



Adopted Budget

2026

November 24, 2025
By-Law 51-2025

**TOWN OF SHELBURNE
2026 ADOPTED OPERATING BUDGET**

EXPENDITURE SUMMARY

Budget Page	DEPARTMENT EXPENDITURES	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION WRITE-OFFS	40,000	25,497	40,000	62,620	40,000	0	0	50,000	50,500	51,005
7	COUNCIL	175,220	157,986	164,802	164,802	174,047	9,245	6	170,905	171,971	175,068
8	ADMINISTRATION	1,797,409	2,472,628	1,909,993	2,474,780	2,349,156	439,163	23	2,411,913	2,965,587	3,069,864
10	COMMUNICATIONS	135,111	132,254	166,855	154,505	181,518	14,663	9	193,148	197,011	200,951
12	HUMAN RESOURCES	148,659	123,840	158,583	148,506	185,687	27,104	17	190,891	194,869	198,722
15	TOWN HALL	627,865	613,003	775,519	651,449	782,545	7,026	1	680,968	670,736	678,616
16	COMMITTEES	20,500	10,196	20,500	10,181	15,500	(5,000)	(24)	20,500	20,500	20,500
		2,944,764	3,535,403	3,236,252	3,666,843	3,728,453	492,201	15	3,718,325	4,271,175	4,394,726
	PLANNING & DEVELOPMENT										
17	BIA	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
19	PLANNING / ENGINEERING	1,146,097	970,183	1,121,318	777,619	1,433,386	312,068	28	918,640	901,682	919,881
22	ECONOMIC DEVELOPMENT	170,090	182,099	278,325	196,382	304,690	26,365	9	228,548	232,119	235,761
		1,326,687	1,162,782	1,410,143	984,501	1,748,576	338,433	24	1,157,688	1,144,301	1,166,142
	PROTECTION PERSONS PROPERTY										
24	NVCA	71,258	71,258	82,430	82,430	86,056	3,626	4	88,207	90,412	92,673
25	FIRE PROTECTION	726,969	743,620	902,502	913,935	1,043,750	141,248	16	1,095,463	1,150,761	1,207,774
27	POLICE PROTECTION	3,281,670	3,280,982	3,012,244	3,765,695	2,741,623	(270,621)	-9	1,832,912	1,920,670	2,013,023
29	CROSSING GUARDS	175,453	127,907	164,504	113,000	169,436	4,932	3	172,825	176,282	179,807
31	PROPERTY STANDARDS/BYLAW	220,368	212,102	432,581	309,391	450,713	18,132	4	459,613	468,869	478,321
		4,475,717	4,435,869	4,594,261	5,184,451	4,491,579	(102,682)	-2	3,649,020	3,806,994	3,971,598
	ROADS/PUBLIC WORKS/TRANSPORT.										
33	WORKS ROAD ADMINISTRATION	2,484,071	2,486,893	2,576,817	2,716,132	3,048,081	471,264	18	3,214,878	3,127,600	3,182,652
35	TRANSIT CONVENTIONAL	0	0	0	0	0	0	0	0	0	0
		2,484,071	2,486,893	2,576,817	2,716,132	3,048,081	471,264	18	3,214,878	3,127,600	3,182,652
	STORM SEWER										
36	STORM SEWER	34,500	30,575	46,500	36,732	49,500	3,000	6	34,790	35,486	36,196
		34,500	30,575	46,500	36,732	49,500	3,000	6	34,790	35,486	36,196
	ENVIRONMENTAL SERVICE										
37	WASTE MANAGEMENT	67,000	82,949	67,000	63,350	87,000	20,000	30	67,740	71,495	94,265
		67,000	82,949	67,000	63,350	87,000	20,000	30	67,740	71,495	94,265
	HEALTH & SOCIAL SERVICES										
39	CEMETERY	147,327	140,932	167,134	162,311	160,187	(6,947)	(4)	161,592	165,504	168,169
		147,327	140,932	167,134	162,311	160,187	(6,947)	-4	161,592	165,504	168,169
	RECREATION & CULTURAL SERVICES										
40	ARTS CULTURE & HERITAGE	18,000	4,824	18,000	10,000	6,000	(12,000)	(67)	5,000	5,000	5,000
41	SHARE OF LIBRARY	230,143	222,437	233,633	233,633	300,315	66,682	29	305,321	310,427	315,636
42	LOCAL CULTURAL GRANTS	28,000	28,105	52,500	52,500	36,500	(16,000)	(30)	37,230	37,975	38,734
44	PARKS & RECREATION	1,079,783	945,172	1,157,925	1,011,110	1,470,789	312,864	27	1,441,464	1,468,293	1,495,659
46	FIDDLE PARK	20,000	11,524	17,000	31,000	306,937	289,937	1,706	28,300	28,956	29,630
47	TOWN EVENTS	88,260	55,391	117,259	80,739	139,054	21,795	19	142,530	146,093	149,746
		1,464,186	1,267,453	1,596,317	1,418,983	2,259,595	663,278	42	1,959,845	1,996,745	2,034,405
	TOTAL GENERAL EXPENDITURES	12,944,255	13,142,855	13,694,424	14,233,302	15,572,970	1,878,546	14	13,963,879	14,619,300	15,048,152

<div> <div>OPERATING</div> <div>TOWN OF SHELBURNE GENERAL GOVERNMENT 2026 ADOPTED OPERATING BUDGET</div> <div>OPERATING</div> </div>											
REVENUE SUMMARY											
Budget Page	DEPARTMENT REVENUES	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION	10,290,394	10,380,583	11,113,099	10,983,495	11,636,132	523,033	5	12,212,226	12,931,959	13,437,635
5	GENERAL REVENUES	1,748,538	1,813,626	1,635,159	1,662,230	2,248,357	613,198	38	1,177,528	1,177,335	1,075,259
12	HUMAN RESOURCES REVENUES	0	0	0	0	0	0	0	0	0	0
14	TOWN HALL REVENUES	6,600	10,421	64,600	9,450	64,600	0	0	9,132	9,315	9,501
16	COMMITTEE REVENUES	15,000	5,059	15,000	5,000	10,000	(5,000)	(33)	0	0	0
		12,060,532	12,209,689	12,827,858	12,660,175	13,959,089	1,131,231	9	13,398,886	14,118,608	14,522,395
	PLANNING & DEVELOPMENT										
17	BIA LEVY	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
18	PLANNING REVENUES	443,433	327,736	337,250	279,522	631,000	293,750	87	165,420	91,868	108,346
21	ECONOMIC DEVELOPMENT REVENUES	21,000	18,379	55,685	18,151	37,143	(18,542)	(33)	11,500	11,500	11,500
		474,933	356,615	403,435	308,173	678,643	275,208	68	187,420	113,868	130,346
	PROTECTION SERVICE										
25	FIRE REVENUES	9,500	18,722	9,500	9,500	9,500	0	0	9,500	10,500	10,500
26	POLICE REVENUES	41,589	41,489	108,800	874,450	293,236	184,436	170	8,700	8,500	8,500
30	BY-LAW REVENUES	51,800	65,178	135,332	139,918	82,800	(52,532)	(39)	84,456	86,145	87,868
		102,889	125,389	253,632	1,023,868	385,536	131,904	52	102,656	105,145	106,868
	ROADS/PUBLIC WORKS										
32	WORKS ADMIN FEES & CHARGES	42,000	100,973	60,500	63,414	129,250	68,750	114	108,676	110,849	113,066
35	TRANSIT CONVENTIONAL	0	0	0	0	0	0	0	0	0	0
		42,000	100,973	60,500	63,414	129,250	68,750	114	108,676	110,849	113,066
	STORM SEWER REVENUES										
36	STORM SEWER REVENUES	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
	ENVIRONMENTAL SERVICE										
37	WASTE MANAGEMENT REVENUE	37,000	74,945	37,000	38,826	37,000	0	0	42,040	42,881	43,738
		37,000	74,945	37,000	38,826	37,000	0	0	42,040	42,881	43,738
	HEALTH & SOCIAL SERVICES										
38	CEMETERY REVENUES	45,100	81,438	49,100	74,901	69,100	20,000	41	70,482	71,892	73,329
		45,100	81,438	49,100	74,901	69,100	20,000	41	70,482	71,892	73,329
	RECREATION & CULTURAL SERVICES										
40	ARTS CULTURE & HERITAGE	18,000	4,824	18,000	10,000	6,000	(12,000)	(67)	0	0	0
43	PARKS & RECREATION REVENUE	140,400	169,085	20,400	30,455	29,400	9,000	44	29,980	30,572	31,175
46	FIDDLE PARK REVENUE	1,000	328	0	14,000	261,953	261,953	100	6,500	8,000	9,500
47	TOWN EVENTS REVENUE	22,400	19,568	24,500	9,490	17,000	(7,500)	(31)	17,240	17,485	17,734
		181,800	193,805	62,900	63,945	314,353	251,453	400	53,720	56,056	58,410
	TOTAL GENERAL REVENUE	12,944,254	13,142,854	13,694,425	14,233,302	15,572,970	1,878,546	14	13,963,880	14,619,299	15,048,152

OPERATING		TOWN OF SHELBURNE						OPERATING			
		GENERAL GOVERNMENT									
		2025 ADOPTED OPERATING BUDGET									
BALANCED CASH BUDGET SUMMARY											
Budget Page	DEPARTMENT REVENUES	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	TOTAL GENERAL EXPENDITURES	12,944,253	13,142,854	13,694,424	14,233,302	15,572,970	1,878,546	14	13,963,879	14,619,300	15,048,152
3	LESS TOTAL GENERAL REVENUES	12,944,253	13,142,854	13,694,424	14,233,302	15,572,970	1,878,546	14	13,963,880	14,619,299	15,048,152
	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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4010	RESIDENTIAL & FARM TAX	8,267,106	8,293,961	9,133,035	9,125,400	9,633,585	500,550	5	10,211,600	10,824,296	11,257,268
4011	COMMERCIAL & INDUSTRIAL TX	1,626,279	1,658,417	1,757,968	1,765,607	1,840,162	82,194	5	1,950,572	2,067,606	2,150,311
4013	SUPPLEMENTAL TAXATION	397,009	428,205	222,096	92,488	162,385	(59,711)	-27	50,054	40,056	30,056
	TOTAL TAX REVENUE	10,290,394	10,380,583	11,113,099	10,983,495	11,636,132	523,033	5	12,212,226	12,931,959	13,437,635
4017	TAXES WRITTEN OFF RESIDENTIAL	15,000	22,080	15,000	11,796	15,000	0	0	20,000	20,200	20,402
4018	TAXES WRITTEN OFF COMM	25,000	3,417	25,000	50,824	25,000	0	0	30,000	30,300	30,603
	TOTAL TAX WRITEOFFS	40,000	25,497	40,000	62,620	40,000	0	0	50,000	50,500	51,005
	NET GOVERNMENT TAXATION	10,250,394	10,355,086	11,073,099	10,920,875	11,596,132	523,033	5	12,162,226	12,881,459	13,386,630

Note:		1% levy increase	2020 \$ 74,793
4010	Tax Assessment used is based upon MPAC control totals (still no phase in)		2021 \$ 78,338
4013	Supplemental based on remaining Fieldgate occupancies occurring in 2024 & Scone Developments		2022 \$ 86,387
4018	Assessment Appeals		2023 \$ 90,995
			2024 \$ 98,934
			2025 \$ 108,910
In this budget represents 1% levy increase/decrease		\$ 114,737.47	

INCREASE IN TAX RATE OF 5%	2025	2026
Average Single Home Assessment	335,366	335,366
Town Portion of Taxes - NO PHASE IN ASSESSMENT INCREASE	\$2,918.81	\$3,064.75
Annual Increase - Town Portion increase on average assessed home	\$145.94	
Monthly Increase - Town Portion	\$12.16	

2025 SUMMARY WITH THIS BUDGET	
Taxable Assessment Increase	0.4%
- of which Growth increase was	0.4%
Tax Rate Increase	5.0%
Levy (\$\$) Increase	5.4%
Average Home Increase	5.0%

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

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4601	CANADA POST PIL	8,500	8,626	8,800	8,874	8,800	0	0	8,976	9,156	9,339
4602	BOARD OF MANAGEMENT PIL	8,700	9,109	9,200	9,599	9,200	0	0	9,384	9,572	9,763
4625	ONTARIO HYDRO PIL	3,400	4,257	4,300	4,403	4,300	0	0	4,386	4,474	4,563
4811	OMPF GRANT	457,100	457,100	496,300	496,300	554,800	58,500	12	428,472	428,540	428,611
6200	TAX CERTIFICATES	8,000	9,170	8,000	12,000	8,000	0	0	8,160	8,323	8,490
6201	GENERAL ADMIN FEES & CHARG	4,000	5,140	4,000	60,863	4,000	0	0	4,080	4,162	4,245
6202	TRADE LICENSES, SIGN PERMITS	4,500	4,220	4,500	1,683	4,500	0	0	4,590	4,682	4,775
6203	PROVINCIAL OFFENCES ACT	70,000	85,840	65,000	60,000	50,000	(15,000)	-23	62,000	56,000	48,000
6205	MARRIAGE PERMITS	9,000	12,740	9,000	16,000	16,000	7,000	78	16,320	16,646	16,979
6206	LOTTERY LICENSES	500	4,530	500	2,200	1,500	1,000	200	1,530	1,561	1,592
6208	MARRIAGE CEREMONY	10,000	24,800	10,000	25,000	25,000	15,000	150	25,500	26,010	26,530
6300	PENALTIES/INTEREST ON TAXES	155,300	279,171	200,000	300,000	200,000	0	0	204,000	208,080	212,242
6375	HST REBATE - ALLOWANCES	130	364	130	130	130	0	0	130	130	130
6421	BANK INTEREST EARNED	700,000	872,559	500,000	587,173	500,000	0	0	400,000	400,000	300,000
6425	5 YR GIC INTEREST EARNED	9,408	9,408	6,549	6,549	3,647	(2,902)	-44	0	0	0
6603	TSF FROM ADMIN RESERVE	0	0	0	0	0	0	0	0	0	0
6603	TSF FROM ELECTION RESERVE	0	0	6,000	6,000	20,000	14,000	233	0	0	0
6603	TSF FROM TAX STAB. RESERVE	300,000	0	300,000	0	835,600	535,600	179	0	0	0
6700	HOME HARDWARE LEASE PAYMENT	0	2,880	2,880	2,880	2,880	0	0	0	0	0
6704	TSF FROM DEV CHARGES	0	23,710	0	0	0	0	0	0	0	0
6710	MISCELLANEOUS GRANTS	0	0	0	10,000	0	0	0	0	0	0
6712	WSIB SURPLUS	0	0	0	52,576	0	0	0	0	0	0
	GENERAL REVENUES	1,748,538	1,813,626	1,635,159	1,662,230	2,248,357	613,198	38	1,177,528	1,177,335	1,075,259

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

ACCOUNT DESCRIPTIONS

- 4811 OMPF Estimate
- 6201 Commissioner Fees, NSF Fees, Pins, Photocopies, Faxing, Other Miscellaneous Fees
- 6203 As per OPP letter; revenues for Criminal Record Checks will decrease by 25% each year In 2028 we will cease to receive police record check revenue
- 6421 RBC Interest Rate - Prime less 1.85%
- 6425 5 year GIC ends in 2026
- 6603 Tsf from Tax Stabilization Reserve
- 6700 Lease Agreement ended 2023 - reviewing annually and may not be renewing due to STP expansion likely past 2026

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: MEMBERS OF COUNCIL

EXPENDITURES 01-1010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7106	COUNCIL SALARIES	126,571	129,782	130,368	130,368	134,279	3,911	3	136,965	139,704	142,498
7150	COUNCIL BENEFITS (CPP)	5,351	5,518	5,549	5,549	5,753	204	4	5,868	5,986	6,106
7151	COUNCIL EHT	2,468	2,583	2,542	2,542	2,618	76	3	2,671	2,724	2,779
7367	COUNCIL CONFERENCES/EDUCATION	12,000	6,424	12,000	12,000	12,000	0	0	14,000	12,000	12,000
7370	COUNCIL MATERIALS/SUPPLIES	23,380	10,730	9,000	9,000	14,000	5,000	56	6,000	6,150	6,273
7371	CDRC PUBLIC BOARD MEMBERS	1,000	300	1,000	1,000	1,000	0	0	1,000	1,000	1,000
7372	LIBRARY PUBLIC BOARD MEMBERS	2,000	1,700	2,000	2,000	2,000	0	0	2,000	2,000	2,000
7374	POLICE SERVICE BRD WAGE	2,150	700	2,150	2,150	2,150	0	0	2,150	2,150	2,150
7401	COUNCIL CELL PHONE MAYOR	300	249	193	193	246	53	28	251	257	263
	COUNCIL EXPENDITURES	175,220	157,986	164,802	164,802	174,047	9,245	6	170,905	171,971	175,068

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)

7370 Includes new Ipads for new Council members following election

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: ADMINISTRATION

EXPENDITURES 01-1020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	ADMIN SALARIES	944,154	949,628	967,741	967,741	1,065,772	98,031	10	1,087,088	1,108,829	1,131,006
7150	ADMIN BENEFITS	249,955	252,030	266,723	266,723	313,686	46,963	18	319,960	326,359	332,886
7151	ADMIN EHT	19,236	19,221	19,722	19,722	21,689	1,967	10	23,623	24,095	24,577
7152	ADMIN WSIB	32,923	30,772	33,519	33,519	38,666	5,147	15	40,940	41,758	42,594
7302	ADMIN OFFICE SUPPLIES & MAT.	10,000	8,052	10,000	9,000	10,000	0	0	10,200	10,404	10,612
7303	ADMIN COPYING & PRINTING	15,000	13,406	18,000	16,000	18,000	0	0	18,360	18,727	19,102
7305	ADMIN LEASED EQUIPMENT	15,000	9,660	15,000	10,000	11,000	(4,000)	-27	11,000	11,000	11,000
7306	ADMIN EDUCATIONAL COURSE	5,000	5,887	5,000	2,500	5,000	0	0	5,100	5,202	5,306
7314	ADMIN OTHER	16,700	17,431	16,700	15,000	16,700	0	0	17,034	17,375	17,722
7315	ADMIN COMPUTER / SUPPORT	184,669	184,091	221,845	200,000	262,374	40,529	18	267,622	272,974	278,434
7317	ADMIN ASSET MGMT (CITYWIDE)	15,000	14,225	19,243	29,132	21,293	2,050	11	23,608	23,476	24,649
7351	ADMIN CONFERENCE EXPENSES	12,000	13,921	12,000	16,000	15,000	3,000	25	15,300	15,606	15,918
7352	ADMIN MEMBERSHIP FEES	10,000	8,343	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7353	ADMIN AUDIT FEES	35,000	38,480	39,300	39,000	41,000	1,700	4	41,820	42,656	43,510
7361	ADMIN INSURANCE	135,000	126,866	135,000	130,000	135,000	0	0	137,700	140,454	143,263
7362	ADMIN LEGAL FEES	18,000	1,052	18,000	2,500	18,000	0	0	18,360	18,727	19,102
7364	ADMIN POSTAGE & COURIER	15,000	17,205	15,000	18,000	19,000	4,000	27	19,380	19,768	20,163
7370	COMMUNITY RISK ASSESSMENT	10,000	23,710	10,000	0	0	(10,000)	-100	0	0	0
7401	ADMIN TELEPHONE/CELL/FIBRE	25,772	26,964	29,200	29,200	30,000	800	3	30,600	31,212	31,836
7403	ADMIN BANK SERVICE CHARGE	10,000	10,047	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7405	ADMIN ADVERTISING	2,500	183	2,500	200	2,000	(500)	-20	2,040	2,081	2,122
7408	ADMIN ELECTIONS	0	0	0	0	20,000	20,000	100	0	0	0
7409	TSF TO ELECTION RESERVE	6,500	6,500	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
7600	TSF TO ADMIN RESERVE	10,000	10,000	25,000	25,000	25,000	0	0	25,000	25,000	25,000
7600	TSF TO ADMIN RESERVE - 150TH	0	0	4,000	4,000	4,000	0	0	4,000	4,000	4,000
7600	TSF TO HR RESERVE	0	0	0	52,576	0	0	0	0	0	0
7600	TSF TO OCIF RESERVE - Investment \$	0	37,893	0	40,000	0	0	0	0	0	0
7601	TSF TO CONTINGENCY RESERVE	0	130,000	0	47,173	0	0	0	0	0	0
new	TSF TO SPECIAL CAPITAL LEVY 2%	0	0	0	0	229,475	229,475	100	234,064	238,746	243,521
7607	TRANSFER TO RESERVES	0	517,062	0	475,294	0	0	0	32,215	539,830	595,817
	ADMIN EXPENDITURES	1,797,409	2,472,628	1,909,993	2,474,780	2,349,156	439,163	23	2,411,913	2,965,587	3,069,864

ACCOUNT DESCRIPTIONS

7101 Includes grid moves & staff reallocations to cemetery, planning, police and new Payroll and Benefits Coordinator position
 7150 Includes CPP, EI, OMERS, Canada Life Premium (2026 CPP 2 Tier Rates continue)
 7152 Projecting an increase in the WSIB Salary Limit of \$10,000 increase from 2025
 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	\$	15,925
	Escribe Annual Licensing Fee	\$	13,344
	Laserfiche Annual License Fee	\$	4,442 (Sept to Sept)
	Adobe Subscription License Fees	\$	5,619
	Information Technology Services	\$	143,585
	Microsoft Intune Implementation	\$	22,311 New
	Software & Maintenance Renewals	\$	19,909
	Shared Software Services	\$	14,021
	Networking & Security	\$	6,500
	Desktops & Laptops	\$	12,040
	Domain Registration	\$	142
	Total of Account 7315	\$	262,374 (incl. 1.76% HST)

7317 CityWide Annual License Fee & Updates \$ 21,293 (Citywide Mte Mgr Annual Fees & Citywide Route Patrol and CRP Web Form QRCode)
 7352 Memberships and Subscriptions for Admin staff
 7353 Includes annual building inspections for asbestos in accordance with Asset Retirement Obligation Policy and Legislation
 7361 Intact 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; cell phone voice and data lines **EP2 - Improve Technology**, 3 new replacement phones - BYOD plan
 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
 7409 Setting aside \$6,500/yr to help offset election year expenses
 7600 Increase in Transfer to reserve to save for Cloud Storage with next server replacement (2029)

7607	Recommended Distribution of 2025 Surplus	\$	475,294
	General Capital Reserve	\$	-
	Contingency Reserve	\$	-
	Operations Equipment Capital Reserve	\$	-
	Tax Stabilization Reserve	\$	475,294
		\$	475,294

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: COMMUNICATIONS

REVENUES 01-1026

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	COMMUNICATIONS LABOUR	68,516	69,987	70,571	70,571	72,336	1,765	3	73,782	75,258	76,763
7150	COMMUNICATIONS BENEFITS	21,589	21,811	23,167	23,167	25,071	1,904	8	25,572	26,084	26,605
7151	COMMUNICATIONS EHT	1,345	1,373	1,386	1,386	1,421	35	3	1,450	1,479	1,508
7152	COMMUNICATIONS WSIB	2,751	2,539	2,822	2,822	2,909	87	3	2,967	3,026	3,087
7302	COMMUNICATIONS SUPPLIES	1,000	331	500	500	800	300	60	816	832	849
7306	COMMUNICATIONS EDUCATION	600	0	1,800	0	3,000	1,200	67	3,060	3,121	3,184
7315	COMMUNICATIONS WEBSITE	20,218	19,812	37,886	38,013	41,970	4,084	11	50,810	51,826	52,862
7351	COMMUNICATIONS CONFERENCE	200	274	800	39	1,000	200	25	1,020	1,040	1,061
7352	COMMUNICATIONS MEMBERSHIPS	555	346	407	407	407	0	0	415	423	432
7405	COMMUNICATIONS ADVERTISING	18,337	15,781	27,516	17,600	32,604	5,088	18	33,256	33,921	34,600
	COMMUNICATIONS EXPENSES	135,111	132,254	166,855	154,505	181,518	14,663	9	193,148	197,011	200,951

NET FUNDS TO BE RAISED	(135,111)	(132,254)	(166,855)	(154,505)	(181,518)	(14,663)	(9)	(193,148)	(197,011)	(200,951)
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COMMUNICATIONS

ACCOUNT DESCRIPTIONS

7315	Social PinPoint (Bang the Table)	\$	4,396	(Shared 50% with EcDev)	2027 - \$4747.71 2028 \$5127.53
	Website Licensing & Hosting	\$	26,139	(GHD Digital - GovStack website)	
	Dufferin County IT Domain	\$	400	Add \$100 for quarterly IT fee for the domain for Social Pinpoint (previously Bang the table)	
	Adobe Cloud	\$	113	(All adobe tools)	
	Canva - Social media tool	\$	75	(Shared 50% with EcDev)	
	Cludo - Essential Search Site Package	\$	7,338	(annual) Added 404 & Chat AI in 2025	
	Cludo - website cleanup	\$	-	(every 5 years - again in 2028)	
	Hootsuite	\$	2,083	(social media service) May to May	
	I Stock	\$	700	(subscription - \$100/mth) Shared 50% with EcDev	
	Total Including Net Tax	\$	41,970		
7405	Billboard LED sign Hosting Fees	\$	1,000	(\$20/mth data storage plus maintenance)	
	Canmax	\$	5,000	(50% shared with Recreation Programs & Special Events)	
	105 Radio Ads	\$	1,800	4 weeks Mon-Fri 3x30 sec per day	
	Facebook Boosts	\$	1,000	Able to boost important campaigns	
	Billing Inserts	\$	5,600	material to be included in tax and water billings	
	Monthly Page in the Shelburne Free Press	\$	17,640	(\$735/mth x24) (Library & Fire \$73.50 per ad - comped - 2025 as of July 31 \$367.50 and Fire \$73.50)	
	Total Including Net Tax	\$	32,604		
7352	Municipal World	\$	150	EP2 - Improve Technology	
	Zoom	\$	250	EP3 - Consolation & Collaboration with Community	
	Total Including Net Tax	\$	407	EP4 - Support Effective Communication	

3 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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
	HUMAN RESOURCE REVENUES	0	0	0	0	0	0	0	0	0	0

5402 Municipal Modernization Grant (received in 2021 & 2022)

EXPENDITURES 01-1027

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	HUMAN RESOURCES LABOUR	76,116	76,294	76,948	80,000	92,601	15,653	20	94,453	96,342	98,269
7150	HUMAN RESOURCES BENEFITS	22,884	23,183	24,657	25,000	29,868	5,211	21	30,466	31,075	31,697
7151	HUMAN RESOURCES EHT	1,494	1,497	1,511	1,600	1,820	309	20	1,856	1,893	1,931
7152	HUMAN RESOURCES WSIB	2,925	2,768	3,077	3,200	3,723	646	21	3,798	3,874	3,951
7302	HUMAN RESOURCES SUPPLIES	1,000	915	1,000	800	1,000	0	0	1,020	1,040	1,061
7306	HUMAN RESOURCES EDUCATION	1,000	499	1,000	1,900	3,000	2,000	200	3,060	3,121	3,184
7315	HUMAN RESOURCES GENERAL	17,477	3,638	12,000	7,998	15,000	3,000	25	15,300	15,606	15,918
7320	HR - STAFF ENGAGEMENT	2,000	0	2,000	2,000	2,000	0	0	2,040	2,081	2,122
7330	HR - LONG SERVICE AWARDS	500	300	600	600	500	(100)	-17	2,000	2,200	2,200
7340	HR - TOWNWIDE STAFF TRAINING	3,000	2,412	8,000	8,000	8,000	0	0	8,160	8,323	8,490
7351	HUMAN RESOURCES CONFERENCE	1,000	233	1,000	800	1,000	0	0	1,020	1,040	1,061
7352	HUMAN RESOURCES MEMBERSHIPS	8,264	7,493	9,790	6,608	10,175	385	4	10,378	10,586	10,798
7405	HUMAN RESOURCES ADVERTISING	1,000	794	1,000	0	1,000	0	0	1,020	1,040	1,061
7440	HEALTH & SAFETY	10,000	3,815	16,000	10,000	16,000	0	0	16,320	16,646	16,979
	HUMAN RESOURCE EXPENSES	148,659	123,840	158,583	148,506	185,687	27,104	17	190,891	194,869	198,722

NET FUNDS TO BE RAISED **(148,659)** **(123,840)** **(158,583)** **(148,506)** **(185,687)** **(27,104)** **(17)** **(190,891)** **(194,869)** **(198,722)**

HUMAN RESOURCES
ACCOUNT DESCRIPTIONS

7315	Contracted HR Services as needed		
7352	CCDI (DEI) Membership	3,000	
	Citation - HR Fundamentals	5,800	online staff training
	OMHSPA	150	
	OMHRA	150	
	HRLaw Canada	99	
	HRPA	550	
	Proprofs	250	
		10,175	includes net HST

7440 Health & Safety Services coordinated in-house as of May 2024

SP5 - Build Responsive Organizational Capacity

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: TOWN HALL

REVENUES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5409	CONCERT HALL RENT	5,000	9,059	8,000	8,000	8,000	0	0	7,500	7,650	7,803
5410	CTY - ELECTRIC VEHICLE CHARGING	250	387	250	250	250	0	0	255	260	265
5420	ART GALLERY RENTAL FEES	1,350	975	1,350	1,200	1,350	0	0	1,377	1,405	1,433
5411	TOWN HALL TSF FROM RESERVES	0	0	55,000	0	55,000	0	0	0	0	0
	TOWN HALL REVENUE	6,600	10,421	64,600	9,450	64,600	0	0	9,132	9,315	9,501

- 5409 Grace Tipling Hall Rental Revenues
- 5410 Reimbursement from County of Dufferin for Hydro Costs for Electric Vehicle Charging Stations MOU ends Nov 30, 2024
- 5411 Tsf from Admin Reserve \$55,000; work not completed in 2025 - transfer to 2026
- 5420 Monthly rental fee of \$150/month for art exhibitors

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: TOWN HALL
EXPENDITURES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	TOWN HALL LABOUR	106,252	109,260	111,161	109,000	114,227	3,066	3	116,511	118,841	121,218
7150	TOWN HALL BENEFITS	33,914	31,969	36,819	35,000	39,937	3,118	8	40,736	41,551	42,382
7151	TOWN HALL EHT	2,174	2,144	2,274	2,200	2,338	64	3	2,385	2,433	2,481
7152	TOWN HALL WSIB	4,613	4,009	4,800	4,400	4,960	160	3	5,059	5,161	5,264
7350	TOWN HALL TRAINING & EDUCAT'N	0	0	2,000	0	2,000	0	0	2,040	2,081	2,122
7369	TOWN HALL CELL PHONE	550	703	800	800	800	0	0	600	612	1,600
7395	TOWN HALL ELEVATOR	15,000	12,546	15,583	15,583	16,000	417	3	16,320	16,646	16,979
7403	TOWN HALL MAINT/MATERIALS	60,000	24,962	50,000	50,000	50,000	0	0	51,000	52,020	53,060
7405	TOWN HALL HYDRO & WATER	42,000	40,421	42,000	42,000	42,000	0	0	42,840	43,697	44,571
7408	TOWN HALL GAS EXPENSE	15,000	6,151	15,000	15,000	15,000	0	0	15,300	15,606	15,918
7418	MECHANICAL SYSTEM & HVAC	15,000	15,009	17,000	17,000	17,000	0	0	17,340	17,687	18,041
7419	TOWN HALL OTHER SERVICES	17,000	26,430	20,000	20,000	20,000	0	0	20,400	20,808	21,224
7425	TOWN HALL ART GALLERY	3,200	1,430	4,920	4,920	5,120	200	4	5,222	5,327	5,433
7430	FUEL & VEHICLE MAINTENANCE	2,600	2,407	2,600	2,600	2,600	0	0	2,652	2,705	2,759
7510	TOWN HALL TSF TO CAPITAL	10,000	10,000	0	0	0	0	0	17,000	0	0
7600	TSF TO TOWN HALL RESERVE (CAP)	100,000	125,000	125,000	125,000	125,000	0	0	125,000	125,000	125,000
7600	EMERGENCY SERVICES ACCOM RES	200,562	200,562	200,562	200,562	200,562	0	0	200,562	200,562	200,562
7700	OFFICE SERVICE ENHANCEMENTS	0	0	125,000	7,384	125,000	0	0	0	0	0
	TOWN HALL EXPENDITURES	627,865	613,003	775,519	651,449	782,545	7,026	1	680,968	670,736	678,616

NET FUNDS TO BE RAISED **(621,265)** **(602,582)** **(710,919)** **(641,999)** **(717,945)** **(7,026)** **(1)** **(671,836)** **(661,422)** **(669,115)**

ACCOUNT DESCRIPTIONS

7101 Includes cost of Mgr of Operations, Parks & Facilities (35 hrs), Maintenance Personnel (40 hrs) 50% of Mgr salary to Operations & Parks/Recreation Salary

7403 Bldg Maintenance includes extra cleaning supplies & PPE; general maintenance materials and services

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; Decals, Facebook Ads, Radio, Printed Material, Supplies; 40% of Constant Contact

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**

7700 Office Service Enhancements - Carpet Tile, Workstations, AODA Front Counter, Engineering/GIS Working Room - work not completed in 2025

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: COMMITTEES

REVENUES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5411	DEI TSF FROM RESERVES	15,000	5,059	15,000	5,000	10,000	(5,000)	-33	0	0	0
	COMMITTEE REVENUES	15,000	5,059	15,000	5,000	10,000	(5,000)	-33	0	0	0

5411 From DEI Reserve to offset 2025 Initiatives

EXPENDITURES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7110	EMERGENCY MANAGEMENT	500	137	500	181	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
7115	DEI COMMITTEE / ACCESSIBILITY	15,000	5,059	15,000	5,000	10,000	(5,000)	-33	15,000	15,000	15,000
	COMMITTEE EXPENDITURES	20,500	10,196	20,500	10,181	15,500	(5,000)	-24	20,500	20,500	20,500

NET FUNDS TO BE RAISED	(5,500)	(5,137)	(5,500)	(5,181)	(5,500)	0	(9)	(20,500)	(20,500)	(20,500)
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- 7109 Emergency Management Reserve set up starting in 2020 as per 2020 Budget Framework Report
- 7110 Includes Insurance Costs for Emergency Road Closure Barricades bought in 2024 with County Grant
- 7115 DEI Committee expenses transferred from Council Anti-Racism Initiatives starting 2022
- L1 - Promote Diversity, Equity and Inclusion

REVENUES 01-1080

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	BIA SPECIAL LEVY	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
	BIA REVENUES	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500

EXPENDITURES 01-1080

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
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	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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7900 No budget received from the BIA

FUNCTION: PLANNING & DEVELOPMENT

SERVICE: PLANNING & DEVELOPMENT

REVENUES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	PLANNING APPLICATION FEES	70,000	142,374	70,000	50,000	50,000	(20,000)	-29	51,000	52,020	53,060
5401	ZONING CERTIFICATES	1,000	1,675	1,000	1,000	1,000	0	0	1,020	1,040	1,061
5403	MUNICIPAL APPROVALS	30,000	17,475	30,000	15,000	20,000	(10,000)	-33	20,400	20,808	21,224
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	178,433	60,452	218,250	52,161	542,000	323,750	148	75,000	0	0
5408	DEVELOPER LOT FEES	0	3,775	0	0	0	0	0	0	0	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	77,442	0	143,361	0	0	0	0	0	0
5413	CASH IN LIEU OF PARKLAND REV	0	6,542	0	0	0	0	0	0	0	0
5420	TSF FROM PLANNING RESERVE	146,000	0	0	0	0	0	0	0	0	0
	PLANNING REVENUES	443,433	327,736	337,250	279,522	631,000	293,750	87	165,420	91,868	108,346

REVENUES INCLUDE:

- 5400 Includes : Rezoning, 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

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

EXPENDITURES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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	255,058	188,026	196,350	196,350	201,259	4,909	2	245,681	290,991	296,811
7102	PLANNER CONTRACT LABOUR (GSP)	260,000	240,930	260,000	220,000	260,000	0	0	265,200	270,504	275,914
7103	ENGINEER CONTRACT LABOUR (SBA)	200,000	235,902	200,000	200,000	200,000	0	0	204,000	208,080	212,242
7104	GIS LICENSES	10,000	8,109	13,129	7,527	25,000	11,871	90	25,750	26,523	27,318
7105	COMMITTEE OF ADJUSTMENT	5,400	0	5,400	0	0	(5,400)	-100	0	0	0
7107	PLANNING ADVERTISING	4,000	1,915	4,000	1,500	2,500	(1,500)	-38	2,550	2,601	2,653
7108	PLANNING SUPPLIES/POSTAGE/ETC	4,000	299	1,000	500	750	(250)	-25	765	1,395	1,423
7110	PLANNING & DEV LEGAL	20,000	6,881	20,000	5,000	15,000	(5,000)	-25	15,300	15,606	15,918
7150	PLANNING & DEV - BENEFITS	70,202	52,977	53,286	53,286	57,114	3,828	7	58,256	59,421	60,610
7151	PLANNING & DEV - EHT	4,974	3,786	3,824	3,824	3,922	98	3	4,000	4,080	4,162
7152	PLANNING & DEV - WSIB	9,162	6,313	6,729	6,729	7,241	512	8	7,386	7,534	7,684
7153	GROWTH STUDIES - DC/OP/ZONING	100,000	19,955	100,000	52,161	100,000	0	0	0	0	0
7153	MASTER SERVICING/SALT MGMT	0	41,891	50,000	16,702	55,000	5,000	10	75,000	0	0
7153	TMP/HAMP	191,000	1,170	191,000	2,040	191,000	0	0	0	0	0
7153	EA FOR TRUCK BY-PASS STUDY	0	0	0	0	300,000	300,000	100	0	0	0
7160	TRANSFER TO RESERVES	0	147,442	5,000	5,000	5,000	0	0	5,000	5,000	5,000
7401	PLANNING & DEV - CELL PHONES	3,300	2,261	2,000	1,000	2,000	0	0	2,000	2,040	2,081
7451	PLANNING & DEV - EDUCATION	1,000	646	1,600	1,000	1,600	0	0	1,632	1,665	1,698
7452	PLANNING & DEV - CONFERENCES	3,000	138	3,000	0	1,000	(2,000)	-67	1,020	1,040	1,061
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	6,542	0	0	0	0	0	0	0	0
	PLANNING EXPENDITURES	1,146,097	970,183	1,121,318	777,619	1,433,386	312,068	28	918,640	901,682	919,881
NET FUNDS TO BE RAISED		(702,664)	(642,447)	(784,068)	(498,097)	(802,386)	(18,318)	2	(753,220)	(809,814)	(811,535)

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

7101	Share of Clerk's Dept Labour & Director of Development & Operations & GIS Technician			
7102	Includes Contract Planning services			
7103	Engineering Contract Labour - General Services			
7104	GIS Licenses			
7108	Includes Supplies, Postage, Mileage, Maps, etc			
7110	Planning Legal Costs			
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
7153	Source Water Management Master Plan	\$	50,000	
7153	Salt Management Study	\$	75,000	For 2027
7160	Natural Assets - new reserve			
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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5405	EcDEV FUNCTION REVENUE	3,000	100	3,000	1,900	2,000	(1,000)	-33	2,000	2,000	2,000
5407	EcDEV SPONSORSHIP & DONATIONS	4,000	0	4,000	1,000	1,000	(3,000)	-75	1,000	1,000	1,000
5408	EcDEV TSF FROM RESERVES	0	0	29,643	0	29,643	0	0	0	0	0
5409	EcDEV GRANTS	0	0	10,542	10,542	0	(10,542)	-100	0	0	0
5411	EcDEV PROJECT CONTRIBUTORS	13,000	16,600	7,000	3,000	3,000	(4,000)	-57	7,000	7,000	7,000
5412	EcDEV JOB FAIR REVENUE	1,000	1,679	1,500	1,710	1,500	0	0	1,500	1,500	1,500
	EDC REVENUES	21,000	18,379	55,685	18,151	37,143	(18,542)	-33	11,500	11,500	11,500

- 5408 Closing out of the Façade Grant to utilize for CIP
- 5409 Dufferin County Rommunity Harvest Initiative LFIF Grant
- 5411 BIA Contribution to "Music in the Park" Jack Downing Park - Down Town Activation - \$3,000

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: ECONOMIC DEVELOPMENT

EXPENDITURES 01-1095

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	EcDEV OFFICER LABOUR	74,706	76,309	76,948	76,948	78,871	1,923	2	80,449	82,058	83,699
7150	EcDEV BENEFITS	22,955	23,179	24,657	24,657	26,623	1,966	8	27,155	27,699	28,253
7151	EcDEV EHT	1,476	1,497	1,511	1,511	1,550	39	3	1,581	1,613	1,645
7152	EcDEV WSIB	2,309	2,768	3,077	3,077	3,171	94	3	3,235	3,300	3,366
7257	EcDEV - COMMITTEE ACTION PLAN	0	0	18,083	19,955	0	(18,083)	-100	0	0	0
7301	EcDEV MEMBERSHIP/SUBSCRIPTIONS	2,120	2,215	3,120	2,183	3,235	115	4	3,300	3,366	3,433
7302	EcDEV MARKETING/ADVERTISING	10,000	2,803	12,000	12,000	12,000	0	0	12,240	12,485	12,734
7303	CONFERENCE/TRAINING/MILEAGE	2,400	3,281	5,353	5,353	4,000	(1,353)	-25	4,080	4,162	4,245
7305	EcDEV WEBSITE ENGAGEMENT TOOL	3,745	3,811	4,078	4,070	7,896	3,818	94	8,054	8,215	8,379
7306	EDC COMMITTEE EXPENSES	1,000	410	1,000	0	500	(500)	-50	510	520	531
7307	SMALL BUSINESS ENTERPRISE	2,900	2,900	2,900	2,900	5,900	3,000	103	6,018	6,138	6,261
7308	EcDEV PUBLIC RELATIONS	6,800	866	6,800	4,873	6,800	0	0	6,936	7,075	7,216
7309	EcDEV TSF TO RESERVES	10,000	10,000	0	0	0	0	0	0	0	0
7314	EcDEV MATERIALS & SUPPLIES	500	616	500	0	500	0	0	510	520	531
7316	JOB FAIR & SKILLED TRADES HUB	3,000	1,946	3,000	3,200	3,000	0	0	3,060	3,121	3,184
7325	DOWNTOWN ACTIVATION	26,180	49,499	35,655	35,655	21,000	(14,655)	-41	21,420	21,848	22,285
7330	COMMUNITY IMPROVEMENT GRANTS	0	0	79,643	0	79,643	0	0	0	0	0
7331	TSF TO CIP RESERVE	0	0	0	0	50,000	50,000	100	50,000	50,000	50,000
7510	EcDEV TRANSFER TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	EDC EXPENDITURES	170,090	182,099	278,325	196,382	304,690	26,365	9	228,548	232,119	235,761
NET FUNDS TO BE RAISED		(149,090)	(163,721)	(222,640)	(178,230)	(267,547)	(44,907)	20	(217,048)	(220,619)	(224,261)

EDC ACCOUNT DESCRIPTION

7257	EcDEV Committee Action Plan Development	\$	-	EP1 Promote Effective Partnerships - offset by RED Grant
7301	Memberships & Subscriptions			
	EDCO	\$	350	Membership
	EDAC	\$	550	Membership (paid annually in July)
	The Future of Good (??)	\$	130	Membership
	OBIAA	\$	350	Membership
	PIC Monkey	\$	120	Graphic Design (paid annually in November)
	Canva	\$	75	Graphic Design (50% with Communications budget)
	Istock	\$	700	annual subscription (50% with Communications budget)
	Claude AI	\$	300	annual subscription
	Constant Contact	\$	570	Email Service (Actual \$900 shared with Communications & Art Gallery)
	Befunky	\$	90	Graphic Design
		\$	3,235	
7302	EcDEV Marketing & Advertising			
	Marketing	\$	8,000	EP4 - Support Effective Communication
	General Advertising	\$	2,000	
	Research & Development Environics	\$	2,000	
		\$	12,000	
7303	Cell / Mileage/Workshops/Education/ Conferences	\$	4,000	
		\$	4,000	
7305	EcDEV WEBSITE ENGAGEMENT TOOL			
	Social Pinpoint (Prev. Bang the Table)	\$	4,396	3yr Contract - 2026 - \$8,792.06; 2027 - \$9,495.42; 2028 - \$10,255.06) - 50% Communication
	Driftscape (Business Directory / AI Tool	\$	3,500	Annual Contract
		\$	7,896	EP3 - Consultation and Collaboration with Community
7306	EDC Committee Members Expenses	\$	500	
7307	Small Business Enterprise	\$	2,900	
	Immigration Employment Services	\$	3,000	Collaboration with SBEC for matching employers with new immigrants
		\$	5,900	
7308	Public Relations / EcDev Events			
	EcDev Breakfast	\$	4,000	L3 - Promote Strong Local Economy
	EcDev Contribution to Rotary Golf Tournament	\$	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
7321	Downtown Activation (3 Events @ JD Park)	\$	21,000	(asking BIA for \$3,000) L4 - Support and Celebrate Arts & Culture

FUNCTION: PROTECTION SERVICES
SERVICE: NVCA

EXPENDITURES 01-1050

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7700	NVCA REQUISITION	71,258	71,258	82,430	82,430	86,056	3,626	4	88,207	90,412	92,673
	NVCA EXPENDITURES	71,258	71,258	82,430	82,430	86,056	3,626	4	88,207	90,412	92,673

Budget Provided by NVCA October 1,2025

7700	NVCA Operating Costs	\$	81,577
7700	NVCA Capital Costs	\$	4,479
		\$	86,056

SP4 - Support Environmental Sustainability

FUNCTION: PROTECTION SERVICES
SERVICE: FIRE PROTECTION

REVENUES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	FIRE - BELL TOWER LEASE PYMT	9,500	9,500	9,500	9,500	9,500	0	0	9,500	10,500	10,500
5404	FIRE - MARQUE RECOVERABLES	0	9,222	0	0	0	0	0	0	0	0
	FIRE REVENUES	9,500	18,722	9,500	9,500	9,500	0	0	9,500	10,500	10,500

EXPENDITURES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7151	FIRE - REQUISITION TO SDFD	717,469	724,898	893,002	904,435	1,034,250	141,248	16	1,085,963	1,140,261	1,197,274
7153	FIRE - TSF TO FIRE RESERVE	0	9,222	0	0	0	0	0	0	0	0
7365	FIRE - BELL LEASE OWED TO FIRE	9,500	9,500	9,500	9,500	9,500	0	0	9,500	10,500	10,500
	FIRE EXPENDITURES	726,969	743,620	902,502	913,935	1,043,750	141,248	16	1,095,463	1,150,761	1,207,774

NET FUNDS TO BE RAISED	(717,469)	(724,898)	(893,002)	(904,435)	(1,034,250)	(141,248)	(16)	(1,085,963)	(1,140,261)	(1,197,274)
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- 5403 Revenue is reimbursed to the fire dept on line 7365 - \$9,500 annually - starting 2028 - \$10,500 annually
- 5404 Fire Marque Recoverables - as per contract signed October 2023 - Report CAO 2023-18
- 7151 Draft Budget from SDFD Oct 7, 2025 - Operating increase 19.43%; Capital increase 2.83% - estimated using 2024 cost sharing formula roundup up to 58%
- 7153 Tsf to Fire Reserve any funds collected through the Fire Marque Recoverables

2025 Cost Sharing Breakdown					
Amaranth Township	12.83%		Operating	1,238,190	
Melancthon Township	13.84%		Capital	545,000	
Mono	8.47%			1,783,190	58%
Mulmur Township	7.13%				1,034,250
Shelburne	57.73%				
	100.00%				

FUNCTION: PROTECTION SERVICES
SERVICE: POLICE

REVENUES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5407	POLICE RIDE GRANT	8,800	8,700	8,800	8,800	8,800	0	0	8,700	8,500	8,500
5428	TSF FROM RESERVES	0	0	0	0	284,436	284,436	100	0	0	0
5439	COMMUNITY SAFETY & POLICING GR	32,789	32,789	0	0	0	0	0	0	0	0
5441	ASE - AUTOMATED SPEED ENFORCEMT	0	0	100,000	865,650	0	(100,000)	-100	0	0	0
	POLICE (SPSB) REVENUES	41,589	41,489	108,800	874,450	293,236	184,436	170	8,700	8,500	8,500

ACCOUNT DESCRIPTION

- 5407 RIDE Grant - pending approval
- 5428 Tsf from Reserve set up in 2025 for additional savings \$284,436
- 5439 CSP Grant done in 2024 under the old police act - and future public safety grant cycles will fall under the new Community Safety and Policing Act
- 5441 Town's portion of Revenue from Speed Enforcement to Sept 30. Proceeds to support local public safety (traffic calming) and educational initiatives

FUNCTION: PROTECTION SERVICES - DUFFERIN OPP DETACHMENT 2 BOARD

SERVICE: POLICE

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7151	POLICE EHT	89	25	89	20	89	0	0	91	93	94
7152	POLICE WSIB	80	46	80	40	80	0	0	81	83	85
7201	POLICE SERVICE BRD EXPENSE	2,565	229	2,000	1,169	2,000	0	0	2,040	2,081	2,122
7202	POLICE SERVICE BRD SECRETARY	2,000	1,286	2,000	2,000	2,000	0	0	2,040	2,081	2,122
7203	POLICE SERVICE BRD TRAINING	1,000	0	5,000	0	5,000	0	0	5,100	5,202	5,306
7352	COMMUNITY SERVICE INITIATIVE	1,000	1,000	5,000	1,000	5,000	0	0	1,000	1,000	1,000
7361	POLICE BOARD INSURANCE	0	1,014	5,000	3,718	5,000	0	0	5,100	5,202	5,306
	POLICE BOARD EXPENDITURES	6,734	3,600	19,169	7,947	19,169	0	0	15,452	15,741	16,036

ACCOUNT DESCRIPTION

7201 Includes Annual Membership Fee (Zone 5) \$250.00; OAPSB - \$1,500

7352 Chief Lemcke/Moore/Squirrell CDDHS awards - increased to \$500 each in 2023; various community services initiatives as determined by the Brd.

7361 Liability Insurance only for Board under new Act

FUNCTION: PROTECTION SERVICES - SHELBURNE POLICE DEPARTMENT

SERVICE: POLICE ADMINISTRATION & OPP CONTRACT

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7150	POLICE BENEFITS (former SPS)	36,940	35,835	35,309	35,309	40,841	5,532	16	41,658	42,491	43,341
7705	ADMINISTRATION SALARIES	2,000	2,544	2,000	2,000	2,000	0	0	2,000	2,000	2,040
7715	OPP CONTRACT POLICING AGR.	3,174,658	3,174,658	1,616,204	1,454,583	1,648,669	32,465	2	1,731,102	1,817,658	1,908,540
7715	OPP PRIOR YEAR RECONCILIATION	37,538	37,538	(666,072)	(788,887)	(500,000)	166,072	-25	20,000	20,000	20,000
7717	OPP RIDE PROGRAM COSTS	8,800	9,500	8,800	0	8,800	0	0	8,700	8,500	8,500
7361	OPP LIABILITY INSURANCE	15,000	17,307	14,000	21,823	14,000	0	0	14,000	14,280	14,566
7600	TSF TO RESERVE FOR FUTURE	0	0	1,882,834	2,167,270	1,508,144	(374,690)	-20	0	0	0
7365	ASE - AUTOMATED SPEED ENFORCEMT	0	0	74,000	21,038	0	(74,000)	-100	0	0	0
7615	ASE TSF TO RESERVES	0	0	26,000	844,612	0	(26,000)	-100	0	0	0
	POLICE DEPT EXPENDITURES	3,274,936	3,277,382	2,993,075	3,757,748	2,722,454	(270,621)	-9	1,817,460	1,904,929	1,996,987

NET FUNDS TO BE RAISED	3,240,081	3,239,493	2,903,444	2,891,246	2,448,387	(455,057)	(9)	1,824,212	1,912,170	2,004,523
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7150 Continued obligations of the Town for Former SPS employees

7603 Updated Actuary Report completed in 2024 for next 5 years (at this point - no need to increase the tsf to reserve, remaining amount unfunded liability)

7705 Administration of Treasury/Benefits Management/Payables

7715 OPP Annual Billing Statement for 2026 to be received in November of 2025

7365 ASE - Automated Speed Enforcement Expenditures - Street Light Wiring, locates, etc

7615 ASE Transfer to Reserves, offset by pulling from same reserve under Operations for Traffic Calming initiatives - see revenue 01-2501

FUNCTION: PROTECTION SERVICES
SERVICE: CROSSING GUARDS

EXPENDITURES 01-2030

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	CROSSING GUARD LABOUR	150,070	111,076	138,168	100,000	142,313	4,145	3	145,159	148,063	151,024
7150	CROSSING GUARD BENEFITS	11,969	6,596	13,557	6,000	14,070	513	4	14,351	14,638	14,931
7151	CROSSING GUARD EHT	2,926	2,166	2,694	2,000	2,775	81	3	2,831	2,887	2,945
7152	CROSSING GUARD WSIB	5,988	3,991	5,485	4,000	5,678	193	4	5,792	5,908	6,026
7153	CROSSING GUARD MISCELLANEOUS	4,500	4,077	4,600	1,000	4,600	0	0	4,692	4,786	4,882
	CROSSING GUARD EXPEND	175,453	127,907	164,504	113,000	169,436	4,932	3	172,825	176,282	179,807

ACCOUNT DESCRIPTION

- 7101 Six additional crossing guards added for Fieldgate Subdivision Fall 2026 (still being bused from Fieldgate)
- 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
6222	PARKING FINE REVENUE	18,000	34,896	42,000	42,000	42,000	0	0	42,840	43,697	44,571
6223	BY-LAW FINES	0	2,165	0	2,515	0	0	0	0	0	0
6230	RE-INSPECTION FEES	5,000	8,788	5,000	17,351	17,000	12,000	240	17,340	17,687	18,041
6235	RECOVERABLE COSTS	0	0	0	0	0	0	0	0	0	0
6240	DOG TAG FEE REVENUE	25,000	16,846	25,000	15,000	20,000	(5,000)	-20	20,400	20,808	21,224
6245	PARKING PERMIT REVENUE	3,800	2,483	3,800	3,520	3,800	0	0	3,876	3,954	4,033
6400	TSF FROM ACCOMM. RESERVE	0	0	59,532	59,532	0	(59,532)	-100	0	0	0
	PARKING FINES	51,800	65,178	135,332	139,918	82,800	(52,532)	-39	84,456	86,145	87,868

6222 Parking Fines increasing from \$10 to \$40 ticket - is a deterrent and lessens expected revenue; Automated Parking Ticket (AMPS) - starting Q3 2025

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)

new Once time tsf from Accommodation Reserves to help offset start up costs of AMPS

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

EXPENDITURES 01-2040

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	BY-LAW LABOUR	142,398	144,599	221,727	160,000	240,036	18,309	8	244,837	249,734	254,728
7103	BY-LAW CONTRACTED SERVICES	0	0	42,000	0	42,000	0	0	42,840	43,697	44,571
7150	BY-LAW BENEFITS	29,399	27,330	55,776	42,000	71,391	15,615	28	72,819	74,276	75,761
7151	BY-LAW EHT	2,785	2,827	4,343	3,100	4,708	365	8	4,803	4,899	4,997
7152	BY-LAW WSIB	5,682	5,231	8,803	6,000	9,577	774	9	9,769	9,964	10,164
7349	BY-LAW OFFICER VEHICLE	1,500	1,381	1,500	1,500	2,500	1,000	67	2,550	2,601	2,653
7350	BY-LAW CONVICTIONS / LEGAL	4,000	5,669	4,000	6,000	4,000	0	0	4,080	4,162	4,245
7351	BY-LAW MATERIALS/SUPPLIES	4,000	975	4,000	4,000	4,000	0	0	4,080	4,162	4,245
7355	BY-LAW DOG & FERAL CAT CONTROL	9,704	7,040	8,500	8,000	8,500	0	0	8,500	8,670	8,843
7360	BY-LAW TRAINING/CONFERENCES	3,000	3,750	3,000	3,359	3,500	500	17	3,570	3,641	3,714
7365	BY-LAW CLOTHING/UNIFORM	2,500	1,794	2,500	2,000	2,500	0	0	2,550	2,601	2,653
7370	BY-LAW MEMBERSHIP & MILEAGE	1,000	1,459	1,000	800	1,000	0	0	1,020	1,040	1,061
7375	BY-LAW - PROPERTY STANDARDS	1,800	0	1,800	0	0	(1,800)	-100	0	0	0
7380	BY-LAW FUEL EXPENSE	2,600	1,863	2,600	3,100	9,500	6,900	265	9,690	9,884	10,081
7401	BY-LAW CELL PHONE	1,000	683	4,000	2,500	3,000	(1,000)	-25	3,060	3,121	3,184
7410	BY-LAW VEHICLE FOR HIRE - O'VILLE	1,500	0	0	0	0	0	0	0	0	0
7420	BY-LAW AMPS (AUTO TICKETING)	0	0	59,532	59,532	31,500	(28,032)	-47	32,445	33,418	34,421
7510	BY-LAW TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
7600	TSF TO BYLAW VEHICLE RESERVE	7,500	7,500	7,500	7,500	13,000	5,500	73	13,000	13,000	13,000
	PROPERTY STANDARDS EXPEN	220,368	212,102	432,581	309,391	450,713	18,132	4	459,613	468,869	478,321

NET FUNDS TO BE RAISED	(168,568)	(146,924)	(297,249)	(169,472)	(367,913)	(70,664)	24	(375,157)	(382,724)	(390,453)
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ACCOUNT DESCRIPTION

- 7101 Reflects 2 Full Time By-Law Officer @ 35 hrs/wk and 1 Part Time By Law Officers at 20 hrs / wk & By Law Administrator - Contract - 25 hours per week
- 7103 3rd Party Hearing officer for AMPS and ASE
- 7351 Includes Parking Tickets, Parking Permits; colour printer for upstairs (\$600)
- 7355 Includes Contract with SPCA Contract for Canine; Docupet Fees \$3,500; \$4,000 towards Feral Cat Rescue
- 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 - removed from budget for now
- 7420 Changes made with respect to Towing legislation - removed from budget for now - reassigning this line to AMPS ticketing expenses
- 7510 By-Law vehicle purchase planned in 2026 - all coming from reserves - **SP2 - Invest in Critical Infrastructure and Services for the Future**
- 7600 In accordance with Asset Mgmt - setting aside \$13,000/yr for future By-Law Vehicles - **SP1 - Responsible Financial Management Through Long Term Planning**

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

REVENUES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5201	GAIN / LOSS ON SALE OF ASSETS	30,000	54,515	2,000	2,000	2,000	0	0	0	0	0
5302	RDS TSF FROM RESERVES	0	0	0	0	0	0	0	0	0	0
5401	ROAD FEES & CHARGES	3,000	36,445	3,000	24,664	3,000	0	0	3,060	3,121	3,184
5404	HIGH SPEED COMMUNICATION	5,500	5,376	5,500	5,500	5,500	0	0	5,610	5,722	5,837
5405	EMERGENCY MGMT COUTY GRANT	0	0	5,250	5,250	0	(5,250)	-100	0	0	0
5405	GRANT FUNDING - STUDENTS	3,500	4,637	0	0	0	0	0	0	0	0
5406	TSF FROM DEVELOPMENT CHARGES	0	0	18,750	0	18,750	0	0	0	0	0
5302	TSF FROM ASE NET RESERVE	0	0	26,000	26,000	100,000	74,000	285	100,006	102,006	104,046
	ROAD ADMIN REVENUES	42,000	100,973	60,500	63,414	129,250	68,750	114	108,676	110,849	113,066

5302 Tsf from Reserves - for 2025 this is coming from ASE net revenues

5401 Includes grass cutting services at CDRC; snow removal in unassumed subdivisions

5406 Tsf from Development Charges for Roads Need Study

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WORKS ADMIN LABOUR	624,862	643,462	720,443	720,443	750,744	30,301	4	765,759	781,074	796,696
7102	WORKS WINTER CONTROL LABOUR	225,000	179,222	225,000	200,000	225,000	0	0	229,500	234,090	238,772
7107	WORKS STAND BY	37,694	33,923	20,818	20,818	25,100	4,282	21	25,602	26,114	26,636
7150	WORKS BENEFITS	232,286	214,783	261,625	245,000	282,151	20,526	8	287,794	293,550	299,421
7151	WORKS EHT	18,251	18,275	20,054	19,500	21,554	1,500	7	21,985	22,425	22,873
7152	WORKS WSIB	37,398	33,823	40,884	38,000	44,159	3,275	8	45,042	45,943	46,862
7309	WORKS PROFESSIONAL SERVICES	30,000	44,904	30,000	35,000	45,000	15,000	50	45,900	46,818	47,754
7310	WORKSHOP MATERIALS/SERVICES	57,000	57,884	55,200	50,000	55,200	0	0	56,304	57,430	58,579
7320	WORKSHOP UTILITIES	26,250	22,015	26,250	25,000	26,250	0	0	26,775	27,311	27,857
7365	CONFERENCE/TRAINING/MEMBERS	15,000	15,432	22,000	18,000	22,000	0	0	22,440	22,889	23,347
7369	WORKS PHONES & CELL PHONES	9,500	10,887	11,300	11,000	11,300	0	0	11,526	11,757	11,992
7370	WORKS RADIO LICENCE/GPS FEES	5,924	14,132	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7371	WORKS TSF EQUIPMENT RESERVES	100,000	154,515	100,000	100,000	150,000	50,000	50	150,000	150,000	150,000
7371	WORKS TSF WORKSHOP RESERVES	50,000	50,000	50,000	50,000	100,000	50,000	100	100,000	100,000	100,000
7371	WORKS TSF TO TREE RESERVE (new)	0	0	0	0	15,000	15,000	100	15,000	15,000	15,000
7371	WORKS TSF TO WINTER MTCE (new)	0	0	0	0	50,000	50,000	100	50,000	50,000	50,000
7373	WORKS TRANSFER TO CAPITAL	159,000	157,024	60,000	60,000	60,000	0	0	201,250	60,000	60,000
7375	SISTER STREET LOAN INTEREST	8,125	7,901	5,234	5,234	2,270	(2,964)	-57	0	0	0
7380	ELECTRICAL SAFETY AUTHORITY	7,000	6,423	7,000	6,740	7,100	100	1	7,242	7,387	7,535
7381	ROADS NEEDS STUDY	0	0	25,000	5,280	25,000	0	0	0	0	0
7500	ROADSIDE MATERIALS/SERVICES	5,000	3,459	5,000	3,500	5,000	0	0	5,100	5,202	5,306
7505	BOULEVARD TREES	65,000	38,785	65,000	125,000	80,000	15,000	23	81,600	83,232	84,897
7510	HARDTOP MATERIALS/SERVICES	59,880	19,295	59,880	27,632	40,000	(19,880)	-33	40,800	41,616	42,448
7510	STREET SWEEPING	0	28,596	0	55,257	85,000	85,000	100	86,700	88,434	90,203
7520	LOOSETOP MATERIALS/SERVICES	8,000	3,948	8,000	13,120	12,000	4,000	50	12,240	12,485	12,734
7530	SAFETY DEVICES & SIGNAGE	22,000	24,456	47,000	40,000	130,000	83,000	177	132,600	135,252	137,957
7540	CON. LINK - IMOS CONTRACT	20,900	21,791	22,829	22,829	26,253	3,424	15	26,778	27,314	27,860
7545	CON. LINK - TRAFFIC LIGHT MAINT.	12,000	7,259	20,000	0	20,000	0	0	20,400	20,808	21,224
7550	CON. LINK - TRAFFIC LIGHT UTILITIES	6,800	8,072	6,800	7,779	8,000	1,200	18	8,160	8,323	8,490
7580	TRUCKS MATERIALS/SERVICES	40,000	33,452	60,000	51,000	55,000	(5,000)	-8	56,100	57,222	58,366
7590	EQUIPMENT MATERIALS/SERVICES	55,500	43,821	66,000	50,000	55,000	(11,000)	-17	56,000	57,120	58,262
7600	LICENCES & INSURANCE	126,000	149,535	100,000	110,000	115,000	15,000	15	117,300	119,646	122,039
7610	OPERATIONS FUEL & OIL	78,000	81,776	78,000	85,000	114,000	36,000	46	116,280	118,606	120,978
7620	WINTER CONTROL MAT'LS/SERVICES	137,500	122,277	137,500	300,000	145,000	7,500	5	147,900	150,858	153,875
7630	STREET LIGHTS - UTILITIES	140,000	139,126	140,000	140,000	160,000	20,000	14	163,200	166,464	169,793
7640	STREET LIGHTS - MAINTENANCE	64,200	96,639	70,000	65,000	70,000	0	0	71,400	72,828	74,285
	WORKS ADMINISTRATION EX	2,484,071	2,486,893	2,576,817	2,716,132	3,048,081	471,264	18	3,214,878	3,127,600	3,182,652

TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

7101 Mgr of Operations, Parks & Facilities % of salary; Operations, Parks & Facilities Clerk % of salary
7309 Includes OSIM Bridge Inspections \$7,500
7365 OGRA Membership (\$900) & Conference - \$2,000 x 2 ppl; Staff Training
7369 Internet, Cell Phones, Ipads, Accessories (vehicle chargers), hardware
7370 Reflect costs of GPS in the vehicles for the year
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 In the event we get any funds back from MISA for the ice storm, the funds will be returned to this line
7510 Includes Contractor to Paint High Traffic Lines on MTO roadways; and high traffic town streets
7530 Includes Annual Cloud Network Fee \$ 3,000 (\$500 x6) pd to Traffic Logix; & other sign replacements & Traffic Calming Measures
7540 Annual Agreement with OHM (IMOS) for winter maintenance on Hwy 10 & 89 (\$22,828.63 2024/2025)
7545 Traffic Lights / Crosswalk Lights all requiring updated maintenance in 2025
7570 Annual Sidewalk Repairs - moved to capital but still paid by tax rates see line 01-2501-7373
7610 Fuel Costs now apportioned out for Water/Sewer, Cemetery, ByLaw, Admin, Parks - More vehicles & equipment with fleet expansion
7620 Includes Loader Rental - \$29,000 (5 months) (new company)
7640 Replace Lamp Posts as needed \$ 7,000

FUNCTION: TRANSPORTATION SERVICE
SERVICE: TRANSIT CONVENTIONAL

REVENUES: 01-2550

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
5404	TSF FROM TRANSIT RESERVES	0	0	0	0	0	0	0	0	0	0
	TRANSIT CONVENTIONAL REVENUE	0	0	0	0	0	0	0	0	0	0

REVENUE DESCRIPTION

EXPENDITURES: 01-2550

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	BUS STOP MAINTENANCE	0	0	0	0	0	0	0	-	-	-
7505	TRANSIT SERVICE COSTS	0	0	0	0	0	0	0	-	-	-
7510	TRANSIT TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	TRANSIT CONVENTIONAL EXPENSE	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	0
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7505 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	TSF FROM RESERVE	0	0	0	0	0	0	0	0	0	0
	STORM SEWER REVENUE	0	0	0	0	0	0	0	0	0	0

EXPENDITURES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	STORM SEWER LABOUR	10,000	946	10,000	3,000	10,000	0	0	10,200	10,404	10,612
7310	STORM SEWER MATERIALS	1,000	1,908	1,000	2,183	1,000	0	0	1,020	1,040	1,061
7357	STORM MAIN MAINTENANCE	1,500	0	1,500	0	1,500	0	0	1,530	1,561	1,592
7358	STORM STRUCTURE MAINTENANCE	1,000	0	1,000	157	1,000	0	0	1,020	1,040	1,061
7359	STORM CULVERT MAINTENANCE	1,000	0	1,000	0	1,000	0	0	1,020	1,040	1,061
7370	STORM SEWER OTHER SERVICES	20,000	27,721	32,000	31,393	35,000	3,000	9	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	0	0	0	0	0	0	0	0	0	0
	STORM SEWER EXPENDITURES	34,500	30,575	46,500	36,732	49,500	3,000	6	34,790	35,486	36,196

NET FUNDS TO BE RAISED	(34,500)	(30,575)	(46,500)	(36,732)	(49,500)	(3,000)	6	(34,790)	(35,486)	(36,196)
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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 - started in 2025, continuing into 2026
 ECA - Environmental Compliance Approval

SP4 - Support Environmental Sustainability

FUNCTION: ENVIRONMENTAL SERVICES**SERVICE: WASTE MANAGEMENT****REVENUES 01-3040**

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	BLUE BOX GRANTS (CIF)	0	2,297	0	1,526	0	0	0	0	0	0
5407	GARBAGE STICKER SALES	2,000	2,486	2,000	2,300	2,000	0	0	2,040	2,081	2,122
5412	CTY LEAF COLLECTION RECOVERY	35,000	70,162	35,000	35,000	35,000	0	0	40,000	40,800	41,616
	WASTE MGMT REVENUES	37,000	74,945	37,000	38,826	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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WASTE MANAGEMENT LABOUR	10,000	14,850	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7310	CTY WASTE STICKER PURCHASES	2,000	1,900	2,000	2,850	2,000	0	0	2,040	2,081	2,122
7372	WASTE COLLECTION/DISPOSAL	20,000	38,819	20,000	20,000	20,000	0	0	20,400	20,808	21,224
7378	HAZARDOUS WASTE COST	5,000	0	5,000	500	5,000	0	0	5,100	5,202	5,306
7380	LANDFILL MONITORING	30,000	27,380	30,000	30,000	50,000	20,000	67	30,000	33,000	55,000
	WASTE MGMT EXPENDITURES	67,000	82,949	67,000	63,350	87,000	20,000	30	67,740	71,495	94,265

NET FUNDS TO BE RAISED	(30,000)	(8,004)	(30,000)	(24,524)	(50,000)	(20,000)	67	(25,700)	(28,614)	(50,526)
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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 - In 2027 there will be rental and haulage fees for used street debris

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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5102	BURIAL PERMITS	2,100	1,750	2,100	2,000	2,100	0	0	2,142	2,185	2,229
5401	CEMETERY PLOT FEES	8,000	8,040	8,000	23,634	20,000	12,000	150	20,400	20,808	21,224
5402	CEMETERY BURIAL, MORTUARY	21,000	35,010	21,000	30,486	27,000	6,000	29	27,540	28,091	28,653
5403	CEMETERY INTEREST	8,000	18,286	10,000	8,900	10,000	0	0	10,200	10,404	10,612
5404	COLUMBARIUM SALES	6,000	18,352	8,000	9,881	10,000	2,000	25	10,200	10,404	10,612
5405	TSF FROM CEMETERY RESERVE	0	0	0	0	0	0	0	0	0	0
	CEMETERY REVENUES	45,100	81,438	49,100	74,901	69,100	20,000	41	70,482	71,892	73,329

FUNCTION: HEALTH SERVICES

SERVICE: CEMETERY

EXPENDITURES 01-3550

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	CEMETERY LABOUR	60,776	62,849	62,488	62,488	80,414	17,926	29	82,022	83,663	85,336
7101	CEMETERY ADMIN LABOUR	29,320	29,320	30,198	30,198	30,953	755	3	31,572	32,204	32,848
7310	CEMETERY MATERIALS	7,600	8,032	7,600	7,600	7,600	0	0	7,752	7,907	8,065
7350	CEMETERY PHONE & HARDWARE	0	0	353	300	886	533	151	310	1,296	977
7360	CEMETERY FUEL EXPENSE	10,400	4,614	10,400	5,000	5,000	(5,400)	-52	5,100	5,202	5,306
7364	CEMETERY LICENCE FEE	850	1,037	1,200	1,830	1,800	600	50	1,836	1,873	1,910
7366	CEMETERY MAINTENANCE	28,381	25,080	39,895	39,895	18,534	(21,361)	-54	18,000	18,360	18,727
7510	CEMETERY TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
7700	CEMETERY TSF TO RESERVE	10,000	10,000	15,000	15,000	15,000	0	0	15,000	15,000	15,000
	CEMETERY EXPENDITURES	147,327	140,932	167,134	162,311	160,187	(6,947)	-4	161,592	165,504	168,169

NET FUNDS TO BE RAISED **(102,227)** **(59,494)** **(118,034)** **(87,410)** **(91,087)** **26,947** **-23** **(91,110)** **(93,612)** **(94,840)**

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 (UTSI) \$800 - Ont Assoc of Cemeteries & Funeral Professionals Membership (OACFP) \$300

7350 New Line for Cellular and IT Hardware needs related to Cemetery

7364 Annual Licence Fee

7366 Headstone Repairs \$ 8,200

Tree Removal & Pruning \$ 4,000 some work to be done by internal staff

Fire Inspections Mthly - while open \$ 325

Minor Road Work \$ 3,000 Dozer Rental - \$2,554

Corner markers new Section (84 *\$32) \$ 2,688

\$ 18,534

7510 See Capital Budget for details

7700 Tsf to Reserves to offset future Columbarium purchase

SP1 - Responsible Financial Management Through Long Term Planning

REVENUES 01-3560

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5107	ARTS CULTURE HERITAGE GRANTS	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM RESERVES	18,000	4,824	18,000	10,000	6,000	(12,000)	-67	0	0	0
	ARTS & CULTURE REVENUE	18,000	4,824	18,000	10,000	6,000	(12,000)	-67	0	0	0

5405 From Arts & Culture Reserve \$ 6,000

EXPENDITURES 01-3560

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7354	ARTS CULTURE HERITAGE EVENTS	18,000	4,824	18,000	10,000	6,000	(12,000)	-67	5,000	5,000	5,000
7600	TSF TO ARTS & CULTURE RESERVE	0	0	0	0	0	0	0	0	0	0
	ARTS & CULTURE EXPENDITURES	18,000	4,824	18,000	10,000	6,000	(12,000)	-67	5,000	5,000	5,000

NET FUNDS TO BE RAISED **0** **0** **0** **0** **0** **0** **0** **(5,000)** **(5,000)** **(5,000)**

7354 Mural Projects \$ 4,000
Student Art Show \$ 500
Keychains Button Supplies \$ 300 (not done in 2024)
Movies in GTH \$ 1,000
Miscellaneous Projects \$ 200
6,000

As per June 4, 2025 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7700	LIBRARY CONTRACT	230,143	222,437	233,633	233,633	245,315	11,682	5	250,221	255,225	260,330
new	LIBRARY EXPENDITURES	0	0	0	0	5,000	5,000	100	5,100	5,202	5,306
new	TSF TO LIBRARY CAPITAL RESERVE	0	0	0	0	50,000	50,000	100	50,000	50,000	50,000
	SHARE OF LIBRARY EXPEND	230,143	222,437	233,633	233,633	300,315	66,682	29	305,321	310,427	315,636

7700 2026 Approved budget from Library on xxx xx, 2025 -x.x% increase over 2025 actual (put in 5% for now)

new Annual Library Capital Reserve Transfer identified in the Long Term Financial Plan starting in 2026 (with new MOU)

FUNCTION: RECREATION & CULTURE
SERVICE: LOCAL CULTURAL GRANTS

EXPENDITURES 01-3585

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	AGRICULTURAL GRANT	1,000	1,000	1,000	1,000	1,000	0	0			
7102	HORTICULTURAL GRANT	800	800	1,000	1,000	1,000	0	0			
7103	ROTARY CLUB PUMPKINFEST	0	2,300	2,500	2,500	2,500	0	0			
7112	BREAKFAST CLUBS (LOCAL SCHOOLS)	0	0	5,000	5,000	0	(5,000)	-100			
7114	STREAMS COMMUNITY HUB	0	0	4,500	4,500	4,500	0	0			
7118	SHEPHERDS CUPBOARD FOOD BANK	12,000	12,000	25,000	25,000	15,000	(10,000)	-40			
7119	GET OUTREACH	2,000	2,000	2,000	2,000	2,000	0	0			
7123	SHELBURNE CHRISTMAS HAMPER	2,500	2,500	3,000	3,000	3,000	0	0			
7124	BACKPACK PROGRAM	2,500	2,500	2,500	2,500	2,500	0	0			
7125	TRINITY PRIMOSE UNITED CHURCH	0	0	2,159	2,159	0	(2,159)	-100			
NEW	SHELBURNE SOCCER CLUB	0	0	0	0	5,000	5,000	100			
7200	MISCELLANEOUS GRANTS	7,200	5,005	3,841	3,841	0	(3,841)	-100			
	LOCAL CULTURAL GRANT EXP	28,000	28,105	52,500	52,500	36,500	(16,000)	-30	37,230	37,975	38,734

7118 Less \$10,000 in 2026 for one time Food Bank Van Sponshorship as per Oct 7 2024 council meeting - notice of motion
7200 No Funds remaining for Miscellaneous

2026 Direct Grant Value	\$	36,500	
2026 In-Kind Values	\$	30,000	(THIS LINE MAY NEED CHANGED DEPENDING ON WHERE THE EVENTS ARE HELD)
2026 Total Grant Value	\$	66,500	

- 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5102	PARKS RENTAL FEES	16,000	28,176	16,000	26,000	25,000	9,000	56	25,500	26,010	26,530
5103	CDRC NON RESIDENT FEES	4,000	4,499	4,000	4,000	4,000	0	0	4,080	4,162	4,245
5107	TSF FROM RESERVES	0	0	0	0	0	0	0	0	0	0
5107	TSF FROM P&R SPECIAL LEVY RESERVE	120,000	120,000	0	0	0	0	0	0	0	0
5109	PARKS DONATIONS	0	16,000	0	0	0	0	0	0	0	0
5110	COMMUNITY GARDEN PLOT FEES	400	410	400	455	400	0	0	400	400	400
	PARKS REVENUE	140,400	169,085	20,400	30,455	29,400	9,000	44	29,980	30,572	31,175

FUNCTION: RECREATION & CULTURE
SERVICE: PARKS & RECREATION

EXPENDITURES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	PARKS LABOUR	427,639	324,458	436,243	350,000	507,623	71,380	16	517,775	528,131	538,693
7150	PARKS BENEFITS	106,569	74,468	112,701	75,000	133,543	20,842	18	136,214	138,938	141,717
7151	PARKS EHT	8,147	6,344	8,424	6,500	9,938	1,514	18	10,137	10,339	10,546
7152	PARKS WSIB	16,693	11,680	17,173	12,500	20,359	3,186	19	20,766	21,181	21,605
7301	PARKS CONFERENCES EXP. (PRO)	0	0	5,000	0	5,000	0	0	5,100	5,202	5,306
7307	PARKS UTILITIES	20,000	15,697	20,000	20,000	20,000	0	0	20,400	20,808	21,224
7308	PARKS TRAINING & EDUCATION	4,000	5,567	5,000	4,162	5,000	0	0	5,100	5,202	5,306
7309	PARKS MEMBERSHIPS FEES	0	1,330	2,300	1,595	2,300	0	0	2,346	2,393	2,441
7310	PARKS MATERIALS & SUPPLIES	67,100	48,066	62,600	62,600	62,600	0	0	63,852	65,129	66,432
7310	PARKS - CALCIUM/GRADING PARKS	0	0	0	6,500	7,000	7,000	100	7,140	7,283	7,428
7313	SPLASHPAD EXPENDITURES	0	4,418	4,500	6,664	7,000	2,500	56	7,140	7,283	7,428
7320	PARKS PROFESSIONAL SERVICES	0	6,498	15,000	4,000	15,000	0	0	15,300	15,606	15,918
7355	PARKS MAINTENANCE	40,000	55,123	48,000	48,000	48,000	0	0	48,960	49,939	50,938
7356	PARKS BUILDING MAINTENANCE	0	1,497	2,000	4,500	5,000	3,000	150	5,100	5,202	5,306
7360	PARKS FUEL & OIL	10,400	4,614	10,400	18,000	31,000	20,600	198	31,620	32,252	32,897
7361	PARKS INSURANCE & LICENCES	0	0	60,000	40,192	60,000	0	0	61,200	62,424	63,672
7365	PARKS CELL/COMPUTER & SUPPLIES	800	660	800	250	400	(400)	-50	287	293	299
7370	CDRC ARENA FUNDING	323,335	330,271	346,784	346,784	374,527	27,743	8	382,017	389,657	397,451
7371	AQUATICS REIMBURSEMENT	500	59	500	350	500	0	0	510	520	531
7375	COMMUNITY GARDEN EXPENSE	500	321	500	3,514	1,000	500	100	500	510	520
7510	PARK TRANSFER TO CAPITAL	54,100	54,100	0	0	55,000	55,000	100	0	0	0
7600	1% LEVY FOR FUTURE PARKS & REC	0	0	0	0	100,000	100,000	100	100,000	100,000	100,000
	PARKS & REC EXPENDITURES	1,079,783	945,172	1,157,925	1,011,110	1,470,789	312,864	27	1,441,464	1,468,293	1,495,659
NET FUNDS TO BE RAISED		(939,383)	(776,087)	(1,137,525)	(980,655)	(1,441,389)	(303,864)	27	(1,411,484)	(1,437,722)	(1,464,484)

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

- 7101 Portion of Manager and Clerk of Operations, Parks & Facilities & Recreation Program and Event Coordinator & Seasonal Gardener for 26 weeks
- 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
- 7309 Ontario Recreational Facilities; Parks & Recreation Ontario (PRO); Ontario Presents
- 7310 Includes parks buildings & equipment -bleachers and benches, trash cans, new downtown planters
- 7320 Professional Services such as Electrical, Fire Inspections, Pest Control, SBA Engineering
- 7355 Includes soccer field maintenance - cutting/weeding/fertilizing & spraying ; seasonal flowers; ball diamond maintenance
- 7361 New line for Parks Insurance and Licencing of Vehicles
- 7370 As per Draft CDRC Budget from October 22 2025 meeting
- 7371 Refund of User Fees paid by residents for indoor swimming lessons (children only) while Town pool is not open
- 7510 2026 Capital Projects - Fencing for Thunder Field
- 7600 Transfer to Parks & Recreation Reserve for future projects special levy as per [Long Term Financial Plan 2025-2034](#)
[L2 - Improve and Enhance Parks and Recreation Services](#)

FUNCTION: RECREATION & CULTURE**SERVICE: FIDDLE PARK****REVENUES 01-4515**

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5100	TSF FROM FIDDLE PARK RESERVE	0	0	0	0	14,000	14,000	100	0	0	0
5100	TSF FROM ECDEV RESERVE	0	0	0	0	45,500	45,500	100	0	0	0
5101	FIDDLE PARK RENTAL FEES	1,000	328	0	0	2,000	2,000	100	2,500	3,000	3,500
NEW	COMMISSARY KITCHEN REVENUES	0	0	0	0	3,000	3,000	100	4,000	5,000	6,000
5102	FIDDLE PARK DONATIONS	0	0	0	14,000	10,000	10,000	100	0	0	0
	LOCAL FOOD INFRASTRUCTURE FUND	0	0	0	0	187,453	187,453	100	0	0	0
	FIDDLE PARK REVENUE	1,000	328	0	14,000	261,953	261,953	100	6,500	8,000	9,500

EXPENDITURES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7310	FIDDLEPARK MATERIALS/SUPPLIES	5,000	34	5,000	5,000	30,000	25,000	500	10,000	10,200	10,404
7380	FIDDLE PARK UTILITIES/INSPECTIONS	15,000	11,491	12,000	12,000	15,000	3,000	25	15,300	15,606	15,918
NEW	COMMISSARY KITCHEN EXPENSES	0	0	0	0	12,000	12,000	100	3,000	3,150	3,308
NEW	COMMUNITY HARVEST INITIATIVE	0	0	0	0	249,937	249,937	100	0	0	0
7381	FIDDLE PARK TRF TO RESERVE	0	0	0	14,000	0	0	0	0	0	0
7510	FIDDLEPARK TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	FIDDLE PARK EXPENDITURES	20,000	11,524	17,000	31,000	306,937	289,937	1706	28,300	28,956	29,630

NET FUNDS TO BE RAISED	(19,000)	(11,196)	(17,000)	(17,000)	(44,984)	(27,984)	165	(21,800)	(20,956)	(20,130)
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ACCOUNT DESCRIPTION

7310 Regular misc. supplies - Door Locking System Wifi, Flowers, Xmas Lights and Décor, Winter Festival, Ice Skating

7380 Includes Hydro, Bell, Gas Water & Sewer, Fire Equip Inspections

NEW Commissary Kitchen Expenditures & Community Harvest Initiative

- Cleaning - Range and Oven Purchases

- Retro-fitting, Security, booking software

- Offset by Grant, Reserves, and other donations

SP2 - Invest in Critical Infrastructure and Services for the Future

FUNCTION: RECREATION & CULTURE**SERVICE: EVENTS****REVENUES 01-4520**

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5200	CANADA DAY SPONS/DONAT	2,500	4,241	2,500	0	0	(2,500)	-100	0	0	0
5205	CANADA DAY FEDERAL GRANT	10,000	0	10,000	5,000	5,000	(5,000)	-50	5,000	5,000	5,000
5210	TSF FROM CANADA DAY ACCT	4,900	4,949	0	0	0	0	0	0	0	0
5220	CANADA DAY REVENUE	0	5,357	0	0	0	0	0	0	0	0
5800	PROGRAMMING REVENUES	0	0	7,000	0	7,000	0	0	7,140	7,283	7,428
5900	COMMUNITY EVENT INSURANCE	5,000	5,021	5,000	4,490	5,000	0	0	5,100	5,202	5,306
	EVENT REVENUES	22,400	19,568	24,500	9,490	17,000	-7,500	-31	17,240	17,485	17,734

5800 New Revenue Account for Programming Revenues collected - 2025 events were free

FUNCTION: RECREATION & CULTURE**SERVICE: EVENTS****EXPENDITURES 01-4520**

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	EVENTS LABOUR	36,274	22,078	51,355	36,000	53,623	2,268	4	54,963	56,337	57,746
7150	EVENTS BENEFITS	11,841	5,953	15,862	6,000	17,225	1,363	9	17,655	18,097	18,549
7151	EVENTS EHT	704	433	1,002	700	1,052	50	5	1,078	1,105	1,133
7152	EVENTS WSIB	1,441	801	2,040	1,350	2,154	114	6	2,208	2,263	2,320
7195	EVENTS - MATERIALS & SUPPLIES	8,000	4,947	2,000	2,000	5,000	3,000	150	5,125	5,253	5,384
7200	CANADA DAY EXPENSES	25,000	16,047	25,000	15,369	25,000	0	0	25,625	26,266	26,922
7800	EVENTS - PROGRAMMING COSTS	0	0	15,000	15,000	30,000	15,000	100	30,750	31,519	32,307
7900	COMMUNITY EVENT INSURANCE	5,000	5,133	5,000	4,320	5,000	0	0	5,125	5,253	5,384
	EVENT EXPENDITURES	88,260	55,391	117,259	80,739	139,054	21,795	19	142,530	146,093	149,746

NET FUNDS TO BE RAISED	(65,860)	(35,823)	(92,759)	(71,249)	(122,054)	(29,295)	32	(125,290)	(128,609)	(132,011)
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7101 Includes "In Kind" labour costs for Canada Day, Events etc and 50% of Recreation Programs and Special Events Coordinator

7195 Materials & Supplies to host and manage Special Events; 2026 includes signage for events (potential rental/purchase)

7200 No defined budget from the Canada Day Committee

7800 Event Programming Expenses - Winter Festival, 5 Summer Events, Shuttle Services, Skating

L4 - Support and Celebrate Arts & Culture

CAPITAL

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2026 ADOPTED CAPITAL BUDGET
EXPENDITURE SUMMARY

CAPITAL

Budget Page	DEPARTMENT EXPENDITURES	2024 FINAL BUDGET	2024 ACTUAL YEAR END	2025 FINAL BUDGET	2025 ESTIMATED YEAR END	2026 ADOPTED BUDGET	2026 vs 2025 \$	2026 vs 2025 %	2027 ESTIMATED BUDGET	2028 ESTIMATED BUDGET	2029 ESTIMATED BUDGET
3	GENERAL GOVERNMENT SERVICE										
4	ADMINISTRATION	15,000	17,785	0	0	0	0	0	0	14,936	100,000
	TOWN HALL	29,000	33,107	85,000	0	125,000	40,000	47	17,000	875,000	115,000
		44,000	50,892	85,000	0	125,000	40,000	47	17,000	889,936	215,000
6	PLANNING & DEVELOPMENT										
	EDC CAPITAL PROJECT	57,311	21,810	0	0	0	0	0	0	0	0
		57,311	21,810	0	0	0	0	0	0	0	0
7	PROTECTION PERSONS PROPERTY										
	BYLAW	0	0	40,000	51,295	43,500	3,500	9	0	0	0
		0	0	40,000	51,295	43,500	3,500	9	0	0	0
8	ROADS/PUBLIC WORKS/TRANSPORT.										
9	ROAD CONSTRUCTION CAPITAL	1,800,212	1,689,338	421,786	421,786	60,000	(361,786)	(86)	60,000	60,000	60,000
11	INFRASTRUCTURE PROJECT	186,887	186,886	226,626	226,626	4,196,486	3,969,860	1,752	143,410	143,410	143,410
12	ROADS WORKSHOP CAPITAL	1,415,000	21,516	1,722,500	15,000	1,733,500	11,000	1	150,000	0	0
14	TRUCK & EQUIPMENT PURCHASES	784,000	709,512	675,572	292,552	784,272	108,700	16	516,250	200,000	638,944
	TRANSIT CONVENTIONAL	0	0	0	0	0	0	0	0	0	0
		4,186,099	2,607,251	3,046,484	955,964	6,774,258	3,727,774	122	869,660	403,410	842,354
15	WATER/SEWER CAPITAL PROJECTS										
	STORM SEWER CAPITAL PROJECTS	100,000	0	100,000	0	100,000	0	0	0	0	0
		100,000	0	100,000	0	100,000	0	0	0	0	0
16	HEALTH & SOCIAL SERVICES PROJECT										
	CEMETERY CAPITAL PROJECT	20,000	6,677	34,000	27,786	30,000	(4,000)	(12)	0	0	0
		20,000	6,677	34,000	27,786	30,000	(4,000)	(12)	0	0	0
17	RECREATION & CULTURE										
20	RECREATION CAPITAL PROJECTS	2,437,100	850,565	1,190,637	600,637	1,215,000	24,363	2	382,000	2,843,439	0
	FIDDLE PARK CAPITAL PROJECTS	1,606,867	160,626	3,690,089	3,667,259	157,000	(3,533,089)	(96)	0	749,827	500,000
		4,043,967	1,011,190	4,880,726	4,267,896	1,372,000	(3,508,726)	(72)	382,000	3,593,266	500,000
	TOTAL CAPITAL EXPENDITURES	8,451,377	3,697,821	8,186,210	5,302,941	8,444,758	258,548	3	1,268,660	4,886,611	1,557,354
	LESS CAPITAL REVENUES	8,451,377	3,697,822	8,186,210	5,302,941	8,444,757	258,547	3	903,160	870,946	816,054
	DIFFERENCE	0	0	0	0	(0)	(0)	(0)	(365,500)	(4,015,666)	(741,300)

CAPITAL

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2026 ADOPTED CAPITAL BUDGET
REVENUE SUMMARY

CAPITAL

Budget Page	DEPARTMENT REVENUES	2024 FINAL BUDGET	2024 ACTUAL YEAR END	2025 FINAL BUDGET	2025 ESTIMATED YEAR END	2026 ADOPTED BUDGET	2026 vs 2025 \$	2026 vs 2025 %	2027 ESTIMATED BUDGET	2028 ESTIMATED BUDGET	2029 ESTIMATED BUDGET
3	GENERAL GOVERNMENT SERVICE										
4	ADMINISTRATION	15,000	17,785	0	0	0	0	0	0	14,936	100,000
	TOWN HALL	29,000	33,107	85,000	0	125,000	40,000	47	17,000	375,000	115,000
		44,000	50,892	85,000	0	125,000	40,000	47	17,000	389,936	215,000
6	PLANNING & DEVELOPMENT										
	EDC CAPITAL PROJECT	57,311	21,810	0	0	0	0	0	0	0	0
		57,311	21,810	0	0	0	0	0	0	0	0
7	PROTECTION CAPITAL PROJECTS										
	BY-LAW	0	0	40,000	51,295	43,500	3,500	9	0	0	0
		0	0	40,000	51,295	43,500	3,500	9	0	0	0
8	ROADS/PUBLIC WORKS										
	ROAD CONSTRUCTION CAPITAL	1,800,212	1,689,338	421,786	421,786	60,000	(361,786)	(86)	60,000	60,000	60,000
9	INFRASTRUCTURE PROJECT	186,887	186,887	226,626	226,626	4,196,485	3,969,859	1,752	143,410	143,410	143,410
11	ROAD WORKSHOP CAPITAL PROJECT	1,415,000	21,516	1,722,500	15,000	1,733,500	11,000	1	150,000	0	0
12	TRUCK & EQUIPMENT PURCHASES	784,000	709,512	675,572	292,552	784,272	108,700	16	516,250	150,000	397,644
14	TRANSIT CONVENTIONAL	0	0	0	0	0	0		0	0	0
		4,186,099	2,607,253	3,046,484	955,964	6,774,257	3,727,773	122	869,660	353,410	601,054
15	WATER/SEWER CAPITAL PROJECTS										
	STORM SEWER CAPITAL PROJECTS	100,000	0	100,000	0	100,000	0	0	0	0	0
		100,000	0	100,000	0	100,000	0	0	0	0	0
16	HEALTH & SOCIAL SERVICES PROJECT										
	CEMETERY CAPITAL PROJECT	20,000	6,677	34,000	27,786	30,000	(4,000)	(12)	0	0	0
		20,000	6,677	34,000	27,786	30,000	(4,000)	(12)	0	0	0
17	RECREATION & CULTURE										
	RECREATION CAPITAL PROJECTS	2,437,100	850,565	1,190,637	600,637	1,215,000	24,363	2	16,500	127,600	0
20	FIDDLE PARK CAPITAL PROJECTS	1,606,867	160,626	3,690,089	3,667,259	157,000	(3,533,089)	(96)	0	0	0
		4,043,967	1,011,190	4,880,726	4,267,896	1,372,000	(3,508,726)	(72)	16,500	127,600	0
	TOTAL CAPITAL REVENUES	8,451,377	3,697,822	8,186,210	5,302,941	8,444,757	258,547	3	903,160	870,946	816,054

FUNCTION: GENERAL GOVERNMENT SERVICE
 CAPITAL PROJECT: ADMINISTRATION UPGRADES

REVENUES: 02-1020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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	15,000	17,785	0	0	0	0	0	0	14,936	100,000
	ADMIN CAPITAL REVENUE	15,000	17,785	0	0	0	0	0	0	14,936	100,000

EXPENDITURES: 02-1020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	15,000	17,785	0	0	0	0	0	0	14,936	100,000
7504	TSF TO ADMIN RESERVE FUND	0	0	0	0	0	0	0	0	0	0
	ADMIN CAPITAL EXPENDITURE	15,000	17,785	0	0	0	0	0	0	14,936	100,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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Year	CAPITAL PROJECT DESCRIPTION	Asset ID
2026	No Project identified	\$ -
2027	No Project identified	\$ -
2028	Folding Machine	\$ 14,936 22148
2029	New Server with Cloud Storage	\$ 100,000

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

REVENUES: 02-1035

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	CAPITAL GRANTS	0	0	35,000	0	35,000	0	0		0	0
5403	REVENUE FUND TAX BASE	10,000	10,000	0	0	0	0	0	17,000	0	0
5404	TSF FROM CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
5404	TSF FROM TOWNHALL RESERVE	19,000	23,107	50,000	0	90,000	40,000	80	0	375,000	115,000
5404	TSF FROM GTH RESERVE	0	0	0	0	0	0	0	0	0	0
	TOWN HALL CAPITAL REVENUE	29,000	33,107	85,000	0	125,000	40,000	47	17,000	375,000	115,000

EXPENDITURES: 02-1035

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	29,000	33,107	85,000	0	125,000	40,000	47	17,000	875,000	115,000
7504	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	TOWN HALL CAPITAL EXPEND.	29,000	33,107	85,000	0	125,000	40,000	47	17,000	875,000	115,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	Unfunded (500,000)	0
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Year	CAPITAL PROJECT DESCRIPTION	Asset ID								2026 Year End Reserve Balance
2026	HVAC - MakeUp Air Unit Townhall - Replacement		\$	90,000	Reserves	(Asset ID 22220 (Prev 19865))				\$ 283,340
2026	LED Lighting - Energy Efficiency Grant Dependent		\$	35,000	Grant Contingent					
			\$	125,000						
2027	3 Replacement Flag Poles		\$	17,000	Tax Rates					2027 Year End Reserve Balance
										\$ 391,340

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

Year	CAPITAL PROJECT DESCRIPTION	Asset ID			
2028	Replace Roof & Soffits		\$	375,000	From Townhall Reserve
	New Accessible Front Entrance		\$	500,000	Grant Needed to offset costs - Unfunded
			\$	875,000	
2029	High Efficient Heating Boilers		\$	55,000	Reserves
	Upgrade Upstairs Public Washrooms		\$	60,000	Reserves
			\$	115,000	
2035	Dry Pipe Sprinkler System	12736	\$	150,000	Reserves

2028 Year End
Reserve Balance
\$ 141,340

2029 Year End
Reserve Balance
\$ 151,340

Future Projects Identified in Asset Management Study

2030	Grace Tipling Hall Theatre Lighting / Sound System -	13337			
2030	Replace 2023 Ford Escape	22149	\$	37,301	
2031	Replace Elevator Door	21636	\$	25,518	
2034	Fire Remote Annunciator	22024	\$	10,591	

*Future projects contingent on putting \$125,000 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	TSF FROM EDC RESERVE	57,311	21,810	0	0	0	0	0	0	0	0
5401	TSF FROM FAÇADE RESERVE	0	0	0	0	0	0	0	0	0	0
5401	TSF FROM CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
5402	EcDEV GRANT - CENTRAL CTY	0	0	0	0	0	0	0	0	0	0
5402	EdDEV GRANT - RED GRANT	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
	EDC CAPITAL REVENUE	57,311	21,810	0	0	0	0	0	0	0	0

EXPENDITURES: 02-1095

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	57,311	21,810	0	0	0	0	0	0	0	0
7502	TRANSFER TO CAPITAL RESERVE	0	0	0	0		0	0	0	0	0
	EDC CAPITAL EXPENDITURE	57,311	21,810	0	0	0	0	0	0	0	0

NET FUNDS TO BE RAISED
 (0)
 0
 0
 0
 0
 0
 0
 0
 0
 0
 0
 0

CAPITAL PROJECT DESCRIPTION

2025 Discontinuation of Capital Costs being applied to this budget going forward

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

REVENUES: 02-2040

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	TSF FROM BY-LAW RESERVE	0	0	0	0	43,500	43,500	100	0	0	0
5402	TSF FROM DEVELOPMENT CHARGE	0	0	40,000	51,295	0	(40,000)	-100	0	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
	EDC CAPITAL REVENUE	0	0	40,000	51,295	43,500	3,500	9	0	0	0

EXPENDITURES: 02-2040

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	40,000	51,295	43,500	3,500	9	0	0	0
7502	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	EDC CAPITAL EXPENDITURE	0	0	40,000	51,295	43,500	3,500	9	0	0	0

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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Year	CAPITAL PROJECT DESCRIPTION	ASSET ID									
2026	Replacement 2019 Dodge Journey	21615	\$	43,500	7 year life				2026 Year End Reserve Balance	\$	5,500
2027	No Capital planned										
2028	No Capital planned								2027 Year End Reserve Balance	\$	18,500
2029	No Capital planned										
2030	No Capital planned										
2031	No Capital planned								As per 10 year Financial Plan		
2032	Replace 2025 Ford Explorer	TBD	\$	45,000					putting \$13,000 into reserves annually		
2033	Replace 2026 Vehicle	TBD	\$	50,000					will ensure funds for 2032 and 2033		

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

REVENUES: 02-2508

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	OCIF FORMULA BASED GRANT	500,000	425,630	361,786	361,786	0	(361,786)	-100	0	0	0
5401	CONNECTING LINK GRANT	1,170,191	1,143,625	0	0	0	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	58,024	60,000	60,000	60,000	0	0	60,000	60,000	60,000
5406	AMO GAS TAX	0	0	0	0	0	0	0	0	0	0
5407	TRANSFER FROM CAPITAL RESERVE	130,021	62,059	0	0	0	0	0	0	0	0
	RD CONSTRUCTION REVENUE	1,800,212	1,689,338	421,786	421,786	60,000	(361,786)	-86	60,000	60,000	60,000

5401 **OCIF funds moved to Infrastructure Project for 2026 and 2027**

EXPENDITURES: 02-2508

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	1,600,212	1,386,986	275,000	275,000	60,000	(215,000)	-78	60,000	60,000	60,000
7503	TRANSFER TO ROAD RESERVE	200,000	302,352	146,786	146,786	0	(146,786)	-100	0	0	0
	RD CONSTRUCTION EXPENDITURE	1,800,212	1,689,338	421,786	421,786	60,000	(361,786)	-86	60,000	60,000	60,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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Year	CAPITAL PROJECT DESCRIPTION		
2026	Sidewalk replacements	\$ 60,000	(exact locations determined annually by Needs Study)
		\$ 60,000	
2027	Sidewalk Replacements	\$ 60,000	(exact locations determined annually by Needs Study)
2028	Sidewalk Replacements	\$ 60,000	(exact locations determined annually by Needs Study)
2029	Sidewalk Replacements	\$ 60,000	(exact locations determined annually by Needs Study)

FUNCTION: TRANSPORTATION CAPITAL PROJECTS
CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT

REVENUES: 02-2509

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	OCIF FORMULA BASED GRANT	0	0	0	0	1,605,848	1,605,848	100	0	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5402	TSF FROM DEVELOPMENT CHARGE	0	0	35,000	0	0	(35,000)	-100	0	0	0
5405	TSF FROM ASE RESERVE	0	0	0	35,000	0	0	0	0	0	0
5406	AMO GAS TAX	114,001	114,001	116,892	116,892	1,219,008	1,102,116	943	143,410	143,410	143,410
5408	NEW LONG TERM LOAN	0	0	0	0	1,295,000	1,295,000	100	0	0	0
5410	TRANSFER FR SEWER RATES	44,853	44,853	45,990	45,990	47,157	1,167	3	0	0	0
5411	TRANSFER FR WATER RATES	28,033	28,033	28,744	28,744	29,473	729	3	0	0	0
	INFRASTRUCTURE REVENUE	186,887	186,887	226,626	226,626	4,196,485	3,969,859	1752	143,410	143,410	143,410

AMO Gas Tax \$ 119,856 for last Sister Street Loan Payment
 \$ 1,099,152 for Pinegrove Urbanization
 \$ 1,219,008

EXPENDITURES: 02-2509

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	35,000	35,000	4,000,000	3,965,000	11329	0	0	0
7504	TRANSFER TO ROAD RESERVE	0	0	0	0	0	0	0	0	0	0
7506	LONG TERM DEBT PYMT - SISTERS	186,887	186,886	191,626	191,626	196,486	4,860	3	0	0	0
7506	LONG TERM DEBT PYMT - PINEGROVE	0	0	0	0	0	0	0	143,410	143,410	143,410
	INFRASTRUCTURE EXPENDITURES	186,887	186,886	226,626	226,626	4,196,486	3,969,860	1752	143,410	143,410	143,410

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%		
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

2026 Pinegrove Urbanization \$ 4,000,000 Funded through OCIF, Gas Tax, LTD - 10 Years @ 3.65%

FUTURE CAPITAL PROJECTS with start years of 2025 after residential development has been completed (cost inflated each year with CPI)		
2032 - Future Project - Steeles Street, full reconstruction	\$ 2,780,752	(timing in conjunction with STP Upgrades - not shown in the budget above)
2032- Future Project - Centennial, Industrial Rd, reconstruction & realignment	\$ 6,000,000	(timing in conjunction with Fieldgate Development) - partly unfunded
	\$ 8,780,752	

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

REVENUES: 02-2522

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	TSF FROM RD. DEV CHGS	328,000	0	328,000	0	339,000	11,000	3	0	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM CAPITAL RESERVE	1,087,000	21,516	1,394,500	15,000	1,394,500	0	0	150,000	0	0
	RD WORKSHOP CAPITAL REV	1,415,000	21,516	1,722,500	15,000	1,733,500	11,000	1	150,000	0	0

5405	Tsf from Workshop Reserve	\$ 138,000	for the expansion project
5405	Tsf from Capital Reserve	\$ 7,500	for 420 Victoria
5405	Tsf from Capital Reserve	\$ 849,000	for the expansion project
5405	Tsf from Capital Reserve	\$ 400,000	Cold Storage
		\$ 1,394,500	

EXPENDITURES: 02-2522

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	1,415,000	21,516	1,722,500	15,000	1,733,500	11,000	1	150,000	0	0
7501	TSF TO WORKS BLDG RESERVES	0	0	0	0	0	0	0	0	0	0
	RD WORKSHOP CAPITAL EXPENSE	1,415,000	21,516	1,722,500	15,000	1,733,500	11,000	1	150,000	0	0

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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YEAR	CAPITAL PROJECT DESCRIPTION		
2026	420 Victoria Clean up	\$ 7,500	as per SBA Budget Sheet
2026	Generator (Luxton Way)	\$ 126,000	(DC study estimated \$70,000; DC eligible costs \$70,000)
2026	Workshop Expansion (2-3 Bays)	\$ 1,200,000	(DC study estimated \$443,000; DC eligible costs \$258,000)
2026	Cold Storage	\$ 400,000	(DC study estimated \$120,000; DC eligible costs \$120,000)
		\$ 1,733,500	
2027	Automated Security Gates	\$ 150,000	

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

REVENUES: 02-2523

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS	10,000	10,000	0	0	0	0	0	0	0	0
5402	TSF FROM WORKS DEV CHARGES	375,000	0	343,272	0	343,272	0	0	85,000	0	247,644
5403	REVENUE FUND TAX BASE	99,000	99,000	0	0	0	0	0	141,250	0	0
5404	TRANSFER FROM RESERVES	300,000	600,512	332,300	292,552	441,000	108,700	33	290,000	150,000	150,000
5408	TRANSFER FROM SEWER RATES	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	784,000	709,512	675,572	292,552	784,272	108,700	16	516,250	150,000	397,644

REVENUE DESCRIPTION

EXPENDITURES: 02-2523

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	784,000	709,512	675,572	292,552	784,272	108,700	16	516,250	200,000	\$ 638,944
7504	UNFINANCED CAPITAL	0	0	0	0	0	0	0	0	0	0
7505	TRANSFER TO CAPTIAL RESERVE	0	0	0	0	0	0	0	0	0	0
	RD EQUIPMENT CAPITAL EXPENSE	784,000	709,512	675,572	292,552	784,272	108,700	16	516,250	200,000	638,944

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	(50,000) unfunded	(241,300) unfunded
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2026	CAPITAL PROJECT DESCRIPTION	Asset ID			
	Addition to Fleet - New Plow Truck	New	\$ 343,272	2024 * DC Eligible - RFP 06-2023 Actual - Delivery expected in 2026	
	Replace 2011 International Plow/Dump Truck	14423	\$ 375,000	originally shown in 2025 - moved during AMP process	
	Replace Snowblower Tractor Attachment	20190	\$ 8,000	identified in AMP	7yr life
	Replace 2003 John Deere Utility Tractor	13354	\$ 58,000	identified in AMP	15yr life
			\$ 441,000		
			\$ 784,272		

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: Some assets identified for 2027 -2030 remain unfunded****AMP - Asset Management Plan**

	<u>Asset ID</u>	<u>Budget</u>	<u>Year</u>
2027 Replace 2010 Salt/Sand Spreader (pick up truck)	14459	\$ 7,000	originally shown in 2025 - moved during AMP process
Replace 2017 Western Star Plow Truck	19889	\$ 386,250	identified in AMP discussions as 2026
Replace Flail Mower Attachment (Bush hog cutter)	20193	\$ 6,000	originally shown in 2026 - moved during AMP process
New heavy duty pic up truck	DC Eligible	\$ 85,000	identified in AMP discussions as 2027
Replace 2014 Load Equipment Trailer	19828	\$ 15,000	identified in AMP discussions as 2027
Replace 217 Graco Line Painter	19990	\$ 17,000	identified in AMP discussions as 2027
		\$ 516,250	
2028 Replace 2015 Case 580 Loader	22215	\$ 200,000	originally shown in 2026 - moved during AMP process
2029 Replace 2019 GMC Sierra	20220	\$ 87,300	identified in AMP discussions as 2029
Replace 2022 F450 Truck	22072	\$ 100,000	identified in AMP discussions as 2029
Replace 2007 Case 580 Loader	22216	\$ 204,000	identified in AMP discussions as 2029
New - Trackless	DC elig.	\$ 247,644	
		\$ 638,944	
2030 Replace Wood Chipper	14438	\$ 100,000	originally shown in 2025 - moved during AMP process
Replace 2008 Backhoe Breaker	14433	\$ 12,000	originally shown in 2025 - moved during AMP process
Replace Drop Sander Tractor Attachment	20191	\$ 8,000	originally shown in 2026 - moved during AMP process
Addition to Fleet - New Plow Truck	new	\$ 400,000	identified in AMP discussions as 2030
Replace 2023 F250 Truck	22163	\$ 95,000	identified in AMP discussions as 2030
Replace 2023 F250 Truck	22164	\$ 95,000	identified in AMP discussions as 2030
		\$ 710,000	

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

Asset replacements are continually reviewed as to whether replacement or rental makes more sense

FUNCTION: TRANSPORTATION CAPITAL PROJECTS
CAPITAL PROJECT: TRANSIT CONVENTIONAL

REVENUES: 02-2550

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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	0
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CAPITAL PROJECT DESCRIPTION
2025 - No Capital Project

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

REVENUES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5404	TSF FROM GEN CAP RESERVE	100,000	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	100,000	0	100,000	0	100,000	0	0	0	0	0

5405 ACCOUNT DESCRIPTION

EXPENDITURES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	100,000	0	100,000	0	100,000	0	0	0	0	0
7503	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	STORM SEWER CAPITAL EXPENSE	100,000	0	100,000	0	100,000	0	0	0	0	0

NET FUNDS TO BE RAISED

0000000000

ACCOUNT DESCRIPTION

7500 Besley Drain Clean out from Victoria to Cty Rd 124 (Did not proceed in 2024- Goto RFP in 2025)

Revenue was collected in 2022 from the Tax Base, put in a reserve and carried forward for 2025

(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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	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	20,000	6,677	34,000	27,786	30,000	(4,000)	-12	-	0	-
	CEMETERY CAPITAL REVENUE	20,000	6,677	34,000	27,786	30,000	(4,000)	-12	0	0	0

EXPENDITURES: 02-3550

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	20,000	6,677	34,000	27,786	30,000	(4,000)	-12	-	0	-
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	20,000	6,677	34,000	27,786	30,000	(4,000)	-12	0	0	0

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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Year	CAPITAL PROJECT DESCRIPTION	ASSET ID	2025 Year End Reserve Balance
2026	Columbarium - 48 Units - one was purchased in 2018 - totally made of granite (no concrete) originally shown in 2027	\$ 30,000	\$ 19,919
2027	No project identified		\$ 4,919
2028	No project identified		\$ 19,919
			\$ 34,919

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

REVENUES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS	0	0	0	0	0	0	0	0	0	0
5402	PARKS DEV CHARGES	2,107,000	651,644	1,190,637	600,637	1,100,000	(90,637)	-8	0	0	0
5403	REVENUE FUND TAX BASE	54,100	54,100	0	0	55,000	55,000	100	0	0	0
5404	PROJECT DONATIONS	30,000	0	0	0	0	0	0	0	0	0
5407	TSF FROM SPECIAL REC LEVY	116,000	0	0	0	60,000	60,000	100	16,500	127,600	0
5407	TSF FROM RECREATION RESERVE	130,000	144,821	0	0	0	0	0	0	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	2,437,100	850,565	1,190,637	600,637	1,215,000	24,363	2	16,500	127,600	0

EXPENDITURES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	2,437,100	839,987	1,190,637	600,637	1,215,000	24,363	2	382,000	2,843,439	0
7504	TRANSFER TO CAPITAL RESERVE	0	10,578	0	0	0	0	0	0	0	0
	RECREATION CAPITAL EXPENSE	2,437,100	850,565	1,190,637	600,637	1,215,000	24,363	2	382,000	2,843,439	0

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	(365,500) Unfunded	(2,715,839) Unfunded	0
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FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

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

Until the Waste Pollution Control Plant expansion is complete, DC's from new development will not be collected to pay for these proposed projects

2026 CAPITAL PROJECT DESCRIPTION

Funding Source

Greenwood Park

Fencing of Thunder Field

\$ 55,000 originally planned for 2025

Hyland Village Park

New Park and Playground

\$ 550,000 DC Eligible

PRMP

Ghant Park (Emerald Crossing)

New Park and Playground

\$ 550,000 DC Eligible

PRMP

KTH Park

Tennis/Pickleball Court Surface Enhancements (#4)

\$ 60,000 Special Parks & Rec Levy

Total for 2026

\$ 1,215,000

2027 CAPITAL PROJECT DESCRIPTION

Simon Street Park

Trailhead / enlarge parking area (gravel)(#6)

\$ 33,000 DC Eligible (moved from 2025)

PRMP

Unfunded

Simon Court Parkette

Upgrade basketball, add benches, seating,trees,pathway, sidewalk

\$ 55,000 Tax Supported / Unfunded

PRMP

Unfunded

Simon Street Park

Resurface Trail, add accessible pathways (#4-5)

\$ 30,000 DC Eligible (carry forward from 2024)

PRMP

Unfunded

Trail Improvements & New Trails

Hyland Village - Victoria Street Trail Connection (#2)

\$ 110,000 DC Eligible (moved from 2025)

PRMP

Unfunded

Summerhill Park

Multi-use Court (#8)

\$ 137,500 DC Eligible

PRMP

Unfunded

CAPITAL EQUIPMENT

ASSET ID

Replace Hustler Rear Mower

19886

\$ 16,500 Equipment Reserves

Total for 2027

\$ 382,000

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**CAPITAL PROJECT: PARKS CAPITAL PROJECTS - NOTE: There are not enough DC Reserves available to fund all of the 2027/2028 Projects****Until the Waste Pollution Control Plant expansion is complete, DC's from new development will not be collected to pay for these proposed projects****2028 Greenwood Park**

Park Washrooms and Shelter (#14)	\$ 675,000	DC Eligible	PRMP	Unfunded
Consolidate Play Equipment (#18)	\$ 220,000	DC Eligible	PRMP	Unfunded
New & Renewed Park Lighting	\$ 49,500	DC Eligible	PRMP	Unfunded
Playground Curbing @ Greenwood Park for Accessibility	\$ 61,600	Parks & Rec Special Levy (moved from 2024)		
Improvements to Existing Gravel Parking Area	\$ 66,000	Parks & Rec Special Levy (moved from 2024)		
Trail Section #6 & #7	\$ 181,500	DC Eligible (moved from 2025 & 2026)	PRMP	Unfunded
Tansley Street Parking Area (Gravel) (#9)	\$ 253,000	DC Eligible (moved from 2025)	PRMP	Unfunded
Trees / Plantings for Tansley Parking Area (#10)	\$ 5,500	Parks & Rec Special Levy Reserve	PRMP	Unfunded
Greenwood Commons Area - Turf Establishment	\$ 275,000	DC Eligible (moved from 2025)	PRMP	Unfunded
	\$ 1,787,100			

KTH Park

New Washroom Building / park shelter/ shade structure (#2-3)	\$ 650,000	DC Eligible (moved from 2025)	PRMP	Unfunded
Multi-use trail connections (#1) (Portion done in 2024)	\$ 90,339	DC Eligible (carry forward from 2024)	PRMP	Unfunded
	\$ 740,339			

Greenwood Crescent Parkette

Playground Replacement and Safety Surface (3)	\$ 82,500	DC Eligible	PRMP	Unfunded
Facility Conditions Assessment	\$ 200,000	Tax Supported / Unfunded	PRMP	Unfunded

CAPITAL EQUIPMENT**ASSET ID**

Replace Hustler Rear Mower (2019)	22218	\$ 17,000	Parks Special Levy	
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Total for 2028**\$ 2,843,439****CAPITAL EQUIPMENT****ASSET ID**

2030 Replace Hustler Rear Mower (2022)	22083	\$ 19,000		
2031 Replace 2023 Ford F350	22165	\$ 97,500		

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

REVENUES: 02-4515

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS - OTF and FCM	0	0	0	165,070	0	0	0	0	0	0
5402	PARKS DEV CHARGES	1,534,267	90,000	2,578,849	2,578,849	157,000	(2,421,849)	-94	0	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5404	PROJECT DONATIONS	40,000	40,000	0	0	0	0	0	0	0	0
5407	TSF FROM FIDDLE PARK RESERVE	32,600	30,626	6,874	6,874	0	(6,874)	-100	0	0	0
5407	TSF FROM SPECIAL REC LEVY	0	0	226,526	226,526	0	(226,526)	-100	0	0	0
5407	TSF FROM RECREATION RESERVES	0	0	877,840	689,940	0	(877,840)	-100	0	0	0
	FIDDLEPARK CAPITAL REVENUE	1,606,867	160,626	3,690,089	3,667,259	157,000	(3,533,089)	-96	0	0	0

EXPENDITURES: 02-4515

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	1,606,867	160,474	3,690,089	3,667,259	157,000	(3,533,089)	-96	0	749,827	500,000
7504	TRANSFER TO CAPITAL RESERVE	0	151	0	0	0	0	0	0	0	0
	FIDDLEPARK CAPITAL EXPENSE	1,606,867	160,626	3,690,089	3,667,259	157,000	(3,533,089)	-96	0	749,827	500,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	(749,827)	(500,000)
									Unfunded	Unfunded

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

CAPITAL PROJECT: FIDDLE PARK CAPITAL PROJECTS - **NOTE: There are not enough DC Reserves available to fund all of the 2028 - 2029 Projects**

2026 CAPITAL PROJECT DESCRIPTION

Funding Source

Fiddle Park - Phase 1 (as per GSP Landscape Development dated Oct 16, 2024)

Dedicated Lawn Tractor & Attachments for FiddlePark	\$ 65,000	DC Eligible
Possible Ice Resurfacer	\$ 15,000	
Hard Surface Existing Trail from No Frills to FiddlePark	\$ 77,000	
	<u>\$ 157,000</u>	

2027 CAPITAL PROJECT DESCRIPTION

Funding Source

No Project for 2027

2028 CAPITAL PROJECT DESCRIPTION

Funding Source

Fiddle Park - Phase 2

Site Preparations & Servicing	\$ 314,736	DC Eligible	PRMP	Unfunded
Overall Site Furnishings	\$ 39,000	DC Eligible	PRMP	Unfunded
Trail Connections	\$ 396,091	DC Eligible	PRMP	Unfunded
	<u>\$ 749,827</u>			

2029 CAPITAL PROJECT DESCRIPTION

Funding Source

Fiddle Park - Phase 1

Fiddle Plaza - Water Feature/Fountain	\$ 500,000		PRMP	Unfunded
	<u>\$ 500,000</u>			

Grand Total (Years 2026-2029)	\$ 1,406,827
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OPERATING

**TOWN OF SHELBURNE
WATER & SEWER
2026 ADOPTED OPERATING BUDGET
EXPENDITURE SUMMARY**

OPERATING

Budget Page	DEPARTMENT	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4	SANITARY SEWER SYSTEM SEWER OPERATION EXPENDITURES	3,190,067	3,187,626	3,370,602	3,365,302	3,543,366	172,764	5	3,647,484	3,920,434	4,195,528
		3,190,067	3,187,626	3,370,602	3,365,302	3,543,366	172,764	5	3,647,484	3,920,434	4,195,528
7	WATER WORKS SYSTEM WATER OPERATION EXPENDITURE	2,772,015	2,739,372	2,914,017	2,973,368	3,056,327	142,310	5	3,224,467	3,440,598	3,660,124
		2,772,015	2,739,372	2,914,017	2,973,368	3,056,327	142,310	5	3,224,467	3,440,598	3,660,124
	TOTAL EXPENDITURES	5,962,081	5,926,998	6,284,620	6,338,670	6,599,694	315,074	5	6,871,952	7,361,033	7,855,652
	LESS TOTAL REVENUES	5,962,082	5,926,998	6,284,623	6,338,670	6,599,694	315,071	5	6,871,951	7,361,033	7,855,652
	DIFFERENCE	(0)	0	0	(0)	(0)	0	(0)	(0)	0	(0)

OPERATING

**TOWN OF SHELBURNE
WATER & SEWER
2026 ADOPTED OPERATING BUDGET
REVENUE SUMMARY**

OPERATING

Budget Page	DEPARTMENT	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	SANITARY SEWER SYSTEM										
3	SEWER BILLING REVENUE	2,879,830	2,842,996	3,055,910	3,050,026	3,228,673	172,763	6	3,444,575	3,715,775	3,989,083
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	115,392	115,392	115,392
3	OTHER SEWER REVENUES	81,344	115,736	85,800	86,383	85,800	0	0	87,516	89,266	91,052
3	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
		3,190,067	3,187,626	3,370,603	3,365,302	3,543,366	172,763	5	3,647,483	3,920,433	4,195,527
	WATER WORKS SYSTEM										
6	WATER OPERATION REVENUE	2,156,134	2,129,423	2,296,239	2,281,518	2,435,047	138,808	6	2,607,206	2,822,252	3,040,786
6	TRANSFER FROM RESERVES	0	0	0	0	0	0	0	0	0	0
6	TRANSFER FROM DC'S	550,881	550,881	550,881	550,881	550,881	0	0	550,881	550,881	550,881
6	OTHER WATER REVENUES	65,000	59,067	66,900	140,969	70,400	3,500	5	66,380	67,466	68,457
		2,772,015	2,739,372	2,914,020	2,973,368	3,056,328	142,308	5	3,224,467	3,440,599	3,660,124
	TOTAL REVENUES	5,962,082	5,926,998	6,284,623	6,338,670	6,599,694	315,071	5	6,871,950	7,361,032	7,855,651

FUNCTION: WATER / SEWER SERVICE

SERVICE: SEWER OPERATIONS

REVENUES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	SEWER BILLINGS	2,879,830	2,842,996	3,055,910	3,050,026	3,228,673	172,763	6	3,444,575	3,715,775	3,989,083
5402	CUSTOMER SERVICES	35,800	24,584	35,800	30,883	35,800	0	0	36,516	37,246	37,991
5403	SEWER HOOKUP - NEW SERVICE	0	0	0	5,500	0	0	0	0	0	0
5405	SEWER USE SURCHARGE (BMP)	45,544	91,153	50,000	50,000	50,000	0	0	51,000	52,020	53,060
5406	SEWER OWED FROM DC	228,893	228,893	228,893	228,893	228,893	0	0	115,392	115,392	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
		3,190,067	3,187,626	3,370,602	3,365,302	3,543,366	172,763	5	3,647,483	3,920,433	4,195,527

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 2029 as per By-Law 11-2024
- 5406
- DC share of 2023 STP Loan Financing - \$ 228,893

SERVICE: SEWER OPERATIONS

EXPENDITURES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	SEWAGE LABOUR	147,443	114,909	147,633	135,000	152,449	4,816	3	155,498	158,608	161,780
7107	SEWAGE STANDBY	15,364	15,184	15,182	15,182	6,610	(8,572)	-56	6,742	6,877	7,015
7150	SEWAGE BENEFITS	45,283	33,780	43,621	38,000	47,471	3,850	9	48,421	49,389	50,377
7151	SEWAGE EHT	3,089	2,551	2,915	2,600	3,012	97	3	3,072	3,133	3,196
7152	SEWAGE WSIB	6,194	4,547	5,802	5,300	6,064	262	5	6,186	6,309	6,436
7307	SEWAGE UTILITIES & TELEPHONE (CELL)	235,300	210,526	235,300	235,300	235,300	0	0	240,006	244,806	249,702
7308	BILLING & SOFTWARE COSTS	21,500	23,560	26,000	26,000	26,000	0	0	26,520	27,050	27,591
7310	SEWAGE MATERIAL/SUPPLIES/SERVICES	23,500	16,214	23,500	15,000	23,500	0	0	23,970	24,449	24,938
7315	SEWER MAIN MAINTENANCE	40,900	34,372	40,900	25,000	40,900	0	0	41,718	42,552	43,403
7349	OCWA STP OPERATIONAL CONTRACT	439,037	438,216	446,542	446,542	455,473	8,931	2	464,582	473,874	483,351
7350	SEWAGE PLANT MAINTENANCE	204,600	168,320	252,000	300,000	335,000	83,000	33	341,700	348,534	355,505
7351	SEWAGE COST OF CTY PIL	8,000	7,595	8,000	8,000	8,000	0	0	8,160	8,323	8,490
7352	SEWAGE TRAINING/CONFERENCE	3,500	1,149	3,500	1,600	3,500	0	0	3,570	3,641	3,714
7357	SEWAGE EQUIP MAINTENANCE	5,000	1,355	5,000	1,200	5,000	0	0	5,100	5,202	5,306
7358	SEWER PUMPING STATION EXPENSE	6,000	254	20,000	4,000	20,000	0	0	20,400	20,808	21,224
7359	SEWER TRUCK - MATERIALS/SERVICES	5,000	1,781	5,000	7,000	10,000	5,000	100	10,200	10,404	10,612
7360	SEWER - FUEL EXPENSE	13,000	8,644	13,000	8,000	13,000	0	0	13,000	13,260	13,525
7361	SEWAGE PLANT INSURANCE	33,300	35,343	38,877	38,402	38,877	0	0	39,655	40,448	41,257
7362	SEWAGE PROFESSIONAL FEES	200,000	102,217	200,000	100,000	200,000	0	0	204,000	208,080	212,242
7366	SEWAGE SHARE OF METER EXP	45,000	4,835	45,000	7,000	45,000	0	0	45,900	46,818	47,754
7510	SEWAGE TSF TO SEWER CAPITAL	0	0	21,282	17,322	15,000	(6,282)	-30	0	0	0
7521	STP - DEBT PHASE 2 P & I	113,501	112,215	113,501	113,501	113,501	0	0	0	0	0
7522	STP - DEBT PHASE 3 P & I	115,392	115,057	115,392	115,392	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	25,422	0	0	(25,422)	-100	0	0	0
7526	SEWER SHARE OF SISTER ST PRINCIPLE	44,853	44,853	45,990	45,990	47,157	1,167	3	0	0	0
7527	SEWER SHARE OF SISTER ST INTEREST	3,197	3,197	2,059	2,059	893	(1,166)	-57	0	0	0
7535	SEWER SHARE OF LOCATE SERVICES	3,000	3,868	4,000	3,272	4,500	500	13	4,590	4,682	4,775
7700	TSF TO SEWER RESERVE GENERAL	1,390,114	1,664,082	1,411,184	1,594,640	1,517,767	106,583	8	1,765,103	2,003,793	2,243,942
7700	TSF TO PUMP REBUILD RESERVE	10,000	10,000	10,000	10,000	10,000	0	0	10,000	10,000	10,000
7700	TSF TO SEWER LINING RESERVE (new)	0	0	35,000	35,000	35,000	0	0	35,000	35,000	35,000
	SEWER OPERATION EXPEND	3,190,067	3,187,626	3,370,602	3,365,302	3,543,366	172,764	5	3,647,484	3,920,434	4,195,528
	NET FUNDS TO BE RAISED	(0)	0	0	0	(0)	(0)	0	0	(0)	0

SERVICE: SEWER OPERATIONS (Continued)

7150	7151 & 7152, reallocate funds to match salary reallocations			
7307	Includes cost of Hydro & Gas & CPI Increase & half of cell phone hardware increases			
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 1.6% CPI - 10 Yr contract 20-29	\$	455,473	
7350	Includes various items listed by OCWA	\$	27,000	Fly Control around Plant & Air Grit Blower/Motor
7350	Extra sludge haulage outside of contract - higher flows (OCWA)	\$	100,000	budget extra for every year
	BioSolids Tank Cleanout for preventative maintenance	\$	83,000	
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	
7700	As per AMP meetings - start a new sewer lining reserve			
				<u>ANNUAL SEWER DEBT - 2025</u>
			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	\$ 47,157
			7527 Share of Sister Street LTD Interest - matures Dec 2026	\$ 893
				\$ 276,943

FUNCTION: WATER / SEWER SERVICE

SERVICE: WATER SYSTEM OPERATIONS

REVENUES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5201	WATER GAIN/LOSS ON SALE OF ASSET	0	4,572	0	0	0	0	0	0	0	0
5401	WATER BILLINGS	2,156,134	2,129,423	2,296,239	2,281,518	2,435,047	138,808	6	2,607,206	2,822,252	3,040,786
5402	CUSTOMER SERVICES	30,000	40,221	31,400	70,000	31,400	0	0	32,100	32,900	33,600
5403	HYDRANT RENTAL	10,000	14,122	10,500	9,844	14,000	3,500	33	14,280	14,566	14,857
5404	WATER METERS INSTALLATION	25,000	152	25,000	125	25,000	0	0	20,000	20,000	20,000
5406	WATER CONNECTION FEE - NEW SERV.	0	0	0	11,000	0	0	0	0	0	0
5408	TSF FROM WATER MAIN BREAK RESERVE	0	0	0	0	0	0	0	0	0	0
5408	TSF FROM WATER METER KIT RESERVE	0	0	0	0	0	0	0	0	0	0
5410	TSF FROM DC'S FOR DEBT	550,881	550,881	550,881	550,881	550,881	0	0	550,881	550,881	550,881
5420	RECOVERABLE FROM INSURANCE	0	0	0	50,000	0	0	0	0	0	0
	WATER OPERATION REVENUE	2,772,015	2,739,372	2,914,020	2,973,368	3,056,328	142,308	5	3,224,467	3,440,599	3,660,124

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
- 5403 \$12,000 for SDFD Hydrant Use; Includes Bulk Water Sales from Hydrants for contractors in accordance with policy
- 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	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WATER LABOUR	277,637	235,748	275,523	265,000	283,000	7,477	3	288,660	294,433	300,321
7107	WATER STANDBY	15,364	16,425	15,182	15,182	6,610	(8,572)	-56	6,742	6,877	7,015
7150	WATER BENEFITS	86,490	63,969	81,011	77,000	87,892	6,881	8	89,649	91,442	93,271
7151	WATER EHT	5,885	4,950	5,426	5,000	5,577	151	3	5,689	5,802	5,918
7152	WATER WSIB	11,914	9,151	10,915	10,000	11,314	399	4	11,540	11,771	12,006
7155	WATER MEMBERSHIPS	1,500	1,870	2,500	2,000	2,500	0	0	2,550	2,601	2,653
7307	WATER UTILITIES & TELEPHONES (CELL)	80,000	103,458	100,000	100,000	100,000	0	0	102,000	104,040	106,121
7308	BILLING & SOFTWARE COSTS	25,000	23,560	26,000	25,000	26,000	0	0	26,520	27,050	27,591
7309	OCWA OPERATIONAL CONTRACT	322,155	321,553	327,662	327,662	334,215	6,553	2	340,900	347,718	354,672
7310	WATER MATERIAL/SUPPLIES/SERVICES	35,000	33,621	40,000	30,000	40,000	0	0	40,800	41,616	42,448
7315	LAB COST & MONITORING	115,000	8,892	50,000	35,000	50,000	0	0	51,000	52,020	53,060
7320	LICENSING & OPERATION PLAN	20,500	475	20,500	5,000	20,500	0	0	20,900	21,400	23,000
7351	WATER COST OF PIL'S	4,400	7,042	7,500	7,500	7,500	0	0	7,650	7,803	7,959
7356	WATER MAIN MAINTENANCE	25,000	19,970	25,000	2,500	25,000	0	0	25,000	25,500	26,010
7357	WATER EQUIPMENT MAINT	50,000	5,126	50,000	3,300	50,000	0	0	51,000	52,020	53,060
7358	WATER WELL BUILDING MAINT	15,000	13,708	15,000	15,000	15,000	0	0	25,000	25,500	26,010
7359	WATER TRUCK - MATERIALS/ SERVICE	5,000	1,781	5,000	6,500	10,000	5,000	100	10,000	10,000	10,000
7360	WATER - FUEL EXPENSE	13,000	8,583	13,000	8,500	13,000	0	0	13,000	13,260	13,525
7361	WATER - INSURANCE	34,500	35,343	38,877	38,402	38,877	0	0	39,655	40,448	41,257
7362	WATER - PROFESSIONAL FEES	150,000	94,030	150,000	20,000	150,000	0	0	150,000	153,000	156,060
7364	EDUCATION & TRAINING	10,000	4,262	15,000	8,000	15,000	0	0	15,300	15,606	15,918
7365	CONFERENCE EXPENSES	2,000	1,293	4,000	500	4,000	0	0	4,080	4,162	4,245
7366	METER INSTALLATION EXPENSE	99,975	2,610	50,000	15,000	50,000	0	0	50,000	51,000	52,020
7451	SOURCE WATER PROTECTION MOE	6,000	9,527	6,000	2,500	6,000	0	0	6,000	6,120	6,242
7510	TRANSFER TO WATER CAPITAL	0	0	6,750	7,130	0	(6,750)	-100	0	0	0
7523	WATER METER LOAN DEBT P & I	74,508	74,167	74,508	74,508	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	28,033	28,033	28,744	28,744	29,473	729	3	0	0	0
7526	WATER SHARE OF SISTER ST INTEREST	1,998	1,998	1,287	1,287	558	(729)	-57	0	0	0
7527	WELL 7 DEBT P & I	82,942	82,871	82,942	82,942	82,942	0	0	82,942	82,942	82,942
7529	WATER STORAGE DEBT P & I	467,939	467,939	467,939	467,939	467,939	0	0	467,939	467,939	467,939
7535	WATER SHARE OF LOCATES	4,500	3,868	4,500	4,000	5,000	500	11	2,377	2,425	2,473
7540	FIRE HYDRANT MAINTENANCE	13,000	0	13,000	5,000	25,000	12,000	92	13,000	13,000	13,000
7600	TSF TO WATER RESERVE GENERAL	668,775	1,029,976	881,252	1,208,273	999,924	118,672	13	1,181,068	1,369,597	1,559,878
7600	TSF TO WATER MAIN BREAK RESERVE	0	0	0	50,000	0	0	0	0	0	0
7600	TSF TO WATER RESERVE - NEW TRUCK	10,000	14,572	10,000	10,000	10,000	0	0	10,000	10,000	10,000
	WATER OPERATION EXPEND	2,772,015	2,739,372	2,914,017	2,973,368	3,056,327	142,310	5	3,224,467	3,440,598	3,660,124
	NET FUNDS TO BE RAISED	(0)	0	(2)	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 - CPI 1.6%		334,215		
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	Includes 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	\$	15,000		
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	\$	15,000		
7366	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		
7535	Water share of Locate Software Support Pelican & Ont One Call	\$	5,000		
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 - 2025			
7523	Meter Project Debt P & I - Loan Matures April 18, 2033	\$	74,508		
7525	Share of Sister Street Principal - Loan Matures in Feb 2026	\$	29,473		
7526	Share of Sister Street Interest - Loan Matures in Feb 2026	\$	558		
7527	Well Project Debt P & I Loan Matures Dec 03, 2035	\$	82,942		
7527	Water Storage Tower P & I - Loan Matures 2037	\$	467,939		
				\$	655,419

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2026 ADOPTED CAPITAL BUDGET
EXPENDITURE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2023	2023	2024	2024	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ACTUAL	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM SEWER CAPITAL PROJECTS	1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	(49)	12,105,000	1,200,000	12,000,000
		1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	(49)	12,105,000	1,200,000	12,000,000
4	WATER WORKS SYSTEM WATER CAPITAL PROJECTS	853,500	611,931	2,030,250	418,226	2,305,000	274,750	14	50,000	0	0
		853,500	611,931	2,030,250	418,226	2,305,000	274,750	14	50,000	0	0
	TOTAL EXPENDITURES	2,503,500	1,704,476	2,551,532	935,547	2,570,000	18,468	1	12,155,000	1,200,000	12,000,000
	LESS TOTAL REVENUES	2,503,500	1,704,476	2,551,532	935,547	2,570,000	18,468	1	155,000	0	0
	DIFFERENCE	0	0	0	(0)	0	0	0	(12,000,000)	(1,200,000)	(12,000,000)

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2026 ADOPTED CAPITAL BUDGET
REVENUE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2023	2023	2024	2024	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ACTUAL	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM SEWER CAPITAL PROJECTS	1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	(49)	105,000	0	0
		1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	(49)	105,000	0	0
4	WATER WORKS SYSTEM WATER CAPITAL PROJECTS	853,500	611,931	2,030,250	418,225	2,305,000	274,750	14	50,000	0	0
		853,500	611,931	2,030,250	418,225	2,305,000	274,750	14	50,000	0	0
	TOTAL REVENUES	2,503,500	1,704,476	2,551,532	935,547	2,570,000	18,468	1	155,000	0	0

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS

REVENUES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	CAPITAL GRANT	0	0	0	0	0	0	0	0	0	0
5402	SEWER DEVELOPMENT CHARGE	0	0	0	0	0	0	0	0	0	0
5403	TRANSFER FROM SEWER RATES	0	0	21,282	17,322	15,000	(6,282)	-30	0	0	0
5408	TRANSFER FROM SEWER RESERVE	1,650,000	1,092,544	500,000	500,000	250,000	(250,000)	-50	0	0	0
5408	TSF FROM SEWER LINING RESERVE	0	0	0	0	0	0	0	105,000	0	0
	STP CAPITAL REVENUES	1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	-49	105,000	0	0

EXPENDITURES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	-49	12,105,000	1,200,000	12,000,000
7506	TRANSFER TO SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
	STP CAPITAL EXPENDITURES	1,650,000	1,092,544	521,282	517,322	265,000	(256,282)	-49	12,105,000	1,200,000	12,000,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	(12,000,000) unfunded	(1,200,000) unfunded	(12,000,000) unfunded
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CAPITAL PROJECT DESCRIPTION

2026	WPCP Design - Engineering Costs	\$	250,000	As per SBA report & Council Motion of April 26, 2021 less previous year costs
	Fencing around Fieldgate Pumphouse	\$	15,000	
		\$	265,000	

2027	Sewer Infiltration Corrections	\$	105,000	As per AMP - funded from Sewer Lining Reserve
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****Future Project Years 2026-2028 of WPCP Expansion Construction - Exact Funding Details Unknown****

Will consist of a combination from the following sources:

- *Development Charges
- *Long Term Debt
- *Front Ending Agreements with Developers
- *Reserves
- *Grant Revenue

FUNCTION: WATER/SEWER SERVICE CAPTIAL PROJECT

CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS

REVENUES: 02-3030

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5404	LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0
5401	GRANT	0	528,461	0	0	0	0	0	0	0	0
5402	WATER DEVELOPMENT CHARGE	300,000	72,317	300,000	0	300,000	0	0	0	0	0
5403	TSF FROM WATER RATES	0	0	6,750	7,130	0	(6,750)	-100	0	0	0
5405	TSF FROM WATER RESERVE	546,500	0	1,625,000	336,451	2,005,000	380,000	23	50,000	0	0
5405	TSF FROM WATER TRUCK RESERVE	0	11,154	73,078	74,645	0	(73,078)	-100	0	0	0
5405	TSF FROM WTR MAIN BREAK RES.	7,000	0	0	0	0	0	0	0	0	0
5406	TSF FROM SEWER RATES	0	0	25,422	0	0	(25,422)	-100	0	0	0
	WATER CAPITAL REVENUES	853,500	611,931	2,030,250	418,225	2,305,000	274,750	14	50,000	0	0

EXPENDITURES: 02-3030

GL ACCT	ACCOUNT DESCRIPTION	2024	2024	2025	2025	2026	2026 vs	2026 vs	2027	2028	2029
		FINAL	ACTUAL	FINAL	ESTIMATED	ADOPTED	2025	2025	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	853,500	500,297	2,030,250	418,226	2,305,000	274,750	14	50,000	0	0
7503	TRANSFER TO WATER RESERVE	0	111,634	0	0	0	0	0	0	0	0
	WATER CAPITAL EXPENDITURES	853,500	611,931	2,030,250	418,226	2,305,000	274,750	14	50,000	0	0

NET FUNDS TO BE RAISED

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7500	CAPITAL PROJECT DESCRIPTION	2026	Asset ID	
	Well #1 Chlorine Contact Loop	\$ 340,000	14647	identified by SBA and Water Rate Study Capital Project - balance of costs covered under ICIP Well 3 Grant
	Well #9 - Incl Engineering	\$ 615,000	n/a	Partially Paid by DC's (\$300,000) - backup to Well 7/8
	Repainting Exterior Old Water Tower	\$ 1,350,000	8519	Price pending, inspection required, already overcoated once
		\$ 2,305,000		

FUNCTION: WATER/SEWER SERVICE CAPTIAL PROJECT

CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS

CAPITAL PROJECT DESCRIPTION	2027	Asset ID	
Old Water Tower Interior Inspection & possible repairs	\$ 50,000	8519	
CAPITAL PROJECT DESCRIPTION	2030	Asset ID	
Replace 2019 Ford F550	\$ 80,000	21620	New Chassis only - existing box can be transferred - replace box in 2040
CAPITAL PROJECT DESCRIPTION	2033	Asset ID	
Replace 2023 Ford F350	\$ 86,248	22169	