

# 1. Budget Summary by Revenue and Expense

## 2023 Tax Supported Operating Budget

<b>Corporate Summary – Revenue vs. Expense</b>				
<b>Detail Budget</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Budget 2023</b>	<b>Change from 2022 Budget</b>
<b>Revenue</b>				
<b>Tax Revenues</b>				
Taxation	(122,243,507)	(130,162,697)	(136,722,361)	(6,559,664)
School Board Taxation	(24,774,324)	(26,905,000)	(26,905,000)	-
School Board Payments	24,774,324	26,905,000	26,905,000	-
<b>Grants</b>				
Federal Grants	(10,226,881)	(5,450,671)	(5,573,879)	(123,208)
Provincial Grants	(61,711,577)	(58,551,107)	(65,034,483)	(6,483,376)
Recovery-Other Municipalities	(1,484,770)	(1,747,402)	(1,930,091)	(182,689)
<b>Other Revenues</b>				
Interest Income	(591,961)	(543,000)	(3,647,647)	(3,104,647)
Penalties & Interest on Taxes	(1,641,023)	(1,275,000)	(1,750,000)	(475,000)
Restricted Amounts Earned	(6,867,936)	(6,337,926)	(3,340,095)	2,997,831
Donations & Other Revenue	(1,503,050)	(734,923)	(1,450,611)	(715,688)
<b>User Charges, Licenses &amp; Fines</b>				
Admission/Tickets/Fares	(107,558)	(106,250)	(138,450)	(32,200)
Registration Fees	(291,110)	(847,700)	(844,000)	3,700
Service Fees	(1,408,914)	(1,101,105)	(1,259,355)	(158,250)
Finance Services	(405,149)	(427,500)	(427,500)	-
Police Services Fees	(51,854)	(37,800)	(40,350)	(2,550)
Parks & Rec Rental Fees	(1,616,512)	(2,169,990)	(2,171,540)	(1,550)
Facilities Rental & Leases	(579,779)	(755,296)	(681,735)	73,561
Manor Residents Revenue	(3,386,321)	(3,840,622)	(3,954,925)	(114,303)

## Corporate Summary – Revenue vs. Expense

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Waste Management User Fees	(3,441,193)	(2,874,700)	(2,884,600)	(9,900)
Water User Fees	(64,442)	(190,000)	(190,000)	-
Licenses	(110,834)	(159,440)	(117,500)	41,940
Permits	(3,252,426)	(2,045,000)	(2,041,600)	3,400
Fines	(62,711)	(69,000)	(71,500)	(2,500)
POA Fines	(1,134,929)	(1,930,000)	(1,930,000)	-
Sales	(860,255)	(567,406)	(665,906)	(98,500)
Cemetery Sales	(151,267)	(111,125)	(120,000)	(8,875)
Advertising Sales	(18,237)	(17,750)	(16,450)	1,300
Other Recoveries	(2,109,300)	(720,113)	(746,824)	(26,711)
<b>Prior Years (Surplus) Deficit</b>	(4,516,720)	-	-	-
<b>Total Revenue</b>	<b>(229,840,215)</b>	<b>(222,773,523)</b>	<b>(237,751,402)</b>	<b>(14,977,879)</b>
<b>Expenses</b>				
<b>Salaries, Wages and Benefits</b>				
Salaries and Wages	62,145,424	68,000,460	73,082,430	5,081,970
Employer Paid Benefits	18,187,676	19,239,923	21,080,132	1,840,209
<b>Materials, Supplies &amp; Services</b>				
Staff/Board Training & Expense	690,477	1,211,736	1,290,979	79,243
Corporate Training	54,555	172,000	275,000	103,000
Council Expenses	18,962	60,000	50,000	(10,000)
Telephone & Office Services	690,914	798,510	805,294	6,784
Postage, Printing, Office Supplies	1,007,540	1,293,979	1,407,758	113,779
Operating Materials & Supplies	2,249,534	2,335,776	2,583,830	248,054
Advertising	498,913	576,060	589,113	13,053
Utilities & Fuels	3,383,924	4,165,932	3,926,370	(239,562)
Vehicle & Equipment Fuel	2,106,960	2,048,939	3,461,989	1,413,050

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Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Material & Equipment Charges	4,763,423	5,090,433	4,670,718	(419,715)
Protection Materials	475,548	674,123	716,584	42,461
Capital Out of Operations	413,099	225,286	235,490	10,204
<b>Contracted Services</b>				-
Professional Fees	4,385,722	3,629,698	3,899,613	269,915
Technology Contracted Services	2,058,786	2,525,093	2,847,972	322,879
General Contracted Services	9,344,225	12,425,480	11,908,293	(517,187)
Equipment Maintenance	608,044	704,915	764,798	59,883
PW Contracted Services	1,332,460	1,700,070	1,770,180	70,110
Environmental Contract Services	5,860,752	5,791,597	6,274,562	482,965
Protection Contracted Services	166,243	223,184	224,876	1,692
Community Services Contract	-	379,000	354,500	(24,500)
Building Maintenance	964,669	1,199,747	1,212,191	12,444
Grounds Maintenance Contracted Services	722,981	872,158	1,047,466	175,308
Cemetery Grounds Contracted	6,331	7,725	7,725	-
<b>Rents &amp; Insurance Expenses</b>				-
Land And Building Rental	906,537	844,672	870,066	25,394
Equipment Rental	173,106	136,474	130,737	(5,737)
Insurance	3,147,515	2,948,074	3,309,084	361,010
<b>Interest on Long Term Debt</b>				-
Debenture Interest	1,796,600	1,731,003	1,532,282	(198,721)
<b>Debt, Lease &amp; Financial</b>				-
Debenture Principal	7,555,755	7,854,159	7,364,455	(489,704)
Financial Charges	134,016	186,539	197,685	11,146
Tax Adjustments	538,317	1,208,300	1,237,600	29,300
<b>Transfer to External Clients</b>				

## Corporate Summary – Revenue vs. Expense

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Transfer to Agencies	43,818,806	46,692,706	48,662,520	1,969,814
MPAC Fees	1,372,429	1,384,500	1,384,500	-
<b>Interfunctional Adjustments</b>				-
Interfunctional Adjustments	1,937,248	(124,137)	(69,082)	55,055
Municipal Taxes	185,619	215,146	204,361	(10,785)
Transfers to Reserves	39,084,389	24,344,263	28,439,331	4,095,068
<b>Total Expenses</b>	<b>222,787,497</b>	<b>222,773,523</b>	<b>237,751,402</b>	<b>14,977,879</b>
<b>Tax Support Required</b>	<b>(7,052,718)</b>	-	-	-