One-time carry forward of funding for annual Council celebration (moved to January 2024).

Note 2: 2023 subrogation revenue exceeds budget. 2024 budget adjusted to reflect upward trend.

Note 3: Removed Modernization Grant for Pay Equity/Market Study. Project complete.

Note 4: Interest and Investment Income consolidated under Taxation & General.

Note 5: Distributed labour from Finance and CXO removed and now adjusted through Interdepartmental Transfers - S&B. New non-union grid adopted in 2023,

includes 1.35% blended COLA.

Note 6: Project budget for Pay Equity/Market Study removed. Project complete.

Note 7: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 8: Interdepartmental transfers updated to allocate all Corporate Services S&B costs to service departments based on their proportional share of the budget.

Note 9: Interdepartmental transfers updated to allocate all Corporate Services other costs (software, legal, office supplies, etc.) to service departments based on their proportional share of the budget.

Note 10: Office supplies budget consolidated for 2024, actuals for 2022/2023 remain in each department/division.

Note 11: Budget increased for Finance subscription to ilookabout. Used for property tax data verification and workflow management.

Note 12: Computer hardware maintenance relocated to Software Support and Licensing.

Note 13: Software support and licencing has been largely consolidated under Corporate Services. Increases from Microsoft and added costs for Azure/Cloud server costs for hosting our financial system and our virtualized environment.

Note 14: 2024 budget additional re-allocated from Council for annual staff appreciation event (net \$0 change).

Note 15: Training budget increased based on staff training requests.

Note 16: Increased transfer to the Information Technology Reserve, based on department's computer needs.

	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Police Services					
Revenue					
Draw from Reserve					
Fees, Service Charges, and Rentals	- 19,433	-	-	-	
Grants & External Contributions (Note 1)	- 359,301	- 171,066	- 142,823	28,243	-17%
Sundry Revenue	- 66				
Revenue Total	- 378,800	- 171,066	- 142,823	28,243	-17%
Expense					
Salaries & Benefits	140,404		-	-	
Professional & Contracted Services			22,000	22,000	#DIV/0!
OPP Contracted Services (Note 2)	5,066,197	4,720,569	4,729,259	8,690	0%
Fees expense	-	-	-	-	
Fines and penalties	5,445	-	-	-	
Insurance	262	200	-	200	-100%
Interdepartmental Transfers - S&B (Note 3)	4,332	10,016	18,792	8,776	88%
Interdepartmental Transfers - Other (Note 4)			28,304	28,304	
Labour Relations			-	-	
Materials & Supplies	1,011	-	3,000	3,000	
Printing, Advertising & Public Notices	153	-	-	-	
Protective clothing, uniforms, subscriptions, and memberships	1,480	-	-	-	
Repairs & Maintenance	6,471	10,000	9,000	1,000	-10%
Security	504	600	600	-	0%
Telecommunications	-	1,000	1,000	-	0%
Training, travel, meetings, and conferences	-	-	-	-	
Transfer to Reserve	180,000	183,500	180,000	3,500	-2%
Utilities	23,886	23,684	24,390	706	3%
Expense Total	5,430,145	4,949,569	5,016,345	66,776	1%
Net Expense	5,051,345	4,778,503	4,873,522	95,019	2.0%

* 2022 Actuals (\$) unaudited

Note 1: Budget for Ontario Court Security Grant reduced.

Note 2: Budget for 2024 OPP Services updated based on annual billing statement.

Note 3: Interdepartmental transfers updated to include the Police Service's proportional share of S&B costs for Corporate Services.

Note 4: Interdepartmental transfers updated to include the Police Service's proportional share of other Corporate Service costs.

	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
By-law and Parking Enforcement					
Revenue					
Fees, Service Charges, and Rentals (Note 1)	- 106,829	- 286,500	- 25,000	261,500	-91%
Fines and penalties (Note 2)	- 15,408	- 52,500	- 2,500	50,000	-95%
Grants & External Contributions	- 3,858	-	-	-	
Licenses and permits	- 4,151	- 17,400	- 14,000	3,400	-20%
Revenue Total	-130,246	-356,400	-41,500	314,900	-88%
Expense					
Salaries & Benefits (Note 3)	210,007	336,748	330,362	- 6,386	-2%
Professional & Contracted Services (Note 4)	95,127	102,700	99,250	- 3,450	-3%
Fees expense	2,196	2,600	2,500	- 100	-4%
Fuel	2,704	3,000	3,000	-	0%
Grants & Donations	38,800	-	-	-	
Grounds Maintenance	82,208	72,500	10,000	- 62,500	-86%
Insurance	15,804	13,800	13,550	- 250	-2%
Interdepartmental Transfers - S&B (Note 5)	1,406	-	136,576	136,576	
Interdepartmental Transfers - Other (Note 6)	- 4,522	4,103	58,900	54,797	
Licenses expense	101	470	470	-	0%
Materials & Supplies	1,290	3,100	20,800	17,700	571%
Printing, Advertising & Public Notices	2,008	3,700	2,700	- 1,000	-27%
Protective clothing, uniforms, subscriptions, and memberships	3,317	2,200	2,950	750	34%
Repairs & Maintenance (Note 7)	13,903	18,000	3,000	- 15,000	-83%
Software Support & Licensing (Note 8)	48,489	6,000	-	- 6,000	-100%
Taxes (Note 9)	52,958	52,300	51,816	- 484	-1%
Telecommunications	1,352	1,600	1,600	-	0%
Training, travel, meetings, and conferences	2,932	8,700	8,900	200	2%
Transfer to Reserve (Note 10)	110,710	120,000	129,500	9,500	8%
Vehicle, Equipment, and Facility Rentals	-	-	57,000	57,000	
Expense Total	680,790	751,521	932,874	181,353	24%
Net Expense	550,544	395,121	891,374	496,253	126%

* 2022 Actuals (\$) unaudited

Note 1: Parking revenue budget reduced by \$150,000, based on actual 2022/2023 results. New program to take effect Jan 1, 2024.

Note 2: Fine revenue budget increased based on upward trend. New parking program fines undetermined.

Note 3: New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA.

Note 4: Reduced budget for By-law violations. Cost recovery from property owner also reduced under Fees, Services Charges, and Rentals.

Note 5: Interdepartmental transfers updated to include Bylaw & Parking's proportional share of S&B costs for Corporate Services.

Note 6: Interdepartmental transfers updated to include Bylaw & Parking's proportional share of other Corporate Service costs.

Note 7: Reduced parking machine maintenance by 70% based on keeping 20 parking machines for waterfront parking.

Note 8: 2023 actuals based on 70 parking machines. 2024 budget based on keeping 20 parking machines for waterfront parking.

Note 9: 2023 budget kept static over 2022. 2024 budget estimated at 5% increase over 2023 actual billing for downtown lots.

Note 10: Established a reserve contribution for the By-law vehicles.

Planning, Building & Bylaw	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Revenue					
Draw from Reserve (Note 1)	- 29,599	- 685,421	- 535,954	149,467	-22%
Fees, Service Charges, and Rentals (Note 2)	- 83,478	- 236,556	- 466,554	229,998	97%
Grants & External Contributions (Note 3)	- 140,278	- 136,000	- 175,000	39,000	29%
Licenses and permits	- 373,629	- 300,000	- 300,000	-	0%
Sales		1,000	1,000	-	0%
Revenue Total	-626,984	-1,358,977	-1,478,508	-119,531	9%
Expense					
Salaries & Benefits (Note 4)	890,093	986,490	1,123,065	136,575	14%
Professional & Contracted Services (Note 5)	207,324	405,000	365,000	40,000	-10%
Fees expense	-	-	-	-	
Fuel	321	2,200	2,200	-	0%
Insurance	31,124	27,200	31,640	4,440	16%
Interdepartmental Transfers - S&B (Note 6)	5,106	10,311	124,456	114,145	1107%
Interdepartmental Transfers - Other (Note 7)	55,010	72,105	152,013	79,908	111%
Materials & Supplies	5,782	9,560	2,710	6,850	-72%
Printing, Advertising & Public Notices	508	7,550	7,550	-	0%
Program costs	-	51,600	51,600	-	0%
Protective clothing, uniforms, subscriptions, and memberships	5,176	8,912	11,680	2,768	31%
Repairs & Maintenance	276	1,000	1,000	-	0%
Software Support & Licensing (Note 8)	25,440	30,000	-	30,000	-100%
Telecommunications	2,422	4,700	4,500	200	-4%
Training, travel, meetings, and conferences	11,825	28,900	29,850	950	3%
Transfer to Reserve (Note 9)	88,380	198,275	215,339	17,064	9%
Expense Total	1,328,787	1,843,803	2,122,603	278,800	15%
Net Expense	701,803	484,826	644,095	159,269	33%

* 2022 Actuals (\$) unaudited

Note 1: Estimated increase from reserves to fund professional services required to resolve OLT appeals and acknowledge the uncertainty of revenue recognition surrounding Bill 109. Transfer of \$64,000 from Building Reserve Fund to balance budget to \$0.

Note 2: Budget for Building Permit Maintenance Fees established based on Fees and Charges By-law. Planning Application Fees adjusted to reflect estimated demand for services.

Note 3: Increased recovery related to the Building Services shared agreement with Penetanguishene. Reflects updated cost estimated for the new contract term.

Note 4: New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA.

Note 5: Anticipated general appeals in 2024 (ZBA housekeeping, MBL OPA, Natural Heritage Review, OPA-01). Consulting Fees associated with MBL (and related draw from reserve) removed, reported under Engineering.

Note 6: Interdepartmental transfers updated to include Planning's proportional share of S&B costs for Corporate Services.

Note 7: Interdepartmental transfers updated to include Fire's proportional share of other Corporate Service costs.

Note 8: Cloud Permit software support and licensing moved to Information Technology division (Corporate Services)

Note 9: Established a reserve contribution for the Building vehicles and adjusted the transfer for Information Technology.

	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Engineering					
Revenue					
Fees, Service Charges, and Rentals	- 76,507	- 133,450	- 133,960	- 510	0%
Grants & External Contributions	- 2,100	-	-	-	
Licenses and permits	- 1,000	- 800	- 800	-	0%
Revenue Total	- 79,607	- 134,250	- 134,760	- 510	0%
Expense					
Salaries & Benefits (Note 1)	434,163	422,494	939,718	517,224	122%
Professional & Contracted Services	271	18,000	43,000	25,000	139%
Insurance	27,666	24,200	22,960	- 1,240	-5%
Interdepartmental Transfers - S&B (Note 2)	2,803		- 345,413	- 345,413	
Interdepartmental Transfers - Other (Note 3)	2,041	7,070	61,558	54,488	771%
Materials & Supplies	2,875	7,250	4,050	- 3,200	-44%
Protective clothing, uniforms, subscriptions, and memberships (Note 4)	20,703	32,450	15,590	- 16,860	-52%
Software Support & Licencing (Note 5)	-	-	18,500	18,500	
Telecommunications	2,230	5,850	5,850	-	0%
Training, travel, meetings, and conferences (Note 6)	5,997	20,400	27,500	7,100	35%
Transfer to Reserve	20,494	27,750	26,000	- 1,750	-6%
Expense Total	519,243	565,464	819,313	253,849	45%
Net Expense	439,636	431,214	684,553	253,339	59%

* 2022 Actuals (\$) unaudited

Note 1: New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA. S&B costs previously shown on Rates summary now included to show division's responsibility over the resources.

Note 2: Interdepartmental transfers updated to include Engineering's proportional share of S&B costs for Corporate Services.

Note 3: Interdepartmental transfers updated to include Engineering' s proportional share of other Corporate Service costs.

Note 4: Budget for Street light Data - Traffic Software moved to Software Support & Licencing.

Note 5: Budget moved from Subscriptions.

Note 6: Training budget increased based on staff training requests.

NSSRC	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Revenue					
Advertising Revenue	- 43,174	- 36,000	- 38,000	- 2,000	6%
Draw from Reserve	- 443,246	- 443,246	- 443,246	-	0%
Fees, Service Charges, and Rentals (Note 1)	- 735,814	- 766,180	- 848,033	- 81,853	11%
Grants & External Contributions	- 13,729		-	-	
Interest and Investment Income	-	200	200	-	0%
Sales	- 17,974	- 12,644	- 10,500	2,144	-17%
Sundry Revenue	- 6,065	- 5,500	- 7,500	2,000	36%
Revenue Total	- 1,260,002	- 1,263,770	- 1,347,479	- 83,709	7%
Expense					
Salaries & Benefits (Note 2)	1,055,954	1,180,120	1,157,880	- 22,240	-2%
Professional & Contracted Services (Note 3)	9,545	10,500	29,000	18,500	176%
Debt Servicing	434,771	443,246	443,246	-	0%
Fees expense (Note 3)	10,455	7,700	13,200	5,500	71%
Fines and penalties	618	-	-	-	
Fuel	2,142	2,000	2,200	200	10%
Grants & Donations	67,855	70,922	70,922	-	0%
Grounds Maintenance	1,672	2,750	2,750	-	0%
Insurance (Note 4)	152,324	138,800	92,720	- 46,080	-33%
Interdepartmental Transfers - S&B (Note 5)	8,490	-	308,701	308,701	
Interdepartmental Transfers - Other (Note 6)	-	-	127,141	127,141	
Labour Relations	-	500	-	500	-100%
Licenses expense	500	2,250	2,250	-	0%
Materials & Supplies	19,760	25,900	21,400	- 4,500	-17%
Protective clothing, uniforms, subscriptions, and memberships	2,984	6,500	6,500	-	0%
Purchases for resale	8,399	8,500	7,500	- 1,000	-12%
Repairs & Maintenance (Note 7)	170,698	170,900	188,700	17,800	10%
Security	942	900	900	-	0%
Sundry Expense	6,000	6,000	6,000	-	0%
Telecommunications	1,619	3,200	2,200	- 1,000	-31%

NSSRC	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Training, travel, meetings, and conferences	6,643	6,000	7,050	1,050	18%
Transfer to Reserve (Note 8)	182,560	186,700	244,500	57,800	31%
Utilities (Note 9)	285,780	331,989	303,989	- 28,000	-8%
Vehicle, Equipment, and Facility Rentals	60,808	60,808	60,808	-	0%
Expense Total	2,490,519	2,666,185	3,099,557	433,372	16%
Net Expense	1,230,517	1,402,415	1,752,078	349,663	25%

* 2022 Actuals (\$) unaudited

Note 1: Increased rental revenue from arena operations based on actuals. Rate increases under the Fees and Charges By-law have not been included.

Note 2: S&B costs moved to Corporate Services to show division's responsibility over the resource. Costs adjusted through interdepartmental transfers. New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA. OPESU under negotiations.

Note 3: Increased waste disposal costs for facility garbage.

Note 4: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 5: Interdepartmental transfers updated to include the NSSRC's proportional share of S&B costs for Corporate Services.

Note 6: Interdepartmental transfers updated to include the NSSRC's proportional share of other Corporate Service costs.

Note 7: Increased repairs to the facility and ice operations as the facility ages.

Note 8: Contribution to reserves steadily increasing over the 10-year forecast period to cover identified replacement and rehabilitation needs for equipment and the facility.

Note 9: Utilities budget adjusted based on actual bills.

	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Transit					
Revenue					
Advertising Revenue	- 7,624	- 8,300	- 45,000	- 36,700	442%
Draw from Reserve (Note 1)	- 65,400	- 240,400	- 255,400	- 15,000	6%
Fees, Service Charges, and Rentals (Note 2)	- 133,513	- 91,325	- 150,600	- 59,275	65%
Grants & External Contributions (Note 3)	- 313,871	- 253,850	- 429,200	- 175,350	69%
Revenue Total	- 520,408	- 593,875	- 880,200	- 286,325	48%
Expense					
Salaries & Benefits (Note 4)	387,694	432,475	346,220	- 86,255	-20%
Professional & Contracted Services (Note 5)	262,324	301,800	333,400	31,600	10%
Fees expense	1,324	-	1,500	1,500	
Fees, Service Charges, and Rentals		-	25,000	25,000	
Fuel	121,092	146,600	138,000	- 8,600	-6%
Grants & Donations (Note 6)	4,820	9,640	4,820	- 4,820	-50%
Insurance (Note 7)	65,313	53,500	92,300	38,800	73%
Interdepartmental Transfers - S&B (Note 8)	3,684	-	293,765	293,765	
Interdepartmental Transfers - Other (Note 9)	-	-	88,990	88,990	
Labour Relations	-	750	-	- 750	-100%
Licenses expense	5,093	4,000	5,500	1,500	38%
Materials & Supplies	885	600	1,600	1,000	167%
Printing, Advertising & Public Notices	9,439	2,650	2,650	-	0%
Protective clothing, uniforms, subscriptions, and memberships	672	2,450	3,000	550	22%
Repairs & Maintenance (Note 10)	141,356	169,600	204,000	34,400	20%
Software Support & Licensing	19,552	20,000	20,000	-	0%
Telecommunications	740	1,293	700	- 593	-46%
Training, travel, meetings, and conferences	625	3,100	3,000	- 100	-3%
Transfer to Reserve (Note 11)	50,000	55,000	58,500	3,500	6%
Utilities	-	5,100	5,100	-	0%
Expense Total	1,074,613	1,208,558	1,628,045	419,487	0
Net Expense	554,205	614,683	747,845	133,162	22%

* 2022 Actuals (\$) unaudited

Note 1: Reduced reliance on Provincial Gas Tax funding for operations. Created draw from reserve to fund contingency expenses (contracted bus service).

Note 2: Increase bus fare revenue based on estimated ridership.

Note 3: 2024 budget based on draft Transit service agreement with Penetanguishene. New recovery fee implemented for standby bus provided by Midland.

Note 4: New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA. Costs previously shown under S&B now included as interdepartmental transfers.

Note 5: Increased contract costs from Community Reach.

Note 6: Corrected budget for grant paid to Community Reach.

Note 7: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 8: Interdepartmental transfers updated to include Transit's proportional share of S&B costs for Corporate Services. Distributed labour from Operations also shown to reflect the cost of administering and managing the Transit service.

Note 9: Interdepartmental transfers updated to include Transit's proportional share of other Corporate Service costs.

Note 10: Labour and material costs for Transit related vehicles.

Note 11: Increased transfer to the Information Technology Reserve, based on department's computer needs.

	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Planning, Building & Bylaw					
Revenue					
Advertising Revenue	-	-	-	-	
Draw from Reserve	- 105,000	-	-	-	
Fees, Service Charges, and Rentals (Note 1)	- 285,526	- 318,269	- 480,749	- 162,480	51%
Grants & External Contributions	- 212,303	- 111,519	- 106,000	5,519	-5%
Sales (Note 2)	- 9,876	- 21,500	- 12,150	9,350	-43%
Sundry Revenue	- 2,848	- 2,700	- 5,740	3,040	113%
Revenue Total	-615,553	-453,988	-604,639	-150,651	33%
Expense					
Salaries & Benefits (Note 3)	396,350	472,358	449,450	22,908	-5%
Professional & Contracted Services (Note 4)	68,941	71,100	80,600	9,500	13%
Fees expense	5,229	4,300	4,900	600	14%
Fines and penalties	202			-	
Fuel	863	500	900	400	80%
Grants & Donations	7,326	3,000	3,000	-	0%
Grounds Maintenance	6,420	7,500	8,500	1,000	13%
Insurance (Note 5)	43,727	38,200	35,760	2,440	-6%
Interdepartmental Transfers - S&B (Note 6)	- 82	36,151	183,602	147,451	408%
Interdepartmental Transfers - Other (Note 7)	3,126	19,173	105,688	86,515	451%
Licenses expense	44	100	100	-	0%
Materials & Supplies	14,540	13,690	10,040	3,650	-27%
Printing, Advertising & Public Notices	43,458	68,600	61,830	6,770	-10%
Program costs (Note 8)	363,016	201,010	258,078	57,068	28%
Protective clothing, uniforms, subscriptions, and memberships	7,638	7,550	9,100	1,550	21%
Purchases for resale	1,277	1,100	1,200	100	9%
Repairs & Maintenance	17,543	13,800	16,350	2,550	18%
Security	19,463	8,500	10,500	2,000	24%
Sundry Expense	678	1,500	1,500	-	0%
Taxes	3,236	-	-	-	
Telecommunications	1,168	3,800	2,400	1,400	-37%
Training, travel, meetings, and conferences	2,186	15,150	14,400	750	-5%
Transfer to Reserve (Note 9)	141,005	181,155	245,277	64,122	35%
Utilities	18,100	12,288	19,288	7,000	57%
Vehicle, Equipment, and Facility Rentals (Note 10)	7,993	26,000	32,500	6,500	25%
Expense Total	1,173,447	1,206,525	1,554,963	348,438	29%
Net Expense	557,894	752,537	950,324	197,787	26%

* 2022 Actuals (\$) unaudited

Note 1: Budget increased for anticipated gross funding from the Municipal Accommodation Tax (MAT) program. Increased funding offset by reduction is Boat Launch permit fees (budget reduced from \$100,000 to \$30,000) based on 2023 season sales.

Note 2: Reduced Butter tart Festival sales revenue based on actuals.

Note 3: S&B costs for Cultural Alliance staff previously included under Culture, costs have been re-allocated to ABCs. New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA.

Note 4: Contract cleaning services added for the Harbour washroom during shoulder season when staffing levels are reduced. Professional services required for Midland Mural Festival.

Note 5: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 6: Interdepartmental transfers updated to include Culture, Tourism and the Harbour's proportional share of S&B costs for Corporate Services. S&B costs for Operational Services to assist with community events also included.

Note 7: Interdepartmental transfers updated to include Culture, Tourism and the Harbour's proportional share of other Corporate Service costs.

Note 8: Includes portion of the MAT program payable to the County of Simcoe (as legislated) for Tourism related initiatives.

Note 9: The Town's estimated share of MAT allocated to Events Reserve.

Note 10: Includes rental of barricades for annual Butter tart Festival.

	*2022 Actuals (\$)	2023 Approved Budget (\$)	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Operations					
Revenue					
Advertising Revenue		- 750	- 750	-	0%
Draw from Reserve (Note 1)	- 318,044	- 422,409	- 425,044	- 2,635	1%
Fees, Service Charges, and Rentals (Note 2)	- 569,746	- 637,778	- 441,219	196,559	-31%
Gain/Loss on Sale of Assets	-	-	-	-	
Grants & External Contributions	- 40,629	- 35,000	- 35,000	-	0%
Sundry Revenue	- 675	-	-	-	
Revenue Total	- 929,094	- 1,095,937	- 902,013	193,924	-18%
Expense					
Salaries & Benefits (Note 3)	2,923,324	3,606,130	3,610,750	4,620	0%
Professional & Contracted Services (Note 4)	810,949	954,300	1,030,850	76,550	8%
Debt Servicing (Note 5)	892,345	1,020,903	1,307,423	286,520	28%
Fees expense (Note 6)	21,359	41,850	43,800	1,950	5%
Fines and penalties	2,260		-	-	
Fuel	252,923	254,000	265,000	11,000	4%
Grants & Donations	9,914	10,600	9,500	- 1,100	-10%
Grounds Maintenance (Note 7)	58,677	107,600	92,900	- 14,700	-14%
Insurance (Note 8)	348,193	276,037	303,340	27,303	10%
Interdepartmental Transfers - S&B (Note 9)	49,438	- 33,575	736,488	770,063	-2294%
Interdepartmental Transfers - Other (Note 10)	- 73,228	- 184,539	271,801	456,340	-247%
Licenses expense	27,654	44,300	42,550	- 1,750	-4%
Materials & Supplies (Note 11)	583,684	527,332	545,418	18,086	3%
Printing, Advertising & Public Notices	467	-	500	500	
Protective clothing, uniforms, subscriptions, and memberships	20,220	38,050	38,510	460	1%
Repairs & Maintenance	431,064	466,977	474,400	7,423	2%
Security	9,557	12,750	11,000	- 1,750	-14%
Software Support & Licensing (Note 12)	5,857	10,500	-	- 10,500	-100%
Taxes	42,014	44,100	46,746	2,646	6%
Telecommunications	3,059	6,250	5,800	- 450	-7%
Training, travel, meetings, and conferences (Note 13)	12,283	37,950	33,200	- 4,750	-13%
Transfer to Reserve (Note 14)	1,593,840	1,777,013	2,224,862	447,849	25%
Utilities (Note 15)	376,154	386,889	375,271	- 11,618	-3%
Vehicle, Equipment, and Facility Rentals	8,378	21,000	21,000	-	0%
Expense Total	8,410,385	9,426,417	11,491,109	2,064,692	22%
Net Expense	7,481,291	8,330,480	10,589,096	2,258,616	27%

* 2022 Actuals (\$) unaudited

Note 1: Includes funding from Development Charges for existing and expected debt. 2024 one-time draw from Tax-Rate Stabilization Reserve for Plow Route Optimization Study.

Note 2: Lease revenue for all Town owned buildings and land have been consolidated under operations with transfer to service departments if required (i.e. NSSRC lease revenue shown under NSSRC).

Note 3: New non-union and IBEW grids adopted in 2023, includes 1.35% blended COLA. OPESU under negotiations.

Note 4: One-time increase for Plow Route Optimization Study. Contracted streetlight maintenance budget increased to reflect actual spend.

Note 5: 2013 Streetlight debt fully paid. Budget removed. Remaining principal and Interest payments on serial loans adjusted based on repayment schedules. Internal debt servicing costs added in 2024 for MBL Reserve repayment and debt on completed road reconstruction projects.

Note 6: Budget for waste disposal fees increased.

Note 7: Tree trimming budget reduced based on actual annual costs.

Note 8: Insurance allocation adjusted in 2023 to reflect current operations. Estimated 10% premium increase for 2024 included.

Note 9: Interdepartmental transfers updated to include Operational Service's proportional share of S&B costs for Corporate Services.

Note 10: Interdepartmental transfers updated to include Operational Service's proportional share of other Corporate Service costs.

Note 11: Increased materials budget for winter control - sand, salt and brine.

Note 12: Software budgets consolidated under Corporate Services (Information Technology).

Note 13: Training budget increased based on staff training requests.

Note 14: Contribution to reserves steadily increasing over the 10-year forecast period to cover identified replacement needs for roads, sidewalks, streetlights, storm water and facilities.

Note 15: Hydro and Natural Gas budgets removed from Old Parks depot - building to be demolished.

	*2022 Actuals (\$)	2023 Approved Budget	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Agencies, Boards & Commissions					
Revenue					
Advertising Revenue					
Draw from Reserve (Note 1)	- 331,268	- 166,381	- 253,981	- 87,600	53%
Fees, Service Charges, and Rentals (Note 2)	- 12,000	- 11,750	- 132,250	- 120,500	1026%
Fines and penalties	- 4,337	- 6,000	- 6,000	-	0%
Grants & External Contributions (Note 3)	- 279,103	- 155,690	- 202,990	- 47,300	30%
Sales	- 393	- 500	- 500	-	0%
Sundry Revenue	- 504	- 1,000	- 1,000	-	0%
Revenue Total	- 627,605	- 341,321	- 596,721	- 255,400	75%
Expense					
Salaries & Benefits (Note 4)	999,725	1,106,212	1,232,243	126,031	11%
Professional Services (Note 5)	495,359	243,186	250,363	7,177	3%
Debt Servicing	134,610	134,829	134,829	-	0%
Fees expense	3,164	1,500	1,500	-	0%
Fines and penalties	515	-	-	-	
Grants & Donations (Note 6)	331,448	178,407	96,500	- 81,907	-46%
Grounds Maintenance	117	500	500	-	0%
Honorariums	23,650	-	-	-	
Insurance	106,376	120,663	107,260	- 13,403	-11%
Interdepartmental Transfers - S&B (Note 7)	-	-	98,800	98,800	
Interdepartmental Transfers - Other (Note 8)	579	-	54,158	54,158	
Library Collections	121,185	127,952	127,952	-	0%
Materials & Supplies	10,946	11,790	10,750	- 1,040	-9%
Printing, Advertising & Public Notices	3,281	3,000	3,000	-	0%
Program costs (Note 9)	42,766	30,000	193,100	163,100	544%
Protective clothing, uniforms, subscriptions, and memberships	1,058	3,750	4,250	500	13%
Repairs & Maintenance	46,216	40,500	39,500	- 1,000	-2%
Security	54,796	72,500	68,500	- 4,000	-6%
Software Support & Licensing	19,844	18,000	18,000	-	0%
Sundry Expense	1,646	1,000	1,000	-	0%
Telecommunications	14,898	17,650	14,650	- 3,000	-17%
Training, travel, meetings, and conferences	23,759	18,700	19,700	1,000	5%

	*2022 Actuals (\$)	2023 Approved Budget	2024 Approved Budget	2024 Change (\$)	2024 Change (%)
Agencies, Boards & Commissions					
Transfer to Reserve (Note 10)	165,901	147,000	101,000	- 46,000	-31%
Utilities	55,052	62,487	62,487	-	0%
Vehicle, Equipment, and Facility Rentals	8,692	7,000	8,750	1,750	25%
Expense Total	2,665,583	2,346,626	2,648,792	302,166	13%
Net Expense	2,037,978	2,005,305	2,052,071	46,766	2%

* 2022 Actuals (\$) unaudited

Includes : Library, MBLDC, Police Service Board, Museum, Cultural Alliance, EDCNS, Airport, MCC and SSEA

Note 1: Draw from the Library's reserve to phase in the market/pay equity increases over this Council/Board term. Also includes unspent Cultural Alliance revenue of \$35,000.

Note 2: Estimated membership fee for Tiny Township residents to use Midland Public Library services.

Note 3: Budget adjusted based on Tiny's decision to change their funding model for area libraries. User fee revenue conservatively estimated under Fees, Service Charges, and Rentals.

Note 4: 2024 S&B costs include the Library and Cultural Alliance. New non-union and Library grids adopted in 2023, includes 1.35% blended COLA.

Note 5: 2024 includes the budget ask of the SSEA (increase of 13% over 2023) and a nominal increase to audit fees to wind-up MBLDC.

Note 6: 2024 budget includes EDCNS' full budget request. 2023 budget was reduced by 1/2.

Note 7: Interdepartmental transfers updated to include the Library's proportional share of S&B costs for Corporate Services.

Note 8: Interdepartmental transfers updated to include the Library's proportional share of other Corporate Service costs.

Note 9: 2024 budget includes proposed programs by the Cultural Alliance, funded by Midland, Tiny, Tay and Penetanguishene's annual contributions. Partner contributions increased from \$10,000 to \$12,500, as Beausoliel First Nation resigned from the Alliance. Budget remains static at \$50,000.

Note 10: Increased transfer to the Information Technology Reserve, based on department's computer needs.