# 2024 Adopted Budget

**Motion to Adopt – November 13, 2023**
**By-Law 65-2023 - November 27, 2023**

…the year of the park

# TOWN OF SHELBURNE
## 2024 ADOPTED OPERATING BUDGET
### EXPENDITURE SUMMARY

| Budget Page | DEPARTMENT EXPENDITURES | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL GOVERNMENT SERVICE** | | | | | | | | | | |
| 4 | TAXATION WRITE-OFFS | 40,000 | 123,559 | 40,000 | 56,736 | 40,000 | 0 | 0 | 50,000 | 50,500 | 51,005 |
| 7 | COUNCIL | 150,788 | 140,335 | 158,690 | 152,492 | 175,220 | 16,531 | 10 | 160,534 | 163,433 | 168,359 |
| 8 | ADMINISTRATION | 1,425,402 | 1,913,387 | 1,680,975 | 2,157,954 | 1,797,408 | 116,433 | 7 | 3,052,366 | 3,105,973 | 3,075,232 |
| 10 | COMMUNICATIONS | 106,828 | 102,940 | 124,436 | 109,714 | 135,110 | 10,675 | 9 | 145,813 | 148,729 | 151,703 |
| 12 | HUMAN RESOURCES | 135,000 | 109,907 | 145,590 | 123,732 | 148,659 | 3,069 | 2 | 151,822 | 154,845 | 159,328 |
| 15 | TOWN HALL | 450,374 | 438,984 | 502,312 | 469,841 | 627,865 | 125,553 | 25 | 674,250 | 705,724 | 726,803 |
| 16 | COMMITTEES | 21,000 | 20,272 | 20,500 | 8,091 | 20,500 | 0 | 0 | 20,500 | 20,500 | 20,500 |
| | | **2,329,393** | **2,849,385** | **2,672,503** | **3,078,558** | **2,944,763** | **272,261** | **10** | **4,255,286** | **4,349,704** | **4,352,930** |
| | **PLANNING & DEVELOPMENT** | | | | | | | | | | |
| 17 | BIA | 10,500 | 19,815 | 10,500 | 10,500 | 10,500 | 0 | 0 | 10,500 | 10,500 | 10,500 |
| 19 | PLANNING / ENGINEERING | 1,158,049 | 877,874 | 1,190,791 | 911,941 | 1,146,097 | (44,694) | (4) | 1,004,553 | 886,944 | 904,683 |
| 22 | EcDev | 157,922 | 133,841 | 175,009 | 142,810 | 170,091 | (4,918) | (3) | 188,293 | 166,558 | 169,890 |
| | | **1,326,471** | **1,031,530** | **1,376,301** | **1,065,251** | **1,326,688** | **(49,613)** | **-4** | **1,203,345** | **1,064,002** | **1,085,072** |
| | **PROTECTION PERSONS PROPERTY** | | | | | | | | | | |
| 24 | NVCA | 56,404 | 56,404 | 61,429 | 61,429 | 71,258 | 9,829 | 16 | 73,039 | 74,865 | 76,737 |
| 25 | FIRE PROTECTION | 473,086 | 468,193 | 660,009 | 646,543 | 726,969 | 66,960 | 10 | 762,843 | 800,510 | 840,060 |
| 27 | POLICE PROTECTION | 3,600,581 | 3,088,849 | 3,138,862 | 3,154,148 | 3,281,670 | 142,808 | 5 | 1,730,942 | 1,765,079 | 1,800,143 |
| 29 | CROSSING GUARDS | 136,628 | 100,808 | 142,313 | 113,278 | 175,453 | 33,140 | 23 | 164,726 | 168,020 | 171,381 |
| 31 | PROPERTY STANDARDS/BYLAW | 166,430 | 184,097 | 184,377 | 163,880 | 220,368 | 35,991 | 20 | 212,126 | 216,368 | 220,695 |
| | | **4,433,129** | **3,898,350** | **4,186,989** | **4,139,278** | **4,475,718** | **288,728** | **7** | **2,943,675** | **3,024,842** | **3,109,016** |
| | **ROADS/PUBLIC WORKS/TRANSPORT.** | | | | | | | | | | |
| 33 | WORKS ROAD ADMINISTRATION | 1,961,591 | 2,012,478 | 2,156,686 | 2,086,997 | 2,484,071 | 327,385 | 15 | 2,372,277 | 2,388,153 | 2,430,601 |
| 35 | TRANSIT CONVENTIONAL | 63,600 | 61,056 | 67,500 | 54,516 | 0 | (67,500) | (100) | 0 | 0 | 0 |
| | | **2,025,191** | **2,073,534** | **2,224,186** | **2,141,513** | **2,484,071** | **259,885** | **12** | **2,372,277** | **2,388,153** | **2,430,601** |
| | **STORM SEWER** | | | | | | | | | | |
| 36 | STORM SEWER | 129,237 | 166,277 | 37,500 | 23,305 | 34,500 | (3,000) | (8) | 34,790 | 35,486 | 36,196 |
| | | **129,237** | **166,277** | **37,500** | **23,305** | **34,500** | **(3,000)** | **-8** | **34,790** | **35,486** | **36,196** |
| | **ENVIRONMENTAL SERVICE** | | | | | | | | | | |
| 37 | WASTE MANAGEMENT | 78,040 | 67,304 | 67,000 | 79,090 | 67,000 | 0 | 0 | 68,340 | 88,495 | 72,265 |
| | | **78,040** | **67,304** | **67,000** | **79,090** | **67,000** | **0** | **0** | **68,340** | **88,495** | **72,265** |
| | **HEALTH & SOCIAL SERVICES** | | | | | | | | | | |
| 39 | CEMETERY | 113,065 | 96,403 | 128,627 | 130,272 | 147,327 | 18,701 | 15 | 164,195 | 143,348 | 145,615 |
| | | **113,065** | **96,403** | **128,627** | **130,272** | **147,327** | **18,701** | **15** | **164,195** | **143,348** | **145,615** |
| | **RECREATION & CULTURAL SERVICES** | | | | | | | | | | |
| 40 | ARTS CULTURE & HERITAGE | 17,800 | 15,589 | 26,100 | 98 | 18,000 | (8,100) | (31) | 10,000 | 10,000 | 10,000 |
| 41 | SHARE OF LIBRARY | 215,288 | 211,872 | 218,228 | 223,440 | 230,143 | 11,915 | 5 | 234,746 | 239,441 | 244,230 |
| 42 | LOCAL CULTURAL GRANTS | 37,300 | 38,050 | 41,300 | 32,100 | 28,000 | (13,300) | (32) | 28,560 | 29,131 | 29,714 |
| 44 | PARKS & RECREATION | 829,139 | 659,612 | 886,721 | 734,519 | 1,079,783 | 193,061 | 22 | 1,085,657 | 1,066,571 | 1,087,902 |
| 45 | FIDDLE PARK | 10,500 | 13,206 | 15,000 | 18,632 | 20,000 | 5,000 | 33 | 25,300 | 25,806 | 26,322 |
| 46 | TOWN EVENTS | 36,026 | 18,537 | 38,512 | 28,510 | 88,260 | 49,748 | 129 | 84,317 | 86,425 | 88,585 |
| | | **1,146,053** | **956,866** | **1,225,861** | **1,037,299** | **1,464,186** | **238,325** | **19** | **1,468,580** | **1,457,373** | **1,486,753** |
| | **TOTAL GENERAL EXPENDITURES** | **11,580,580** | **11,139,649** | **11,918,966** | **11,694,567** | **12,944,253** | **1,025,286** | **9** | **12,510,488** | **12,551,403** | **12,718,447** |

# 2024 ADOPTED OPERATING BUDGET

## REVENUE SUMMARY

| Budget Page | DEPARTMENT REVENUES | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL GOVERNMENT SERVICE** | | | | | | | | | | |
| 4 | TAXATION | 8,933,351 | 9,084,691 | 9,505,476 | 9,467,514 | 10,290,394 | 784,918 | 8 | 10,412,283 | 10,673,935 | 10,871,634 |
| 5 | GENERAL REVENUES | 934,163 | 1,050,300 | 1,319,563 | 1,631,865 | 1,748,538 | 428,975 | 33 | 1,420,667 | 1,435,691 | 1,417,782 |
| 12 | HUMAN RESOURCES REVENUES | 95,000 | 92,195 | 49,213 | 36,765 | 0 | (49,213) | (100) | 0 | 0 | 0 |
| 14 | TOWN HALL REVENUES | 2,150 | 5,273 | 5,250 | 11,500 | 6,600 | 1,350 | 26 | 9,132 | 9,315 | 9,501 |
| 16 | COMMITTEE REVENUES | 0 | 0 | 15,000 | 3,091 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| | | **9,964,663** | **10,232,460** | **10,894,502** | **11,150,734** | **12,060,532** | **1,166,030** | **11** | **11,842,082** | **12,118,941** | **12,298,917** |
| | **PLANNING & DEVELOPMENT** | | | | | | | | | | |
| 17 | BIA LEVY | 10,500 | 16,324 | 10,500 | 10,500 | 10,500 | 0 | 0 | 10,500 | 10,500 | 10,500 |
| 18 | PLANNING REVENUES | 687,445 | 498,207 | 600,180 | 189,679 | 443,433 | (156,747) | (26) | 361,020 | 138,080 | 140,182 |
| 21 | EcDev REVENUES | 7,000 | 0 | 10,000 | 2,763 | 21,000 | 11,000 | 110 | 46,020 | 21,040 | 21,061 |
| | | **704,945** | **514,531** | **620,680** | **202,942** | **474,933** | **(145,747)** | **-23** | **417,540** | **169,621** | **171,743** |
| | **PROTECTION SERVICE** | | | | | | | | | | |
| 25 | FIRE REVENUES | 12,500 | 19,334 | 19,000 | 6,655 | 9,500 | (9,500) | (50) | 9,500 | 9,500 | 9,500 |
| 26 | POLICE REVENUES | 563,125 | 45,489 | 41,589 | 41,589 | 41,589 | 0 | 0 | 41,489 | 38,500 | 38,500 |
| 30 | BY-LAW REVENUES | 34,500 | 43,894 | 55,500 | 61,589 | 51,800 | (3,700) | (7) | 52,836 | 53,893 | 54,971 |
| | | **610,125** | **108,718** | **116,089** | **109,832** | **102,889** | **(13,200)** | **-11** | **103,825** | **101,893** | **102,971** |
| | **ROADS/PUBLIC WORKS** | | | | | | | | | | |
| 32 | WORKS ADMIN FEES & CHARGES | 12,000 | 11,341 | 33,584 | 60,452 | 42,000 | 8,416 | 25 | 12,240 | 31,235 | 12,734 |
| 35 | TRANSIT CONVENTIONAL | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **37,000** | **36,341** | **33,584** | **60,452** | **42,000** | **8,416** | **25** | **12,240** | **31,235** | **12,734** |
| | **STORM SEWER REVENUES** | | | | | | | | | | |
| 36 | STORM SEWER REVENUES | 50,000 | 101,818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **50,000** | **101,818** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | **ENVIRONMENTAL SERVICE** | | | | | | | | | | |
| 37 | WASTE MANAGEMENT REVENUE | 24,000 | 44,283 | 37,000 | 55,796 | 37,000 | 0 | 0 | 42,040 | 42,881 | 43,738 |
| | | **24,000** | **44,283** | **37,000** | **55,796** | **37,000** | **0** | **0** | **42,040** | **42,881** | **43,738** |
| | **HEALTH & SOCIAL SERVICES** | | | | | | | | | | |
| 38 | CEMETERY REVENUES | 38,000 | 59,589 | 44,100 | 74,244 | 45,100 | 1,000 | 2 | 46,002 | 46,922 | 47,860 |
| | | **38,000** | **59,589** | **44,100** | **74,244** | **45,100** | **1,000** | **2** | **46,002** | **46,922** | **47,860** |
| | **RECREATION & CULTURAL SERVICES** | | | | | | | | | | |
| 40 | ARTS CULTURE & HERITAGE | 0 | 0 | 14,960 | 98 | 18,000 | 3,040 | 20 | 7,410 | 0 | 0 |
| 43 | PARKS & RECREATION REVENUE | 132,647 | 25,992 | 135,052 | 24,488 | 140,400 | 5,348 | 4 | 20,700 | 21,108 | 21,524 |
| 45 | FIDDLE PARK REVENUE | 1,000 | 308 | 1,000 | 1,099 | 1,000 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 46 | TOWN EVENTS REVENUE | 18,200 | 15,610 | 22,000 | 14,881 | 22,400 | 400 | 2 | 17,650 | 17,803 | 17,959 |
| | | **151,847** | **41,910** | **173,012** | **40,566** | **181,800** | **8,788** | **5** | **46,760** | **39,911** | **40,483** |
| | **TOTAL GENERAL REVENUE** | **11,580,580** | **11,139,649** | **11,918,967** | **11,694,567** | **12,944,253** | **1,025,287** | **9** | **12,510,488** | **12,551,403** | **12,718,447** |

| | OPERATING | | | | TOWN OF SHELBURNE<br>GENERAL GOVERNMENT<br>2024 ADOPTED OPERATING BUDGET | | | OPERATING | | |
|---|---|---|---|---|---|---|---|---|---|---|

## BALANCED CASH BUDGET SUMMARY

| Budget Page | DEPARTMENT REVENUES | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 | TOTAL GENERAL EXPENDITURES | 11,580,580 | 11,139,649 | 11,918,966 | 11,694,567 | 12,944,253 | 1,025,286 | 9 | 12,510,488 | 12,551,403 | 12,718,447 |
| 3 | LESS TOTAL GENERAL REVENUES | 11,580,580 | 11,139,649 | 11,918,966 | 11,694,567 | 12,944,253 | 1,025,287 | 9 | 12,510,488 | 12,551,403 | 12,718,447 |
| | | | | | | | | | | | |
| | DIFFERENCE | 0 | (0) | (0) | 0 | 0 | 0 | (0) | (0) | 0 | (0) |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: GENERAL GOVERNMENT TAXATION**
**REVENUES: 01-0400**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4010 | RESIDENTIAL & FARM TAX | 7,159,477 | 7,159,479 | 7,645,058 | 7,645,055 | 8,267,106 | 622,048 | 8 | 8,515,119 | 8,770,573 | 9,033,690 |
| 4011 | COMMERCIAL & INDUSTRIAL TX | 1,479,243 | 1,479,242 | 1,454,418 | 1,454,418 | 1,626,279 | 171,861 | 12 | 1,675,067 | 1,725,319 | 1,777,079 |
| 4013 | SUPPLEMENTAL TAXATION | 294,631 | 445,970 | 406,000 | 368,042 | 397,009 | (8,991) | -2 | 222,096 | 178,043 | 60,865 |
| | **TOTAL TAX REVENUE** | **8,933,351** | **9,084,691** | **9,505,476** | **9,467,514** | **10,290,394** | **784,918** | **8** | **10,412,283** | **10,673,935** | **10,871,634** |
| 4017 | TAXES WRITTEN OFF RESIDENTIAL | 15,000 | 35,306 | 15,000 | 27,773 | 15,000 | 0 | 0 | 20,000 | 20,200 | 20,402 |
| 4018 | TAXES WRITTEN OFF COMM | 25,000 | 88,253 | 25,000 | 28,963 | 25,000 | 0 | 0 | 30,000 | 30,300 | 30,603 |
| | **TOTAL TAX WRITEOFFS** | **40,000** | **123,559** | **40,000** | **56,736** | **40,000** | **0** | **0** | **50,000** | **50,500** | **51,005** |
| | **NET GOVERNMENT TAXATION** | **8,893,351** | **8,961,132** | **9,465,476** | **9,410,778** | **10,250,394** | **784,918** | **8** | **10,362,283** | **10,623,435** | **10,820,629** |

**Note:**
4010 Tax Assessment used is based upon MPAC control totals (still no phase in)
4013 Supplemental based on remaining Fieldgate occupancies occurring in 2024 & Scone Developments
4018 Assessment Appeals

| 1% levy increase | Year | Amount |
|---|---|---|
| | 2020 | $ 74,793 |
| | 2021 | $ 78,338 |
| | 2022 | $ 86,387 |
| | 2023 | $ 90,995 |

In this budget represents 1% levy increase/decrease $ 98,933.85

| INCREASE IN TAX RATE OF 5% | 2023 | 2024 |
|---|---|---|
| **Average Single Home Assessment** | 335,366 | 335,366 |
| **Town Portion of Taxes - NO PHASE IN ASSESSMENT INCREASE** | $2,637.94 | $2,769.83 |
| **Annual Increase - Town Portion increase on average assessed home** | **$131.90** | |
| **Monthly Increase - Town Portion** | **$10.99** | |

| 2024 SUMMARY WITH THIS BUDGET | |
|---|---|
| Taxable Assessment Increase | 3.59% |
| - of which Growth increase was | 3.59% |
| Tax Rate Increase | 5.00% |
| Levy ($$) Increase | 8.72% |
| Average Home Increase | 5.00% |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: GENERAL GOVERNMENT REVENUES**
**REVENUES: 01-0401**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 4601 | CANADA POST PIL | 8,350 | 8,364 | 8,400 | 8,407 | 8,500 | 100 | 1 | 8,670 | 8,843 | 9,020 |
| 4602 | BOARD OF MANAGEMENT PIL | 7,911 | 8,589 | 8,600 | 8,675 | 8,700 | 100 | 1 | 8,874 | 9,051 | 9,233 |
| 4622 | LCBO PIL | 4,445 | 4,827 | 4,878 | 1,429 | 0 | (4,878) | -100 | 0 | 0 | 0 |
| 4625 | ONTARIO HYDRO PIL | 3,092 | 3,347 | 3,350 | 4,723 | 3,400 | 50 | 1 | 3,468 | 3,537 | 3,608 |
| 4811 | OMPF GRANT | 426,700 | 426,700 | 445,600 | 445,600 | 457,100 | 11,500 | 3 | 426,700 | 425,000 | 425,000 |
| 6200 | TAX CERTIFICATES | 8,000 | 7,260 | 8,000 | 7,700 | 8,000 | 0 | 0 | 8,160 | 8,323 | 8,490 |
| 6201 | GENERAL ADMIN FEES & CHARG | 4,000 | 3,205 | 4,000 | 6,903 | 4,000 | 0 | 0 | 4,080 | 4,162 | 4,245 |
| 6202 | TRADE LICENSES, SIGN PERMITS | 4,500 | 6,940 | 4,500 | 2,592 | 4,500 | 0 | 0 | 4,590 | 4,682 | 4,775 |
| 6203 | PROVINCIAL OFFENCES ACT | 20,000 | 109,098 | 70,000 | 107,175 | 70,000 | 0 | 0 | 65,150 | 66,453 | 67,782 |
| 6205 | MARRIAGE PERMITS | 7,000 | 9,342 | 8,000 | 10,620 | 9,000 | 1,000 | 13 | 9,180 | 9,364 | 9,551 |
| 6206 | LOTTERY LICENSES | 1,000 | 90 | 500 | 4,226 | 500 | 0 | 0 | 510 | 520 | 531 |
| 6207 | TAXI LICENCES | 1,500 | 310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6208 | MARRIAGE CEREMONY | 8,000 | 12,800 | 10,000 | 16,400 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 6300 | PENALTIES/INTEREST ON TAXES | 125,000 | 136,308 | 135,000 | 200,997 | 155,300 | 20,300 | 15 | 158,406 | 161,574 | 164,806 |
| 6375 | HST REBATE - ALLOWANCES | 0 | 160 | 130 | 295 | 130 | 0 | 0 | 130 | 130 | 130 |
| 6421 | BANK INTEREST EARNED | 100,000 | 244,208 | 393,500 | 791,016 | 700,000 | 306,500 | 78 | 700,000 | 700,000 | 700,000 |
| 6425 | 5 YR GIC INTEREST EARNED | 15,000 | 15,000 | 12,225 | 12,225 | 9,408 | (2,817) | -23 | 6,549 | 3,647 | 0 |
| 6603 | TSF FROM ADMIN RESERVE | 2,976 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6603 | TSF FROM ELECTION RESERVE | 15,000 | 15,828 | 0 | 0 | 0 | 0 | 0 | 6,000 | 20,000 | 0 |
| 6603 | TSF FROM TAX STAB. RESERVE | 169,289 | 0 | 200,000 | 0 | 300,000 | 100,000 | 50 | 0 | 0 | 0 |
| 6700 | HOME HARDWARE LEASE PAYMENT | 2,400 | 2,880 | 2,880 | 2,880 | 0 | (2,880) | -100 | 0 | 0 | 0 |
| 6711 | WSIB SURPLUS FUNDS | 0 | 34,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **GENERAL REVENUES** | **934,163** | **1,050,300** | **1,319,563** | **1,631,865** | **1,748,538** | **428,975** | **33** | **1,420,667** | **1,435,691** | **1,417,782** |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: GENERAL GOVERNMENT REVENUES**
**REVENUES: 01-0401**

| | **ACCOUNT DESCRIPTIONS** |
|---|---|
| 4811 | OMPF Actual - Received allocation notice Oct 20 2023 |
| 6201 | Commissioner Fees, NSF Fees, Pins, Photocopies, Faxing, Other Miscellaneous Fees |
| 6207 | No longer collecting Taxi Licenses - Using Vehicle for Hire |
| 6421 | RBC Interest Rate - Prime less 1.85% |
| 6425 | 5 year GIC ends in 2026 |
| 6603 | Tsf from Tax Stabilization Reserve |
| 6700 | Lease Agreement ends 2023 - will not be renewing due to STP expansion |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: MEMBERS OF COUNCIL**

**EXPENDITURES 01-1010**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7106 | COUNCIL SALARIES | 121,600 | 119,391 | 122,884 | 123,164 | 126,571 | 3,687 | 3 | 129,102 | 131,684 | 134,318 |
| 7150 | COUNCIL BENEFITS (CPP) | 4,867 | 4,376 | 5,159 | 5,218 | 5,351 | 192 | 4 | 5,458 | 5,568 | 5,679 |
| 7151 | COUNCIL EHT | 2,371 | 2,461 | 2,396 | 2,453 | 2,468 | 72 | 3 | 2,517 | 2,568 | 2,619 |
| 7152 | COUNCIL WSIB | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7367 | COUNCIL CONFERENCES/EDUCATION | 6,000 | 5,814 | 14,000 | 10,935 | 12,000 | (2,000) | -14 | 12,000 | 12,000 | 14,000 |
| 7369 | COUNCIL NEWSLETTERS | 2,800 | 153 | 2,800 | 0 | 0 | (2,800) | -100 | 0 | 0 | 0 |
| 7370 | COUNCIL MATERIALS/SUPPLIES | 7,000 | 5,602 | 6,000 | 7,831 | 23,380 | 17,380 | 290 | 6,000 | 6,150 | 6,273 |
| 7371 | CDRC PUBLIC BOARD MEMBERS | 1,000 | 400 | 1,000 | 850 | 1,000 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 7372 | LIBRARY PUBLIC BOARD MEMBERS | 2,000 | 1,200 | 2,000 | 1,250 | 2,000 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 7374 | POLICE SERVICE BRD WAGE | 2,100 | 700 | 2,150 | 550 | 2,150 | 0 | 0 | 2,150 | 2,150 | 2,150 |
| 7401 | COUNCIL CELL PHONE(S) | 1,000 | 240 | 300 | 240 | 300 | 0 | 0 | 306 | 314 | 320 |
| | **COUNCIL EXPENDITURES** | **150,788** | **140,335** | **158,690** | **152,492** | **175,220** | **16,531** | **10** | **160,534** | **163,433** | **168,359** |

7106 In accordance with By-Law 37-2018 setting Council Annual Remuneration
7367 In accordance with Council Conference Policy adopted in 2018 - $2,000/councillor
(Mayor & Deputy Mayor picked up at County Level) & Education Sessions/ Strategic Priorities (2027)
7369 Line item added to Communications Budget
7370 Includes items that may be required for new council chambers set up (ie new chairs)

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: ADMINISTRATION**

**EXPENDITURES 01-1020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | ADMIN SALARIES | 787,562 | 759,909 | 934,564 | 850,496 | 944,154 | 9,590 | 1 | 963,038 | 982,298 | 1,001,944 |
| 7150 | ADMIN BENEFITS | 206,822 | 208,037 | 215,697 | 221,593 | 249,955 | 34,257 | 16 | 254,954 | 260,053 | 265,254 |
| 7151 | ADMIN EHT | 16,057 | 16,054 | 16,570 | 17,111 | 19,236 | 2,665 | 16 | 21,120 | 21,543 | 21,974 |
| 7152 | ADMIN WSIB | 20,630 | 20,940 | 23,978 | 23,866 | 32,923 | 8,945 | 37 | 35,082 | 35,783 | 36,499 |
| 7302 | ADMIN OFFICE SUPPLIES & MAT. | 10,000 | 7,779 | 10,000 | 10,106 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 7303 | ADMIN COPYING & PRINTING | 10,000 | 15,836 | 15,000 | 18,928 | 15,000 | 0 | 0 | 15,300 | 15,606 | 15,918 |
| 7305 | ADMIN LEASED EQUIPMENT | 10,000 | 11,161 | 13,000 | 9,377 | 15,000 | 2,000 | 15 | 13,000 | 13,000 | 13,000 |
| 7306 | ADMIN EDUCATIONAL COURSE | 5,000 | 1,841 | 5,000 | 4,030 | 5,000 | 0 | 0 | 5,100 | 5,202 | 5,306 |
| 7314 | ADMIN OTHER | 16,000 | 14,357 | 16,700 | 13,488 | 16,700 | 0 | 0 | 17,034 | 17,375 | 17,722 |
| 7315 | ADMIN COMPUTER / SUPPORT | 92,325 | 90,917 | 138,563 | 133,695 | 184,669 | 46,106 | 33 | 157,251 | 160,396 | 163,604 |
| 7317 | ADMIN ASSET MGMT (CITYWIDE) | 22,530 | 16,889 | 22,631 | 22,852 | 15,000 | (7,631) | -34 | 26,000 | 17,500 | 18,000 |
| 7351 | ADMIN CONFERENCE EXPENSES | 9,500 | 1,767 | 9,500 | 13,293 | 12,000 | 2,500 | 26 | 12,240 | 12,485 | 12,734 |
| 7352 | ADMIN MEMBERSHIP FEES | 10,500 | 11,332 | 10,000 | 9,163 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 7353 | ADMIN AUDIT FEES | 35,000 | 35,757 | 35,000 | 31,536 | 35,000 | 0 | 0 | 35,700 | 36,414 | 37,142 |
| 7361 | ADMIN INSURANCE | 95,000 | 91,764 | 135,000 | 136,014 | 135,000 | 0 | 0 | 137,700 | 140,454 | 143,263 |
| 7362 | ADMIN LEGAL FEES | 12,000 | 15,947 | 18,000 | 17,291 | 18,000 | 0 | 0 | 18,360 | 18,727 | 19,102 |
| 7364 | ADMIN POSTAGE & COURIER | 15,000 | 13,985 | 15,000 | 10,168 | 15,000 | 0 | 0 | 15,300 | 15,606 | 15,918 |
| new | COMMUNITY RISK ASSESSMENT | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100 | 0 | 0 | 0 |
| 7401 | ADMIN TELEPHONE/CELL/FIBRE | 15,000 | 18,511 | 25,772 | 28,534 | 25,772 | (0) | 0 | 26,287 | 26,813 | 27,349 |
| 7403 | ADMIN BANK SERVICE CHARGE | 8,800 | 9,044 | 10,000 | 10,438 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 7405 | ADMIN ADVERTISING | 2,700 | 5,123 | 2,500 | 786 | 2,500 | 0 | 0 | 2,550 | 2,601 | 2,653 |
| 7406 | ADMIN BIRD CONTROL PROG | 2,000 | 1,734 | 2,000 | 1,695 | 0 | (2,000) | -100 | 0 | 0 | 0 |
| 7408 | ADMIN ELECTIONS | 15,000 | 20,648 | 0 | 0 | 0 | 0 | 0 | 6,000 | 20,000 | 0 |
| 7409 | TSF TO ELECTION RESERVE | 5,000 | 5,000 | 6,500 | 6,500 | 6,500 | 0 | 0 | 6,500 | 6,500 | 6,500 |
| 7510 | ADMIN TSF TO ADMIN CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7520 | BACK LANE NAMING SIGNS | 2,976 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7600 | TSF TO ADMIN RESERVE | 0 | 0 | 0 | 29,934 | 10,000 | 10,000 | 100 | 10,000 | 10,000 | 10,000 |
| 7600 | TSF TO HR RESERVE | 0 | 34,045 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7601 | TSF TO CONTINGENCY RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7607 | TRANSFER TO RESERVES | 0 | 485,011 | 0 | 537,061 | 0 | 0 | 0 | 1,243,251 | 1,256,405 | 1,209,513 |
| | **ADMIN EXPENDITURES** | **1,425,402** | **1,913,387** | **1,680,975** | **2,157,954** | **1,797,408** | **116,433** | **7** | **3,052,366** | **3,105,973** | **3,075,232** |

 

**ACCOUNT DESCRIPTIONS**

| | | | | |
|---|---|---|---|---|
| 7101 | Includes grid moves & staff reallocations to cemetery, planning, police | | | |
| 7150 | Includes CPP, EI, OMERS, Canada Life Premium (New in 2024 CPP 2 Tier Rates) | | | |
| 7305 | Pitney Bowes Lease & Excel Business Systems Lease ($1,105.11x4 - Mailroom Copier; $649.36x4; $1,025.19 SLA- Post Mtr;$134.32x12 - TH Copier; SLA - $1,999.58 for folding mach | | | |
| 7314 | Includes current CRA mileage rates; cell phone accessories; miscellaneous supplies | | | |
| | | | | |
| 7315 | Keystone Annual Licensing Fee | $ | 13,405 | |
| | Escribe Annual Licensing Fee | $ | 17,000 | |
| | County of Dufferin IT Services | $ | 97,000 | (Yr. 3 of 3 year phase in 35%, 65%, 100%) |
| | Firewall Annual Fee | $ | 1,500 | (Renewal fee $1,000 - pay again in 2024) |
| | Antivirus (Licences - 35) | $ | 2,400 | |
| | Software, Domain & Email Licenses | $ | 9,670 | |
| | Aruba 2540 Switch - 48 Port | $ | 6,000 | |
| | Laptop & Desktop Replacements | $ | 24,500 | |
| | Backup Software | $ | 2,200 | |
| | Multi-Factor Authentication Licence (MFA) | $ | 4,400 | new in 2023 |
| | Laserfiche Annual License Fee | $ | 3,400 | (Sept to Sept) |
| | **Total of Account 7315** | **$** | **184,669** | **(incl. 1.76% HST)** |
| | | | | |
| 7317 | CityWide Annual License Fee & Updates | **$** | **14,176** | (Citywide Mte Mgr Annual Fees & Citywide Route Patrol) |
| 7352 | Memberships and Subscriptions for Admin staff | | | |
| 7361 | Cowan premium plus allowance for settlement of O/S claims & Cyber Insurance Policy Premium | | | |
| 7362 | Includes retainer for Integrity Commissioner $2,000 | | | |
| 7401 | Includes Rogers Fibre Lines Contract $756/mth ; 11 cell phone voice and data lines EP2 - Improve Technology | | | |
| 7403 | Includes Uploading online pymts (increased use due to covid) - EP2 - Improve Technology | | | |
| 7405 | MTO Corridor LED signs now required to pay 5 years upfront ($300x5=$1,500 in 2020) next pymt will be 2025 | | | |
| 7406 | Bird Control Program moved to Town Hall other services starting 2024 | | | |
| 7409 | Setting aside $6,500/yr to help offset election year expenses | | | |

| | | | |
|---|---|---|---|
| 7607 | **Recommended Distribution of 2023 Surplus** | **$** | **537,061** |
| | General Capital Reserve | $ | - |
| | Operations Equipment Capital Reserve | $ | 387,061 |
| | Tax Stabilization Reserve | $ | 150,000 |
| | | **$** | **537,061** |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: COMMUNICATIONS**

## REVENUES 01-1026

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5402 | GRANT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5403 | TRANSFER FROM RESERVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **COMMUNICATIONS REVENUES** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

## EXPENDITURES 01-1026

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | COMMUNICATIONS LABOUR | 61,259 | 58,851 | 64,763 | 57,868 | 68,516 | 3,753 | 6 | 69,886 | 71,284 | 72,710 |
| 7150 | COMMUNICATIONS BENEFITS | 18,288 | 17,690 | 19,746 | 19,471 | 21,589 | 1,843 | 9 | 22,020 | 22,461 | 22,910 |
| 7151 | COMMUNICATIONS EHT | 1,201 | 1,154 | 1,279 | 1,138 | 1,345 | 65 | 5 | 1,372 | 1,399 | 1,427 |
| 7152 | COMMUNICATIONS WSIB | 1,761 | 1,696 | 2,034 | 1,809 | 2,751 | 718 | 35 | 2,807 | 2,863 | 2,920 |
| 7302 | COMMUNICATIONS SUPPLIES | 1,500 | 80 | 1,500 | 133 | 1,000 | (500) | -33 | 1,020 | 1,040 | 1,061 |
| 7306 | COMMUNICATIONS EDUCATION | 600 | 844 | 600 | 111 | 600 | 0 | 0 | 612 | 624 | 637 |
| 7315 | COMMUNICATIONS WEBSITE | 11,820 | 13,122 | 21,694 | 19,262 | 20,218 | (1,476) | -7 | 28,622 | 29,195 | 29,779 |
| 7351 | COMMUNICATIONS CONFERENCE | 1,000 | 204 | 1,000 | 0 | 200 | (800) | -80 | 204 | 208 | 212 |
| 7352 | COMMUNICATIONS MEMBERSHIPS | 400 | 204 | 400 | 458 | 555 | 155 | 39 | 566 | 577 | 589 |
| 7405 | COMMUNICATIONS ADVERTISING | 9,000 | 9,097 | 11,420 | 9,464 | 18,337 | 6,917 | 61 | 18,704 | 19,078 | 19,460 |
| | **COMMUNICATIONS EXPENSES** | **106,828** | **102,940** | **124,436** | **109,714** | **135,110** | **10,675** | **9** | **145,813** | **148,729** | **151,703** |
| | **NET FUNDS TO BE RAISED** | **(106,828)** | **(102,940)** | **(124,436)** | **(109,714)** | **(135,110)** | **(10,675)** | **(9)** | **(145,813)** | **(148,729)** | **(151,703)** |

**COMMUNICATIONS**
**ACCOUNT DESCRIPTIONS**

| | | | | |
|---|---|---|---|---|
| 7315 | Bang the Table Engagement (50%) | $ | 3,745 | Signed 3yr Contract - 2024 - $7,490; 2025 $8,014) |
| | Website Licensing & Hosting | $ | 10,000 | (GHD Digital - formerly Esolutions Group) ($18,000 in 2025 and/or Potential new website in 2025) |
| | Cludo - Essential Search Site Package | $ | 3,200 | (annual) |
| | Cludo - website cleanup | $ | - | (every 5 years - again in 2028) |
| | Hootsuite | $ | 1,663 | (social media service) May to May |
| | I Stock | $ | 1,200 | (subscription - $100/mth) |
| | Photo Editor | $ | 60 | |
| | Total Including Net Tax | **$** | **20,218** | |
| | | | | |
| 7405 | Billboard LED sign Hosting Fees | $ | 800 | ($20/mth data storage plus maintenance) |
| | 105 Radio Ads | $ | 1,800 | 4 weeks Mon-Fri 3x30 sec per day |
| | Mobile Sign at Jack Downing Park | $ | 1,000 | JD Park Signage Promotions |
| | Billing Inserts | $ | 5,600 | material to be included in tax and water billings |
| | Monthly Page in Shelburne Free Press | $ | 8,820 | ($735/mth x12) |
| | Total Including Net Tax | **$** | **18,337** | |
| | | | | EP2 - Improve Technology |
| 7352 | Municipal World | $ | 150 | EP3 - Consolation & Collaboration with Community |
| | The Star | $ | 145 | EP4 - Support Effective Communication |
| | Zoom | $ | 250 | |
| | Total Including Net Tax | **$** | **555** | |

**4 Yrs - will have to replace existing signs - only good for 10 years ($90,000-$100,000)**

light pollution, driver safety
will be decommissioned once done

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: HUMAN RESOURCES**

## REVENUES 01-1027

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5402 | GRANT REVENUE | 70,000 | 81,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5403 | TRANSFER FROM RESERVES | 25,000 | 10,787 | 49,213 | 36,765 | 0 | (49,213) | -100 | 0 | 0 | 0 |
| | **HUMAN RESOURCE REVENUES** | **95,000** | **92,195** | **49,213** | **36,765** | **0** | **(49,213)** | **-100** | **0** | **0** | **0** |

5402 Municipal Modernization Grant (received in 2021 & 2022)

## EXPENDITURES 01-1027

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | HUMAN RESOURCES LABOUR | 0 | 0 | 70,788 | 65,561 | 76,116 | 5,328 | 8 | 77,638 | 79,191 | 80,775 |
| 7150 | HUMAN RESOURCES BENEFITS | 0 | 0 | 20,859 | 20,216 | 22,884 | 2,025 | 10 | 23,342 | 23,809 | 24,285 |
| 7151 | HUMAN RESOURCES EHT | 0 | 0 | 1,398 | 1,286 | 1,494 | 96 | 7 | 1,524 | 1,554 | 1,585 |
| 7152 | HUMAN RESOURCES WSIB | 0 | 0 | 2,132 | 2,044 | 2,925 | 792 | 37 | 2,983 | 3,043 | 3,104 |
| 7302 | HUMAN RESOURCES SUPPLIES | 0 | 0 | 2,000 | 847 | 1,000 | (1,000) | -50 | 1,020 | 1,040 | 1,061 |
| 7306 | HUMAN RESOURCES EDUCATION | 0 | 0 | 2,000 | 2 | 1,000 | (1,000) | -50 | 1,020 | 1,040 | 1,061 |
| 7315 | HUMAN RESOURCES GENERAL | 125,000 | 100,191 | 19,213 | 8,446 | 17,477 | (1,736) | -9 | 17,827 | 18,183 | 18,547 |
| 7320 | HR - STAFF ENGAGEMENT | 0 | 0 | 2,000 | 315 | 2,000 | 0 | 0 | 2,040 | 2,081 | 2,122 |
| 7330 | HR - LONG SERVICE AWARDS | 0 | 0 | 2,700 | 2,700 | 500 | (2,200) | -81 | 700 | 700 | 2,100 |
| 7340 | HR - TOWNWIDE STAFF TRAINING | 0 | 0 | 3,000 | 3,562 | 3,000 | 0 | 0 | 3,060 | 3,121 | 3,184 |
| 7351 | HUMAN RESOURCES CONFERENCE | 0 | 0 | 1,000 | 503 | 1,000 | 0 | 0 | 1,020 | 1,040 | 1,061 |
| 7352 | HUMAN RESOURCES MEMBERSHIPS | 0 | 0 | 6,500 | 6,046 | 8,264 | 1,764 | 27 | 8,429 | 8,598 | 8,770 |
| 7405 | HUMAN RESOURCES ADVERTISING | 0 | 0 | 2,000 | 0 | 1,000 | (1,000) | -50 | 1,020 | 1,040 | 1,061 |
| 7440 | HEALTH & SAFETY | 10,000 | 9,716 | 10,000 | 12,204 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| | **HUMAN RESOURCE EXPENSES** | **135,000** | **109,907** | **145,590** | **123,732** | **148,659** | **3,069** | **2** | **151,822** | **154,845** | **159,328** |
| | **NET FUNDS TO BE RAISED** | **(40,000)** | **(17,712)** | **(96,377)** | **(86,967)** | **(148,659)** | **(52,282)** | **(102)** | **(151,822)** | **(154,845)** | **(159,328)** |

**HUMAN RESOURCES**
**ACCOUNT DESCRIPTIONS**

| | | |
|---|---|---|
| 7315 | Contracted HR Services as needed | |
| 7352 | CCDI (DEI) Membership | 3,000 |
| | HR Downloads - LMS & HR Live | 4,300 |
| | OMHRA | 150 |
| | HRPA | 671 |
| | | **8,264** |
| 7440 | Health & Safety Services provided by County of Dufferin (formerly listed under Committees) | |

SP5 - Build Responsive Organizational Capacity

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: TOWN HALL**

## REVENUES 01-1035

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5409 | CONCERT HALL RENT | 2,150 | 5,037 | 5,000 | 10,766 | 5,000 | 0 | 0 | 7,500 | 7,650 | 7,803 |
| 5410 | CTY - ELECTRIC VEHICLE CHARGING | 0 | 236 | 250 | 734 | 250 | 0 | 0 | 255 | 260 | 265 |
| 5420 | ART GALLERY RENTAL FEES | 0 | 0 | 0 | 0 | 1,350 | 1,350 | 100 | 1,377 | 1,405 | 1,433 |
| 5411 | TOWN HALL TSF FROM RESERVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **TOWN HALL REVENUE** | **2,150** | **5,273** | **5,250** | **11,500** | **6,600** | **1,350** | **26** | **9,132** | **9,315** | **9,501** |

5409 Grace Tipling Revitalization, Fee Review & Rental Strategy will affect rental revenues
5410 Reimbursement from County of Dufferin for Hydro Costs for Electric Vehicle Charging Stations MOU ends Nov 30, 2024
5420 Monthly rental fee of $150/month for art exhibiters

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: TOWN HALL**

**EXPENDITURES 01-1035**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | TOWN HALL LABOUR | 97,857 | 89,094 | 98,253 | 102,945 | 106,252 | 7,999 | 8 | 108,377 | 110,545 | 112,756 |
| 7150 | TOWN HALL BENEFITS | 28,490 | 25,730 | 31,307 | 27,448 | 33,914 | 2,607 | 8 | 34,592 | 35,284 | 35,990 |
| 7151 | TOWN HALL EHT | 1,937 | 1,780 | 2,123 | 2,018 | 2,174 | 51 | 2 | 2,218 | 2,262 | 2,307 |
| 7152 | TOWN HALL WSIB | 2,927 | 2,616 | 3,468 | 3,210 | 4,613 | 1,145 | 33 | 4,705 | 4,799 | 4,895 |
| 7369 | TOWN HALL CELL PHONE | 600 | 461 | 1,600 | 1,479 | 550 | (1,050) | -66 | 600 | 612 | 1,600 |
| 7395 | TOWN HALL ELEVATOR | 12,000 | 11,108 | 13,000 | 14,278 | 15,000 | 2,000 | 15 | 15,300 | 15,606 | 15,918 |
| 7403 | TOWN HALL MAINT/MATERIALS | 25,000 | 23,818 | 55,000 | 33,254 | 60,000 | 5,000 | 9 | 61,200 | 62,424 | 63,672 |
| 7405 | TOWN HALL HYDRO & WATER | 39,000 | 38,072 | 42,000 | 40,378 | 42,000 | 0 | 0 | 42,840 | 43,697 | 44,571 |
| 7408 | TOWN HALL GAS EXPENSE | 5,000 | 12,038 | 15,000 | 8,085 | 15,000 | 0 | 0 | 15,300 | 15,606 | 15,918 |
| 7418 | MECHANICAL SYSTEM & HVAC | 15,000 | 11,345 | 15,000 | 12,231 | 15,000 | 0 | 0 | 15,300 | 15,606 | 15,918 |
| 7419 | TOWN HALL OTHER SERVICES | 12,000 | 12,360 | 15,000 | 13,551 | 17,000 | 2,000 | 13 | 17,340 | 17,687 | 18,041 |
| 7425 | TOWN HALL ART GALLERY | 0 | 0 | 0 | 402 | 3,200 | 3,200 | 100 | 3,264 | 3,329 | 3,396 |
| 7510 | TOWN HALL TSF TO CAPITAL | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100 | 50,000 | 75,000 | 88,500 |
| 7600 | TSF TO TOWN HALL RESERVE (CAP) | 10,000 | 10,000 | 10,000 | 10,000 | 100,000 | 90,000 | 900 | 100,000 | 100,000 | 100,000 |
| 7600 | EMERGENCY SERVICES ACCOM RES | 200,562 | 200,562 | 200,562 | 200,562 | 200,562 | 0 | 0 | 200,562 | 200,562 | 200,562 |
| 7430 | FUEL & VEHICLE MAINTENANCE | 0 | 0 | 0 | 0 | 2,600 | 2,600 | 100 | 2,652 | 2,705 | 2,759 |
| | **TOWN HALL EXPENDITURES** | **450,374** | **438,984** | **502,312** | **469,841** | **627,865** | **125,553** | **25** | **674,250** | **705,724** | **726,803** |
| | | | | | | | | | | | |
| | **NET FUNDS TO BE RAISED** | **(448,224)** | **(433,711)** | **(497,062)** | **(458,341)** | **(621,265)** | **(124,203)** | **1** | **(665,118)** | **(696,409)** | **(717,302)** |

**ACCOUNT DESCRIPTIONS**

7101 Includes cost of Mgr of Operations, Parks & Facilities (35 hrs), Cleaning Personnel (40 hrs) 50% of Mgr salary to Operations & Parks/Recreation Salary
7403 Bldg Maintenance includes extra cleaning supplies & PPE; Paint soffits / Exterior $23,000
7419 Includes Pest Control / Bird Control & Equipment Rental - Security Monitoring; Fire Inspections under the Bldg Code; service generator annually
7425 Shelburne Townhall Art Gallery Expenses; $1,200 Decals, $1,500 Ads, $500 Supplies
7510 See Townhall Capital Budget for Capital Projects
7600 Transfers to Reserve for future Townhall expenditures over and above maintenance (New in 2019) SP2 - Invest in Critical Infrastructure & Services for Future
7600 Transfer to Emergency Services Accommodation Reserve - 2021 Budget Framework Report - SP1 - Responsible Financial Management through Long Term Planning
7430 Fuel & Vehicle Maintenance - realignment of costs

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**SERVICE: COMMITTEES**

**REVENUES 01-1060**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5411 | DEI TSF FROM RESERVES | 0 | 0 | 15,000 | 3,091 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| | **COMMITTEE REVENUES** | **0** | **0** | **15,000** | **3,091** | **15,000** | **0** | **0** | **0** | **0** | **0** |

5411 From DEI Reserve to offset 2024

**EXPENDITURES 01-1060**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ESTIMATED YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7110 | EMERGENCY MANAGEMENT | 500 | 272 | 500 | 0 | 500 | 0 | 0 | 500 | 500 | 500 |
| 7109 | EMERGENCY MGMT TSF TO RESERVE | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 7111 | ACCESSIBILITY COMMITTEE | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7115 | DEI COMMITTEE | 15,000 | 5,876 | 15,000 | 3,091 | 15,000 | 0 | 0 | 15,000 | 15,000 | 15,000 |
| 7200 | TSF TO ANTI-RACISM RESERVE | 0 | 9,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **COMMITTEE EXPENDITURES** | **21,000** | **20,272** | **20,500** | **8,091** | **20,500** | **0** | **0** | **20,500** | **20,500** | **20,500** |
| | **NET FUNDS TO BE RAISED** | **(21,000)** | **(20,272)** | **(5,500)** | **(5,000)** | **(5,500)** | **0** | **0** | **(20,500)** | **(20,500)** | **(20,500)** |

7109 Emergency Management Reserve set up starting in 2020 as per 2020 Budget Framework Report
7111 Combined with the DEI committee in 2022
7115 DEI Committee expenses transferred from Council Anti-Racism Initiatives starting 2022
Sept 28 2023 motion from the DEI committee to put $15,000 in 2024 budget - L1 - Promote Diversity, Equity and Inclusion

**FUNCTION: PLANNING & DEVELOPMENT**
**SERVICE: BIA**

**REVENUES 01-1080**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5400 | BIA SPECIAL LEVY | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 0 | 0 | 10,500 | 10,500 | 10,500 |
| 5405 | FARMERS MARKET REVENUES | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5410 | FARMERS MARKET VENDOR FEES | 0 | 824 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **BIA REVENUES** | **10,500** | **16,324** | **10,500** | **10,500** | **10,500** | **0** | **0** | **10,500** | **10,500** | **10,500** |

**EXPENDITURES 01-1080**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | FARMERS MARKET WAGES | 0 | 3,856 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7150 | FARMERS MARKET BENEFITS | 0 | 249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7151 | FARMERS MARKET EHT | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7152 | FARMERS MARKET WSIB | 0 | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7220 | FARMERS MARKET EXPENSES | 0 | 5,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7900 | BIA EXPENDITURE | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 0 | 0 | 10,500 | 10,500 | 10,500 |
| | **BIA EXPENDITURES** | **10,500** | **19,815** | **10,500** | **10,500** | **10,500** | **0** | **0** | **10,500** | **10,500** | **10,500** |
| | **NET FUNDS TO BE RAISED** | **0** | **(3,491)** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

7900 2024 budget provided by BIA October 4, 2023

**FUNCTION: PLANNING & DEVELOPMENT**
**SERVICE: PLANNING & DEVELOPMENT**

**REVENUES 01-1090**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5400 | PLANNING APPLICATION FEES | 125,000 | 95,825 | 70,000 | 100,704 | 70,000 | 0 | 0 | 71,400 | 72,828 | 74,285 |
| 5401 | ZONING CERTIFICATES | 750 | 1,695 | 1,000 | 790 | 1,000 | 0 | 0 | 1,020 | 1,040 | 1,061 |
| 5403 | MUNICIPAL APPROVALS | 20,000 | 31,500 | 30,000 | 14,940 | 30,000 | 0 | 0 | 30,600 | 31,212 | 31,836 |
| 5406 | SEWER SHARE OF DEVELOPMENT | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0 | 9,000 | 9,000 | 9,000 |
| 5407 | DC SHARE OF GROWTH STUDIES | 272,034 | 88,680 | 294,000 | 37,770 | 178,433 | (115,567) | -39 | 125,000 | 0 | 0 |
| 5408 | DEVELOPER LOT FEES | 117,650 | 96,015 | 41,180 | 2,940 | 0 | (41,180) | -100 | 15,000 | 15,000 | 15,000 |
| 5409 | WATER SHARE OF DEVELOPMENT | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0 | 9,000 | 9,000 | 9,000 |
| 5411 | RECOVERABLE FROM DEVELOPERS | 0 | 166,492 | 0 | 851 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5413 | CASH IN LIEU OF PARKLAND REV | 0 | 0 | 0 | 13,685 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5420 | TSF FROM PLANNING RESERVE | 134,011 | 0 | 146,000 | 0 | 146,000 | 0 | 0 | 100,000 | 0 | 0 |
| | **PLANNING REVENUES** | **687,445** | **498,207** | **600,180** | **189,679** | **443,433** | **(156,747)** | **-26** | **361,020** | **138,080** | **140,182** |

**REVENUES INCLUDE:**

5400 Includes : Rezonings, Consents, Minor Variances & Site Plan Revenues & Developer Driven Revenues
5403 Includes : Building Permit Approvals
5407 DC transfer to help offset costs of studies
5408 Estimated Developer Lot Fees
5420 Tsf from Planning Reserve to offset New Junior Planner Position & Additional Planning Expenses

**FUNCTION: PLANNING & DEVELOPMENT**
**SERVICE: PLANNING & DEVELOPMENT**

**EXPENDITURES 01-1090**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | TOWN STAFF PLANNING LABOUR | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | 5,100 | 5,202 | 5,306 |
| 7101 | TOWN STAFF LABOUR | 219,568 | 164,134 | 234,227 | 178,519 | 255,058 | 20,831 | 9 | 260,159 | 265,362 | 270,670 |
| 7102 | PLANNER CONTRACT LABOUR (GSP) | 280,000 | 265,808 | 260,000 | 283,280 | 260,000 | 0 | 0 | 265,200 | 270,504 | 275,914 |
| 7103 | ENGINEER CONTRACT LABOUR (SBA) | 200,000 | 201,877 | 200,000 | 295,751 | 200,000 | 0 | 0 | 204,000 | 208,080 | 212,242 |
| 7104 | GIS & ESRI LICENSE & PSD Member | 10,000 | 7,632 | 12,000 | 7,472 | 10,000 | (2,000) | -17 | 11,000 | 11,220 | 11,444 |
| 7105 | COMMITTEE OF ADJUSTMENT | 0 | 0 | 5,400 | 0 | 5,400 | 0 | 0 | 5,508 | 5,618 | 5,731 |
| 7107 | PLANNING ADVERTISING | 4,000 | 2,324 | 4,000 | 802 | 4,000 | 0 | 0 | 4,080 | 4,162 | 4,245 |
| 7108 | PLANNING SUPPLIES/POSTAGE/ETC | 4,000 | 1,042 | 4,000 | 716 | 4,000 | 0 | 0 | 2,000 | 2,040 | 2,081 |
| 7110 | PLANNING & DEV LEGAL | 40,000 | 20,637 | 30,000 | 19,681 | 20,000 | (10,000) | -33 | 20,400 | 20,808 | 21,224 |
| 7150 | PLANNING & DEV - BENEFITS | 63,112 | 45,373 | 68,282 | 47,536 | 70,202 | 1,920 | 3 | 71,606 | 73,038 | 74,499 |
| 7151 | PLANNING & DEV - EHT | 4,599 | 3,278 | 4,936 | 3,504 | 4,974 | 38 | 1 | 5,074 | 5,175 | 5,279 |
| 7152 | PLANNING & DEV - WSIB | 6,224 | 4,400 | 7,446 | 5,024 | 9,162 | 1,716 | 23 | 9,346 | 9,533 | 9,723 |
| 7153 | GROWTH STUDIES - DC/OP/ZONING | 0 | 6,009 | 100,000 | 8,540 | 100,000 | 0 | 0 | 60,000 | 0 | 0 |
| 7153 | MASTER SERVICING STUDY et al | 75,000 | 41,510 | 29,000 | 13,225 | 0 | (29,000) | -100 | 75,000 | 0 | 0 |
| 7153 | PARK & RECREATION MASTER PLAN | 65,000 | 39,579 | 30,000 | 28,478 | 0 | (30,000) | -100 | 0 | 0 | 0 |
| 7153 | TMP/HAMP/BY-PASS STUDY | 176,045 | 0 | 191,000 | 0 | 191,000 | 0 | 0 | 0 | 0 | 0 |
| 7160 | TRANSFER TO RESERVES | 0 | 67,931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7401 | PLANNING & DEV - CELL PHONES | 1,500 | 1,340 | 1,500 | 472 | 3,300 | 1,800 | 120 | 2,000 | 2,040 | 2,081 |
| 7451 | PLANNING & DEV - EDUCATION | 1,000 | 0 | 1,000 | 257 | 1,000 | 0 | 0 | 1,020 | 1,040 | 1,061 |
| 7452 | PLANNING & DEV - CONFERENCES | 3,000 | 0 | 3,000 | 0 | 3,000 | 0 | 0 | 3,060 | 3,121 | 3,184 |
| 7511 | TSF TO CASH IN LIEU OF PARKING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7512 | TSF TO CASH IN LIEU OF PARKLAND | 0 | 0 | 0 | 13,685 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **PLANNING EXPENDITURES** | **1,158,049** | **877,874** | **1,190,791** | **911,941** | **1,146,097** | **(44,694)** | **-4** | **1,004,553** | **886,944** | **904,683** |
| | | | | | | | | | | | |
| | **NET FUNDS TO BE RAISED** | **(470,604)** | **(379,668)** | **(590,611)** | **(722,262)** | **(702,664)** | **(112,053)** | **19** | **(643,533)** | **(748,863)** | **(764,501)** |

**FUNCTION: PLANNING & DEVELOPMENT**
**SERVICE: PLANNING & DEVELOPMENT**

| | | | | |
|---|---|---|---|---|
| 7101 | Share of Clerk's Dept Labour & Director of Development & Operations & GIS Technician and Junior Planning position | | | |
| 7102 | Includes Contract Planning services | | | |
| 7103 | Engineering Contract Labour - General Services | | | |
| 7104 | Includes ESRI License; ArcGIS online | | | |
| 7108 | Includes Supplies, Postage, Mileage, etc | | | |
| 7110 | Planning Legal Costs (lowered, no DC appeal for 2024) | | | |
| 7153 | Official Plan, Zoning Review & Urban Design | $ | 100,000 | SP3 - Promote Balanced Growth; SP4 - Support Environmental Sustainability |
| 7153 | Traffic Master Plan | $ | 191,000 | SP2 - Invest in Critical Infrastructure & Services for the Future |
| 7452 | Includes OGRA for Director of Dev & Operations; Public Sector Digest for GIS Coordinator | | | |

**FUNCTION: PLANNING & DEVELOPMENT**
**SERVICE: ECONOMIC DEVELOPMENT**

**REVENUES 01-1095**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5405 | EcDEV FUNCTION REVENUE | 3,000 | 0 | 3,000 | 65 | 3,000 | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 5407 | EcDEV SPONSORSHIP & DONATIONS | 4,000 | 0 | 4,000 | 0 | 4,000 | 0 | 0 | 4,000 | 4,000 | 4,000 |
| 5408 | EcDEV TSF FROM RESERVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 |
| 5409 | EcDEV GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 |
| 5411 | EcDEV PROJECT CONTRIBUTORS | 0 | 0 | 3,000 | 1,500 | 13,000 | 10,000 | 333 | 13,000 | 13,000 | 13,000 |
| 5412 | EcDEV JOB FAIR REVENUE | 0 | 0 | 0 | 1,198 | 1,000 | 1,000 | 100 | 1,020 | 1,040 | 1,061 |
| | **EDC REVENUES** | **7,000** | **0** | **10,000** | **2,763** | **21,000** | **11,000** | **110** | **46,020** | **21,040** | **21,061** |

5409 In 2025 - possible grant to offset the cost of a Committee Action Plan

5411 BIA Contribution to "Music in the Park" Jack Downing Park - Down Town Activation - $3,000; Other anticipated sponsors - $10,000

**FUNCTION: PLANNING & DEVELOPMENT**
**SERVICE: ECONOMIC DEVELOPMENT**

**EXPENDITURES 01-1095**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | EcDEV OFFICER LABOUR | 66,735 | 65,407 | 71,931 | 68,954 | 74,706 | 2,775 | 4 | 76,201 | 77,725 | 79,279 |
| 7150 | EcDEV BENEFITS | 19,060 | 19,585 | 20,695 | 20,621 | 22,955 | 2,260 | 11 | 23,414 | 23,882 | 24,360 |
| 7151 | EcDEV EHT | 1,308 | 1,306 | 1,420 | 1,354 | 1,476 | 56 | 4 | 1,505 | 1,535 | 1,566 |
| 7152 | EcDEV WSIB | 1,976 | 1,918 | 2,140 | 2,153 | 2,309 | 169 | 8 | 2,355 | 2,402 | 2,450 |
| 7256 | EcDEV - TRAIL IMPROVEMENTS | 0 | 0 | 10,000 | 0 | 0 | (10,000) | -100 | 0 | 0 | 0 |
| 7257 | EcDEV - COMMITTEE ACTION PLAN | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 |
| 7301 | EcDEV MEMBERSHIP/SUBSCRIPTIONS | 2,373 | 1,685 | 2,054 | 1,820 | 2,120 | 67 | 3 | 2,163 | 2,206 | 2,250 |
| 7302 | EcDEV MARKETING/ADVERTISING | 10,000 | 4,902 | 14,000 | 4,677 | 10,000 | (4,000) | -29 | 10,200 | 10,404 | 10,612 |
| 7303 | CONFERENCE/TRAINING/MILEAGE | 2,150 | 1,087 | 2,150 | 581 | 2,400 | 250 | 12 | 2,448 | 2,497 | 2,547 |
| 7305 | EcDEV WEBSITE ENGAGEMENT TOOL | 3,920 | 3,562 | 3,920 | 3,611 | 3,745 | (175) | -4 | 3,820 | 3,896 | 3,974 |
| 7306 | EDC COMMITTEE EXPENSES | 1,500 | 0 | 1,500 | 71 | 1,000 | (500) | -33 | 1,020 | 1,040 | 1,061 |
| 7307 | SMALL BUSINESS ENTERPRISE | 2,900 | 2,900 | 2,900 | 2,900 | 2,900 | 0 | 0 | 2,958 | 3,017 | 3,078 |
| 7308 | EcDEV PUBLIC RELATIONS | 7,000 | 1,410 | 8,300 | 800 | 6,800 | (1,500) | -18 | 6,936 | 7,075 | 7,216 |
| 7309 | EcDEV TSF TO RESERVES | 30,000 | 30,000 | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 7314 | EcDEV MATERIALS & SUPPLIES | 1,500 | 80 | 1,000 | 887 | 500 | (500) | -50 | 510 | 520 | 531 |
| 7316 | JOB FAIR & SKILLED TRADES HUB | 0 | 0 | 3,000 | 2,374 | 3,000 | 0 | 0 | 3,060 | 3,121 | 3,184 |
| 7325 | DOWNTOWN ACTIVATION | 0 | 0 | 20,000 | 22,007 | 26,180 | 6,180 | 31 | 26,704 | 27,238 | 27,782 |
| 7510 | EcDEV TRANSFER TO CAPITAL | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **EDC EXPENDITURES** | **157,922** | **133,841** | **175,009** | **142,810** | **170,091** | **(4,918)** | **-3** | **188,293** | **166,558** | **169,890** |
| | **NET FUNDS TO BE RAISED** | **(150,922)** | **(133,841)** | **(165,009)** | **(140,047)** | **(149,091)** | **15,918** | **-10** | **(142,273)** | **(145,518)** | **(148,828)** |

**EDC ACCOUNT DESCRIPTION**

| | | | | |
|---|---|---|---|---|
| 7257 | EcDEV Committee Action Plan Development | $ | 25,000 | 2025 Project - EP1 Promote Effective Partnerships - offset by potential grant |
| 7301 | **Memberships & Subscriptions** | | | |
| | EDCO | $ | 350 | Membership |
| | EDAC | $ | 490 | Membership |
| | OBIAA | $ | 350 | Membership |
| | PIC Monkey | $ | 120 | Graphic Design |
| | Canva | $ | 150 | Graphic Design |
| | Constant Contact | $ | 570 | Email Service |
| | Befunky | $ | 90 | Graphic Design |
| | | **$** | **2,120** | |
| 7302 | **EcDEV Marketing & Advertising** | | | |
| | Marketing | $ | 6,000 | EP4 - Support Effective Communication |
| | General Advertising | $ | 2,000 | |
| | Research & Development Environics | $ | 2,000 | |
| | | **$** | **10,000** | |
| New | Downtown Activation (5 Events @ JD Park) | $ | 26,180 | (asking BIA for $3,000) L4 - Support and Celebrate Arts & Culture |
| 7303 | Cell / Mileage/Workshops/Education/ Conferences | $ | 2,400 | (combined in 2022 from line 7250) |
| 7305 | Bang the Table Online Engagement (50%) | $ | 3,745 | Signed 3yr Contract - 2024 - $7,490; 2025 $8,014) - 50% Communication<br>EP3 - Consultation and Collaboration with Community |
| 7306 | EDC Committee Members Expenses | $ | 1,000 | |
| 7308 | **Public Relations / EcDev Events** | | | |
| | EcDev Breakfast | $ | 4,000 | L3 - Promote Strong Local Economy |
| | EcDev Golf | $ | 800 | |
| | Speakers, Subject Matter Experts, Education | $ | 2,000 | |
| | | **$** | **6,800** | Functions costs partially offset by Revenue Line 5405 |
| 7316 | Job Fair | $ | 3,000 | Collaboration with UGDSB - EP3 - Consultation and Collaboration with Community |

**FUNCTION: PROTECTION SERVICES**
**SERVICE: NVCA**

**EXPENDITURES 01-1050**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7700 | NVCA REQUISITION | 56,404 | 56,404 | 61,429 | 61,429 | 71,258 | 9,829 | 16 | 73,039 | 74,865 | 76,737 |
| | **NVCA EXPENDITURES** | **56,404** | **56,404** | **61,429** | **61,429** | **71,258** | **9,829** | **16** | **73,039** | **74,865** | **76,737** |

| | | | |
|---|---|---|---|
| | **Budget Provided by NVCA September 27, 2023** | | |
| 7700 | NVCA Operating Costs | $ 67,997 | SP4 - Support Environmental Sustainability |
| 7700 | NVCA Capital Costs | $ 3,261 | |
| | | $ 71,258 | |

**FUNCTION: PROTECTION SERVICES**
**SERVICE: FIRE PROTECTION**

## REVENUES 01-2010

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5403 | FIRE - BELL TOWER LEASE PYMT | 12,500 | 19,334 | 19,000 | 6,655 | 9,500 | (9,500) | -50 | 9,500 | 9,500 | 9,500 |
| | **FIRE REVENUES** | **12,500** | **19,334** | **19,000** | **6,655** | **9,500** | **(9,500)** | **-50** | **9,500** | **9,500** | **9,500** |

## EXPENDITURES 01-2010

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7151 | FIRE - REQUISITION TO SDFD | 460,586 | 448,859 | 641,009 | 639,889 | 717,469 | 76,460 | 12 | 753,343 | 791,010 | 830,560 |
| 7365 | FIRE - BELL LEASE OWED TO FIRE | 12,500 | 19,334 | 19,000 | 6,655 | 9,500 | (9,500) | -50 | 9,500 | 9,500 | 9,500 |
| | **FIRE EXPENDITURES** | **473,086** | **468,193** | **660,009** | **646,543** | **726,969** | **66,960** | **10** | **762,843** | **800,510** | **840,060** |
| | **NET FUNDS TO BE RAISED** | **(460,586)** | **(448,859)** | **(641,009)** | **(639,889)** | **(717,469)** | **(76,460)** | **(60)** | **(753,343)** | **(791,010)** | **(830,560)** |

5403 Revenue is reimbursed to the fire dept on line 7365 - $9,500 annually - starting 2028 - $10,500 annually
7151 Based on 2024 draft Operating & approved Capital (using option 2) at an estimated 56% for Shelburne's share

**FUNCTION: PROTECTION SERVICES - SHELBURNE POLICE BOARD BUDGET (SPSB)**
**SERVICE: POLICE PROTECTION**

**REVENUES 01-2020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5201 | GAIN OR LOSS ON SALE OF ASSET | 0 | 4,003 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5407 | POLICE RIDE GRANT | 8,500 | 8,698 | 8,800 | 8,800 | 8,800 | 0 | 0 | 8,700 | 8,500 | 8,500 |
| 5428 | TSF FROM OPERATING RESERVE | 554,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5439 | COMMUNITY SAFETY & POLICING GR | 0 | 32,789 | 32,789 | 32,789 | 32,789 | 0 | 0 | 32,789 | 30,000 | 30,000 |
| | **POLICE (SPSB) REVENUES** | **563,125** | **45,489** | **41,589** | **41,589** | **41,589** | **0** | **0** | **41,489** | **38,500** | **38,500** |

**ACCOUNT DESCRIPTION**

5407 RIDE Grant - pending 2024 approval
5439 CSP Grant ADOPTED again for another 3 year intake 2022-2024

**FUNCTION: PROTECTION SERVICES - SHELBURNE POLICE BOARD BUDGET (SPSB)**
**SERVICE: POLICE PROTECTION**

**EXPENDITURES 01-2020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | POLICE SALARIES | 496,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7150 | POLICE BENEFITS | 51,074 | 33,729 | 30,317 | 33,397 | 36,940 | 6,624 | 22 | 37,679 | 38,433 | 39,201 |
| 7151 | POLICE EHT | 5,519 | 59 | 89 | 11 | 89 | 0 | 0 | 91 | 93 | 94 |
| 7152 | POLICE WSIB | 1,111 | 31 | 62 | 17 | 80 | 18 | 29 | 81 | 83 | 85 |
| 7201 | POLICE SERVICE BRD EXPENSE | 1,000 | 1,878 | 2,565 | 250 | 2,565 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 7202 | POLICE SERVICE BRD SECRETARY | 2,000 | 1,068 | 2,000 | 540 | 2,000 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 7203 | POLICE SERVICE BRD TRAINING | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 1,000 | 1,020 | 1,040 |
| 7352 | COMMUNITY SERVICE INITIATIVE | 0 | 400 | 400 | 1,000 | 1,000 | 600 | 150 | 400 | 400 | 400 |
| 7361 | POLICE INSURANCE | 0 | 12,715 | 15,000 | 24,126 | 15,000 | 0 | 0 | 15,300 | 15,606 | 15,918 |
| 7603 | TSF TO POST EMPLOYMENT BENEF. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **POLICE (SPSB) EXPENDITURES** | **558,625** | **49,881** | **51,433** | **59,341** | **58,674** | **7,241** | **14** | **57,551** | **58,634** | **59,739** |
| | | | | | | | | | | | |
| | **NET FUNDS TO BE RAISED** | **4,500** | **(4,391)** | **(9,844)** | **(17,752)** | **(17,085)** | **(7,241)** | **74** | **(16,063)** | **(20,134)** | **(21,239)** |

**ACCOUNT DESCRIPTION**

7101 Salary Continuation Contracts
7201 Includes Annual Membership Fee (Zone 5) $250.00; Grant Writing $815; OAPSB - $1,500
7352 Chief Lemcke and Chief Moore awards at CDDHS - increased to $500 each in 2023
7361 Liability Insurance only
7603 Updated Actuary Report will be needed for 2024

**FUNCTION: PROTECTION SERVICES - SHELBURNE POLICE DEPARTMENT**
**SERVICE: POLICE ADMINISTRATION & OPP CONTRACT**

**EXPENDITURES 01-2020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7705 | ADMINISTRATION SALARIES | 5,000 | 5,000 | 2,000 | 2,000 | 2,000 | 0 | 0 | 2,000 | 2,000 | 2,040 |
| 7715 | OPP CONTRACT POLICING AGR. | 3,028,456 | 3,028,452 | 3,076,629 | 3,082,848 | 3,212,196 | 135,567 | 4 | 1,662,691 | 1,695,945 | 1,729,864 |
| 7716 | OPP ONE TIME START UP COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7717 | OPP RIDE PROGRAM COSTS | 8,500 | 5,516 | 8,800 | 9,959 | 8,800 | 0 | 0 | 8,700 | 8,500 | 8,500 |
| | **POLICE DEPT EXPENDITURES** | **3,041,956** | **3,038,968** | **3,087,429** | **3,094,807** | **3,222,996** | **135,567** | **4** | **1,673,391** | **1,706,445** | **1,740,404** |
| | | | | | | | | | | | |
| | **NET FUNDS TO BE RAISED** | **3,041,956** | **3,038,968** | **3,087,429** | **3,094,807** | **3,222,996** | **135,567** | **4** | **1,673,391** | **1,706,445** | **1,740,404** |

7705 Administration of Treasury/Benefits Management/Payables -
7715 OPP Annual Billing Statement for 2023 Received Sept 26, 2023
2025/2026 amount indicated in POMAX Schedule for Projected OPP Billing Model effective Jan 1 2025

**FUNCTION: PROTECTION SERVICES**
**SERVICE: CROSSING GUARDS**

**EXPENDITURES 01-2030**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | CROSSING GUARD LABOUR | 120,670 | 89,802 | 122,506 | 100,366 | 150,070 | 27,564 | 23 | 141,997 | 144,837 | 147,734 |
| 7150 | CROSSING GUARD BENEFITS | 6,154 | 4,415 | 9,620 | 5,843 | 11,969 | 2,349 | 24 | 10,968 | 11,187 | 11,411 |
| 7151 | CROSSING GUARD EHT | 2,353 | 1,778 | 2,389 | 1,957 | 2,926 | 537 | 23 | 2,769 | 2,824 | 2,881 |
| 7152 | CROSSING GUARD WSIB | 3,451 | 2,614 | 3,798 | 3,109 | 5,988 | 2,190 | 58 | 4,402 | 4,490 | 4,580 |
| 7153 | CROSSING GUARD MISCELLANEOUS | 4,000 | 2,199 | 4,000 | 2,002 | 4,500 | 500 | 13 | 4,590 | 4,682 | 4,775 |
| | **CROSSING GUARD EXPEND** | **136,628** | **100,808** | **142,313** | **113,278** | **175,453** | **33,140** | **23** | **164,726** | **168,020** | **171,381** |

**ACCOUNT DESCRIPTION**

7101 Four more crossing guards added for Fieldgate Subdivision Fall 2024
7150 Includes OMERS employer costs starting 2023 (for those that enrolled)
7153 Flashing Crossing Signs for all locations/Replacements as needed, Ontario Traffic Council membership ($450); Reflective Clothing; PPE's, Annual Training

**FUNCTION: PROTECTION SERVICES**
**SERVICE: PROPERTY STANDARDS/BY-LAW**

**REVENUES 01-2040**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 6222 | PARKING FINE REVENUE | 5,000 | 14,623 | 25,000 | 24,041 | 18,000 | (7,000) | -28 | 18,360 | 18,727 | 19,102 |
| 6223 | BY-LAW FINES | 0 | 0 | 0 | 2,850 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6230 | RE-INSPECTION FEES | 0 | 1,750 | 1,700 | 9,234 | 5,000 | 3,300 | 194 | 5,100 | 5,202 | 5,306 |
| 6235 | RECOVERABLE COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6240 | DOG TAG FEE REVENUE | 27,000 | 23,029 | 25,000 | 22,309 | 25,000 | 0 | 0 | 25,500 | 26,010 | 26,530 |
| 6245 | PARKING PERMIT REVENUE | 2,500 | 4,492 | 3,800 | 3,155 | 3,800 | 0 | 0 | 3,876 | 3,954 | 4,033 |
| | **PARKING FINES** | **34,500** | **43,894** | **55,500** | **61,589** | **51,800** | **(3,700)** | **-7** | **52,836** | **53,893** | **54,971** |

6222 Parking Fines increasing from $10 to $40 ticket - is a deterrent and lessens expected revenue
6230 New account for Property Standards Reinspection Fees
6240 Dog Tag Collections - using Docupet starting in 2024 - Revenues unknown until full year of program is recognized
6245 Parking Permit Fees (Approx 45 lots @ $150/yr or $35/month)

**FUNCTION: PROTECTION SERVICES**
**SERVICE: PROPERTY STANDARDS/BY-LAW**

**EXPENDITURES 01-2040**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | BY-LAW LABOUR | 107,985 | 117,818 | 109,123 | 95,092 | 142,398 | 33,274 | 30 | 145,246 | 148,151 | 151,114 |
| 7103 | BY-LAW CONTRACTED SERVICES | 0 | 12,533 | 15,000 | 13,249 | 0 | (15,000) | -100 | 0 | 0 | 0 |
| 7150 | BY-LAW BENEFITS | 32,543 | 27,192 | 24,816 | 21,632 | 29,399 | 4,584 | 18 | 29,987 | 30,587 | 31,199 |
| 7151 | BY-LAW EHT | 2,114 | 1,990 | 2,155 | 1,861 | 2,785 | 630 | 29 | 2,841 | 2,898 | 2,956 |
| 7152 | BY-LAW WSIB | 3,088 | 2,921 | 3,383 | 2,958 | 5,682 | 2,299 | 68 | 5,795 | 5,911 | 6,029 |
| 7349 | BY-LAW OFFICER VEHICLE | 1,000 | 178 | 1,500 | 2,262 | 1,500 | 0 | 0 | 1,530 | 1,561 | 1,592 |
| 7350 | BY-LAW CONVICTIONS / LEGAL | 2,000 | 5,757 | 2,500 | 5,229 | 4,000 | 1,500 | 60 | 4,080 | 4,162 | 4,245 |
| 7351 | BY-LAW MATERIALS/SUPPLIES | 2,000 | 1,598 | 2,500 | 3,584 | 4,000 | 1,500 | 60 | 4,080 | 4,162 | 4,245 |
| 7355 | BY-LAW DOG & FERAL CAT CONTROL | 4,000 | 3,716 | 4,000 | 2,800 | 9,704 | 5,704 | 143 | 4,898 | 4,996 | 5,096 |
| 7360 | BY-LAW TRAINING/CONFERENCES | 3,000 | 2,540 | 3,000 | 2,065 | 3,000 | 0 | 0 | 3,060 | 3,121 | 3,184 |
| 7365 | BY-LAW CLOTHING/UNIFORM | 2,000 | 1,694 | 2,000 | 2,926 | 2,500 | 500 | 25 | 2,550 | 2,601 | 2,653 |
| 7370 | BY-LAW MEMBERSHIP & MILEAGE | 700 | 418 | 1,000 | 166 | 1,000 | 0 | 0 | 1,020 | 1,040 | 1,061 |
| 7375 | BY-LAW - PROPERTY STANDARDS | 0 | 0 | 1,800 | 2,630 | 1,800 | 0 | 0 | 1,836 | 1,873 | 1,910 |
| 7380 | BY-LAW FUEL EXPENSE | 0 | 0 | 2,600 | 1,912 | 2,600 | 0 | 0 | 2,652 | 2,705 | 2,759 |
| 7401 | BY-LAW CELL PHONE | 1,000 | 742 | 1,000 | 516 | 1,000 | 0 | 0 | 1,020 | 1,040 | 1,061 |
| 7410 | BY-LAW VEHICLE FOR HIRE - O'VILLE | 0 | 0 | 1,500 | 0 | 1,500 | 0 | 0 | 1,530 | 1,561 | 1,592 |
| 7420 | BY-LAW TOWING | 0 | 0 | 1,500 | 0 | 0 | (1,500) | -100 | 0 | 0 | 0 |
| 7510 | BY-LAW TSF TO CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7600 | TSF TO BYLAW VEHICLE RESERVE | 5,000 | 5,000 | 5,000 | 5,000 | 7,500 | 2,500 | 50 | 7,500 | 7,500 | 7,500 |
| | **PROPERTY STANDARDS EXPEN** | **166,430** | **184,097** | **184,377** | **163,880** | **220,368** | **35,991** | **20** | **212,126** | **216,368** | **220,695** |
| | **NET FUNDS TO BE RAISED** | **(131,930)** | **(140,203)** | **(128,877)** | **(102,292)** | **(168,568)** | **(39,691)** | **31** | **(159,290)** | **(162,475)** | **(165,725)** |

**ACCOUNT DESCRIPTION**

7101 Reflects 1 Full Time By-Law Officer @ 35 hrs/wk and 2 Part Time By Law Officers at 20 hrs / wk
7351 Includes Parking Tickets, Parking Permits; colour printer for upstairs ($600)
7355 Includes Contract with SPCA Contract for Canine; Docupet Fees $5,704 (one time set up of $2,500 and annual fee of $3,204)
7360 Training Courses at Municipal Law Enforcement Assoc ($1,020) or Ontario Property Standards Assoc ($1,098)
7370 Membership at Municipal Law Enforcement Assoc ($110) & Ontario Property Standards Assoc ($76)
7410 Vehicle for Hire program in conjunction with the Town of Orangeville - $1,500
7420 Changes made with respect to Towing legislation - removed from budget for now
7510 By-Law car purchase planned in 2025 - all coming from reserves - SP2 - Invest in Critical Infrastructure and Services for the Future
7600 In accordance with Asset Mgmt - setting aside $7,500/yr for future By-Law Car - SP1 - Responsible Financial Management Through Long Term Planning

**FUNCTION: TRANSPORTATION SERVICES**
**SERVICE: WORKS ROAD ADMINISTRATION**

**REVENUES 01-2501**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5201 | GAIN / LOSS ON SALE OF ASSETS | 0 | 0 | 0 | 13,797 | 30,000 | 30,000 | 100 | 0 | 0 | 0 |
| 5302 | RDS TSF FROM RESERVES | 0 | 0 | 21,584 | 21,584 | 0 | (21,584) | -100 | 0 | 18,750 | 0 |
| 5401 | ROAD FEES & CHARGES | 3,000 | 5,965 | 3,000 | 19,695 | 3,000 | 0 | 0 | 3,060 | 3,121 | 3,184 |
| 5404 | HIGH SPEED COMMUNICATION | 5,500 | 5,376 | 5,500 | 5,376 | 5,500 | 0 | 0 | 5,610 | 5,722 | 5,837 |
| 5405 | GRANT FUNDING - STUDENTS | 3,500 | 0 | 3,500 | 0 | 3,500 | 0 | 0 | 3,570 | 3,641 | 3,714 |
| | **ROAD ADMIN REVENUES** | **12,000** | **11,341** | **33,584** | **60,452** | **42,000** | **8,416** | **25** | **12,240** | **31,235** | **12,734** |

5302 Tsf from Boulevard Tree Reserve set up in 2022 - to offset 2023 increased costs
5401 Includes grass cutting services at CDRC; snow removal in unassumed subdivisions

**FUNCTION: TRANSPORTATION SERVICES** **SERVICE: WORKS ROAD ADMINISTRATION** **EXPENDITURES 01-2501**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | WORKS ADMIN LABOUR | 396,453 | 442,271 | 529,297 | 562,655 | 624,862 | 95,565 | 18 | 637,359 | 650,107 | 663,109 |
| 7102 | WORKS WINTER CONTROL LABOUR | 160,000 | 134,267 | 185,000 | 123,889 | 225,000 | 40,000 | 22 | 229,500 | 234,090 | 238,772 |
| 7107 | WORKS STAND BY | 32,944 | 29,616 | 34,618 | 32,648 | 37,694 | 3,076 | 9 | 38,448 | 39,217 | 40,001 |
| 7150 | WORKS BENEFITS | 149,236 | 147,344 | 188,188 | 181,458 | 232,286 | 44,099 | 23 | 158,100 | 161,262 | 164,487 |
| 7151 | WORKS EHT | 12,412 | 13,565 | 15,381 | 15,648 | 18,251 | 2,871 | 19 | 18,616 | 18,989 | 19,369 |
| 7152 | WORKS WSIB | 18,219 | 19,952 | 24,473 | 24,880 | 37,398 | 12,925 | 53 | 38,146 | 38,909 | 39,687 |
| 7309 | WORKS PROFESSIONAL SERVICES | 25,000 | 38,893 | 30,000 | 30,127 | 30,000 | 0 | 0 | 30,600 | 31,212 | 31,836 |
| 7310 | WORKSHOP MATERIALS/SERVICES | 45,000 | 44,693 | 45,000 | 43,200 | 57,000 | 12,000 | 27 | 58,140 | 59,303 | 60,489 |
| 7320 | WORKSHOP UTILITIES | 25,000 | 25,813 | 25,000 | 25,965 | 26,250 | 1,250 | 5 | 26,775 | 27,311 | 27,857 |
| 7365 | CONFERENCE/TRAINING/MEMBERS | 10,000 | 9,785 | 14,900 | 11,612 | 15,000 | 100 | 1 | 15,300 | 15,606 | 15,918 |
| 7369 | WORKS PHONES & CELL PHONES | 9,500 | 6,118 | 9,500 | 5,158 | 9,500 | 0 | 0 | 9,690 | 9,884 | 10,081 |
| 7370 | WORKS RADIO LICENCE/GPS FEES | 6,520 | 4,909 | 5,385 | 5,724 | 5,924 | 539 | 10 | 6,042 | 6,163 | 6,287 |
| 7371 | WORKS TSF EQUIPMENT RESERVES | 50,000 | 50,000 | 80,000 | 93,000 | 100,000 | 20,000 | 25 | 100,000 | 100,000 | 100,000 |
| 7371 | WORKS TSF WORKSHOP RESERVES | 10,000 | 10,000 | 16,000 | 16,000 | 50,000 | 34,000 | 213 | 50,000 | 50,000 | 50,000 |
| 7371 | WORKS TSF TO TREE RESERVE (new) | 0 | 21,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7373 | WORKS TRANSFER TO CAPITAL | 150,000 | 161,971 | 0 | 64,246 | 99,000 | 99,000 | 100 | 0 | 0 | 0 |
| 7375 | SISTER STREET LOAN INTEREST | 16,376 | 13,496 | 10,945 | 10,731 | 8,125 | (2,819) | -26 | 5,234 | 2,270 | 0 |
| 7380 | ELECTRICAL SAFETY AUTHORITY | 8,000 | 5,722 | 8,000 | 6,179 | 7,000 | (1,000) | -13 | 7,140 | 7,283 | 7,428 |
| 7381 | ROADS NEEDS STUDY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 |
| 7500 | ROADSIDE MATERIALS/SERVICES | 10,000 | 2,956 | 10,000 | 7,330 | 5,000 | (5,000) | -50 | 5,100 | 5,202 | 5,306 |
| 7505 | BOULEVARD TREES | 50,000 | 28,416 | 85,000 | 71,568 | 65,000 | (20,000) | -24 | 66,300 | 67,626 | 68,979 |
| 7510 | HARDTOP MATERIALS/SERVICES | 57,000 | 44,577 | 57,000 | 51,219 | 59,880 | 2,880 | 5 | 61,078 | 62,299 | 63,545 |
| 7520 | LOOSETOP MATERIALS/SERVICES | 12,500 | 2,590 | 12,500 | 19,657 | 8,000 | (4,500) | -36 | 8,160 | 8,323 | 8,490 |
| 7530 | SAFETY DEVICES & SIGNAGE | 19,000 | 19,378 | 22,000 | 24,561 | 22,000 | 0 | 0 | 22,440 | 22,889 | 23,347 |
| 7540 | CON. LINK - IMOS CONTRACT | 18,500 | 18,176 | 19,000 | 19,810 | 20,900 | 1,900 | 10 | 21,318 | 21,744 | 22,179 |
| 7545 | CON. LINK - TRAFFIC LIGHT MAINT. | 11,731 | 8,861 | 12,000 | 3,423 | 12,000 | 0 | 0 | 12,240 | 12,485 | 12,734 |
| 7550 | CON. LINK - TRAFFIC LIGHT UTILITIES | 6,500 | 7,330 | 6,800 | 7,358 | 6,800 | 0 | 0 | 6,936 | 7,075 | 7,216 |
| 7570 | SIDEWALK REPAIRS | 83,000 | 47,072 | 75,000 | 15,893 | 60,000 | (15,000) | -20 | 61,200 | 62,424 | 63,672 |
| 7580 | TRUCKS MATERIALS/SERVICES | 40,000 | 38,311 | 40,000 | 70,702 | 40,000 | 0 | 0 | 40,800 | 41,616 | 42,448 |
| 7590 | EQUIPMENT MATERIALS/SERVICES | 54,500 | 53,583 | 55,500 | 50,292 | 55,500 | 0 | 0 | 56,000 | 57,120 | 58,262 |
| 7600 | LICENCES & INSURANCE | 90,000 | 109,952 | 120,000 | 123,585 | 126,000 | 6,000 | 5 | 128,520 | 131,090 | 133,712 |
| 7610 | FUEL & OIL & TANK RENTAL | 90,000 | 136,423 | 91,000 | 74,788 | 78,000 | (13,000) | -14 | 79,560 | 81,151 | 82,774 |
| 7620 | WINTER CONTROL MAT'LS/SERVICES | 100,000 | 137,839 | 125,000 | 97,523 | 137,500 | 12,500 | 10 | 140,250 | 143,055 | 145,916 |
| 7630 | STREET LIGHTS - UTILITIES | 130,000 | 132,733 | 140,000 | 133,513 | 140,000 | 0 | 0 | 142,800 | 145,656 | 148,569 |
| 7640 | STREET LIGHTS - MAINTENANCE | 64,200 | 44,279 | 64,200 | 62,655 | 64,200 | 0 | 0 | 65,484 | 66,794 | 68,130 |
| | **WORKS ADMINISTRATION EX** | **1,961,591** | **2,012,478** | **2,156,686** | **2,086,997** | **2,484,071** | **327,385** | **15** | **2,372,277** | **2,388,153** | **2,430,601** |
| | **NET FUNDS TO BE RAISED** | **(1,949,591)** | **(2,001,137)** | **(2,123,102)** | **(2,026,545)** | **(2,442,071)** | **(318,969)** | **15** | **(2,360,037)** | **(2,356,919)** | **(2,417,866)** |

| | | | |
|---|---|---|---|
| 7101 | Mgr of Operations, Parks & Facilities % of salary; Operations, Parks & Facilities Clerk % of salary | | |
| 7309 | Includes OSIM Bridge Inspections $7,500 | | |
| 7310 | Includes $12,000 for LED lighting | | |
| 7365 | OGRA Membership ($900) & Conference - $2,000 x 2 ppl; Staff Training | | |
| 7369 | Cell Phones, Ipads, Accessories (vehicle chargers), hardware | | |
| 7370 | Reflect costs of GPS in the vehicles for the year ($435x12) | | |
| 7371 | Set aside $100,000 for future capital equipment purchases - SP1 Responsible Financial Management Through Long Term Planning | | |
| 7371 | Set aside $50,000 for future workshop expansion - SP1 Responsible Financial Management Through Long Term Planning | | |
| 7373 | Tsf to Capital for Capital Projects | | |
| 7500 | Miscellaneous Materials & Supplies | | |
| 7505 | Blvd Tree Removals & Replacements | $ 65,000 | |
| 7510 | Includes Contractor to Paint High Traffic Lines on MTO roadways; and high traffic town streets | | |
| 7530 | Includes Annual Cloud Network Fee | $ 2,000 | ($500 x 4) pd to Traffic Logix; & other sign replacements |
| 7540 | Annual Agreement with OHM (IMOS) for winter maintenance on Hwy 10 & 89 ($20,753 2023/2024) 10% increase | | |
| 7545 | New Account in 2020 | $ 12,000 | track traffic light maintenance & Annual Inspection Fee of $2,000 - incl flashing crossing lights for Main & Gordon |
| 7570 | Annual Sidewalk Repairs | $ 60,000 | (as per Rds Need Study - Back Lane costs moved to Capital) |
| 7610 | Fuel Costs now apportioned out for Water/Sewer, Cemetery, ByLaw, Admin, Parks | | |
| 7620 | Includes Loader Rental - $29,000 | (5 months) | (new company) |
| 7640 | Put unspent balance into a Streetlight Reserve for future retrofit to LED | | |
| 7640 | Replace 2 Lamp Posts per year | $ 4,500 | |

**FUNCTION: TRANSPORTATION SERVICE**
**SERVICE: TRANSIT CONVENTIONAL**

**REVENUES: 01-2550**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5402 | GRANT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5404 | TSF FROM TRANSIT RESERVES | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **TRANSIT CONVENTIONAL REVENUE** | **25,000** | **25,000** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

**REVENUE DESCRIPTION**

**EXPENDITURES: 01-2550**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | BUS STOP MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - |
| 7505 | TRANSIT SERVICE COSTS | 63,600 | 61,056 | 67,500 | 54,516 | - | (67,500) | -100 | - | - | - |
| 7510 | TRANSIT TSF TO CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **TRANSIT CONVENTIONAL EXPENSE** | **63,600** | **61,056** | **67,500** | **54,516** | **0** | **(67,500)** | **-100** | **0** | **0** | **0** |
| | **NET FUNDS TO BE RAISED** | (38,600) | (36,056) | (67,500) | (54,516) | 0 | 67,500 | 100 | 0 | 0 | 0 |

7505 $7,500 Month X 12 for 2024 - Weekend Service - Advertising $100/mth
Transit costs removed during Budget Framework Report at October 16, 2023 council meeting - due to ridership numbers and cost of $494 per ride
L5 - Expand People Friendly Transportation Networks

**FUNCTION: WATER SERVICES**
**SERVICE: STORM SEWER**

**REVENUES 01-3020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5400 | TSF FROM RESERVE | 50,000 | 101,818 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **STORM SEWER REVENUE** | **50,000** | **101,818** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

**EXPENDITURES 01-3020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | STORM SEWER LABOUR | 10,000 | 2,472 | 10,000 | 3,895 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 7310 | STORM SEWER MATERIALS | 4,000 | 0 | 2,000 | 135 | 1,000 | (1,000) | -50 | 1,020 | 1,040 | 1,061 |
| 7357 | STORM MAIN MAINTENANCE | 2,550 | 702 | 1,500 | 99 | 1,500 | 0 | 0 | 1,530 | 1,561 | 1,592 |
| 7358 | STORM STRUCTURE MAINTENANCE | 2,500 | 64 | 2,500 | 0 | 1,000 | (1,500) | -60 | 1,020 | 1,040 | 1,061 |
| 7359 | STORM CULVERT MAINTENANCE | 3,000 | 363 | 1,500 | 0 | 1,000 | (500) | -33 | 1,020 | 1,040 | 1,061 |
| 7370 | STORM SEWER OTHER SERVICES | 65,000 | 120,490 | 20,000 | 19,177 | 20,000 | 0 | 0 | 20,000 | 20,400 | 20,808 |
| 7380 | STORM SEWER TSF TO RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7510 | STORM SEWER TSF TO CAPITAL | 42,187 | 42,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **STORM SEWER EXPENDITURES** | **129,237** | **166,277** | **37,500** | **23,305** | **34,500** | **(3,000)** | **-8** | **34,790** | **35,486** | **36,196** |
| | **NET FUNDS TO BE RAISED** | **(79,237)** | **(64,459)** | **(37,500)** | **(23,305)** | **(34,500)** | **3,000** | **-8** | **(34,790)** | **(35,486)** | **(36,196)** |

**ACTIVITY DESCRIPTION**

Culvert flushing/cleaning, ditch maintenance, catch basins, manhole & retention pond maintenance

**ACCOUNT DESCRIPTION**

7370 Future Costs - ECA's (Monitoring) every 3-5 years - new regulation - costs unknown at this time & will be forthcoming
ECA - Environmental Compliance Approval

7510 2024 Capital Project - Besley Drain Cleanout - Mitigate Flooding (work did not happen in 2022/2023) Pulling from Reserves in 2024
SP4 - Support Environmental Sustainability

**FUNCTION: ENVIRONMENTAL SERVICES**
**SERVICE: WASTE MANAGEMENT**

**REVENUES 01-3040**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5403 | BLUE BOX GRANTS (CIF) | 0 | 0 | 0 | 919 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5407 | GARBAGE STICKER SALES | 4,000 | 1,642 | 2,000 | 2,838 | 2,000 | 0 | 0 | 2,040 | 2,081 | 2,122 |
| 5412 | CTY LEAF COLLECTION RECOVERY | 20,000 | 42,641 | 35,000 | 52,039 | 35,000 | 0 | 0 | 40,000 | 40,800 | 41,616 |
| | **WASTE MGMT REVENUES** | **24,000** | **44,283** | **37,000** | **55,796** | **37,000** | **0** | **0** | **42,040** | **42,881** | **43,738** |

**ACCOUNT DESCRIPTION**

5412 Leaf Collection Cost Recovery from County - includes charges for labour, equipment & disposal

**EXPENDITURES 01-3040**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | WASTE MANAGEMENT LABOUR | 10,000 | 18,577 | 10,000 | 16,563 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 7310 | CTY WASTE STICKER PURCHASES | 3,040 | 1,710 | 2,000 | 2,850 | 2,000 | 0 | 0 | 2,040 | 2,081 | 2,122 |
| 7372 | WASTE COLLECTION/DISPOSAL | 20,000 | 21,994 | 20,000 | 20,576 | 20,000 | 0 | 0 | 20,400 | 20,808 | 21,224 |
| 7378 | HAZARDOUS WASTE COST | 5,000 | 0 | 5,000 | 0 | 5,000 | 0 | 0 | 5,100 | 5,202 | 5,306 |
| 7380 | LANDFILL MONITORING | 40,000 | 25,024 | 30,000 | 39,100 | 30,000 | 0 | 0 | 30,600 | 50,000 | 33,000 |
| | **WASTE MGMT EXPENDITURES** | **78,040** | **67,304** | **67,000** | **79,090** | **67,000** | **0** | **0** | **68,340** | **88,495** | **72,265** |
| | | | | | | | | | | | |
| | **NET FUNDS TO BE RAISED** | **(54,040)** | **(23,022)** | **(30,000)** | **(23,294)** | **(30,000)** | **0** | **0** | **(26,300)** | **(45,614)** | **(28,526)** |

**ACCOUNT DESCRIPTION**

7101 Includes $7,500 labour for fall leaf collection offset by recovery from County
7378 Includes cost of Works Yard Equipment Oil Disposal; HWIN renewal fees
7380 Annual Report for Landfill due every 3 years 2026 - Capital costs associated with the Reporting , Topo survey, well decommissioning, new wells, mob / demob & engineering fees ; Fencing

## FUNCTION: HEALTH SERVICES
### SERVICE: CEMETERY

### REVENUES 01-3550

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5102 | BURIAL PERMITS | 2,000 | 1,950 | 2,100 | 1,925 | 2,100 | 0 | 0 | 2,142 | 2,185 | 2,229 |
| 5401 | CEMETERY PLOT FEES | 5,000 | 11,280 | 8,000 | 15,900 | 8,000 | 0 | 0 | 8,160 | 8,323 | 8,490 |
| 5402 | CEMETERY BURIAL, MORTUARY | 20,000 | 33,730 | 21,000 | 29,781 | 21,000 | 0 | 0 | 21,420 | 21,848 | 22,285 |
| 5403 | CEMETERY INTEREST | 5,000 | 8,379 | 7,000 | 17,458 | 8,000 | 1,000 | 14 | 8,160 | 8,323 | 8,490 |
| 5404 | COLUMBARIUM SALES | 6,000 | 4,250 | 6,000 | 9,180 | 6,000 | 0 | 0 | 6,120 | 6,242 | 6,367 |
| 5405 | TSF FROM CEMETERY RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **CEMETERY REVENUES** | **38,000** | **59,589** | **44,100** | **74,244** | **45,100** | **1,000** | **2** | **46,002** | **46,922** | **47,860** |

**FUNCTION: HEALTH SERVICES**
**SERVICE: CEMETERY**

**EXPENDITURES 01-3550**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | CEMETERY LABOUR | 52,765 | 44,309 | 54,692 | 58,859 | 60,776 | 6,085 | 11 | 61,992 | 63,232 | 64,496 |
| 7101 | CEMETERY ADMIN LABOUR | 28,000 | 28,000 | 28,000 | 28,000 | 29,320 | 1,320 | 5 | 29,906 | 30,505 | 31,115 |
| 7310 | CEMETERY MATERIALS | 6,000 | 7,119 | 6,500 | 6,738 | 7,600 | 1,100 | 17 | 7,752 | 7,907 | 8,065 |
| 7360 | CEMETERY FUEL EXPENSE | 0 | 0 | 10,400 | 7,951 | 10,400 | 0 | 0 | 10,608 | 10,820 | 11,037 |
| 7364 | CEMETERY LICENCE FEE | 700 | 531 | 735 | 917 | 850 | 115 | 16 | 867 | 884 | 902 |
| 7366 | CEMETERY MAINTENANCE | 20,600 | 11,443 | 18,300 | 17,807 | 28,381 | 10,081 | 55 | 38,070 | 15,000 | 15,000 |
| 7510 | CEMETERY TSF TO CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7700 | CEMETERY TSF TO RESERVE | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 0 | 0 | 15,000 | 15,000 | 15,000 |
| | **CEMETERY EXPENDITURES** | **113,065** | **96,403** | **128,627** | **130,272** | **147,327** | **18,701** | **15** | **164,195** | **143,348** | **145,615** |
| | **NET FUNDS TO BE RAISED** | **(75,065)** | **(36,813)** | **(84,527)** | **(56,028)** | **(102,227)** | **(17,701)** | **21** | **(118,193)** | **(96,426)** | **(97,754)** |

**ACTIVITY DESCRIPTION**

Burials, internments, grass cutting, tree removal, building, monument and road maintenance, Ontario Assoc of Cemetery & Funeral Professionals

**ACCOUNT DESCRIPTION**

7310 Includes Stone Orchard Software $800 - Ont Assoc of Cemeteries & Funeral Professionals Membership $300, Cell Phone $465.43

7360 New Line in 2023 for Fuel

7364 Annual Licence Fee

| | | | |
|---|---|---|---|
| 7366 | Headstone Repairs | $ | 8,200 |
| | Tree Removal & Pruning | $ | 8,000 |
| | Corner markers 399 x $30 + tx | $ | 12,181 |
| | | **$** | **28,381** |

7510 See Capital Budget for details

7700 Tsf to Reserves to offset future Columbarium purchase

SP1 - Responsible Financial Management Through Long Term Planning

| **FUTURE PROJECT CONSIDERATIONS** | | |
|---|---|---|
| Cement walkways around Columbariums | | |
| Surveying for Opening Other Sections (2032) | | |
| **2025** | | |
| Survey for Corner Markers | $ | 7,500 |
| Cornermarkers | $ | 15,570 |
| | **$** | **23,070** |

**FUNCTION: RECREATION & CULTURE**
**SERVICE: ARTS / CULTURE / HERITAGE COMMITTEE**

**REVENUES 01-3560**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5107 | ARTS CULTURE HERITAGE GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM RESERVES | 0 | 0 | 14,960 | 98 | 18,000 | 3,040 | 20 | 7,410 | 0 | 0 |
| | **ARTS & CULTURE REVENUE** | **0** | **0** | **14,960** | **98** | **18,000** | **3,040** | **20** | **7,410** | **0** | **0** |

| | | | | |
|---|---|---|---|---|
| 5405 | From Arts & Culture Reserve | $ | 10,000 | for Arts & Brews Events & Miscellaneous |
| | From Heritage Reserve | $ | 4,000 | for Mural Project |
| | From Heritage Reserve | $ | 4,000 | for Back Lane Naming Project |
| | | **$** | **18,000** | |

**EXPENDITURES 01-3560**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7354 | ARTS CULTURE HERITAGE EVENTS | 17,800 | 629 | 26,100 | 98 | 18,000 | (8,100) | -31 | 10,000 | 10,000 | 10,000 |
| 7600 | TSF TO ARTS & CULTURE RESERVE | 0 | 14,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ARTS & CULTURE EXPENDITURES** | **17,800** | **15,589** | **26,100** | **98** | **18,000** | **(8,100)** | **-31** | **10,000** | **10,000** | **10,000** |
| | **NET FUNDS TO BE RAISED** | **(17,800)** | **(15,589)** | **(11,140)** | **0** | **0** | **11,140** | **-100** | **(2,590)** | **(10,000)** | **(10,000)** |

| | | | | |
|---|---|---|---|---|
| 7354 | Mural Projects | $ | 4,000 | |
| | Arts & Brews Events | $ | 5,000 | |
| | Back Lane Naming Project | $ | 4,000 | |
| | Miscellaneous Projects | $ | 5,000 | |
| | | | **18,000** | **As per September 6 2023 motion of Arts Culture and Heritage Committee** |
| | | | | Supports L4 - Support and Celebrate Arts and Culture |

**FUNCTION: RECREATION & CULTURE**
**SERVICE: SHARE OF LIBRARY COST**

**EXPENDITURES 01-3570**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7700 | LIBRARY EXPENDITURES | 215,288 | 211,872 | 218,228 | 223,440 | 230,143 | 11,915 | 5 | 234,746 | 239,441 | 244,230 |
| | **SHARE OF LIBRARY EXPEND** | **215,288** | **211,872** | **218,228** | **223,440** | **230,143** | **11,915** | **5** | **234,746** | **239,441** | **244,230** |

7700 2024 represents estimated 3% increase over 2023 actual

**FUNCTION: RECREATION & CULTURE**
**SERVICE: LOCAL CULTURAL GRANTS**

**EXPENDITURES 01-3585**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | AGRICULTURAL GRANT | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0 | | | |
| 7102 | HORTICULTURAL GRANT | 800 | 800 | 800 | 800 | 800 | 0 | 0 | | | |
| 7103 | FIDDLE CONTEST GRANT (Rotary) | 5,000 | 5,000 | 5,000 | 0 | 0 | (5,000) | -100 | | | |
| 7112 | BREAKFAST CLUBS (LOCAL SCHOOLS) | 3,000 | 3,000 | 4,000 | 4,000 | 0 | (4,000) | -100 | | | |
| 7114 | STREAMS COMMUNITY HUB | 7,000 | 7,000 | 4,000 | 4,000 | 0 | (4,000) | -100 | | | |
| 7116 | SHELBURNE FARMERS MARKET | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | | | |
| 7118 | SHEPHERDS CUPBOARD FOOD BANK | 3,000 | 3,000 | 12,000 | 12,000 | 12,000 | 0 | 0 | | | |
| 7119 | GET OUTREACH | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0 | | | |
| 7120 | DUFFERIN CTY CDN BLACK ASSOC | 5,000 | 5,000 | 2,500 | 2,500 | 0 | (2,500) | -100 | | | |
| 7121 | SHELBURNE COMMUNITY WELCOME | 2,500 | 2,500 | 500 | 500 | 0 | (500) | -100 | | | |
| 7122 | DUFFERIN CTY MULTICULTURAL FOU | 3,000 | 3,250 | 0 | 300 | 0 | 0 | 0 | | | |
| 7123 | SHELBURNE CHRISTMAS HAMPER | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0 | 0 | | | |
| 7124 | BACKPACK PROGRAM | 0 | 0 | 2,500 | 2,500 | 2,500 | 0 | 0 | | | |
| 7200 | MISCELLANEOUS GRANTS | 2,500 | 1,000 | 4,500 | 0 | 7,200 | 2,700 | 60 | | | |
| | **LOCAL CULTURAL GRANT EXP** | **37,300** | **38,050** | **41,300** | **32,100** | **28,000** | **(13,300)** | **-32** | **28,560** | **29,131** | **29,714** |

7200 As per motion passed at Oct 2, 2023 council meeting to set total at $38,000

| | |
|---|---|
| 2024 Direct Grant Value | $ 28,000 |
| 2024 In-Kind Values | $ 31,500 |
| 2024 Total Grant Value | $ 59,500 |

*many annual applicants did not re-apply for funding in 2024

EP1 - Promote Effective Partnerships
EP3 - Consultation and Collaboration with Community
L1 - Promote Diversity, Equity and Inclusion
L3 - Promote Strong Local Economy
L4 - Support and Celebrate Arts and Culture

**FUNCTION: RECREATION & CULTURE**
**SERVICE: PARKS & RECREATION**

**REVENUES 01-4510**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5102 | PARKS RENTAL FEES | 8,000 | 18,360 | 12,000 | 20,340 | 16,000 | 4,000 | 33 | 16,320 | 16,646 | 16,979 |
| 5103 | CDRC NON RESIDENT FEES | 2,500 | 5,422 | 2,500 | 3,662 | 4,000 | 1,500 | 60 | 4,080 | 4,162 | 4,245 |
| 5107 | TSF FROM RESERVES | 1,695 | 1,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5107 | TSF FROM P&R SPECIAL LEVY RESERVE | 120,152 | 0 | 120,152 | 0 | 120,000 | (152) | 0 | 0 | 0 | 0 |
| 5109 | PARKS DONATIONS | 0 | 203 | 0 | 61 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5110 | COMMUNITY GARDEN PLOT FEES | 300 | 382 | 400 | 425 | 400 | 0 | 0 | 300 | 300 | 300 |
| | **PARKS REVENUE** | **132,647** | **25,992** | **135,052** | **24,488** | **140,400** | **5,348** | **4** | **20,700** | **21,108** | **21,524** |

5107 2024 - Tsf from Parks and Recreation Special Levy to offset additional Labour Costs, Operational Park Amenity Costs

**FUNCTION: RECREATION & CULTURE**
**SERVICE: PARKS & RECREATION**

**EXPENDITURES 01-4510**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | PARKS LABOUR | 282,528 | 166,926 | 370,899 | 231,523 | 427,639 | 56,740 | 15 | 436,191 | 444,915 | 453,814 |
| 7150 | PARKS BENEFITS | 62,432 | 35,879 | 89,211 | 53,781 | 106,569 | 17,358 | 19 | 108,701 | 110,875 | 113,092 |
| 7151 | PARKS EHT | 5,192 | 3,283 | 7,028 | 4,526 | 8,147 | 1,120 | 16 | 8,310 | 8,476 | 8,646 |
| 7152 | PARKS WSIB | 7,622 | 4,817 | 11,181 | 7,192 | 16,693 | 5,512 | 49 | 17,026 | 17,367 | 17,714 |
| 7307 | PARKS UTILITIES | 12,000 | 15,538 | 20,000 | 17,068 | 20,000 | 0 | 0 | 20,400 | 20,808 | 21,224 |
| 7308 | PARKS TRAINING & EDUCATION | 0 | 0 | 3,000 | 3,797 | 4,000 | 1,000 | 33 | 4,080 | 4,162 | 4,245 |
| 7310 | PARKS MATERIALS & SUPPLIES | 35,000 | 22,642 | 35,000 | 38,035 | 67,100 | 32,100 | 92 | 68,442 | 69,811 | 71,207 |
| 7355 | PARKS MAINTENANCE | 60,170 | 39,392 | 62,000 | 48,783 | 40,000 | (22,000) | -35 | 40,800 | 41,616 | 42,448 |
| 7360 | PARKS FUEL & OIL | 0 | 0 | 0 | 0 | 10,400 | 10,400 | 100 | 10,608 | 10,820 | 11,037 |
| 7365 | PARKS CELL/COMPUTER & SUPPLIES | 0 | 0 | 0 | 0 | 800 | 800 | 100 | 287 | 293 | 299 |
| 7370 | CDRC ARENA FUNDING | 270,000 | 277,090 | 285,403 | 314,544 | 323,335 | 37,932 | 13 | 329,802 | 336,398 | 343,126 |
| 7371 | AQUATICS REIMBURSEMENT | 1,000 | 16 | 500 | 141 | 500 | 0 | 0 | 510 | 520 | 531 |
| 7375 | COMMUNITY GARDEN EXPENSE | 3,195 | 4,028 | 2,500 | 465 | 500 | (2,000) | -80 | 500 | 510 | 520 |
| 7510 | PARK TRANSFER TO CAPITAL | 0 | 0 | 0 | 14,664 | 54,100 | 54,100 | 100 | 40,000 | 0 | 0 |
| 7600 | LEVY FOR FUTURE PARKS & REC | 90,000 | 90,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **PARKS & REC EXPENDITURES** | **829,139** | **659,612** | **886,721** | **734,519** | **1,079,783** | **193,061** | **22** | **1,085,657** | **1,066,571** | **1,087,902** |
| | **NET FUNDS TO BE RAISED** | **(696,492)** | **(633,620)** | **(751,669)** | **(710,031)** | **(939,383)** | **(187,713)** | **25** | **(1,064,957)** | **(1,045,463)** | **(1,066,378)** |

**ACTIVITY DESCRIPTION**

7101 Portion of Manager and Clerk of Operations, Parks & Facilities & Recreation Program and Event Coordinator
7307 Utility cost for lighting, cameras and water/sewer usage
7308 Training CPO - and other park related training for Playground Inspections and Splashpad Testing; Horticultural Course
7310 Includes parks buildings & equipment - installing Wayfinding Signs, new picnic tables, benches, trash cans, parking curbs at Greenwood Park Playground
7355 Includes soccer field maintenance - cutting/weeding/fertilizing & spraying ; seasonal flowers; ball diamond maintenance;
7360 Fuel and Oil for Parks Vehicles & Equipment
7370 No final 2024 Budget from CDRC at this time - showing 3% increase over 2023 actual
7371 Refund of User Fees paid by residents for indoor swimming lessons (children only) while Town pool is not open
7510 2024 Capital Projects - Replacement Mower and Mower Deck
7600 Transfer to Parks & Recreation Reserve for future projects 2% Levy as per 2020 Budget Framework Report - Dropped to 1% for 2022; using reserve for 2023/2024
L2 - Improve and Enhance Parks and Recreation Services

## FUNCTION: RECREATION & CULTURE
### SERVICE: FIDDLE PARK

### REVENUES 01-4515

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5100 | TSF FROM FIDDLE PARK RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5101 | FIDDLE PARK RENTAL FEES | 1,000 | 308 | 1,000 | 1,099 | 1,000 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 5102 | FIDDLE PARK DONATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 |
| | **FIDDLE PARK REVENUE** | **1,000** | **308** | **1,000** | **1,099** | **1,000** | **0** | **0** | **1,000** | **1,000** | **1,000** |

### EXPENDITURES 01-4515

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7310 | FIDDLEPARK MATERIALS/SUPPLIES | 500 | 3,648 | 5,000 | 8,487 | 5,000 | 0 | 0 | 10,000 | 10,200 | 10,404 |
| 7380 | FIDDLE PARK OTHER SERVICES | 10,000 | 9,558 | 10,000 | 10,145 | 15,000 | 5,000 | 50 | 15,300 | 15,606 | 15,918 |
| 7381 | FIDDLE PARK TRF TO RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7510 | FIDDLEPARK TSF TO CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **FIDDLE PARK EXPENDITURES** | **10,500** | **13,206** | **15,000** | **18,632** | **20,000** | **5,000** | **33** | **25,300** | **25,806** | **26,322** |
| | **NET FUNDS TO BE RAISED** | **(9,500)** | **(12,898)** | **(14,000)** | **(17,533)** | **(19,000)** | **(5,000)** | **36** | **(24,300)** | **(24,806)** | **(25,322)** |

**ACCOUNT DESCRIPTION**

7310 Regular miscellaneous supplies

7380 Includes Hydro, Bell, Gas, Water & Sewer, Fire Equip Inspections (increase for expanded winter operations)

SP2 - Invest in Critical Infrastructure and Services for the Future

**FUNCTION: RECREATION & CULTURE**
**SERVICE: EVENTS**

**REVENUES 01-4520**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5200 | CANADA DAY SPONS/DONAT | 5,000 | 362 | 5,000 | 2,400 | 2,500 | (2,500) | -50 | 2,550 | 2,601 | 2,653 |
| 5205 | CANADA DAY FEDERAL GRANT | 10,000 | 4,000 | 10,000 | 4,000 | 10,000 | 0 | 0 | 10,000 | 10,000 | 10,000 |
| 5210 | TSF FROM CANADA DAY ACCT | 2,000 | 5,966 | 2,000 | 3,714 | 4,900 | 2,900 | 145 | 0 | 0 | 0 |
| 5220 | CANADA DAY REVENUE | 0 | 0 | 0 | 366 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5900 | COMMUNITY EVENT INSURANCE | 1,200 | 5,282 | 5,000 | 4,402 | 5,000 | 0 | 0 | 5,100 | 5,202 | 5,306 |
| | **EVENT REVENUES** | **18,200** | **15,610** | **22,000** | **14,881** | **22,400** | **400** | **2** | **17,650** | **17,803** | **17,959** |

5210 Will deplete the Canada Day Bank Account and the account will be closed

**FUNCTION: RECREATION & CULTURE**
**SERVICE: EVENTS**

**EXPENDITURES 01-4520**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | EVENTS LABOUR | 13,000 | 4,830 | 13,000 | 11,427 | 36,274 | 23,274 | 179 | 37,181 | 38,110 | 39,063 |
| 7150 | EVENTS BENEFITS | 2,925 | 658 | 2,873 | 1,570 | 11,841 | 8,968 | 312 | 12,137 | 12,440 | 12,751 |
| 7151 | EVENTS EHT | 243 | 95 | 247 | 224 | 704 | 458 | 186 | 722 | 740 | 758 |
| 7152 | EVENTS WSIB | 357 | 139 | 392 | 355 | 1,441 | 1,049 | 267 | 1,477 | 1,514 | 1,552 |
| 7195 | EVENTS - SPECIAL EVENT TABLES | 0 | 0 | 0 | 0 | 6,000 | 6,000 | 100 | 0 | 0 | 0 |
| 7195 | EVENTS - MATERIALS & SUPPLIES | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 100 | 2,050 | 2,101 | 2,154 |
| 7200 | CANADA DAY EXPENSES | 17,000 | 10,481 | 17,000 | 10,480 | 25,000 | 8,000 | 47 | 25,625 | 26,266 | 26,922 |
| 7900 | COMMUNITY EVENT INSURANCE | 2,500 | 2,335 | 5,000 | 4,455 | 5,000 | 0 | 0 | 5,125 | 5,253 | 5,384 |
| | **EVENT EXPENDITURES** | **36,026** | **18,537** | **38,512** | **28,510** | **88,260** | **49,748** | **129** | **84,317** | **86,425** | **88,585** |
| | **NET FUNDS TO BE RAISED** | **(17,826)** | **(2,927)** | **(16,512)** | **(13,629)** | **(65,860)** | **(49,348)** | **299** | **(66,667)** | **(68,622)** | **(70,626)** |

7101 Majority of Labour includes "In Kind" labour costs for Canada Day, Pickin' in the Park, Heritage Music Festival, Santa Claus Parade, etc
7195 Portable & Foldable Picnic Tables for Events (14)
7195 Materials & Supplies to host and manage Special Events
7200 September 2023 Canada Day Committee motion to request $25,000 - as shown in box:
L4 - Support and Celebrate Arts & Culture

| | | | |
|---|---|---|---|
| Fireworks | $ | 13,000 | |
| Beer Gardens | $ | 6,500 | (including Paid Duty Security) |
| Entertainment | $ | 5,000 | |
| Incidentals | $ | 500 | |

# TOWN OF SHELBURNE

GENERAL GOVERNMENT

## 2024 ADOPTED CAPITAL BUDGET

## EXPENDITURE SUMMARY

| Budget Page | DEPARTMENT EXPENDITURES | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL GOVERNMENT SERVICE** | | | | | | | | | | |
| 3 | ADMINISTRATION | 0 | 0 | 13,000 | 17,134 | 15,000 | 2,000 | 15 | 0 | 0 | 0 |
| 4 | TOWN HALL | 30,000 | 51,894 | 339,000 | 40,120 | 29,000 | (310,000) | (91) | 85,000 | 200,000 | 138,500 |
| | | **30,000** | **51,894** | **352,000** | **57,254** | **44,000** | **(308,000)** | (88) | **85,000** | **200,000** | **138,500** |
| | **PLANNING & DEVELOPMENT** | | | | | | | | | | |
| 6 | EDC CAPITAL PROJECT | 25,000 | 0 | 284,643 | 0 | 57,311 | (227,332) | (80) | 0 | 0 | 0 |
| | | **25,000** | **0** | **284,643** | **0** | **57,311** | **(227,332)** | **(80)** | **0** | **0** | **0** |
| | **PROTECTION PERSONS PROPERTY** | | | | | | | | | | |
| 7 | BYLAW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,000 | 0 | 0 |
| | | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **31,000** | **0** | **0** |
| | **ROADS/PUBLIC WORKS/TRANSPORT.** | | | | | | | | | | |
| 8 | ROAD CONSTRUCTION CAPITAL | 1,211,427 | 615,830 | 1,600,212 | 564,987 | 1,800,212 | 200,000 | 12 | 300,000 | 300,000 | 300,000 |
| 9 | INFRASTRUCTURE PROJECT | 737,757 | 619,269 | 182,265 | 399,971 | 186,887 | 4,622 | 3 | 4,015,159 | 3,196,486 | 3,000,000 |
| 11 | ROADS WORKSHOP CAPITAL | 400,000 | 100,905 | 1,350,000 | 12,843 | 1,415,000 | 65,000 | 5 | 400,000 | 0 | 0 |
| 12 | TRUCK & EQUIPMENT PURCHASES | 431,524 | 291,775 | 637,318 | 315,916 | 784,000 | 146,682 | 23 | 731,300 | 328,000 | 0 |
| 14 | TRANSIT CONVENTIONAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **2,780,708** | **1,627,779** | **3,769,795** | **1,293,717** | **4,186,099** | **416,304** | 11 | **5,446,459** | **3,824,486** | **3,300,000** |
| | **WATER/SEWER CAPITAL PROJECTS** | | | | | | | | | | |
| 15 | STORM SEWER CAPITAL PROJECTS | 93,187 | 42,187 | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| | | **93,187** | **42,187** | **100,000** | **0** | **100,000** | **0** | 0 | **0** | **0** | **0** |
| | **HEALTH & SOCIAL SERVICES PROJECT** | | | | | | | | | | |
| 16 | CEMETERY CAPITAL PROJECT | 0 | 0 | 18,000 | 14,930 | 20,000 | 2,000 | 11 | 34,000 | 0 | 30,000 |
| | | **0** | **0** | **18,000** | **14,930** | **20,000** | **2,000** | **11** | **34,000** | **0** | **30,000** |
| | **RECREATION & CULTURE** | | | | | | | | | | |
| 17 | RECREATION CAPITAL PROJECTS | 1,106,418 | 686,507 | 814,650 | 544,408 | 2,437,100 | 1,622,450 | 199 | 2,589,000 | 274,000 | 970,000 |
| 21 | FIDDLE PARK CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 1,606,867 | 1,606,867 | 100 | 3,497,152 | 353,736 | 1,174,771 |
| | | **1,106,418** | **686,507** | **814,650** | **544,408** | **4,043,967** | **3,229,317** | **396** | **6,086,152** | **627,736** | **2,144,771** |
| | **TOTAL CAPITAL EXPENDITURES** | **4,035,313** | **2,408,368** | **5,339,088** | **1,910,311** | **8,451,377** | **3,112,290** | 58 | **11,682,611** | **4,652,222** | **5,613,271** |
| | **LESS CAPITAL REVENUES** | **4,035,313** | **2,408,368** | **5,339,088** | **1,910,310** | **8,451,378** | **3,112,290** | 58 | **8,027,778** | **1,324,222** | **2,613,271** |
| | **DIFFERENCE** | **0** | **0** | **0** | **(0)** | **0** | **0** | **(0)** | **(3,654,833)** | **(3,328,000)** | **(3,000,000)** |

GENERAL GOVERNMENT

## 2024 ADOPTED CAPITAL BUDGET

## REVENUE SUMMARY

| Budget Page | DEPARTMENT REVENUES | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL GOVERNMENT SERVICE** | | | | | | | | | | |
| 3 | ADMINISTRATION | 0 | 0 | 13,000 | 17,134 | 15,000 | 2,000 | 15 | 0 | 0 | 0 |
| 4 | TOWN HALL | 30,000 | 51,894 | 339,000 | 40,120 | 29,000 | (310,000) | (91) | 85,000 | 200,000 | 138,500 |
| | | **30,000** | **51,894** | **352,000** | **57,254** | **44,000** | **(308,000)** | (87) | **85,000** | **200,000** | **138,500** |
| | **PLANNING & DEVELOPMENT** | | | | | | | | | | |
| 6 | EDC CAPITAL PROJECT | 25,000 | 0 | 284,643 | 0 | 57,311 | (227,332) | -80 | 0 | 0 | 0 |
| | | **25,000** | **0** | **284,643** | **0** | **57,311** | **(227,332)** | (80) | **0** | **0** | **0** |
| | **PROTECTION CAPITAL PROJECTS** | | | | | | | | | | |
| 7 | BY-LAW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,000 | 0 | 0 |
| | | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **31,000** | **0** | **0** |
| | **ROADS/PUBLIC WORKS** | | | | | | | | | | |
| 8 | ROAD CONSTRUCTION CAPITAL | 1,211,427 | 615,830 | 1,600,212 | 564,987 | 1,800,212 | 200,000 | 12 | 300,000 | 300,000 | 300,000 |
| 9 | INFRASTRUCTURE PROJECT | 737,757 | 619,270 | 182,265 | 399,971 | 186,887 | 4,622 | 3 | 1,091,626 | 196,486 | 0 |
| 11 | ROAD WORKSHOP CAPITAL PROJECT | 400,000 | 100,905 | 1,350,000 | 12,843 | 1,415,000 | 65,000 | 5 | 400,000 | 0 | 0 |
| 12 | TRUCK & EQUIPMENT PURCHASES | 431,524 | 291,775 | 637,318 | 315,916 | 784,000 | 146,682 | 23 | 0 | 0 | 0 |
| 14 | TRANSIT CONVENTIONAL | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | | **2,780,708** | **1,627,780** | **3,769,795** | **1,293,717** | **4,186,099** | **416,304** | 11 | **1,791,626** | **496,486** | **300,000** |
| | **WATER/SEWER CAPITAL PROJECTS** | | | | | | | | | | |
| 15 | STORM SEWER CAPITAL PROJECTS | 93,187 | 42,187 | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| | | **93,187** | **42,187** | **100,000** | **0** | **100,000** | **0** | 0 | **0** | **0** | **0** |
| | **HEALTH & SOCIAL SERVICES PROJECT** | | | | | | | | | | |
| 16 | CEMETERY CAPITAL PROJECT | 0 | 0 | 18,000 | 14,930 | 20,000 | 2,000 | 11 | 34,000 | 0 | 30,000 |
| | | **0** | **0** | **18,000** | **14,930** | **20,000** | **2,000** | **11** | **34,000** | **0** | **30,000** |
| | **RECREATION & CULTURE** | | | | | | | | | | |
| 17 | RECREATION CAPITAL PROJECTS | 1,106,418 | 686,507 | 814,650 | 544,408 | 2,437,100 | 1,622,450 | 199 | 2,589,000 | 274,000 | 970,000 |
| 21 | FIDDLE PARK CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 1,606,867 | 1,606,867 | 100 | 3,497,152 | 353,736 | 1,174,771 |
| | | **1,106,418** | **686,507** | **814,650** | **544,408** | **4,043,967** | **3,229,317** | 396 | **6,086,152** | **627,736** | **2,144,771** |
| | **TOTAL CAPITAL REVENUES** | **4,035,313** | **2,408,368** | **5,339,088** | **1,910,310** | **8,451,378** | **3,112,289** | 58 | **8,027,778** | **1,324,222** | **2,613,271** |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**CAPITAL PROJECT: ADMINISTRATION UPGRADES**

**REVENUES: 02-1020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5402 | ADMIN DEVELOPMENT CHRG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM WATER RATES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM SEWER RATES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5406 | TSF FROM ADMIN RESERVE | 0 | 0 | 13,000 | 17,134 | 15,000 | 2,000 | 15 | 0 | 0 | 0 |
| | **ADMIN CAPITAL REVENUE** | **0** | **0** | **13,000** | **17,134** | **15,000** | **2,000** | **15** | **0** | **0** | **0** |

**EXPENDITURES: 02-1020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 0 | 0 | 13,000 | 17,134 | 15,000 | 2,000 | 15 | 0 | 0 | 0 |
| 7504 | TSF TO ADMIN RESERVE FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ADMIN CAPITAL EXPENDITURE** | **0** | **0** | **13,000** | **17,134** | **15,000** | **2,000** | **15** | **0** | **0** | **0** |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Year | CAPITAL PROJECT DESCRIPTION | | | |
|---|---|---|---|---|
| 2024 | New Server | $ | 15,000 | Asset ID 20221 - again in 2029 - every 5 years |
| 2025 | No Project identified | $ | - | |
| 2026 | No Project identified | $ | - | |
| 2027 | No Project identified | $ | - | |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**CAPITAL PROJECT: TOWN HALL CAPITAL UPGRADES**

**REVENUES: 02-1035**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | TOWN HALL DONATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5402 | CAPITAL GRANTS | 0 | 0 | 150,000 | 0 | 0 | (150,000) | -100 | $ 35,000 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100 | 50,000 | 75,000 | 88,500 |
| 5404 | TSF FROM CAPITAL RESERVE | 0 | 0 | 115,613 | 0 | 0 | (115,613) | -100 | 0 | 0 | 0 |
| 5404 | TSF FROM TOWNHALL RESERVE | 30,000 | 51,894 | 41,000 | 40,120 | 19,000 | (22,000) | -54 | 0 | 125,000 | 50,000 |
| 5404 | TSF FROM GTH RESERVE | 0 | 0 | 32,387 | 0 | 0 | (32,387) | -100 | 0 | 0 | 0 |
| | **TOWN HALL CAPITAL REVENUE** | **30,000** | **51,894** | **339,000** | **40,120** | **29,000** | **(310,000)** | **-91** | **85,000** | **200,000** | **138,500** |

**EXPENDITURES: 02-1035**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 30,000 | 51,894 | 339,000 | 40,120 | 29,000 | (310,000) | -91 | 85,000 | 200,000 | 138,500 |
| 7504 | TRANSFER TO CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **TOWN HALL CAPITAL EXPEND.** | **30,000** | **51,894** | **339,000** | **40,120** | **29,000** | **(310,000)** | **-91** | **85,000** | **200,000** | **138,500** |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **NET FUNDS TO BE RAISED** | 0 | 0 | (0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Year | CAPITAL PROJECT DESCRIPTION | | |
|---|---|---|---|
| 2024 | Replace Car Port Door (bottom rotting) | $ 10,000 | Tax Rates |
| 2024 | Replace 1995 windows (6) | $ 19,000 | Townhall Reserves - $19,000 |
| | | **$ 29,000** | |

| Year | CAPITAL PROJECT DESCRIPTION | | |
|---|---|---|---|
| 2025 | MakeUp Air Unit Townhall - Replacement | $ 50,000 | Tax Rates |
| 2025 | LED lighting - Energy Efficiency | $ 35,000 | Possible Grant |
| | | **$ 85,000** | |

**FUNCTION: GENERAL GOVERNMENT SERVICE**
**CAPITAL PROJECT: TOWN HALL CAPITAL UPGRADES**

| Year | CAPITAL PROJECT DESCRIPTION | | | |
|---|---|---|---|---|
| **2026** | New Accessible Front Entrance | $ | 200,000 | $125,000 from Reserves; $75,000 Tax Rates (possible grant potential) |
| **2027** | Dry Pipe Sprinkler System | $ | 125,000 | $50,000 from Reserves; $75,000 Tax Rates |
| | 3 Replacement Flag Poles | $ | 13,500 | Tax Rates |
| | | **$** | **138,500** | |
| **2028** | Replace Roof | $ | 375,000 | $225,000 from Reserves; $150,000 Tax Rates |
| **2029** | High Efficient Heating Boilers | $ | 55,000 | Reserves / Rates |
| | Upgrade Upstairs Public Washrooms | $ | 60,000 | Reserves |
| | | **$** | **115,000** | |

*Future projects contingent on putting $100,000 into reserves every year going forward for Townhall

**FUNCTION: PLANNING & DEVELOPMENT EDC CAPITAL PROJECTS**
**CAPITAL PROJECT: ECONOMIC DEVELOPMENT CAPITAL PROJECTS**

**REVENUES: 02-1095**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | TSF FROM EDC RESERVE | 15,000 | 0 | 47,311 | 0 | 57,311 | 10,000 | 21 | 0 | 0 | 0 |
| 5401 | TSF FROM FAÇADE RESERVE | 0 | 0 | 29,643 | 0 | 0 | (29,643) | -100 | 0 | 0 | 0 |
| 5401 | TSF FROM CAPITAL RESERVE | 0 | 0 | 100,189 | 0 | 0 | (100,189) | -100 | 0 | 0 | 0 |
| 5402 | EcDEV GRANT - CENTRAL CTY | 7,500 | 0 | 80,000 | 0 | 0 | (80,000) | -100 | 0 | 0 | 0 |
| 5402 | EdDEV GRANT - RED GRANT | 0 | 0 | 27,500 | 0 | 0 | (27,500) | -100 | 0 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **EDC CAPITAL REVENUE** | **25,000** | **0** | **284,643** | **0** | **57,311** | **(227,332)** | **-80** | **0** | **0** | **0** |

**EXPENDITURES: 02-1095**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 25,000 | 0 | 284,643 | 0 | 57,311 | (227,332) | -80 | 0 | 0 | 0 |
| 7502 | TRANSFER TO CAPITAL RESERVE | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | **EDC CAPITAL EXPENDITURE** | **25,000** | **0** | **284,643** | **0** | **57,311** | **(227,332)** | **-80** | **0** | **0** | **0** |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**CAPITAL PROJECT DESCRIPTION**

2024 4 Gateway Signs $ 57,311 Hwy 89 East & Hwy 10 North & Hwy 89 West and Cty Road 124
* Utilizing existing EcDev Reserve - will only replace as many as can with this amount

## FUNCTION: PROPERTY STANDARDS / BY-LAW
### CAPITAL PROJECT: BY-LAW

### REVENUES: 02-2040

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | TSF FROM BY-LAW RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,000 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **EDC CAPITAL REVENUE** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **31,000** | **0** | **0** |

### EXPENDITURES: 02-2040

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,000 | 0 | 0 |
| 7502 | TRANSFER TO CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **EDC CAPITAL EXPENDITURE** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **31,000** | **0** | **0** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Year | CAPITAL PROJECT DESCRIPTION | ASSET ID | |
|---|---|---|---|
| 2024 | No Capital planned | | |
| 2025 | Replacement 2019 Dodge Journey | 21615 | $ 31,000 |
| 2026 | No Capital planned | | |

**FUNCTION: TRANSPORTATION CAPITAL PROJECTS**
**CAPITAL PROJECT: ROAD CONSTRUCTION CAPITAL PROJECT**

**REVENUES: 02-2508**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | OCIF FORMULA BASED GRANT | 260,842 | 589,107 | 300,000 | 500,741 | 500,000 | 200,000 | 67 | 300,000 | 300,000 | 300,000 |
| 5401 | CONNECTING LINK GRANT | 855,526 | 0 | 1,170,191 | 0 | 1,170,191 | 0 | 0 | 0 | 0 | 0 |
| 5402 | ROADS DEV CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 0 | 11,971 | 0 | 64,246 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5406 | AMO GAS TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5407 | TRANSFER FROM CAPITAL RESERVE | 95,059 | 14,752 | 130,021 | 0 | 130,021 | 0 | 0 | 0 | 0 | 0 |
| | **RD CONSTRUCTION REVENUE** | **1,211,427** | **615,830** | **1,600,212** | **564,987** | **1,800,212** | **200,000** | **12** | **300,000** | **300,000** | **300,000** |

**EXPENDITURES: 02-2508**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 1,211,427 | 287,565 | 1,600,212 | 269,198 | 1,600,212 | 0 | 0 | 300,000 | 300,000 | 300,000 |
| 7503 | TRANSFER TO ROAD RESERVE | 0 | 328,265 | 0 | 295,789 | 200,000 | 200,000 | 100 | 0 | 0 | 0 |
| | **RD CONSTRUCTION EXPENDITURE** | **1,211,427** | **615,830** | **1,600,212** | **564,987** | **1,800,212** | **200,000** | **12** | **300,000** | **300,000** | **300,000** |
| | **NET FUNDS TO BE RAISED** | 0 | (0) | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 |

| Year | CAPITAL PROJECT DESCRIPTION | | |
|---|---|---|---|
| 2024 | OSIM Bridge Inspection Repairs ($135,000) | $ 300,000 | (exact locations to be determined once inspections are done in the spring - OCIF) |
| 2024 | Connecting Link - Owen Sound Street | $ 1,300,212 | Received confirmation of grant funding - project will proceed |
| | | $ 1,600,212 | |

| Year | Future Year Paving Projects - aligning with Roads Needs Study | | |
|---|---|---|---|
| 2025 | Mixed Repairs | $ 300,000 | (estimate based on OCIF Funding) |
| 2026 | Mixed Repairs | $ 300,000 | (estimate based on OCIF Funding) |
| 2027 | Mixed Repairs | $ 300,000 | (estimate based on OCIF Funding) |

**FUNCTION: TRANSPORTATION CAPITAL PROJECTS**
**CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT**

**REVENUES: 02-2509**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5406 | AMO GAS TAX | 668,432 | 549,944 | 111,182 | 328,888 | 114,001 | 2,819 | 3 | 1,016,892 | 119,856 | 0 |
| 5410 | TRANSFER FR SEWER RATES | 42,662 | 42,662 | 43,744 | 43,744 | 44,853 | 1,109 | 3 | 45,990 | 47,157 | 0 |
| 5411 | TRANSFER FR WATER RATES | 26,664 | 26,664 | 27,340 | 27,340 | 28,033 | 693 | 3 | 28,744 | 29,473 | 0 |
| | **INFRASTRUCTURE REVENUE** | **737,757** | **619,270** | **182,265** | **399,971** | **186,887** | **4,622** | **3** | **1,091,626** | **196,486** | **0** |

**EXPENDITURES: 02-2509**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 560,000 | 441,512 | 0 | 217,706 | 0 | 0 | 0 | 3,823,533 | 3,000,000 | 3,000,000 |
| 7504 | TRANSFER TO ROAD RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7506 | LONG TERM DEBT PYMT - SISTERS | 177,757 | 177,757 | 182,265 | 182,265 | 186,887 | 4,622 | 3 | 191,626 | 196,486 | 0 |
| | **INFRASTRUCTURE EXPENDITURES** | **737,757** | **619,269** | **182,265** | **399,971** | **186,887** | **4,622** | **3** | **4,015,159** | **3,196,486** | **3,000,000** |
| | NET FUNDS TO BE RAISED | (0) | 0 | (0) | (0) | 0 | (1) | (0) | (2,923,533) (Unfunded) | (3,000,000) (Unfunded) | (3,000,000) (Unfunded) |

**CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT (Continued)**

**Long Term Loan for Sister Street Project: Principle only**

10 year loan $1,760,000 ending Dec 29, 2026 @ 2.52%

Note: CCBF (AMO Gas Tax) allocations beyond 2023 have not been determined yet

| BREAKDOWN OF LOAN PRINCIPAL DEPARTMENT ALLOCATION | | | |
|---|---|---|---|
| Roads Share of Project | $ | 114,001 | 61% |
| Sewer Share of Project | $ | 44,853 | 24% |
| Water Share of Project | $ | 28,033 | 15% |
| Long Term Loan Payment | **$** | **186,887** | 100% |

| | CAPITAL PROJECT DESCRIPTION | | | |
|---|---|---|---|---|
| **7500** | No Project for 2024 | $ | - | (projects identified in future could also be partially funded if grant opportunities are present at the time) |

| **FUTURE CAPITAL PROJECTS with start years of 2025 after residential development has been completed (cost inflated each year with CPI)** | | | |
|---|---|---|---|
| 2025 - Future Project - Pinegrove | **$** | **3,823,533** | (standard urbanization & infiltration savings) |
| 2026 - Future Project - Steeles Street, full reconstruction | **$** | **2,780,752** | (timing in conjunction with STP Upgrades - not shown in the budget above) |
| 2026- Future Project - Centennial, Industrial Rd, reconstruction & realignment | **$** | **6,000,000** | (timing in conjunction with Fieldgate Development) - partly unfunded |
| | **$** | **12,604,284** | |

**FUNCTION: TRANSPORTATION CAPITAL PROJECTS**
**CAPITAL PROJECT: ROAD WORKSHOP CAPITAL PROJECT**

**REVENUES: 02-2522**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5402 | TSF FROM RD. DEV CHGS | 0 | 0 | 378,000 | 0 | 328,000 | (50,000) | -13 | 120,000 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM CAPITAL RESERVE | 400,000 | 100,905 | 972,000 | 12,843 | 1,087,000 | 115,000 | 12 | 280,000 | 0 | 0 |
| | **RD WORKSHOP CAPITAL REV** | **400,000** | **100,905** | **1,350,000** | **12,843** | **1,415,000** | **65,000** | **5** | **400,000** | **0** | **0** |

| | | | |
|---|---|---|---|
| 5405 | Tsf from Workshop Reserve | $ 32,000 | for the expansion project |
| 5405 | Tsf from Capital Reserve | $ 100,000 | for 420 Victoria |
| 5405 | Tsf from Capital Reserve | $ 955,000 | for the expansion project |
| | | $ 1,087,000 | |

**EXPENDITURES: 02-2522**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 400,000 | 100,905 | 1,350,000 | 12,843 | 1,415,000 | 65,000 | 5 | 400,000 | 0 | 0 |
| 7501 | TSF TO WORKS BLDG RESERVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **RD WORKSHOP CAPITAL EXPENSE** | **400,000** | **100,905** | **1,350,000** | **12,843** | **1,415,000** | **65,000** | **5** | **400,000** | **0** | **0** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| YEAR | CAPITAL PROJECT DESCRIPTION | | |
|---|---|---|---|
| **2024** | 420 Victoria Clean up | $ 100,000 | |
| **2024** | Generator (Luxton Way) | $ 115,000 | (DC study estimated $70,000; DC eligible costs $70,000) |
| **2024** | Workshop Expansion (2-3 Bays) | $ 1,200,000 | (DC study estimated $443,000; DC eligible costs $258,000) |
| | | **$ 1,415,000** | |
| **2025** | Cold Storage | $ 400,000 | (DC study estimated $120,000; DC eligible costs $120,000) |
| **2026** | No Capital Project Identified | | |
| **2027** | No Capital Project Identified | | |

| **420 Victoria Cleanup** | |
|---|---|
| 2018 | $ 159,708 |
| 2019 | $ 106,142 |
| 2020 | $ 415,783 |
| 2021 | 19,623 |
| 2022 | 100,905 |
| 2023 to date | $ 15,000 |
| **Total** | **$ 817,161** |

**FUNCTION: TRANSPORTATION CAPITAL PROJECTS**
**CAPITAL PROJECT: GENERAL EQUIPMENT CAPITAL PURCHASES**

**REVENUES: 02-2523**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | GRANTS | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100 | 0 | 0 | 0 |
| 5402 | TSF FROM WORKS DEV CHARGES | 0 | 0 | 0 | 0 | 375,000 | 375,000 | 100 | 0 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 150,000 | 150,000 | 0 | 0 | 99,000 | 99,000 | 100 | 0 | 0 | 0 |
| 5404 | TRANSFER FROM RESERVES | 281,524 | 141,775 | 637,318 | 315,916 | 300,000 | (337,318) | -53 | 0 | 0 | 0 |
| 5408 | TRANSFER FROM SEWER RATES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5409 | TRANSFER FROM WATER RATES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **RD EQUIPMENT CAPITAL REV** | **431,524** | **291,775** | **637,318** | **315,916** | **784,000** | **146,682** | **23** | **0** | **0** | **0** |

**REVENUE DESCRIPTION**

**EXPENDITURES: 02-2523**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 431,524 | 141,775 | 637,318 | 315,916 | 784,000 | 146,682 | 23 | 731,300 | 328,000 | $ - |
| 7504 | UNFINANCED CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7505 | TRANSFER TO CAPTIAL RESERVE | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **RD EQUIPMENT CAPITAL EXPENSE** | **431,524** | **291,775** | **637,318** | **315,916** | **784,000** | **146,682** | **23** | **731,300** | **328,000** | **0** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | (0) | (0) | (731,300) unfunded | (328,000) unfunded | 0 |

| 2024 | CAPITAL PROJECT DESCRIPTION | Asset ID | Amount | Year | Notes |
|---|---|---|---|---|---|
| | Addition to Fleet - New Plow Truck | New | $ 375,000 | 2024 | * DC Eligible |
| | Replace 2013 GMC Pick up | 19711 | $ 80,000 | 2024 | (originally listed in 2023) |
| | Replace 2012 Ford Pick Up | 19998 | $ 80,000 | 2024 | |
| | Replace 2015 Gearbox Ribbon Snowblower for Trackless | 19852 | $ 22,000 | 2024 | moved from 2025 originally |
| | Replace 5 Way Plow for Trackless | 14440 | $ 7,000 | 2024 | |
| | Replace Power Rake | 14624 | $ 10,000 | 2024 | |
| | Replace Rear Mount Sander | 19739 | $ 7,000 | 2024 | |
| | Replace 2005 Trackless | 13359 | $ 183,000 | 2024 | |
| | 2 Emergency Road Closure Barricade Signs | | $ 20,000 | 2024 | Offset 50% ($10,000) by Grant from County of Dufferin |
| | | | **$ 784,000** | | |

Any gain on sale of surplus assets will be recognized as revenue in operating and transferred to equipment reserves

**FUNCTION: TRANSPORTATION CAPITAL PROJECTS**
**CAPITAL PROJECT: GENERAL EQUIPMENT CAPITAL PURCHASES**

**FUTURE CAPITAL PROJECTS IN ACCORDANCE WITH 5 YEAR CAPITAL PLAN - NOTE: Purchases for 2025 & 2026 remain unfunded**

| | | Asset ID | Budget | Year | |
|---|---|---|---|---|---|
| **2025** | 2013 Ford F150 | 19989 | $ 80,000 | 2025 | (originally identified in 2026) |
| | Replace 2011 International Plow/Dump Truck | 14423 | $ 325,000 | 2025 | |
| | Replace 2006 Trackless - in service 2011 (demo) | 14424 | $ 190,000 | 2025 | |
| | Replace 1997 Snowblower for Trackless | 14436 | $ 15,000 | 2025 | moved from 2024 |
| | Replace 2007 Snowblower for Trackless with Gearbox Ribbon Snowbl | 14437 | $ 22,000 | 2025 | |
| | Replace Wood Chipper | 14438 | $ 16,000 | 2025 | |
| | Replace 5 Position Plow Trackless attachment 2015 | 19850 | $ 7,300 | 2025 | |
| | Replace 2015 Rear Mount Hydraulic Sander | 19851 | $ 9,000 | 2025 | |
| | Replace 2008 Backhoe Breaker | 14433 | $ 10,500 | 2025 | |
| | Replace 2009 Plow attachment & 2009 Mower | 14452 | $ 50,000 | 2025 | |
| | Replace 2010 Salt/Sand Spreader | 14459 | $ 6,500 | 2025 | |
| | | | **$ 731,300** | | |
| **2026** | Replace Snowblower Tractor Attachment | 20190 | $ 8,000 | 2026 | |
| | Replace Drop Sander Tractor Attachment | 20191 | $ 5,000 | 2026 | |
| | Replace Flail Mower Attachment | 20193 | $ 5,000 | 2026 | |
| | Replace 2003 John Deere Utility Tractor | 13354 | $ 55,000 | 2026 | |
| | Replace F2006 Ford Pick Up | 13346 | $ 80,000 | 2026 | |
| | Replace 2015 Case 580 Loader | 19849 | $ 175,000 | 2026 | |
| | | | **$ 328,000** | | |

**2027** Will be updated with the 2024 Asset Management Plan

Any gain on sale of surplus assets will be recognized as revenue in operating and transferred to equipment reserves

**FUNCTION: TRANSPORTATION CAPITAL PROJECTS**
**CAPITAL PROJECT: TRANSIT CONVENTIONAL**

**REVENUES: 02-2550**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5402 | TSF FROM DEV CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 |
| 5404 | TSF FROM RESERVES | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 |
| | **TRANSIT CONVENTIONAL REV.** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

**REVENUE DESCRIPTION**

**EXPENDITURES: 02-2550**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 | 0 | 0 |
| 7505 | TRANSFER TO TRANSIT RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **TRANSIT CONVENTIONAL EXP.** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**CAPITAL PROJECT DESCRIPTION**
2024 - No Capital Project

**FUNCTION: WATER/SEWER CAPITAL PROJECTS**
**CAPITAL PROJECT: STORM SEWER CAPITAL PROJECTS**

**REVENUES: 02-3020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5403 | REVENUE FUND TAX BASE | 42,187 | 42,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5404 | TRANSFER FROM STORM RESERVE | 51,000 | 0 | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| 5405 | UNEXPENDED CAPITAL | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | **STORM SEWER CAPITAL REV** | **93,187** | **42,187** | **100,000** | **0** | **100,000** | **0** | **0** | **0** | **0** | **0** |

5405 **ACCOUNT DESCRIPTION**

**EXPENDITURES: 02-3020**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 93,187 | 0 | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| 7503 | TRANSFER TO CAPITAL RESERVE | 0 | 42,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **STORM SEWER CAPITAL EXPENSE** | **93,187** | **42,187** | **100,000** | **0** | **100,000** | **0** | **0** | **0** | **0** | **0** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**ACCOUNT DESCRIPTION**

7500 Besley Drain Clean out from Victoria to Cty Rd 124 (Did not proceed in 2022 or 2023 - Goto RFP in 2024)
Revenue was collected in 2022 from the Tax Base, put in a reserve and carried forward for 2024
(Drainage Act Chargeback not being utilized for recovery of residential benefits)

## FUNCTION: HEALTH & SOCIAL SERVICE CAPITAL PROJECTS
### CAPITAL PROJECT: CEMETERY CAPITAL PROJECTS

### REVENUES: 02-3550

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | - |
| 5404 | UNEXPENDED CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM CEMETERY RESERVE | 0 | 0 | 18,000 | 14,930 | 20,000 | 2,000 | 11 | 34,000 | 0 | 30,000 |
| | **CEMETERY CAPITAL REVENUE** | **0** | **0** | **18,000** | **14,930** | **20,000** | **2,000** | **11** | **34,000** | **0** | **30,000** |

### EXPENDITURES: 02-3550

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 0 | 0 | 18,000 | 14,930 | 20,000 | 2,000 | 11 | 34,000 | 0 | 30,000 |
| 7501 | UNFINANCED CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7502 | TRANSFER TO CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **CEMETERY CAPITAL EXPENSE** | **0** | **0** | **18,000** | **14,930** | **20,000** | **2,000** | **11** | **34,000** | **0** | **30,000** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| **Year** | **CAPITAL PROJECT DESCRIPTION** | | |
|---|---|---|---|
| 2024 | Cemetery Road Works - Trucking Fees & Gravel - (tax base - identified in 5 year capital plan) | $ | 20,000 |
| 2025 | Replace 2004 John Deere Utility Tractor / Mower (13353 & 14450) | $ | 34,000 |
| 2026 | No Capital Project identified | $ | - |
| 2027 | Columbarium - 48 Units - one was purchased in 2018 - totally made of granite (no concrete) Estimated need 2027 | $ | 30,000 |

**FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**
**CAPITAL PROJECT: PARKS CAPITAL PROJECTS**

**REVENUES: 02-4510**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | GRANTS | 0 | 95,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5402 | PARKS DEV CHARGES | 660,000 | 263,944 | 578,000 | 380,405 | 2,107,000 | 1,529,000 | 265 | 2,244,000 | 265,000 | $ 970,000 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 14,664 | 54,100 | 54,100 | 100 | 40,000 | 9,000 | 0 |
| 5404 | PROJECT DONATIONS | 300,000 | 285,159 | 0 | 0 | 30,000 | 30,000 | 100 | 0 | 0 | 0 |
| 5407 | TSF FROM SPECIAL REC LEVY | 88,000 | 28,510 | 0 | 0 | 116,000 | 116,000 | 100 | 110,000 | 0 | 0 |
| 5407 | TSF FROM RECREATION RESERVE | 58,418 | 13,636 | 236,650 | 149,340 | 130,000 | (106,650) | -45 | 195,000 | 0 | 0 |
| 5408 | SEWER RATE CONTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5409 | WATER RATE CONTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5410 | DUE FROM DEVELOPER IN TRUST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **RECREATION CAPITAL REVENUE** | **1,106,418** | **686,507** | **814,650** | **544,408** | **2,437,100** | **1,622,450** | **199** | **2,589,000** | **274,000** | **970,000** |

5404 Possible donations to the Shade Shelter at the Rotary Splash Pad at Greenwood Park and other project donations

**EXPENDITURES: 02-4510**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 1,106,418 | 585,346 | 814,650 | 544,408 | 2,437,100 | 1,622,450 | 199 | 2,589,000 | 274,000 | 970,000 |
| 7504 | TRANSFER TO CAPITAL RESERVE | 0 | 101,161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **RECREATION CAPITAL EXPENSE** | **1,106,418** | **686,507** | **814,650** | **544,408** | **2,437,100** | **1,622,450** | **199** | **2,589,000** | **274,000** | **970,000** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**

**CAPITAL PROJECT: PARKS CAPITAL PROJECTS**

| 2024 | CAPITAL PROJECT DESCRIPTION | | Amount | Funding Source | |
|---|---|---|---|---|---|
| | **Greenwood Park** | | | | |
| | Playground Curbing @ Greenwood Park for Accessibility | | $ 56,000 | Parks & Rec Special Levy Reserve | |
| | Pave existing trails @ Greenwood Park (Sections 1-4) | | $ 146,000 | DC Eligible | PRMP |
| | Improvements to Existing Gravel Parking Area @ Greenwood Park | | $ 60,000 | Parks & Rec Special Levy Reserve | PRMP |
| | Park Shelter / Shade Structure - Splash Pad | | $ 140,000 | DC Eligible | PRMP |
| | Accessibility Improvements | | $ 60,000 | DC Eligible | PRMP |
| | **Hyland Park / Natasha Paterson Memorial Park** | | | | |
| | Multi-use trail connections, wayfinding, accessible pathway (#1-2) | | $ 90,000 | DC Eligible | PRMP |
| | Consolidated New Playground (#3) | | $ 350,000 | DC Eligible | PRMP |
| | **KTH Park** | | | | |
| | Multi-use trail connections (#1) | | $ 175,000 | DC Eligible | PRMP |
| | **Walters Creek Park** | | | | |
| | Replace Walters Creek Playground - Carry over 2023 Project (RFP late fall 2023) | | $ 120,000 | Recreation Reserve | PRMP |
| | Secondary Trail connection and accessible pathways (#2-3) | | $ 25,000 | DC Eligible | PRMP |
| | **Greenwood Crescent Parkette** | | | | |
| | Sidewalk / Accessible Pathway (#2) | | $ 5,000 | DC Eligible | PRMP |
| | **Hyland Village Park** | | | | |
| | New Park and Playground | | $ 650,000 | DC Eligible | PRMP |
| | **Trail Improvements & New Trails** | | | | |
| | Greenwood Ave Linkage (#1-2) | | $ 100,000 | DC Eligible | PRMP |
| | Simon Street Trail Linkage (#3-4) | | $ 200,000 | DC Eligible | PRMP |
| | Simon Street Park - KTH Park - Fiddle Park Connecting Trail (#1) | | $ 50,000 | DC Eligible | PRMP |
| | | | **$ 2,227,000** | | |

| 2024 | CAPITAL EQUIPMENT DESCRIPTION | Asset ID | Amount | Funding Source |
|---|---|---|---|---|
| | New Pick Up Truck for Parks & Rec | | $ 80,000 | DC Eligible |
| | 1 New & 1 Replacement Tandem Axle Parks Trailer(s) | 14609 | $ 20,000 | 1 DC Eligible - 1 from Reserves |
| | Recreational Trail Utility Vehicle RTV (with Blade & Blower) | | $ 56,000 | DC Eligible |
| | Replace 2 Hustler Zero Turn Mowers | 19886&19887 | $ 30,000 | Tax Rates |
| | Replace Mower Deck | 14623 | $ 24,100 | Tax Rates |
| | | | **$ 210,100** | |

**FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**

**CAPITAL PROJECT: PARKS CAPITAL PROJECTS - NOTE: There are not enough DC Reserves available to fund all of the 2025 Projects**

| 2025 | CAPITAL PROJECT DESCRIPTION | | Funding Source | |
|---|---|---|---|---|
| | Greenwood Park | | | |
| | Trail Section #5,7 (380m) | $ 64,000 | DC Eligible | PRMP |
| | Tansley Street Parking Area (Gravel) (#9) | $ 230,000 | DC Eligible | PRMP |
| | Trees / Plantings for Tansley Parking Area (#10) | $ 5,000 | Parks & Rec Special Levy Reserve | PRMP |
| | Greenwood Commons Area - Turf Establishment | $ 250,000 | DC Eligible | PRMP |
| | KTH Park | | | |
| | New Washroom Building / park shelter/ shade structure (#2-3) | $ 600,000 | DC Eligible | PRMP |
| | Simon Street Park | | | |
| | Resurface Trail, add accessible pathways (#4-5) | $ 30,000 | DC Eligible | PRMP |
| | Trailhead / enlarge parking area (gravel)(#6) | $ 30,000 | DC Eligible | PRMP |
| | Basketball half-court (#7) | $ 40,000 | DC Eligible | PRMP |
| | Simon Court Parkette | | | |
| | Remove basketball, Add benches, seating,trees,pathway,sidewalk | $ 50,000 | Parks & Rec Special Levy Reserve | PRMP |
| | Ghant Park (Emerald Crossing) | | | |
| | New Park and Playground | $ 900,000 | DC Eligible | PRMP |
| | Trail Improvements & New Trails | | | |
| | Hyland Village - Victoria Street Trail Connection (#2) | $ 100,000 | DC Eligible | PRMP |
| | Facility Conditions Assessment | $ 250,000 | Parks & Rec Special Levy Reserve | PRMP |
| | | **$ 2,549,000** | | |

| 2025 | CAPITAL EQUIPMENT DESCRIPTION | Asset ID | | Funding Source |
|---|---|---|---|---|
| | Replace 2007 Riding Mower | 13355 | $ 20,000 | Tax Rates |
| | Replace 2008 Riding Mower | 13356 | $ 20,000 | Tax Rates |
| | | | **$ 40,000** | |

**FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**

**CAPITAL PROJECT: PARKS CAPITAL PROJECTS - NOTE: There are not enough DC Reserves available to fund all of the 2026/2027/2028 Projects**

| 2026 | CAPITAL PROJECT DESCRIPTION | | | Funding Source | |
|---|---|---|---|---|---|
| | Greenwood Park | | | | |
| | Trail Section #6 (780m) | | $ 140,000 | DC Eligible | PRMP |
| | Summerhill Park | | | | |
| | Multi-use Court (#8) | | $ 125,000 | DC Eligible | PRMP |
| | | | **$ 265,000** | | |

| 2026 | CAPITAL EQUIPMENT DESCRIPTION | Asset ID | | Funding Source |
|---|---|---|---|---|
| | Replace Tandem Axle Parks Trailer | 14609 | $ 9,000 | Tax Rates |
| | | | **$ 9,000** | |

| 2027<br>2028 | CAPITAL PROJECT DESCRIPTION | | | Funding Source | |
|---|---|---|---|---|---|
| | Greenwood Park | | | | |
| | Park Washrooms and Shelter (#14) | | $ 600,000 | DC Eligible | PRMP |
| | Consolidate Play Equipment (#18) | | $ 200,000 | DC Eligible | PRMP |
| | New & Renewed Park Lighting | | $ 45,000 | DC Eligible | PRMP |
| | KTH Park | | | | |
| | Tennis/Pickleball Court Surface Enhancements (#4) | | $ 50,000 | DC Eligible | PRMP |
| | Greenwood Crescent Parkette | | | | |
| | Playground Replacement and Safety Surface (3) | | $ 75,000 | DC Eligible | PRMP |
| | | | **$ 970,000** | | |

## FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS
### CAPITAL PROJECT: FIDDLE PARK CAPITAL PROJECTS

### REVENUES: 02-4515

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | GRANTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5402 | PARKS DEV CHARGES | 0 | 0 | 0 | 0 | 1,534,267 | 1,534,267 | 100 | 3,497,152 | 353,736 | $ 1,174,771 |
| 5403 | REVENUE FUND TAX BASE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5404 | PROJECT DONATIONS | 0 | 0 | 0 | 0 | 40,000 | 40,000 | 100 | 0 | 0 | 0 |
| 5407 | TSF FROM FIDDLE PARK RESERVE | 0 | 0 | 0 | 0 | 32,600 | 32,600 | 100 | 0 | 0 | 0 |
| 5407 | TSF FROM SPECIAL REC LEVY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5407 | TSF FROM RECREATION RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **FIDDLEPARK CAPITAL REVENUE** | **0** | **0** | **0** | **0** | **1,606,867** | **1,606,867** | **100** | **3,497,152** | **353,736** | **1,174,771** |

5404 Donation from Pickin' in the Park for Cement in the Pavilion

### EXPENDITURES: 02-4515

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 0 | 0 | 0 | 0 | 1,606,867 | 1,606,867 | 100 | 3,497,152 | 353,736 | 1,174,771 |
| 7504 | TRANSFER TO CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **FIDDLEPARK CAPITAL EXPENSE** | **0** | **0** | **0** | **0** | **1,606,867** | **1,606,867** | **100** | **3,497,152** | **353,736** | **1,174,771** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**

**CAPITAL PROJECT: FIDDLE PARK CAPITAL PROJECTS - NOTE: There are not enough DC Reserves available to fund all of the 2025 - 2027 Projects**

| 2024 | CAPITAL PROJECT DESCRIPTION | | Funding Source | |
|---|---|---|---|---|
| | Fiddle Park | | | |
| | Site Preparations & Servicing | $ 794,067 | DC Eligible | PRMP |
| | Pedestrian Circulation & Accessibility | $ 200,000 | DC Eligible | PRMP |
| | Pavillion Improvements | $ 177,600 | DC Eligible | PRMP |
| | Cement Pavillion Floor | $ 72,600 | Donation & Fiddlepark Reserves | PRMP |
| | Multi-functional Trail | $ 362,600 | DC Eligible | PRMP |
| | | **$ 1,606,867** | | |

| 2025 | CAPITAL PROJECT DESCRIPTION | | Funding Source | |
|---|---|---|---|---|
| | Fiddle Park | | | |
| | Site Preparations & Servicing | $ 890,002 | DC Eligible | PRMP |
| | Permanent Gravel Parking | $ 523,850 | DC Eligible | PRMP |
| | Pedestrian Circulation & Accessibility | $ 27,900 | DC Eligible | PRMP |
| | Amphitheatre/Outdoor Classroom | $ 126,000 | DC Eligible | PRMP |
| | Skate Trailer Supports | $ 1,879,400 | DC Eligible & Fundraising Efforts | PRMP |
| | Overall Site Furnishings | $ 50,000 | DC Eligible | PRMP |
| | | **$ 3,497,152** | | |

| 2026 | CAPITAL PROJECT DESCRIPTION | | Funding Source | |
|---|---|---|---|---|
| | Fiddle Park | | | |
| | Site Preparations & Servicing | $ 314,736 | DC Eligible | PRMP |
| | Overall Site Furnishings | $ 39,000 | DC Eligible | PRMP |
| | | **$ 353,736** | | |

| 2027 | CAPITAL PROJECT DESCRIPTION | | Funding Source | |
|---|---|---|---|---|
| | Fiddle Park | | | |
| | New Playground | $ 477,760 | DC Eligible | PRMP |
| | Multi-use Court | $ 300,920 | DC Eligible | PRMP |
| | Trail Connections | $ 396,091 | DC Eligible | PRMP |
| | | **$ 1,174,771** | | |

**TOWN OF SHELBURNE**

# OPERATING — WATER & SEWER — OPERATING

**2024 ADOPTED OPERATING BUDGET**

## EXPENDITURE SUMMARY

| Budget Page | DEPARTMENT | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SANITARY SEWER SYSTEM** | | | | | | | | | | |
| 4 | SEWER OPERATION EXPENDITURES | 2,535,542 | 2,645,440 | 2,740,798 | 2,863,191 | 3,190,067 | 449,270 | **16** | 3,367,775 | 3,542,198 | 3,646,291 |
| | | **2,535,542** | **2,645,440** | **2,740,798** | **2,863,191** | **3,190,067** | **449,270** | **16** | **3,367,775** | **3,542,198** | **3,646,291** |
| | **WATER WORKS SYSTEM** | | | | | | | | | | |
| 7 | WATER OPERATION EXPENDITURE | 2,032,828 | 2,034,756 | 2,304,546 | 2,439,586 | 2,772,015 | 467,469 | **20** | 2,912,720 | 3,052,140 | 3,224,923 |
| | | **2,032,828** | **2,034,756** | **2,304,546** | **2,439,586** | **2,772,015** | **467,469** | **20** | **2,912,720** | **3,052,140** | **3,224,923** |
| | **TOTAL EXPENDITURES** | **4,568,370** | **4,680,196** | **5,045,341** | **5,302,777** | **5,962,082** | **916,739** | **18** | **6,280,494** | **6,594,337** | **6,871,214** |
| | **LESS TOTAL REVENUES** | **4,568,370** | **4,680,196** | **5,045,343** | **5,302,777** | **5,962,082** | **916,739** | **18** | **6,280,495** | **6,594,337** | **6,871,214** |
| | **DIFFERENCE** | **(0)** | **0** | **0** | **0** | **(0)** | **0** | **(0)** | **0** | **(0)** | **0** |

**OPERATING** — **TOWN OF SHELBURNE** — **OPERATING**

## WATER & SEWER

### 2024 ADOPTED OPERATING BUDGET

### REVENUE SUMMARY

| Budget Page | DEPARTMENT | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SANITARY SEWER SYSTEM** | | | | | | | | | | |
| 3 | SEWER BILLING REVENUE | 2,241,648 | 2,341,004 | 2,436,904 | 2,554,924 | 2,879,830 | 442,926 | 18 | 3,055,910 | 3,228,673 | 3,444,575 |
| 3 | TRANSFER FROM RESERVES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | TRANSFER FROM DC'S | 228,893 | 228,893 | 228,893 | 228,893 | 228,893 | (0) | 0 | 228,893 | 228,893 | 115,392 |
| 3 | OTHER SEWER REVENUES | 65,000 | 75,543 | 75,000 | 79,374 | 81,344 | 6,344 | 8 | 82,971 | 84,630 | 86,323 |
| 3 | GRANT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **2,535,541** | **2,645,440** | **2,740,797** | **2,863,191** | **3,190,067** | **449,270** | **16** | **3,367,774** | **3,542,196** | **3,646,290** |
| | **WATER WORKS SYSTEM** | | | | | | | | | | |
| 6 | WATER OPERATION REVENUE | 1,699,022 | 1,766,707 | 1,822,176 | 1,908,109 | 2,156,134 | 333,958 | 18 | 2,296,239 | 2,435,047 | 2,607,206 |
| 6 | TRANSFER FROM RESERVES | 0 | 0 | 99,975 | 160,129 | 0 | (99,975) | -100 | 0 | 0 | 0 |
| 6 | TRANSFER FROM DC'S | 276,306 | 101,979 | 317,395 | 317,396 | 550,881 | 233,486 | 74 | 550,881 | 550,881 | 550,881 |
| 6 | OTHER WATER REVENUES | 57,500 | 166,070 | 65,000 | 53,952 | 65,000 | 0 | 0 | 65,600 | 66,212 | 66,836 |
| | | **2,032,828** | **2,034,756** | **2,304,546** | **2,439,586** | **2,772,015** | **467,469** | **20** | **2,912,720** | **3,052,140** | **3,224,923** |
| | **TOTAL REVENUES** | **4,568,370** | **4,680,196** | **5,045,343** | **5,302,777** | **5,962,082** | **916,739** | **18** | **6,280,494** | **6,594,336** | **6,871,213** |

**FUNCTION: WATER / SEWER SERVICE**

## SERVICE: SEWER OPERATIONS

**REVENUES 01-3010**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | SEWER BILLINGS | 2,241,648 | 2,341,004 | 2,436,904 | 2,554,924 | 2,879,830 | 442,926 | 18 | 3,055,910 | 3,228,673 | 3,444,575 |
| 5402 | CUSTOMER SERVICES | 25,000 | 39,412 | 35,000 | 26,319 | 35,800 | 800 | 2 | 36,516 | 37,246 | 37,991 |
| 5405 | SEWER USE SURCHARGE (BMP) | 40,000 | 36,130 | 40,000 | 53,055 | 45,544 | 5,544 | 14 | 46,455 | 47,384 | 48,332 |
| 5406 | SEWER OWED FROM DC | 228,893 | 228,893 | 228,893 | 228,893 | 228,893 | (0) | 0 | 228,893 | 228,893 | 115,392 |
| 5408 | TSF FROM SEWER RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5411 | GRANT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **2,535,541** | **2,645,440** | **2,740,797** | **2,863,191** | **3,190,067** | **449,270** | **16** | **3,367,774** | **3,542,196** | **3,646,290** |

| | **ACCOUNT DESCRIPTION** |
|---|---|
| 5401 | Base and Consumptive Charges as per 2023 Water and Wastewater Study |
| 5402 | Penalty & Interest charges on outstanding accounts and Inspection Fees |
| 5405 | BMP Surcharge Agreement - expires May 2024 as per By-Law 18-2019 |
| 5406 | DC share of 2023 STP Loan Financing - $ 228,893 |

## SERVICE: SEWER OPERATIONS

### EXPENDITURES 01-3010

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | SEWAGE LABOUR | 113,296 | 102,717 | 120,844 | 106,617 | 147,443 | 26,599 | 22 | 150,392 | 153,400 | 156,468 |
| 7107 | SEWAGE STANDBY | 12,988 | 15,050 | 14,562 | 14,342 | 15,364 | 802 | 6 | 15,671 | 15,985 | 16,304 |
| 7150 | SEWAGE BENEFITS | 20,681 | 28,411 | 29,725 | 29,547 | 45,283 | 15,558 | 52 | 46,189 | 47,112 | 48,055 |
| 7151 | SEWAGE EHT | 1,720 | 2,345 | 2,054 | 2,371 | 3,089 | 1,035 | 50 | 3,151 | 3,214 | 3,278 |
| 7152 | SEWAGE WSIB | 2,525 | 3,397 | 3,265 | 3,719 | 6,194 | 2,929 | 90 | 6,318 | 6,444 | 6,573 |
| 7307 | SEWAGE UTILITIES & TELEPHONE (CELL) | 227,182 | 207,009 | 230,000 | 215,216 | 235,300 | 5,300 | 2 | 240,006 | 244,806 | 249,702 |
| 7308 | BILLING & SOFTWARE COSTS | 21,000 | 20,320 | 21,000 | 21,757 | 21,500 | 500 | 2 | 21,930 | 22,369 | 22,816 |
| 7310 | SEWAGE MATERIAL/SUPPLIES/SERVICES | 23,000 | 18,958 | 23,000 | 14,100 | 23,500 | 500 | 2 | 23,970 | 24,449 | 24,938 |
| 7315 | SEWER MAIN MAINTENANCE | 40,000 | 26,379 | 40,000 | 32,467 | 40,900 | 900 | 2 | 41,718 | 42,552 | 43,403 |
| 7349 | OCWA STP OPERATIONAL CONTRACT | 396,427 | 396,427 | 423,781 | 422,988 | 439,037 | 15,256 | 4 | 447,818 | 456,774 | 465,910 |
| 7350 | SEWAGE PLANT MAINTENANCE | 50,000 | 264,218 | 200,000 | 235,232 | 204,600 | 4,600 | 2 | 210,000 | 214,200 | 218,484 |
| 7351 | SEWAGE COST OF CTY PIL | 6,037 | 7,785 | 7,785 | 5,768 | 8,000 | 215 | 3 | 8,160 | 8,323 | 8,490 |
| 7352 | SEWAGE TRAINING/CONFERENCE | 3,500 | 290 | 3,500 | 656 | 3,500 | 0 | 0 | 3,570 | 3,641 | 3,714 |
| 7357 | SEWAGE EQUIP MAINTENANCE | 5,000 | 1,153 | 5,000 | 12 | 5,000 | 0 | 0 | 5,100 | 5,202 | 5,306 |
| 7358 | SEWER PUMPING STATION EXPENSE | 0 | 7,614 | 6,000 | 3,135 | 6,000 | 0 | 0 | 6,120 | 6,242 | 6,367 |
| 7359 | SEWER TRUCK - MATERIALS/SERVICES | 5,000 | 1,240 | 5,000 | 5,884 | 5,000 | 0 | 0 | 5,100 | 5,202 | 5,306 |
| 7360 | SEWER - FUEL EXPENSE | 0 | 0 | 13,000 | 10,649 | 13,000 | 0 | 0 | 13,000 | 13,260 | 13,525 |
| 7361 | SEWAGE PLANT INSURANCE | 25,000 | 25,662 | 28,952 | 30,198 | 33,300 | 4,348 | 15 | 33,966 | 34,645 | 35,338 |
| 7362 | SEWAGE PROFESSIONAL FEES | 300,000 | 52,535 | 200,000 | 47,175 | 200,000 | 0 | 0 | 204,000 | 208,080 | 212,242 |
| 7366 | SEWAGE SHARE OF METER EXP | 45,000 | 58,740 | 45,000 | 41,646 | 45,000 | 0 | 0 | 45,900 | 46,818 | 47,754 |
| 7510 | SEWAGE TSF TO SEWER CAPITAL | 100,000 | 0 | 50,000 | 0 | 0 | (50,000) | -100 | 0 | 0 | 0 |
| 7521 | STP - DEBT PHASE 2 P & I | 113,501 | 112,321 | 113,501 | 112,252 | 113,501 | (0) | 0 | 113,501 | 113,501 | 0 |
| 7522 | STP - DEBT PHASE 3 P & I | 115,392 | 115,112 | 115,392 | 115,061 | 115,392 | (0) | 0 | 115,392 | 115,392 | 115,392 |
| 7525 | SEWER TSF TO PLANNING (DEVEL) | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0 | 9,000 | 9,000 | 9,000 |
| 7515 | SEWER TSF TO WATER CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7526 | SEWER SHARE OF SISTER ST PRINCIPLE | 42,662 | 42,662 | 43,744 | 43,744 | 44,853 | 1,109 | 3 | 45,990 | 47,157 | 0 |
| 7527 | SEWER SHARE OF SISTER ST INTEREST | 5,388 | 5,388 | 4,306 | 4,306 | 3,197 | (1,109) | -26 | 2,059 | 893 | 0 |
| 7535 | SEWER SHARE OF LOCATE SERVICES | 2,330 | 4,593 | 3,000 | 2,330 | 3,000 | 0 | 0 | 3,060 | 3,121 | 3,184 |
| 7700 | TSF TO SEWER RESERVE GENERAL | 838,913 | 1,106,112 | 969,386 | 1,323,018 | 1,390,114 | 420,728 | 43 | 1,536,694 | 1,680,414 | 1,914,741 |
| 7700 | TSF TO PUMP REBUILD RESERVE | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0 | 10,000 | 10,000 | 10,000 |
| | **SEWER OPERATION EXPEND** | **2,535,542** | **2,645,440** | **2,740,798** | **2,863,191** | **3,190,067** | **449,270** | **16** | **3,367,775** | **3,542,198** | **3,646,291** |
| | **NET FUNDS TO BE RAISED** | **0** | **0** | **(0)** | **(0)** | **(0)** | **(0)** | **(0)** | **0** | **0** | **(0)** |

## SERVICE: SEWER OPERATIONS (Continued)

| | | | | |
|---|---|---|---|---|
| 7101 | Added 1 Full-time operator person for 2024 | | | |
| 7150 | 7151 & 7152, reallocate funds to match salary reallocations | | | |
| 7307 | Includes cost of Hydro & Gas & CPI Increase | | | |
| 7308 | Includes annual Sensus Software Fee ($9,500 50% sewer) & AWD Maintenance to Software | | | |
| 7310 | Annual SCADA Licensing Fee included ($4,500 50% sewer) | | | |
| 7315 | Includes Hydro VAC services in fall - cleanouts (Fosters) | | | |
| 7349 | OCWA Fixed Monthly STP Cost plus 4% CPI - 10 Yr contract 20-29 | $ | 439,037 | |
| 7350 | Includes various items listed by OCWA | $ | 35,000 | |
| 7350 | Extra sludge haulage outside of contract - higher flows (OCWA) | $ | 100,000 | budget extra for every year |
| 7352 | Sewer & Watermain Construction Inspections (Training) | $ | 3,500 | |
| 7360 | New Line in 2023 to account for Sewer Fuel Costs | $ | 13,000 | |
| 7362 | Includes SBA - WPCP EA wrap up & Boyne River Plan with NVCA ($80,000) | | | |
| | & other various professional services provided to Sewer services | | | |
| 7366 | Meter Replacements with new iPearl Meters - Sewer Share 40% | | | |
| 7525 | Sewer Share of Planning & Development | $ | 9,000 | |
| 7535 | Sewer share of Locate Software Support | | 3,663 | |

| | **ANNUAL SEWER DEBT - 2024** | | |
|---|---|---|---|
| 7521 | Phs 2 STP Loan P & I - matures July 15, 2026 | $ | 113,501 |
| 7522 | Phs 3 STP loan P & I - matures Dec 02, 2030 | $ | 115,392 |
| 7526 | Share of Sister Street LTD Principle - matures Dec 2026 | $ | 44,853 |
| 7527 | Share of Sister Street LTD Interest - matures Dec 2026 | $ | 3,197 |
| | | **$** | **276,943** |

**FUNCTION: WATER / SEWER SERVICE**

## SERVICE: WATER SYSTEM OPERATIONS

**REVENUES 01-3030**

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | WATER BILLINGS | 1,699,022 | 1,766,707 | 1,822,176 | 1,908,109 | 2,156,134 | 333,958 | 18 | 2,296,239 | 2,435,047 | 2,607,206 |
| 5402 | CUSTOMER SERVICES | 25,000 | 34,191 | 30,000 | 28,101 | 30,000 | 0 | 0 | 30,600 | 31,212 | 31,836 |
| 5403 | HYDRANT RENTAL | 7,500 | 11,104 | 10,000 | 10,100 | 10,000 | 0 | 0 | 10,000 | 10,000 | 10,000 |
| 5404 | WATER METERS INSTALLATION | 25,000 | 120,774 | 25,000 | 10,252 | 25,000 | 0 | 0 | 25,000 | 25,000 | 25,000 |
| 5406 | WATER CONNECTION FEE - NEW SERV. | 0 | 0 | 0 | 5,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5408 | TSF FROM WATER MAIN BREAK RESERVE | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5408 | TSF FROM WATER METER KIT RESERVE | 0 | 0 | 99,975 | 60,129 | 0 | (99,975) | -100 | 0 | 0 | 0 |
| 5410 | TSF FROM DC'S FOR DEBT | 276,306 | 101,979 | 317,395 | 317,396 | 550,881 | 233,486 | 74 | 550,881 | 550,881 | 550,881 |
| | **WATER OPERATION REVENUE** | **2,032,828** | **2,034,756** | **2,304,546** | **2,439,586** | **2,772,015** | **467,469** | **20** | **2,912,720** | **3,052,140** | **3,224,923** |

| | **ACCOUNT DESCRIPTION** |
|---|---|
| 5401 | Base and Consumptive Charges as per 2023 Water and Wastewater Study |
| 5402 | Penalty & Interest charges on outstanding accounts and Inspection Fees, Meter Readings, Connect & Disconnect Fees |
| 5404 | New Metres Installed |
| 5406 | Includes Scrap Metal from old meters |
| 5410 | Development Charge Share of Water Tower Debt |

## SERVICE: WATER SYSTEM OPERATIONS

### EXPENDITURES 01-3030

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7101 | WATER LABOUR | 197,376 | 184,203 | 214,309 | 220,255 | 277,637 | 63,328 | 30 | 283,190 | 288,853 | 294,630 |
| 7107 | WATER STANDBY | 12,988 | 14,968 | 14,562 | 14,854 | 15,364 | 802 | 6 | 15,671 | 15,985 | 16,304 |
| 7150 | WATER BENEFITS | 48,257 | 47,816 | 56,418 | 54,654 | 86,490 | 30,072 | 53 | 88,219 | 89,984 | 91,783 |
| 7151 | WATER EHT | 4,013 | 3,965 | 3,939 | 4,616 | 5,885 | 1,945 | 49 | 6,002 | 6,122 | 6,245 |
| 7152 | WATER WSIB | 5,891 | 5,678 | 6,263 | 7,378 | 11,914 | 5,652 | 90 | 12,152 | 12,395 | 12,643 |
| 7155 | WATER MEMBERSHIPS | 1,500 | 1,490 | 1,500 | 1,663 | 1,500 | 0 | 0 | 1,530 | 1,561 | 1,592 |
| 7307 | WATER UTILITIES & TELEPHONES (CELL) | 78,795 | 77,631 | 80,000 | 88,462 | 80,000 | 0 | 0 | 81,600 | 83,232 | 84,897 |
| 7308 | BILLING & SOFTWARE COSTS | 21,000 | 20,320 | 25,000 | 21,757 | 25,000 | 0 | 0 | 25,500 | 26,010 | 26,530 |
| 7309 | OCWA OPERATIONAL CONTRACT | 290,890 | 290,890 | 310,961 | 310,379 | 322,155 | 11,195 | 4 | 328,599 | 335,171 | 341,874 |
| 7310 | WATER MATERIAL & SUPPLIES | 35,000 | 28,586 | 35,000 | 33,454 | 35,000 | 0 | 0 | 35,700 | 36,414 | 37,142 |
| 7315 | LAB COST & MONITORING | 115,000 | 57,557 | 115,000 | 12,380 | 115,000 | 0 | 0 | 117,300 | 119,646 | 122,039 |
| 7320 | LICENSING & OPERATION PLAN | 0 | 0 | 0 | 0 | 20,500 | 20,500 | 100 | 20,900 | 21,400 | 0 |
| 7351 | WATER COST OF PIL'S | 4,290 | 4,347 | 4,347 | 5,765 | 4,400 | 53 | 1 | 4,488 | 4,578 | 4,669 |
| 7356 | WATER MAIN MAINTENANCE | 18,000 | 5,351 | 25,000 | 128,669 | 25,000 | 0 | 0 | 18,000 | 18,360 | 18,727 |
| 7357 | WATER EQUIPMENT MAINT | 50,000 | 12,338 | 50,000 | 5,323 | 50,000 | 0 | 0 | 51,000 | 52,020 | 53,060 |
| 7358 | WATER WELL BUILDING MAINT | 10,000 | 10,657 | 15,000 | 13,498 | 15,000 | 0 | 0 | 25,000 | 25,500 | 26,010 |
| 7359 | WATER TRUCK - MATERIALS/ SERVICE | 5,000 | 1,553 | 5,000 | 5,801 | 5,000 | 0 | 0 | 5,000 | 5,100 | 5,202 |
| 7360 | WATER - FUEL EXPENSE | 0 | 0 | 13,000 | 10,805 | 13,000 | 0 | 0 | 13,000 | 13,260 | 13,525 |
| 7361 | WATER - INSURANCE | 23,750 | 25,662 | 30,000 | 30,198 | 34,500 | 4,500 | 15 | 35,190 | 35,894 | 36,612 |
| 7362 | WATER - PROFESSIONAL FEES | 240,000 | 52,732 | 150,000 | 142,878 | 150,000 | 0 | 0 | 150,000 | 153,000 | 156,060 |
| 7364 | EDUCATION & TRAINING | 10,000 | 3,079 | 10,000 | 3,092 | 10,000 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 7365 | CONFERENCE EXPENSES | 1,800 | 0 | 2,000 | 509 | 2,000 | 0 | 0 | 2,040 | 2,081 | 2,122 |
| 7366 | METER INSTALLATION EXPENSE | 60,000 | 88,102 | 99,975 | 62,461 | 99,975 | 0 | 0 | 50,000 | 51,000 | 52,020 |
| 7451 | SOURCE WATER PROTECTION MOE | 6,000 | 7,862 | 6,000 | 2,959 | 6,000 | 0 | 0 | 6,000 | 6,120 | 6,242 |
| 7510 | TRANSFER TO WATER CAPITAL | 33,000 | 6,421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7523 | WATER METER LOAN DEBT P & I | 74,508 | 74,097 | 74,508 | 74,191 | 74,508 | 0 | 0 | 74,508 | 74,508 | 74,508 |
| 7524 | WATER TRANSFER TO PLANNING | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0 | 9,000 | 9,000 | 9,000 |
| 7525 | WATER SHARE OF SISTER ST PRINCIPAL | 26,664 | 26,664 | 27,340 | 27,340 | 28,033 | 693 | 3 | 28,744 | 29,473 | 0 |
| 7526 | WATER SHARE OF SISTER ST INTEREST | 3,367 | 3,367 | 2,691 | 2,691 | 1,998 | (693) | -26 | 1,287 | 558 | 0 |
| 7527 | WELL 7 DEBT P & I | 82,942 | 82,869 | 82,942 | 82,860 | 82,942 | 0 | 0 | 82,942 | 82,942 | 82,942 |
| 7529 | WATER STORAGE DEBT P & I | 320,579 | 38,995 | 467,939 | 467,939 | 467,939 | 0 | 0 | 467,939 | 467,939 | 467,939 |
| 7535 | WATER SHARE OF LOCATES | 2,330 | 4,593 | 4,500 | 2,330 | 4,500 | 0 | 0 | 2,377 | 2,425 | 2,473 |
| 7540 | FIRE HYDRANT MAINTENANCE | 5,000 | 1,893 | 13,000 | 1,359 | 13,000 | 0 | 0 | 5,000 | 22,000 | 10,000 |
| 7600 | TSF TO WATER RESERVE GENERAL | 205,888 | 712,095 | 344,354 | 585,066 | 668,775 | 324,421 | 94 | 844,641 | 939,206 | 1,147,518 |
| 7600 | TSF TO WATER MAIN BREAK RESERVE | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7600 | TSF TO WATER RESERVE - NEW TRUCK | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 | 5,000 | 100 | 10,000 | 10,000 | 10,000 |
| 7600 | TSF TO WATER METER KIT RESERVE | 0 | 99,975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **WATER OPERATION EXPEND** | **2,032,828** | **2,034,756** | **2,304,546** | **2,439,586** | **2,772,015** | **467,469** | **20** | **2,912,720** | **3,052,140** | **3,224,923** |
| | **NET FUNDS TO BE RAISED** | **(0)** | **(0)** | **(0)** | **(0)** | **(0)** | **(0)** | **0** | **(0)** | **(0)** | **(0)** |

## SERVICE: WATER SYSTEM OPERATIONS (Continued)

| | ACCOUNT DESCRIPTION | | |
|---|---|---|---|
| 7308 | Includes annual Sensus Software Fee ($9,500 50% sewer) & AWD Maintenance to Software | | |
| 7309 | OCWA Fixed STP Cost plus CPI - 10 Yr contract 20-29 (2024 - CPI 4%) | | 322,155 |
| 7310 | Annual SCADA Licensing Fee included ($4,500 50% sewer) & Wtr Tower Chemical ($19,000) | | |
| 7315 | Well 7 monitoring requirement - continued indefinitely (SBA) | $ | 40,800 |
| 7315 | Well Field Capacity Study plus additional Scope as per SBA | $ | 40,800 |
| 7320 | Drinking water Licence & Operation Plan - done in 2020 - good until 2024 | $ | 20,500 |
| 7356 | Liphook Coupler Tool ($2,500) & water main breaks | $ | 25,000 |
| 7357 | Equipment Maintenance as needed; including Well Inspections of 5/6 | $ | 60,000 |
| 7358 | Building Maintenance as needed; including inspections/ OCWA's list | $ | 10,000 |
| 7360 | New Line in 2023 to account for Water Fuel Costs | $ | 13,000 |
| 7362 | Engineering - Pump Tests, Monitoring, Modelling, MNR Interface & Tsf | $ | 200,000 |
| 7362 | Well 3 Wellhead Protection Plan; | $ | 40,000 |
| 7364 | Mandatory Courses & Training | $ | 10,000 |
| 7366 | Starting iPearl Meter Replacements ($150/each) - 60% | $ | 8,000 |
| 7451 | Figures provided by NVCA | | 6,000 |
| 7510 | Tsf to Water Capital Line 5403 | $ | - |
| 7524 | Water share of offsetting Planning Development | $ | 9,000 |
| 7527 | Well 7 Debt Interest Payments | $ | 82,942 |
| 7535 | Water share of Locate Software Support Pelican & Ont One Call | $ | 4,500 |
| 7540 | Hydrant Flow Reflectors & Repairs/Replacement to 3 Hydrants | | |
| 7600 | Transfers to Reserves to support various future projects | | |
| | Deferring tsf to watermain break reserve until funds are utilized | | |

**ANNUAL WATER DEBT - 2024**

| | | | |
|---|---|---|---|
| 7523 | Meter Project Debt P & I - Loan Matures April 18, 2033 | $ | 74,508 |
| 7525 | Share of Sister Street Principal - Loan Matures in Feb 2026 | $ | 28,033 |
| 7526 | Share of Sister Street Interest - Loan Matures in Feb 2026 | $ | 1,998 |
| 7527 | Well Project Debt P & I Loan Matures Dec 03, 2035 | $ | 82,942 |
| 7527 | Water Storage Tower P & I - Loan Matures 2037 | $ | 467,939 |
| | | **$** | **655,420** |

| CAPITAL | TOWN OF SHELBURNE<br>WATER & SEWER<br>2024 ADOPTED CAPITAL BUDGET | CAPITAL |
|---|---|---|

## EXPENDITURE SUMMARY

| Budget Page | DEPARTMENT | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SANITARY SEWER SYSTEM** | | | | | | | | | | |
| 3 | SEWER CAPITAL PROJECTS | 2,260,000 | 73,201 | 1,950,000 | 480,371 | 1,650,000 | (300,000) | (15) | 12,000,000 | 12,000,000 | 12,000,000 |
| | | **2,260,000** | **73,201** | **1,950,000** | **480,371** | **1,650,000** | **(300,000)** | **(15)** | **12,000,000** | **12,000,000** | **12,000,000** |
| | **WATER WORKS SYSTEM** | | | | | | | | | | |
| 4 | WATER CAPITAL PROJECTS | 11,305,315 | 6,066,667 | 5,506,121 | 3,379,182 | 853,500 | (4,652,621) | (84) | 1,346,600 | 0 | 0 |
| | | **11,305,315** | **6,066,667** | **5,506,121** | **3,379,182** | **853,500** | **(4,652,621)** | **(84)** | **1,346,600** | **0** | **0** |
| | **TOTAL EXPENDITURES** | **13,565,315** | **6,139,867** | **7,456,121** | **3,859,554** | **2,503,500** | **(4,952,621)** | **(66)** | **13,346,600** | **12,000,000** | **12,000,000** |
| | **LESS TOTAL REVENUES** | **13,565,315** | **6,139,867** | **7,456,121** | **3,859,554** | **2,503,500** | **(4,952,621)** | **(66)** | **1,346,600** | **0** | **0** |
| | **DIFFERENCE** | **(0)** | **0** | **0** | **(0)** | **0** | **(0)** | **0** | **(12,000,000)** | **(12,000,000)** | **(12,000,000)** |

| CAPITAL | TOWN OF SHELBURNE<br>WATER & SEWER<br>2024 ADOPTED CAPITAL BUDGET | CAPITAL |
|---|---|---|

## REVENUE SUMMARY

| Budget Page | DEPARTMENT | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SANITARY SEWER SYSTEM** | | | | | | | | | | |
| 3 | SEWER CAPITAL PROJECTS | 2,260,000 | 73,201 | 1,950,000 | 480,371 | 1,650,000 | (300,000) | (15) | 0 | 0 | 0 |
| | | **2,260,000** | **73,201** | **1,950,000** | **480,371** | **1,650,000** | **(300,000)** | **(15)** | **0** | **0** | **0** |
| | **WATER WORKS SYSTEM** | | | | | | | | | | |
| 4 | WATER CAPITAL PROJECTS | 11,305,315 | 6,066,667 | 5,506,121 | 3,379,182 | 853,500 | (4,652,621) | (84) | 1,346,600 | 0 | 0 |
| | | **11,305,315** | **6,066,667** | **5,506,121** | **3,379,182** | **853,500** | **(4,652,621)** | **(84)** | **1,346,600** | **0** | **0** |
| | **TOTAL REVENUES** | **13,565,315** | **6,139,867** | **7,456,121** | **3,859,554** | **2,503,500** | **(4,952,621)** | **(66)** | **1,346,600** | **0** | **0** |

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

## CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS

### REVENUES: 02-3010

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5401 | CAPITAL GRANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5402 | SEWER DEVELOPMENT CHARGE | 2,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5403 | TRANSFER FROM SEWER RATES | 100,000 | 0 | 50,000 | 0 | 0 | (50,000) | -100 | 0 | 0 | 0 |
| 5408 | TRANSFER FROM SEWER RESERVE | 2,157,440 | 73,201 | 1,900,000 | 480,371 | 1,650,000 | (250,000) | -13 | 0 | 0 | 0 |
| | **STP CAPITAL REVENUES** | **2,260,000** | **73,201** | **1,950,000** | **480,371** | **1,650,000** | **(300,000)** | **-15** | **0** | **0** | **0** |

### EXPENDITURES: 02-3010

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ESTIMATED YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 2,260,000 | 73,201 | 1,950,000 | 480,371 | 1,650,000 | (300,000) | -15 | 12,000,000 | 12,000,000 | 12,000,000 |
| 7506 | TRANSFER TO SEWER RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **STP CAPITAL EXPENDITURES** | **2,260,000** | **73,201** | **1,950,000** | **480,371** | **1,650,000** | **(300,000)** | **-15** | **12,000,000** | **12,000,000** | **12,000,000** |
| | **NET FUNDS TO BE RAISED** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,000,000) unfunded | (12,000,000) unfunded | (12,000,000) unfunded |

**CAPITAL PROJECT DESCRIPTION**

| | | | |
|---|---|---|---|
| 7500 | WPCP Design - Engineering Costs | $ 1,650,000 | As per SBA report & Council Motion of April 26, 2021 less previous year costs |
| | | **$ 1,650,000** | |

****Future Project Years 2025-2027 of WPCP Expansion Construction - Exact Funding Details Unknown****

**Will consist of a combination from the following sources:**

**Recent reports for information on the WPCP expansion:**

**- CAO 2023-04**

**- SBA 2023-01**

*Development Charges *Reserves

*Long Term Debt *Grant Revenue

*Front Ending Agreements with Developers

**FUNCTION: WATER/SEWER SERVICE CAPTIAL PROJECT**

## CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS

### REVENUES: 02-3030

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5404 | LONG TERM DEBT | 5,000,000 | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5401 | GRANT | 2,788,051 | 0 | 3,566,602 | 1,948,183 | 0 | (3,566,602) | -100 | 0 | 0 | 0 |
| 5402 | WATER DEVELOPMENT CHARGE | 1,191,746 | 127,787 | 1,448,824 | 1,067,012 | 300,000 | (1,148,824) | -79 | 0 | 0 | 0 |
| 5403 | TSF FROM WATER RATES | 33,000 | 6,421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5405 | TSF FROM WATER RESERVE | 2,292,518 | 932,458 | 490,695 | 292,114 | 546,500 | 55,805 | 11 | 1,279,766 | 0 | 0 |
| 5405 | TSF FROM WATER TRUCK RESERVE | 0 | 0 | 0 | 71,873 | 0 | 0 | 0 | 66,834 | 0 | 0 |
| 5405 | TSF FROM WTR MAIN BREAK RES. | 0 | 0 | 0 | 0 | 7,000 | 7,000 | 100 | 0 | 0 | 0 |
| 5406 | TSF FROM SEWER RATES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **WATER CAPITAL REVENUES** | **11,305,315** | **6,066,667** | **5,506,121** | **3,379,182** | **853,500** | **(4,652,621)** | **-84** | **1,346,600** | **0** | **0** |

### EXPENDITURES: 02-3030

| GL ACCT | ACCOUNT DESCRIPTION | 2022 FINAL BUDGET | 2022 ACTUAL YEAR END | 2023 FINAL BUDGET | 2023 ACTUAL YEAR END | 2024 ADOPTED BUDGET | 2024 VS 2023 $ | 2024 VS 2023 % | 2025 ESTIMATED BUDGET | 2026 ESTIMATED BUDGET | 2027 ESTIMATED BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 7500 | CAPITAL EXPENDITURE | 11,305,315 | 6,066,667 | 5,506,121 | 2,964,658 | 853,500 | (4,652,621) | -84 | 1,346,600 | 0 | 0 |
| 7503 | TRANSFER TO WATER RESERVE | 0 | 0 | | 414,525 | | 0 | 0 | 0 | 0 | 0 |
| | **WATER CAPITAL EXPENDITURES** | **11,305,315** | **6,066,667** | **5,506,121** | **3,379,182** | **853,500** | **(4,652,621)** | **-84** | **1,346,600** | **0** | **0** |
| | **NET FUNDS TO BE RAISED** | (0) | 0 | 0 | (0) | 0 | (0) | (0) | (0) | 0 | 0 |

| | | | | |
|---|---|---|---|---|
| 7500 | **CAPITAL PROJECT DESCRIPTION** | | **2024** | |
| | Well #1 Chlorine Contact Loop | $ | 261,500 | Replace Asset ID 14647 - identified by SBA and Water Rate Study Capital Project |
| | Well #9 - Incl Engineering | $ | 585,000 | Partially Paid by DC's ($300,000) - backup to Well 7/8 |
| | Diamond Tip Chainsaw | $ | 7,000 | From Watermain Break Reserve |
| | | **$** | **853,500** | |

| | | | |
|---|---|---|---|
| **CAPITAL PROJECT DESCRIPTION** | | **2025** | |
| Old Water Tower Relining/Painting | $ | 1,248,100 | Inlcuding improvements to overhang over door |
| Replacement Water Truck | $ | 98,500 | Replace 2008 Ford350 Asset ID 22125 - Partially funded from Water Truck Reserve |
| | $ | 1,346,600 | |

**2026 - Well 5/6 Pump Replacement - unknown cost at budget time (once wells 1 & 3 and back online)**