



2023 Draft Budget Council Presentation January 30, 2023



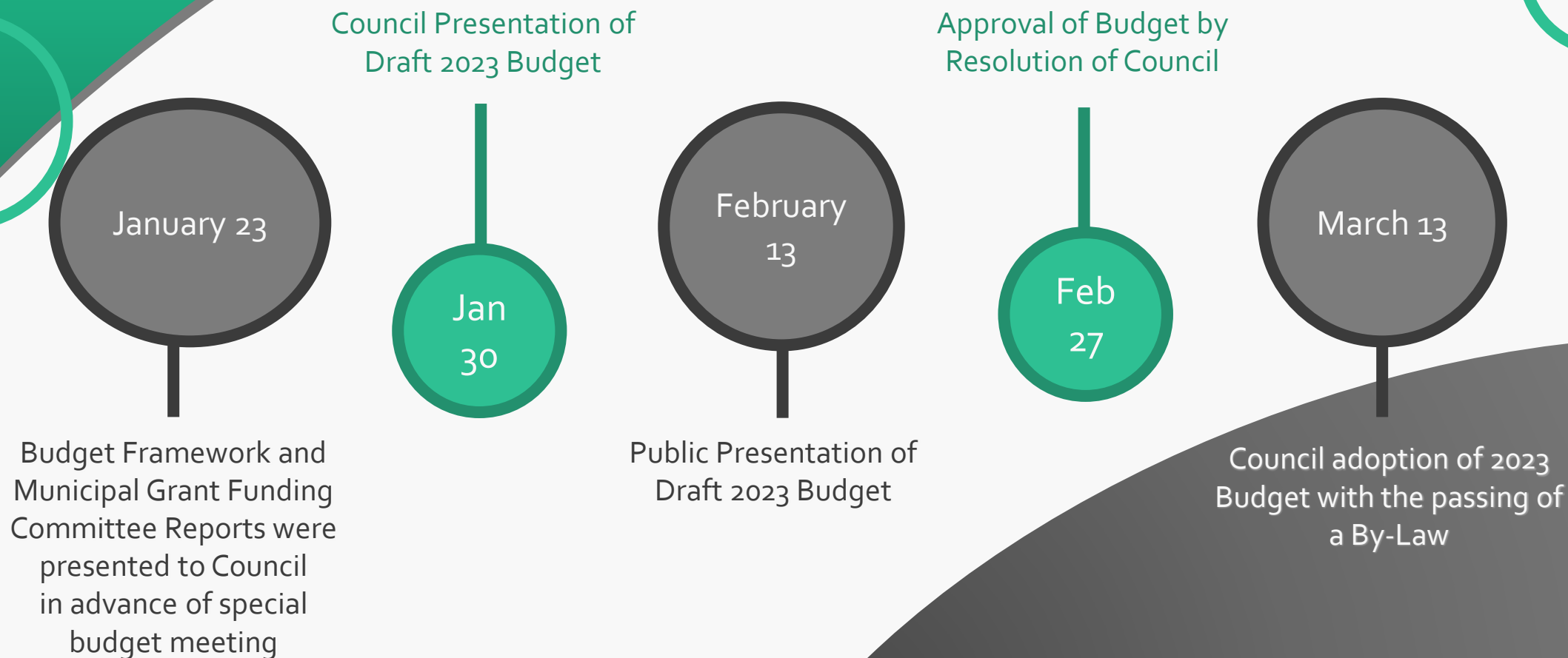
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Remaining Budget Schedule





Expenses
\$11,918,966



Revenues
\$2,819,490



To be Raised by
Taxation
\$9,099,476

Amount to be Raised by Taxation



Budget Framework Report

Motion of Council – 6 points

#1

1% Increase in Tax Rate
Which allows for an
overall tax levy
increase of 5.3% in
tax dollars or
\$460,751

#2/3

Staffing Resources
3 new operations
positions effective
Q2; compensation
report
recommendations
effective Q3

#4

Tax Stabilization
Utilize \$200,000
from the Tax
Stabilization
Reserve to keep tax
rate increase to 1%

#5

2022 Surplus
\$400,000 from the
2022 surplus be put
into Equipment
Reserve for capital
equipment needs
identified for
2023/2024

#6

Maintain 1% Tax Rate
Any savings
recognized through
the budget process
be utilized to
rebuild reserves



REVENUE COMPARISON

Operating Revenues	2022	2023	Difference	Percentage	Explanation
Police	\$ 563,125	\$ 41,589	\$ (521,536)	-92.61%	Decrease in Transfers from Reserves
Operations & Transit	\$ 149,000	\$ 114,684	\$ (34,316)	-23.03%	Decrease in Transfers from Reserves
General Government & Town Hall	\$ 1,325,943.56	\$ 1,795,026.00	\$ 469,082	35.38%	Increase in POA & Bank Interest Revenues
Recreation & Culture	\$ 151,847	\$ 173,012	\$ 21,165	13.94%	Increase in Rental Revenues
Planning & Development	\$ 704,945	\$ 620,680	\$ (84,265)	-11.95%	Decrease in Fees from Dev. & Bill 23
Fire Protection	\$ 12,500	\$ 19,000	\$ 6,500	52.00%	Bell Tower Lease -offset by Revenues
Other Protective Services	\$ 34,500	\$ 55,500	\$ 21,000	60.87%	Increase Parking Fine Revenue
To be Raised by Taxation	\$ 8,638,720	\$ 9,099,476	\$ 460,756	5.33%	Levy Increase
TOTAL Revenues	\$ 11,580,580	\$ 11,918,967	\$ 338,386	2.92%	



EXPENDITURE COMPARISON

Operating Expenditures	2022	2023	Difference	Percentage	Explanation
Police	\$ 3,600,581	\$ 3,138,862	\$ (461,720)	-12.82%	Decrease in Severance Continuance Costs
Operations & Transit	\$ 2,345,533	\$ 2,478,896	\$ 133,363	5.69%	New Positions, Market Check & Weekend Transit
General Government & Town Hall	\$ 2,157,605	\$ 2,493,313	\$ 335,708	15.56%	IT Contract, Fibre Costs, Insurance, Market Check
Recreation & Culture	\$ 1,146,053	\$ 1,225,861	\$ 79,809	6.96%	Realignments, Weekend Coverage, New Positions
Planning & Development	\$ 1,326,471	\$ 1,376,301	\$ 49,830	3.76%	New Position & Studies, Support the Burne
Fire Protection	\$ 473,086	\$ 638,425	\$ 165,339	34.95%	Increase in SDFD Budget - Training
Council & Committees	\$ 171,788	\$ 179,190	\$ 7,402	4.31%	Committee Budgets, Council Priorities, Education Sessions
Other Protective Services	\$ 359,464	\$ 388,118	\$ 28,655	7.97%	Increase in Crossing Guards, Fuel Cost Realignment
TOTAL Expenditures	\$ 11,580,580	\$ 11,918,966	\$ 338,386	2.92%	



Homeowner Tax Impact

\$26.12

\$26.12 per year based on average home assessment of 335,366

\$2.18

Equates to \$2.18 per month on average home assessment of 335,366

1%

Over all 1% increase in the Tax Rate

5.3%

Over all 5.3% increase in the Tax Levy

Town Portion Only
Assessment Growth 4.3%



Assessment Comparison

	2022 Assessment	2023 Assessment	2022 Taxes	2023 Taxes	Annual Increase	Monthly Increase	Percent Increase
Average Residential	335,366	335,366	\$ 2,611.82	\$ 2,637.94	\$ 26.12	\$ 2.18	1.00%
William Street - TownHouse	158,000	158,000	\$ 1,230.50	\$ 1,242.80	\$ 12.31	\$ 1.03	1.00%
Hyland Village - Townhouse	274,000	274,000	\$ 2,133.90	\$ 2,155.24	\$ 21.34	\$ 1.78	1.00%
Summerhill - TownHouse	280,000	280,000	\$ 2,180.63	\$ 2,202.44	\$ 21.81	\$ 1.82	1.00%
Greenbrook - Single Family	470,000	470,000	\$ 3,660.34	\$ 3,696.94	\$ 36.60	\$ 3.05	1.00%
Summerhill - Single Family	459,000	459,000	\$ 3,574.67	\$ 3,610.42	\$ 35.75	\$ 2.98	1.00%
Hyland Village - Single Family	493,000	493,000	\$ 3,839.46	\$ 3,877.86	\$ 38.39	\$ 3.20	1.00%
Mature Subdivision (2001)	290,700	290,700	\$ 2,263.96	\$ 2,286.60	\$ 22.64	\$ 1.89	1.00%
Mature Subdivision (2007)	306,000	306,000	\$ 2,383.12	\$ 2,406.95	\$ 23.83	\$ 1.99	1.00%
Mature Neighbourhood (1963)	224,000	224,000	\$ 1,744.50	\$ 1,761.95	\$ 17.45	\$ 1.45	1.00%





WHERE DOES YOUR TAX DOLLAR GO?



Police Services

\$0.34

Operations

\$0.26

Recreation / Culture

\$0.12

Planning & Development

\$0.08

Other Protective Services

\$0.04

General Government & Townhall

\$0.07

Fire Protection Services

\$0.07

Council & Committees

\$0.02



General Capital Projects



\$3,869,796

Infrastructure & Road
Projects, Workshop
Expansion & Capital
Equipment Purchases



\$814,650

Parks and Recreation
Splash Pad, Improved
Amenities, Playground
Equipment and Capital
Equipment Purchases



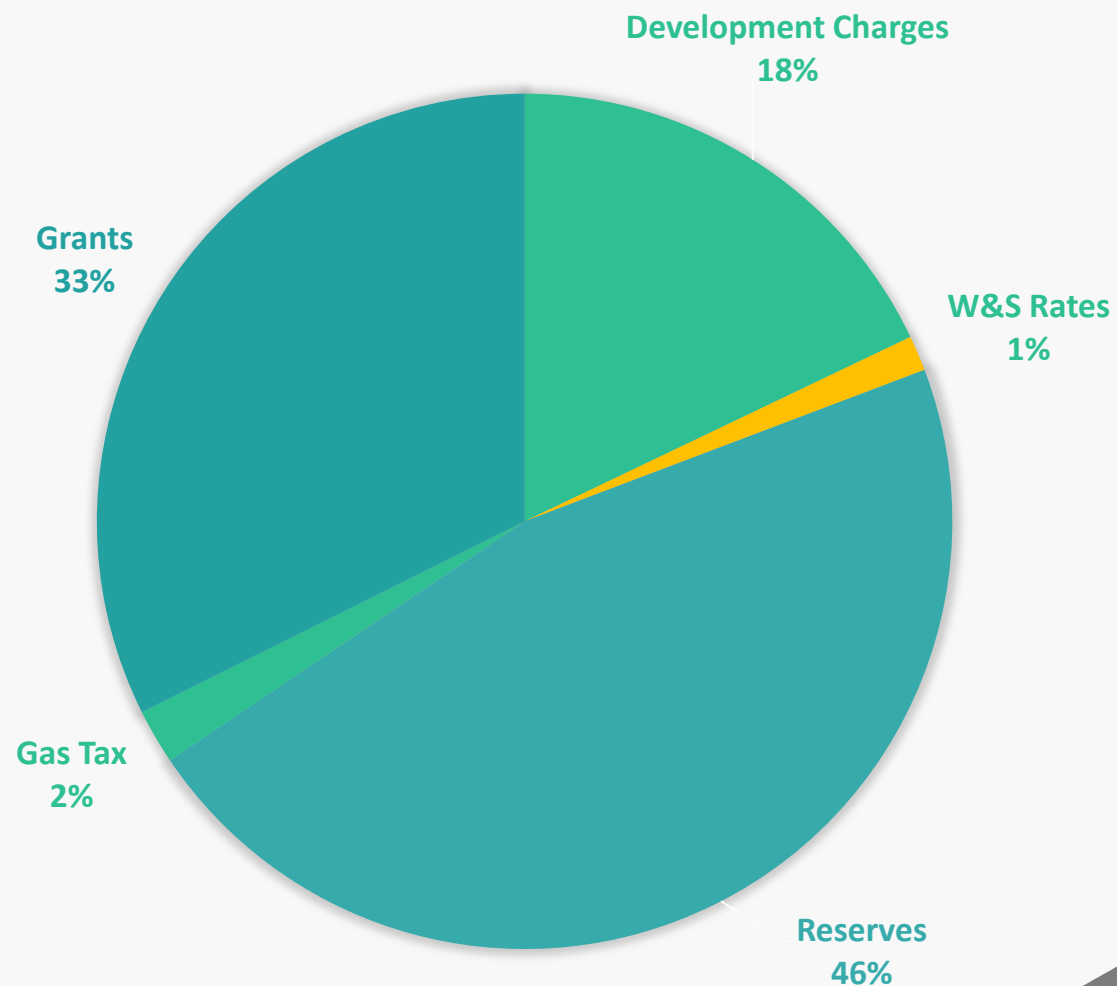
\$654,643

Gateway Signs, Economic
Development Initiatives,
Grace Tipling Hall
Revitalization &
Administrative
Equipment

\$5,339,089



General Capital Funding Sources





Water & Sewer Operating

In accordance with By-Law 10-2020

Water	2022	2023	%
Base Rate	\$26.30	\$26.90	2.3%
Metered Rate	\$0.86	\$0.95	10.5%

Water

Townwide Estimate
7% increase in water
revenues collected
Or \$123,153 due to growth

Sewer	2022	2023	%
Base Rate	\$33.85	\$36.42	7.6%
Metered Rate	\$1.25	\$1.31	4.8%

Sewer

Townwide Estimate
9% increase in sewer
revenues collected
Or \$195,255 due to growth

OCWA Contract 2023

- Tied to Inflation 6.9% increase

*Water & Sewer Rate Study to be completed in 2023 – effective for 2024



Water & Sewer Capital Projects



SEWER - \$2,136,312

Continued work of the
WPCP Engineering &
Design dependent on
project funding

\$7,984,645



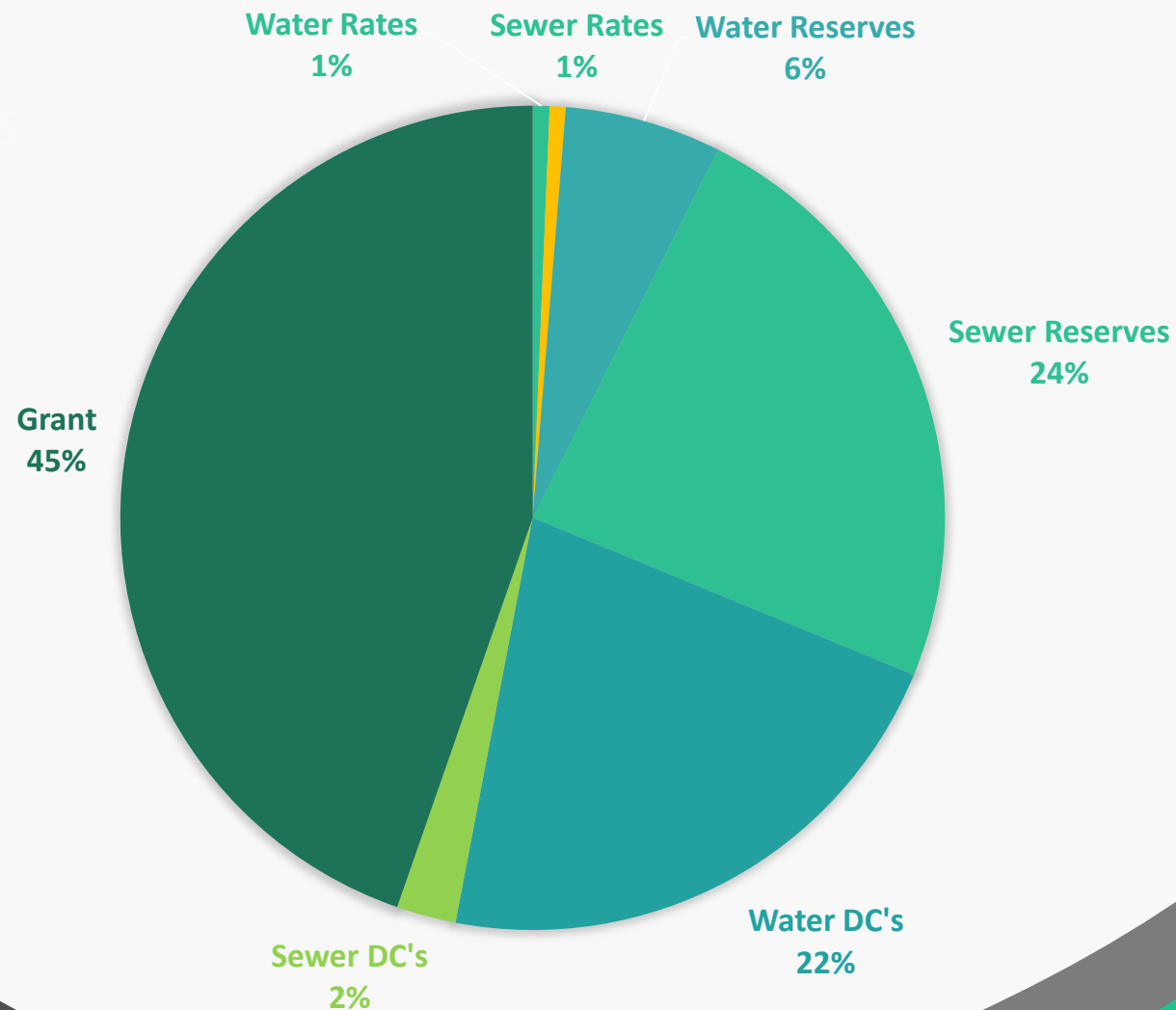
WATER - \$5,848,333

Finishing up work at Water
Tower and Well 3 Upgrades;
Well 9 Drilling;
Water Truck

*Reports CAO 2023-04
and SBA 2023-01 provide
an in-depth analysis of
the state of water and
sewer future needs and
funding gaps*



Water & Sewer Capital Funding Sources





INFRASTRUCTURE ONTARIO DEBENTURE LOAN SUMMARY

Project	Debenture	Term	2023 Opening	2023 Pymt	Principal	Interest	2023 Ending	Matures	Years
Sewage Treatment Plant Phase II	\$1,750,000	20	\$ 427,900.74	\$ 113,501.16	\$ 102,757.57	\$ 10,743.59	\$ 325,143.17	2026	3
Sewage Treatment Plant Phase III	\$1,549,625	20	\$ 776,903.25	\$ 115,392.04	\$ 83,554.67	\$ 31,837.37	\$ 693,348.58	2030	7
Water Meter Loan	\$1,071,948	20	\$ 652,312.58	\$ 74,507.80	\$ 52,580.52	\$ 21,927.28	\$ 599,732.06	2033	10
Well #7	\$1,229,397	20	\$ 909,292.54	\$ 82,942.42	\$ 55,178.70	\$ 27,763.72	\$ 854,113.84	2036	13
Sister Streets	\$1,760,000	10	\$ 757,264.31	\$ 200,207.10	\$ 182,265.12	\$ 17,941.98	\$ 574,999.19	2026	3
Water Storage Tower	\$5,000,000	15	\$ 4,980,963.45	\$ 467,938.56	\$ 234,453.21	\$ 233,485.35	\$ 4,746,510.24	2037	14
Grand Total	\$12,360,970		\$ 8,504,636.87	\$1,054,489.08	\$ 710,789.79	\$ 343,699.29	\$ 7,793,847.08		Page 17



RESERVES	BEGINNING	IN	OUT	ENDING
Restricted Reserves (incl Police & OCIF)	\$ 1,591,927.09	\$ -	\$ -	\$ 1,591,927.09
Admin/Townhall/HR	\$ 230,991.16	\$ 10,000.00	-\$ 103,213.00	\$ 137,778.16
By-Law Enforcement	\$ 16,000.00	\$ 5,000.00	\$ -	\$ 21,000.00
Rec & Culture	\$ 499,781.11	\$ -	-\$ 236,650.00	\$ 263,131.11
Committees	\$ 35,231.50	\$ -	-\$ 15,000.00	\$ 20,231.50
General Capital	\$ 1,800,970.36	\$ -	-\$ 1,255,802.00	\$ 545,168.36
Works/Roads/Cemetery	\$ 1,106,983.49	\$ 106,000.00	-\$ 817,339.00	\$ 395,644.49
Planning & Dev Res	\$ 429,080.97	\$ -	-\$ 146,000.00	\$ 283,080.97
EDC/Heritage/Façade	\$ 109,341.17	\$ 10,000.00	-\$ 109,341.17	\$ 10,000.00
Tax Stabilization	\$ 389,474.00	\$ -	-\$ 200,000.00	\$ 189,474.00
Parks & Rec'n Levy	\$ 340,666.30	\$ -	-\$ 120,152.00	\$ 220,514.30
Emergency Accommm Levy	\$ 60,172.82	\$ 200,562.00	\$ -	\$ 260,734.82
Emergency Mgmt Res	\$ 15,000.00	\$ 5,000.00	\$ -	\$ 20,000.00
Water	\$ 2,059,614.50	\$ 532,892.55	-\$ 490,695.00	\$ 2,101,812.05
Sewer	\$ 5,374,731.74	\$ 979,386.00	-\$ 1,900,000.00	\$ 4,454,117.74
Balance	\$ 14,059,966.21	\$1,848,840.55	\$ (5,394,192.17)	\$ 10,514,614.59



QUESTIONS?

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**TOWN OF SHELBURNE
2023 DRAFT OPERATING BUDGET**

EXPENDITURE SUMMARY

Budget Page	DEPARTMENT EXPENDITURES	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION WRITE-OFFS	35,000	73,897	40,000	123,559	40,000	0	0	50,000	50,500	51,005
7	COUNCIL	163,040	155,440	150,788	140,395	158,690	7,902	5	159,361	162,251	165,153
8	ADMINISTRATION	1,346,888	1,713,819	1,425,402	1,941,879	1,680,975	255,573	18	1,919,800	1,934,766	1,946,151
10	COMMUNICATIONS	0	0	106,828	102,756	124,436	17,608	16	126,924	129,463	132,052
12	HUMAN RESOURCES	40,000	91,633	135,000	108,446	145,590	10,590	8	146,850	150,073	152,855
15	TOWN HALL	472,734	501,296	450,374	442,390	502,312	51,938	12	567,115	548,046	520,072
16	COMMITTEES	6,000	5,000	21,000	20,500	20,500	(500)	(2)	20,500	20,500	20,500
		2,063,662	2,541,085	2,329,393	2,879,925	2,672,503	343,110	15	2,990,551	2,995,599	2,987,788
	PLANNING & DEVELOPMENT										
17	BIA	10,500	10,500	10,500	19,795	10,500	0	0	10,500	10,500	10,500
19	PLANNING / ENGINEERING	953,298	1,466,000	1,158,049	824,327	1,190,791	32,743	3	857,027	1,009,168	891,651
22	EDC	181,469	145,671	157,922	133,531	175,009	17,087	11	238,109	171,272	174,497
		1,145,267	1,622,171	1,326,471	977,653	1,376,301	49,830	4	1,105,637	1,190,939	1,076,648
	PROTECTION PERSONS PROPERTY										
24	NVCA	54,058	52,714	56,404	56,404	61,429	5,025	9	62,964	64,539	66,152
25	FIRE PROTECTION	455,155	425,252	473,086	468,193	638,425	165,339	35	669,396	701,916	736,062
27	POLICE PROTECTION	3,364,630	3,905,893	3,600,581	3,098,260	3,138,862	(461,720)	-13	3,199,639	1,724,915	1,759,176
29	CROSSING GUARDS	113,721	60,330	136,628	100,808	142,313	5,685	4	164,136	167,418	170,767
31	PROPERTY STANDARDS/BYLAWS	106,521	98,138	166,432	181,311	184,377	17,947	11	182,965	186,624	190,356
		4,094,085	4,542,326	4,433,131	3,904,975	4,165,405	(267,724)	-6	4,279,100	2,845,413	2,922,513
	ROADS/PUBLIC WORKS/TRANSPORT.										
33	WORKS ROAD ADMINISTRATION	1,718,303	1,619,782	1,961,591	2,017,610	2,178,270	216,679	11	2,744,116	3,745,558	4,193,882
35	TRANSIT CONVENTIONAL	33,000	53,277	63,600	55,968	67,500	3,900	6	90,000	91,800	93,636
		1,751,303	1,673,059	2,025,191	2,073,578	2,245,770	220,579	11	2,834,116	3,837,358	4,287,518
	STORM SEWER										
36	STORM SEWER	85,050	50,898	129,237	164,623	37,500	(91,737)	(71)	37,850	38,607	39,379
		85,050	50,898	129,237	164,623	37,500	(91,737)	-71	37,850	38,607	39,379
	ENVIRONMENTAL SERVICE										
37	WASTE MANAGEMENT	78,040	72,930	78,040	67,450	67,000	(11,040)	(14)	68,340	69,707	89,265
		78,040	72,930	78,040	67,450	67,000	(11,040)	-14	68,340	69,707	89,265
	HEALTH & SOCIAL SERVICES										
39	CEMETERY	106,600	102,860	113,065	97,070	128,627	15,561	14	154,100	153,380	126,467
		106,600	102,860	113,065	97,070	128,627	15,561	14	154,100	153,380	126,467
	RECREATION & CULTURAL SERVICES										
40	HERITAGE COMMITTEE	2,800	4,943	2,800	589	11,100	8,300	296	1,122	1,144	1,167
41	ARTS & CULTURE COMMITTEE	0	0	15,000	15,000	15,000	0	0	0	0	0
42	SHARE OF LIBRARY	215,288	208,589	215,288	211,872	218,228	2,940	1	222,593	227,045	231,585
43	LOCAL CULTURAL GRANTS	25,000	24,100	37,300	38,050	41,300	4,000	11	42,126	42,969	43,828
45	PARKS & RECREATION	715,374	761,177	829,139	656,455	886,721	57,582	7	904,346	922,373	940,760
46	FIDDLE PARK	10,500	7,051	10,500	13,700	15,000	4,500	43	15,300	15,606	15,918
47	TOWN EVENTS	23,839	12,020	36,026	21,457	38,512	2,486	7	28,050	28,601	29,166
		992,801	1,017,881	1,146,053	957,123	1,225,861	79,809	7	1,213,536	1,237,737	1,262,425
	TOTAL GENERAL EXPENDITURES	10,316,809	11,623,211	11,580,580	11,122,398	11,918,966	338,388	3	12,683,229	12,368,741	12,792,003

<div> <div>OPERATING</div> <div> TOWN OF SHELburnE GENERAL GOVERNMENT 2023 DRAFT OPERATING BUDGET </div> <div>OPERATING</div> </div>											
REVENUE SUMMARY											
Budget Page	DEPARTMENT REVENUES	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION	8,233,281	8,140,585	8,933,351	9,084,693	9,505,476	572,125	6	10,679,163	10,688,201	11,212,459
5	GENERAL REVENUES	1,010,974	1,064,242	934,163	1,034,431	1,319,563	385,400	41	1,297,141	1,117,020	1,153,824
12	HUMAN RESOURCES REVENUES	25,000	70,000	95,000	92,195	49,213	(45,787)	(48)	0	0	0
14	TOWN HALL REVENUES	150	158	2,150	5,273	5,250	3,100	144	7,755	7,910	8,068
16	COMMITTEE REVENUES	0	0	0	0	15,000	15,000	100	0	0	0
		9,269,405	9,274,985	9,964,663	10,216,592	10,894,502	929,839	9	11,984,058	11,813,131	12,374,352
	PLANNING & DEVELOPMENT										
17	BIA LEVY	10,500	10,500	10,500	16,324	10,500	0	0	10,500	10,500	10,500
18	PLANNING REVENUES	301,190	949,056	687,445	498,207	600,180	(87,265)	(13)	236,020	263,080	140,182
21	EDC REVENUES	72,000	51,628	7,000	0	10,000	3,000	43	80,000	10,000	10,000
		383,690	1,011,184	704,945	514,531	620,680	(84,265)	-12	326,520	283,580	160,682
	PROTECTION SERVICE										
25	FIRE REVENUES	12,500	14,113	12,500	19,334	19,000	6,500	52	19,000	19,000	19,000
26	POLICE REVENUES	449,113	1,129,839	563,125	45,489	41,589	(521,536)	(93)	41,489	38,500	38,500
30	BY-LAW REVENUES	35,000	39,323	34,500	43,925	55,500	21,000	61	56,610	57,742	58,897
		496,613	1,183,275	610,125	108,749	116,089	(494,036)	-81	117,099	115,242	116,397
	ROADS/PUBLIC WORKS										
32	WORKS ADMIN FEES & CHARGES	10,000	18,475	12,000	11,341	33,584	21,584	180	12,240	31,235	12,734
35	TRANSIT CONVENTIONAL	0	0	25,000	25,000	0	(25,000)	(100)	0	0	0
		10,000	18,475	37,000	36,341	33,584	(3,416)	-9	12,240	31,235	12,734
	STORM SEWER REVENUES										
36	STORM SEWER REVENUES	50,000	0	50,000	101,818	0	(50,000)	(100)	0	0	0
		50,000	0	50,000	101,818	0	(50,000)	-100	0	0	0
	ENVIRONMENTAL SERVICE										
37	WASTE MANAGEMENT REVENUE	24,000	37,471	24,000	45,819	37,000	13,000	54	42,040	42,881	43,738
		24,000	37,471	24,000	45,819	37,000	13,000	54	42,040	42,881	43,738
	HEALTH & SOCIAL SERVICES										
38	CEMETERY REVENUES	37,000	54,364	38,000	59,589	44,100	6,100	16	44,982	45,882	46,799
		37,000	54,364	38,000	59,589	44,100	6,100	16	44,982	45,882	46,799
	RECREATION & CULTURAL SERVICES										
40	HERITAGE REVENUE	0	3,943	0	0	0	0	0	0	0	0
41	ARTS & CULTURE REVENUE	0	0	0	0	14,960	14,960	100	0	0	0
44	PARKS & RECREATION REVENUE	40,300	31,505	132,647	23,070	135,052	2,405	2	135,090	15,386	15,688
46	FIDDLE PARK REVENUE	1,000	600	1,000	308	1,000	0	0	1,000	1,000	1,000
47	TOWN EVENTS REVENUE	4,800	7,409	18,200	15,581	22,000	3,800	21	20,200	20,404	20,612
		46,100	43,458	151,847	38,960	173,012	21,165	14	156,290	36,790	37,300
	TOTAL GENERAL REVENUE	10,316,808	11,623,212	11,580,580	11,122,398	11,918,967	338,386	3	12,683,229	12,368,740	12,792,002

<div> <div>OPERATING</div> <div> TOWN OF SHELBURNE GENERAL GOVERNMENT 2023 ADOPTED OPERATING BUDGET BALANCED CASH BUDGET SUMMARY </div> <div>OPERATING</div> </div>											
Budget Page	DEPARTMENT REVENUES	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	TOTAL GENERAL EXPENDITURES	10,316,809	11,623,211	11,580,580	11,122,398	11,918,966	338,388	3	12,683,229	12,368,741	12,792,003
3	LESS TOTAL GENERAL REVENUES	10,316,808	11,623,212	11,580,580	11,122,398	11,918,967	338,388	3	12,683,229	12,368,740	12,792,002
	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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4010	RESIDENTIAL & FARM TAX	6,544,997	6,542,348	7,159,477	7,159,481	7,645,058	485,581	7	8,638,916	8,811,694	9,252,279
4011	COMMERCIAL & INDUSTRIAL TX	1,288,799	1,291,446	1,479,243	1,479,242	1,454,418	(24,825)	-2	1,643,492	1,676,362	1,760,180
4013	SUPPLEMENTAL TAXATION	399,485	306,791	294,631	445,970	406,000	111,369	38	396,755	200,145	200,000
	TOTAL TAX REVENUE	8,233,281	8,140,585	8,933,351	9,084,693	9,505,476	572,125	6	10,679,163	10,688,201	11,212,459
4017	TAXES WRITTEN OFF RESIDENTIAL	10,000	29,078	15,000	35,306	15,000	0	0	20,000	20,200	20,402
4018	TAXES WRITTEN OFF COMM	25,000	44,819	25,000	88,253	25,000	0	0	30,000	30,300	30,603
	TOTAL TAX WRITEOFFS	35,000	73,897	40,000	123,559	40,000	0	0	50,000	50,500	51,005
	NET GOVERNMENT TAXATION	8,198,281	8,066,688	8,893,351	8,961,134	9,465,476	572,125	6	10,629,163	10,637,701	11,161,454

Note:

4010 Tax Assessment used is based upon MPAC control totals (still no phase in)

4013 Supplemental based on estimated Fieldgate occupancies occurring in 2023

4018 Assessment Appeals

(In 2020 1% was \$74,793; 2021 1% was \$78,338; 2022 was \$86,387)

In this budget represents 1% levy increase/decrease	\$	90,994.76
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INCREASE IN TAX RATE OF 5%	2022	2023
Average Single Home Assessment	335,366	335,366
Town Portion of Taxes - NO PHASE IN ASSESSMENT INCREASE	\$2,611.82	\$2,637.94
Annual Increase - Town Portion increase on average assessed home	\$26.12	
Monthly Increase - Town Portion	\$2.18	

2023 SUMMARY WITH THIS BUDGET	
Taxable Assessment Increase	4.39%
- of which Growth increase was	4.39%
Tax Rate Increase	1.00%
Levy (\$\$) Increase	5.33%
Average Home Increase	1.00%

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

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4601	CANADA POST PIL	8,350	8,157	8,350	8,364	8,400	50	1	8,568	8,739	8,914
4602	BOARD OF MANAGEMENT PIL	7,911	8,180	7,911	8,589	8,600	689	9	8,772	8,947	9,126
4622	LCBO PIL	4,445	4,597	4,445	4,827	4,878	433	10	4,976	5,075	5,177
4625	ONTARIO HYDRO PIL	3,092	3,255	3,092	3,347	3,350	258	8	3,417	3,485	3,555
4811	OMPF GRANT	421,300	421,300	426,700	426,700	445,600	18,900	4	426,700	425,000	425,000
6200	TAX CERTIFICATES	8,000	7,920	8,000	7,260	8,000	0	0	8,160	8,323	8,490
6201	GENERAL ADMIN FEES & CHARG	4,000	9,020	4,000	1,836	4,000	0	0	4,080	4,162	4,245
6202	TRADE LICENSES, SIGN PERMITS	4,500	4,140	4,500	6,940	4,500	0	0	4,590	4,682	4,775
6203	PROVINCIAL OFFENCES ACT	50,000	27,497	20,000	94,628	70,000	50,000	250	71,400	72,828	74,285
6205	MARRIAGE PERMITS	7,000	11,245	7,000	9,342	8,000	1,000	14	8,160	8,323	8,490
6206	LOTTERY LICENSES	3,000	64	1,000	90	500	(500)	-50	510	520	531
6207	TAXI LICENCES	2,000	275	1,500	310	0	(1,500)	-100	0	0	0
6208	MARRIAGE CEREMONY	8,000	13,591	8,000	12,800	10,000	2,000	25	10,200	10,404	10,612
6300	PENALTIES/INTEREST ON TAXES	105,000	139,909	125,000	136,308	135,000	10,000	8	137,700	140,454	143,263
6375	HST REBATE - ALLOWANCES	500	132	0	130	130	130	100	130	130	130
6421	BANK INTEREST EARNED	140,000	94,875	100,000	244,208	393,500	293,500	294	401,370	409,397	417,585
6421	5 YR GIC INTEREST EARNED	0	0	15,000	15,000	12,225	(2,775)	-19	9,408	6,549	3,647
6603	TSF FROM ADMIN RESERVE	2,976	0	2,976	1,000	0	(2,976)	-100	0	0	0
6603	TSF FROM ELECTION RESERVE	0	4,172	15,000	15,828	0	(15,000)	-100	0	0	26,000
6603	TSF FROM TAX STAB. RESERVE	118,500	0	169,289	0	200,000	30,711	18	189,000	0	0
6603	TSF FROM COVID RESERVE	100,000	100,000	0	0	0	0	0	0	0	0
6700	HOME HARDWARE LEASE PAYMENT	2,400	2,400	2,400	2,880	2,880	480	20	0	0	0
6710	FCM GRANT FOR CITYWIDE WORKS	0	36,288	0	0	0	0	0	0	0	0
6710	GRANT FROM COUNTY - GENERATOR	10,000	10,000	0	0	0	0	0	0	0	0
6710	GRANT FROM KTH FOR SIGNAGE	0	10,000	0	0	0	0	0	0	0	0
6710	COVID SAFE RESTART FUNDING	0	147,225	0	0	0	0	0	0	0	0
6711	WSIB SURPLUS FUNDS	0	0	0	34,045	0	0	0	0	0	0
	GENERAL REVENUES	1,010,974	1,064,242	934,163	1,034,431	1,319,563	385,400	41	1,297,141	1,117,020	1,153,824

ACCOUNT DESCRIPTIONS

4811 OMPF Actual Amount Received Nov 9, 2022
6201 Commissioner Fees, NSF Fees, Pins, Photocopies, Faxing, Other Miscellaneous Fees
6207 No longer collecting Taxi Licenses - Using Vehicle for Hire
6421 RBC Interest Rate - Prime less 1.85%
6603 Tsf from Tax Stabilization Reserve - budget framework down
6700 Lease Agreement ends 2023 - will not be renewing due to STP expansion

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: MEMBERS OF COUNCIL

EXPENDITURES 01-1010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7106	COUNCIL SALARIES	116,966	121,464	121,600	119,391	122,884	1,285	1	125,342	127,849	130,406
7150	COUNCIL BENEFITS (CPP)	4,443	4,131	4,867	4,376	5,159	292	6	5,262	5,368	5,475
7151	COUNCIL EHT	2,281	2,361	2,371	2,461	2,396	25	1	2,444	2,493	2,543
7152	COUNCIL WSIB - BRD MEMBERS	50	40	50	50	50	0	0	50	50	50
7367	COUNCIL CONFERENCES/EDUCATION	6,000	509	6,000	5,814	14,000	8,000	133	12,000	12,000	12,000
7369	COUNCIL NEWSLETTERS	4,000	2,627	2,800	153	2,800	0	0	2,856	2,927	2,986
7370	COUNCIL MATERIALS/SUPPLIES	3,500	1,159	7,000	5,602	6,000	(1,000)	-14	6,000	6,150	6,273
7371	CDRC PUBLIC BOARD MEMBERS	1,000	450	1,000	400	1,000	0	0	1,000	1,000	1,000
7372	LIBRARY PUBLIC BOARD MEMBERS	2,000	1,250	2,000	1,200	2,000	0	0	2,000	2,000	2,000
7374	POLICE SERVICE BRD WAGE	1,800	1,200	2,100	700	2,100	0	0	2,100	2,100	2,100
7375	ANTI-RACISM INITIATIVES	20,000	4,416	0	0	0	0	0	0	0	0
7380	COUNCIL TSF TO RESERVES	0	15,584	0	0	0	0	0	0	0	0
7401	COUNCIL CELL PHONE(S)	1,000	249	1,000	250	300	(700)	-70	306	314	320
	COUNCIL EXPENDITURES	163,040	155,440	150,788	140,395	158,690	7,902	5	159,361	162,251	165,153

- 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
7370 Includes potential costs for council chambers temporary set up locations

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: ADMINISTRATION

EXPENDITURES 01-1020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	ADMIN SALARIES	775,501	674,057	787,562	759,909	810,564	23,002	3	826,775	843,311	860,177
7101	MARKET CHECK - JULY 1 2023	0	0	0	0	124,000	124,000	100	248,000	252,960	258,019
7150	ADMIN BENEFITS	196,760	167,150	206,822	208,037	215,697	8,876	4	220,011	224,412	228,900
7151	ADMIN EHT	16,374	14,057	16,057	16,054	16,570	513	3	18,402	18,770	19,145
7152	ADMIN WSIB	21,444	17,803	20,630	20,940	23,978	3,348	16	25,957	26,477	27,006
7302	ADMIN OFFICE SUPPLIES	10,000	12,936	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7303	ADMIN COPYING & PRINTING	10,000	13,704	10,000	15,727	15,000	5,000	50	15,300	15,606	15,918
7305	ADMIN LEASED EQUIPMENT	7,000	10,283	10,000	11,161	13,000	3,000	30	13,000	13,000	13,000
7306	ADMIN EDUCATIONAL COURSE	5,000	2,439	5,000	1,841	5,000	0	0	5,100	5,202	5,306
7314	ADMIN OTHER & SUPPLIES	16,000	16,678	16,000	16,000	16,700	700	4	17,034	17,375	17,722
7315	ADMIN COMPUTER / SUPPORT	72,033	133,492	92,325	90,917	138,563	46,238	50	157,251	160,396	163,604
7317	ADMIN ASSET MGMT (CITYWIDE)	15,000	8,040	22,530	16,889	22,631	100	0	28,242	20,966	21,386
7351	ADMIN CONFERENCE EXPENSES	9,500	3,382	9,500	1,767	9,500	0	0	9,690	9,884	10,081
7352	ADMIN MEMBERSHIP FEES	7,500	7,680	10,500	11,332	10,000	(500)	-5	10,200	10,404	10,612
7353	ADMIN AUDIT FEES	35,000	39,036	35,000	35,757	35,000	0	0	35,700	36,414	37,142
7361	ADMIN INSURANCE	87,000	73,473	95,000	95,000	135,000	40,000	42	137,700	140,454	143,263
7362	ADMIN LEGAL FEES	12,000	25,096	12,000	15,000	18,000	6,000	50	18,360	18,727	19,102
7364	ADMIN POSTAGE & COURIER	12,000	17,202	15,000	13,985	15,000	0	0	15,300	15,606	15,918
7401	ADMIN TELEPHONE/CELL/FIBRE	15,000	15,349	15,000	18,399	25,772	10,772	72	26,287	26,813	27,349
7403	ADMIN BANK SERVICE CHARGE	8,800	9,192	8,800	9,044	10,000	1,200	14	10,200	10,404	10,612
7405	ADMIN ADVERTISING	5,000	9,018	2,700	5,123	2,500	(200)	-7	2,550	2,601	2,653
7406	ADMIN BIRD CONTROL PROG	2,000	1,724	2,000	1,734	2,000	0	0	2,040	2,081	2,122
7408	ADMIN ELECTIONS	0	4,172	15,000	20,648	0	(15,000)	-100	0	6,000	20,000
7409	TSF TO ELECTION RESERVE	5,000	5,000	5,000	5,000	6,500	1,500	30	6,500	6,500	6,500
7510	ADMIN TSF TO ADMIN CAPITAL	0	10,000	0	0	0	0	0	60,000	40,000	0
7520	BACK LANE NAMING SIGNS	2,976	0	2,976	0	0	(2,976)	-100	0	0	0
7600	TSF TO ADMIN RESERVE		11,000	0	0	0	0	0	0	0	0
7600	TSF TO HR RESERVE	0	0	0	34,045		0	0	0	0	0
7601	TSF TO CONTINGENCY RESERVE	0	0	0	0	0	0	0	0	0	0
7607	TRANSFER TO CAPITAL RESERVE	0	411,854	0	507,571	0	0	0	0	0	0
	ADMIN EXPENDITURES	1,346,888	1,713,819	1,425,402	1,941,879	1,680,975	255,573	18	1,919,800	1,934,766	1,946,151

ACCOUNT DESCRIPTIONS

7101 Includes grid moves & staff reallocations to cemetery, planning; staffing review and reassignments
 7150 Includes CPP, EI, OMERS, Canada Life Premium
 7305 Pitney Bowes Lease & Excel Business Systems Lease (\$1,105x4; \$238.12x12; \$649.36x4; \$132.32x12) incl folding machine shared with W&S (\$3,022)
 7314 Includes current CRA mileage rates; cell phone accessories; miscellaneous supplies

7315	Keystone Annual Licensing Fee	\$	12,186	
	Escribe Annual Licensing Fee	\$	15,500	
	County of Dufferin IT Services	\$	62,096	(3 year phase in 35%, 65%, 100%)
	Firewall Annual Fee	\$	-	(Renewal fee \$1,000 - pay again in 2024)
	Antivirus (Licences - 35)	\$	1,500	
	Software, Domain & Email Licenses	\$	9,560	
	Wifi Access Points	\$	2,500	
	Laptop & Desktop Replacements	\$	26,190	
	Multi-Factor Authentication Licence	\$	3,234	new in 2023
	Laserfiche Annual License Fee	\$	3,400	(Sept to Sept)

Total of Account 7315 **\$ 138,563 (incl. 1.76% HST)**

7317 CityWide Annual License Fee & Updates **\$ 22,631** (Citywide TCA & Mte Mgr Annual Fees & Citywide Route Patrol (New \$4,885)
 7352 Memberships and Subscriptions for Admin staff (CCDI moved to HR section)
 7361 Cowan premium plus allowance for settlement of O/S claims & Cyber Insurance Policy Premium
 & Includes costs to have all buildings assessed for Asbestos in accordance with PSAB obligations in 2023
 7362 Includes retainer for Integrity Commissioner \$2,000
 7401 Includes Rogers Fibre Lines Contract \$756/mth ; 11 cell phone voice and data lines **CSP - Engaged Goal Target T5 - Improve Technology**
 7403 Includes Uploading online pymts (increased use due to covid) - **CSP - Engaged Goal Target T5 - 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
 7510 Tsf to Capital - No 2023 Capital Plan identified - Admin Space Planning moved out to 2024/2025

7607	Recommended Distribution of 2022 Surplus	\$	507,571	
	General Capital Reserve	\$	53,786	
	Operations Equipment Capital Reserve	\$	400,000	needed to fund the 2023 Equipment listing in Capital Budget
	Tax Stabilization Reserve	\$	53,786	
		\$	507,571	

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: COMMUNICATIONS

REVENUES 01-1026

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	COMMUNICATIONS LABOUR	0	0	61,259	58,851	64,763	3,504	6	66,058	67,380	68,727
7150	COMMUNICATIONS BENEFITS	0	0	18,288	17,690	19,746	1,458	8	20,140	20,543	20,954
7151	COMMUNICATIONS EHT	0	0	1,201	1,154	1,279	79	7	1,305	1,331	1,358
7152	COMMUNICATIONS WSIB	0	0	1,761	1,696	2,034	273	15	2,074	2,116	2,158
7302	COMMUNICATIONS SUPPLIES	0	0	1,500	100	1,500	0	0	1,530	1,561	1,592
7306	COMMUNICATIONS EDUCATION	0	0	600	844	600	0	0	612	624	637
7315	COMMUNICATIONS WEBSITE	0	0	11,820	13,122	21,694	9,874	84	22,128	22,571	23,022
7351	COMMUNICATIONS CONFERENCE	0	0	1,000	204	1,000	0	0	1,020	1,040	1,061
7352	COMMUNICATIONS MEMBERSHIPS	0	0	400	0	400	0	0	408	416	424
7405	COMMUNICATIONS ADVERTISING	0	0	9,000	9,097	11,420	2,420	27	11,648	11,881	12,119
	COMMUNICATIONS EXPENSES	0	0	106,828	102,756	124,436	17,608	16	126,924	129,463	132,052

NET FUNDS TO BE RAISED	0	0	(106,828)	(102,756)	(124,436)	(17,608)	(16)	(126,924)	(129,463)	(132,052)
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COMMUNICATIONS**ACCOUNT DESCRIPTIONS**

7315	Bang the Table Engagement (50%)	\$	3,920	(formerly under 1020-7315)	
	Website Licensing & Hosting	\$	7,312	(GHD Digital - formerly Esolutions Group)	
	Cludo - Essential Search Site Package	\$	3,200	(annual)	
	Cludo - website cleanup	\$	1,000	(every 5 years)	
	Website Upgrades to homepage	\$	3,000	(video)	
	Hootsuite	\$	398	(social media service) previously in EcDev Budget	
	123 RF	\$	389	(subscription)	
	Voice Recognition Add-On	\$	2,100	(done through Cludo)	another 5 yrs - have to replace existing signs - only good for 10 yrs
		\$	21,694		(\$90,000-\$100,000)
7405	Billboard LED sign Hosting Fees	\$	600	(\$20/mth data storage plus maintenance)	
	Washing Billboard Signs	\$	2,000	(could be moved to 2024)	
	Monthly Page in Shelburne Free Press	\$	8,820	(\$735/mth x12)	
		\$	11,420		

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: HUMAN RESOURCES

REVENUES 01-1027

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	GRANT REVENUE	0	70,000	70,000	81,408	0	(70,000)	-100	0	0	0
5403	TRANSFER FROM RESERVES	25,000	0	25,000	10,787	49,213	24,213	97	0	0	0
	HUMAN RESOURCE REVENUES	25,000	70,000	95,000	92,195	49,213	(45,787)	-48	0	0	0

5402 Municipal Modernization Grant (received in 2021 & 2022)

EXPENDITURES 01-1027

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	HUMAN RESOURCES LABOUR	0	0	0	0	70,788	70,788	100	72,204	73,648	75,121
7150	HUMAN RESOURCES BENEFITS	0	0	0	0	20,859	20,859	100	21,276	21,701	22,135
7151	HUMAN RESOURCES EHT	0	0	0	0	1,398	1,398	100	1,426	1,454	1,483
7152	HUMAN RESOURCES WSIB	0	0	0	0	2,132	2,132	100	2,175	2,219	2,263
7302	HUMAN RESOURCES SUPPLIES	0	0	0	0	2,000	2,000	100	2,040	2,081	2,122
7306	HUMAN RESOURCES EDUCATION	0	0	0	0	2,000	2,000	100	2,040	2,081	2,122
7315	HUMAN RESOURCES GENERAL	30,000	81,942	125,000	98,446	19,213	(105,787)	-85	20,000	20,400	20,808
new	HR - STAFF ENGAGEMENT	0	0	0	0	2,000	2,000	100	2,040	2,081	2,122
new	HR - LONG SERVICE AWARDS	0	0	0	0	2,700	2,700	100	700	1,000	800
new	HR - TOWNWIDE STAFF TRAINING	0	0	0	0	3,000	3,000	100	3,060	3,121	3,184
7351	HUMAN RESOURCES CONFERENCE	0	0	0	0	1,000	1,000	100	1,020	1,040	1,061
7352	HUMAN RESOURCES MEMBERSHIPS	0	0	0	0	6,500	6,500	100	6,630	6,763	6,898
7405	HUMAN RESOURCES ADVERTISING	0	0	0	0	2,000	2,000	100	2,040	2,081	2,122
7440	HEALTH & SAFETY	10,000	9,691	10,000	10,000	10,000	0	0	10,200	10,404	10,612
	HUMAN RESOURCE EXPENSES	40,000	91,633	135,000	108,446	145,590	10,590	8	146,850	150,073	152,855

NET FUNDS TO BE RAISED	(15,000)	(21,633)	(40,000)	(16,251)	(96,377)	(56,377)	(56)	(146,850)	(150,073)	(152,855)
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HUMAN RESOURCES

ACCOUNT DESCRIPTIONS

7315	Includes items such as Market Check - SDR - Pay Equity - Outside Consultants	
7352	CCDI (DEI) Membership	3,000
	HR Downloads - software	2,935
	OMHRA	150
	HRPA	369
		6,454
7440	Health & Safety Services provided by County of Duffeirn (formerly listed under Committees)	

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: TOWN HALL

REVENUES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5409	CONCERT HALL RENT	150	158	2,150	5,037	5,000	2,850	133	7,500	7,650	7,803
5410	CTY - ELECTRIC VEHICLE CHARGING	0	0	0	236	250	250	100	255	260	265
5411	TOWN HALL TSF FROM RESERVES	0	0	0	0	0	0	0	0	0	0
	TOWN HALL REVENUE	150	158	2,150	5,273	5,250	3,100	144	7,755	7,910	8,068

- 5409 Pending - Grace Tipling Revitalization, Fee Review & Rental Strategy, COVID Implications
- 5410 Reimbursement from County of Dufferin for Hydro Costs for Electric Vehicle Charging Stations MOU ends Nov 30, 2024

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: TOWN HALL

EXPENDITURES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	TOWN HALL LABOUR	116,706	103,456	97,857	89,094	98,253	396	0	100,218	102,222	104,267
7150	TOWN HALL BENEFITS	24,561	24,904	28,490	25,730	31,307	2,816	10	31,933	32,572	33,223
7151	TOWN HALL EHT	2,440	1,970	1,937	1,780	2,123	185	10	2,165	2,209	2,253
7152	TOWN HALL WSIB	3,566	2,889	2,927	2,616	3,468	541	18	3,537	3,608	3,680
7369	TOWN HALL CELL PHONE	1,300	466	600	500	1,600	1,000	167	600	612	1,600
7395	TOWN HALL ELEVATOR	11,000	11,296	12,000	11,108	13,000	1,000	8	13,260	13,525	13,796
7403	TOWN HALL MAINT/MATERIALS	37,900	38,088	25,000	25,000	55,000	30,000	120	56,100	57,222	58,366
7405	TOWN HALL HYDRO & WATER	34,000	31,175	39,000	39,000	42,000	3,000	8	42,840	43,697	44,571
7408	TOWN HALL GAS EXPENSE	4,700	4,838	5,000	10,000	15,000	10,000	200	15,300	15,606	15,918
7418	MECHANICAL SYSTEM & HVAC	6,000	42,229	15,000	15,000	15,000	0	0	15,300	15,606	15,918
7419	TOWN HALL OTHER SERVICES	20,000	29,422	12,000	12,000	15,000	3,000	25	15,300	15,606	15,918
7510	TOWN HALL TSF TO CAPITAL	0	0	0	0	0	0	0	60,000	35,000	0
7600	TSF TO TOWN HALL RESERVE (CAP)	10,000	10,000	10,000	10,000	10,000	0	0	10,000	10,000	10,000
7600	EMERGENCY SERVICES ACCOM RES	200,562	200,562	200,562	200,562	200,562	0	0	200,562	200,562	200,562
	TOWN HALL EXPENDITURES	472,734	501,296	450,374	442,390	502,312	51,938	12	567,115	548,046	520,072

NET FUNDS TO BE RAISED	(472,584)	(501,138)	(448,224)	(437,117)	(497,062)	(48,838)	133	(559,360)	(540,136)	(512,003)
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ACCOUNT DESCRIPTIONS

- 7101 Includes cost of Mgr of Operations, Parks & Facilities (40 hrs), Cleaning Personnel (40 hrs) 50% of Mgr salary to Operations & Parks/Recreation Salary
- 7369 Cell Phone Monthly Fee - Plus 2 replacement phones in 2023 (every 3 years)
- 7403 Bldg Maintenance includes extra cleaning supplies & PPE; ceiling tiles, carpet tiles upstairs -\$20,000
- 7418 Realigned with actuals over the past 2 years
- 7419 Includes Pest Control & Equipment Rental - Security Monitoring; Fire Inspections under the Bldg Code; service generator annually
- 7510 No Capital Project for 2023, Townhall Space Planning moved out to 2024
- 7600 Transfers to Reserve for future Townhall expenditures over and above maintenance (New in 2019)
- 7600 Transfer to Emergency Services Accommodation Reserve - as per **2021 Budget Framework Report**

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: COMMITTEES

REVENUES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5411	DEI TSF FROM RESERVES	0	0	0	0	15,000	15,000	100	0	0	0
	COMMITTEE REVENUES	0	0	0	0	15,000	15,000	100	0	0	0

5411 From DEI Reserve to offset 2023

EXPENDITURES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7110	EMERGENCY MANAGEMENT	500	0	500	500	500	0	0	500	500	500
7109	EMERGENCY MGMT TSF TO RESERVE	5,000	5,000	5,000	5,000	5,000	0	0	5,000	5,000	5,000
7111	ACCESSIBILITY COMMITTEE	500	0	500	0	0	(500)	-100	0	0	0
7115	DEI COMMITTEE	0	0	15,000	5,876	15,000	0	0	15,000	15,000	15,000
new	TSF TO ANTI-RACISM RESERVE	0	0	0	9,124		0	0	0	0	0
	COMMITTEE EXPENDITURES	6,000	5,000	21,000	20,500	20,500	(500)	-2	20,500	20,500	20,500

NET FUNDS TO BE RAISED	(6,000)	(5,000)	(21,000)	(20,500)	(5,500)	15,500	102	(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](#)

7111 Combined with the DEI committee in 2022

7115 DEI Committee expenses transferred from Council Anti-Racism Initiatives starting 2022

Oct 27 2022 motion from the DEI committee to put any unused funds into a reserve at year end (approx \$9,123.95)

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: BIA

REVENUES 01-1080

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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
5405	FARMERS MARKET REVENUES	0	0	0	5,000	0	0	0	0	0	0
5410	FARMERS MARKET VENDOR FEES	0	0	0	824	0	0	0	0	0	0
	BIA REVENUES	10,500	10,500	10,500	16,324	10,500	0	0	10,500	10,500	10,500

5405 2022 Actual - \$3,000 from BIA and \$2,000 from Town Grant Funding

EXPENDITURES 01-1080

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	FARMERS MARKET WAGES	0	0	0	3,856	0	0	0	0	0	0
7150	FARMERS MARKET BENEFITS	0	0	0	249	0	0	0	0	0	0
7151	FARMERS MARKET EHT	0	0	0	75	0	0	0	0	0	0
7152	FARMERS MARKET WSIB	0	0	0	108	0	0	0	0	0	0
7220	FARMERS MARKET EXPENSES	0	0	0	5,006	0	0	0	0	0	0
7900	BIA EXPENDITURE	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
	BIA EXPENDITURES	10,500	10,500	10,500	19,795	10,500	0	0	10,500	10,500	10,500

NET FUNDS TO BE RAISED	0	0	0	(3,471)	0	0	0	0	0	0	0
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7220 Farmers Market will not be run by the town in the future

7900 No 2023 budget provided by BIA yet

FUNCTION: PLANNING & DEVELOPMENT

SERVICE: PLANNING & DEVELOPMENT

REVENUES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	PLANNING APPLICATION FEES	75,000	308,760	125,000	95,825	70,000	(55,000)	-44	71,400	72,828	74,285
5401	ZONING CERTIFICATES	750	1,650	750	1,695	1,000	250	33	1,020	1,040	1,061
5403	MUNICIPAL APPROVALS	20,000	30,470	20,000	31,500	30,000	10,000	50	30,600	31,212	31,836
5406	SEWER SHARE OF DEVELOPMENT	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
5407	DC SHARE OF GROWTH STUDIES	155,000	101,592	272,034	88,680	294,000	21,966	8	0	125,000	0
5408	DEVELOPER LOT FEES	2,440	98,950	117,650	96,015	41,180	(76,470)	-65	15,000	15,000	15,000
5409	WATER SHARE OF DEVELOPMENT	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
5411	RECOVERABLE FROM DEVELOPERS	0	105,051	0	166,492	0	0	0	0	0	0
5413	CASH IN LIEU OF PARKLAND REV	0	272,261	0	0	0	0	0	0	0	0
5420	TSF FROM PLANNING RESERVE	30,000	12,323	134,011	0	146,000	11,989	9	100,000	0	0
	PLANNING REVENUES	301,190	949,056	687,445	498,207	600,180	(87,265)	-13	236,020	263,080	140,182

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
- 5420 Tsf from Planning Reserve to offset New Junior Planner Position & Additional Planning Expenses

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

EXPENDITURES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	169,934	159,106	219,568	164,134	234,227	14,659	7	238,911	243,690	248,563
7102	PLANNER CONTRACT LABOUR (GSP)	280,000	288,593	280,000	280,000	260,000	(20,000)	-7	265,200	270,504	275,914
7103	ENGINEER CONTRACT LABOUR (SBA)	200,000	295,954	200,000	205,000	200,000	0	0	204,000	208,080	212,242
7104	GIS & ESRI LICENSE & PSD Member	10,000	6,106	10,000	7,632	12,000	2,000	20	13,740	14,015	14,295
new	COMMITTEE OF ADJUSTMENT	0	0	0	0	5,400	5,400	100	5,508	5,618	5,731
7107	PLANNING ADVERTISING	5,000	3,498	4,000	2,324	4,000	0	0	4,080	4,162	4,245
7108	PLANNING SUPPLIES & OTHER	4,000	326	4,000	1,042	4,000	0	0	2,000	2,040	2,081
7110	PLANNING & DEV LEGAL	40,000	96,892	40,000	20,637	30,000	(10,000)	-25	30,600	31,212	31,836
7150	PLANNING & DEV - BENEFITS	45,343	45,058	63,112	45,373	68,282	5,169	8	69,647	71,040	72,461
7151	PLANNING & DEV - EHT	3,620	3,515	4,599	3,278	4,936	337	7	5,035	5,136	5,239
7152	PLANNING & DEV - WSIB	4,902	4,692	6,224	4,400	7,446	1,222	20	7,595	7,747	7,902
7153	GROWTH STUDIES - DC/OP/ZONING	25,000	18,044	0	6,009	100,000	100,000	100	0	60,000	0
7153	MASTER SERVICING STUDY et al	75,000	86,903	75,000	41,052	29,000	(46,000)	-61	0	75,000	0
7153	PARK & RECREATION MASTER PLAN	80,000	12,323	65,000	36,945	30,000	(35,000)	-54	0	0	0
7153	TMP/HAMP/BY-PASS STUDY	0	0	176,045	0	191,000	14,955	8	0	0	0
7160	TRANSFER TO RESERVES	0	167,000	0	0	0	0	0	0	0	0
7401	PLANNING & DEV - CELL PHONES	1,500	731	1,500	1,500	1,500	0	0	1,530	1,561	1,592
7451	PLANNING & DEV - EDUCATION	1,000	0	1,000	0	1,000	0	0	1,020	1,040	1,061
7452	PLANNING & DEV - CONFERENCES	3,000	0	3,000	0	3,000	0	0	3,060	3,121	3,184
7511	TSF TO CASH IN LIEU OF PARKING	0	0	0	0	0	0	0	0	0	0
7512	TSF TO CASH IN LIEU OF PARKLAND	0	272,261	0	0	0	0	0	0	0	0
	PLANNING EXPENDITURES	953,298	1,466,000	1,158,049	824,327	1,190,791	32,743	3	857,027	1,009,168	891,651

NET FUNDS TO BE RAISED **(652,108)** **(516,944)** **(470,604)** **(326,120)** **(590,611)** **(120,008)** **26** **(621,007)** **(746,087)** **(751,469)**

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

7101	Share of Clerk's Dept Labour & Director of Development & Operations & GIS Technician and Junior Planning position		
7102	Includes Contract Planning services		
7103	Engineering Contract Labour - General Services		
7104	Includes ESRI License; Arcgis online		
7108	Includes Supplies, Postage, Mileage, etc		
7110	Planning Legal Costs		
7153	Master Servicing Study	\$ 29,000	offset by Transfer from DC's (Total cost estimated up to \$175,000 spread over multiple years)
	CSP - Sustainable Goal Target T1 Long Term Financial & T3 Invest in Infrastructure		
7153	Parks & Recreation Master Plan (2023)	\$ 30,000	CSP - Livable Goal Target T10 - Improve and enhance parks and rec - KPI A/D
7153	Official Plan, Zoning Review & Urban Design	\$ 100,000	
7153	Traffic Master Plan	\$ 191,000	
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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5405	EcDEV FUNCTION REVENUE	3,000	0	3,000	0	3,000	0	0	3,000	3,000	3,000
5407	EcDEV SPONSORSHIP & DONATIONS	4,000	0	4,000	0	4,000	0	0	4,000	4,000	4,000
5408	EcDEV TSF FROM RESERVES	0	0	0	0	0	0	0	0	0	0
5408	EcDEV TSF FROM RES - GRACE T.H.	0	9,444	0	0	0	0	0	0	0	0
5408	EcDEV TSF FROM RES - TRAIL/CYL MP	40,000	30,000	0	0	0	0	0	0	0	0
5409	EcDEV INNOVATION GUELPH	0	7,184	0	0	0	0	0	0	0	0
5409	EcDEV GRANTS	25,000	0	0	0	0	0	0	70,000	0	0
5411	EcDEV PROJECT CONTRIBUTORS	0	5,000	0	0	3,000	3,000	100	3,000	3,000	3,000
	EDC REVENUES	72,000	51,628	7,000	0	10,000	3,000	43	80,000	10,000	10,000

- 5409 In 2024 - possible grant to offset the cost of an EcDev Strategic Plan
- 5411 BIA Contribution to "Music in the Park" Jack Downing Park - Support the Burne initiative - Carried through to subsequent years

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: ECONOMIC DEVELOPMENT

EXPENDITURES 01-1095

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	EcDEV COORDINATOR LABOUR	65,498	63,612	66,735	65,407	71,931	5,196	8	73,370	74,837	76,334
7150	EcDEV BENEFITS	17,857	17,819	19,060	19,585	20,695	1,635	9	21,109	21,531	21,961
7151	EcDEV EHT	1,283	1,225	1,308	1,306	1,420	112	9	1,448	1,477	1,507
7152	EcDEV WSIB	1,937	1,791	1,976	1,918	2,140	164	8	2,183	2,226	2,271
7254	EcDEV PROJECT - G. TIPLING REVITAL	0	14,444	0	0	0	0	0	0	0	0
7256	EcDEV PROJECT - Trails & Cycling MP	65,000	0	0	0	0	0	0	0	0	0
7256	EcDEV - TRAIL IMPROVEMENTS	0	29,905	0	0	10,000	10,000	100	0	0	0
7257	EcDEV - BIA EXPANSION STUDY	0	0	5,000	0	0	(5,000)	-100	70,000	0	0
7301	EcDEV MEMBERSHIP/SUBSCRIPTIONS	1,829	1,871	2,373	1,685	2,054	(319)	-13	2,095	2,136	2,179
7302	EcDEV MARKETING/ADVERTISING	10,000	1,989	10,000	4,592	34,000	24,000	240	34,680	35,374	36,081
7303	CONFERENCE/TRAINING/MILEAGE	5,245	1,097	2,150	1,087	2,150	0	0	2,193	2,237	2,282
7305	EcDEV WEBSITE ENGAGEMENT TOOL	3,920	3,717	3,920	3,562	3,920	0	0	3,998	4,078	4,160
7306	EDC COMMITTEE EXPENSES	500	0	1,500	0	1,500	0	0	1,530	1,561	1,592
7307	SMALL BUSINESS ENTERPRISE	2,900	2,900	2,900	2,900	2,900	0	0	2,958	3,017	3,078
7308	EcDEV PUBLIC RELATIONS	4,000	5,300	7,000	1,410	8,300	1,300	19	8,466	8,635	8,808
7309	EcDEV TSF TO RESERVES	0	0	30,000	30,000	10,000	(20,000)	-67	10,000	10,000	10,000
7314	EcDEV MATERIALS & SUPPLIES	1,500	0	1,500	80	1,000	(500)	-33	1,020	1,040	1,061
7316	JOB FAIR & SKILLED TRADES HUB	0	0	0	0	3,000	3,000	100	3,060	3,121	3,184
7510	EcDEV TRANSFER TO CAPITAL	0	0	2,500	0	0	(2,500)	-100	0	0	0
	EDC EXPENDITURES	181,469	145,671	157,922	133,531	175,009	17,087	11	238,109	171,272	174,497
NET FUNDS TO BE RAISED		(109,469)	(94,043)	(150,922)	(133,531)	(165,009)	(14,087)	9	(158,109)	(161,272)	(164,497)

EDC ACCOUNT DESCRIPTION

7257	EcDEV Strategic Plan / BIA Expansion Costs	\$	70,000	- CSP Livable Goal Target T11 - Improve community connections
7301	Memberships & Subscriptions			
	EDCO	\$	350	Membership
	EDAC	\$	480	Membership
	OBIAA	\$	306	Membership
	PIC Monkey	\$	120	Graphic Design
	Canva	\$	150	Graphic Design
	Constant Contact	\$	522	Email Service
	Befunky	\$	90	Graphic Design
		\$	2,054	
7302	EcDEV Marketing & Advertising			
	Photography Contract	\$	9,000	- CSP Engaged Goal Targets T5 to T8
	General Advertising	\$	2,000	
	Research & Development Environics	\$	3,000	
	Music in JD Park - #Support the Burne	\$	20,000	(asking BIA for \$3,000) Carried through to subsequent years
		\$	34,000	
7303	Cell / Mileage/Workshops/Education/Virtual Conferences	\$	2,150	(combined in 2022 from line 7250)
7305	Bang the Table Online Engagement (50%)	\$	3,920	(other 50% charged to Communications)
7306	EDC Committee Members Expenses	\$	1,500	
7308	Public Relations / EcDev Events			
	EcDev Breakfast	\$	4,000	- CSP Engaged Goal Target T8 - Enhance Marketing & Education
	EcDev Golf	\$	800	
	Speakers, Subject Matter Experts, Education	\$	2,000	
	Ecommerce Shopify	\$	1,500	
		\$	8,300	Functions costs offset by Revenue Line 5405
7316	Job Fair			
	Shelburne Job Fair	\$	2,500	Collaboration with UGDSB and CLAC
	Skilled Trades	\$	500	CLAC Returning Spring of 2023 (skilled trades promotion)
		\$	3,000	

FUNCTION: PROTECTION SERVICES
SERVICE: NVCA

EXPENDITURES 01-1050

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7700	NVCA REQUISITION	54,058	52,714	56,404	56,404	61,429	5,025	9	62,964	64,539	66,152
	NVCA EXPENDITURES	54,058	52,714	56,404	56,404	61,429	5,025	9	62,964	64,539	66,152

Budget Provided by NVCA		
7700	NVCA Operating Costs	\$ 58,851
7700	NVCA Capital Costs	\$ 2,578
		<u>\$ 61,429</u>

FUNCTION: PROTECTION SERVICES
 SERVICE: FIRE PROTECTION

REVENUES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	FIRE - BELL TOWER LEASE PYMT	12,500	14,113	12,500	19,334	19,000	6,500	52	19,000	19,000	19,000
	FIRE REVENUES	12,500	14,113	12,500	19,334	19,000	6,500	52	19,000	19,000	19,000

EXPENDITURES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7151	FIRE - REQUISITION TO SDFD	442,655	411,140	460,586	448,859	619,425	158,839	34	650,396	682,916	717,062
7365	FIRE - BELL LEASE OWED TO FIRE	12,500	14,113	12,500	19,334	19,000	6,500	52	19,000	19,000	19,000
	FIRE EXPENDITURES	455,155	425,252	473,086	468,193	638,425	165,339	35	669,396	701,916	736,062

NET FUNDS TO BE RAISED
 (442,655)
 (411,140)
 (460,586)
 (448,859)
 (619,425)
 (158,839)
 17
 (650,396)
 (682,916)
 (717,062)

5403 Revenue is reimbursed to the fire dept on line 7365
 7151 Based on 2022 Actual + 38% as per motion of SDFD from Jan 3

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

REVENUES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5201	GAIN OR LOSS ON SALE OF ASSET	0	69,420	0	4,003	0	0	0	0	0	0
XXXX	FORMER SPS EXPENSES	3,450	22,745	0	0	0	0	0	0	0	0
5407	POLICE RIDE GRANT	1,500	8,637	8,500	8,698	8,800	300	4	8,700	8,500	8,500
5428	TSF FROM OPERATING RESERVE	0	794,483	554,625	0	0	(554,625)	-100	0	0	0
5434	TSF FROM DC'S - ONE TIME START UP	417,913	208,304	0	0	0	0	0	0	0	0
5439	COMMUNITY SAFETY & POLICING GR	26,250	26,250	0	32,789	32,789	32,789	100	32,789	30,000	30,000
	POLICE (SPSB) REVENUES	449,113	1,129,839	563,125	45,489	41,589	(521,536)	-93	41,489	38,500	38,500

ACCOUNT DESCRIPTION

FINAL Budget Provided by Shelburne Police Services Board

5407 RIDE Grant approved for 2023

5439 CSP Grant approved again for another 3 year intake 2022-2024

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

SERVICE: POLICE PROTECTION

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	POLICE SALARIES	322,184	868,712	496,920	0	0	(496,920)	-100	0	0	0
7150	POLICE BENEFITS	76,179	172,874	51,074	33,729	30,317	(20,758)	-41	30,923	31,541	32,172
7151	POLICE EHT	6,312	26,010	5,519	59	89	(5,430)	-98	91	93	94
7152	POLICE WSIB	8,270	15,796	1,111	31	62	(1,049)	-94	63	65	66
7201	POLICE SERVICE BRD EXPENSE	1,000	3,242	1,000	1,878	2,565	1,565	157	1,000	1,000	1,000
7202	POLICE SERVICE BRD SECRETARY	0	1,638	2,000	1,068	2,000	0	0	2,000	2,000	2,000
7203	POLICE SERVICE BRD TRAINING	0	0	1,000	0	1,000	0	0	1,000	1,020	1,040
7352	COMMUNITY SERVICE INITIATIVE	500	400	0	400	400	400	100	400	400	400
7361	POLICE INSURANCE	5,000	30,334	0	12,715	15,000	15,000	100	15,300	15,606	15,918
XXXX	FORMER SPS EXPENSES	74,505	114,133	0	0	0	0	0	0	0	0
7603	TSF TO POST EMPLOYMENT BENEF.	20,636	0	0	0	0	0	0	0	0	0
	POLICE (SPSB) EXPENDITURES	514,586	1,233,139	558,625	49,881	51,433	(507,193)	-91	50,777	51,724	52,691

NET FUNDS TO BE RAISED	(65,473)	(103,300)	4,500	(4,391)	(9,844)	(14,344)	-319	(9,288)	(13,224)	(14,191)
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Draft Budget Provided by Shelburne Police Services Board

ACCOUNT DESCRIPTION

- 7101 Salary Continuation Contracts
- 7201 Includes Annual Membership Fee (Zone 5) \$250.00; Grant Writing \$815; OAPSB - \$1,500
- 7352 Chief Lemcke and Chief Moore awards at CDDHS
- 7361 Liability Insurance
- 7603 Updated to Reflect Actuary Report of 2021

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

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7705	ADMINISTRATION SALARIES	35,402	35,673	5,000	5,000	2,000	(3,000)	-60	2,000	2,000	2,040
7710	UTILITIES, BLDG MAINT, AUDIT, HR	19,500	11,808	0	0	0	0	0	0	0	0
7715	OPP CONTRACT POLICING AGR.	2,377,229	2,195,908	3,028,456	3,034,681	3,076,629	48,173	2	3,138,162	1,662,691	1,695,945
7716	OPP ONE TIME START UP COSTS	417,913	425,754	0	0	0	0	0	0	0	0
7717	OPP RIDE PROGRAM COSTS	0	3,611	8,500	8,698	8,800	300	4	8,700	8,500	8,500
	POLICE DEPT EXPENDITURES	2,850,044	2,672,754	3,041,956	3,048,379	3,087,429	45,473	1	3,148,862	1,673,191	1,706,485
NET FUNDS TO BE RAISED		2,850,044	2,672,754	3,041,956	3,048,379	3,087,429	45,473	1	3,148,862	1,673,191	1,706,485

7705 Administration of Treasury/Payroll/Payables - CSP Sustainable Goal Target T2 Municipal Service Review & Evaluation
 7715 OPP Annual Billing Statement for 2023 Received Sept 29, 2022
 2% increase built in for 2024 and for 2025 amount indicated in POMAX Schedule for Projected OPP Billing Model effective Jan 1 2025

FUNCTION: PROTECTION SERVICES

SERVICE: CROSSING GUARDS

EXPENDITURES 01-2030

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	CROSSING GUARD LABOUR	99,920	52,725	120,670	89,802	122,506	1,836	2	141,997	144,837	147,734
7150	CROSSING GUARD BENEFITS	5,006	2,547	6,154	4,415	9,620	3,466	56	10,968	11,187	11,411
7151	CROSSING GUARD EHT	1,948	1,002	2,353	1,778	2,389	36	2	2,769	2,824	2,881
7152	CROSSING GUARD WSIB	2,848	1,464	3,451	2,614	3,798	347	10	4,402	4,490	4,580
7153	CROSSING GUARD MISCELLANEOUS	4,000	2,592	4,000	2,199	4,000	0	0	4,000	4,080	4,162
	CROSSING GUARD EXPEND	113,721	60,330	136,628	100,808	142,313	5,685	4	164,136	167,418	170,767

ACCOUNT DESCRIPTION

7101 2022 -three more crossing guards added for Fieldgate Subdivision Fall 2022 and 1 new crossing guard at Gordon & 4th

7150 Includes OMERS employer costs starting 2023

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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
6222	PARKING FINE REVENUE	5,000	6,111	5,000	14,623	25,000	20,000	400	25,500	26,010	26,530
6223	BY-LAW FINES	0	0	0	0	0	0	0	0	0	0
6230	RE-INSPECTION FEES	0	0	0	1,750	1,700	1,700	100	1,734	1,769	1,804
6235	RECOVERABLE COSTS	0	0	0	0	0	0	0	0	0	0
6240	DOG TAG FEE REVENUE	25,000	24,217	27,000	23,060	25,000	(2,000)	-7	25,500	26,010	26,530
6245	PARKING PERMIT REVENUE	5,000	3,996	2,500	4,492	3,800	1,300	52	3,876	3,954	4,033
6255	CANNABIS RETAIL IMPLEMENT'N GR	0	5,000	0	0	0	0	0	0	0	0
	PARKING FINES	35,000	39,323	34,500	43,925	55,500	21,000	61	56,610	57,742	58,897

- 6222 Parking Fines increasing from \$10 to \$40 ticket - March/April
6230 New account for Property Standards Reinspection Fees
6240 Dog Tag Collections - new part time officers will be going door to door in 2023
6245 Parking Permit Fees (Approx 45 lots @ \$150/yr or \$35/month)
6255 Ontario Cannabis Legalization Implement Fund

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

EXPENDITURES 01-2040

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	BY-LAW LABOUR	68,489	59,977	107,985	115,627	109,123	1,138	1	111,306	113,532	115,803
7103	BY-LAW CONTRACTED SERVICES	0	4,034	0	12,533	15,000	15,000	100	15,300	15,606	15,918
7150	BY-LAW BENEFITS	17,838	14,082	32,543	27,192	24,816	(7,727)	-24	25,312	25,818	26,335
7151	BY-LAW EHT	1,341	1,154	2,114	1,990	2,155	41	2	2,198	2,242	2,287
7152	BY-LAW WSIB	1,952	1,687	3,088	2,921	3,383	295	10	3,450	3,519	3,590
7349	BY-LAW OFFICER VEHICLE	1,000	617	1,000	178	1,500	500	50	1,530	1,561	1,592
7350	BY-LAW CONVICTIONS / LEGAL	2,000	2,735	2,000	5,757	2,500	500	25	2,550	2,601	2,653
7351	BY-LAW MATERIALS/SUPPLIES	1,000	570	2,000	1,598	2,500	500	25	2,550	2,601	2,653
7355	BY-LAW DOG & FERAL CAT CONTROL	4,000	2,210	4,000	3,716	4,000	0	0	4,080	4,162	4,245
7360	BY-LAW TRAINING/CONFERENCES	1,500	730	3,000	2,540	3,000	0	0	3,060	3,121	3,184
7365	BY-LAW CLOTHING/UNIFORM	1,000	0	2,000	1,227	2,000	0	0	2,040	2,081	2,122
7370	BY-LAW MEMBERSHIP & MILEAGE	700	110	700	289	1,000	300	43	1,020	1,040	1,061
new	BY-LAW - PROPERTY STANDARDS	0	0	0	0	1,800	1,800	100	1,836	1,873	1,910
new	BY-LAW FUEL EXPENSE	0	0	0	0	2,600	2,600	100	2,652	2,705	2,759
7401	BY-LAW CELL PHONE	700	234	1,000	742	1,000	0	0	1,020	1,040	1,061
new	BY-LAW VEHICLE FOR HIRE - O'VILLE	0	0	0	0	1,500	1,500	100	1,530	1,561	1,592
new	BY-LAW TOWING	0	0	0	0	1,500	1,500	100	1,530	1,561	1,592
7510	BY-LAW TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
7600	TSF CANNABIS ENFORCE RESERVE	0	5,000	0	0	0	0	0	0	0	0
7600	TSF TO BYLAW VEHICLE RESERVE	5,000	5,000	5,000	5,000	5,000	0	0	5,000	5,000	5,000
	PROPERTY STANDARDS EXPEN	106,521	98,138	166,432	181,311	184,377	17,947	11	182,965	186,624	190,356

NET FUNDS TO BE RAISED **(71,521)** **(58,814)** **(131,932)** **(137,385)** **(128,877)** **3,053** **-2** **(126,355)** **(128,882)** **(131,459)**

ACCOUNT DESCRIPTION

7101 Reflects 2 Full Time By-Law Officers @ 35 hrs/wk each
7351 Includes Parking Tickets, Parking Permits; colour printer for upstairs (\$600)
7355 Includes Contract with SPCA Contract for Canine; Dog Tags; Feral Cat Rescue Contribution \$1,500
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)
new Vehicle for Hire program in conjunction with the Town of Orangeville - \$1,500
new Towing By-Law in conjunction with the Town of Orangeville
7510 By-Law car purchase planned in 2023
7600 In accordance with Asset Mgmt - setting aside \$5,000/yr for future By-Law Car
7600 Tsf Cannabis Grant to By-Law Reserve for future costs related to Cannabis

FUNCTION: TRANSPORTATION SERVICES
SERVICE: WORKS ROAD ADMINISTRATION

REVENUES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5302	RDS TSF FROM RESERVES	0	0	0	0	21,584	21,584	100	0	18,750	0
5401	ROAD FEES & CHARGES	1,000	7,042	3,000	5,965	3,000	0	0	3,060	3,121	3,184
5404	HIGH SPEED COMMUNICATION	5,500	5,446	5,500	5,376	5,500	0	0	5,610	5,722	5,837
5405	GRANT FUNDING - STUDENTS	3,500	5,987	3,500	0	3,500	0	0	3,570	3,641	3,714
	ROAD ADMIN REVENUES	10,000	18,475	12,000	11,341	33,584	21,584	180	12,240	31,235	12,734

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

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WORKS ADMIN LABOUR	347,337	308,907	396,453	442,271	529,297	132,844	34	539,883	550,680	561,694
7102	WORKS WINTER CONTROL LABOUR	155,000	161,902	160,000	134,267	185,000	25,000	16	188,700	192,474	196,323
7107	WORKS STAND BY	35,002	60,980	32,944	29,616	34,618	1,674	5	35,310	36,017	36,737
7150	WORKS BENEFITS	166,235	115,162	149,236	147,344	188,188	38,952	26	158,100	161,262	164,487
7151	WORKS EHT	14,034	11,222	12,412	13,565	15,381	2,969	24	15,688	16,002	16,322
7152	WORKS WSIB	20,512	16,356	18,219	19,952	24,473	6,254	34	24,963	25,462	25,971
7309	WORKS PROFESSIONAL SERVICES	25,000	30,291	25,000	39,000	30,000	5,000	20	30,600	31,212	31,836
7310	WORKSHOP MATERIALS/SERVICES	45,000	33,186	45,000	45,000	45,000	0	0	45,900	46,818	47,754
7320	WORKSHOP UTILITIES	25,000	21,245	25,000	25,000	25,000	0	0	25,500	26,010	26,530
7365	CONFERENCE/TRAINING/MEMBERS	10,000	5,434	10,000	9,785	14,900	4,900	49	15,198	15,502	15,812
7369	WORKS PHONES & CELL PHONES	9,500	4,816	9,500	9,500	9,500	0	0	9,690	9,884	10,081
7370	WORKS RADIO LICENCE/GPS FEES	6,520	6,018	6,520	4,909	5,385	(1,135)	-17	5,493	5,603	5,715
7371	WORKS TSF EQUIPMENT RESERVES	50,000	50,000	50,000	50,000	80,000	30,000	60	50,000	50,000	50,000
7371	WORKS TSF WORKSHOP RESERVES	10,000	10,000	10,000	10,000	16,000	6,000	60	10,000	10,000	10,000
7371	WORKS TSF TO TREE RESERVE (new)	0	0	0	21,584	21,584	21,584	100	0	0	0
7373	WORKS TRANSFER TO CAPITAL	14,356	51,521	150,000	150,000	0	(150,000)	-100	640,200	1,578,817	2,013,575
7375	SISTER STREET LOAN INTEREST	16,376	16,183	16,376	13,694	10,945	(5,431)	-33	8,125	5,234	2,270
7380	ELECTRICAL SAFETY AUTHORITY	8,000	6,261	8,000	5,722	8,000	0	0	8,160	8,323	8,490
7381	ROADS NEEDS STUDY	0	0	0	0	0	0	0	0	25,000	0
7500	ROADSIDE MATERIALS/SERVICES	38,500	6,841	10,000	5,000	10,000	0	0	10,200	10,404	10,612
7505	BOULEVARD TREES	0	50,000	50,000	28,416	85,000	35,000	70	86,700	88,434	90,203
7510	HARDTOP MATERIALS/SERVICES	42,000	35,373	57,000	50,000	57,000	0	0	58,140	59,303	60,489
7520	LOOSETOP MATERIALS/SERVICES	12,500	10,998	12,500	5,000	12,500	0	0	12,750	13,005	13,265
7530	SAFETY DEV. MATERIALS/SERVICES	19,000	26,711	19,000	19,000	22,000	3,000	16	22,440	22,889	23,347
7540	CON. LINK - MATERIALS / SERVICES	18,500	17,214	18,500	19,000	19,000	500	3	19,380	19,768	20,163
7545	CON. LINK - TRAFFIC LIGHT MAINT.	11,731	10,048	11,731	8,861	12,000	269	2	12,240	12,485	12,734
7550	CON. LINK - TRAFFIC LIGHT UTILITIES	6,500	6,681	6,500	6,700	6,800	300	5	6,936	7,075	7,216
7570	SIDEWALK / LANE / RD REPAIRS	83,000	30,707	83,000	42,065	75,000	(8,000)	-10	76,500	78,030	79,591
7580	TRUCKS MATERIALS/SERVICES	40,000	54,915	40,000	40,000	40,000	0	0	40,800	41,616	42,448
7590	EQUIPMENT MATERIALS/SERVICES	54,500	41,560	54,500	55,500	55,500	1,000	2	46,000	46,920	47,858
7600	LICENCES & INSURANCE	70,000	90,030	90,000	106,859	120,000	30,000	33	122,400	124,848	127,345
7610	FUEL & OIL & TANK RENTAL	70,000	69,332	90,000	140,000	91,000	1,000	1	92,820	94,676	96,570
7620	WINTER CONTROL MAT'LS/SERVICES	100,000	103,624	100,000	145,000	125,000	25,000	25	127,500	130,050	132,651
7630	STREET LIGHTS - UTILITIES	130,000	122,821	130,000	130,000	140,000	10,000	8	142,800	145,656	148,569
7640	STREET LIGHTS - MAINTENANCE	64,200	33,442	64,200	45,000	64,200	0	0	55,000	56,100	57,222
	WORKS ADMINISTRATION EX	1,718,303	1,619,782	1,961,591	2,017,610	2,178,270	216,679	11	2,744,116	3,745,558	4,193,882

NET FUNDS TO BE RAISED

(1,708,303)

(1,601,306)

(1,949,591)

(2,006,270)

(2,144,686)

(195,095)

10

(2,731,876)

(3,714,323)

(4,181,147)

TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

7101	Realignment of Mgr of Operations, Parks & Facilities % of salary; new 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 of \$10,000		
7369	Cell Phones, Ipads, Accessories (vehicle chargers), hardware		
7370	Reflect costs of GPS in the vehicles for the year (\$435x12)		
7371	Set aside \$50,000 for future capital equipment purchases		
	Set aside \$10,000 for future workshop expansion		
7373	Tsf to Capital for Capital Projects		
7500	Miscellaneous Materials & Supplies		
7505	Blvd Tree Removals & Replacements	\$ 85,000	68 Trees need replaced & 40 Stumps need grinding from 2022
7510	Includes Contractor to Paint High Traffic Lines		
7530	Includes Annual Cloud Network Fee	\$ 1,600	(\$400 x 4) pd to TrafficLogix; & sign replacements
7540	Includes Annual Agreement with OHM (IMOS) for winter maintenance on Hwy 10 & 89 (\$16,500) & Line painting		
7545	New Account in 2020	\$ 9,731	track traffic light maintenance & Annual Inspection Fee of \$2,000
7570	Annual Sidewalk Repairs	\$ 60,000	
	Back Lane Resurfacing	\$ 15,000	
	TOTAL	\$ 75,000	
7610	Fuel Costs now apportioned out for Water/Sewer, Cemetery and By-Law		
7620	Includes Loader Rental - \$26,712	(5 months)	(new company)
7640	Includes Extra Poles & Fixtures for West End Lighting Requirements		
7640	Replace 2 Lamp Posts per year	\$ 3,000	
	Street Light Fixtures for West End	\$ 16,200	(as per report to Council Jan 14/19)

FUNCTION: TRANSPORTATION SERVICE
SERVICE: TRANSIT CONVENTIONAL

REVENUES: 01-2550

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	25,000	25,000	0	(25,000)	-100	0	0	0
	TRANSIT CONVENTIONAL REVENUE	0	0	25,000	25,000	0	(25,000)	-100	0	0	0

REVENUE DESCRIPTION

EXPENDITURES: 01-2550

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	BUS STOP MAINTENANCE	8,000	0	0	0	0	0	0	-	-	-
7505	TRANSIT SERVICE COSTS	0	28,277	63,600	55,968	67,500	3,900	6	90,000	91,800	93,636
7510	TRANSIT TSF TO CAPITAL	25,000	25,000	0	0	0	0	0	0	0	0
	TRANSIT CONVENTIONAL EXPENSE	33,000	53,277	63,600	55,968	67,500	3,900	6	90,000	91,800	93,636

NET FUNDS TO BE RAISED
(33,000)
(53,277)
(38,600)
(30,968)
(67,500)
(28,900)
(106)
(90,000)
(91,800)
(93,636)

7505 \$7,500 Month X 9 for 2023 - Weekend Service - starting in Quarter 2

FUNCTION: WATER SERVICES
SERVICE: STORM SEWER

REVENUES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	TSF FROM RESERVE	50,000	0	50,000	101,818	0	(50,000)	-100	0	0	0
	STORM SEWER REVENUE	50,000	0	50,000	101,818	0	(50,000)	-100	0	0	0

EXPENDITURES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	SEWER LABOUR	8,000	9,289	10,000	2,472	10,000	0	0	10,200	10,404	10,612
7310	SEWER MATERIALS	4,000	770	4,000	0	2,000	(2,000)	-50	2,040	2,081	2,122
7357	MAIN MAINTENANCE	2,550	61	2,550	702	1,500	(1,050)	-41	1,530	1,561	1,592
7358	STRUCTURE MAINTENANCE	2,500	54	2,500	64	2,500	0	0	2,550	2,601	2,653
7359	CULVERT MAINTENANCE	3,000	1,376	3,000	363	1,500	(1,500)	-50	1,530	1,561	1,592
7370	SEWER OTHER SERVICES	65,000	14,348	65,000	118,836	20,000	(45,000)	-69	20,000	20,400	20,808
7380	STORM TSF TO RESERVE	0	25,000	0	0	0	0	0	0	0	0
7510	STORM TSF TO CAPITAL	0	0	42,187	42,187	0	(42,187)	-100	0	0	0
	STORM SEWER EXPENDITURES	85,050	50,898	129,237	164,623	37,500	(91,737)	-71	37,850	38,607	39,379

NET FUNDS TO BE RAISED	(35,050)	(50,898)	(79,237)	(62,805)	(37,500)	41,737	-53	(37,850)	(38,607)	(39,379)
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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 - costs unknown at this time & will be forthcoming

ECA - Environmental Compliance Approval

7510 2023 Capital Project - Besley Drain Cleanout - Mitigate Flooding (work did not happen in 2022) Pulling from Reserves in 2023

FUNCTION: ENVIRONMENTAL SERVICES
SERVICE: WASTE MANAGEMENT

REVENUES 01-3040

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5407	GARBAGE STICKER SALES	4,000	742	4,000	1,642	2,000	(2,000)	-50	2,040	2,081	2,122
5412	CTY LEAF COLLECTION RECOVERY	20,000	36,729	20,000	44,177	35,000	15,000	75	40,000	40,800	41,616
	WASTE MGMT REVENUES	24,000	37,471	24,000	45,819	37,000	13,000	54	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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WASTE MANAGEMENT LABOUR	10,000	22,361	10,000	17,740	10,000	0	0	10,200	10,404	10,612
7310	CTY WASTE STICKER PURCHASES	3,040	760	3,040	1,710	2,000	(1,040)	-34	2,040	2,081	2,122
7372	WASTE COLLECTION/DISPOSAL	20,000	22,240	20,000	20,000	20,000	0	0	20,400	20,808	21,224
7378	HAZARDOUS WASTE COST	5,000	0	5,000	0	5,000	0	0	5,100	5,202	5,306
7380	LANDFILL MONITORING	40,000	27,568	40,000	28,000	30,000	(10,000)	-25	30,600	31,212	50,000
	WASTE MGMT EXPENDITURES	78,040	72,930	78,040	67,450	67,000	(11,040)	-14	68,340	69,707	89,265

NET FUNDS TO BE RAISED	(54,040)	(35,459)	(54,040)	(21,631)	(30,000)	24,040	-44	(26,300)	(26,826)	(45,526)
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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

7380 Annual Report for Landfill due every 3 years - 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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5102	BURIAL PERMITS	1,000	4,260	2,000	1,950	2,100	100	5	2,142	2,185	2,229
5401	CEMETERY PLOT FEES	5,000	16,014	5,000	11,280	8,000	3,000	60	8,160	8,323	8,490
5402	CEMETERY BURIAL, MORTUARY	20,000	25,505	20,000	33,730	21,000	1,000	5	21,420	21,848	22,285
5403	CEMETERY INTEREST	5,000	5,455	5,000	8,379	7,000	2,000	40	7,140	7,283	7,428
5404	COLUMBARIUM SALES	6,000	3,130	6,000	4,250	6,000	0	0	6,120	6,242	6,367
5405	TSF FROM CEMETERY RESERVE	0	0	0	0	0	0	0	0	0	0
	CEMETERY REVENUES	37,000	54,364	38,000	59,589	44,100	6,100	16	44,982	45,882	46,799

FUNCTION: HEALTH SERVICES
SERVICE: CEMETERY

EXPENDITURES 01-3550

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	CEMETERY LABOUR	51,900	48,193	52,765	45,000	54,692	1,926	4	55,785	56,901	58,039
7101	CEMETERY ADMIN LABOUR	26,000	26,000	28,000	28,000	28,000	0	0	28,560	29,131	29,714
7310	CEMETERY MATERIALS	6,000	6,233	6,000	7,096	6,500	500	8	6,630	6,763	6,898
7364	CEMETERY LICENCE FEE	700	0	700	531	735	35	5	750	765	780
7366	CEMETERY MAINTENANCE	17,000	3,121	20,600	11,443	18,300	(2,300)	-11	34,767	15,000	15,000
new	CEMETERY FUEL EXPENSE	0	0	0	0	10,400	10,400	100	10,608	10,820	11,037
7510	CEMETERY TSF TO CAPITAL	0	0	0	0	0	0	0	12,000	29,000	0
7700	CEMETERY TSF TO RESERVE	5,000	19,314	5,000	5,000	10,000	5,000	100	5,000	5,000	5,000
	CEMETERY EXPENDITURES	106,600	102,860	113,065	97,070	128,627	15,561	14	154,100	153,380	126,467

NET FUNDS TO BE RAISED
(69,600)
(48,496)
(75,065)
(37,481)
(84,527)
(9,461)
13
(109,118)
(107,498)
(79,668)

ACTIVITY DESCRIPTION

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

ACCOUNT DESCRIPTION - 2021

7310	Includes Stone Orchard Software \$800 - Ont Assoc of Cemeteries & Funeral Professionals Membership \$300,	
7364	Licence Fee was waived in 2021 by BAO due to Covid	
7366	Headstone Repairs	\$ 8,200
	Tree Removal & Pruning	\$ 8,000
	Corner markers 84@\$25 Resurrection	\$ 2,100
		\$ 18,300
new	New Line in 2023 for Fuel Expenses	\$ 10,400
7510	No Capital Project for 2023	
7700	Tsf to Reserves to offset future Columbarium purchase	

FUTURE PROJECT CONSIDERATIONS	
Cement walkways around Columbariums	
Surveying for Opening Other Sections (2032)	
2024	
Survey for Corner Markers	\$ 5,670
Cornermarkers	\$ 14,097
	\$ 19,767

FUNCTION: RECREATION & CULTURE
SERVICE: HERITAGE COMMITTEE

REVENUES 01-3555

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5107	YOUNG CDN WORK GRANT	0	0	0	0	0	0	0	0	0	0
5405	HERITAGE TSF FROM RESERVES	0	3,943	0	0	0	0	0	0	0	0
	HERITAGE REVENUES	0	3,943	0	0	0	0	0	0	0	0

EXPENDITURES 01-3555

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	HERITAGE LABOUR	1,000	1,000	1,000	589	1,000	0	0	1,020	1,040	1,061
7103	HERITAGE PRINT/ADVERTISE	200	0	200	0	0	(200)	-100	0	0	0
7302	HERITAGE SUPPLIES	100	3,943	100	0	0	(100)	-100	0	0	0
7314	HERITAGE EDUCATION EXP	800	0	800	0	0	(800)	-100	0	0	0
7352	HERITAGE ASSOC/MEMBER FEE	100	0	100	0	100	0	0	102	104	106
7354	HERITAGE EVENTS	600	0	600	0	10,000	9,400	1567	0	0	0
7356	TSF TO HERITAGE GENERAL RES.	0	0	0	0	0	0	0	0	0	0
	HERITAGE EXPENDITURES	2,800	4,943	2,800	589	11,100	8,300	296	1,122	1,144	1,167

NET FUNDS TO BE RAISED	(2,800)	(1,000)	(2,800)	(589)	(11,100)	(8,300)	296	(1,122)	(1,144)	(1,167)
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7101 Administration Staff Labour

7352 CHO Membership Fee

7354 **Sept 7 2022 Motion of Heritage Committee requesting a budget of \$10,000 (No Budget Provided) (not carried forward to future years)**

FUNCTION: RECREATION & CULTURE
SERVICE: ARTS & CULTURE COMMITTEE

REVENUES 01-3560

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5107	ARTS & CULTURE GRANTS	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM RESERVES	0	0	0	0	14,960	14,960	100	0	0	0
	ARTS & CULTURE REVENUE	0	0	0	0	14,960	14,960	100	0	0	0

EXPENDITURES 01-3560

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	ARTS & CULTURE LABOUR	0	0	0	0	0	0	0	0	0	0
7103	ARTS & CULTURE PRINT/ADVERTISE	0	0	0	0	0	0	0	0	0	0
7302	ARTS & CULTURE SUPPLIES	0	0	0	0	0	0	0	0	0	0
7314	ARTS & CULTURE EDUCATION EXP	0	0	0	0	0	0	0	0	0	0
7352	ARTS & CULTURE MEMBER FEES	0	0	0	0	0	0	0	0	0	0
7354	ARTS & CULTURE EVENTS	0	0	15,000	40	15,000	0	0	0	0	0
7356	TSF TO ARTS & CULTURE RESERVE	0	0	0	14,960	0	0	0	0	0	0
	ARTS & CULTURE EXPENDITURES	0	0	15,000	15,000	15,000	0	0	0	0	0

NET FUNDS TO BE RAISED	0	0	(15,000)	(15,000)	(40)	14,960	-100	0	0	0
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7354 Motion from Arts & Culture Meeting held September 2021

Further motion passed to place unspent 2022 funds into a reserve - bring forward to fund 2023 - not carried forward to future years

FUNCTION: RECREATION & CULTURE
SERVICE: SHARE OF LIBRARY COST

EXPENDITURES 01-3570

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7700	LIBRARY EXPENDITURES	215,288	208,589	215,288	211,872	218,228	2,940	1	222,593	227,045	231,585
	SHARE OF LIBRARY EXPEND	215,288	208,589	215,288	211,872	218,228	2,940	1	222,593	227,045	231,585

7700 2023 represents estimated 3% increase over 2022 actual

FUNCTION: RECREATION & CULTURE
SERVICE: LOCAL CULTURAL GRANTS

EXPENDITURES 01-3585

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	600	600	800	800	800	0	0			
7103	FIDDLE CONTEST GRANT (Rotary)	5,000	5,000	5,000	5,000	5,000	0	0			
7112	BREAKFAST CLUBS (LOCAL SCHOOLS)	4,000	4,000	3,000	3,000	4,000	1,000	33			
NEW	BACKPACK PROGRAM	0	0	0	0	2,500	2,500	100			
7114	STREAMS COMMUNITY HUB	0	0	7,000	7,000	4,000	(3,000)	-43			
7116	SHELBURNE FARMERS MARKET	0	2,000	0	2,000	0	0	0			
7118	SHEPHERDS CUPBOARD FOOD BANK	3,000	3,000	3,000	3,000	12,000	9,000	300			
7119	GET OUTREACH	2,000	2,000	2,000	2,000	2,000	0	0			
7120	DUFFERIN CTY CDN BLACK ASSOC	5,000	5,000	5,000	5,000	2,500	(2,500)	-50			
7121	SHELBURNE COMMUNITY WELCOME	1,000	1,000	2,500	2,500	500	(2,000)	-80			
7122	DUFFERIN CTY MULTICULTURAL FOU	0	0	3,000	3,250	0	(3,000)	-100			
7123	SHELBURNE CHRISTMAS HAMPER	0	0	2,500	2,500	2,500	0	0			
7200	MISCELLANEOUS GRANTS	3,400	500	2,500	1,000	4,500	2,000	80			
	LOCAL CULTURAL GRANT EXP	25,000	24,100	37,300	38,050	41,300	4,000	11	42,126	42,969	43,828

7200 As per motions passed at Jan 2023 council meeting

CSP - Livable Goal T11 - Improve community connections and Engaged Goal T7 - Promote partnerships and collaboration

2023 Direct Grant Value	\$ 41,300
2023 In-Kind Values	\$ 19,788
2023 Total Grant Value	\$ 61,088

FUNCTION: RECREATION & CULTURE
SERVICE: PARKS & RECREATION

REVENUES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5102	PARKS RENTAL FEES	8,000	1,518	8,000	18,360	12,000	4,000	50	12,240	12,485	12,734
5103	CDRC NON RESIDENT FEES	2,500	2,596	2,500	2,500	2,500	0	0	2,550	2,601	2,653
5107	TSF FROM RESERVES	28,800	27,175	1,695	1,625	0	(1,695)	-100	0	0	0
5107	TSF FROM P&R SPECIAL LEVY RESERVE	0	0	120,152	0	120,152	0	0	120,000	0	0
5109	PARKS DONATIONS	0	0	0	203	0	0	0	0	0	0
5110	COMMUNITY GARDEN PLOT FEES	1,000	217	300	382	400	100	33	300	300	300
	PARKS REVENUE	40,300	31,505	132,647	23,070	135,052	2,405	2	135,090	15,386	15,688

5107 2023 & 2024 - Tsf from Parks and Recreation Special Levy to offset additional Labour Costs, Operational Park Amenity Costs

FUNCTION: RECREATION & CULTURE
SERVICE: PARKS & RECREATION

EXPENDITURES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	PARK LABOUR	110,000	161,767	282,528	166,926	370,899	88,371	31	378,317	385,883	393,601
7150	PARKS BENEFITS	0	39,854	62,432	35,879	89,211	26,780	43	90,996	92,816	94,672
7151	PARKS EHT	0	3,482	5,192	3,283	7,028	1,835	35	7,168	7,311	7,458
7152	PARKS WSIB	0	5,094	7,622	4,817	11,181	3,559	47	11,404	11,632	11,865
7307	PARK UTILITIES	12,000	12,375	12,000	13,024	20,000	8,000	67	20,400	20,808	21,224
new	PARKS TRAINING & EDUCATION	0	0	0	0	3,000	3,000	100	3,000	3,000	3,000
7310	PARK MATERIALS & SUPPLIES	35,000	18,646	35,000	22,000	35,000	0	0	35,700	36,414	37,142
7355	PARK MAINTENANCE	129,283	33,387	60,170	39,392	62,000	1,830	3	63,240	64,505	65,795
7370	CDRC FUNDING	240,725	303,084	270,000	277,090	285,403	15,403	6	291,111	296,933	302,872
7371	AQUATICS REIMBURSEMENT	1,000	0	1,000	16	500	(500)	-50	510	520	531
7375	COMMUNITY GARDEN EXPENSE	28,800	24,922	3,195	4,028	2,500	(695)	-22	2,500	2,550	2,601
7510	PARK TRANSFER TO CAPITAL	0	0	0	0	0	0	0	0	0	0
7600	LEVY FOR FUTURE PARKS & REC	158,566	158,566	90,000	90,000	0	(90,000)	-100	0	0	0
	PARKS & REC EXPENDITURES	715,374	761,177	829,139	656,455	886,721	57,582	7	904,346	922,373	940,760

NET FUNDS TO BE RAISED	(675,074)	(729,672)	(696,492)	(633,385)	(751,669)	(55,177)	8	(769,256)	(906,987)	(925,073)
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ACTIVITY DESCRIPTION

- 7101 Portion of Manager and Clerk of Operations, Parks & Facilities ;
- 7307 Utility cost for lighting, cameras and water/sewer usage
- new Training CPO - and other park related training for Playground Inspections and Splashpad Testing
- 7310 Includes regular maintenance of parks buildings & equipment - installing Wayfinding Signs
- 7355 Includes contract for soccer field maintenance - cutting/weeding/fertilizing & spraying ; seasonal flowers; ball diamond maintenace
- 7370 No final 2023 Budget from CDRC at this time - showing 3% increase over 2022 actual
- 7371 Refund of User Fees paid by residents for indoor swimming lessons (children only) while Town pool is not open
- 7510 2023 Capital Projects funded by DC's and Reserves - not utilizing tax base
- 7600 Transfer to Parks & Recreation Reserve for future projects 2% Levy as per **2020 Budget Framework** Report - Dropped to 1% for 2022; using reserve for 2023/2024
- CSP - Livable Target T10 - Improve and enhance parks and recreation services

FUNCTION: RECREATION & CULTURE
SERVICE: FIDDLE PARK

REVENUES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5100	TSF FROM FIDDLE PARK RESERVE	0	0	0	0	0	0	0	0	0	0
5101	FIDDLE PARK RENTAL FEES	1,000	600	1,000	308	1,000	0	0	1,000	1,000	1,000
5102	FIDDLE PARK DONATIONS	0	0	0	0	0	0	0	-	0	0
	PARKS REVENUE	1,000	600	1,000	308	1,000	0	0	1,000	1,000	1,000

EXPENDITURES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7310	FIDDLEPARK MATERIALS/SUPPLIES	500	71	500	3,700	5,000	4,500	900	5,100	5,202	5,306
7380	FIDDLE PARK OTHER SERVICES	10,000	6,980	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7381	FIDDLE PARK TRF TO RESERVE	0	0	0	0	0	0	0	0	0	0
	PARKS & REC EXPENDITURES	10,500	7,051	10,500	13,700	15,000	4,500	43	15,300	15,606	15,918

NET FUNDS TO BE RAISED

(9,500)

(6,451)

(9,500)

(13,392)

(14,000)

(4,500)

47

(14,300)

(14,606)

(14,918)

ACCOUNT DESCRIPTION

- 7310

Timer locks for washroom doors, painting & repairs to exterior of building
- 7380

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

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

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5200	CANADA DAY SPONS/DONAT	0	5,000	5,000	362	5,000	0	0	5,100	5,202	5,306
5205	CANADA DAY FEDERAL GRANT	3,600	0	10,000	4,000	10,000	0	0	10,000	10,000	10,000
	TSF FROM CANADA DAY ACCT	0	0	2,000	5,966	2,000	0	0	0	0	0
5900	COMMUNITY EVENT INSURANCE	1,200	2,409	1,200	5,253	5,000	3,800	317	5,100	5,202	5,306
	EVENT REVENUES	4,800	7,409	18,200	15,581	22,000	3,800	21	20,200	20,404	20,612

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

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	EVENTS LABOUR	13,000	3,965	13,000	4,830	13,000	0	0	13,325	13,658	14,000
7150	EVENTS BENEFITS	3,013	525	2,925	658	2,873	(52)	-2	2,945	3,018	3,094
7151	EVENTS EHT	254	78	243	95	247	3	1	253	259	265
7152	EVENTS WSIB	372	113	357	140	392	35	10	402	412	422
7200	CANADA DAY EXPENSES	6,000	5,605	17,000	10,481	17,000	0	0	6,000	6,000	6,000
7900	COMMUNITY EVENT INSURANCE	1,200	1,734	2,500	5,253	5,000	2,500	100	5,125	5,253	5,384
	EVENT EXPENDITURES	23,839	12,020	36,026	21,457	38,512	2,486	7	28,050	28,601	29,166

NET FUNDS TO BE RAISED	(19,039)	(4,611)	(17,826)	(5,876)	(16,512)	1,314	-7	(7,850)	(8,197)	(8,554)
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7101 Majority of Labour includes "In Kind" labour costs for Canada Day, Pickin' in the Park, Heritage Music Festival, Santa Claus Parade, etc

CSP - Engaged Goals T7 - Promote partnerships and collaboration

CAPITAL

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2023 DRAFT CAPITAL BUDGET
EXPENDITURE SUMMARY

CAPITAL

Budget Page	DEPARTMENT EXPENDITURES	2021 FINAL BUDGET	2021 ACTUAL YEAR END	2022 FINAL BUDGET	2022 ESTIMATED YEAR END	2023 DRAFT BUDGET	2023 VS 2022 \$	2023 VS 2022 %	2024 ESTIMATED BUDGET	2025 ESTIMATED BUDGET	2026 ESTIMATED BUDGET
3	GENERAL GOVERNMENT SERVICE										
4	ADMINISTRATION	0	0	0	0	13,000	13,000	100	75,000	40,000	0
	TOWN HALL	153,382	290,403	30,000	51,894	339,000	309,000	1,030	80,000	35,000	0
		153,382	290,403	30,000	51,894	352,000	322,000	1,073	155,000	75,000	0
5	PLANNING & DEVELOPMENT										
	EDC CAPITAL PROJECT	0	0	25,000	0	284,643	259,643	1,039	0	0	0
		0	0	25,000	0	284,643	259,643	1,039	0	0	0
6	PROTECTION PERSONS PROPERTY										
	BYLAW	0	0	0	0	0	0	0	0	31,000	0
		0	0	0	0	0	0	0	0	31,000	0
7	ROADS/PUBLIC WORKS/TRANSPORT.										
8	ROAD CONSTRUCTION CAPITAL	808,233	1,749,575	1,211,427	589,107	1,600,212	388,785	32	300,000	300,000	300,000
10	INFRASTRUCTURE PROJECT	173,361	179,418	737,757	920,218	182,265	(555,492)	(75)	186,887	3,731,934	6,196,486
11	ROADS WORKSHOP CAPITAL	200,000	19,623	400,000	96,455	1,350,000	950,000	238	100,000	0	0
13	TRUCK & EQUIPMENT PURCHASES	248,000	158,245	431,524	291,775	637,318	205,794	48	859,200	757,800	303,000
	TRANSIT CONVENTIONAL	25,000	25,000	0	0	0	0	0	0	0	0
		1,454,594	2,131,859	2,780,708	1,897,556	3,769,795	989,087	36	1,446,087	4,789,734	6,799,486
14	WATER/SEWER CAPITAL PROJECTS										
	STORM SEWER CAPITAL PROJECTS	0	0	93,187	42,187	100,000	6,813	7	0	0	0
		0	0	93,187	42,187	100,000	6,813	7	0	0	0
15	HEALTH & SOCIAL SERVICES PROJECT										
	CEMETERY CAPITAL PROJECT	0	0	0	0	18,000	18,000	100	43,000	34,000	0
		0	0	0	0	18,000	18,000	100	43,000	34,000	0
16	RECREATION & CULTURE										
	RECREATION CAPITAL PROJECTS	420,000	31,467	1,106,418	684,014	814,650	(291,768)	(26)	730,000	2,315,000	0
		420,000	31,467	1,106,418	684,014	814,650	(291,768)	(26)	730,000	2,315,000	0
	TOTAL CAPITAL EXPENDITURES	2,027,976	2,453,730	4,035,313	2,675,651	5,339,088	1,303,775	32	2,374,087	7,244,734	6,799,486
	LESS CAPITAL REVENUES	2,027,976	2,453,730	4,035,313	2,675,651	5,339,089	1,303,775	32	2,374,087	7,244,734	2,560,060
	DIFFERENCE	0	0	0	0	(0)	(0)	0	(0)	(0)	(4,239,425)

CAPITAL

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2023 DRAFT CAPITAL BUDGET
REVENUE SUMMARY

CAPITAL

Budget Page	DEPARTMENT REVENUES	2021 FINAL BUDGET	2021 ACTUAL YEAR END	2022 FINAL BUDGET	2022 ESTIMATED YEAR END	2023 DRAFT BUDGET	2023 VS 2022 \$	2023 VS 2022 %	2024 ESTIMATED BUDGET	2025 ESTIMATED BUDGET	2026 ESTIMATED BUDGET
3	GENERAL GOVERNMENT SERVICE										
4	ADMINISTRATION	0	0	0	0	13,000	13,000	100	75,000	40,000	0
	TOWN HALL	153,382	290,403	30,000	51,894	339,000	309,000	1,030	80,000	35,000	0
		153,382	290,403	30,000	51,894	352,000	322,000	1,073	155,000	75,000	0
5	PLANNING & DEVELOPMENT										
	EDC CAPITAL PROJECT	0	0	25,000	0	284,643	259,643	1039	0	0	0
		0	0	25,000	0	284,643	259,643	1,039	0	0	0
6	PROTECTION CAPITAL PROJECTS										
	BY-LAW	0	0	0	0	0	0	0	0	31,000	0
		0	0	0	0	0	0	0	0	31,000	0
7	ROADS/PUBLIC WORKS										
8	ROAD CONSTRUCTION CAPITAL	808,233	1,749,575	1,211,427	589,107	1,600,212	388,785	32	300,000	300,000	300,000
10	INFRASTRUCTURE PROJECT	173,361	179,418	737,757	920,218	182,265	(555,492)	(75)	186,887	3,731,934	1,957,060
11	ROAD WORKSHOP CAPITAL PROJECT	200,000	19,623	400,000	96,455	1,350,000	950,000	238	100,000	0	0
13	TRUCK & EQUIPMENT PURCHASES	248,000	158,245	431,524	291,775	637,318	205,794	48	859,200	757,800	303,000
	TRANSIT CONVENTIONAL	25,000	25,000	0	0	0	0		0	0	0
		1,454,594	2,131,860	2,780,708	1,897,556	3,769,796	989,087	36	1,446,087	4,789,734	2,560,060
14	WATER/SEWER CAPITAL PROJECTS										
	STORM SEWER CAPITAL PROJECTS	0	0	93,187	42,187	100,000	6,813	7	0	0	0
		0	0	93,187	42,187	100,000	6,813	0	0	0	0
15	HEALTH & SOCIAL SERVICES PROJECT										
	CEMETERY CAPITAL PROJECT	0	0	0	0	18,000	18,000	100	43,000	34,000	0
		0	0	0	0	18,000	18,000	100	43,000	34,000	0
16	RECREATION & CULTURE										
	RECREATION CAPITAL PROJECTS	420,000	31,467	1,106,418	684,014	814,650	(291,768)	(26)	730,000	2,315,000	0
		420,000	31,467	1,106,418	684,014	814,650	(291,768)	(26)	730,000	2,315,000	0
	TOTAL CAPITAL REVENUES	2,027,976	2,453,730	4,035,313	2,675,651	5,339,089	1,303,775	32	2,374,087	7,244,734	2,560,060

FUNCTION: GENERAL GOVERNMENT SERVICE
CAPITAL PROJECT: ADMINISTRATION UPGRADES

REVENUES: 02-1020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	60,000	40,000	0
5405	TSF FROM WATER RATES	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM SEWER RATES	0	0	0	0	0	0	0	0	0	0
5406	TSF FROM ADMIN RESERVE	0	0	0	0	13,000	13,000	100	15,000	0	0
	ADMIN CAPITAL REVENUE	0	0	0	0	13,000	13,000	100	75,000	40,000	0

EXPENDITURES: 02-1020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	0	0	13,000	13,000	100	75,000	40,000	0
7504	TSF TO ADMIN RESERVE FUND	0	0	0	0	0	0	0	0	0	0
	ADMIN CAPITAL EXPENDITURE	0	0	0	0	13,000	13,000	100	75,000	40,000	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

2023	DC-C257 Photo Copier	\$	4,000	quote from Excel
2023	Folding Machine	\$	9,000	Asset ID 20186
		\$	13,000	

Year FUTURE YEAR PROJECTS

2024	Space Planning (Year 1 of 2)	\$	60,000	(originally planned for 2020, 2021 and 2022 - pushed out to 2024 and will consider all building space planning)
2024	New Server	\$	15,000	Asset ID 20221 - again in 2029 - every 5 years
		\$	75,000	
2025	Space Planning (Year 2 of 2)	\$	40,000	

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

REVENUES: 02-1035

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	TOWN HALL DONATION	0	0	0	0	0	0	0	0	0	0
5402	CAPITAL GRANTS	0	109,187	0	0	150,000	150,000	100	0	0	0
5403	REVENUE FUND TAX BASE	0	10,000	0	0	0	0	0	60,000	35,000	0
5404	TSF FROM CAPITAL RESERVE	0	0	0	0	115,613	115,613	100	0	0	0
5404	TSF FROM TOWNHALL RESERVE	153,382	171,216	30,000	51,894	41,000	11,000	37	20,000	0	0
5404	TSF FROM GTH RESERVE	0	0	0	0	32,387	32,387	100	0	0	0
	TOWN HALL CAPITAL REVENUE	153,382	290,403	30,000	51,894	339,000	309,000	1030	80,000	35,000	0

EXPENDITURES: 02-1035

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	153,382	290,403	30,000	51,894	339,000	309,000	1030	80,000	35,000	0
7504	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	TOWN HALL CAPITAL EXPEND.	153,382	290,403	30,000	51,894	339,000	309,000	1030	80,000	35,000	0

NET FUNDS TO BE RAISED	0	0	0	0	(0)	(0)	(0)	0	0	0
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CAPITAL PROJECT DESCRIPTION

2023 - Concrete Front Steps Repairs	\$ 9,000	Townhall Reserve
2023 - Grace Tipling Hall Revitalization	\$ 300,000	Offset by 50% grant from FDO, GTH Reserve, TH Reserve & General Capital Reserve (if grant not received, project will not proceed)
2023 - Used Vehicle for various Site Visits	\$ 30,000	Townhall Reserve (eliminating use of personal vehicles)
	\$ 339,000	
2024 - Further Capital Costs coming out of Space Planning under Administration	\$ 50,000	(incl. future way to manage council mtgs)
2024 - Safety Access Stairway to Rooftop - current access temporary fix	\$ 30,000	
	\$ 80,000	
2025 - Make Up Air Unit Townhall - Replacement	\$ 35,000	

FUNCTION: PLANNING & DEVELOPMENT EDC CAPITAL PROJECTS

CAPITAL PROJECT: ECONOMIC DEVELOPMENT CAPITAL PROJECTS

REVENUES: 02-1095

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	TSF FROM EDC RESERVE	0	0	15,000	0	47,311	32,311	215	0	0	0
5401	TSF FROM FAÇADE RESERVE	0	0	0	0	29,643	29,643	100	0	0	0
5401	TSF FROM CAPITAL RESERVE	0	0	0	0	100,189	100,189	100	0	0	0
5402	EcDEV GRANT - CENTRAL CTY	0	0	7,500	0	80,000	72,500	967	0	0	0
5402	EdDEV GRANT - RED GRANT	0	0	0	0	27,500	27,500	100	0	0	0
5403	REVENUE FUND TAX BASE	0	0	2,500	0	0	(2,500)	-100	0	0	0
	EDC CAPITAL REVENUE	0	0	25,000	0	284,643	259,643	1039	0	0	0

EXPENDITURES: 02-1095

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	25,000	0	284,643	259,643	1039	0	0	0
7502	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	EDC CAPITAL EXPENDITURE	0	0	25,000	0	284,643	259,643	1039	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

2023	4 Gateway Signs	\$ 200,000	Offset by funding from Central Counties at 40% of total cost up to \$80,000; EDC Reserve; and General Capital Reserve (will only proceed if funding is acquired to offset the costs)
	Downtown Revitalization - CIP	\$ 84,643	Offset by Façade Reserve, Red Grant and General Capital Reserve
		\$ 284,643	

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

REVENUES: 02-2040

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	TSF FROM BY-LAW RESERVE	0	0	0	0	0	0	0	0	31,000	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0		0
	EDC CAPITAL REVENUE	0	0	0	0	0	0	0	0	31,000	0

EXPENDITURES: 02-2040

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	31,000	0
7502	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	EDC CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	31,000	0

NET FUNDS TO BE RAISED

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Year	CAPITAL PROJECT DESCRIPTION	ASSET ID		
2023	No Capital planned			
2024	No Capital planned			
2025	Replacement 2019 Dodge Journey	21615	\$	31,000

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

REVENUES: 02-2508

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	OCIF FORMULA BASED GRANT	262,000	260,842	260,842	589,107	300,000	39,158	15	300,000	300,000	300,000
5401	CONNECTING LINK GRANT	491,609	491,609	855,526	0	1,170,191	314,665	37	0	0	0
5402	ROADS DEV CHARGES	0	828,828	0	0		0	0	0	0	0
5403	REVENUE FUND TAX BASE	0	37,165	0	0		0	0	0	0	0
5406	AMO GAS TAX	0	0	0	0		0	0	0	0	0
5407	TRANSFER FROM CAPITAL RESERVE	54,624	131,130	95,059	0	130,021	34,962	37	0	0	0
	RD CONSTRUCTION REVENUE	808,233	1,749,575	1,211,427	589,107	1,600,212	388,785	32	300,000	300,000	300,000

EXPENDITURES: 02-2508

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	808,233	1,749,575	1,211,427	260,842	1,600,212	388,785	32	300,000	300,000	300,000
7503	TRANSFER TO ROAD RESERVE	0	0	0	328,265	0	0	0	0	0	0
	RD CONSTRUCTION EXPENDITURE	808,233	1,749,575	1,211,427	589,107	1,600,212	388,785	32	300,000	300,000	300,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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Year CAPITAL PROJECT DESCRIPTION

2023	Mixed Repairs based on Rds Needs Study	\$ 300,000	(exact locations to be determined once inspections are done in the spring - OCIF)
2023	Connecting Link - Owen Sound Street	\$ 1,300,212	(will only proceed if funding is successful - grant submitted November 2022)
		<u>\$ 1,600,212</u>	

Year Future Year Paving Projects - aligning with Roads Needs Study

2024	OSIM Bridge Inspection Repairs (\$135,000)	\$ 300,000	(estimate based on OCIF Funding)
2025	Mixed Repairs	\$ 300,000	(estimate based on OCIF Funding)
2026	Mixed Repairs	\$ 300,000	(estimate based on OCIF Funding)

FUNCTION: TRANSPORTATION CAPITAL PROJECTS
CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT

REVENUES: 02-2509

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	1,231,017	1,760,575
5405	TSF FROM CAPITAL RESERVE	0	6,057	0	0	0	0	0	0	1,509,291	0
5406	AMO GAS TAX	105,750	105,750	668,432	850,893	111,182	(557,250)	-83	114,001	916,892	119,856
5410	TRANSFER FR SEWER RATES	41,607	41,607	42,662	42,662	43,744	1,082	3	44,853	45,990	47,157
5411	TRANSFER FR WATER RATES	26,004	26,004	26,664	26,664	27,340	676	3	28,033	28,744	29,473
	INFRASTRUCTURE REVENUE	173,361	179,418	737,757	920,218	182,265	(555,492)	-75	186,887	3,731,934	1,957,060

EXPENDITURES: 02-2509

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	6,057	560,000	742,461	0	(560,000)	-100	0	3,540,308	6,000,000
7504	TRANSFER TO ROAD RESERVE	0	0	0	0	0	0	0	0	0	0
7506	LONG TERM DEBT PYMT - SISTERS	173,361	173,361	177,757	177,757	182,265	4,508	3	186,887	191,626	196,486
	INFRASTRUCTURE EXPENDITURES	173,361	179,418	737,757	920,218	182,265	(555,492)	-75	186,887	3,731,934	6,196,486

NET FUNDS TO BE RAISED	(0)	0	(0)	0	0	0	0	0	(0)	(0)	(4,239,425)
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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	\$ 111,182	61%
Sewer Share of Project	\$ 43,744	24%
Water Share of Project	\$ 27,340	15%
Long Term Loan Payment	\$ 182,265	100%

CAPITAL PROJECT DESCRIPTION

7500 No Project for 2023/2024 \$ - (projects identified in future could also be partially funded if grant opportunities are present at the time)

FUTURE CAPITAL PROJECTS with start years of 2025 after residential development has been completed (cost inflated each year with CPI)

2025 - Future Project - Pinegrove	\$ 3,540,308	(standard urbanization & infiltration savings)
2026 - Future Project - Steeles Street, full reconstruction	\$ 2,574,770	(timing in conjunction with STP Upgrades - not shown in the budget above)
2026- Future Project - Centennial, Industrial Rd, reconstruction & realignment	\$ 6,000,000	(timing in conjunction with Fieldgate Development) - partly unfunded
	\$ 12,115,078	

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

REVENUES: 02-2522

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	TSF FROM RD. DEV CHGS	0	0	0	0	378,000	378,000	100	70,000	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	30,000	0	0
5405	TSF FROM CAPITAL RESERVE	200,000	19,623	400,000	96,455	972,000	572,000	143	0	0	0
	RD WORKSHOP CAPITAL REV	200,000	19,623	400,000	96,455	1,350,000	950,000	238	100,000	0	0

5405	Tsf from Workshop Reserve	32,000	for the expansion project
5405	Tsf from Capital Reserve	250,000	for 420 Victoria
5405	Tsf from Capital Reserve	690,000	for the expansion project
		<u>972,000</u>	

EXPENDITURES: 02-2522

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	200,000	19,623	400,000	96,455	1,350,000	950,000	238	100,000	0	0
7501	TSF TO WORKS BLDG RESERVES	0	0	0	0	0	0	0	0	0	0
	RD WORKSHOP CAPITAL EXPENSE	200,000	19,623	400,000	96,455	1,350,000	950,000	238	100,000	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			FUTURE CAPITAL PROJECTS		AMOUNT	YEAR
7500	2023 420 Victoria Cleanup	\$ 250,000				
	2018	\$ 159,708	Cold Storage (Luxton Way)		\$ 300,000	2023
	2019	\$ 106,142	Workshop Expansion (2-3 Bays Luxton Way)		\$ 800,000	2023
	2020	\$ 415,783				
	2021	19,623			\$ 1,100,000	
	2022	96,455				
	To Date	\$ 1,047,711	Generator (Luxton Way)		\$ 100,000	2024
	Potential to Surplus this property to offset cleanup costs incurred		No Capital Project identified			2025

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

REVENUES: 02-2523

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	TSF FROM WORKS DEV CHARGES	65,000	52,743	0	0	-	0	0	0	270,000	-
5402	TSF FROM REC'N DEV CHARGES	103,000	82,496	0	0		0	0	0	90,000	0
5403	REVENUE FUND TAX BASE	14,356	14,356	150,000	150,000	-	(150,000)	-100	610,200	347,800	253,000
5404	TRANSFER FROM RESERVES	65,644	8,650	281,524	141,775	637,318	355,794	126	249,000	50,000	50,000
5408	TRANSFER FROM SEWER RATES	0	0	0	0	0	0	0	0	0	0
5409	TRANSFER FROM WATER RATES	0	0	0	0	0	0	0	0	0	0
	RD EQUIPMENT CAPITAL REV	248,000	158,245	431,524	291,775	637,318	205,794	48	859,200	757,800	303,000

REVENUE DESCRIPTION

EXPENDITURES: 02-2523

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	248,000	143,889	431,524	141,775	637,318	205,794	48	859,200	757,800	\$ 303,000
7504	UNFINANCED CAPITAL	0	0	0	0	0	0	0	0	0	0
7505	TRANSFER TO CAPTIAL RESERVE	0	14,356	0	150,000	0	0	0	0	0	0
	RD EQUIPMENT CAPITAL EXPENSE	248,000	158,245	431,524	291,775	637,318	205,794	48	859,200	757,800	303,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	0	0	0
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CAPITAL PROJECT DESCRIPTION

	<u>Asset ID</u>	<u>2023 Budget</u>	
Replace 2009 International Plow/Dump Truck	14418	\$ 314,318	(RFP 05-2022 - all coming from Equipment Reserves)
Replace 2006 F150	13346	\$ 70,000	(Originally identified in 2026)
Replace 2003 Dodge	13347	\$ 70,000	(Originally identified in 2024)
Replace 2005 Trackless - in service 2009 (used)	14417	\$ 183,000	
		\$ 637,318	

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**

		Asset ID	Budget	Year	
2024	Addition to Fleet - New Plow Truck		\$ 300,000	2024	* DC Eligible
	Pick Up Truck/Trailer Tandem Axle (shared cost parks)		\$ 110,000	2024	* DC Eligible
	Replace 2013 GMC Pick up	19711	\$ 80,000	2024	(originally listed in 2023)
	2012 Ford Pick Up	19998	\$ 80,000	2024	
	Replace 2007 & 2008 Riding Mowers	13355 & 13356	\$ 40,000	2024	
	Replace Tandem Axle Parks Trailer	14609	\$ 5,000	2024	
	Replace 1997 Snowblower for Trackless	14436	\$ 15,000	2024	
	Replace 5 Way Plow for Trackless	14440	\$ 7,000	2024	
	Replace Mower Deck	14623	\$ 24,100	2024	
	Replace Power Rake	14624	\$ 8,100	2024	
	Replace Rear Mount Sander	19739	\$ 7,000	2024	
	Replace 2005 Trackless - in service 2005 (new)	13359	\$ 183,000	2024	
			\$ 859,200		
2025	2013 Ford F150	19989	\$ 80,000	2025	(originally identified in 2026)
	Replacement 2011 International Plow/Dump Truck	14423	\$ 325,000	2025	
	Replace 2006 Trackless - in service 2011 (demo)	14424	\$ 190,000	2025	
	Replace 2007 Snowblower for Trackless	14437	\$ 15,000	2025	
	Replace Wood Chipper	14438	\$ 16,000	2025	
	Replace 2 Hustler Zero Turn Mowers from 2016	19886 & 19887	\$ 30,000	2025	
	Replace 5 Position Plow Trackless attachment 2015	19850	\$ 7,300	2025	
	Replace 2015 Rear Mount Hydraulic Sander	19851	\$ 9,000	2025	
	Replace 2015 Gearbox Ribbon Snowblower for Trackless	19852	\$ 18,500	2025	
	Replace 2008 Backhoe Breaker	14433	\$ 10,500	2025	
	Replace 2009 Plow attachment & 2009 Mower	14452	\$ 50,000	2025	
	Replace 2010 Salt/Sand Spreader	14459	\$ 6,500	2025	
			\$ 757,800		
2026	Replace Snowblower Tractor Attachment	20190	\$ 8,000	2026	
	Replace Drop Sander Tractor Attachment	20191	\$ 5,000	2026	
	Replace Flail Mower Attachment	20193	\$ 5,000	2026	
	Replace 2003 John Deere Utility Tractor	13354	\$ 55,000	2026	
	Replace F2006 Ford Pick Up	13346	\$ 80,000	2026	
	Replace 2015 Case 580 Loader	19849	\$ 150,000	2026	
			\$ 303,000		

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

FUNCTION: TRANSPORTATION CAPITAL PROJECTS

CAPITAL PROJECT: TRANSIT CONVENTIONAL

REVENUES: 02-2550

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	25,000	25,000	0	0	-	0	0	0	0	0
5404	TSF FROM RESERVES	0	0	0	0	-	0	0	0	0	0
	TRANSIT CONVENTIONAL REV.	25,000	25,000	0	0	0	0	0	0	0	0

REVENUE DESCRIPTION

EXPENDITURES: 02-2550

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	25,000	0	0	0	-	0	0	0	0	0
7505	TRANSFER TO TRANSIT RESERVE	0	25,000	0	0	0	0	0	0	0	0
	TRANSIT CONVENTIONAL EXP.	25,000	25,000	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

2023 - No Capital Project

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

REVENUES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	REVENUE FUND TAX BASE	0	0	42,187	42,187	0	(42,187)	-100	0	0	0
5404	TRANSFER FROM STORM RESERVE	0	0	51,000	0	100,000	49,000	96	0	0	0
5405	UNEXPENDED CAPITAL	0	0	0	0		0	0	0	0	0
	STORM SEWER CAPITAL REV	0	0	93,187	42,187	100,000	6,813	7	0	0	0

5405 ACCOUNT DESCRIPTION

EXPENDITURES: 02-3020

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	93,187	0	100,000	6,813	7	0	0	0
7503	TRANSFER TO CAPITAL RESERVE	0	0	0	42,187	0	0	0	0	0	0
	STORM SEWER CAPITAL EXPENSE	0	0	93,187	42,187	100,000	6,813	7	0	0	0

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

7500 Besley Drain Clean out from Victoria to Cty Rd 124 (Did not proceed in 2022, RFP in 2023)
Revenue was collected in 2022 from the Tax Base, put in a reserve and carried forward for 2023
(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	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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	12,000	29,000	-
5404	UNEXPENDED CAPITAL	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM CEMETERY RESERVE	0	0	0	0	18,000	18,000	100	31,000	5,000	0
	CEMETERY CAPITAL REVENUE	0	0	0	0	18,000	18,000	100	43,000	34,000	0

EXPENDITURES: 02-3550

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	0	0	18,000	18,000	100	43,000	34,000	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	0	0	0	0	18,000	18,000	100	43,000	34,000	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

2023 New Zero Turn Rear Discharge Mower (dedicated mower for cemetery)

2024 Columbarium - 48 Units - one was purchased in 2018 - totally made of granite (no concrete) Will need another one by 2023/2024 - \$23,000

2024 Cemetery Road Works - Trucking Fees & Gravel - \$20,000 (tax base - identified in 5 year capital plan)

2025 Replace 2004 John Deere Utility Tractor / Mower \$ 34,000 (13353 & 14450)

2025

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

CAPITAL PROJECT: PARKS CAPITAL PROJECTS

REVENUES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS	0	0	0	95,256	0	0	0	0	0	0
5402	PARKS DEV CHARGES	184,000	0	660,000	263,944	578,000	(82,000)	-12	730,000	2,315,000	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5404	PROJECT DONATIONS	0	0	300,000	285,159	0	(300,000)	-100	0	0	0
5407	TSF FROM FIDDLE PARK RESERVE	0	0	0	0	0	0	0	0	0	0
5407	TSF FROM SPECIAL REC LEVY	236,000	31,467	88,000	26,019	0	(88,000)	-100	0	0	0
5407	TSF FROM RECREATION RESERVE	0	0	58,418	13,636	236,650	178,232	305	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	420,000	31,467	1,106,418	684,014	814,650	(291,768)	-26	730,000	2,315,000	0

EXPENDITURES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	420,000	31,467	1,106,418	585,205	814,650	(291,768)	-26	730,000	2,315,000	0
7504	TRANSFER TO CAPITAL RESERVE	0	0	0	98,810	0	0	0	0	0	0
	RECREATION CAPITAL EXPENSE	420,000	31,467	1,106,418	684,014	814,650	(291,768)	-26	730,000	2,315,000	0

NET FUNDS TO BE RAISED	0	0	0	(0)	0	0	0	0	0	0	0
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FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS**CAPITAL PROJECT: PARKS CAPITAL PROJECTS**

	CAPITAL PROJECT DESCRIPTION	2023	Asset ID
7500	New Zero Turn Mower for Parks	\$ 18,000	*DC eligible
	Pave Pathway to Splashpad	\$ 45,000	*DC eligible
	Splash Pad	\$ 517,650	(located at Greenwood Park - \$400,000 from DC's)
	Pathway behind KTH to FiddlePark	\$ 115,000	*DC eligible
	Base Playground Greenwood Pk	\$ 6,000	from Recreation Reserves - Engineered Wood Chips
	Hyland Park Fencing (rail line)	\$ 28,000	from Recreation Reserves (prev in 2022 budget)
	Walters Creek Playground Equip	\$ 85,000	from Recreation Reserves (prev in 2022 budget)
		\$ 814,650	
	CAPITAL PROJECT DESCRIPTION	2024	Asset ID
	Permanent Cricket Pitch	\$ 230,000	*DC eligible - Identified in DC study (location to be determined)
	Playground Hyland Village	\$ 500,000	*DC eligible - Identified in DC study for 2023 - moved out to 2024
		\$ 730,000	
	CAPITAL PROJECT DESCRIPTION	2025	Asset ID
	Paving Greenwood Parking Lot	\$ 600,000	*DC eligible - Identified in DC study as \$180,000
	Paving Back Parking Lot	\$ 115,000	
	Upgrade Washrooms	\$ 800,000	Greenwood Park (to include changerooms/showers/accessibility for SplashPad)
	Upgrade Washrooms	\$ 800,000	KTH Park (to include changerooms for Tennis Courts, accessibility)
		\$ 2,315,000	
2026	Future Capital Costs dependent on results and adoption of Community Improvement Plan / Parks & Recreation Master Plan		
	* identified in DC study for 2026 - Fieldgate Playground		

OPERATING

**TOWN OF SHELBURNE
WATER & SEWER
2023 DRAFT OPERATING BUDGET
EXPENDITURE SUMMARY**

OPERATING

Budget Page	DEPARTMENT	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4	SANITARY SEWER SYSTEM										
	SEWER OPERATION EXPENDITURES	2,167,001	2,244,925	2,355,330	2,465,000	2,554,484	199,155	8	2,647,145	2,743,508	2,843,723
		2,167,001	2,244,925	2,355,330	2,465,000	2,554,484	199,155	8	2,647,145	2,743,508	2,843,723
7	WATER WORKS SYSTEM										
	WATER OPERATION EXPENDITURE	1,671,538	1,844,282	1,785,957	1,962,050	2,014,915	228,958	13	1,986,703	2,061,339	2,138,965
		1,671,538	1,844,282	1,785,957	1,962,050	2,014,915	228,958	13	1,986,703	2,061,339	2,138,965
	TOTAL EXPENDITURES	3,838,539	4,089,207	4,141,287	4,427,050	4,569,399	428,113	10	4,633,848	4,804,848	4,982,688
	LESS TOTAL REVENUES	3,838,539	4,089,207	4,141,287	4,427,050	4,569,399	428,113	10	4,633,848	4,804,848	4,982,688
	DIFFERENCE	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0

OPERATING

**TOWN OF SHELBURNE
WATER & SEWER
2023 DRAFT OPERATING BUDGET
REVENUE SUMMARY**

OPERATING

Budget Page	DEPARTMENT	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	SANITARY SEWER SYSTEM										
3	SEWER BILLING REVENUE	2,041,431	2,131,646	2,241,648	2,340,777	2,436,904	195,255	9	2,534,380	2,635,755	2,741,185
3	TRANSFER FROM RESERVES	0	0	0	0	0	0	0	0	0	0
3	TRANSFER FROM DC'S	54,570	54,570	48,680	48,680	42,581	(6,099)	-13	36,264	29,722	22,946
3	OTHER SEWER REVENUES	71,000	58,709	65,000	75,543	75,000	10,000	15	76,500	78,030	79,591
3	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
		2,167,001	2,244,925	2,355,329	2,465,000	2,554,485	199,156	8	2,647,144	2,743,507	2,843,722
	WATER WORKS SYSTEM										
6	WATER OPERATION REVENUE	1,587,982	1,633,538	1,699,022	1,766,545	1,822,176	123,153	7	1,895,063	1,970,865	2,049,700
6	TRANSFER FROM RESERVES	0	0	0	0	99,975	99,975	100	0	0	0
6	TRANSFER FROM DC'S	31,056	31,056	29,435	29,435	27,764	(1,672)	-6	26,040	24,262	22,429
6	OTHER WATER REVENUES	52,500	179,687	57,500	166,070	65,000	7,500	13	65,600	66,212	66,836
		1,671,538	1,844,281	1,785,958	1,962,050	2,014,914	228,957	13	1,986,703	2,061,340	2,138,965
	TOTAL REVENUES	3,838,539	4,089,207	4,141,286	4,427,050	4,569,399	428,113	10	4,633,847	4,804,847	4,982,687

FUNCTION: WATER / SEWER SERVICE

SERVICE: SEWER OPERATIONS

REVENUES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	SEWER BILLINGS	2,041,431	2,131,646	2,241,648	2,340,777	2,436,904	195,255	9	2,534,380	2,635,755	2,741,185
5402	CUSTOMER SERVICES	25,000	27,738	25,000	39,412	35,000	10,000	40	35,700	36,414	37,142
5405	SEWER USE SURCHARGE (BMP)	46,000	30,971	40,000	36,130	40,000	0	0	40,800	41,616	42,448
5406	SEWER OWED FROM DC	54,570	54,570	48,680	48,680	42,581	(6,099)	-13	36,264	29,722	22,946
5408	TSF FROM SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
5411	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
		2,167,001	2,244,925	2,355,329	2,465,000	2,554,485	199,156	8	2,647,144	2,743,507	2,843,722

ACCOUNT DESCRIPTION

- 5401 Rates are \$1.31 for metered portion & \$36.42 for flat rate portion as per Schedule B of By-Law 10-2020
- 5402 Penalty & Interest charges on outstanding accounts and Inspection Fees
- 5405 BMP Surcharge Agreement - expires May 2024 as per By-Law 18-2019
- 5406 DC share of 2023 STP Loan Financing - \$ 42,581

SERVICE: SEWER OPERATIONS
EXPENDITURES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	SEWAGE LABOUR	106,787	103,746	113,296	102,717	120,844	7,549	7	123,261	125,726	128,241
7107	SEWAGE STANDBY	0	0	12,988	15,050	14,562	1,574	12	14,853	15,150	15,453
7150	SEWAGE BENEFITS	18,126	21,564	20,681	28,411	29,725	9,044	44	30,320	30,926	31,545
7151	SEWAGE EHT	1,530	1,820	1,720	2,345	2,054	334	19	2,095	2,137	2,179
7152	SEWAGE WSIB	2,237	2,583	2,525	3,397	3,265	740	29	3,330	3,397	3,465
7307	SEWAGE UTILITIES & TELEPHONE (CELL)	220,565	217,552	227,182	215,932	230,000	2,818	1	234,600	239,292	244,078
7308	BILLING & SOFTWARE COSTS	21,000	18,898	21,000	21,000	21,000	0	0	21,420	21,848	22,285
7310	SEWAGE MATERIAL/SUPPLIES/SERVICES	17,500	19,423	23,000	23,000	23,000	0	0	23,460	23,929	24,408
7315	SEWER MAIN MAINTENANCE	40,000	32,757	40,000	40,000	40,000	0	0	40,800	41,616	42,448
7349	OCWA STP OPERATIONAL CONTRACT	385,004	379,720	396,427	396,427	423,781	27,353	7	432,257	440,902	449,720
7350	SEWAGE PLANT MAINTENANCE	50,000	142,601	50,000	264,218	200,000	150,000	300	210,000	214,200	218,484
7351	SEWAGE COST OF CTY PIL	6,037	6,016	6,037	7,785	7,785	1,748	29	7,941	8,100	8,262
7352	SEWAGE TRAINING/CONFERENCE	3,500	1,051	3,500	290	3,500	0	0	3,570	3,641	3,714
7357	SEWAGE EQUIP MAINTENANCE	5,000	821	5,000	214	5,000	0	0	5,100	5,202	5,306
7358	SEWER PUMPING STATION EXPENSE	0	0	0	7,614	6,000	6,000	100	6,120	6,242	6,367
7359	SEWER TRUCK - MATERIALS/SERVICES	0	5,722	5,000	1,240	5,000	0	0	5,100	5,202	5,306
7360	SEWER - FUEL EXPENSE	0	0	0	0	13,000	13,000	100	13,000	13,260	13,525
7361	SEWAGE PLANT INSURANCE	20,000	22,214	25,000	25,662	28,952	3,952	16	29,531	30,122	30,724
7362	SEWAGE PROFESSIONAL FEES	250,000	165,604	300,000	40,000	200,000	(100,000)	-33	204,000	208,080	212,242
7366	SEWAGE SHARE OF METER EXP	45,000	28,412	45,000	45,550	45,000	0	0	45,900	46,818	47,754
7510	SEWAGE TSF TO SEWER CAPITAL	120,000	32,900	100,000	0	50,000	(50,000)	-50	100,000	50,000	50,000
7521	STP - DEBT PHASE 2 INTEREST	16,052	14,824	13,433	13,433	10,744	(2,690)	-20	7,982	5,145	2,233
7522	STP - DEBT PHASE 3 INTEREST	38,517	38,249	35,247	35,247	31,837	(3,410)	-10	28,283	24,577	20,713
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	7,500	7,556	0	0	0	0	0	0	0	0
7526	SEWER SHARE OF SISTER ST PRINCIPLE	41,607	41,607	42,662	42,662	43,744	1,082	3	44,853	45,990	47,157
7527	SEWER SHARE OF SISTER ST INTEREST	6,443	6,443	5,388	5,388	4,306	(1,082)	-20	3,197	2,059	893
7535	SEWER SHARE OF LOCATE SERVICES	2,330	1,777	2,330	4,593	3,000	670	29	3,060	3,121	3,184
7700	TSF TO SEWER RESERVE GENERAL	723,265	912,065	838,913	1,103,824	969,386	130,473	16	984,114	1,107,825	1,185,037
7700	TSF TO PUMP REBUILD RESERVE	10,000	10,000	10,000	10,000	10,000	0	0	10,000	10,000	10,000
	SEWER OPERATION EXPEND	2,167,001	2,244,925	2,355,330	2,465,000	2,554,484	199,155	8	2,647,145	2,743,508	2,843,723
	NET FUNDS TO BE RAISED	0	(0)	0	0	(0)	(1)	(0)	0	0	(0)

SERVICE: SEWER OPERATIONS (Continued)

7101	Reallocate Salary funds in 2021 to better reflect actual in sewer labour salary			
7150	7151 & 7152, reallocate funds to match salary reallocations			
7307	Includes cost of Hydro & Gas & CPI Increase			
7308	Includes annual Sensus Software Fee (\$9,500 50% sewer) & AWD Maintenance to Software			
7310	Annual SCADA Licensing Fee included (\$4,500 50% sewer); Gas monitor \$1,200; Tripod \$8,500			
7315	Includes Hydro VAC services in fall - cleanouts (Fosters)			
7349	OCWA Fixed Monthly STP Cost plus 6.9% CPI - 10 Yr contract 20-29	\$	423,781	CSP Sustainable Goal Target T1 Long Term Financial Plan & T2 Service Review
7350	Includes various items listed by OCWA	\$	35,000	
7350	Extra sludge haulage outside of contract - higher flows (OCWA)	\$	100,000	budget extra for every year
7352	Sewer & Watermain Construction Inspections (Training)	\$	3,500	
7360	New Line in 2023 to account for Sewer Fuel Costs	\$	13,000	
7362	Includes SBA - WPCP EA wrap up & Boyne River Plan with NVCA (\$80,000) & other various professional services provided to Sewer services			
7362	Includes Water Rate Study for 2023 Split with Water 50% - \$35,000/2			
7366	Meter Replacements with new iPearl Meters - Sewer Share 40%			7521 Phs 2 STP Loan Interest - matures July 15, 2026
7525	Sewer Share of Planning & Development	\$	9,000	7522 Phs 3 STP loan Interest - matures Dec 02, 2030
7535	Sewer share of Locate Software Support		3,663	7526 Share of Sister Street LTD Principle - matures Dec 2026
				7527 Share of Sister Street LTD Interest - matures Dec 2026
				\$ 90,631

FUNCTION: WATER / SEWER SERVICE

SERVICE: WATER SYSTEM OPERATIONS

REVENUES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	WATER BILLINGS	1,587,982	1,633,538	1,699,022	1,766,545	1,822,176	123,153	7	1,895,063	1,970,865	2,049,700
5402	CUSTOMER SERVICES	20,000	27,126	25,000	34,191	30,000	5,000	20	30,600	31,212	31,836
5403	HYDRANT RENTAL	7,500	10,398	7,500	11,104	10,000	2,500	33	10,000	10,000	10,000
5404	WATER METERS INSTALLATION	25,000	142,105	25,000	120,774	25,000	0	0	25,000	25,000	25,000
5406	WATER CONNECTION FEE - NEW SERV.	0	59	0	0	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	99,975	99,975	100	0	0	0
5410	TSF FROM DC'S FOR WELL 7 INTEREST	31,056	31,056	29,435	29,435	27,764	(1,672)	-6	26,040	24,262	22,429
	WATER OPERATION REVENUE	1,671,538	1,844,281	1,785,958	1,962,050	2,014,914	228,957	13	1,986,703	2,061,340	2,138,965

ACCOUNT DESCRIPTION

- 5401 Rates are .95 for metered portion & \$26.90 for flat rate portion per Schedule B of By-Law Number 10-2020
- 5402 Penalty & Interest charges on outstanding accounts and Inspection Fees, Meter Readings, Connect & Disconnect Fees
- 5404 New Metres Installed
- 5406 Includes Scrap Metal from old meters

SERVICE: WATER SYSTEM OPERATIONS

EXPENDITURES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WATER LABOUR	183,518	176,283	197,376	184,203	214,309	16,933	9	218,595	222,967	227,426
7107	WATER STANDBY	0	0	12,988	14,968	14,562	1,574	12	14,853	15,150	15,453
7150	WATER BENEFITS	42,295	36,616	48,257	47,816	56,418	8,161	17	57,546	58,697	59,871
7151	WATER EHT	3,571	3,214	4,013	3,965	3,939	(74)	-2	4,018	4,098	4,180
7152	WATER WSIB	5,219	4,508	5,891	5,678	6,263	371	6	6,388	6,516	6,646
7155	WATER MEMBERSHIPS	1,500	1,455	1,500	1,490	1,500	0	0	1,530	1,561	1,592
7307	WATER UTILITIES & TELEPHONES (CELL)	76,500	71,322	78,795	72,000	80,000	1,205	2	81,600	83,232	84,897
7308	BILLING & SOFTWARE COSTS	21,000	18,898	21,000	22,000	25,000	4,000	19	25,500	26,010	26,530
7309	OCWA OPERATIONAL CONTRACT	282,507	278,630	290,890	290,890	310,961	20,071	7	317,180	323,524	329,994
7310	WATER MATERIAL & SUPPLIES	35,000	40,123	35,000	35,000	35,000	0	0	35,700	36,414	37,142
7315	LAB COST & MONITORING	115,000	108,488	115,000	65,000	115,000	0	0	117,300	119,646	122,039
7320	LICENSING & OPERATION PLAN	0	5,235	0	0	0	0	0	20,000	0	0
7351	WATER COST OF PIL'S	4,290	4,276	4,290	4,347	4,347	57	1	4,434	4,523	4,613
7356	WATER MAIN MAINTENANCE	25,000	10,438	18,000	12,000	25,000	7,000	39	18,000	18,360	18,727
7357	WATER EQUIPMENT MAINT	60,000	6,137	50,000	20,000	50,000	0	0	51,000	52,020	53,060
7358	WATER WELL BUILDING MAINT	20,000	19,009	10,000	12,000	15,000	5,000	50	25,000	25,500	26,010
7359	WATER TRUCK - MATERIALS/ SERVICE	0	5,722	5,000	2,000	5,000	0	0	5,000	5,100	5,202
7360	WATER - FUEL EXPENSE	0	0	0	0	13,000	13,000	100	13,000	13,260	13,525
7361	WATER - INSURANCE	19,000	22,214	23,750	25,662	30,000	6,250	26	30,600	31,212	31,836
7362	WATER - PROFESSIONAL FEES	250,000	361,175	240,000	75,000	150,000	(90,000)	-38	150,000	153,000	156,060
7364	EDUCATION & TRAINING	8,500	1,476	10,000	3,500	10,000	0	0	10,200	10,404	10,612
7365	CONFERENCE EXPENSES	1,800	0	1,800	0	2,000	200	11	2,040	2,081	2,122
7366	METER INSTALLATION EXPENSE	50,000	42,618	60,000	68,317	99,975	39,975	67	50,000	51,000	52,020
7451	SOURCE WATER PROTECTION MOE	12,000	3,441	6,000	7,862	6,000	0	0	6,000	6,120	6,242
7510	TRANSFER TO WATER CAPITAL	40,500	7,556	33,000	6,421	0	(33,000)	-100	0	0	0
7510	TRANSFER TO WELL CAPITAL	49,123	49,123	50,822	50,822	52,581	1,758	3	54,400	56,281	58,228
7523	WATER METER LOAN DEBT INTEREST	25,385	24,943	23,685	23,685	21,927	(1,758)	-7	20,108	18,226	16,279
7524	WATER TRANSFER TO PLANNING	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
7525	WATER SHARE OF SISTER ST PRINCIPAL	26,004	26,004	26,664	26,664	27,340	676	3	28,033	28,744	29,473
7526	WATER SHARE OF SISTER ST INTEREST	4,027	4,027	3,367	3,367	2,691	(676)	-20	1,998	1,287	558
7527	WELL 7 DEBT INTEREST	31,056	30,985	29,435	29,435	27,764	(1,672)	-6	26,040	24,262	22,429
7529	WATER STORAGE DEBT INTEREST	0	0	127,215	19,958	233,485	106,270	84	222,005	209,963	197,331
7535	WATER SHARE OF LOCATES	2,330	1,777	2,330	4,593	4,500	2,170	93	2,377	2,425	2,473
7540	FIRE HYDRANT MAINTENANCE	25,000	15,239	5,000	2,000	13,000	8,000	160	5,000	22,000	10,000
7600	TSF TO WATER RESERVE GENERAL	212,414	424,348	205,888	682,430	344,354	138,466	67	347,258	413,757	492,392
7600	TSF TO WATER MAIN BREAK RESERVE	25,000	25,000	25,000	25,000	0	(25,000)	-100	0	0	0
7600	TSF TO WATER RESERVE - NEW TRUCK	5,000	5,000	5,000	5,000	5,000	0	0	5,000	5,000	5,000
7600	TSF TO WATER METER KIT RESERVE	0	0	0	99,975	0	0	0	0	0	0
	WATER OPERATION EXPEND	1,671,538	1,844,282	1,785,957	1,962,050	2,014,915	228,958	13	1,986,703	2,061,339	2,138,965
	NET FUNDS TO BE RAISED	(0)	0	(0)	(0)	0	1	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 (2023 - CPI 6.9%)	310,961	CSP Sustainable Goal Target T1 Long Term Financial Plan & T2 Service Review		
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				
7356	Liphook Coupler Tool (\$2,500) & water main breaks	\$ 25,000			
7357	Equipment Maintenance as needed; including Well Inspections of 5/6	\$ 60,000	7523	Meter Project Debt Interest - Loan Matures April 18, 2033	\$ 21,927
7358	Building Maintenance as needed; including inspections	\$ 10,000	7525	Share of Sister Street Principal - Loan Matures in Feb 2026	\$ 27,340
7360	New Line in 2023 to account for Water Fuel Costs	\$ 13,000	7526	Share of Sister Street Interest - Loan Matures in Feb 2026	\$ 2,691
7362	Engineering - Pump Tests, Monitoring, Modelling, MNR Interface & Tsf	\$ 200,000	7527	Well Project Debt Interest - Loan Matures Dec 03, 2035	\$ 27,764
7362	Well 3 Wellhead Protection Plan; Rate Study split with Sewer \$35,000/2	\$ 40,000	7510	Transfer to Well Capital - Principal debt payments	\$ 52,581
7364	Mandatory Courses & Training	\$ 10,000	7527	Water Storage Tower Interest - Loan Matures 2037	\$ 233,485
7366	Starting iPearl Meter Replacements (\$150/each) - 60%	\$ 8,000			\$ 365,788
7451	Figures provided by NVCA	6,000			
7510	Tsf to Water Capital Page 5 Line 5403	\$ -			
7524	Water share of offsetting Planning Development	\$ 9,000			
7527	Well 7 Debt Interest Payments	\$ 27,764			
7535	Water share of Locate Software Support Pelican & Ont One Call	\$ 4,500			
7540	Hydrant Flow Reflectors & Repairs/Replacement to 3 Hydrants				
7600	Transfers to Reserves to support various future projects				
	Deferring tsf to watermain break reserve until funds are utilized				

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2023 DRAFT CAPITAL BUDGET
EXPENDITURE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM SEWER CAPITAL PROJECTS	474,323	240,986	2,440,213	280,213	2,136,312	(303,901)	(12)	292,629	249,171	255,947
		474,323	240,986	2,440,213	280,213	2,136,312	(303,901)	(12)	292,629	249,171	255,947
5	WATER WORKS SYSTEM WATER CAPITAL PROJECTS	5,433,600	1,106,620	11,498,679	6,085,703	5,740,574	(5,758,105)	(50)	245,933	457,976	270,608
		101,009	356,926	104,330	104,330	107,759	3,430	3	111,302	114,962	118,742
7	WELL 7/WATER METER DEBENTURE	5,534,609	1,463,546	11,603,008	6,190,033	5,848,333	(5,754,675)	(50)	357,235	572,937	389,349
	TOTAL EXPENDITURES	6,008,932	1,704,532	14,043,221	6,470,246	7,984,646	(6,058,576)	(43)	649,864	822,108	645,296
	LESS TOTAL REVENUES	6,008,932	1,704,532	14,043,221	6,470,246	7,984,646	(6,058,575)	(43)	649,864	822,108	645,296
	DIFFERENCE	0	0	(0)	0	0	0	0	0	0	0

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2023 DRAFT CAPITAL BUDGET
REVENUE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM SEWER CAPITAL PROJECTS	474,323	240,986	2,440,213	280,213	2,136,312	(303,901)	(12)	292,629	249,171	255,947
		474,323	240,986	2,440,213	280,213	2,136,312	(303,901)	(12)	292,629	249,171	255,947
5	WATER WORKS SYSTEM WATER CAPITAL PROJECTS	5,433,600	1,106,620	11,498,678	6,085,703	5,740,574	(5,758,104)	(50)	245,933	457,976	270,608
		101,009	356,926	104,330	104,330	107,759	3,430	3	111,302	114,962	118,742
7	WELL 7/WATER METER DEBENTURE	5,534,609	1,463,546	11,603,008	6,190,033	5,848,333	(5,754,674)	(50)	357,235	572,937	389,349
	TOTAL REVENUES	6,008,932	1,704,532	14,043,221	6,470,246	7,984,646	(6,058,575)	(43)	649,864	822,108	645,296

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS

REVENUES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	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
5402	SEWER DEVELOPMENT CHARGE	176,883	174,323	182,773	180,213	186,312	3,539	2	192,629	199,171	205,947
5403	TRANSFER FROM SEWER RATES	120,000	32,900	100,000	0	50,000	(50,000)	-50	100,000	50,000	50,000
5408	TRANSFER FROM SEWER RESERVE	177,440	33,762	2,157,440	100,000	1,900,000	(257,440)	-12	0	0	0
	STP CAPITAL REVENUES	474,323	240,986	2,440,213	280,213	2,136,312	(303,901)	-12	292,629	249,171	255,947

ACCOUNT DESCRIPTION

5402 DC to cover cost of STP Loan Principle \$ 186,312

EXPENDITURES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	300,000	66,662	2,260,000	100,000	1,950,000	(310,000)	-14	100,000	50,000	50,000
7503	LONG TERM DEBT PRINC PHS 2	97,449	97,449	100,068	100,068	102,758	2,690	3	105,520	108,356	111,268
7505	LONG TERM DEBT PRINC PHS 3	76,875	76,875	80,145	80,145	83,555	3,410	4	87,109	90,815	94,679
7506	TRANSFER TO SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
	STP CAPITAL EXPENDITURES	474,323	240,986	2,440,213	280,213	2,136,312	(303,901)	-12	292,629	249,171	255,947

NET FUNDS TO BE RAISED 0 0 0 0 0 0 0 0 0 0 0

CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS (Continued)

ACCOUNT DESCRIPTION		
7503	Phase 2 STP Loan matures July 15, 2026	\$ 102,758
7505	Phase 3 STP loan matures Dec 02, 2030	\$ 83,555
		<u>\$ 186,312</u> (from DC's)

CAPITAL PROJECT DESCRIPTION		
7500	Sewer Infiltration Corrections	\$ 50,000 (from Sewer Rates) (RFP going out for video - work will be done in 2024)
	WPCP Design - Engineering Costs	\$ 1,900,000 As per SBA report & Council Motion of April 26, 2021 less previous year costs
		<u>\$ 1,950,000</u>

FUTURE CAPITAL PROJECT DESCRIPTION
See Box Below for WPCP EA Update
This project is not reflected in the 2023-2025 extensions - have only shown \$50,000 annually for continuing sewer infiltration linings

****Future Projects pending the results of the current Water Pollution Control Plan (WPCP) Environmental Assessment (EA) study****

Refer to the following reports for updated information on the WPCP expansion:

- CAO 2023-04
- SBA 2023-01

FUNCTION: WATER/SEWER SERVICE CAPTIAL PROJECT

CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS

REVENUES: 02-3030

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5404	LONG TERM DEBT	3,723,334	0	5,000,000	5,000,000	0	(5,000,000)	-100	0	0	0
5401	GRANT	0	0	2,788,051	0	3,566,602	778,552	28	0	0	0
5402	WATER DEVELOPMENT CHARGE	422,000	121,105	1,385,110	146,824	1,683,277	298,167	22	245,933	257,976	270,608
5403	TSF FROM WATER RATES	40,500	7,556	33,000	6,421		(33,000)	-100	0	0	0
5405	TSF FROM WATER RESERVE	1,168,266	970,404	2,292,518	932,458	490,695	(1,801,823)	-79	0	200,000	0
5405	TSF FROM WTR MAIN BREAK RES.	72,000	0	0	0	0	0	0	0	0	0
5406	TSF FROM SEWER RATES	7,500	7,556	0	0	0	0	0	0	0	0
	WATER CAPITAL REVENUES	5,433,600	1,106,620	11,498,678	6,085,703	5,740,574	(5,758,104)	-50	245,933	457,976	270,608

EXPENDITURES: 02-3030

GL ACCT	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2023 VS	2023 VS	2024	2025	2026
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2022	2022	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	5,433,600	985,516	11,305,315	6,066,667	5,506,121	(5,799,194)	-51	0	200,000	
7503	TRANSFER TO WATER RESERVE	0	121,105	0	0		0	0	0	0	0
7506	WATER STORAGE LTD PRINCIPAL	0	0	193,364	19,037	234,453	41,090	21	245,933	257,976	270,608
	WATER CAPITAL EXPENDITURES	5,433,600	1,106,620	11,498,679	6,085,703	5,740,574	(5,758,105)	-50	245,933	457,976	270,608

NET FUNDS TO BE RAISED	0	0	(0)	0	0	0	0	0	0	0	0
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CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS (Continued)

CAPITAL PROJECT DESCRIPTION		2023	
7500	Well 3 Arsenic (Grant)	\$	3,968,026 ICIP Green Stream Grant covers 73.33% - balance from water reserves
	Water Truck	\$	64,271 Replace 2008 water truck 100% funded from reserves; RFP issued in 2022/Delivery in 2023
	Box for Water Truck	\$	25,000 From reserves
	Water Storage Construction	\$	923,824 In 2023 All paid from DC's; 2022 costs funded by Reserves and Loan
	Well 9 - Incl Engineering	\$	525,000 Paid by DC's
		\$	5,506,121

CAPITAL PROJECT DESCRIPTION		2025
	Old Water Tower Relining/Painting	\$ 200,000
	Overhang at Old Water Tower	

CAPITAL PROJECT DESCRIPTION		2026
	Well 5/6 Pump Replacement	unknown cost at budget time

Long Term Loan for Water Storage: Paid for by DC's		
15 year loan \$5,000,000 ending November 15, 2037 - 4.79%		
BREAKDOWN OF LOAN PRINCIPAL DEPARTMENT ALLOCATION		
2023	\$	234,453
2024	\$	245,933
2025	\$	257,976
2026	\$	270,608

