



2024 Operating Budget



Operating Budget Summary

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
ALL DEPARTMENTS**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	23,943,790	23,912,500	26,083,610	2,171,110
Revenues / Recoveries	(8,247,681)	(6,321,000)	(6,791,600)	(470,600)
PIL's & Supplementary	(421,590)	(325,000)	(325,000)	-
Tax Revenue	(17,266,493)	(17,266,500)	(17,554,850)	(288,350)
Net Operating Budget		-	1,412,160	1,412,160

Budget Summary

Tax and Related Revenues

Increase in the estimated assessment growth (288,350)

Staffing Costs

Full time salary / wage rate increase	117,510	
Part time wage rate increase	149,650	
Progression	45,680	
Annualized 2023 positions	49,500	
New positions for 2023	20,000	
Statutory payroll costs / benefit premiums	176,420	558,760

Transfers to Reserves

3% Roads Levy Reserve	526,640	
0.5% levy directed to Building and Facilities Reserve	87,780	
0.5% levy directed to Vehicle & Equipment Reserve	87,780	702,200

Other Department Expenses and Revenues

Mayor and Council	7,700	
CAO and HR	9,300	
Corporate Services	84,100	
Finance	(175,000)	
Fire and Emergency Services	61,300	
Public Works and Infrastructure Services	209,000	
Community Services	133,600	
Development Services	97,300	
Library	12,250	439,550

Net Increase in 2024 Operating Budget

1,412,160

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
BY DEPARTMENT**

	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Mayor & Council	347,600	369,400	21,800	6.27%	15,800	4,500			1,500	369,400
Office of the CAO	790,900	846,100	55,200	6.98%	52,200	3,000				846,100
Corporate Services	1,246,800	1,387,500	140,700	11.28%	48,900	17,500	16,100	(2,500)	60,700	1,387,500
Finance	216,700	68,500	(148,200)	(68.39%)	(166,600)	500			17,900	68,500
Fire & Emergency Services	2,029,300	2,116,500	87,200	4.30%	51,400	35,300	(3,000)		3,500	2,116,500
Public Works & Infrastructure Services	8,913,200	9,930,510	1,017,310	11.41%	312,910		(600)		705,000	9,930,510
Community Services	2,268,600	2,531,300	262,700	11.58%	243,000	10,100	(10,700)		20,300	2,531,300
Development Services	1,039,900	1,252,000	212,100	20.40%	126,200	108,900	(1,800)	(43,700)	22,500	1,252,000
Library	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Township of Scugog	17,591,500	19,292,010	1,700,510	9.67%	715,510	199,800		(46,200)	831,400	19,292,010

PIL's and Supplementary	<u>(325,000)</u>
Total to be raised from Taxes	18,967,010

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll	10,684,600	11,203,910	519,310	4.86%	519,310					11,203,910
Materials, Supplies and Services	5,864,800	6,402,500	537,700	9.17%	297,500	81,400	(7,000)	75,500	90,300	6,402,500
Contracted Services	731,400	944,800	213,400	29.18%	76,500	89,900	7,000	40,000		944,800
Interest, Rent and Financial Expenses Amortization	505,600	518,900	13,300	2.63%	8,300				5,000	518,900
Transfers to Other entities	835,100	901,300	66,200	7.93%	30,700	35,500				901,300
Other Expenses	342,000	351,000	9,000	2.63%	(8,000)	15,500			1,500	351,000
Transfers to Reserve	4,949,000	5,761,200	812,200	16.41%	65,000				747,200	5,761,200
Total Expenditures (less Payroll)	13,227,900	14,879,700	1,651,800	12.49%	470,000	222,300		115,500	844,000	14,879,700
Total Expenditures	23,912,500	26,083,610	2,171,110	9.08%	989,310	222,300		115,500	844,000	26,083,610
Revenues	(1,519,700)	(1,832,200)	(312,500)	20.56%	(261,500)	(6,000)			(45,000)	(1,832,200)
Grants / Government Transfers	(1,492,100)	(1,395,600)	96,500	(6.47%)	96,500					(1,395,600)
User charges, licenses and fines	(3,060,100)	(3,279,300)	(219,200)	7.16%	(108,800)	(6,500)		(102,500)	(1,400)	(3,279,300)
Transfers from Reserve	(249,100)	(284,500)	(35,400)	14.21%		(10,000)		(59,200)	33,800	(284,500)
Total Revenues	(6,321,000)	(6,791,600)	(470,600)	7.45%	(273,800)	(22,500)		(161,700)	(12,600)	(6,791,600)
Grand Total	17,591,500	19,292,010	1,700,510	9.67%	715,510	199,800		(46,200)	831,400	19,292,010

PIL's and Supplementary	(325,000)
Total to be raised from Taxes	18,967,010

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll										
Salaries & Wages	8,478,500	8,821,390	342,890	4.04%	342,890					8,821,390
Benefits	2,206,100	2,382,520	176,420	8.00%	176,420					2,382,520
Total Payroll	10,684,600	11,203,910	519,310	4.86%	519,310					11,203,910
Materials, Supplies and Services										
Materials and Supplies	376,600	408,600	32,000	8.50%	28,300	7,000	(3,300)			408,600
Professional Fees	579,100	750,100	171,000	29.53%	24,400	37,700	1,800	75,500	31,600	750,100
Repairs and Maintenance	3,000,700	3,243,500	242,800	8.09%	240,900	9,400	(5,500)		(2,000)	3,243,500
Information Technology	664,500	761,200	96,700	14.55%	8,700	27,300			60,700	761,200
Building Maintenance	15,300	15,300								15,300
Vehicles	481,100	464,500	(16,600)	(3.45%)	(16,600)					464,500
Utilities	747,500	759,300	11,800	1.58%	11,800					759,300
Total Materials, Supplies and Services	5,864,800	6,402,500	537,700	9.17%	297,500	81,400	(7,000)	75,500	90,300	6,402,500
Contracted Services										
Contracted Services	185,200	248,200	63,000	34.02%	23,000			40,000		248,200
Contracted Maint	183,500	209,400	25,900	14.11%	14,900	4,000	7,000			209,400
Contracted Instructor	53,500	93,500	40,000	74.77%	40,000					93,500
Contract Animal shared costs	201,700	287,100	85,400	42.34%		85,400				287,100
Waste Disposal	17,600	18,100	500	2.84%	500					18,100
Security	6,800	7,100	300	4.41%	(200)	500				7,100
Caretaking	43,100	41,400	(1,700)	(3.94%)	(1,700)					41,400
Environmental Reporting	40,000	40,000								40,000
Total Contracted Services	731,400	944,800	213,400	29.18%	76,500	89,900	7,000	40,000		944,800
Interest, Rent and Financial Expenses										
Interest	48,200	45,400	(2,800)	(5.81%)	(2,800)					45,400
Financial Expenses	49,400	53,800	4,400	8.91%	4,400					53,800
Rent	37,800	37,800								37,800
Insurance	370,200	381,900	11,700	3.16%	6,700				5,000	381,900
Total Interest, Rent and Financial Expenses	505,600	518,900	13,300	2.63%	8,300				5,000	518,900
Transfers to Other entities										
Grants to Others - Internal	773,100	823,800	50,700	6.56%	30,700	20,000				823,800
Grants to Others - External	62,000	77,500	15,500	25.00%		15,500				77,500
Total Transfers to Other entities	835,100	901,300	66,200	7.93%	30,700	35,500				901,300

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Other Expenses										
Expenses General	108,700	114,000	5,300	4.88%	(10,700)	14,500			1,500	114,000
Expense Greenbank Airways										
Expense Emergency Planning	5,000	5,000								5,000
Expense Programming	1,800	1,800								1,800
Expense Exhibit	7,000	7,000								7,000
Expense Archives/Conserv	2,000	3,000	1,000	50.00%		1,000				3,000
Minutes of Settlement	85,000	85,000								85,000
Debenture Principal	132,500	135,200	2,700	2.04%	2,700					135,200
Requisitons-Levy										
Total Other Expenses	342,000	351,000	9,000	2.63%	(8,000)	15,500			1,500	351,000
Transfers to Reserve										
Trf to MP Reserve	1,159,700	1,269,700	110,000	9.49%	65,000				45,000	1,269,700
Trf to INS Reserve										
Trf to ENV Reserve	50,000	50,000								50,000
Trf to ELE Reserve	30,000	30,000								30,000
Trf to DepFor Reserve										
Trf to RDS R/F	3,653,300	4,355,500	702,200	19.22%					702,200	4,355,500
Trf to FAC R/F										
Trf to VEH R/F										
Trf to MFAC R/F	56,000	56,000								56,000
Trf to HYD R/F										
Total Transfers to Reserve	4,949,000	5,761,200	812,200	16.41%	65,000				747,200	5,761,200
Total Expenditures (less Payroll)	13,227,900	14,879,700	1,651,800	12.49%	470,000	222,300		115,500	844,000	14,879,700
Total Expenditures	23,912,500	26,083,610	2,171,110	9.08%	989,310	222,300		115,500	844,000	26,083,610
Revenues										
OLG Revenue	(975,000)	(1,040,000)	(65,000)	6.67%	(65,000)					(1,040,000)
Bank/Investment Interest	(325,000)	(500,000)	(175,000)	53.85%	(175,000)					(500,000)
Donations	(9,900)	(9,900)								(9,900)
Sponsorship		(12,600)	(12,600)		(6,600)	(6,000)				(12,600)
Misc Revenue	(46,800)	(46,800)								(46,800)
Services For Others	(1,000)	(1,000)								(1,000)
HST Rebate Payroll										
Revenue General	(42,800)	(55,400)	(12,600)	29.44%	(12,600)					(55,400)
Surcharge										
Contr fr Others	(4,000)	(4,000)								(4,000)
Cost Recovery										
Cost Recovery Capital Projects	(115,200)	(117,500)	(2,300)	2.00%	(2,300)					(117,500)
Tangible Capital Assets		(45,000)	(45,000)						(45,000)	(45,000)
Total Revenues	(1,519,700)	(1,832,200)	(312,500)	20.56%	(261,500)	(6,000)			(45,000)	(1,832,200)

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
BY CATEGORY**

	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Grants / Government Transfers										
Canada Grants	(177,700)	(58,300)	119,400	(67.19%)	119,400					(58,300)
Ontario Grants	(1,306,000)	(1,328,900)	(22,900)	1.75%	(22,900)					(1,328,900)
Municipal and Other Grants	(8,400)	(8,400)								(8,400)
Total Grants / Government Transfers	(1,492,100)	(1,395,600)	96,500	(6.47%)	96,500					(1,395,600)
User charges, licenses and fines										
User Charges	(809,700)	(884,700)	(75,000)	9.26%	(73,600)				(1,400)	(884,700)
Licenses & permits	(718,600)	(833,700)	(115,100)	16.02%	(6,100)	(6,500)		(102,500)		(833,700)
Fines & penalties	(637,500)	(673,200)	(35,700)	5.60%	(35,700)					(673,200)
Rent	(894,300)	(887,700)	6,600	(0.74%)	6,600					(887,700)
Total User charges, licenses and fines	(3,060,100)	(3,279,300)	(219,200)	7.16%	(108,800)	(6,500)		(102,500)	(1,400)	(3,279,300)
Transfers from Reserve										
Trf fr MP Res	(86,300)	(52,500)	33,800	(39.17%)					33,800	(52,500)
Trf fr INS Res		(10,000)	(10,000)			(10,000)				(10,000)
Trf fr BLDG R/F	(162,800)	(222,000)	(59,200)	36.36%				(59,200)		(222,000)
Total Transfers from Reserve	(249,100)	(284,500)	(35,400)	14.21%		(10,000)		(59,200)	33,800	(284,500)
Total Revenues	(6,321,000)	(6,791,600)	(470,600)	7.45%	(273,800)	(22,500)		(161,700)	(12,600)	(6,791,600)
Grand Total	17,591,500	19,292,010	1,700,510	9.67%	715,510	199,800		(46,200)	831,400	19,292,010

PIL's and Supplementary	(325,000)
Total to be raised from Taxes	18,967,010

Mayor & Council

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
MAYOR & COUNCIL**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	328,142	347,600	369,400	21,800
Revenues / Recoveries	-	-	-	-
Net Operating Budget	328,142	347,600	369,400	21,800

Budget Summary

Staffing Costs

Full time salary / wage rate increase	3,700	
Statutory payroll costs / benefit premiums	10,400	
	14,100	14,100

Other Expenditures / Revenues

Increase in general expenses for meetings and promotional items	5,000	
Increase in Mayor's Levee expenses	1,500	
Increase in conference & seminar registration	1,500	
Increase in legal fees	1,000	
Increase in internal allocation for insurance	100	
Decrease in telecommunications equipment	(1,000)	
Decrease in memberships & subscriptions based on prior year actuals	(400)	
	7,700	7,700

Net Increase in Mayor & Council 2024 Operating Budget

21,800

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - MAYOR & COUNCIL**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	243,821	245,300	249,000	3,700	1.51%	3,700					249,000
Benefits	61,528	69,500	79,900	10,400	14.96%	10,400					79,900
Total Payroll	305,349	314,800	328,900	14,100	4.48%	14,100					328,900
Materials, Supplies and Services											
Professional Fees	15,681	20,100	22,200	2,100	10.45%	2,100					22,200
Information Technology	1,527	6,000	5,000	(1,000)	(16.67%)	(1,000)					5,000
Vehicles	1,192	2,500	2,500								2,500
Total Materials, Supplies and Services	18,400	28,600	29,700	1,100	3.85%	1,100					29,700
Interest, Rent and Financial Expenses											
Insurance	1,280	1,200	1,300	100	8.33%	100					1,300
Total Interest, Rent and Financial Expenses	1,280	1,200	1,300	100	8.33%	100					1,300
Other Expenses											
Expenses General	3,059	3,000	9,500	6,500	216.67%	500	4,500			1,500	9,500
Total Other Expenses	3,059	3,000	9,500	6,500	216.67%	500	4,500			1,500	9,500
Total Expenditures (less Payroll)	22,739	32,800	40,500	7,700	23.48%	1,700	4,500			1,500	40,500
Total Expenditures	328,088	347,600	369,400	21,800	6.27%	15,800	4,500			1,500	369,400
User charges, licenses and fines											
User Charges											
Total User charges, licenses and fines											
Total Revenues											
Grand Total	328,088	347,600	369,400	21,800	6.27%	15,800	4,500			1,500	369,400

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - MAYOR & COUNCIL**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Mayor & Council											
MAYOR & COUNCIL											
Payroll	305,349	314,800	328,900	14,100	4.48%	14,100					328,900
Materials, Supplies and Services	18,400	28,600	29,700	1,100	3.85%	1,100					29,700
Interest, Rent and Financial Expenses	1,280	1,200	1,300	100	8.33%	100					1,300
Other Expenses	2,816	3,000	8,000	5,000	166.67%	500	4,500				8,000
Total Expenditures (less Payroll)	22,496	32,800	39,000	6,200	18.90%	1,700	4,500				39,000
Total Expenditures	327,845	347,600	367,900	20,300	5.84%	15,800	4,500				367,900
Total Revenues											
Total MAYOR & COUNCIL	327,845	347,600	367,900	20,300	5.84%	15,800	4,500				367,900
SPECIAL EVENTS											
Other Expenses	243		1,500	1,500						1,500	1,500
Total Expenditures (less Payroll)	243		1,500	1,500						1,500	1,500
Total Expenditures	243		1,500	1,500						1,500	1,500
User charges, licenses and fines											
Total Revenues											
Total SPECIAL EVENTS	243		1,500	1,500						1,500	1,500
Total Mayor & Council	328,088	347,600	369,400	21,800	6.27%	15,800	4,500			1,500	369,400

Office of the
CAO & Human
Resources

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
OFFICE OF THE CAO & HUMAN RESOURCES**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	753,178	790,900	846,100	55,200
Revenues / Recoveries	(18,810)	-		-
Net Operating Budget	734,368	790,900	846,100	55,200

Budget Summary

Staffing Costs

Full time salary / wage rate increase	5,600	
Part time wage rate increase	1,400	
Progressions (full time and part time)	9,200	
Statutory payroll costs / benefit premiums	29,700	
	45,900	

Other Expenditures / Revenues

Increase in advertising to reflect prior year actuals	3,000	
Increase in employee events	2,100	
Increase in training	1,000	
Increase in travel & mileage to reflect prior year actuals	200	
Increase in grants to others for doctor recruitment	3,000	
	9,300	

Net Increase in Office of the CAO & HR 2024 Operating Budget	55,200
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**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - OFFICE OF THE CAO AND HUMAN RESOURCES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	454,832	440,900	457,100	16,200	3.67%	16,200					457,100
Benefits	94,122	106,000	135,700	29,700	28.02%	29,700					135,700
Total Payroll	548,954	546,900	592,800	45,900	8.39%	45,900					592,800
Materials, Supplies and Services											
Materials and Supplies	11,411	19,500	19,500								19,500
Professional Fees	75,489	112,900	119,000	6,100	5.40%	6,100					119,000
Vehicles	931	400	600	200	50.00%	200					600
Total Materials, Supplies and Services	87,831	132,800	139,100	6,300	4.74%	6,300					139,100
Contracted Services											
Contracted Services	5,304	5,500	5,500								5,500
Total Contracted Services	5,304	5,500	5,500								5,500
Transfers to Other entities											
Grants to Others - External	10,500	4,000	7,000	3,000	75.00%		3,000				7,000
Total Transfers to Other entities	10,500	4,000	7,000	3,000	75.00%		3,000				7,000
Other Expenses											
Expenses General	954	1,000	1,000								1,000
Total Other Expenses	954	1,000	1,000								1,000
Transfers to Reserve											
Trf to MP Reserve	44,700	44,700	44,700								44,700
Trf to MFAC R/F	56,000	56,000	56,000								56,000
Total Transfers to Reserve	100,700	100,700	100,700								100,700
Total Expenditures (less Payroll)	205,289	244,000	253,300	9,300	3.81%	6,300	3,000				253,300
Total Expenditures	754,243	790,900	846,100	55,200	6.98%	52,200	3,000				846,100
Grants / Government Transfers											
Ontario Grants	(18,810)										
Total Grants / Government Transfers	(18,810)										
Total Revenues	(18,810)										
Grand Total	735,433	790,900	846,100	55,200	6.98%	52,200	3,000				846,100

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - OFFICE OF THE CAO AND HUMAN RESOURCES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Office of the CAO and Human Resources											
OFFICE OF THE CAO											
Payroll	548,954	546,900	592,800	45,900	8.39%	45,900					592,800
Materials, Supplies and Services	87,831	132,800	139,100	6,300	4.74%	6,300					139,100
Contracted Services	5,304	5,500	5,500								5,500
Transfers to Other entities	10,500	4,000	7,000	3,000	75.00%		3,000				7,000
Other Expenses	954	1,000	1,000								1,000
Transfers to Reserve	100,700	100,700	100,700								100,700
Total Expenditures (less Payroll)	205,289	244,000	253,300	9,300	3.81%	6,300	3,000				253,300
Total Expenditures	754,243	790,900	846,100	55,200	6.98%	52,200	3,000				846,100
Total Revenues											
Total OFFICE OF THE CAO	754,243	790,900	846,100	55,200	6.98%	52,200	3,000				846,100
HUMAN RESOURCES											
Total Expenditures (less Payroll)											
Total Expenditures											
Grants / Government Transfers	(18,810)										
Total Revenues	(18,810)										
Total HUMAN RESOURCES	(18,810)										
Total CAO	735,433	790,900	846,100	55,200	6.98%	52,200	3,000				846,100

Corporate Services

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
CORPORATE SERVICES**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	1,871,727	1,790,600	1,977,300	186,700
Revenues / Recoveries	(586,359)	(543,800)	(589,800)	(46,000)
Net Operating Budget	1,285,368	1,246,800	1,387,500	140,700

Budget Summary

Staffing Costs

Full time salary / wage rate increase	9,350	
Part time wage rate increase	4,700	
Progressions	11,450	
Statutory payroll costs / benefit premiums	15,000	
	40,500	

Budget Neutral Expenditures / Revenues

Transfer of building security from PWIS & Community Services	3,100	
Transfer of telecommunications from various departments	13,000	
	16,100	

Information Technology

Increase in software subscriptions due to new programs (ex. CityWide)	46,400	
Increase in software license costs	11,800	
Increase in printer services to reflect prior year actuals	2,400	
Increase in phone supplies	1,700	
Increase in internet & web expenses due to change in provider	1,000	
Increase in telecommunications	600	
Decrease in security	(200)	
	63,700	

Other Expenditures / Revenues

Increase in Grants to Others - Scugog Council of the Arts	10,000	
Increase in maintenance contracts & licenses to reflect prior year actuals	5,300	
Decrease in insurance	(1,500)	
Increase in mileage to reflect prior year actuals and updated prescribed rates	2,000	
Increase in Licenses and FOI requests revenue	(3,600)	
Increase in OMPF funding	(8,200)	
Decrease in Canada Summer Jobs grant	10,800	
Decrease in Heritage Committee request	(2,400)	
Increase in Tourism Advisory Committee request	3,000	
Increase in Environmental and Climate Change Advisory Committee request	500	
Increase in Economic Development Advisory Committee request	4,500	
	20,400	

Net Increase in Corporate Services 2024 Operating Budget

140,700

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	707,634	629,300	654,800	25,500	4.05%	25,500					654,800
Benefits	190,623	190,300	205,300	15,000	7.88%	15,000					205,300
Total Payroll	898,257	819,600	860,100	40,500	4.94%	40,500					860,100
Materials, Supplies and Services											
Materials and Supplies	30,671	51,300	56,900	5,600	10.92%	(1,900)	7,500				56,900
Professional Fees	49,500	92,600	92,600								92,600
Information Technology	325,228	409,300	486,200	76,900	18.79%	3,200		13,000		60,700	486,200
Vehicles	6,118	3,000	5,000	2,000	66.67%	2,000					5,000
Total Materials, Supplies and Services	411,517	556,200	640,700	84,500	15.19%	3,300	7,500	13,000		60,700	640,700
Contracted Services											
Contracted Services	8,955										
Contracted Maint	5,069	800	6,100	5,300	662.50%	5,300					6,100
Security	1,481	4,200	7,100	2,900	69.05%	(200)		3,100			7,100
Total Contracted Services	15,505	5,000	13,200	8,200	164.00%	5,100		3,100			13,200
Interest, Rent and Financial Expenses											
Interest	11,806	11,800	11,800								11,800
Rent	18,385	17,500	17,500								17,500
Insurance	101,979	106,500	105,000	(1,500)	(1.41%)	(1,500)					105,000
Total Interest, Rent and Financial Expenses	132,170	135,800	134,300	(1,500)	(1.10%)	(1,500)					134,300
Transfers to Other entities											
Grants to Others - Internal	14,387	9,000	9,000								9,000
Grants to Others - External	58,000	58,000	68,000	10,000	17.24%		10,000				68,000
Total Transfers to Other entities	72,387	67,000	77,000	10,000	14.93%		10,000				77,000
Other Expenses											
Expenses General	4,179	10,000	10,000								10,000
Debenture Principal	27,533	27,000	27,000								27,000
Total Other Expenses	31,712	37,000	37,000								37,000
Transfers to Reserve											
Trf to MP Reserve	140,000	140,000	185,000	45,000	32.14%					45,000	185,000
Trf to ELE Reserve	30,000	30,000	30,000								30,000
Total Transfers to Reserve	170,000	170,000	215,000	45,000	26.47%					45,000	215,000
Total Expenditures (less Payroll)	833,291	971,000	1,117,200	146,200	15.06%	6,900	17,500	16,100		105,700	1,117,200
Total Expenditures	1,731,548	1,790,600	1,977,300	186,700	10.43%	47,400	17,500	16,100		105,700	1,977,300
Revenues											
Misc Revenue	(5,476)	(7,000)	(7,000)								(7,000)
Cost Recovery Capital Projects	(96,782)										
Tangible Capital Assets			(45,000)	(45,000)	#DIV/0!					(45,000)	(45,000)
Total Revenues	(102,258)	(7,000)	(52,000)	(45,000)	642.86%					(45,000)	(52,000)
Grants / Government Transfers											
Canada Grants	(2,170)	(13,000)	(2,200)	10,800	(83.08%)	10,800					(2,200)
Ontario Grants	(454,572)	(452,100)	(460,300)	(8,200)	1.81%	(8,200)					(460,300)
Total Grants / Government Transfers	(456,742)	(465,100)	(462,500)	2,600	(0.56%)	2,600					(462,500)
User charges, licenses and fines											
User Charges	(1,542)	(400)	(600)	(200)	50.00%	(200)					(600)
Licenses & permits	(13,375)	(18,800)	(22,200)	(3,400)	18.09%	(900)			(2,500)		(22,200)
Total User charges, licenses and fines	(14,917)	(19,200)	(22,800)	(3,600)	18.75%	(1,100)			(2,500)		(22,800)

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Transfers from Reserve											
Trf fr MP Res	(12,500)	(52,500)	(52,500)								(52,500)
Total Transfers from Reserve	(12,500)	(52,500)	(52,500)								(52,500)
Total Revenues	(586,417)	(543,800)	(589,800)	(46,000)	8.46%	1,500			(2,500)	(45,000)	(589,800)
Grand Total	1,145,131	1,246,800	1,387,500	140,700	11.28%	48,900	17,500	16,100	(2,500)	60,700	1,387,500

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - CORPORATE SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Corporate Services											
CORPORATE SERVICES											
Payroll	898,257	819,600	860,100	40,500	4.94%	40,500					860,100
Materials, Supplies and Services	80,150	198,000	127,000	(71,000)	(35.86%)	2,000		(73,000)			127,000
Contracted Services	14,024	800	6,100	5,300	662.50%	5,300					6,100
Interest, Rent and Financial Expenses	132,170	135,800	134,300	(1,500)	(1.10%)	(1,500)					134,300
Transfers to Other entities	50,000	50,000	60,000	10,000	20.00%		10,000				60,000
Other Expenses	29,092	34,500	34,500								34,500
Transfers to Reserve	140,000	140,000	185,000	45,000	32.14%					45,000	185,000
Total Expenditures (less Payroll)	445,436	559,100	546,900	(12,200)	(2.18%)	5,800	10,000	(73,000)		45,000	546,900
Total Expenditures	1,343,693	1,378,700	1,407,000	28,300	2.05%	46,300	10,000	(73,000)		45,000	1,407,000
Revenues	(102,258)	(7,000)	(52,000)	(45,000)	642.86%					(45,000)	(52,000)
Grants / Government Transfers	(456,742)	(465,100)	(462,500)	2,600	(0.56%)	2,600					(462,500)
User charges, licenses and fines	(14,917)	(19,200)	(22,800)	(3,600)	18.75%	(1,100)			(2,500)		(22,800)
Transfers from Reserve	(12,500)	(52,500)	(52,500)								(52,500)
Total Revenues	(586,417)	(543,800)	(589,800)	(46,000)	8.46%	1,500			(2,500)	(45,000)	(589,800)
Total CORPORATE SERVICES	757,276	834,900	817,200	(17,700)	(2.12%)	47,800	10,000	(73,000)	(2,500)		817,200
SPECIAL EVENTS											
Other Expenses	2,620	2,500	2,500								2,500
Transfers to Reserve	30,000	30,000	30,000								30,000
Total Expenditures (less Payroll)	32,620	32,500	32,500								32,500
Total Expenditures	32,620	32,500	32,500								32,500
Total Revenues											
Total SPECIAL EVENTS	32,620	32,500	32,500								32,500
CORPORATE SERVICES IT											
Materials, Supplies and Services	329,302	340,800	490,700	149,900	43.98%	3,200		86,000		60,700	490,700
Contracted Services	1,481	4,200	7,100	2,900	69.05%	(200)		3,100			7,100
Total Expenditures (less Payroll)	330,783	345,000	497,800	152,800	44.29%	3,000		89,100		60,700	497,800
Total Expenditures	330,783	345,000	497,800	152,800	44.29%	3,000		89,100		60,700	497,800
Total Revenues											
Total CORPORATE SERVICE IT	330,783	345,000	497,800	152,800	44.29%	3,000		89,100		60,700	497,800
CORPORATE SERVICE COMMITTEES											
Materials, Supplies and Services	2,065	17,400	23,000	5,600	32.18%	(1,900)	7,500				23,000
Transfers to Other entities	8,000	8,000	8,000								8,000
Total Expenditures (less Payroll)	10,065	25,400	31,000	5,600	22.05%	(1,900)	7,500				31,000
Total Expenditures	10,065	25,400	31,000	5,600	22.05%	(1,900)	7,500				31,000
Total Revenues											
Total CORPORATE SERVICE COMMITTEES	10,065	25,400	31,000	5,600	22.05%	(1,900)	7,500				31,000
BIA											
Transfers to Other entities	14,387	9,000	9,000								9,000
Total Expenditures (less Payroll)	14,387	9,000	9,000								9,000
Total Expenditures	14,387	9,000	9,000								9,000
Total Revenues											
Total BIA	14,387	9,000	9,000								9,000
Total Corporate Services	1,145,131	1,246,800	1,387,500	140,700	11.28%	48,900	17,500	16,100	(2,500)	60,700	1,387,500

Finance

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
FINANCE**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	2,236,657	2,218,600	2,345,900	127,300
Revenues / Recoveries	(2,766,768)	(2,001,900)	(2,277,400)	(275,500)
Net Operating Budget	(530,111)	216,700	68,500	(148,200)

Budget Summary

Staffing Costs

Full time salary / wage rate increase	11,200	
Part time wage rate increase	400	
Statutory payroll costs / benefit premiums	15,200	
	<hr/>	26,800

Other Expenditures / Revenues

Increase in audit fees for IT requirements	13,500	
Increase in consulting fees due to Asset Retirement Obligations standards	10,000	
Increase in training for professional development	6,500	
Increase in bank and service charges based on prior year actuals	4,400	
Removal of reserve transfer for one time purchase	2,500	
Increase in tax arreas notice revenue based on prior year actuals	(4,300)	
Increase in tax sale administration fees based on updated fees	(3,000)	
Increase in interest and penalties revenue	(30,000)	
Increase in investment interest due to rate adjustments	(175,000)	
Miscellaneous expenditures and revenues	400	
	<hr/>	(175,000)

Net Decrease in Finance 2024 Operating Budget **(148,200)**

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - FINANCE**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	700,899	747,000	758,600	11,600	1.55%	11,600					758,600
Benefits	215,469	229,800	245,000	15,200	6.61%	15,200					245,000
Total Payroll	916,368	976,800	1,003,600	26,800	2.74%	26,800					1,003,600
Materials, Supplies and Services											
Materials and Supplies	48,202	46,000	46,000								46,000
Professional Fees	81,602	87,900	118,700	30,800	35.04%	13,500	500			16,800	118,700
Vehicles	552	500	600	100	20.00%	100					600
Total Materials, Supplies and Services	130,356	134,400	165,300	30,900	22.99%	13,600	500			16,800	165,300
Contracted Services											
Contracted Maint											
Total Contracted Services											
Interest, Rent and Financial Expenses											
Financial Expenses	41,829	46,400	50,800	4,400	9.48%	4,400					50,800
Total Interest, Rent and Financial Expenses	41,829	46,400	50,800	4,400	9.48%	4,400					50,800
Other Expenses											
Expenses General	4,565	1,000	1,200	200	20.00%	200					1,200
Minutes of Settlement	118,229	85,000	85,000								85,000
Total Other Expenses	122,794	86,000	86,200	200	0.23%	200					86,200
Transfers to Reserve											
Trf to MP Reserve	1,040,271	975,000	1,040,000	65,000	6.67%	65,000					1,040,000
Trf to INS Reserve	32,673										
Total Transfers to Reserve	1,072,944	975,000	1,040,000	65,000	6.67%	65,000					1,040,000
Total Expenditures (less Payroll)	1,367,923	1,241,800	1,342,300	100,500	8.09%	83,200	500			16,800	1,342,300
Total Expenditures	2,284,291	2,218,600	2,345,900	127,300	5.74%	110,000	500			16,800	2,345,900
Revenues											
OLG Revenue	(1,040,271)	(975,000)	(1,040,000)	(65,000)	6.67%	(65,000)					(1,040,000)
Bank/Investment Interest	(899,151)	(325,000)	(500,000)	(175,000)	53.85%	(175,000)					(500,000)
Misc Revenue	(35,080)	(700)	(700)								(700)
Revenue General	(12,035)	(10,400)	(10,400)								(10,400)
Total Revenues	(1,986,537)	(1,311,100)	(1,551,100)	(240,000)	18.31%	(240,000)					(1,551,100)
User charges, licenses and fines											
User Charges	(117,437)	(113,800)	(121,100)	(7,300)	6.41%	(5,900)				(1,400)	(121,100)
Fines & penalties	(662,794)	(574,500)	(605,200)	(30,700)	5.34%	(30,700)					(605,200)
Total User charges, licenses and fines	(780,231)	(688,300)	(726,300)	(38,000)	5.52%	(36,600)				(1,400)	(726,300)
Transfers from Reserve											
Trf fr MP Res		(2,500)		2,500						2,500	
Total Transfers from Reserve		(2,500)		2,500						2,500	
Total Revenues	(2,766,768)	(2,001,900)	(2,277,400)	(275,500)	13.76%	(276,600)				1,100	(2,277,400)
Grand Total	(482,477)	216,700	68,500	(148,200)	(68.39%)	(166,600)	500			17,900	68,500

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - FINANCE**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Finance Department											
FINANCE											
Payroll	916,368	976,800	1,003,600	26,800	2.74%	26,800					1,003,600
Materials, Supplies and Services	130,356	134,400	165,300	30,900	22.99%	13,600	500			16,800	165,300
Contracted Services											
Interest, Rent and Financial Expenses	41,829	46,400	50,800	4,400	9.48%	4,400					50,800
Other Expenses	122,794	86,000	86,200	200	0.23%	200					86,200
Transfers to Reserve	1,072,944	975,000	1,040,000	65,000	6.67%	65,000					1,040,000
Total Expenditures (less Payroll)	1,367,923	1,241,800	1,342,300	100,500	8.09%	83,200	500			16,800	1,342,300
Total Expenditures	2,284,291	2,218,600	2,345,900	127,300	5.74%	110,000	500			16,800	2,345,900
Revenues	(1,986,537)	(1,311,100)	(1,551,100)	(240,000)	18.31%	(240,000)					(1,551,100)
User charges, licenses and fines	(780,231)	(688,300)	(726,300)	(38,000)	5.52%	(36,600)				(1,400)	(726,300)
Transfers from Reserve		(2,500)		2,500						2,500	
Total Revenues	(2,766,768)	(2,001,900)	(2,277,400)	(275,500)	13.76%	(276,600)				1,100	(2,277,400)
Total FINANCE	(482,477)	216,700	68,500	(148,200)	(68.39%)	(166,600)	500			17,900	68,500
Total Finance Department	(482,477)	216,700	68,500	(148,200)	(68.39%)	(166,600)	500			17,900	68,500

Fire &
Emergency
Services

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
FIRE & EMERGENCY SERVICES**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	1,982,835	2,172,800	2,295,000	122,200
Revenues / Recoveries	(154,501)	(143,500)	(178,500)	(35,000)
Net Operating Budget	1,828,334	2,029,300	2,116,500	87,200

Budget Summary

Staffing Costs

Full time salary / wage rate increase	10,400	
Restructuring savings	(33,500)	
Part time salary / wage rate increase	5,000	
Statutory payroll costs / benefit premiums	21,400	
Increase in volunteer fire wages	11,800	
Increase in volunteer fire prevention wage	2,600	
Increase in training requirements	4,200	
Increase in fire response based on 5 year average	7,000	
	28,900	

Budget Neutral Expenditures / Revenues

Transfer of telecommunications to IT	(5,400)	
Transfer of defibulator maintenance from Community Services	2,400	
	(3,000)	

Other Expenditures / Revenues

Increase in Contracted Services (Uxbridge Agreement)	8,000	
Increase in contracted maintenance - inflationary, actuals, defib maintenance costs for all municipal halls	13,600	
Decrease in hydro based on usage	(1,000)	
Increase in caretaking supplies - inflationary	300	
Increase in insurance	3,000	
Increase in equipment/small tools - based on 15% inflation as per suppliers	3,200	
Increase in building maintenance based on assessed needs	3,000	
Increase in equipment repairs and maintenance	1,000	
Increase in Oshawa Alerting - transfer full dispatch to Oshawa Fire Q3	27,300	
Increase in Health & Safety - inflationary	500	
Increase in training for ongoing PD and mental health training and supplies	8,000	
Increase in clothing - inflationary	1,700	
Increase in Fire Prevention Supplies - inflationary	900	
Increase in PPE/bunker gear - based on 15% inflation as per suppliers	6,800	
Increase in fleet repair and maintenance based on prior year actuals	20,000	
Decrease in Agreement Revenue	1,500	
Increase in Rescue Revenue based on prior year actuals	(3,000)	
Increase in inspection fees - based on 2024 Fees	(2,500)	
Increase in permit fees - based on 2024 Fees	(26,000)	
Increase in fines fees - based on 2024 Fees	(5,000)	
	61,300	

Net Increase in Fire & Emergency Services 2024 Operating Budget

87,200

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - FIRE & EMERGENCY SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	1,243,093	1,420,200	1,427,700	7,500	0.53%	7,500					1,427,700
Benefits	222,130	246,300	267,700	21,400	8.69%	21,400					267,700
Total Payroll	1,465,223	1,666,500	1,695,400	28,900	1.73%	28,900					1,695,400
Materials, Supplies and Services											
Materials and Supplies	91,608	95,000	107,600	12,600	13.26%	12,600					107,600
Professional Fees	37,575	37,900	46,400	8,500	22.43%	3,000	4,000			1,500	46,400
Repairs and Maintenance	95,814	72,600	96,600	24,000	33.06%	22,000				2,000	96,600
Information Technology	57,746	66,600	88,500	21,900	32.88%		27,300	(5,400)			88,500
Vehicles	28,936	41,000	41,000								41,000
Utilities	27,585	30,100	29,100	(1,000)	(3.32%)	(1,000)					29,100
Total Materials, Supplies and Services	339,264	343,200	409,200	66,000	19.23%	36,600	31,300	(5,400)		3,500	409,200
Contracted Services											
Contracted Services	38,456	35,000	43,000	8,000	22.86%	8,000					43,000
Contracted Maint	96,388	83,600	99,600	16,000	19.14%	9,600	4,000	2,400			99,600
Caretaking	2,353	2,500	2,800	300	12.00%	300					2,800
Total Contracted Services	137,197	121,100	145,400	24,300	20.07%	17,900	4,000	2,400			145,400
Interest, Rent and Financial Expenses											
Financial Expenses	2,087	3,000	3,000								3,000
Insurance	34,071	32,000	35,000	3,000	9.38%	3,000					35,000
Total Interest, Rent and Financial Expenses	36,158	35,000	38,000	3,000	8.57%	3,000					38,000
Other Expenses											
Expenses General	1,780	2,000	2,000								2,000
Expense Emergency Planning	3,213	5,000	5,000								5,000
Total Other Expenses	4,993	7,000	7,000								7,000
Total Expenditures (less Payroll)	517,612	506,300	599,600	93,300	18.43%	57,500	35,300	(3,000)		3,500	599,600
Total Expenditures	1,982,835	2,172,800	2,295,000	122,200	5.62%	86,400	35,300	(3,000)		3,500	2,295,000
Revenues											
Misc Revenue	(19,277)	(26,100)	(26,100)								(26,100)
HST Rebate Payroll	(5,460)										
Total Revenues	(24,737)	(26,100)	(26,100)								(26,100)
User charges, licenses and fines											
User Charges	(37,013)	(37,700)	(41,700)	(4,000)	10.61%	(4,000)					(41,700)
Licenses & permits	(63,646)	(66,200)	(92,200)	(26,000)	39.27%	(26,000)					(92,200)
Fines & penalties	(29,105)	(13,000)	(18,000)	(5,000)	38.46%	(5,000)					(18,000)
Rent		(500)	(500)								(500)
Total User charges, licenses and fines	(129,764)	(117,400)	(152,400)	(35,000)	29.81%	(35,000)					(152,400)
Total Revenues	(154,501)	(143,500)	(178,500)	(35,000)	24.39%	(35,000)					(178,500)
Grand Total	1,828,334	2,029,300	2,116,500	87,200	4.30%	51,400	35,300	(3,000)		3,500	2,116,500

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - FIRE & EMERGENCY SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Fire & Emergency Services											
FIRE DEPARTMENT											
Payroll	844,569	936,000	935,300	(700)	(0.07%)	(700)					935,300
Materials, Supplies and Services	274,713	298,200	344,200	46,000	15.43%	16,600	31,300	(5,400)		3,500	344,200
Contracted Services	137,197	121,100	145,400	24,300	20.07%	17,900	4,000	2,400			145,400
Interest, Rent and Financial Expenses	36,158	35,000	38,000	3,000	8.57%	3,000					38,000
Other Expenses	4,993	7,000	7,000								7,000
Total Expenditures (less Payroll)	453,061	461,300	534,600	73,300	15.89%	37,500	35,300	(3,000)		3,500	534,600
Total Expenditures	1,297,630	1,397,300	1,469,900	72,600	5.20%	36,800	35,300	(3,000)		3,500	1,469,900
Revenues	(19,277)	(26,100)	(26,100)								(26,100)
User charges, licenses and fines	(129,764)	(117,400)	(152,400)	(35,000)	29.81%	(35,000)					(152,400)
Total Revenues	(149,041)	(143,500)	(178,500)	(35,000)	24.39%	(35,000)					(178,500)
Total FIRE DEPARTMENT	1,148,589	1,253,800	1,291,400	37,600	3.00%	1,800	35,300	(3,000)		3,500	1,291,400
FIRE DEPARTMENT VOLUNTEER											
Payroll	620,654	730,500	760,100	29,600	4.05%	29,600					760,100
Total Expenditures (less Payroll)											
Total Expenditures	620,654	730,500	760,100	29,600	4.05%	29,600					760,100
Revenues	(5,460)										
Total Revenues	(5,460)										
Total FIRE DEPARTMENT VOLUNTEER	615,194	730,500	760,100	29,600	4.05%	29,600					760,100
FIRE DEPARTMENT FLEET											
Materials, Supplies and Services	64,551	45,000	65,000	20,000	44.44%	20,000					65,000
Total Expenditures (less Payroll)	64,551	45,000	65,000	20,000	44.44%	20,000					65,000
Total Expenditures	64,551	45,000	65,000	20,000	44.44%	20,000					65,000
Total Revenues											
Total FIRE DEPARTMENT FLEET	64,551	45,000	65,000	20,000	44.44%	20,000					65,000
Total Fire & Emergency Services	1,828,334	2,029,300	2,116,500	87,200	4.30%	51,400	35,300	(3,000)		3,500	2,116,500

Public Works & Infrastructure Services

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
PUBLIC WORKS AND INFRASTRUCTURE SERVICES**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	9,992,365	9,998,800	11,024,610	1,025,810
Revenues / Recoveries	(1,259,629)	(1,085,600)	(1,094,100)	(8,500)
Net Operating Budget	8,732,736	8,913,200	9,930,510	1,017,310

Budget Summary

Staffing Costs

Full time salary / wage rate increase	32,120	
Part time wage rate increase	14,600	
Progressions	6,370	
Statutory payroll costs / benefit premiums	53,620	
	106,710	

Budget Neutral Expenditures / Revenues

Transfer of security monitoring to IT	(600)
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Other Expenditures / Revenues

Capital Transfers	526,640	
3% Roads Levy Reserve	87,780	
0.5% levy directed to Building and Facilities Reserve	87,780	
0.5% levy directed to Vehicle & Equipment Reserve	702,200	
Roads and Related Expenditure Increases / (Decreases)		
Decrease in legal fees based on prior years' actuals	(2,000)	
Increase in license fees for PWIS software licenses	700	
Increase in conferences and seminars for AORS staff certifications and required operator training	3,000	
Increase in memberships and subscriptions based on fee increases and AORS memberships	2,900	
Increase in clothing including PPE due to new collective agreement rates	5,750	
Decrease in vehicle gas and oil based prior years' actuals	(25,000)	
Increase in Ontario One call services due to higher volumes of requests from utilities and developers	15,000	
Increase in equipment costs for vehicle blades due to high increase in steel costs	20,000	
Increase in equipment minor tools based on actuals	5,000	
Increase in repairs and maintenance - patching based on increased cost for asphalt	9,900	
Increase in repairs and maintenance - surface treatment, crack sealing based on inflation	25,000	
Increase in repairs and maintenance - dust layer, based on high increase in rates in contract	94,800	
Increase in repairs and maintenance - gravel resurface due to increase cost for gravel	3,800	
Increase in repairs and maintenance - road signs due to increased cost for steel	12,000	
Increase in repairs and maintenance - brushing based on prior years' actuals	15,700	
Increase in repairs and maintenance - ditching due to increased costs for materials	7,500	
Increase in repairs and maintenance - due to increased costs for sand/salt supply	15,900	
Increase in repairs and maintenance - catch basins	7,000	
Miscellaneous expenditures	550	
Increase in curb cutting revenue based on prior years' actuals	(200)	
Increase for road occupancy fees based on 2023 volumes and new fees	(2,900)	

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
PUBLIC WORKS AND INFRASTRUCTURE SERVICES**

Increase in cost recovery for Manager of Capital Projects salary and benefits	(2,300)	
Increase in provincial grant OMPF	(14,700)	
Decrease in Canada Summer jobs payroll grant	24,200	
Increase in culvert revenue due to new fees and charges	<u>(12,600)</u>	209,000
Net Increase in Public Works and Infrastructure Services 2024 Operating Budget		<u>1,017,310</u>

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND INFRASTRUCTURE SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	2,026,792	2,046,800	2,099,890	53,090	2.59%	53,090					2,099,890
Benefits	584,396	610,100	663,720	53,620	8.79%	53,620					663,720
Total Payroll	2,611,188	2,656,900	2,763,610	106,710	4.02%	106,710					2,763,610
Materials, Supplies and Services											
Materials and Supplies	57,092	69,700	79,900	10,200	14.63%	10,200					79,900
Professional Fees	57,167	53,800	57,700	3,900	7.25%	1,100				2,800	57,700
Repairs and Maintenance	2,240,626	2,415,700	2,620,300	204,600	8.47%	211,600		(7,000)			2,620,300
Information Technology	72,815	81,400	82,100	700	0.86%	700					82,100
Vehicles	310,306	379,000	354,000	(25,000)	(6.60%)	(25,000)					354,000
Utilities	130,480	197,800	199,000	1,200	0.61%	1,200					199,000
Total Materials, Supplies and Services	2,868,486	3,197,400	3,393,000	195,600	6.12%	199,800		(7,000)		2,800	3,393,000
Contracted Services											
Contracted Services	219,590	123,700	138,700	15,000	12.13%	15,000					138,700
Contracted Maint	94,570	75,000	82,000	7,000	9.33%			7,000			82,000
Security		600		(600)				(600)			
Environmental Reporting	48,997	40,000	40,000								40,000
Total Contracted Services	363,157	239,300	260,700	21,400	8.94%	15,000		6,400			260,700
Interest, Rent and Financial Expenses											
Interest	36,237	36,400	33,600	(2,800)	(7.69%)	(2,800)					33,600
Insurance	91,482	110,000	110,000								110,000
Total Interest, Rent and Financial Expenses	127,719	146,400	143,600	(2,800)	(1.91%)	(2,800)					143,600
Amortization											
Amortization	69,326										
Total Amortization	69,326										
Other Expenses											
Expense Greenbank Airways	18,870										
Debenture Principal	105,496	105,500	108,200	2,700	2.56%	2,700					108,200
Total Other Expenses	124,366	105,500	108,200	2,700	2.56%	2,700					108,200
Transfers to Reserve											
Trf to RDS R/F	3,653,300	3,653,300	4,355,500	702,200	19.22%					702,200	4,355,500
Trf to VEH R/F	118,538										
Trf to HYD R/F	72,472										
Total Transfers to Reserve	3,844,310	3,653,300	4,355,500	702,200	19.22%					702,200	4,355,500
Total Expenditures (less Payroll)	7,397,364	7,341,900	8,261,000	919,100	12.52%	214,700		(600)		705,000	8,261,000
Total Expenditures	10,008,552	9,998,800	11,024,610	1,025,810	10.26%	321,410		(600)		705,000	11,024,610
Revenues											
Misc Revenue	(1,780)										
Revenue General	(36,525)	(32,400)	(45,000)	(12,600)	38.89%	(12,600)					(45,000)
Contr fr Others	(40,002)										
Cost Recovery	(6,107)										
Cost Recovery Capital Projects	(129,262)	(115,200)	(117,500)	(2,300)	2.00%	(2,300)					(117,500)
Tangible Capital Assets	(91,340)										
Total Revenues	(305,016)	(147,600)	(162,500)	(14,900)	10.09%	(14,900)					(162,500)
Grants / Government Transfers											
Canada Grants		(24,200)		24,200		24,200					
Ontario Grants	(852,966)	(830,600)	(845,300)	(14,700)	1.77%	(14,700)					(845,300)
Total Grants / Government Transfers	(852,966)	(854,800)	(845,300)	9,500	(1.11%)	9,500					(845,300)

TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND INFRASTRUCTURE SERVICES

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
User charges, licenses and fines											
User Charges	(9,216)	(7,100)	(7,300)	(200)	2.82%	(200)					(7,300)
Licenses & permits	(92,978)	(76,100)	(79,000)	(2,900)	3.81%	(2,900)					(79,000)
Total User charges, licenses and fines	(102,194)	(83,200)	(86,300)	(3,100)	3.73%	(3,100)					(86,300)
Total Revenues	(1,260,176)	(1,085,600)	(1,094,100)	(8,500)	0.78%	(8,500)					(1,094,100)
Grand Total	8,748,376	8,913,200	9,930,510	1,017,310	11.41%	312,910		(600)		705,000	9,930,510

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND INFRASTRUCTURE SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Public Works and Infrastructure Services											
PUBLIC WORKS ADMIN											
Payroll	1,288,303	1,185,800	1,122,100	(63,700)	(5.37%)	(63,700)					1,122,100
Materials, Supplies and Services	438,566	545,300	535,100	(10,200)	(1.87%)	(17,500)		4,500		2,800	535,100
Contracted Services	73,671	61,700	61,500	(200)	(0.32%)	15,000		(15,200)			61,500
Interest, Rent and Financial Expenses	127,719	146,400	143,600	(2,800)	(1.91%)	(2,800)					143,600
Amortization	69,326										
Other Expenses	124,366	105,500	108,200	2,700	2.56%	2,700					108,200
Transfers to Reserve	3,844,310	3,653,300	4,355,500	702,200	19.22%					702,200	4,355,500
Total Expenditures (less Payroll)	4,677,958	4,512,200	5,203,900	691,700	15.33%	(2,600)		(10,700)		705,000	5,203,900
Total Expenditures	5,966,261	5,698,000	6,326,000	628,000	11.02%	(66,300)		(10,700)		705,000	6,326,000
Revenues	(305,016)	(147,600)	(162,500)	(14,900)	10.09%	(14,900)					(162,500)
Grants / Government Transfers	(852,966)	(854,800)	(845,300)	9,500	(1.11%)	9,500					(845,300)
User charges, licenses and fines	(102,194)	(83,200)	(86,300)	(3,100)	3.73%	(3,100)					(86,300)
Total Revenues	(1,260,176)	(1,085,600)	(1,094,100)	(8,500)	0.78%	(8,500)					(1,094,100)
Total PUBLIC WORKS ADMIN	4,706,085	4,612,400	5,231,900	619,500	13.43%	(74,800)		(10,700)		705,000	5,231,900
SPECIAL EVENTS											
Payroll	16,961	14,800	16,500	1,700	11.49%	1,700					16,500
Total Expenditures (less Payroll)											
Total Expenditures	16,961	14,800	16,500	1,700	11.49%	1,700					16,500
Total Revenues											
Total SPECIAL EVENTS	16,961	14,800	16,500	1,700	11.49%	1,700					16,500
FLEET											
Materials, Supplies and Services	689,217	480,000	500,000	20,000	4.17%	20,000					500,000
Total Expenditures (less Payroll)	689,217	480,000	500,000	20,000	4.17%	20,000					500,000
Total Expenditures	689,217	480,000	500,000	20,000	4.17%	20,000					500,000
Total Revenues											
Total FLEET	689,217	480,000	500,000	20,000	4.17%	20,000					500,000
PORT PERRY DEPOT											
Payroll	145,070	167,400	187,500	20,100	12.01%	20,100					187,500
Materials, Supplies and Services	51,195	45,300	48,300	3,000	6.62%	5,700		(2,700)			48,300
Contracted Services		300		(300)				(300)			
Total Expenditures (less Payroll)	51,195	45,600	48,300	2,700	5.92%	5,700		(3,000)			48,300
Total Expenditures	196,265	213,000	235,800	22,800	10.70%	25,800		(3,000)			235,800
Total Revenues											
Total PORT PERRY DEPOT	196,265	213,000	235,800	22,800	10.70%	25,800		(3,000)			235,800
BLACKSTOCK DEPOT											
Payroll	26,412	41,400	46,600	5,200	12.56%	5,200					46,600
Materials, Supplies and Services	47,095	42,800	41,500	(1,300)	(3.04%)	500		(1,800)			41,500
Contracted Services		300		(300)				(300)			
Total Expenditures (less Payroll)	47,095	43,100	41,500	(1,600)	(3.71%)	500		(2,100)			41,500
Total Expenditures	73,507	84,500	88,100	3,600	4.26%	5,700		(2,100)			88,100
Total Revenues											
Total BLACKSTOCK DEPOT	73,507	84,500	88,100	3,600	4.26%	5,700		(2,100)			88,100
HARDTOP MAINTENANCE											
Payroll	188,996	185,400	206,230	20,830	11.24%	20,830					206,230
Materials, Supplies and Services	191,130	367,600	377,500	9,900	2.69%	9,900					377,500

TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND INFRASTRUCTURE SERVICES

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Contracted Services	87,549	60,000	60,000								60,000
Total Expenditures (less Payroll)	278,679	427,600	437,500	9,900	2.32%	9,900					437,500
Total Expenditures	467,675	613,000	643,730	30,730	5.01%	30,730					643,730
Total Revenues											
Total HARDTOP MAINTENANCE	467,675	613,000	643,730	30,730	5.01%	30,730					643,730
PAVEMENT PRESERVATION											
Materials, Supplies and Services	251,445	225,000	250,000	25,000	11.11%	25,000					250,000
Total Expenditures (less Payroll)	251,445	225,000	250,000	25,000	11.11%	25,000					250,000
Total Expenditures	251,445	225,000	250,000	25,000	11.11%	25,000					250,000
Total Revenues											
Total PAVEMENT PRESERVATION	251,445	225,000	250,000	25,000	11.11%	25,000					250,000
STORMWATER MAINTENANCE											
Payroll	222										
Materials, Supplies and Services	14,624					7,000		(7,000)			
Contracted Services		15,000	15,000								15,000
Total Expenditures (less Payroll)	14,624	15,000	15,000			7,000		(7,000)			15,000
Total Expenditures	14,846	15,000	15,000			7,000		(7,000)			15,000
Total Revenues											
Total STORMWATER MAINTENANCE	14,846	15,000	15,000			7,000		(7,000)			15,000
LOOSETOP											
Payroll	145,592	206,700	233,090	26,390	12.77%	26,390					233,090
Materials, Supplies and Services	319,434	345,700	444,300	98,600	28.52%	98,600					444,300
Total Expenditures (less Payroll)	319,434	345,700	444,300	98,600	28.52%	98,600					444,300
Total Expenditures	465,026	552,400	677,390	124,990	22.63%	124,990					677,390
Total Revenues											
Total LOOSETOP	465,026	552,400	677,390	124,990	22.63%	124,990					677,390
BRIDGES/CULVERT											
Payroll	54,842	55,200	62,200	7,000	12.68%	7,000					62,200
Materials, Supplies and Services	147,734	110,000	110,000								110,000
Total Expenditures (less Payroll)	147,734	110,000	110,000								110,000
Total Expenditures	202,576	165,200	172,200	7,000	4.24%	7,000					172,200
Total Revenues											
Total BRIDGES/CULVERT	202,576	165,200	172,200	7,000	4.24%	7,000					172,200
CROSSING GUARDS											
Payroll	115,350	123,900	134,700	10,800	8.72%	10,800					134,700
Materials, Supplies and Services	765	2,500	2,000	(500)	(20.00%)	-500					2,000
Total Expenditures (less Payroll)	765	2,500	2,000	(500)	(20.00%)	-500					2,000
Total Expenditures	116,115	126,400	136,700	10,300	8.15%	10,300					136,700
Total Revenues											
Total CROSSING GUARDS	116,115	126,400	136,700	10,300	8.15%	10,300					136,700
ROADSIDE MAINTENANCE											
Payroll	252,633	264,100	296,000	31,900	12.08%	31,900					296,000
Materials, Supplies and Services	264,325	316,200	351,400	35,200	11.13%	35,200					351,400
Contracted Services	188,525	102,000	109,000	7,000	6.86%			7,000			109,000
Total Expenditures (less Payroll)	452,850	418,200	460,400	42,200	10.09%	35,200		7,000			460,400
Total Expenditures	705,483	682,300	756,400	74,100	10.86%	67,100		7,000			756,400

TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - PUBLIC WORKS AND INFRASTRUCTURE SERVICES

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Total Revenues											
Total ROADSIDE MAINTENANCE	705,483	682,300	756,400	74,100	10.86%	67,100		7,000			756,400
WINTER MAINTENANCE											
Payroll	376,452	412,200	458,690	46,490	11.28%	46,490					458,690
Materials, Supplies and Services	287,916	417,000	432,900	15,900	3.81%	15,900					432,900
Contracted Services											
Total Expenditures (less Payroll)	287,916	417,000	432,900	15,900	3.81%	15,900					432,900
Total Expenditures	664,368	829,200	891,590	62,390	7.52%	62,390					891,590
Total Revenues											
Total WINTER MAINTENANCE	664,368	829,200	891,590	62,390	7.52%	62,390					891,590
SIDEWALKS											
Payroll	355										
Materials, Supplies and Services		40,000	40,000								40,000
Total Expenditures (less Payroll)		40,000	40,000								40,000
Total Expenditures	355	40,000	40,000								40,000
Total Revenues											
Total SIDEWALKS	355	40,000	40,000								40,000
STREETLIGHTS											
Materials, Supplies and Services	165,040	255,000	255,000								255,000
Total Expenditures (less Payroll)	165,040	255,000	255,000								255,000
Total Expenditures	165,040	255,000	255,000								255,000
Total Revenues											
Total STREETLIGHTS	165,040	255,000	255,000								255,000
BOAT LAUNCH											
Materials, Supplies and Services		5,000	5,000								5,000
Total Expenditures (less Payroll)		5,000	5,000								5,000
Total Expenditures		5,000	5,000								5,000
Total Revenues											
Total BOAT LAUNCH		5,000	5,000								5,000
VEGITATION MAINTENANCE											
Contracted Services	13,412		15,200	15,200				15,200			15,200
Total Expenditures (less Payroll)	13,412		15,200	15,200				15,200			15,200
Total Expenditures	13,412		15,200	15,200				15,200			15,200
Total Revenues											
Total VEGITATION MAINTENANCE	13,412		15,200	15,200				15,200			15,200
Total Public Works and Infrastructure Services	8,748,376	8,913,200	9,930,510	1,017,310	11.41%	312,910		(600)		705,000	9,930,510

Recreation,
Culture &
Communications

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
RECREATION, CULTURE & COMMUNICATIONS**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	4,200,447	3,896,400	4,121,700	225,300
Revenues / Recoveries	(2,160,027)	(1,627,800)	(1,590,400)	37,400
Net Operating Budget	2,040,420	2,268,600	2,531,300	262,700

Budget Summary

Staffing Costs

Full time salary / wage rate increase	14,550	
Part time wage rate increase	89,450	
Progression	12,300	
Statutory payroll costs / benefit premiums	23,500	
	139,800	

Budget Neutral Expenditures / Revenues

Transfer of defibrillator maintenance to Fire & Emergency Services	(2,400)	
Transfer of telecommunications to IT	(7,600)	
Transfer of security to IT	(2,500)	
Transfer of advertising from Development Services	1,800	
	(10,700)	

Other Expenditures / Revenues

Increase in utilities based on usage	9,100
Increase in insurance	4,900
Increase in vehicle gas and oil based on prior year actuals	5,000
Increase in Ice Resurfacer repairs and maintenance	1,000
Increase in Memberships - new in Collective Agreement	2,700
Increase in boot and clothing allowance - new in Collective Agreement	800
Increase in repairs and maintenance for BRC	1,500
Increase in Contracted Instructors for Recreation and Camp Programs	40,000
Increase in software for staff scheduling and recreation bookings	5,800
Increase for Camp expenses for busing and trips	4,000
Increase for signage at the Museum Village	2,000
Decrease in general expenses	(2,000)
Increase for digitized archives annual hosting fee	1,000
Increase for cost of supplies for Birdseye Pool	1,500
Increase for electrical upgrades in Palmer Park for Christmas lights and additional lights	12,000
Transfer from insurance reserve for electrical upgrades	(10,000)
Increase in grants to others for Cartwright Fields	2,500
Decrease for painting of the Rotary Gazebo completed in 2023	(4,000)
Decrease for hydro repair at Carolyn Best laneway completed in 2023	(7,800)
Increase for tree and grounds repairs and maintenance	4,000
Increase for ball diamond grounds maintenance - install warning track at CB#2	3,500
Increase for operations and maintenance of outdoor skating surface	9,400
Increase for communications social media platforms	700
Decrease for cleaning at Latcham Centre	(3,000)
Miscellaneous expenses	1,600

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
RECREATION, CULTURE & COMMUNICATIONS**

Decrease in advertising revenue - SCRC	6,900	
Decrease in rental revenue - SCRC	7,900	
Increase in ice rental revenue - BRC	(1,300)	
Increase in revenue for Canada Day	(500)	
Increase in Recreation Program revenue	(60,000)	
Increase in Pool revenue	(2,000)	
Increase in Daycamp revenue	(2,500)	
Increase in admissions revenue for the skating and pool	(6,200)	
Decrease in park event fees revenue based on prior year	1,900	
Increase in picnic shelter revenue	(1,500)	
Decrease in Museum event fees	2,000	
Increase in sponsorship for outdoor skating surface	(6,000)	
Adjustment for decreased funding from Canada Summer Jobs	84,400	
Removal of MP transfer for one time repair in prior year	24,300	
	<u>24,300</u>	133,600
Net Increase in Recreation, Culture & Communications 2024 Operating Budget		<u>262,700</u>

TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - RECREATION, CULTURE & COMMUNICATIONS

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Cost Recovery	(2,400)										
Tangible Capital Assets	(825)										
Total Revenues	(109,295)	(26,900)	(39,500)	(12,600)	46.84%	(6,600)	(6,000)				(39,500)
Grants / Government Transfers											
Canada Grants	(115,931)	(136,200)	(51,800)	84,400	(61.97%)	84,400					(51,800)
Ontario Grants	(19,638)	(21,500)	(21,500)								(21,500)
Municipal and Other Grants		(8,400)	(8,400)								(8,400)
Total Grants / Government Transfers	(135,569)	(166,100)	(81,700)	84,400	(50.81%)	84,400					(81,700)
User charges, licenses and fines											
User Charges	(566,360)	(524,200)	(579,500)	(55,300)	10.55%	(55,300)					(579,500)
Licenses & permits	(9,000)	(4,500)	(4,500)								(4,500)
Rent	(1,333,205)	(881,800)	(875,200)	6,600	(0.75%)	6,600					(875,200)
Total User charges, licenses and fines	(1,908,565)	(1,410,500)	(1,459,200)	(48,700)	3.45%	(48,700)					(1,459,200)
Transfers from Reserve											
Trf fr MP Res		(24,300)		24,300						24,300	
Trf fr INS Res			(10,000)	(10,000)			(10,000)				(10,000)
Trf fr PRKS R/F											
Total Transfers from Reserve		(24,300)	(10,000)	14,300	(58.85%)		(10,000)			24,300	(10,000)
Total Revenues	(2,153,429)	(1,627,800)	(1,590,400)	37,400	(2.30%)	29,100	(16,000)			24,300	(1,590,400)
Grand Total	2,047,783	2,268,600	2,531,300	262,700	11.58%	243,000	10,100	(10,700)		20,300	2,531,300

TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - RECREATION, CULTURE & COMMUNICATIONS

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Recreation, Culture & Communications											
COMMUNITY SERVICES - REC & CULTURE											
Payroll	721,772	660,200	682,200	22,000	3.33%	22,000					682,200
Materials, Supplies and Services	6,665	5,800	5,800								5,800
Other Expenses		8,500		(8,500)				(8,500)			
Total Expenditures (less Payroll)	6,665	14,300	5,800	(8,500)	(59.44%)			(8,500)			5,800
Total Expenditures	728,437	674,500	688,000	13,500	2.00%	22,000		(8,500)			688,000
Grants / Government Transfers		(8,700)		8,700		8,700					
Total Revenues	(8,700)	(8,700)	8,700	8,700		8,700					
Total COMMUNITY SERVICES - REC & CULTURE	728,437	665,800	688,000	22,200	3.33%	30,700		(8,500)			688,000
COMMUNICATIONS											
Materials, Supplies and Services	14,893	19,100	21,600	2,500	13.09%		700	1,800			21,600
Other Expenses	407	500	500								500
Total Expenditures (less Payroll)	15,300	19,600	22,100	2,500	12.76%		700	1,800			22,100
Total Expenditures	15,300	19,600	22,100	2,500	12.76%		700	1,800			22,100
User charges, licenses and fines	(9,000)	(4,500)	(4,500)								(4,500)
Total Revenues	(9,000)	(4,500)	(4,500)								(4,500)
Total COMMUNICATIONS	6,300	15,100	17,600	2,500	16.56%		700	1,800			17,600
SPECIAL EVENTS											
Payroll			12,500	12,500		12,500					12,500
Other Expenses	47,822	41,600	62,100	20,500	49.28%	2,000	10,000	8,500			62,100
Total Expenditures (less Payroll)	47,822	41,600	62,100	20,500	49.28%	2,000	10,000	8,500			62,100
Total Expenditures	47,822	41,600	74,600	33,000	79.33%	14,500	10,000	8,500			74,600
Revenues	(6,600)		(6,600)	(6,600)		(6,600)					(6,600)
Grants / Government Transfers	(15,000)	(15,000)	(15,000)								(15,000)
User charges, licenses and fines	(11,290)	(18,200)	(12,100)	6,100	(33.52%)	6,100					(12,100)
Transfers from Reserve			(10,000)	(10,000)			(10,000)				(10,000)
Total Revenues	(32,890)	(33,200)	(43,700)	(10,500)	31.63%	(500)	(10,000)				(43,700)
Total SPECIAL EVENTS	14,932	8,400	30,900	22,500	267.86%	14,000		8,500			30,900
FLEET											
Materials, Supplies and Services	38,619	23,600	23,900	300	1.27%			300			23,900
Total Expenditures (less Payroll)	38,619	23,600	23,900	300	1.27%			300			23,900
Total Expenditures	38,619	23,600	23,900	300	1.27%			300			23,900
Total Revenues											
Total FLEET	38,619	23,600	23,900	300	1.27%			300			23,900
PARKS											
Payroll	512,877	527,200	536,400	9,200	1.75%	9,200					536,400
Materials, Supplies and Services	181,336	191,800	195,700	3,900	2.03%	2,100	9,400	(3,600)		(4,000)	195,700
Contracted Services	28,503	32,200	32,200								32,200
Interest, Rent and Financial Expenses	47,615	43,700	44,900	1,200	2.75%	1,200					44,900
Amortization	66,868										
Transfers to Reserve	2,843										
Total Expenditures (less Payroll)	327,165	267,700	272,800	5,100	1.91%	3,300	9,400	(3,600)		(4,000)	272,800
Total Expenditures	840,042	794,900	809,200	14,300	1.80%	12,500	9,400	(3,600)		(4,000)	809,200
Revenues	(26,889)	(16,900)	(22,900)	-6,000	35.50%		(6,000)				(22,900)
Grants / Government Transfers	(4,340)	(21,600)	(6,200)	15,400	(71.30%)	15,400					(6,200)
User charges, licenses and fines	(3,396)	(38,500)	(2,000)	36,500	(94.81%)	400		36,100			(2,000)
Transfers from Reserve		(20,300)	20,300							20,300	

TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - RECREATION, CULTURE & COMMUNICATIONS

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Total Revenues	(34,625)	(97,300)	(31,100)	66,200	(68.04%)	15,800	(6,000)	36,100		20,300	(31,100)
Total PARKS	805,417	697,600	778,100	80,500	11.54%	28,300	3,400	32,500		16,300	778,100
OUTDOOR FACILITIES											
Materials, Supplies and Services	14,420	16,600	22,800	6,200	37.35%	3,500		2,700			22,800
Transfers to Other entities			2,500	2,500			2,500				2,500
Total Expenditures (less Payroll)	14,420	16,600	25,300	8,700	52.41%	3,500	2,500	2,700			25,300
Total Expenditures	14,420	16,600	25,300	8,700	52.41%	3,500	2,500	2,700			25,300
User charges, licenses and fines	(19,591)		(36,100)	(36,100)				(36,100)			(36,100)
Total Revenues	(19,591)		(36,100)	(36,100)				(36,100)			(36,100)
Total OUTDOOR FACILITIES	(5,171)	16,600	(10,800)	(27,400)	(165.06%)	3,500	2,500	(33,400)			(10,800)
SCUGOG RECREATION CENTRE											
Payroll	771,131	693,100	705,500	12,400	1.79%	12,400					705,500
Materials, Supplies and Services	583,288	555,100	572,000	16,900	3.04%	18,400	2,000	(3,500)			572,000
Contracted Services	28,442	28,400	26,100	(2,300)	(8.10%)	500	500	(3,300)			26,100
Interest, Rent and Financial Expenses	34,735	32,800	34,800	2,000	6.10%	2,000					34,800
Other Expenses	263	4,800	4,800								4,800
Transfers to Reserve	49,863										
Total Expenditures (less Payroll)	696,591	621,100	637,700	16,600	2.67%	20,900	2,500	(6,800)			637,700
Total Expenditures	1,467,722	1,314,200	1,343,200	29,000	2.21%	33,300	2,500	(6,800)			1,343,200
Revenues	(56,842)	(3,000)	(3,000)								(3,000)
User charges, licenses and fines	(1,233,311)	(778,200)	(768,600)	9,600	(1.23%)	9,600					(768,600)
Total Revenues	(1,290,153)	(781,200)	(771,600)	9,600	(1.23%)	9,600					(771,600)
Total SCUGOG RECREATION CENTRE	177,569	533,000	571,600	38,600	7.24%	42,900	2,500	(6,800)			571,600
BLACKSTOCK ARENA											
Payroll	108,634	125,600	127,600	2,000	1.59%	2,000					127,600
Materials, Supplies and Services	129,578	132,100	124,600	(7,500)	(5.68%)	(6,200)		(1,300)			124,600
Contracted Services	878	1,400	1,400								1,400
Interest, Rent and Financial Expenses	24,151	23,200	24,200	1,000	4.31%	1,000					24,200
Transfers to Reserve	5,955										
Total Expenditures (less Payroll)	160,562	156,700	150,200	(6,500)	(4.15%)	(5,200)		(1,300)			150,200
Total Expenditures	269,196	282,300	277,800	(4,500)	(1.59%)	(3,200)		(1,300)			277,800
Revenues	(6,265)										
User charges, licenses and fines	(111,442)	(120,200)	(121,500)	(1,300)	1.08%	(1,300)					(121,500)
Total Revenues	(117,707)	(120,200)	(121,500)	(1,300)	1.08%	(1,300)					(121,500)
Total BLACKSTOCK ARENA	151,489	162,100	156,300	(5,800)	(3.58%)	(4,500)		(1,300)			156,300
COMMUNITY HALLS & FACILITIES											
Materials, Supplies and Services	54,924	60,800	59,500	(1,300)	(2.14%)	(300)		(1,000)			59,500
Contracted Services	7,453	14,700	12,700	(2,000)	(13.61%)	(2,000)					12,700
Interest, Rent and Financial Expenses	19,383	19,000	19,400	400	2.11%	400					19,400
Transfers to Other entities	19,270	25,600	24,600	(1,000)	(3.91%)	(1,000)					24,600
Total Expenditures (less Payroll)	101,030	120,100	116,200	(3,900)	(3.25%)	(2,900)		(1,000)			116,200
Total Expenditures	101,030	120,100	116,200	(3,900)	(3.25%)	(2,900)		(1,000)			116,200
User charges, licenses and fines	(37,992)	(20,500)	(20,500)								(20,500)
Total Revenues	(37,992)	(20,500)	(20,500)								(20,500)
Total COMMUNITY HALLS & FACILITIES	63,038	99,600	95,700	(3,900)	(3.92%)	(2,900)		(1,000)			95,700
RECREATION PROGRAMS											
Payroll	118,880	62,000	75,900	13,900	22.42%	13,900					75,900

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - RECREATION, CULTURE & COMMUNICATIONS**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
User charges, licenses and fines	(29,594)	(27,500)	(27,500)								(27,500)
Total Revenues	(29,594)	(33,500)	(33,500)								(33,500)
Total MARINA	(25,448)	(21,200)	(21,100)	100	(0.47%)	100					(21,100)
Total Recreation, Culture & Communications	2,047,783	2,268,600	2,531,300	262,700	11.58%	243,000	10,100	(10,700)		20,300	2,531,300

Development Services

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEVELOPMENT SERVICES**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	1,840,289	1,958,300	2,313,400	355,100
Revenues / Recoveries	(1,301,588)	(918,400)	(1,061,400)	(143,000)
Net Operating Budget	538,701	1,039,900	1,252,000	212,100

Budget Summary

Staffing Costs

Full time salary / wage rate increase	44,640	
Increase for contract/ part time / student/ committee positions	8,500	
Annualized Planner position	49,500	
Progression	6,360	
Statutory payroll costs / benefit premiums	7,600	
	<hr/>	116,600

Budget Neutral Expenditures / Revenues

Transfer of advertising / promotional items to Community Services	(1,800)
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Other Expenditures / Revenues

Increase Municipal Office utilities based on usage	2,500	
Removal of transfer from the Municipal reserve	7,000	
Decrease in pest control, misc Old Mill expenses	(11,400)	
Increase in conferences and seminars	3,000	
Increase in legal fees	22,500	
Increase in professional OLT fees	30,000	
Increase in consulting fees	60,500	
Decrease in planning application revenue based on prior year actuals	18,500	
Decrease in memberships and subscriptions	(1,900)	
Increase in contracted services	40,000	
Increase in insurance	5,200	
Increase in building permit revenue	(100,000)	
Increase in transfer from building reserve to cover temporary building inspector	(59,200)	
Increase in by-law revenue	(9,300)	
Increase in costs to run animal shelter	85,400	
Increase in general building repairs and maintenance	3,100	
Miscellaneous expenditures	1,400	
	<hr/>	97,300

Net Increase in Development Services 2024 Operating Budget

212,100

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Payroll											
Salaries & Wages	910,268	1,013,400	1,122,400	109,000	10.76%	109,000					1,122,400
Benefits	232,614	287,600	295,200	7,600	2.64%	7,600					295,200
Total Payroll	1,142,882	1,301,000	1,417,600	116,600	8.96%	116,600					1,417,600
Materials, Supplies and Services											
Materials and Supplies	7,786	27,000	25,800	(1,200)	(4.44%)	1,100	(500)	(1,800)			25,800
Professional Fees	304,766	120,300	234,700	114,400	95.10%	(2,100)	30,500		75,500	10,500	234,700
Repairs and Maintenance	41,156	40,600	43,700	3,100	7.64%	3,100					43,700
Information Technology	56,021	78,900	78,900								78,900
Vehicles	9,569	14,800	15,300	500	3.38%	500					15,300
Utilities	45,328	61,200	63,700	2,500	4.08%	2,500					63,700
Total Materials, Supplies and Services	464,626	342,800	462,100	119,300	34.80%	5,100	30,000	(1,800)	75,500	10,500	462,100
Contracted Services											
Contracted Services	22,484		40,000	40,000					40,000		40,000
Contracted Maint	166										
Contract Animal shared costs	100,857	201,700	287,100	85,400	42.34%		85,400				287,100
Caretaking	23,545	27,000	27,000								27,000
Total Contracted Services	147,052	228,700	354,100	125,400	54.83%		85,400		40,000		354,100
Interest, Rent and Financial Expenses											
Financial Expenses	(50)										
Insurance	23,671	14,500	19,700	5,200	35.86%	200				5,000	19,700
Total Interest, Rent and Financial Expenses	23,621	14,500	19,700	5,200	35.86%	200				5,000	19,700
Other Expenses											
Expenses General	5,703	21,300	9,900	(11,400)	(53.52%)	(11,400)					9,900
Total Other Expenses	5,703	21,300	9,900	(11,400)	(53.52%)	(11,400)					9,900
Transfers to Reserve											
Trf to ENV Reserve	50,000	50,000	50,000								50,000
Trf to DepFor Reserve											
Total Transfers to Reserve	50,000	50,000	50,000								50,000
Total Expenditures (less Payroll)	691,002	657,300	895,800	238,500	36.28%	(6,100)	115,400	(1,800)	115,500	15,500	895,800
Total Expenditures	1,833,884	1,958,300	2,313,400	355,100	18.13%	110,500	115,400	(1,800)	115,500	15,500	2,313,400
Revenues											
Services For Others		(1,000)	(1,000)								(1,000)
Cost Recovery Capital Projects	(25,094)										
Total Revenues	(25,094)	(1,000)	(1,000)								(1,000)
Grants / Government Transfers											
Canada Grants	(1,966)	(4,300)	(4,300)								(4,300)
Ontario Grants	(800)	(1,800)	(1,800)								(1,800)
Municipal and Other Grants	(1,000)										
Total Grants / Government Transfers	(3,766)	(6,100)	(6,100)								(6,100)
User charges, licenses and fines											
User Charges	(95,493)	(126,500)	(134,500)	(8,000)	6.32%	(8,000)					(134,500)
Licenses & permits	(1,023,342)	(553,000)	(635,800)	(82,800)	14.97%	23,700	(6,500)		(100,000)		(635,800)
Fines & penalties	(49,047)	(50,000)	(50,000)								(50,000)
Rent	(12,000)	(12,000)	(12,000)								(12,000)
Total User charges, licenses and fines	(1,179,882)	(741,500)	(832,300)	(90,800)	12.25%	15,700	(6,500)		(100,000)		(832,300)

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Transfers from Reserve											
Trf fr MP Res		(7,000)		7,000						7,000	
Trf fr BLDG R/F		(162,800)	(222,000)	(59,200)	36.36%				(59,200)		(222,000)
Total Transfers from Reserve		(169,800)	(222,000)	(52,200)	30.74%				(59,200)	7,000	(222,000)
Total Revenues	(1,208,742)	(918,400)	(1,061,400)	(143,000)	15.57%	15,700	(6,500)		(159,200)	7,000	(1,061,400)
Grand Total	625,142	1,039,900	1,252,000	212,100	20.40%	126,200	108,900	(1,800)	(43,700)	22,500	1,252,000

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - DEVELOPMENT SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Grants / Government Transfers	(1,966)										
User charges, licenses and fines	(844,808)	(351,500)	(451,500)	(100,000)	28.45%				(100,000)		(451,500)
Transfers from Reserve		(162,800)	(222,000)	(59,200)	36.36%				(59,200)		(222,000)
Total Revenues	(846,774)	(515,300)	(674,500)	(159,200)	30.89%				(159,200)		(674,500)
Total BUILDING	(481,274)	(88,000)	(88,100)	(100)	0.11%	58,300		48,300	(119,200)	12,500	(88,100)
BY-LAW											
Payroll	220,750	248,500	262,500	14,000	5.63%	14,000					262,500
Materials, Supplies and Services	13,872	31,800	31,800								31,800
Interest, Rent and Financial Expenses	2,348	2,300	2,300								2,300
Total Expenditures (less Payroll)	16,220	34,100	34,100								34,100
Total Expenditures	236,970	282,600	296,600	14,000	4.95%	14,000					296,600
User charges, licenses and fines	(95,878)	(93,900)	(103,200)	(9,300)	9.90%	(9,300)					(103,200)
Total Revenues	(95,878)	(93,900)	(103,200)	(9,300)	9.90%	(9,300)					(103,200)
Total BY-LAW	141,092	188,700	193,400	4,700	2.49%	4,700					193,400
ANIMAL CONTROL											
Payroll	655	200		(200)		(200)					
Contracted Services	100,857	201,700	287,100	85,400	42.34%		85,400				287,100
Interest, Rent and Financial Expenses	937	900	900								900
Other Expenses	4,468	4,400	4,400								4,400
Total Expenditures (less Payroll)	106,262	207,000	292,400	85,400	41.26%		85,400				292,400
Total Expenditures	106,917	207,200	292,400	85,200	41.12%	(200)	85,400				292,400
Grants / Government Transfers	(800)	(1,800)	(1,800)								(1,800)
User charges, licenses and fines	(18,801)	(13,700)	(13,700)								(13,700)
Total Revenues	(19,601)	(15,500)	(15,500)								(15,500)
Total ANIMAL CONTROL	87,316	191,700	276,900	85,200	44.44%	(200)	85,400				276,900
FACILITIES ADMIN											
Materials, Supplies and Services	83,522	83,900	89,500	5,600	6.67%	5,600					89,500
Contracted Services	23,545	27,000	27,000								27,000
Interest, Rent and Financial Expenses	5,023	7,200	7,200								7,200
Total Expenditures (less Payroll)	112,090	118,100	123,700	5,600	4.74%	5,600					123,700
Total Expenditures	112,090	118,100	123,700	5,600	4.74%	5,600					123,700
Total Revenues											
Total FACILITIES ADMIN	112,090	118,100	123,700	5,600	4.74%	5,600					123,700
Total Development Services	625,142	1,039,900	1,252,000	212,100	20.40%	126,200	108,900	(1,800)	(43,700)	22,500	1,252,000

Library Services

**2024 OPERATING BUDGET SUMMARY
LIBRARY SERVICES**

	2023 Estimated Actuals	2023 Budget	2024 Budget	Increase / (Decrease)
Operating Expenditures	738,154	738,500	790,200	51,700
Revenues / Recoveries				-
Net Operating Budget	738,154	738,500	790,200	51,700

Budget Summary

Staffing Costs

Salary / wage rate increase / statutory payroll costs	19,450	
50% of New Makerspace Associate Position (over 2 yrs - offset from Library Reserve)	20,000	
	<hr/>	39,450

Other Expenditures / Revenues

Increase in price of books & cataloguing/processing charges, audit & supply costs	3,700	
Information technology (increased communications & software costs)	1,300	
Increase in building maintenance costs	3,800	
Increase in utilities	4,900	
Increase in YCW Grant	(1,450)	
	<hr/>	12,250

Net Increase in Library 2024 Operating Budget	<hr/>	51,700
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**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - LIBRARY SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Transfers to Other entities											
Grants to Others - Internal	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Transfers to Other entities	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Expenditures (less Payroll)	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Expenditures	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Revenues											
Grand Total	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200

**TOWNSHIP OF SCUGOG
2024 OPERATING BUDGET SUMMARY
DEPARTMENT - LIBRARY SERVICES**

	2023 Estimated Actuals	Approved 2023 Budget	2024 Budget Request	Budget Increase / Decrease	% Change	Maintain Service Level	Service Level Change	Budget Neutral Transfers	Growth Related Change	New / Other	2024 Budget Request
Library Services											
LIBRARY											
Transfers to Other entities	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Expenditures (less Payroll)	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Expenditures	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Revenues											
Total LIBRARY	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200
Total Library Services	738,500	738,500	790,200	51,700	7.00%	31,700	20,000				790,200