



# 2023 Budget

Township of Douro-Dummer

February 21, 2023



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2023 Budget

February 21, 2023

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# Budget Overview

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## Section 1

# 2023 Budget Background

## 2022 Review and Impact of Inflation

Heading into 2022 we were forecasting a return to “normal” and for the most part this was true. Outside of a three week lock down to begin the year, facilities were able to stay open, social gatherings returned and staff returned to offices around the country. However, global supply chain issues and inflation have not returned to pre-pandemic norms. The Bank of Canada (BoC) states that, “the economy continues to operate in excess demand and labour markets remain tight. The demand for goods and services is still running ahead of the economy’s ability to supply them, putting upward pressure on domestic inflation. Businesses continue to report widespread labour shortages and, with the full reopening of the economy, strong demand has led to a sharp rise in the price of services.”

To combat inflation the Bank of Canada has increased interest rates 3.5% since the beginning of the year from 0.25% to 3.75%. Further rate increases can be expected. Inflation has continued to be high in 2022 with CPI currently is 6.9% from last October. It can be difficult to forecast inflation moving forward but during the last rate increase on October 26<sup>th</sup>, the BoC said, “The Bank expects CPI inflation to ease as higher interest rates help rebalance demand and supply, price pressures from global supply disruptions fade, and the past effects of higher commodity prices dissipate. CPI inflation is projected to move down to about 3% by the end of 2023, and then return to the 2% target by the end of 2024.”

As a Township we purchase a much different basket of goods than what CPI is based on and we have experienced even larger increases in costs. For perspective, the Township spends approx. \$3 million annually on capital projects and the Non-Residential Construction Price Index has increased 25.9% in the Toronto area. When putting together a municipal budget, without finding efficiencies, any increase below inflation would mean a reduction in service to the residents.

## Looking forward to 2023

The 2022 Budget included a plan to fund the Joint Fire Hall and Public Works Facility and was endorsed by Council. The plan was to finance the project through debt and use reserves to mitigate the immediate impact of the debt payments to the levy. However, that plan was made with the assumption of a cost of \$7.5 million and an interest rate of 2.67%. The most recent cost estimate was closer to \$12 million and the current rate from Infrastructure Ontario on a 20 year debenture is 4.4%. These two changes result in an increase of the annual debenture payment from \$475,000 to \$915,000. The budget includes a funding strategy to increase the levy over the next 4 years to be able to pay for the annual debenture.

During past two budgets we have been able to keep budget increases at reasonable amounts with the use of reserves that were mainly from previous surpluses. However, at this time with two major expenditures, the joint Fire Hall and Public Works Facility and the previously committed Gravel Pit purchase, it is not being recommended to use reserves for routine replacement/repair projects. These two expenditures will require a substantial portion of our existing reserves and require the Township to take on debt like it never has before. The timing of the new facility is unfortunate due to high interest rates and recent inflation but history continues to prove that it will likely never be cheaper than today to build. The financial impact of both of these projects will not be fully felt until after 2023 but require Council to make the commitments now.

2023 is also going to be a year where a large amount of work is going to be completed to get a fulsome understanding of the Township’s long-term capital needs. An Asset Management Plan is set to be present in the first quarter, a Master Fire Plan is to be completed, and work will begin on an update to the Township’s Development Charge Study.

# Budget Process

## Meeting Schedule:

- December 6<sup>th</sup> @ 1pm – Budget Meeting #1
  - The budget being presented at this meeting is not the recommended budget, rather it is starting point for budget discussions.
- January 17<sup>th</sup> @ 5pm – Budget Meeting #2/Public Meeting
  - Additional budget information and any changes that staff have made provided to Council at the regular meeting of Council.
  - Additional information regarding current reserve balances and a forecast based on upcoming needs will be provided.
- February 7<sup>th</sup> – Budget Meeting #3 - Updated Draft and Budget Deliberation
- February 21<sup>st</sup> – Budget Adoption

# Impact to the Levy

The Operating Budget impacts the levy by 5.67% and the Capital Budget by -0.53% with an additional 1.18% added for the Joint Public Works and Fire Hall Building. Assessment increased by 1.27% in 2022 which means the change to the net levy is 5.04%. This increase in the levy results in an extra \$20.60 annually, or \$1.72 per month per \$100,000 of Assessment; for the median property of \$256,000 there would be an increase of \$52.73 annually and \$4.39 monthly.

## Summary of Change to the 2023 Levy

	2022	2023	\$ Change	% Change	Levy Impact
Operating Expenses	\$4,548,521	\$4,878,180	\$329,659	7.25%	5.51%
Transfer to Capital	-\$31,920	-\$22,260	\$9,660	-30.26%	0.16%
Net Operating Levy	\$4,516,601	\$4,855,920	\$339,319	7.51%	5.67%
Capital	\$1,401,952	\$1,370,002	-\$31,950	-2.28%	-0.53%
Capital Levy For Joint Building	\$67,872	\$138,512	\$70,640		1.18%
Levy Requirement	\$5,986,425	\$6,364,433	\$378,008	6.31%	6.31%
Less: Assessment Growth in 2022					-1.27%
<b>Percent Change to the Tax Rate as at February 7th:</b>					<b>5.04%</b>

	2022	2023	Annual Change	Monthly Change
Residential Impact Per \$100,000 of Assessment	\$408.36	\$428.95	\$20.60	\$1.72
Impact on Median Property of \$256,000	\$1,045.39	\$1,098.12	\$52.73	\$4.39

# Summary of Key Operating Changes

		Impact on Levy	
		\$	%
<b>Inflationary Pressures</b>			
Salary and Wage Cost of Living Adjustment	As part of the employee Compensation Agreement Council approves a salary grid increase as per the annual OMERS pension inflation index. OMERS uses the average of the CPI for the 12-month period ending in October and compares it to the average for the same period the previous year. If the CPI increase is greater than 6%, the inflation adjustment is 6% and the increase in CPI over 6% is carried forward for application in a future year when the CPI increase is less than 6%. Given CPI is 6.9%, the annual adjustment will be 6%.	\$147,391	2.46%
Insurance	All across the country municipalities are continuing to see large increases in general liability insurance costs. The total amount of insurance paid for by the Township in 2023 will be \$216,277; this represent a \$60,873 increase, or 39%, from the previous budget. Part of this is due to underbudgeting in 2022 but we are seeing a 15% increase in our premiums from 2022.	\$60,873	1.02%
Fuel Costs	Fuel has increased by 20 cents, or 13.8% to \$1.64 per litre from November 2021 to 2022. Diesel has increased 73.6 cents per litre, or 51.5% to \$2.16 per litre during the same period.	\$15,000	0.25%
<b>Departmental Adjustments</b>			
Fire - Paging Costs	The Township will need to find a new provider for paging services, this is the estimated increase in costs but additional information will be provided once known.	\$34,800	0.58%
Public Works - Material Costs	Material costs related to calcium for dust control on gravel roads have increased both due to price and an increase in resident complaints.  The budget has been increased for sand and salt to reflect recent actuals. 2021 costs were higher than in previous years due the Township no longer contracting out the sanding and salting of municipal lots. Costs of sand and salt have also increased.	\$63,273	1.06%
Police Contract	The OPP set the annual contract based on a variety of factors, which results in a 0.35% decrease this year.	-\$21,035	-0.35%
Other operating adjustments	These reflect the adjustments that staff make to various line items to reflect recent spending and current needs.	\$27,700	0.46%

# Summary of Key Operating Changes

<b>Staffing Changes</b>			
OMERS for Part-time Staff	Starting in January 2023 the Township will be obligated to offer enrollment in OMERS to all part-time staff. It is not currently known which part-time staff will choose to enroll but the current estimate of the impact is \$26,253.	\$26,253	0.44%
IT Analyst	Approved by Council in 2022, the Township is hiring an IT Analyst to manage IT Services for the Township. This will provide a significant increase in the level of IT Services provided to staff which. It is anticipated that this change will allow for further modernization of our services which will result in efficiencies and a better experience for the public.	\$28,691	0.48%
Summer Labourer	Starting in 2023 the Parks department will be responsible for mowing the grass at Township facilities which has previously been completed by a third party. The financial impact is minimal but this is an operational change for the Parks department.	\$387	0.01%
Part-time to Full-time Operator	In 2022 Council approved the Public Works department request to convert one of their seasonal operators to full-time in order to accommodate the additional plowing of the Township facilities that were previously completed by a third party.	\$5,938	0.10%
Compensation Review	During 2022 the Township completed and approved a Compensation Review that ensured Township wages continue to be at market levels. This is an important exercise given the current state of the labour market.	\$33,031	0.55%
Employee Gapping	It is anticipated that some positions will remain vacant in 2023 due to various circumstances.	-\$92,644	-1.55%
<b>Total Operating Impact</b>		<b>\$329,659</b>	<b>5.51%</b>



# Joint Public Works and Fire Hall Building

- Background:

- Through the 2022 Budget Council approved a new joint Public Works and Fire Hall Building pending approval of the final design and cost once procurement was completed.
- The plan presented in the 2022 Budget to finance the project was as follows:
  - Debt finance the entire cost of \$7.5 million, the interest rate at the time was 2.67%.
  - Use approx. \$1 million of reserves to mitigate the initial impact of the debt payments.
  - Apply a capital an annual capital levy of 1.18% from 2022-2028 to raise sufficient funds for the debt payments.

Year	Reserves	Levy	Debt Payment	% Increase
2022	\$ -	\$ 67,872	\$ -	1.18%
2023	\$ 339,255	\$ 135,745	\$ 475,000	1.18%
2024	\$ 271,383	\$ 203,617	\$ 475,000	1.18%
2025	\$ 203,510	\$ 271,490	\$ 475,000	1.18%
2026	\$ 135,638	\$ 339,362	\$ 475,000	1.18%
2027	\$ 67,766	\$ 407,234	\$ 475,000	1.18%
2028	\$ -	\$ 475,000	\$ 475,000	1.18%
Total Reserves:	\$ 1,017,552			

- During 2022 progress was made on the design of the building, however, there were some other pending issues with the property that required resolution before proceeding to the final design stage.
- During the redesign work the consultant estimated that the cost would be closer to \$12 million based on recent similar projects completed by other municipalities.

# Joint Public Works and Fire Hall Building

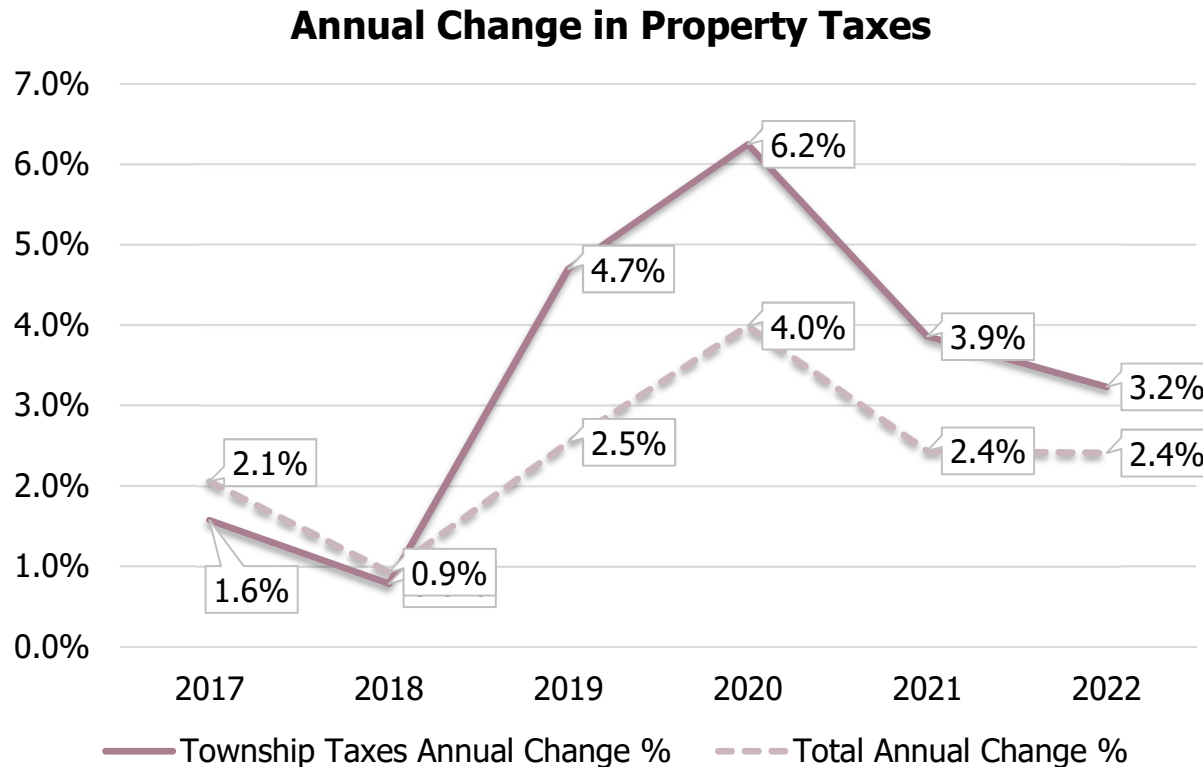
- Moving forward:
  - Given the increase in cost estimates from \$7.5 million to \$12 million and the increase in interest rates from 2.67% to 4.40% the existing financing strategy is no longer feasible.
  - Reserves of \$1 million can still be committed to help mitigate the impact but a significant initial increase to the levy will be required.
  - In order to smooth out the levy impact on the residents the following strategy has been adopted:

Year	Reserves	Levy	Debt Payment	% Increase
2022		\$ 67,872		1.18%
2023		\$ 138,512		1.18%
2024	\$ 550,000.00	\$ 364,537	\$ 914,537.36	3.78%
2025	\$325,000.00	\$ 589,537	\$ 914,537.36	3.76%
2026	\$125,000.00	\$ 789,537	\$ 914,537.36	3.34%

- It should be noted that this is a high level scenario and will be refined once all costs are known.

# Historical Property Tax Increases

The following graph demonstrates the property tax changes for the median property since 2016. The average increase over this time was 3.4% for the Township share and 2.4% for total tax bill including the County and Education taxes. For reference CPI over the same time frame increase on average 3.0%.



# Property Tax Comparisons

The following table shows some property tax comparisons to surrounding municipalities. Comparing property taxes can be difficult due to varying service levels, amenities within a municipality and the different ratio of residential to non-residential. Douro-Dummer has low non-residential assessment which means almost the entire tax burden falls on the residential class.

The info below shows that amongst the comparators Douro-Dummer has the second lowest lower-tier taxes; the median property in each Township is shown to illustrate the “typical” property in the Township. There are properties that are much higher and lower than the values shown below.

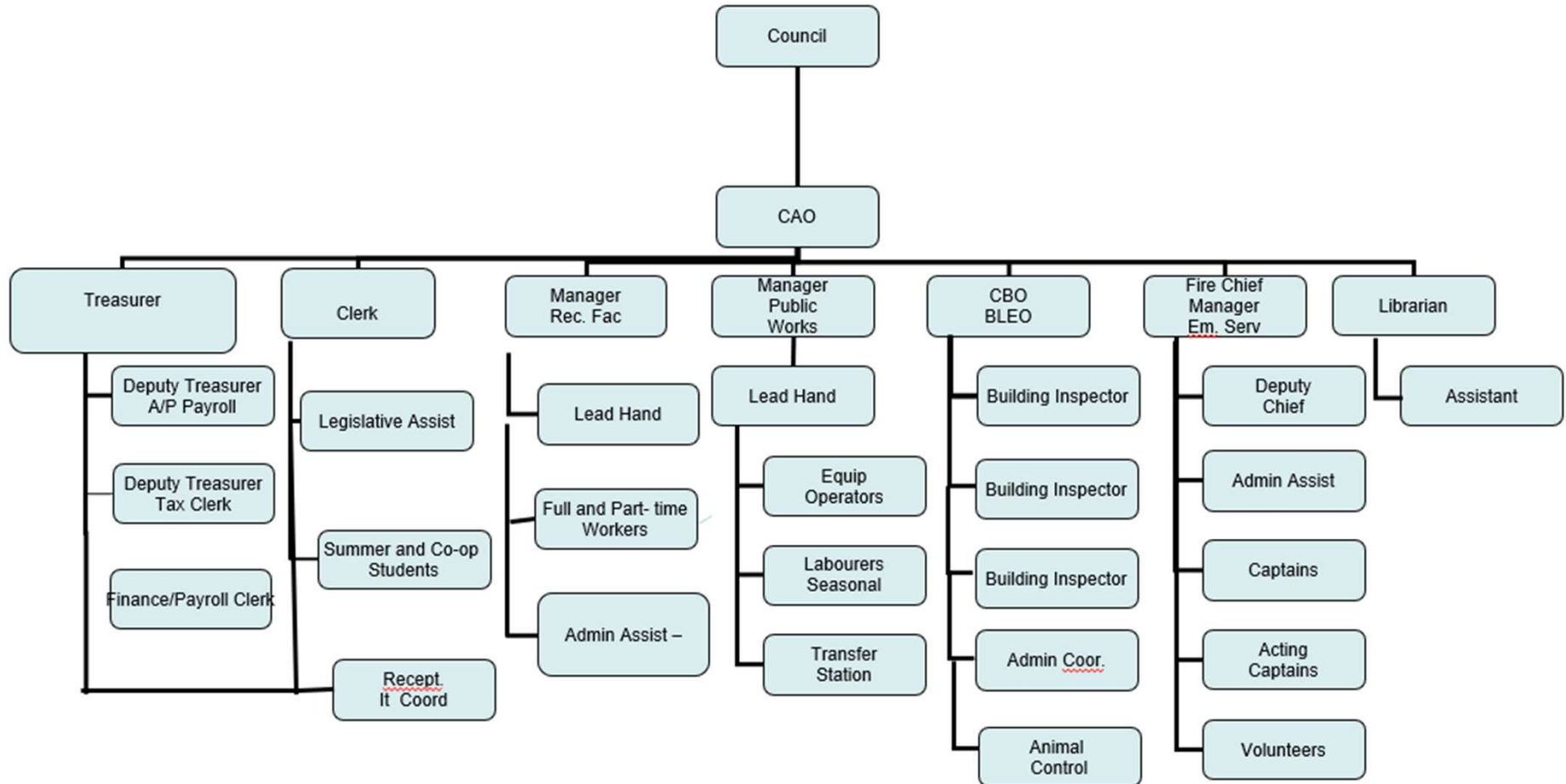
	<b>Median Assessment Value in 2022</b>	<b>Average Annual Change since 2016</b>	<b>Median Total Tax Bill in 2022</b>	<b>Median LT Taxes in 2022</b>
OSM	\$289,000	3.87%	\$3,222	\$1,721
Norwood	\$213,000	2.32%	\$2,613	\$1,506
Selwyn	\$273,000	-1.89%	\$2,684	\$1,266
Havelock	\$179,000	1.72%	\$2,069	\$1,142
Douro-Dummer	\$256,000	3.38%	\$2,314	\$983
North Kawartha	\$186,000	2.80%	\$1,643	\$676

# Departmental Summaries

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## Section 2

# Organizational Chart



# Corporate Services

2.1

# Corporate Services Responsibility Summary

## **CAO's Office**

- Policy and Program Development
- Human Resource – Job Evaluation and Pay Equity Review
- Performance Management
- Economic and Community Development activities
- Develop programs and bring forward to Council for approval
- Work with Stakeholders and Elected Officials at various levels of government to advocate for the Township and explore funding opportunities
- Strategic Planning – Long and Short Term goals and vision

## **Clerks**

- Responsible for the preparation of Council and Committee agendas, minutes, correspondence, By-laws and statutory public notices
- Act as a Resource to Council regarding meeting management, the Procedural By-law, and issues surrounding Accountability, Transparency & Governance
- Act as the Head for Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) compliance and respond to requests from stakeholders for information and manage the Records Retention By-law
- Responsible for maintaining the Township Policy Manual and ensuring it is up to date
- Responsible for ensuring that the Records Retention By-law is adhered to and the maintenance of correspondence and related records
- Responsible for the issuance of Lottery Licenses with assistance from the Finance Department
- Run municipal elections and manage all of the functions of the election process



# Corporate Services Responsibility Summary

## Finance

- Responsible for all financial reporting and financial record keeping
- Maintain a record of Tangible Capital Assets and implement the Township's Asset Management Plan under PSAB legislation
- Create and monitor the budget with input from the Management Team and approval by Council
- Process all accounts payable and receivable
- Process payroll and act as the Benefits Administrator for employee benefits and OMERS Pension Plan
- Manage the grant process from submission to receipt of funds and all reporting requirements
- Annual audit process in partnership with Baker Tilly
- Manage and conduct all aspect of tax collection including delinquent account and the Tax Sale process

# Corporate Services Operating Highlights

## 2022 Accomplishments

- Compensation Review and revised Compensation Agreement By-law completed
- Job Evaluation well underway
- Successful recruitment of newly created and approved positions, currently a full compliment
- New technology including cell phones and laptops have been purchased and distributed creating additional efficiencies
- HR Policy manual completed
- New Performance Evaluation system tested, continues to be under review
- Facilitate Council training on a variety of topics for the newly elected Council
- Payroll procedures were reviewed and modernized.
- Implemented E-billing for property taxes.

## 2023 Budget Commentary

- Some staffing changes and organizational changes require review
- COVID-19 Pandemic restrictions being reduced and municipal requirements reduced which may cause some re-alignment of duties and increased service level
- Additional funds in place for the completion of a Strategic Plan to provide cohesive direction for Council and staff

## Future Budget Considerations

- Using the Service Delivery Review and subsequent recommendations as a guide, there are plenty of efficiencies to be explored and may continue to have up front costs to achieve the longer term efficiencies.

# Corporate Services Capital Projects

## Corporate Management

### 1. Pay Equity Review - \$10,000

- The Compensation Review completed in 2022 reviewed salaries and wages compared to surrounding municipalities and made necessary adjustments to bring wages in line with similar positions.
- The Pay Equity Review ensures that all staff are paid equally and are not discriminated based on gender.

### 2. Development Charge Study - \$30,000

- The Township's current DC by-law is going to expire August 2024 and requires a new study to pass a new by-law. The study will begin in 2023 in order to be completed in time for passage of a new by-law in 2024.

### 3. Strategic Plan- \$20,000

- The Strategic Plan will formalize Council's priorities for this term. Strategic Plans are important documents that ensure all decisions made are in line with the main priorities and objectives of the Township. This process will be completed with the assistance of a consultant early 2023.

### 4. Municipal Office Front Door Replacement - \$10,000

- The front doors into the Municipal Office need repair and replacement.

# Public Works

2.2

# Public Works Responsibility Summary

The Public Works Department oversees and facilitates maintenance and capital activities for 520 lane kilometers of roadways, bridges and culverts. The road network consists of approximately 151 km of gravel, 107 km of surface treated and 7 km of hot mix asphalt roads. The department provides winter road maintenance in accordance with the maintenance standards. The department is also responsible for the township gravel resources, transfer station, curbside waste collection contract and closed landfill sites.

Functions of the department include but are not limited to:

- Maintenance of the municipal road system – litter pickup, brushing, ditching, patching, grading, shoulder repair, dust control, street sweeping, roadside grass mowing
- Culvert installations and repairs
- Winter control operations, including snow plowing/removal and sanding/salting
- Installation and maintenance of signage on roadways
- Routine and winter road patrols
- Tree maintenance and removal

# Public Works Responsibility Summary

Installation and maintenance of ditching and drainage systems including culverts, catch basins, ditches and drainage outlets

- Streetlight maintenance
- Complete capital works – road reconstruction, application of gravel, asphalt and surface treatment
- Administration and approval of various permits including road occupancy, entrance permits
- Manage Transfer Station operation
- Maintenance and repair of a large fleet of vehicles and equipment
- Control and care for the largest amount of Township infrastructure
- Procurement of goods and services in accordance with the procurement policy
- Active participant in the capital asset management plan
- Participate in discussions on the development and construction of roadways for developments

# Public Works Operating Highlights

## 2022 Accomplishments

- Improvements to public works fleet included the replacement of the following equipment: 2007 1- Ton Truck, 2007 Loader, 3 pt. hitch bush hog mower and the addition of new pickup plow truck
- Approximately 6km of single surface treatment applied to roads and approximately 5km of double surface treatment delayed to 2023
- Approximately 24km of gravel resurfacing applied to roads, 38 km of road side brushing accomplished and 15km of ditch clearing completed
- Major projects completed include Cooper Road, Bradfield Road, Payne Line Road
- Decommissioned Douro fuel system, complete replacement of Warsaw fueling system
- Additional staff resulting in removal of all outside snow plow contracts, now performed by Township staff providing cost savings and improving efficiencies

## 2023 Budget Commentary

- Capital
  - Proposed work is priority based by previous council decisions, previous road needs study as well as the 10 year gravel and hard topping projections improving road network. The Road Needs Study will also influence the direction of future capital programs.
  - Continue with brushing and ditch clearing program
  - Continue scheduled replacement and additions to fleet including excavator, brushing unit, snow blower
  - New Provincial soil regulations pertaining to placement and removal of fill. This may have budget implications for Township projects and maintenance activities.

# Public Works Operating Highlights

## 2023 Budget Commentary Cont'd

- Operating
  - Conversion of a seasonal Equipment Operator to a full-time Equipment Operator in order to complete winter maintenance to all Municipal properties effective 2022/2023 winter season. This will improve the service, make efficiencies and provide longer term cost savings from no longer contracting out the service.
  - Increase in material costs, specifically for calcium and salt/sand. Calcium used for dust control on gravel roads has increased both due to price and an increase in use due to complaints from residents. Sand and salt has increased also due to cost but also due to additional needs to service municipal lots and sidewalks.

## Future Budget Considerations

- 2024 projected scheduled replacement of capital equipment – tractor mounted sweeper, pickup truck and two tandem snowplow trucks. Continued improvements to the Township's fleet will improve efficiencies.
- Increasing fuel and material costs
- 2024 and future capital road programs - improvements to surface treatment to include large projects including council approved grandfathered roads as well as improvements to failed roads requiring rehabilitation.
- Provincial soil regulations pertaining to the placement and removal of fill will have implications for Township projects and maintenance activities in the future.
- New Public Works & Fire Station facility is a significant project, however will provide a central hub, current buildings have H&S concerns, the challenges of space. The space challenge, among other logistical challenges, including some H&S items will need to be rectified in the near future.
- Asset Management Plan will provide additional detail in future asset replacement needs.



# Public Works Capital Projects

## Roads

### 1. Gravel Pit Purchase - \$1,600,000

- Agreement of purchase and sale executed by the Township in October 2016 with a completion date of no later than December 30, 2023.
- Staff have been working the various conditions contained within the agreement.
- Property costs \$1.41 million plus additional aggregate and legal costs.

### 2. Snowblower - \$16,000

- Attachment for parks tractor
- Assist with winter maintenance to school sidewalk

### 3. Excavator with Brushhead (John Deere 190) - \$465,000

- Due for replacement
- This is a vital piece of equipment. Used for culvert repair/installs, ditching, brushing and capital projects

# Fire and Emergency Services

2.3

# Fire and Emergency Services Responsibility Summary

The Mission of the Douro-Dummer Fire Services is to be **Trusted, United, Effective** and **Responsive** to the needs of our community. Together we:

- Place the utmost importance on the protection of human life
- Prevent and fight fires
- Rescue those in need from critical incidents
- Protect property & the environment
- Educate and prepare the community for unexpected emergencies

Our Primary Goal is to provide Fire Protection through the established level of service designed to protect the lives, property and the environment of the inhabitants of the response area.

- Fire Protection means a range of programs designed to protect the lives and property of the inhabitants of the fire department response area from the adverse effects of fire, sudden medical emergency or exposure to dangerous conditions created by people or nature and includes fire suppression, fire prevention, fire safety education, communication, training of persons involved in the provision of fire protection services, rescue and emergency services and the delivery of all of those services

# Fire and Emergency Services Responsibility Summary

- Douro-Dummer Fire Services is a volunteer, paid on call fire department with five divisions, managed by the Fire Chief.
  1. Division of Administration
  2. Division of Apparatus & Equipment
  3. Division of Fire Operations
  4. Division of Fire Prevention
  5. Division of Fire Training
- Fire related emergencies are responded to by four fire stations with just over 60 firefighters
  - Station 1 in Donwood with three apparatus
  - Station 2 in Douro with two apparatus
  - Station 4 in Warsaw with four apparatus plus a trailer with an All Terrain Vehicle
  - Station 5 adjacent to White Lake with three apparatus and one trailered boat
  - Two additional boats and a Command vehicle are also part of our response capacity

# Fire and Emergency Services Operating Highlights

## 2022 Accomplishments

- In 2022, the fire department vehicle replacement plan achieved the following:
  - Design of a new type of pumper for us, being a 4-door rescue type of pumper to address the response capabilities of overlap multiple calls and stand-by assignments to cover off response while other stations are dealing with a larger incident. This project was awarded and due for delivery at the end of 2022, but delivery has been delayed until early 2023.
  - Rescue 4 was on the schedule for replacement in 2021, but is in fair condition and the desired new one that would support all other stations will not fit in the current location, therefore we are putting it off, in hopes for a new station in the near future.
  - Two Rescue Pontoon boats were scheduled for replacement, but are in good condition and we have extended their service life from 10 years to 15.
- For equipment enhancement, we achieved:
  - Finished vehicle stabilization kit project at each station for motor vehicle accident responses
  - Implemented a large fire stream and remote fire protection Ground Monitor, located at Station 4
  - Replaced one expired air bag set and added one additional set so 2 of 4 stations have access to this type of rescue equipment
  - Replaced 3 forestry pumps, funded by burn permit revenue
  - Replaced 14 expired firefighter helmets
- Fire Station enhancement, we achieved:
  - Fire Station 2 renovation continues, but is near completion. New potable water tank and septic system has been installed

# Fire and Emergency Services Operating Highlights

## 2023 Budget Commentary

- For 2023 we look to finish off some multi-year projects and continue to replace the required equipment to maintain good service.
  - Fire Station 4 (Warsaw) is being brought back to the budget table for direction, as the station is in dire need of attention
  - We are budgeting funds to create a plan for Station 1, as we have outgrown the facility and the 55 year old building no longer meets our apparatus, training, or personnel needs
  - Receive new Pump 2, for Douro fire station (2022 budget – late delivery)
  - Master Fire Plan that was a recommendation from our service delivery review as well as our Community Risk Assessment that is a legislated requirement due July 2024
  - Historically we have had one gas powered Positive Pressure Fan, and an electric one added in 2014. With the increase in incidents requiring ventilation, we need to ensure each station has a PPV fan. Adding two this year will achieve this and the replacement of the gas powered one next year will make all stations the same and reduce the risk of introducing exhaust gases from the gas powered one back into the building.
  - Fire Paging is something we will need to address in 2023 and an estimate on capital and operating has been included in this budget based on some preliminary numbers.
  - Fire Station 2 renovation has created some areas where the asphalt and concrete has needed to be removed and there has been an existing low area that pools water, and happens to be near the entrance to the building. We have budget some funds to address this immediate area.

# Fire and Emergency Services Operating Highlights

## Future Budget Considerations

- As mentioned above, we are budgeting for a station 1 needs analysis and plan, so there will be construction costs to consider in upcoming budget years.
- With a Master Fire Plan being done in 2023, this may present new challenges or opportunities that we will need to address
- For 2023 budget we haven't accommodated for the additional training requirements to meet the mandatory firefighter certification, but we will create a plan to move us through this transition in 2023. O.Reg. 343/22 Firefighter Certification, effective July 1 of 2022, has an implementation date of July 1 2026 and further certifications come into effect July 1, 2028
- Additional fire staff is anticipated to address future training needs and inspections, but again guidance from a Master Fire Plan will help with this planning.

# Fire and Emergency Services Capital Projects

## 1. Fans for the Trucks - \$8,500

- The fans are positive pressure fans that are used to assist during fire calls; they ventilate homes and clear out smoke and carbon monoxide. Two fans are required at approx. \$4,250 each.
- Historically we have had one gas powered Positive Pressure Fan, and an electric one added in 2014. With the increase in incidents requiring ventilation, we need to ensure each station has a PPV fan. Adding two this year will achieve this and the replacement of the gas powered one next year will make all stations the same and reduce the risk of introducing exhaust gases from the gas powered one back into the building.

## 2. Paging Infrastructure Fees - \$25,000

- This project is to account for potential capital related costs to the Township's paging system. The exact costs to the Township are not known at this point in time and there will likely be options in terms of own vs buy for the infrastructure.
- The Township's current paging provider is expected to no longer provide the service in 2023. A solution is still to be determined and additional information will be provided to Council in the coming months.

## 3. Bunker Gear - \$6,000

- Two sets of gear at approx. \$3,000 each.
- Ongoing gear replacement/sizing



# Fire and Emergency Services Capital Projects Continued

## **4. Station 2 parking Lot Resurfacing - \$10,000**

- The parking lot at Station 2 requires resurfacing.
- The Fire Station 2 renovation has created some areas where the asphalt and concrete has needed to be removed and there has been an existing low area that pools water, which happens to be near the entrance to the building.

## **5. Master Fire Plan & Community Risk Assessment - \$35,000**

- Master Fire Plan & Community Risk Assessment.
- Master Fire Plan recommended from Service Delivery Review and the Community Risk Assessment is a legislated requirement due by 2024

# Parks and Recreation

2.4

# Parks and Recreation Responsibility Summary

## **Parks Department:**

- Manage and maintain all parks, play structures, outdoor sport facilities
- Over 30km<sup>2</sup> of grass to cut during the summer season
- 5km of Trails
- Manage all bookings of facilities and work with user groups to improve access to recreation and improved programming
- Implement recommendations from the Parks and Recreation Master Plan
- Worked with Donwood Parks Committee on improving parks in the neighbourhood

## **Recreation Department:**

- Manage and maintain the Douro Community Center, Douro Rec Center and Warsaw Community Centre
- Action Capital Projects for all Recreation Facilities
- Manage all bookings of facilities and work with user groups to improve access to recreation and improved programming
- Implement recommendations from the Parks and Recreation Master Plan

# Parks and Recreation Operating Highlights

## 2022 Accomplishments

- South Park Rehabilitation Project was started and is over halfway completed.
- Implementation of two new full time staff (lead Labourer, Labourer)
- Resurgence of summer rentals after working with users once Covid restrictions were lifted.

## 2023 Budget Commentary

- Additional summer staff worker and parks mower to take on the contracted grass services. These costs are offset with the reduction of the contracted grass cutting in other departments over the next couple of years.
- A key project for the department will be restoration of the shelter at the Back Dam Park and the replacement of the shelter at Clintonia Park that was tore down three years ago as it was unsafe.

## Future Budget Considerations

- There are some significant capital items coming up in future years at both Community Centres, these projects will be laid out in the Asset Management Plan which will be completed in 2023.

	Anticipated Cost	Estimated Timing
<b>Douro Community Centre</b>		
New ice pad floor	\$1,100,000	TBD
2007 Ammonia chiller replacement as per TSSA and insurance requirements (every 20 years)	\$160,000	2027
New Electrical Panel	\$60,000	2-5 years
<b>Warsaw Community Centre</b>		
New 30hp compressor. Existing is original. Should be replace now but may get an extra season or two out of it	\$65,000	0-2 years
Electrical Panel - Cimco recommendation last couple of years now	\$60,000	2-3 years
New condensor - Cimco recommendation due to age and condition	\$140,000	2-3 years
New ice pad floor - current floor is 40 years old	\$1,100,000	TBD
New Olympia - was originally scheduled for 2021 but have pushed off for a couple of years due to the condition and lower hours.	\$90,000	2024

# Parks and Recreation Capital Projects

## Parks

### 1. Back Dam Shelter Roof - \$6,500

- Replace existing shingle roof with metal roof
- The shingles are deteriorating as well as boards starting to rot and need to be replaced – metal roof will have a longer life expectancy than replacing with shingles

### 2. New Parks Mower - \$20,000

- Purchase a new mower for the parks
- An additional mower is required in order to facilitate all of the extra contracted grass cutting.

## Douro Community Centre

### 1. Garage Door Replacement - \$5,000

- Replace existing Olympia Room door
- The panels on the garage door are starting to separate.

# Parks and Recreation Capital Projects Continued

## Warsaw Community Centre

### 1. Water Softener Replacement - \$5,000

- Replace existing Softeners
- One softener not working and too old to get replacement parts

### 2. Compressor Replacement Reserve Contribution(2024 project) - \$20,000

- Start replacement of 30hp compressor
- 30hp Compressor is well past life expectancy

### 3. Consultant Fees – Arena Ad-Hoc Committee Facility Study - \$25,000

- To conduct community outreach and a feasibility study for the Douro Community Center

# Planning and Development

2.5

# Planning Services Responsibility Summary

- Process Zoning By-law Amendments, Minor Variances, Site Plans and Comment on Official Plan Amendments and Subdivision and Consent Applications
- Compose Zoning By-laws and other development related By-laws and Agreements
- Prepare and provide reports and recommendations to Council, Committees and Senior Staff on planning applications ensuring proposals adhere to Provincial Policy, the Planning Act, the Official Plans and Township By-laws.
- Conduct pre-consultations with applicants and stakeholders
- Act as the first point of contact for the public regarding a wide range of planning matters and provide guidance on navigating the planning process
- Work with a wide range of stakeholders in regards to economic development projects
- Manage Appeals to the Ontario Land Tribunal (OLT)
- Conduct long term analysis and provide recommendations regarding strategic projects
- Monitor Provincial Legislation for changes that effect the Township and the community
- Co-ordinate, interpret and implement responses from various agencies and staff on other disciplines (i.e. engineering, ecology, biology, hydrogeology, archaeology etc.).
- Manage financial transactions related to planning applications (i.e. development deposits, pre-development agreements, peer reviews).



# Planning and Development Operating Highlights

## 2022 Accomplishments

- On-boarding of new full-time Planner June 27, 2022.
- Pre-consultation process continues to be well received by applicants and agents. The process cuts down on red tape and provides applicants clear guidelines in which to submit applications and reduces costs by narrowing the focus of required studies.
- The number of Planning Act applications has risen while the complexity of the applications has dramatically increased.
- Processed 31 severance applications (tied with 2017 for the highest number in 22 years).
- Worked with the County of Peterborough to submit a new Official Plan to the Province for final approval.
- Partnered with Building Services to launch new office space and begin improving customer service strategies.

## 2023 Budget Commentary

- First full year with new Planner will improve services currently being provided and will allow for in depth analysis and long term land use planning to take place.
- Implement, understand and adapt to new policies once County-Township Official Plan is approved.
- Implement new development application tracking software and related training.
- Provide direction and undertake additional training to enable support staff to succeed.
- Complexity of Planning Act applications continues to increase due to availability of land and a changing regulatory landscape.
- Continue to provide and promote excellent customer service to all residents, visitors and community stakeholders while also building strategic relationships with partner organizations.
- New legislation could result in refunding of application fees if decisions not made in accordance with regulatory time-frames.
- Possible loss of Conservation Authority expertise could result in added consultant fees regarding ecology, biology, hydrology etc.

## Future Budget Considerations

- Need to overhaul the Township Zoning By-law once the County-Township Official Plan is approved.
- Create new policies to guide Planning processes in the Township to reflect the current planning legislation and need for efficiencies.

# Planning & Development Capital Projects

## Planning & Development

### 1. Zoning By-Law Update - \$20,000

- This project will be a comprehensive review and update of the Township's Zoning By-law.
- It is legislated that the Zoning By-law must be updated within three years after the new Official Plan comes into effect.
- The total expected cost will likely be more than \$80,000, but \$40,000 was put into reserves as part of the 2022 budget and the additional \$20,000 could also be put into reserves if the project is not initiated in 2023.

# Building Services

2.6

# Building Services Responsibility Summary

- Responsible for the administration and enforcement of the Building Code Act and related Building By-law
- Responsible for interpreting and enforcing the Zoning By-law, Property Standards By-law, Yard By-law, Noise By-law, Development Charges By-law and other various relatable By-laws.
- Review plans for construction projects in conformance with the OBC and issue the related Building Permit
- Conduct field inspections for issued building permits
- Conduct investigations under the authority various By-laws, such as the Zoning By-law, Property Standards By-law and others
- Review the design and issue permits for sewage systems
- Participate in pre-consultation meetings regarding development applications
- Responsible for enforcement of animal control in partnership with Peterborough Humane Society

# Building Department Operating Highlights

## 2022 Accomplishments

- The 2022 construction season was extremely busy; permit volume increased rapidly at the start of the year once some COVID related construction workplace restrictions eased and construction supplies became more regularly available. This caused a boom to the volume of permits submitted and inspections requested.
- Substantially completed renovations of the basement floor area (where the current boardroom/storage room are), to become a Building & Planning Dept with separate exterior entrance (sharing the existing Council Chambers entrance).
- Hired an additional Building Official/By-law Enforcement Officer

## 2023 Budget Commentary

- The focus of the building department will be to work through the backlog of permits and improve existing processes for increased efficiencies.
- The department will purchase an additional Pick-up Truck .

# Library Services

2.7

# Library Services Responsibility Summary

- Provide access to collections for the community:
  - Children, young adult and adult fiction, non fiction, and reference materials including board books, picture books, chapter books, French language, paperbacks, large print, & reference.
  - Electronic Resources - E-books, Audiobooks, Online Magazines, Tumble Books (Virtual books for kids), Ancestry.ca, World Book Online, Kanopy (at home streaming of movies and shows on demand), Gale Health and Wellness (authoritative consumer health information)
  - Periodicals: Magazines, Newspapers (Dummer News, Lakefield Herald)
  - Daisy Reader and CDs (talking books for visually impaired)
  - DVDs, Audiobooks, & literacy kits
  - Local History Archives in partnership with the Douro-Dummer Historical Committee
- Provide programs and services to the community:
  - Deliver child, youth, adult, and class programming such as weekly storytime, class visits, youth group, language and computer literacy classes
  - Provide research, reference, and readers' advisory
  - Provide public computer access, wifi and internet access
  - Maintain a safe meeting place for people in our community
  - Support local artists and host art shows on behalf of the Art Gallery Committee in the Douro-Dummer Public Library Art Gallery

# Library Services Operating Highlights

## 2022 Accomplishments

- The library spent the latter half of 2022 pivoting back to in-person service and program delivery. We launched several new programs including weekly storytime, adult craft group, and the extremely popular youth volunteer program, as well as several stand alone, well attended cultural events.
- Library membership continues to grow. Since January 2022 the library processed 129 library card registrations. (For comparison we processed 67 in 2020 and 59 in 2021.) 45% of our active members are considered new members.
- The library continues to benefit from a dedicated volunteer base: we logged 190 volunteer hours in 2022.
- The library was selected to participate in the Ontario Library Service Broadband Connectivity Project, designed to improve broadband internet connectivity to rural library branches in underserved communities. This project will fund a one time capital expenditure to connect the library to broadband, as well as monthly internet service costs for a year long period.
- The library has created a community room which is also a potential revenue stream. It provides a private and safe environment for library programming and group meetings. It is also a great space for patrons who need to take tests, have a Zoom meeting, or study.
- We are creating community partnerships with different organizations to increase the resources and services the Library provides to its patrons. We are currently partnered with Age Friendly Peterborough, Peterborough Native Learning Program, and exploring partnership with the Ontario Early Years Centre.
- We continue to provide a safe point of contact for lonely patrons in our community, especially during the pandemic.



# Library Services Operating Highlights

## 2023 Budget Commentary

- Since the 2019 renovations, the children's section has been very popular within the community. Our adult non-fiction/ programming/ computer lab section pales in comparison and revitalizing that space with drywall repair, paint, and better computer access is a priority.
- While Douro-Dummer population grows, so too does library membership. Staff turnover continues to be a challenge for the library, which can disrupt the delivery and consistency of programs and services. An increase in the wage budget would allow the library to retain talented staff, pursue and achieve long term strategic goals including growth via outreach, and develop and deliver programs and services to the full potential of the Ontario Library Service standard.

## Future Budget Considerations

- In the short term, the library would like to increase our online resources and licensing, invest in programming equipment, invest in the adult library space with furniture, and increase computer access.
- In the long term, size and location of the library will restrict our growth. The location does not allow for much drop in traffic, and space and useful life constraints hinder our ability to fully develop our collections, programs, and services. With that in mind and taking the Greenview Report from 2019 into consideration, the library still considers a new library building as a long-term goal.

# Library Services Capital Projects

## 1. Books and Material - \$14,000

- New books for library collection
- Standard practice for library collections management

## 2. Drywall Repair and Painting - \$5,900

- Drywall repair and painting of office/kitchen, hallway, circulation area, nonfiction area, and vestibule.
- Paint job is at end of useful life; these portions of the library were last painted in 2008.

## 3. Awning - \$10,000

- Replace awning which covers stairway up to library entrance.
- This flight of stairs is not heated and requires maintenance in winter months to keep free of snow and ice. Awning prevents bulk of snow and ice buildup; it is torn and nearing end of useful life.

## 1. Water Filtration System - \$10,200

- Replace water filtration system
- The library currently does not have reliably safe drinking water (however it does provide a water cooler for drinking and the running water is otherwise reliable)

# Operating Budget Tables

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## Section 3

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Corporate</b>							
<b>Corporate</b>							
<b>Reserves</b>							
Transfer to Reserves	\$27,500.00	\$0.00	\$27,500.00	\$0.00	\$27,500.00	\$0.00	0.0%
Transfer From Reserves	-\$166,986.80	\$0.00	-\$20,000.00	\$0.00	-\$20,000.00	\$0.00	0.0%
<b>Reserves Total</b>	<b>-\$139,486.80</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Corporate Total</b>	<b>-\$139,486.80</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Corporate Total</b>	<b>-\$139,486.80</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>0.0%</b>

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Environmental Services</b>							
<b>Waste Douro</b>							
<b>Expenses</b>							
Contracted Services	\$25,000.00	\$19,232.64	\$25,000.00	\$14,555.90	\$25,000.00	\$0.00	0.0%
Insurance	\$1,563.10	\$1,281.96	\$1,563.10	\$1,070.28	\$1,230.07	-\$333.03	-21.3%
<b>Expenses Total</b>	<b>\$26,563.10</b>	<b>\$20,514.60</b>	<b>\$26,563.10</b>	<b>\$15,626.18</b>	<b>\$26,230.07</b>	<b>-\$333.03</b>	<b>-1.3%</b>
<b>Revenues</b>							
Other Revenues	-\$90,000.00	-\$92,982.21	-\$90,000.00	-\$104,019.52	-\$90,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$90,000.00</b>	<b>-\$92,982.21</b>	<b>-\$90,000.00</b>	<b>-\$104,019.52</b>	<b>-\$90,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Waste Douro Total</b>	<b>-\$63,436.90</b>	<b>-\$72,467.61</b>	<b>-\$63,436.90</b>	<b>-\$88,393.34</b>	<b>-\$63,769.93</b>	<b>-\$333.03</b>	<b>0.5%</b>
<b>Waste Hall's Glen</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$36,271.48	\$43,309.58	\$39,757.25	\$44,428.40	\$44,839.14	\$5,081.89	12.8%
Travel and Training	\$255.00	\$45.01	\$255.00	\$65.00	\$255.00	\$0.00	0.0%
Contracted Services	\$16,500.00	\$21,613.83	\$16,500.00	\$21,632.62	\$16,500.00	\$0.00	0.0%
Materials and Supplies	\$1,575.00	\$687.32	\$1,575.00	\$860.87	\$1,575.00	\$0.00	0.0%
Repairs and Maintenance	\$38,330.00	\$28,964.76	\$38,330.00	\$21,319.33	\$38,330.00	\$0.00	0.0%
Utilities	\$1,065.00	\$976.57	\$1,065.00	\$1,238.68	\$1,065.00	\$0.00	0.0%
Internal Rental Recoveries	\$3,000.00	\$3,208.75	\$3,000.00	\$3,206.25	\$3,000.00	\$0.00	0.0%
Insurance	\$1,536.15	\$1,281.96	\$1,536.15	\$1,070.28	\$1,230.07	-\$306.08	-19.9%
<b>Expenses Total</b>	<b>\$98,532.63</b>	<b>\$100,087.78</b>	<b>\$102,018.40</b>	<b>\$93,821.43</b>	<b>\$106,794.21</b>	<b>\$4,775.81</b>	<b>4.7%</b>
<b>Revenues</b>							
Other Revenues	-\$28,500.00	-\$26,456.12	-\$28,500.00	-\$31,210.25	-\$28,500.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$28,500.00</b>	<b>-\$26,456.12</b>	<b>-\$28,500.00</b>	<b>-\$31,210.25</b>	<b>-\$28,500.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Waste Hall's Glen Total</b>	<b>\$70,032.63</b>	<b>\$73,631.66</b>	<b>\$73,518.40</b>	<b>\$62,611.18</b>	<b>\$78,294.21</b>	<b>\$4,775.81</b>	<b>6.5%</b>
<b>Waste Management</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$618.24	\$0.00	\$0.00	0.0%
Travel and Training	\$50.00	\$21.94	\$50.00	\$0.00	\$50.00	\$0.00	0.0%
Contracted Services	\$208,055.00	\$177,028.68	\$208,055.00	\$205,417.90	\$208,055.00	\$0.00	0.0%

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
Materials and Supplies	\$2,000.00	\$2,437.95	\$2,000.00	\$1,770.83	\$2,000.00	\$0.00	0.0%
Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$132.29	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$210,105.00</b>	<b>\$179,488.57</b>	<b>\$210,105.00</b>	<b>\$207,939.26</b>	<b>\$210,105.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	-\$2,000.00	-\$2,028.53	-\$2,000.00	-\$829.84	-\$2,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$2,000.00</b>	<b>-\$2,028.53</b>	<b>-\$2,000.00</b>	<b>-\$829.84</b>	<b>-\$2,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Waste Management Total</b>	<b>\$208,105.00</b>	<b>\$177,460.04</b>	<b>\$208,105.00</b>	<b>\$207,109.42</b>	<b>\$208,105.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Environmental Services Total</b>	<b>\$214,700.73</b>	<b>\$178,624.09</b>	<b>\$218,186.50</b>	<b>\$181,327.26</b>	<b>\$222,629.29</b>	<b>\$4,442.78</b>	<b>2.0%</b>

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>General Government</b>							
<b>Corporate Management</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$716,755.45	\$611,508.97	\$851,089.74	\$760,004.51	\$905,985.39	\$54,895.65	6.5%
Travel and Training	\$19,900.00	\$14,534.37	\$20,000.00	\$18,715.43	\$20,000.00	\$0.00	0.0%
Contracted Services	\$219,762.00	\$117,028.94	\$174,462.00	\$160,818.42	\$64,250.00	-\$110,212.00	-63.2%
Materials and Supplies	\$32,900.00	\$31,331.46	\$38,700.00	\$42,220.17	\$38,700.00	\$0.00	0.0%
Repairs and Maintenance	\$79,430.00	\$66,299.10	\$76,530.00	\$56,133.33	\$54,080.00	-\$22,450.00	-29.3%
Utilities	\$18,300.00	\$23,299.59	\$21,300.00	\$25,105.13	\$22,800.00	\$1,500.00	7.0%
Other Expenses	-\$20,669.96	\$6,333.41	-\$20,669.96	\$6,888.68	-\$20,169.96	\$500.00	-2.4%
Interest Expense	\$300.00	\$368.41	\$300.00	\$183.62	\$300.00	\$0.00	0.0%
Insurance	\$38,000.00	\$44,330.26	\$39,999.62	\$43,828.27	\$57,434.11	\$17,434.48	43.6%
Minor Capital Expenses	\$0.00	\$1,397.33	\$0.00	\$10,270.16	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$1,104,677.49</b>	<b>\$916,431.84</b>	<b>\$1,201,711.41</b>	<b>\$1,124,167.72</b>	<b>\$1,143,379.54</b>	<b>-\$58,331.87</b>	<b>-4.9%</b>
<b>Revenues</b>							
Grants	-\$812,718.00	-\$753,518.33	-\$568,900.00	-\$563,276.47	-\$573,400.00	-\$4,500.00	0.8%
Other Revenues	-\$109,505.00	-\$44,719.52	-\$109,395.00	-\$135,777.83	-\$109,395.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$922,223.00</b>	<b>-\$798,237.85</b>	<b>-\$678,295.00</b>	<b>-\$699,054.30</b>	<b>-\$682,795.00</b>	<b>-\$4,500.00</b>	<b>0.7%</b>
<b>Corporate Management Total</b>	<b>\$182,454.49</b>	<b>\$118,193.99</b>	<b>\$523,416.41</b>	<b>\$425,113.42</b>	<b>\$460,584.54</b>	<b>-\$62,831.87</b>	<b>-12.0%</b>
<b>Council</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$124,046.57	\$124,297.91	\$126,566.36	\$127,456.55	\$142,699.83	\$16,133.46	12.7%
Travel and Training	\$13,400.00	\$2,902.48	\$10,200.00	\$4,616.99	\$10,200.00	\$0.00	0.0%
Contracted Services	\$32,500.00	\$1,567.30	\$9,000.00	\$5,770.65	\$9,000.00	\$0.00	0.0%
Materials and Supplies	\$6,643.00	\$4,219.45	\$3,543.00	\$2,500.66	\$3,543.00	\$0.00	0.0%
Repairs and Maintenance	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.0%
Other Expenses	\$3,900.00	\$1,600.00	\$3,900.00	\$2,003.56	\$3,900.00	\$0.00	0.0%
Insurance	\$3,000.00	\$3,385.80	\$3,000.00	\$1,387.80	\$1,595.00	-\$1,405.00	-46.8%
<b>Expenses Total</b>	<b>\$183,989.57</b>	<b>\$137,972.94</b>	<b>\$156,709.36</b>	<b>\$143,736.21</b>	<b>\$171,437.82</b>	<b>\$14,728.46</b>	<b>9.4%</b>
<b>Council Total</b>	<b>\$183,989.57</b>	<b>\$137,972.94</b>	<b>\$156,709.36</b>	<b>\$143,736.21</b>	<b>\$171,437.82</b>	<b>\$14,728.46</b>	<b>9.4%</b>
<b>Election</b>							

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Expenses</b>							
Contracted Services	\$1,500.00	\$1,450.08	\$58,500.00	\$11,749.91	\$1,700.00	-\$56,800.00	-97.1%
<b>Expenses Total</b>	<b>\$1,500.00</b>	<b>\$1,450.08</b>	<b>\$58,500.00</b>	<b>\$11,749.91</b>	<b>\$1,700.00</b>	<b>-\$56,800.00</b>	<b>-97.1%</b>
<b>Reserves</b>							
Transfer to Reserves	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00	0.0%
Transfer From Reserves	\$0.00	\$0.00	-\$42,000.00	\$0.00	-\$42,000.00	\$0.00	0.0%
<b>Reserves Total</b>	<b>\$14,000.00</b>	<b>\$0.00</b>	<b>-\$42,000.00</b>	<b>\$0.00</b>	<b>-\$28,000.00</b>	<b>\$14,000.00</b>	<b>-33.3%</b>
<b>Revenues</b>							
Other Revenues	\$0.00	\$0.00	\$0.00	-\$800.00	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Election Total</b>	<b>\$15,500.00</b>	<b>\$1,450.08</b>	<b>\$16,500.00</b>	<b>\$10,949.91</b>	<b>-\$26,300.00</b>	<b>-\$42,800.00</b>	<b>-259.4%</b>
<b>Town Hall</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$7,418.11	\$5,355.97	\$7,900.94	\$0.00	\$14,230.39	\$6,329.46	80.1%
Travel and Training	\$225.78	\$0.00	\$228.00	\$0.00	\$228.00	\$0.00	0.0%
Contracted Services	\$150.46	\$153.16	\$160.00	\$445.54	\$160.00	\$0.00	0.0%
Materials and Supplies	\$1,117.71	\$0.00	\$1,117.71	\$158.62	\$1,117.71	\$0.00	0.0%
Repairs and Maintenance	-\$10,715.52	\$1,982.67	\$6,000.00	\$1,189.32	\$5,500.00	-\$500.00	-8.3%
Utilities	\$1,848.82	\$4,796.43	\$1,848.82	\$9,152.06	\$6,099.89	\$4,251.07	229.9%
Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Insurance	\$1,325.23	\$14,167.88	\$1,325.23	\$14,829.21	\$17,043.21	\$15,717.98	1186.1%
Minor Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$1,370.59</b>	<b>\$26,456.11</b>	<b>\$18,580.70</b>	<b>\$25,774.75</b>	<b>\$44,379.20</b>	<b>\$25,798.51</b>	<b>138.8%</b>
<b>Revenues</b>							
Other Revenues	-\$2,530.21	-\$1,655.44	-\$5,000.00	-\$1,933.60	-\$5,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$2,530.21</b>	<b>-\$1,655.44</b>	<b>-\$5,000.00</b>	<b>-\$1,933.60</b>	<b>-\$5,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Town Hall Total</b>	<b>-\$1,159.62</b>	<b>\$24,800.67</b>	<b>\$13,580.70</b>	<b>\$23,841.15</b>	<b>\$39,379.20</b>	<b>\$25,798.51</b>	<b>190.0%</b>
<b>General Government Total</b>	<b>\$380,784.44</b>	<b>\$282,417.68</b>	<b>\$710,206.47</b>	<b>\$603,640.69</b>	<b>\$645,101.57</b>	<b>-\$65,104.90</b>	<b>-9.2%</b>

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.



## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Health Services</b>							
<b>Cemeteries</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Repairs and Maintenance	\$2,000.00	\$1,777.86	\$2,000.00	\$1,777.86	\$500.00	-\$1,500.00	-75.0%
Internal Rental Recoveries	\$500.00	\$55.00	\$500.00	\$0.00	\$500.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$2,500.00</b>	<b>\$1,832.86</b>	<b>\$2,500.00</b>	<b>\$1,777.86</b>	<b>\$1,000.00</b>	<b>-\$1,500.00</b>	<b>-60.0%</b>
<b>Cemeteries Total</b>	<b>\$2,500.00</b>	<b>\$1,832.86</b>	<b>\$2,500.00</b>	<b>\$1,777.86</b>	<b>\$1,000.00</b>	<b>-\$1,500.00</b>	<b>-60.0%</b>
<b>Cenotaph</b>							
<b>Expenses</b>							
Materials and Supplies	\$0.00	\$108.41	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Repairs and Maintenance	\$750.00	\$1,012.03	\$750.00	\$817.45	\$750.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$750.00</b>	<b>\$1,120.44</b>	<b>\$750.00</b>	<b>\$817.45</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Cenotaph Total</b>	<b>\$750.00</b>	<b>\$1,120.44</b>	<b>\$750.00</b>	<b>\$817.45</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Health Services Total</b>	<b>\$3,250.00</b>	<b>\$2,953.30</b>	<b>\$3,250.00</b>	<b>\$2,595.31</b>	<b>\$1,750.00</b>	<b>-\$1,500.00</b>	<b>-46.2%</b>

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Planning and Development</b>							
<b>Committee of Adjustment</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$15,024.52	\$11,728.14	\$4,671.59	\$75.63	\$0.00	-\$4,671.59	-100.0%
Travel and Training	\$4,750.00	\$1,106.65	\$7,010.00	\$148.31	\$7,010.00	\$0.00	0.0%
Contracted Services	\$3,500.00	\$2,945.00	\$3,500.00	\$2,375.00	\$3,500.00	\$0.00	0.0%
Materials and Supplies	\$150.00	\$50.01	\$150.00	\$0.00	\$150.00	\$0.00	0.0%
Minor Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$23,424.52</b>	<b>\$15,829.80</b>	<b>\$15,331.59</b>	<b>\$2,598.94</b>	<b>\$10,660.00</b>	<b>-\$4,671.59</b>	<b>-30.5%</b>
<b>Committee of Adjustment Total</b>	<b>\$23,424.52</b>	<b>\$15,829.80</b>	<b>\$15,331.59</b>	<b>\$2,598.94</b>	<b>\$10,660.00</b>	<b>-\$4,671.59</b>	<b>-30.5%</b>
<b>Economic Development</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$13,883.95	\$12,525.73	\$14,444.91	\$8,574.81	\$19,864.07	\$5,419.16	37.5%
Travel and Training	\$45.00	\$0.00	\$45.00	\$0.00	\$45.00	\$0.00	0.0%
Materials and Supplies	\$42,900.00	\$0.00	\$11,200.00	\$0.00	\$11,200.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$56,828.95</b>	<b>\$12,525.73</b>	<b>\$25,689.91</b>	<b>\$8,574.81</b>	<b>\$31,109.07</b>	<b>\$5,419.16</b>	<b>21.1%</b>
<b>Revenues</b>							
Grants	-\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Other Revenues	-\$150.00	\$0.00	-\$150.00	-\$13.27	-\$150.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$10,150.00</b>	<b>\$0.00</b>	<b>-\$150.00</b>	<b>-\$13.27</b>	<b>-\$150.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Economic Development Total</b>	<b>\$46,678.95</b>	<b>\$12,525.73</b>	<b>\$25,539.91</b>	<b>\$8,561.54</b>	<b>\$30,959.07</b>	<b>\$5,419.16</b>	<b>21.2%</b>
<b>Official Plan</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Travel and Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$112.34	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$0.00</b>	<b>\$112.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	-\$1,000.00	-\$2,000.00	-\$1,000.00	\$0.00	-\$1,000.00	\$0.00	0.0%

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Revenues Total</b>	<b>-\$1,000.00</b>	<b>-\$2,000.00</b>	<b>-\$1,000.00</b>	<b>\$0.00</b>	<b>-\$1,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Official Plan Total</b>	<b>-\$1,000.00</b>	<b>-\$1,887.66</b>	<b>-\$1,000.00</b>	<b>\$0.00</b>	<b>-\$1,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Planning &amp; Development Expenses</b>							
Employee Wages and Benefits	\$106,606.18	\$36,633.85	\$88,658.02	\$63,275.69	\$89,215.80	\$557.78	0.6%
Travel and Training	\$765.00	\$549.50	\$765.00	\$189.14	\$2,450.00	\$1,685.00	220.3%
Contracted Services	\$32,200.00	\$1,924.83	\$32,200.00	\$1,489.71	\$4,000.00	-\$28,200.00	-87.6%
Materials and Supplies	\$1,500.00	\$136.71	\$1,500.00	\$2,024.56	\$1,650.00	\$150.00	10.0%
Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$268.53	\$5,000.00	\$5,000.00	0.0%
Internal Rental Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$141,071.18</b>	<b>\$39,244.89</b>	<b>\$123,123.02</b>	<b>\$67,247.63</b>	<b>\$102,315.80</b>	<b>-\$20,807.22</b>	<b>-16.9%</b>
<b>Revenues</b>							
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Other Revenues	-\$25,800.00	-\$44,497.30	-\$40,200.00	-\$22,752.00	-\$40,200.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$25,800.00</b>	<b>-\$44,497.30</b>	<b>-\$40,200.00</b>	<b>-\$22,752.00</b>	<b>-\$40,200.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Planning &amp; Development Total</b>	<b>\$115,271.18</b>	<b>-\$5,252.41</b>	<b>\$82,923.02</b>	<b>\$44,495.63</b>	<b>\$62,115.80</b>	<b>-\$20,807.22</b>	<b>-25.1%</b>
<b>Zoning By-Law Expenses</b>							
Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Zoning By-Law Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Planning and Development Total</b>	<b>\$184,374.65</b>	<b>\$21,215.46</b>	<b>\$122,794.52</b>	<b>\$55,656.11</b>	<b>\$102,734.87</b>	<b>-\$20,059.66</b>	<b>-16.3%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Protection Services</b>							
<b>By-Law Enforcement</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$245,688.14	\$247,630.30	\$315,514.91	\$311,623.33	\$556,493.27	\$240,978.36	76.4%
Travel and Training	\$8,200.00	\$5,991.86	\$7,000.00	\$6,238.62	\$7,075.00	\$75.00	1.1%
Contracted Services	\$53,150.00	\$27,183.40	\$60,000.00	\$41,989.63	\$55,000.00	-\$5,000.00	-8.3%
Materials and Supplies	\$5,312.50	\$3,744.08	\$4,950.00	\$2,977.51	\$4,700.00	-\$250.00	-5.1%
Repairs and Maintenance	\$4,000.00	\$3,510.93	\$5,000.00	\$1,388.51	\$6,000.00	\$1,000.00	20.0%
Utilities	\$1,150.00	\$504.67	\$1,920.00	\$746.26	\$3,840.00	\$1,920.00	100.0%
Other Expenses	\$24,669.96	\$0.00	\$24,669.96	\$0.00	\$24,669.96	\$0.00	0.0%
Interest Expense	\$0.00	\$3.96	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Insurance	\$13,000.00	\$10,783.42	\$13,000.00	\$14,829.21	\$17,043.21	\$4,043.21	31.1%
Minor Capital Expenses	\$1,500.00	\$0.00	\$1,500.00	\$2,202.08	\$1,500.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$356,670.60</b>	<b>\$299,352.62</b>	<b>\$433,554.87</b>	<b>\$381,995.15</b>	<b>\$676,321.44</b>	<b>\$242,766.57</b>	<b>56.0%</b>
<b>Reserves</b>							
Transfer to Reserves	\$7,722.57	\$0.00	\$35,165.09	\$0.00	\$67,185.74	\$32,020.66	91.1%
Transfer From Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Reserves Total</b>	<b>\$7,722.57</b>	<b>\$0.00</b>	<b>\$35,165.09</b>	<b>\$0.00</b>	<b>\$67,185.74</b>	<b>\$32,020.66</b>	<b>91.1%</b>
<b>Revenues</b>							
Grants	\$0.00	\$0.00	-\$5,904.00	-\$2,993.34	-\$4,464.00	\$1,440.00	-24.4%
Other Revenues	-\$364,393.12	-\$666,119.61	-\$462,815.96	-\$613,408.89	-\$739,043.18	-\$276,227.22	59.7%
<b>Revenues Total</b>	<b>-\$364,393.12</b>	<b>-\$666,119.61</b>	<b>-\$468,719.96</b>	<b>-\$616,402.23</b>	<b>-\$743,507.18</b>	<b>-\$274,787.22</b>	<b>58.6%</b>
<b>By-Law Enforcement Total</b>	<b>\$0.05</b>	<b>-\$366,766.99</b>	<b>\$0.00</b>	<b>-\$234,407.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Emergency Services</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$21,190.71	\$21,875.68	\$22,174.15	\$20,939.72	\$24,679.67	\$2,505.52	11.3%
Travel and Training	\$405.00	\$0.00	\$405.00	\$87.89	\$155.00	-\$250.00	-61.7%
Contracted Services	\$0.00	\$691.90	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$150.00	\$9,570.48	\$150.00	\$137.76	\$200.00	\$50.00	33.3%
Repairs and Maintenance	\$0.00	\$1,303.02	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
Utilities	\$1,000.00	\$954.55	\$1,000.00	\$1,163.38	\$1,000.00	\$0.00	0.0%
Internal Rental Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
Minor Capital Expenses	\$0.00	\$2,837.06	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$22,745.71</b>	<b>\$37,232.69</b>	<b>\$24,229.15</b>	<b>\$22,828.75</b>	<b>\$26,534.67</b>	<b>\$2,305.52</b>	<b>9.5%</b>
<b>Emergency Services Total</b>	<b>\$22,745.71</b>	<b>\$37,232.69</b>	<b>\$24,229.15</b>	<b>\$22,828.75</b>	<b>\$26,534.67</b>	<b>\$2,305.52</b>	<b>9.5%</b>
<b>Fence Viewing Expenses</b>							
Travel and Training	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.0%
Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Fence Viewing Total</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Livestock Expenses</b>							
Travel and Training	\$450.00	\$48.33	\$450.00	\$150.96	\$450.00	\$0.00	0.0%
Contracted Services	\$750.00	\$160.00	\$750.00	\$480.00	\$750.00	\$0.00	0.0%
Materials and Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.0%
Insurance	\$5,000.00	\$1,822.80	\$5,000.00	\$2,015.25	\$5,000.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$6,400.00</b>	<b>\$2,031.13</b>	<b>\$6,400.00</b>	<b>\$2,646.21</b>	<b>\$6,400.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	-\$5,200.00	-\$1,882.80	-\$5,200.00	-\$855.25	-\$5,200.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$5,200.00</b>	<b>-\$1,882.80</b>	<b>-\$5,200.00</b>	<b>-\$855.25</b>	<b>-\$5,200.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Livestock Total</b>	<b>\$1,200.00</b>	<b>\$148.33</b>	<b>\$1,200.00</b>	<b>\$1,790.96</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Otonabee CA Expenses</b>							
Taxes Payable	\$99,313.00	\$245,281.00	\$102,657.00	\$102,657.00	\$104,563.00	\$1,906.00	1.9%
<b>Expenses Total</b>	<b>\$99,313.00</b>	<b>\$245,281.00</b>	<b>\$102,657.00</b>	<b>\$102,657.00</b>	<b>\$104,563.00</b>	<b>\$1,906.00</b>	<b>1.9%</b>
<b>Otonabee CA Total</b>	<b>\$99,313.00</b>	<b>\$245,281.00</b>	<b>\$102,657.00</b>	<b>\$102,657.00</b>	<b>\$104,563.00</b>	<b>\$1,906.00</b>	<b>1.9%</b>
<b>Parks &amp; Recreation Expenses</b>							

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$2,109.24	\$2,109.24	0.0%
<b>Expenses Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,109.24</b>	<b>\$2,109.24</b>	<b>0.0%</b>
<b>Parks &amp; Recreation Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,109.24</b>	<b>\$2,109.24</b>	<b>0.0%</b>
<b>Police</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$1,626.77	\$2,067.89	\$1,670.54	\$1,413.52	\$0.00	-\$1,670.54	-100.0%
Travel and Training	\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00	0.0%
Contracted Services	\$987,198.00	\$975,821.24	\$971,094.00	\$947,644.60	\$950,059.00	-\$21,035.00	-2.2%
Materials and Supplies	\$700.00	\$0.00	\$700.00	\$0.00	\$700.00	\$0.00	0.0%
Utilities	\$1,000.00	\$893.11	\$1,000.00	\$885.90	\$1,000.00	\$0.00	0.0%
Internal Rental Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Minor Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$992,624.77</b>	<b>\$978,782.24</b>	<b>\$976,564.54</b>	<b>\$949,944.02</b>	<b>\$953,859.00</b>	<b>-\$22,705.54</b>	<b>-2.3%</b>
<b>Reserves</b>							
Transfer to Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Transfer From Reserves	-\$500.00	\$0.00	-\$500.00	\$0.00	-\$500.00	\$0.00	0.0%
<b>Reserves Total</b>	<b>-\$500.00</b>	<b>\$0.00</b>	<b>-\$500.00</b>	<b>\$0.00</b>	<b>-\$500.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Grants	-\$6,000.00	-\$6,480.63	-\$6,000.00	-\$3,337.72	-\$6,000.00	\$0.00	0.0%
Other Revenues	-\$5,000.00	-\$176.83	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$11,000.00</b>	<b>-\$6,657.46</b>	<b>-\$11,000.00</b>	<b>-\$3,337.72</b>	<b>-\$11,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Police Total</b>	<b>\$981,124.77</b>	<b>\$972,124.78</b>	<b>\$965,064.54</b>	<b>\$946,606.30</b>	<b>\$942,359.00</b>	<b>-\$22,705.54</b>	<b>-2.4%</b>
<b>Small Animal Control</b>							
<b>Expenses</b>							
Contracted Services	\$12,000.00	\$9,141.14	\$12,000.00	\$5,847.33	\$12,000.00	\$0.00	0.0%
Materials and Supplies	\$230.00	\$218.51	\$230.00	\$0.00	\$230.00	\$0.00	0.0%
Repairs and Maintenance	\$338.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$12,568.13</b>	<b>\$9,359.65</b>	<b>\$12,230.00</b>	<b>\$5,847.33</b>	<b>\$12,230.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
Other Revenues	-\$5,000.00	-\$4,555.00	-\$5,000.00	-\$4,260.00	-\$5,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$5,000.00</b>	<b>-\$4,555.00</b>	<b>-\$5,000.00</b>	<b>-\$4,260.00</b>	<b>-\$5,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Small Animal Control Total</b>	<b>\$7,568.13</b>	<b>\$4,804.65</b>	<b>\$7,230.00</b>	<b>\$1,587.33</b>	<b>\$7,230.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Source Water Protection Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Contracted Services	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Source Water Protection Total</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Fire Expenses</b>							
Employee Wages and Benefits	\$333,804.80	\$356,543.28	\$375,926.57	\$364,535.64	\$405,325.28	\$29,398.71	7.8%
Travel and Training	\$52,620.00	\$35,647.40	\$43,220.00	\$32,214.90	\$43,220.00	\$0.00	0.0%
Contracted Services	\$81,675.00	\$75,023.67	\$85,100.00	\$78,575.46	\$125,245.00	\$40,145.00	47.2%
Materials and Supplies	\$36,850.00	\$28,356.06	\$36,250.00	\$18,531.37	\$34,250.00	-\$2,000.00	-5.5%
Repairs and Maintenance	\$62,225.00	\$68,660.36	\$68,850.00	\$50,722.34	\$66,650.00	-\$2,200.00	-3.2%
Utilities	\$20,750.00	\$24,659.21	\$20,250.00	\$32,712.13	\$27,750.00	\$7,500.00	37.0%
Interest Expense	\$0.00	\$17.47	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Internal Rental Recoveries	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.0%
Insurance	\$35,821.69	\$34,474.19	\$35,821.69	\$36,314.48	\$39,347.43	\$3,525.74	9.8%
Minor Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$624,246.49</b>	<b>\$623,381.64</b>	<b>\$665,918.26</b>	<b>\$613,606.32</b>	<b>\$742,287.71</b>	<b>\$76,369.45</b>	<b>11.5%</b>
<b>Reserves</b>							
Transfer to Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00	\$9,500.00	0.0%
Transfer From Reserves	-\$10,000.00	\$0.00	-\$10,000.00	\$0.00	\$0.00	\$10,000.00	-100.0%
<b>Reserves Total</b>	<b>-\$10,000.00</b>	<b>\$0.00</b>	<b>-\$10,000.00</b>	<b>\$0.00</b>	<b>\$9,500.00</b>	<b>\$19,500.00</b>	<b>-195.0%</b>
<b>Revenues</b>							
Other Revenues	-\$41,900.00	-\$47,954.26	-\$41,900.00	-\$34,764.58	-\$43,900.00	-\$2,000.00	4.8%
<b>Revenues Total</b>	<b>-\$41,900.00</b>	<b>-\$47,954.26</b>	<b>-\$41,900.00</b>	<b>-\$34,764.58</b>	<b>-\$43,900.00</b>	<b>-\$2,000.00</b>	<b>4.8%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Fire Total</b>	<b>\$572,346.49</b>	<b>\$575,427.38</b>	<b>\$614,018.26</b>	<b>\$578,841.74</b>	<b>\$707,887.71</b>	<b>\$93,869.45</b>	<b>15.3%</b>
<b>Protection Services Total</b>	<b>\$1,692,398.15</b>	<b>\$1,476,251.84</b>	<b>\$1,722,498.95</b>	<b>\$1,427,905.00</b>	<b>\$1,799,983.62</b>	<b>\$77,484.67</b>	<b>4.5%</b>
<b>Recreation and Cultural Services</b>							
<b>Douro Bar</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Contracted Services	\$450.00	\$0.00	\$450.00	\$0.00	\$450.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$0.00	\$0.00	\$388.40	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>\$450.00</b>	<b>\$388.40</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	\$0.00	\$0.00	\$0.00	-\$3,893.64	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$3,893.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Douro Bar Total</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>\$450.00</b>	<b>-\$3,505.24</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Douro Canteen</b>							
<b>Revenues</b>							
Other Revenues	-\$400.00	\$0.00	-\$400.00	-\$487.72	-\$400.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$400.00</b>	<b>\$0.00</b>	<b>-\$400.00</b>	<b>-\$487.72</b>	<b>-\$400.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Douro Canteen Total</b>	<b>-\$400.00</b>	<b>\$0.00</b>	<b>-\$400.00</b>	<b>-\$487.72</b>	<b>-\$400.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Douro Kitchen</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$56.60	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Repairs and Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$1,000.00</b>	<b>\$56.60</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	-\$500.00	\$0.00	-\$500.00	-\$75.00	-\$500.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$500.00</b>	<b>\$0.00</b>	<b>-\$500.00</b>	<b>-\$75.00</b>	<b>-\$500.00</b>	<b>\$0.00</b>	<b>0.0%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Douro Kitchen Total</b>	<b>\$500.00</b>	<b>\$56.60</b>	<b>\$500.00</b>	<b>-\$75.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Douro Rec Centre</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$509.52	\$0.00	\$0.00	0.0%
Materials and Supplies	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$0.00	0.0%
Repairs and Maintenance	\$1,030.00	\$0.00	\$1,030.00	\$35.62	\$1,030.00	\$0.00	0.0%
Utilities	\$3,500.00	\$4,005.29	\$3,500.00	\$4,063.41	\$4,005.29	\$505.29	14.4%
<b>Expenses Total</b>	<b>\$4,555.00</b>	<b>\$4,005.29</b>	<b>\$4,555.00</b>	<b>\$4,608.55</b>	<b>\$5,060.29</b>	<b>\$505.29</b>	<b>11.1%</b>
<b>Revenues</b>							
Other Revenues	-\$1,000.00	\$0.00	\$0.00	\$0.00	-\$1,000.00	-\$1,000.00	0.0%
<b>Revenues Total</b>	<b>-\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$1,000.00</b>	<b>-\$1,000.00</b>	<b>0.0%</b>
<b>Douro Rec Centre Total</b>	<b>\$3,555.00</b>	<b>\$4,005.29</b>	<b>\$4,555.00</b>	<b>\$4,608.55</b>	<b>\$4,060.29</b>	<b>-\$494.71</b>	<b>-10.9%</b>
<b>Douro Rink (Community Centre)</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$128,455.50	\$114,360.57	\$179,323.63	\$166,278.89	\$188,847.10	\$9,523.47	5.3%
Travel and Training	\$4,650.00	\$1,539.20	\$4,300.00	\$2,723.79	\$4,300.00	\$0.00	0.0%
Contracted Services	\$6,150.00	\$3,119.74	\$6,150.00	\$1,208.84	\$5,700.00	-\$450.00	-7.3%
Materials and Supplies	\$7,740.00	\$6,286.65	\$7,700.00	\$6,176.38	\$7,300.00	-\$400.00	-5.2%
Repairs and Maintenance	\$53,225.00	\$42,746.71	\$60,700.00	\$47,971.88	\$40,700.00	-\$20,000.00	-32.9%
Utilities	\$97,120.00	\$80,724.55	\$114,070.00	\$91,600.91	\$114,300.00	\$230.00	0.2%
Internal Rental Recoveries	\$1,500.00	\$580.00	\$1,500.00	\$873.75	\$1,500.00	\$0.00	0.0%
Insurance	\$26,950.00	\$28,005.25	\$29,645.00	\$31,121.63	\$35,768.09	\$6,123.09	20.7%
<b>Expenses Total</b>	<b>\$325,790.50</b>	<b>\$277,362.67</b>	<b>\$403,388.63</b>	<b>\$347,956.07</b>	<b>\$398,415.19</b>	<b>-\$4,973.44</b>	<b>-1.2%</b>
<b>Revenues</b>							
Other Revenues	-\$70,537.27	-\$135,127.63	-\$225,371.00	-\$164,901.65	-\$225,300.00	\$71.00	0.0%
<b>Revenues Total</b>	<b>-\$70,537.27</b>	<b>-\$135,127.63</b>	<b>-\$225,371.00</b>	<b>-\$164,901.65</b>	<b>-\$225,300.00</b>	<b>\$71.00</b>	<b>0.0%</b>
<b>Douro Rink (Community Centre) Total</b>	<b>\$255,253.23</b>	<b>\$142,235.04</b>	<b>\$178,017.63</b>	<b>\$183,054.42</b>	<b>\$173,115.19</b>	<b>-\$4,902.44</b>	<b>-2.8%</b>
<b>Historical Committee</b>							

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$9,256.20	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$3,250.00	\$1,405.96	\$3,250.00	\$0.00	\$3,250.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$3,250.00</b>	<b>\$10,662.16</b>	<b>\$3,250.00</b>	<b>\$0.00</b>	<b>\$3,250.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	\$0.00	-\$115.00	\$0.00	-\$30.00	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>\$0.00</b>	<b>-\$115.00</b>	<b>\$0.00</b>	<b>-\$30.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Historical Committee Total</b>	<b>\$3,250.00</b>	<b>\$10,547.16</b>	<b>\$3,250.00</b>	<b>-\$30.00</b>	<b>\$3,250.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Parks &amp; Recreation</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$59,275.47	\$47,013.32	\$85,706.19	\$63,842.47	\$99,677.56	\$13,971.37	16.3%
Travel and Training	\$3,450.00	\$331.90	\$2,950.00	\$1,528.74	\$3,850.00	\$900.00	30.5%
Contracted Services	\$1,750.00	\$990.37	\$1,750.00	\$6,595.46	\$1,750.00	\$0.00	0.0%
Materials and Supplies	\$12,750.00	\$10,867.24	\$6,900.00	\$3,350.43	\$7,000.00	\$100.00	1.4%
Repairs and Maintenance	\$25,850.00	\$23,749.60	\$30,150.00	\$19,628.33	\$26,150.00	-\$4,000.00	-13.3%
Utilities	\$675.00	\$407.13	\$675.00	\$800.16	\$750.00	\$75.00	11.1%
Internal Rental Recoveries	\$4,000.00	\$330.00	\$2,000.00	\$4,120.00	\$2,000.00	\$0.00	0.0%
Insurance	\$7,276.50	\$6,400.06	\$7,276.50	\$7,140.79	\$8,206.91	\$930.41	12.8%
Minor Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$115,026.97</b>	<b>\$90,089.62</b>	<b>\$137,407.69</b>	<b>\$107,006.38</b>	<b>\$149,384.47</b>	<b>\$11,976.78</b>	<b>8.7%</b>
<b>Revenues</b>							
Other Revenues	-\$6,000.00	-\$4,745.00	-\$9,000.00	-\$8,624.57	-\$10,500.00	-\$1,500.00	16.7%
<b>Revenues Total</b>	<b>-\$6,000.00</b>	<b>-\$4,745.00</b>	<b>-\$9,000.00</b>	<b>-\$8,624.57</b>	<b>-\$10,500.00</b>	<b>-\$1,500.00</b>	<b>16.7%</b>
<b>Parks &amp; Recreation Total</b>	<b>\$109,026.97</b>	<b>\$85,344.62</b>	<b>\$128,407.69</b>	<b>\$98,381.81</b>	<b>\$138,884.47</b>	<b>\$10,476.78</b>	<b>8.2%</b>
<b>Santa Parade</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$965.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$3,501.00	\$6,233.12	\$0.00	\$851.94	\$0.00	\$0.00	0.0%
Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$4,466.00</b>	<b>\$6,233.12</b>	<b>\$0.00</b>	<b>\$851.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Revenues</b>							
Other Revenues	-\$700.00	\$0.00	\$0.00	-\$699.99	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$699.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Santa Parade Total</b>	<b>\$3,766.00</b>	<b>\$6,233.12</b>	<b>\$0.00</b>	<b>\$151.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Warsaw Bar</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$112.29	\$0.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$112.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Warsaw Bar Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$112.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Warsaw Canteen</b>							
<b>Revenues</b>							
Other Revenues	-\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Warsaw Canteen Total</b>	<b>-\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Warsaw Kitchen</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>

\*2022 Year to Date (YTD) Actuals are shown until end of December but do not fully capture all costs/revenues as delays can occur with the receipt and subsequent payment of invoices.

## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Warsaw Kitchen Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Warsaw Rink (Community Centre)</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$103,052.80	\$70,219.50	\$157,050.99	\$75,275.93	\$143,258.65	-\$13,792.34	-8.8%
Travel and Training	\$3,050.00	\$1,539.19	\$2,700.00	\$2,723.81	\$3,300.00	\$600.00	22.2%
Contracted Services	\$2,875.00	\$1,941.18	\$2,875.00	\$811.50	\$3,125.00	\$250.00	8.7%
Materials and Supplies	\$7,800.00	\$6,235.50	\$7,800.00	\$6,326.85	\$5,950.00	-\$1,850.00	-23.7%
Repairs and Maintenance	\$40,200.00	\$38,732.11	\$51,650.00	\$35,071.22	\$30,150.00	-\$21,500.00	-41.6%
Utilities	\$62,615.00	\$39,813.16	\$72,740.00	\$50,038.40	\$80,250.00	\$7,510.00	10.3%
Internal Rental Recoveries	\$2,000.00	\$552.50	\$2,000.00	\$792.50	\$2,000.00	\$0.00	0.0%
Insurance	\$21,021.00	\$20,795.40	\$21,021.00	\$23,562.19	\$27,080.02	\$6,059.02	28.8%
Minor Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$242,613.80</b>	<b>\$179,828.54</b>	<b>\$317,836.99</b>	<b>\$194,602.40</b>	<b>\$295,113.68</b>	<b>-\$22,723.31</b>	<b>-7.1%</b>
<b>Revenues</b>							
Other Revenues	-\$44,555.45	-\$60,707.27	-\$120,000.00	-\$39,548.65	-\$120,300.00	-\$300.00	0.2%
<b>Revenues Total</b>	<b>-\$44,555.45</b>	<b>-\$60,707.27</b>	<b>-\$120,000.00</b>	<b>-\$39,548.65</b>	<b>-\$120,300.00</b>	<b>-\$300.00</b>	<b>0.2%</b>
<b>Warsaw Rink (Community Centre) Total</b>	<b>\$198,058.35</b>	<b>\$119,121.27</b>	<b>\$197,836.99</b>	<b>\$155,053.75</b>	<b>\$174,813.68</b>	<b>-\$23,023.31</b>	<b>-11.6%</b>
<b>Library</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$69,557.99	\$52,309.92	\$92,983.21	\$71,616.27	\$107,230.54	\$14,247.33	15.3%
Travel and Training	\$2,890.00	\$1,394.67	\$2,890.00	\$3,458.90	\$2,990.00	\$100.00	3.5%
Contracted Services	\$6,960.00	\$5,748.40	\$6,960.00	\$4,910.72	\$7,050.00	\$90.00	1.3%
Materials and Supplies	\$6,900.00	\$3,361.98	\$6,900.00	\$4,465.94	\$6,900.00	\$0.00	0.0%
Repairs and Maintenance	\$10,100.00	\$5,217.47	\$6,800.00	\$11,961.93	\$5,800.00	-\$1,000.00	-14.7%
Utilities	\$8,600.00	\$7,466.19	\$8,600.00	\$10,879.26	\$8,600.00	\$0.00	0.0%
Other Expenses	\$20.00	\$12.00	\$20.00	\$12.00	\$20.00	\$0.00	0.0%
Interest Expense	\$10.00	\$18.72	\$10.00	\$0.00	\$10.00	\$0.00	0.0%
Internal Rental Recoveries	\$204.00	\$0.00	\$204.00	\$137.50	\$204.00	\$0.00	0.0%
Insurance	\$2,371.60	\$2,413.78	\$2,371.60	\$2,746.44	\$3,156.48	\$784.88	33.1%
Minor Capital Expenses	\$5,027.00	\$1,707.53	\$4,200.00	\$5,815.29	\$4,200.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$112,640.59</b>	<b>\$79,650.66</b>	<b>\$131,938.81</b>	<b>\$116,004.25</b>	<b>\$146,161.02</b>	<b>\$14,222.22</b>	<b>10.8%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Revenues</b>							
Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Other Revenues	-\$1,127.64	-\$949.50	-\$1,127.64	-\$337.64	-\$1,075.62	\$52.02	-4.6%
<b>Revenues Total</b>	<b>-\$1,127.64</b>	<b>-\$949.50</b>	<b>-\$1,127.64</b>	<b>-\$337.64</b>	<b>-\$1,075.62</b>	<b>\$52.02</b>	<b>-4.6%</b>
<b>Library Total</b>	<b>\$111,512.95</b>	<b>\$78,701.16</b>	<b>\$130,811.17</b>	<b>\$115,666.61</b>	<b>\$145,085.40</b>	<b>\$14,274.24</b>	<b>10.9%</b>
<b>Recreation and Cultural Services Total</b>	<b>\$684,572.51</b>	<b>\$446,244.26</b>	<b>\$643,428.48</b>	<b>\$552,931.42</b>	<b>\$639,759.04</b>	<b>-\$3,669.44</b>	<b>-0.6%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Taxation</b>							
<b>Municipal</b>							
<b>Expenses</b>							
Materials and Supplies	\$10,000.00	\$5,035.85	\$10,000.00	\$8,962.56	\$10,000.00	\$0.00	0.0%
Other Expenses	\$25,000.00	\$49,808.02	\$25,000.00	\$17,221.88	\$25,000.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$35,000.00</b>	<b>\$54,843.87</b>	<b>\$35,000.00</b>	<b>\$26,184.44</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Revenues</b>							
Other Revenues	-\$136,340.00	-\$134,980.07	-\$136,340.00	-\$141,036.17	-\$136,340.00	\$0.00	0.0%
Taxation Revenue	-\$9,841.43	-\$36,660.29	-\$9,841.43	-\$3,335.50	-\$9,299.83	\$541.60	-5.5%
<b>Revenues Total</b>	<b>-\$146,181.43</b>	<b>-\$171,640.36</b>	<b>-\$146,181.43</b>	<b>-\$144,371.67</b>	<b>-\$145,639.83</b>	<b>\$541.60</b>	<b>-0.4%</b>
<b>Municipal Total</b>	<b>-\$111,181.43</b>	<b>-\$116,796.49</b>	<b>-\$111,181.43</b>	<b>-\$118,187.23</b>	<b>-\$110,639.83</b>	<b>\$541.60</b>	<b>-0.5%</b>
<b>Municipal Supps</b>							
<b>Revenues</b>							
Taxation Revenue	-\$50,000.00	-\$42,917.11	-\$50,000.00	-\$86,168.93	-\$50,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$50,000.00</b>	<b>-\$42,917.11</b>	<b>-\$50,000.00</b>	<b>-\$86,168.93</b>	<b>-\$50,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Municipal Supps Total</b>	<b>-\$50,000.00</b>	<b>-\$42,917.11</b>	<b>-\$50,000.00</b>	<b>-\$86,168.93</b>	<b>-\$50,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Taxation Total</b>	<b>-\$161,181.43</b>	<b>-\$159,713.60</b>	<b>-\$161,181.43</b>	<b>-\$204,356.16</b>	<b>-\$160,639.83</b>	<b>\$541.60</b>	<b>-0.3%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Transportation Services</b>							
<b>Roads</b>							
<b>Expenses</b>							
Employee Wages and Benefits	\$734,237.89	\$629,454.19	\$802,801.35	\$730,815.65	\$879,201.55	\$76,400.19	9.5%
Travel and Training	\$13,400.00	\$2,046.14	\$13,400.00	\$13,159.03	\$13,440.00	\$40.00	0.3%
Contracted Services	\$199,051.60	\$262,379.27	\$121,781.21	\$190,614.89	\$101,643.00	-\$20,138.21	-16.5%
Materials and Supplies	\$282,418.00	\$367,454.74	\$282,418.00	\$336,320.81	\$350,283.00	\$67,865.00	24.0%
Repairs and Maintenance	\$214,602.00	\$201,981.41	\$214,602.00	\$206,722.84	\$229,628.00	\$15,026.00	7.0%
Utilities	\$22,999.00	\$16,903.68	\$22,999.00	\$17,671.57	\$22,999.00	\$0.00	0.0%
Internal Rental Recoveries	-\$308,850.00	-\$142,775.00	-\$152,129.00	-\$146,540.25	-\$127,609.00	\$24,520.00	-16.1%
Insurance	\$35,843.50	\$35,156.90	\$35,843.50	\$37,320.66	\$42,892.63	\$7,049.13	19.7%
Minor Capital Expenses	\$3,500.00	\$3,866.88	\$3,500.00	\$0.00	\$3,500.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$1,197,201.99</b>	<b>\$1,376,468.21</b>	<b>\$1,345,216.06</b>	<b>\$1,386,085.20</b>	<b>\$1,515,978.18</b>	<b>\$170,762.12</b>	<b>12.7%</b>
<b>Reserves</b>							
Transfer to Reserves	\$51,658.76	\$0.00	\$79,263.54	\$0.00	\$148,773.14	\$69,509.60	87.7%
Transfer From Reserves	-\$6,770.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Reserves Total</b>	<b>\$44,888.76</b>	<b>\$0.00</b>	<b>\$79,263.54</b>	<b>\$0.00</b>	<b>\$148,773.14</b>	<b>\$69,509.60</b>	<b>87.7%</b>
<b>Revenues</b>							
Grants	\$0.00	-\$417,325.49	\$0.00	-\$308,935.29	\$0.00	\$0.00	0.0%
Other Revenues	-\$59,250.00	-\$78,404.77	-\$59,250.00	-\$67,946.51	-\$62,750.00	-\$3,500.00	5.9%
<b>Revenues Total</b>	<b>-\$59,250.00</b>	<b>-\$495,730.26</b>	<b>-\$59,250.00</b>	<b>-\$376,881.80</b>	<b>-\$62,750.00</b>	<b>-\$3,500.00</b>	<b>5.9%</b>
<b>Roads Total</b>	<b>\$1,182,840.75</b>	<b>\$880,737.95</b>	<b>\$1,365,229.60</b>	<b>\$1,009,203.40</b>	<b>\$1,602,001.32</b>	<b>\$236,771.72</b>	<b>17.3%</b>
<b>Solar Panels</b>							
<b>Expenses</b>							
Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Repairs and Maintenance	\$2,200.00	\$1,383.83	\$2,200.00	\$4,789.95	\$2,200.00	\$0.00	0.0%
Utilities	\$200.00	\$167.42	\$200.00	\$0.00	\$200.00	\$0.00	0.0%
<b>Expenses Total</b>	<b>\$2,400.00</b>	<b>\$1,551.25</b>	<b>\$2,400.00</b>	<b>\$4,789.95</b>	<b>\$2,400.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Reserves</b>							
Transfer to Reserves	\$17,700.00	\$0.00	\$17,700.00	\$0.00	\$17,700.00	\$0.00	0.0%
<b>Reserves Total</b>	<b>\$17,700.00</b>	<b>\$0.00</b>	<b>\$17,700.00</b>	<b>\$0.00</b>	<b>\$17,700.00</b>	<b>\$0.00</b>	<b>0.0%</b>

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## 2023 Operating Budget

	2021 Budget	2021 Actuals	2022 Budget	2022 YTD Actuals*	2023 Budget	Change (\$)	Change (%)
<b>Revenues</b>							
Other Revenues	-\$25,000.00	-\$21,345.30	-\$25,000.00	-\$18,245.25	-\$25,000.00	\$0.00	0.0%
<b>Revenues Total</b>	<b>-\$25,000.00</b>	<b>-\$21,345.30</b>	<b>-\$25,000.00</b>	<b>-\$18,245.25</b>	<b>-\$25,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Solar Panels Total</b>	<b>-\$4,900.00</b>	<b>-\$19,794.05</b>	<b>-\$4,900.00</b>	<b>-\$13,455.30</b>	<b>-\$4,900.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<b>Transportation Services Total</b>	<b>\$1,177,940.75</b>	<b>\$860,943.90</b>	<b>\$1,360,329.60</b>	<b>\$995,748.10</b>	<b>\$1,597,101.32</b>	<b>\$236,771.72</b>	<b>17.4%</b>
<b>Grand Total</b>	<b>\$4,037,352.99</b>	<b>\$3,108,936.93</b>	<b>\$4,627,013.09</b>	<b>\$3,615,447.73</b>	<b>\$4,855,919.86</b>	<b>\$228,906.77</b>	

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# Capital Budget Tables

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Section 4

<b>2023 Capital Projects with Funding Sources</b>	<b>DCs</b>	<b>Grant</b>	<b>Levy</b>	<b>Reserves</b>	<b>Cost Sharing</b>	<b>Total</b>
<b>Fire and Emergency Services</b>						
<b>Consultant Fees</b>						
Master Fire Plan & Community Risk Assessment			\$35,000			\$35,000
<b>Equipment</b>						
Paging Infrastructure Fees			\$25,000			\$25,000
Station 2 Parking Lot Resurfacing - Grading			\$10,000			\$10,000
Fans for the Trucks			\$8,500			\$8,500
Bunker Gear			\$6,000			\$6,000
<b>Fire and Emergency Services Total</b>			<b>\$84,500</b>			<b>\$84,500</b>
<b>General Government</b>						
<b>Bldg Imp</b>						
Municipal Office Front Door Replacement			\$10,000			\$10,000
<b>Consultant Fees</b>						
Development Charge Study	\$30,000					\$30,000
Strategic Plan			\$20,000			\$20,000
Pay Equity Review			\$10,000			\$10,000
<b>General Government Total</b>	<b>\$30,000</b>		<b>\$40,000</b>			<b>\$70,000</b>
<b>Library</b>						
<b>Bldg Imp</b>						
Water Filtration System				\$10,200		\$10,200
Awning				\$10,000		\$10,000
Drywall Repair and Painting				\$5,900		\$5,900
<b>Equipment</b>						
Books and Materials		\$14,000				\$14,000
<b>Library Total</b>		<b>\$14,000</b>		<b>\$26,100</b>		<b>\$40,100</b>
<b>Parks &amp; Recreation</b>						
<b>Bldg Imp</b>						
Compressor Replacement Reserve Contribution (2024 project)			\$20,000			\$20,000
Back Dam Shelter Roof			\$6,500			\$6,500
Water Softener Replacement			\$5,000			\$5,000
Garage Door Replacement			\$5,000			\$5,000
<b>Consultant Fees</b>						
Arena Ad-Hoc Committee Facility Study			\$25,000			\$25,000
<b>Equipment</b>						
New Parks Mower			\$20,000			\$20,000
<b>Parks &amp; Recreation Total</b>			<b>\$81,500</b>			<b>\$81,500</b>
<b>Planning and Development</b>						
<b>Consultant Fees</b>						
Zoning By-Law (with in 3 years of OP) - 50%			\$20,000			\$20,000

<b>2023 Capital Projects with Funding Sources</b>	<b>DCs</b>	<b>Grant</b>	<b>Levy</b>	<b>Reserves</b>	<b>Cost Sharing</b>	<b>Total</b>
<b>Planning and Development Total</b>			<b>\$20,000</b>			<b>\$20,000</b>
<b>Roads</b>						
<b>Brushing</b>						
Webster Rd from Cty Rd 8 to Cty Rd 40			\$17,982			\$17,982
4th line North Dummer from Sawmill to County Rd 6			\$17,614			\$17,614
CamplineRd from County Rd 6 to Henderson Rd			\$11,410			\$11,410
Campline Rd from Henderson to Birchview Rd			\$10,883			\$10,883
Sawmill Rd from 3rd Line Dummer To 4th Line Dummer			\$10,157			\$10,157
4 line Douro from Cty Rd 6 to Hwy 28			\$9,567			\$9,567
Caves Road from Cty Rd 4 to Cooper Rd			\$9,197			\$9,197
McCrakens Landing Rd from Cty Rd 6 to North limit			\$8,186			\$8,186
3rd line Douro from Birchview Rd to South limit			\$7,967			\$7,967
4th line Douro from Hwy 28 to North limit			\$5,552			\$5,552
Henderson Rd from Campline to West limit			\$2,296			\$2,296
Landfill Rd from Cty Rd 6 to Transfer Station			\$1,926			\$1,926
Batten Lane from 4th line to limit			\$1,455			\$1,455
<b>Equipment</b>						
Excavator with Brushhead - (John Deere 190)	\$54,000		\$411,000			\$465,000
Snowblower			\$16,000			\$16,000
<b>Gravel</b>						
Bradfield Rd from 7th line to West 1.2 km			\$54,221			\$54,221
Cedar Cross Rd from 3rd line to Payne line			\$51,166			\$51,166
8th line South Dummer from Webster Rd to North limit			\$49,675			\$49,675
Douro 3rd line North of Cty Rd 4 - Culvert replacement and guardrail install			\$49,265			\$49,265
8th line South Dummer from Webster Rd to Cty Rd 8			\$47,441			\$47,441
Douro 3rd Line from Division to Cty Rd 8	\$41,415					\$41,415
7th line Douro from Cty Rd 4 to North limit			\$38,905			\$38,905
4th Line Dummer from Cooper Rd to Center Dummer	\$24,473					\$24,473
5th line South Dummer from Webster Rd to North limit			\$24,372			\$24,372
7th line Douro from Division Rd to Bradfield Rd			\$23,142			\$23,142
3rd Line Douro from Birchview to South limit	\$19,509					\$19,509
7th Line South Dummer from Cty Rd 8 to North Limit	\$17,666					\$17,666
Simpson Rd from 12th Line to East limit	\$10,969					\$10,969
6th Line South Dummer from Division to Webster - Spot repairs			\$10,000			\$10,000
Center Dummer Rd from 4th line to Cty Rd 40 - Spot Graveling			\$10,000			\$10,000
4th line Douro from Cty Rd 6 to South limit			\$9,860			\$9,860
6th Line South Dummer from Webster to North Limit - Spot repairs	\$5,000					\$5,000
3rd Line South Dummer from Division to North limit	\$4,869					\$4,869
7th Line Dummer from Webster to North Limit			\$2,447			\$2,447

<b>2023 Capital Projects with Funding Sources</b>	<b>DCs</b>	<b>Grant</b>	<b>Levy</b>	<b>Reserves</b>	<b>Cost Sharing</b>	<b>Total</b>
<b>Land Improvements</b>						
Gravel Pit Purchase				\$1,600,000		\$1,600,000
<b>Surface Treatment</b>						
Division Road from Douro 3rd Line to Douro 5th Line - 1/2 OSM			\$133,576		\$133,576	\$267,151
Center Dummer Rd - 1.3km Grandfathered as per Council		\$96,347	\$29,333.66			\$125,681
Douro 7th line Rd from County Rd 4 to Bradfield Rd		\$123,243				\$123,243
4th line Rd South Dummer from Center Dummer to Clifford Rd		\$120,720				\$120,720
Division Rd from County Rd 4 to Burham Line - 1/2 OSM			\$50,933		\$50,933	\$101,867
Sawmill Rd from 3rd Line Dummer To 4th Line Dummer		\$75,700				\$75,700
Caves Rd from County Rd 4 to Cooper Rd			\$18,475			\$18,475
<b>Roads Total</b>	<b>\$177,901</b>	<b>\$416,010</b>	<b>\$1,144,002</b>	<b>\$1,600,000</b>	<b>\$184,509</b>	<b>\$3,522,421</b>
<b>Total</b>	<b>\$207,901</b>	<b>\$430,010</b>	<b>\$1,370,002</b>	<b>\$1,626,100</b>	<b>\$184,509</b>	<b>\$3,818,521</b>